THE STATE OF NEW HAMPSHIRE before the PUBLIC UTILITIES COMMISSION

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

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

Notary Public

My Commission Expires: 1/31/2010

NHPUC Docket No. DE 09-035

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

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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

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

PRIOR PERIOD

2007	<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

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

NHPUC Docket No. DE 09-035 Witness: K. P. Morrissey Puc 1604.01 (a) (3)

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.

Puc 1604.01 (a) (4)

change.

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	T = 1 / (1 – C) T = 1.681379

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

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

NHPUC Docket No. DE 09-035

Witness: S. R. Hall Puc 1604.01 (a) (6)

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.

Docket No. DE 09-035 Witness: S. R. Hall Item 1604.01 (a) (6) Attachment Page 1 of 1

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

DESCRIPTION	<u>ITEMS</u>	<u>A</u>	MOUNT
Informational and Instructional Advertising Expenses Bill Inserts, Rate Booklets Expenses			2.2.5
Connolly & Partners		\$	24,815 115,184
Concord Litho Graphic Brokerage Inc.			4,120
Lynn Wood Design			21,830
Total Charges	•	\$	165,949
Safety Information and Instruction Advertising Expenses Connolly & Partners	,	\$	84,994
Business and Economic Development Advertising Expenses	<u>i</u>		
Connolly & Partners		\$	214,642
Heartwood Media			5,000
Lynn Wood Design			10,194
Miles Media			19,558
Millyard Communications RAM Printing			12,110 30,507
Silver Tech			8,750
WCAP Absolute Broadcasting			5,435
Miscellaneous Under \$5,000	9		20,905
Total Charges		\$	327,101

NHPUC Docket No. DE 09-035 Witness: C. R. Goodwin Puc 1604.01 (a) (7)

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

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

368	Line Transformers	Customer Demand-NCP
		Domana Wor
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

The Public Service Company of New Hampshire Per Book - Cost of Service Study

Twelve Months Ending December, 2008

<u>Index</u>

TABLE	NO.	PAGE
SUMMA	RY OF RESULTS	
1.	Rate of Return	.1-2
RATE BA	ASE	
2. 3. 4.	Accumulated Depreciation	5-6
REVENU	UES	
5.	Distribution and Other	9-10
EXPENS	SES	
1:	Customer Accounts	13-14 15-16 17-18 19-20 21-22
PAYROL	ıL	
	3. Operation, Maint., & Customer	

000021

Table	a 1														
1 2	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
3	Α	В		С	D	Е	F	G	Н	1	J	K	L	М	N
4 5 6		SUMMARY OF RESULTS													
7 8	R8_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 12	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 14		ADD:													
15 16	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 18	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 20		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 23	440-447UN 440-447Resale	Unbilled Sale Revenue Sales Revenue/Resale Customers	Pg. 9, Ln 9 Pg. 9, Ln 10	AUN_REV A360	(1,248) 4,957	(717) 2,197	(659) 2,008	(51) 120	(1)	(6) 69	(315) 1,144	(313) 1,141	(1) 1	0	(1) 2
24	447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 9, Ln 11	ASALES_REV	-,307	2,131	2,000	120	-	-	1,144	1,141		-	-
25 26	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 28	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 30		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 36	4_CUR_TAX 411NUPER	Total Current Adjusted Taxes NUSCO Permanent Difference	Pg. 21, Ln 54	RB_PLT_D_O	(21,667) (222)	(24,850) (148)	(23,762) (143)	(359)	4 (0)	(732) (2)	206 (41)	227 (41)	6 (0)	(0) (0)	(26)
37	Post Tax Adi DIT	Provision for Deferred Income Tax	Pg. 23, Ln 18	KB_FLI_U_O	32,792	21,855	21,194	428	5	228	6,118	6,100	9	0	(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)
39 40 41	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 43	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 46	431	Return on Customer Deposit		NET_RETURN	131	29	30	1	0	(2)	48	48	0	0	(0)
47 48	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	93	98	3	0	(8)	155	155	0	0	(0)
49 50	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 50		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%

Table	1									
1	Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
3	Α	В		С	D	0	Р	Q	R	s
4 5		SUMMARY OF RESULTS								
6 7	RB_PLT	Net Plant	Pg. 7, Ln 7		794,031	54,045	28,959	3,322	15,098	15,273
8		DEDUCT:								
10 11	RB_DED	Total Rate Base Deduction	Pg. 7, Ln 20		(123,743)	(8,143)	(4,404)	(484)	(2,640)	(2,359)
12 13		ADD:								
14 15	RB_ADD	Total Rate Base Addition	Pg. 7, Ln 45		53,594	3,547	1,974	200	1,020	995
16 17 18	RB	TOTAL RATE BASE	Pg. 7, Ln 47		723,882	49,448	26,529	3,038	13,478	13,910
19		OPERATING REVENUES								
20 21 22 23 24 25	440-447 440-447UN 440-447Resale 447DistCR REV_OTH_ELEC	Sales Revenue Unbilled Sale Revenue Sales Revenue/Resale Customers Dist. Credit Sp. Pricing Cust. Total Other Revenue	Pg. 9, Ln 8 Pg. 9, Ln 9 Pg. 9, Ln 10 Pg. 9, Ln 11 Pg. 9, Ln 38	ASALES_REV AUN_REV A360 ASALES_REV	244,217 (1,248) 4,957 - 11,672	28,300 (105) 936 - 2,829	14,277 (87) 581 - 636	1,167 (12) 71 - 27	3,903 (12) 14 - 62	3,133 - 13 - 67
26 27	REV	Total Revenue	Pg. 9, Ln 40		259,598	31,959	15,408	1,253	3,967	3,213
28 29 30		OPERATING EXPENSES								
31 32 33 34 35 36 37 38 39	EXP_O&M EXP_DEP EXP_AMORT EXP_TAX_OTI 4_CUR_TAX 411NUPER Post_Tax_Adj_DIT Post_Tax_Adj_ITC	Total O&M Expense Total Depreciation Expense Total Amortization Expense Total Taxes Other than Income Tax Total Current Adjusted Taxes NUSCO Permanent Difference Provision for Deferred Income Tax Investment Tax Credit Adjustment	Pg. 15, Ln 22 Pg. 17, Ln 41 Pg. 17, Ln 45 Pg. 19, Ln 28 Pg. 21, Ln 54 Pg. 23, Ln 18 Pg. 23, Ln 20	RB_PLT_D_O	143,997 28,837 6,011 26,610 (21,667) (222) 32,792 (132)	10,002 1,620 383 1,755 3,692 (15) 2,232 (9)	5,781 860 224 940 1,254 (8) 1,196 (5)	528 98 20 105 8 (1) 137 (1)	2,187 1,165 68 557 (963) (5) 624 (3)	2,632 522 101 515 (1,014) (4) 631 (3)
40 41	OPERATING _EXPENSE	Operating Expense	Lns 31 thru 38		216,226	19,661	10,242	895	3,631	3,379
42 43	NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		43,372	12,298	5,166	358	336	(167)
44 45 46	426 431	Donations, net of tax Return on Customer Deposit		NET_RETURN NET_RETURN	293 131	83 37	35 16	2 1	2	(1) (1)
47 48	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	120	50	4	3	(2)
49 50	Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	42,948	12,178	5,115	355	333	(165)
49 50		RATE OF RETURN	Ln 49/Ln 17		5.93%	24.63%	19.28%	11.67%	2.47%	0.01%

Table	2													
1 2	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
3	Α	В	С	D	E	F	G	Н	I	J	К	L	M	N
5		GROSS PLANT IN SERVICE												
7 8		INTANGIBLE PLANT												
9 10 11	301-02 303	Organization Intangible Plant Intangible Plant In Service	LABOR LABOR	51 27,844	34 18,750	33 17,881	1 570	0 12	1 287	10 5,244	10 5,216	0 16	0 0	0 13
12 13	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
14 15		DISTRIBUTION PLANT												
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	360 361 362 364 365 366 367 368 369 370 371 373 374 RB_PLT_D_O	Land & Land Rights Structures & Improvements Station Equipment Poles, Towers & Fixtures OH Conductor & Devices UG Conduit UG Conduit UG Conductor & Devices Line Transformers Services Meters Inst. On Cust. Premises Street Lighting ARO Distribution Total Distribution Gross Plant GENERAL PLANT	A360 A360 A364 A364 A365 A367 A367 A368 A369 A370 A371 A373	4,289 11,087 128,589 191,382 252,139 16,004 85,760 175,925 95,474 60,092 4,788 6,055 311 1,031,895	1,901 4,915 57,004 140,025 181,347 10,049 53,851 115,259 81,438 41,290	1,738 4,492 52,101 140,025 177,954 9,673 51,833 115,259 81,438 32,181 126	104 268 3,108 - 2,151 239 1,279 - - 6,050 - 8 13,207	168	60 155 1,795 - 1,242 138 738 - - 2,891 - 4	990 2,560 29,686 31,891 44,999 3,257 17,454 30,617 14,036 16,458 -	987 2,552 29,601 31,891 44,941 3,251 17,419 30,617 14,036 16,105 72	1 3 37 - 25 3 15 - 199 - 0	0 0 2 - 2 0 1 - - 3 - 0	2 4 45 - 31 3 19 - 151 - 0
33 34 35 36 37 38 39 40 41 42 43 44	389 390 391 392 393 394 395 397 398 399 RB_PLT_G_O	Land & Land Rights Structures & Improvements Office Furniture & Equipment Transportation Equipment Stores Equipment Tool, Shop & Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment ARO General Plant Total General Gross Plant	LABOR	3,909 53,938 17,786 602 671 6,277 3,211 20,342 1,123 30	2,632 36,321 11,977 405 452 4,227 2,162 13,698 756 20	2,510 34,639 11,422 387 431 4,031 2,062 13,064 721 19	80 1,104 364 12 14 128 66 416 23 1	2 23 7 0 0 3 1 9 0 0	40 5555 183 6 7 65 33 209 12 0	736 10,159 3,350 113 126 1,182 605 3,831 212 6	732 10,103 3,332 113 126 1,176 601 3,810 210 6	2 30 10 0 0 4 2 11 1 0	0 1 0 0 0 0 0 0	2 25 8 0 0 3 1 9 1 0
46 47 48	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

Page 4 of 28

503 1,300 15,081 4,482 6,301 889 4,764 2,511 41,019 Rate LG Rate GV 4,289 11,087 128,589 191,382 252,139 16,004 85,760 175,925 95,474 60,092 4,788 6,055 6,055 1,031,895 1,167,679 107,889 TOTAL RETAIL Allocator LABOR LABOR ပ LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR A360 A360 A364 A364 A367 A367 A368 A370 A371 A371 Fotal Intangible Plant In service Tool, Shop & Garage Equipment Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$000) Structures & Improvements Office Furniture & Equipment Transportation Equipment **SROSS PLANT IN SERVICE** Land & Land Rights Structures & Improvements Station Equipment Organization Intangible Plant Total Distribution Gross Plant Poles, Towers & Estures OH Conductor & Devices UG Conduit UG Conductor & Devices Line Transformers Description ntangible Plant In Service Communication Equipment Total General Gross Plant Meters Inst. On Cust. Premises Street Lighting ARO Distribution Miscellaneous Equipment DISTRIBUTION PLANT NTANGIBLE PLANT -aboratory Equipment Land & Land Rights GENERAL PLANT ARO General Plant Stores Equipment Total Gross Plant Services Account IN/OUT RB_PLT_D_0 RB_PLT_G_0 RB_PLT_?_0 RB_PLT_1_0 301-02 303 360 361 362 365 365 367 368 369 370 371 373 373 Table 2

12 32 373 2,681 3,213 107 571 5,665

61 159 1,843 549 771 109 582 94

Rate EOL S

Rate 더

Rate B 432 433 20,450

23,498

61 837 276 9 10 97 97 50 316 17 25,604

4,691

	Table	3													
	1 2	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/\$H	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
	3	Α	В	С	D	E	F	G	н	1	J	К	L	М	N
	5 6		ACCUMULATED DEPRECIATION												
	7		INTANGIBLE PLANT												
	8	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)
	10 11	RB_PLT_I_D	Total Intangible Plant		(12,292)	(8,277)	(7,894)	(252)	(5)	(126)	(2,315)	(2,302)	(7)	(0)	(6)
	12 13 14		DISTRIBUTION PLANT												
	15 16	361D 362D	Structures & Improvements Station Equipment	RB_PLT_D_O_361_SS RB_PLT_D_O_362_SS	(3,787) (31,391)	(1,679) (13,916)	(1,534) (12,719)	(92) (759)	-	(53) (438)	(874) (7,247)	(872) (7,226)	(1) (9)	(0) (1)	(1) (11)
	17 18	364D 365D	Poles, Towers & Fixtures OH Conductor & Devices	RB_PLT_D_O_364_OH RB_PLT_D_O_365_OH	(90,642) (67,926)	(66,319) (48,855)	(66,319) (47,941)	- (579)	-	(335)	(15,104) (12,123)	(15,104) (12,107)	- (7)	- (0)	(8)
	19 20	366D 367D	UG Conduit UG Conductor & Devices	RB_PLT_D_O_366_UG RB_PLT_D_O_367_UG	(3,276) (22,259)	(2,057) (13,977)	(1,980) (13,453)	(49) (332)	-	(28) (192)	(667) (4,530)	(665) (4,521)	(1) (4)	(0) (0)	(1) (5)
	21	368D	Line Transformers	RB_PLT_D_O_368	(53,759)	(35,221)	(35,221)	(502)	-	-	(9,356)	(9,356)	-	-	-
	22	369D	Services	RB_PLT_D_O_369	(17,231)	(14,698)	(14,698)	-	-		(2,533)	(2,533)	-	•	-
	23	370D 371D	Meters	RB_PLT_D_O_370	(27,697)	(19,031)	(14,832)	(2,789)	(77)	(1,333)	(7,586)	(7,423)	(91)	(2)	(70)
	24 25	371D 373D	Inst. On Cust. Premises Street Lighting	RB_PLT_D_O_371 RB_PLT_D_O_373	(2,345) (3,247)	•	•	-	-	-	•	-	-	-	-
	26 27	374D	ARO Distribution	RB_PLT_D_O_374	(115)	(51)	(47)	(3)		(2)	(27)	(26)	(0)	(0)	(0)
	28 29	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)
	30 31		GENERAL PLANT												
	32	390D	Structures & Improvements	RB_PLT_G_O_390	(7,296)	(4,913)	(4,685)	(149)	(3)	(75)	(1,374)	(1,367)	(4)	(0)	(3)
	33	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)
	34 35	392D 393D	Transportation Equipment Stores Equipment	RB_PLT_G_O_392 RB_PLT_G_O_393	(305) (464)	(205) (312)	(196) (298)	(6) (9)	(0) (0)	(3) (5)	(57) (87)	(57)	(0)	(0)	(0)
	36	394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_393 RB_PLT_G_O_394	(3,353)	(2,258)	(2,153)	(69)	(1)	(35)	(632)	(87) (628)	(0) (2)	(0) (0)	(0)
	37	395D	Laboratory Equipment	RB_PLT_G_O_395	(1,910)	(1,286)	(1,227)	(39)	(1)	(20)	(360)	(358)	(1)	(0)	(2) (1) (5)
	38	397D	Communication Equipment	RB_PLT_G_O_397	(10,620)	(7,151)	(6,820)	(217)	(4)	(109)	(2,000)	(1,989)	(6)	(0)	(5)
	39	398D	Miscellaneous Equipment	RB_PLT_G_O_398	(656)	(442)	(421)	(13)	(0)	(7)	(124)	(123)	(0)	(0)	(0)
	40 41	399D	Power Operated Equipment	RB_PLT_G_O_399	(11)	(7)	(7)	(0)	(0)	(0)	(2)	(2)	(0)	(0)	(0) (0)
	42 43	RB_PLT_G_D	Total Accu. Deprec., General Plant		(37,681)	(25,374)	(24,199)	(771)	(16)	(388)	(7,097)	(7,058)	(21)	(0)	(17)
	44 45	RB_PLT_?_D	Total Accu. Depreciation		(373,648)	(249,453)	(240,836)	(5,625)	(98)	(2,894)	(69,458)	(69,195)	(141)	(4)	(119)
	46 47														
	48 49														
1	50														

Table	3								
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
2	Α	В	С	D	0	Р	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_0_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 27	374D	ARO Distribution	RB_PLT_D_O_374	(115)	(22)	(13)	(2)	(0)	(0)
28 29	RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(323,675)	(19,952)	(10,238)	(1,191)	(9,731)	(6,715)
30 31		GENERAL PLANT							
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 41	399D	Power Operated Equipment	RB_PLT_G_O_399	(11)	(1)	(0)	(0)	(0)	(0)
42 43	RB_PLT_G_D	Total Accu. Deprec., General Plant		(37,681)	(2,442)	(1,374)	(135)	(584)	(676)
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									

Table	4													
1	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
2 3	Α	В	С	D	Ε	F	G	Н	1	J	к	L	М	N
4 5		RATE BASE												
6	RB_PLT	Net Plant		794,031	529,198	513,185	10,361	126	5,526	148,135	147,711	218	7	199
8	ND_1 E1			734,001	J23,130	313,103	10,001	120	3,320	170,100	141,111	210	•	100
9 10		DEDUCT:												
11 12	230AR 228	Asset Retirement Obligation Deferred Environmental Remediation Cost	RB_PLT_D_O RB_PLT_?_O	(2,022) (4,895)	(1,347) (3,264)	(1,307) (3,161)	(26) (67)	(0) (1)	(14) (35)	(376) (912)	(375) (909)	(1) (2)	(0) (0)	(1) (1)
13	235	Customer Deposit	ACUS_DEP	(3,412)	(1,089)	(1,089)	-	-	-	(1,962)	(1,962)	-	-	-
14 15	254.43 254	Major Storm Reserve Refund Rate Reduction Bond 1 & 2	RB_PLT_?_O RB_PLT_?_O	(250)	(167)	(161)	(3)	(0)	(2)	(47)	(46)	(0)	(0)	(0)
16	255	Accu. Deferred ITC	RB_PLT_?_O	(304)	(203)	(196)	(4)	(0)	(2)	(57)	(56)	(0)	(0)	(0)
17 18	282 283	ADIT:Liberalized Deprc. ADIT: Other	RB_PLT_?_O RB_PLT_?_O	(104,266) (8,594)	(69,528) (5,731)	(67,329) (5,550)	(1,427) (118)	(20) (2)	(752) (62)	(19,430) (1,601)	(19,368) (1,596)	(32) (3)	(1) (0)	(28) (2)
19 20	RB_DED	Total Rate Base Deduction		(123,743)	(81,329)	(78,793)	(1,646)	(23)	(867)	(24,385)	(24,314)	(37)	(1)	(33)
21	VP_DCD			(123,140)	(01,023)	(10,133)	(1,040)	(23)	(007)	(24,300)	(24,514)	(31)	(i)	(00)
22 23		ADD:												
24	154MS	Materials & Supplies	ОН	6,733	4,565	4,311	167	4	83	1,276	1,267	5	0	4
25	154WCA	Allowance for working Cash	TOTAL_EXP_PIT		17,114	16,462	430	8	214	4,861	4,839	11	0	10
26	165.01	Prepaid Insurance	EXP_O&M_A&G		1,050	1,018	20	0	11	293	292	0	0	0
27	165.14	Prepaid Agency Fees	RB_PLT_D_O LABOR	46 51	31 34	30 33	1	0	0	9 10	9 10	0	0	0
28 29	165AS 165P1	Prepaid Software Maintenance Prepaid Real Estate Tax	RB_PLT ? O	91	34	33	1	U	1	10	10	U	U	U
30	165P2	Prepaid Tax - Leased	LABOR		-		•	•	-	-		•	•	-
31	182.3	Asset Retirement Obligation	RB_PLT_D_O			-			-	•	_			-
32	182.30	Asset Retirement Obligation	RB_PLT_? O	1,807	1,205	1,167	25	0	13	337	336	1	0	0
33	182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-	.,		-	-	-			-	-
34	182DC	Deferred Benefits	LABOR	603	406	387	12	0	6	114	113	0	0	0
35	182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,902	2,602	2,520	53	1	28	727	725	1	0	1
36	182DK	Prepaid Tax - Leased	LABOR	•	-	-	•	-	•			•	•	-
37	182EV	Pending Environmental Deferral	RB_PLT_?_O	640	427	413	9	0	5	119	119	0	0	0
38	182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	62	41	40	1	0	0	12	12	0	0	0
39	182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,706	1,138	1,102	23	0	12	318	317	1	0	0
40 41	182RE 182ST	Def. Costs-Environmental Remediation Storm Cost being Recovered	RB_PLT_?_O RB_PLT_?_O	8,360	5,575	5,398	114	2	60	1,558	1,553	3	0	2
42	182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	0,300	0,010	5,590	114	-	-	1,000	1,000	-	-	-
43	190	ADIT:	LABOR	2,367	1,594	1,520	48	1	24	446	443	1	0	1
44	150	AUT.	2.001	2,007	1,001	1,020	10			1,0	110		•	
45	RB_ADD	Total Rate Base Addition		53,594	35,781	34,402	905	17	457	10,077	10,034	24	1	20
46	_							4.00				•••	_	
47 48	RB	TOTAL RATE BASE		723,882	483,650	468,793	9,620	120	5,117	133,828	133,431	205	7	186
40 49														
50														

Table	4								
	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1	IN/OUT	Description	Allocator	RETAIL	GV	LG	В	OL	EOL
2 3	Α	В	С	D	0	Р	Q	R	s
4	^	<u> </u>	v	b	O	1	W.	IX.	U
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			DD DIT D 0		40.0	<i>(</i> 77.4)	(0)	***	440
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	(000)	- (47)	-	-	-	- (E)
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) (168)
18 19	283	ADIT: Other	RB_PLT_?_O	(8,594)	(568)	(302)	(35)	(188)	(100)
20	RB DED	Total Rate Base Deduction		(123,743)	(8,143)	(4,404)	(484)	(2,640)	(2,359)
21	וים_טבט	Total Nate Base Deduction		(123,740)	(0,140)	(4,404)	(+0+)	(2,040)	(2,000)
22		ADD:							
23		7.66.							
24	154MS	Materials & Supplies	ОН	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	182.30	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	- 0.00	-	-	-	400	404
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	1 207	150	86	8	37	42
43	190	ADIT:	LABOR	2,367	153	80	ŏ	3/	42
44 45	RB ADD	Total Rate Base Addition		53,594	3,547	1,974	200	1,020	995
45 46	KD_AUU	TOTAL DASE AUGILION		55,554	3,347	1,014	200	1,020	990
46 47	RB	TOTAL RATE BASE		723,882	49,448	26,529	3,038	13,478	13,910
48	יאט	TO THE WITE DAGE		120,002	70,770	20,023	0,000	15,770	10,010
49									
E0.									

000029

Table	5 Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1 2	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
3 4	А	В	c	D	E	F	G	Н	1	J	K	L	М	N
5 6 7		OPERATING REVENUES												
8 9 10 11	440-447 440-447UN 440-447RESALE 447DistCR	Sales Revenue Unbilled Sale Revenue Sales Revenue/Resale Customers Dist. Credit Sp. Pricing Cust.	ASALES_REV AUN_REV A360 ASALES_REV	244,217 (1,248) 4,957	134,976 (717) 2,197	130,847 (659) 2,008	3,729 (51) 120	93 (1) -	307 (6) 69	58,462 (315) 1,144	58,298 (313) 1,141	136 (1) 1	0	26 (1) 2
12 13 14	REV_SAL_Billed	Total Sales Revenue		247,926	136,456	132,196	3,798	92	370	59,291	59,126	136	2	27
15 16		OTHER OPERATING REVENUES												
17 18	450	Late Payment Charge	ALATE_PYMNT	2,802	1,574	1,574	-	0	•	508	507	0	0	1
19 20	451SEC 451RCC	Service Charge Returned Check Charge	ASEC_REV ARCC_REV	2,728 36	2,484 32	2,484 32	-	-	•	244 4	244 4	0	-	0
21 22	451IDC 451MTC	Interval Data Charge Meter Translation Charge	AIDC_REV AMTC_REV	49 1	-	•	-	-			-	-		
23 24	451LEC 451VIC	Line Extension Charge Rate VIP Interruption Credits	ALEC_REV AVIC_REV	492	214	214	-			287	287	-	:	:
25 26	451Mis	Misc. Service Revenue	RB_PLT_D_O	53 3,359	35 2,765	34 2,764	1	0	0	10 546	10 545	0	0	0
27 28 29	REV_OTH_ELEC_451 454APP	Misc. Service Revenue Apparatus Rental	ARental_REV	2,530	2,700	2,704		-	-	30	30	-	-	
30 31	454CELL 454MISC	Cell Tower & Misc. buildings Rent Misc Property Rent	RB_PLT_D_O_360 RB_PLT_D_O	-	-	:	:	-	-	-	-		-	-
32 33	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	1,389	1,389	-	•	•	316	316	•	•	-
34 35	REV_OTH_ELEC_454	Rental Revenue		4,429	1,389	1,389	•	•	•	347	347	-	•	•
36 37	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	1,082	721	699	14	0	7	201	201	0	0	0
38 39	REV_OTH_ELEC	Total Other Revenue		11,672	6,449	6,427	15	0	8	1,602	1,600	1	0	1
40 41 42 43 44 45 46 47 48 49 50	REV	Total Revenue		259,598	142,905	138,623	3,812	92	378	60,893	60,726	137	2	28

Table	5								
	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1 2	IN/OUT	Description	Allocator	RETAIL	GV	LG	В	OL	EOL
3	Α	В	C .	D	0	Р	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	ASALES_REV AUN_REV	(1,248)	(105)	(87)	(12)	(12)	3,133
10	440-447RESALE	Sales Revenue/Resale Customers	A360	4,957	936	581	71	14	13
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	1,001	-			-	-
12	447 Bloton	Dist. Orodicop. I Holing Odde	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
13 14	REV_SAL_Billed	Total Sales Revenue		247,926	29,130	14,771	1,226	3,905	3,146
15 16		OTHER OPERATING REVENUES							
17 18	450	Late Payment Charge	ALATE_PYMNT	2,802	569	133	6	10	2
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 VIP Interruption Credits	AVIC_REV		-		-	-	-
25 26	451Mis	Misc. Service Revenue	RB_PLT_D_O	53	4	2	0	1	1
27 28	REV_OTH_ELEC_451	Misc. Service Revenue		3,359	26	19	1	1	1
29	454APP	Apparatus Rental	ARental_REV	2,530	2,088	403	9		_
30	454CELL	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	, <u>-</u>	, <u>-</u>		-	-	-
31	454MISC	Misc Property Rent	RB_PLT_D_O	-	-	-	-	_	-
32 33	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	74	44	5	27	43
34 35	REV_OTH_ELEC_454	Rental Revenue		4,429	2,162	447	15	27	43
36 37	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	1,082	72	38	4	25	21
38 39	REV_OTH_ELEC	Total Other Revenue		11,672	2,829	636	27	62	67
40 41	REV	Total Revenue		259,598	31,959	15,408	1,253	3,967	3,213

Table	6 Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1 2	IN/OUT	Description	Allocator	RETAÎL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
3	Α	В	С	D	E	F	G	Н	1	J	K	L	М	N
5		OPERATION & MAINTENANCE EXPENSE												
6 7		DISTRIBUTION EXPENSES												
8 9		OPERATION												
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_36?_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_36?_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		1
36 37	598	Miscellaneous	RB_PLT_D_O	895	596	578	11	0	6	167	166	0	0	0
38 39	EXP_O&M_D_MT	Total Maintenance Expense		34,635	22,926	22,530	254	2	139	6,270	6,261	5	0	5
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 43		TRANSMISSION SERVICES												
44 44 45	556-567	Trans. Service Exp.(misc)	ATRANS	255	100	95	4	0	1	57	56	0	0	0
46 47	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
48 49 50														

Table	6								
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
2 3 4	Α	В	C	D	0	Р	Q	R	s
5 6		OPERATION & MAINTENANCE EXPENSE							
7 8		DISTRIBUTION EXPENSES							
9 10		OPERATION							
11 12	565 580	Various Including H/Q Sup. & Eng.	ATRANS LABOR_O	4,893 2,446	1,055 203	760 103	38 12	13 47	13 64
13 14	581 582	Load Dispatching Station Expense	A360 RB_PLT_D_O_362_SS	938 689	177 130	110 81	13 10	3 2	2 2
15	583	Overhead Line Exp.	RB_PLT_D_O_36?_OH	276	11	7	1	4	6
16	584 585	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,057 383	73	15	1	34 141	58 242
17 18	586	Street Lighting Exp. Meter Expense	ASt_LUM RB_PLT_D_O_370	2,384	84	8	1	141	- 242
19	587	Customer Installation	RB_PLT_D_O	335	22	12	1	8	7
20 21	588 589	Misc. Expense Rent, Other Expense	RB_PLT_D_O RB_PLT_D_O	4,048 571	268 38	141 20	16 2	92 13	80 11
22 23 24	EXP_O&M_D_OP	Total Operation Expense		18,020	2,061	1,257	96	356	486
25 26		MAINTENANCE							
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	7	5	0	0	0
28	590	Sup. & Eng.	LABOR_M	3,288 270	257 51	147 32	18 4	60 1	94 1
29 30	591 592	Structure Station Equipment	RB_PLT_D_O_361_SS 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_36?_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	ASt_LUM	293 594	- 21	2	0	108	185
35 36	597 598	Meters Miscellaneous	RB_PLT_D_O_370 RB_PLT_D_O	594 895	21 59	31	4	20	- 18
37	550	Miscolaticods	WPT 517970	000	00	01	7	20	10
38 39	EXP_O&M_D_MT	Total Maintenance Expense		34,635	2,404	1,393	167	570	905
40 41	EXP_O&M_?_??	Total Distribution O&M Expense		52,655	4,464	2,650	264	926	1,391
42 43		TRANSMISSION SERVICES							
44 45	556-567	Trans. Service Exp.(misc)	ATRANS	255	55	40	2	1	1
46 47 48 49 50	EXP_O&M_?_	Total Dist. & Trans. O&M Expense		52,910	4,519	2,690	266	926	1,392

Table	e 7 Account			TOTAL	Rate R				LCS/	Rate G				LCS/	
1 2	TUOVII	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE	
3	Α	В	C	D	Ε	F	G	Н	1	J	K	L	М	N	
5		CUSTOMER ACCOUNTS EXPENSES													
6 7		CUSTOMER ACCOUNTS													
8 9	901 902	Supervision Expense Meter Reading Expense	LABOR_CU\$_90?_A RB_PLT_D_O_370	5,501	3,780	2,946	- 554	- 15	265	1,507	1,474	- 18	0		14
10	903 904	Records & Collection Expense Uncollectible Account Exp.	A903	12,502 2,717	10,610	10,610	-	-	-	1,829	1,829	-	-		-
11 12	905	Oncollectible Account Exp. Miscellaneous Expense	A904 ACUSRG	2,717 51	1,690 44	1,690 44		-		930 7	930 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 17		CUSTOMER SERVICE & INFORMATION													
18	907	Supervision Expense	LABOR_CUS_9??_SI	-	-	•	-	-	-	-	-		-		
19 20	908 909	Customer Assistance Expense Informational & Adv. Expense	A908 ACUSRG	2,972 85	1,514 73	1,514 73	•	-	-	261 12	261 12	-	-		-
21	910	Miscellaneous CS & I Exp.	ACUSRG	30	26	26		-	-	4	4	-	-		-
22 23 24	EXP_O&M_CUS_9??_SI	Total Customer Service Exp.		3,087	1,612	1,612	-	-		278	278	-	-		-
25 26		CUSTOMER EDUCATION & ADVERTISING													
27	911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(6) 93	(6)	-	-	-	(1) 16	(1)	-	•		-
28 29	912 913	Demonstrating & Selling Expense Advertising Expense	ACWPRI ACUSRG	110 265	93 226	93 226	-	-	•	16 39	16 39		-		
30 31	916	Supervision & Misc. Expense	LABOR_CUS_91?_EA	-		-	-	•	-	-	-	-	-		
32 33	EXP_O&M_CUS_91?_EA	Total Customer Edu./Adv. Exp.		368	313	313	-	-	•	54	54	-	-		-
34 35	EXP_O&M_CUS	Total Customer Expenses		24,226	18,049	17,215	554	15	265	4,605	4,573	18	0		14
36 37															
38															
39 40															
41															
42 43															
44															
45 46															
47															
48 49															
50															

Table	7								
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
2		- 					_		
3	Α	В	С	D	0	Р	Q	R	S
4 5 6		CUSTOMER ACCOUNTS EXPENSES							
7 8	901	CUSTOMER ACCOUNTS Supervision Expense	LABOR_CUS_90?_A	-	-	-	<u>.</u>	_	_
9	902	Meter Reading Expense	RB_PLT_D_O_370	5,501	193	18	3	-	-
10	903	Records & Collection Expense	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 15	EXP_O&M_CUS_90?_A	Total Customer Accounts Exp.		20,771	339	27	4	3	1
16 17		CUSTOMER SERVICE & INFORMATION							
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 24	EXP_O&M_CUS_9??_SI	Total Customer Service Exp.		3,087	597	600	-	-	-
25 26		CUSTOMER EDUCATION & ADVERTISING							
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 35 36	EXP_O&M_CUS	Total Customer Expenses		24,226	936	627	4	3	1

Table	8 Account			TOTAL	Rate R				LCS/	Rate G				LCS/	
1	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE	
2 3 4	Α	В	С	D	E	F	G	Н	1	J	К	L	M	N	
5 6		ADMIN & GENERAL EXPENSES													
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 36 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	920 921 922 923 924 925 926 928 929 930 931 935 EXP_O&M_A&G	A & G Exp.Salaries Office Supplies Exp. A & G Exp. Transferred Credits Outside Service Exp Property Insurance, Distribution Line Injuries & Damages Employee Pension & Benefits Commission Expense, State Regulatory Duplicate Charge Credit Miscellaneous General Exp. Rent General Plant Total Admin. & Gen. Expense Total O&M Expense	RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O OH OH AREG_EXP OH OH RB_PLT_D_O RB_PLT_D_O	25,732 9,315 (1,014) 6,094 942 2,287 17,671 3,356 - 1,324 572 582 66,861 143,997	17,137 6,204 (675) 4,058 627 1,551 11,981 1,854 - 898 381 388 44,404 95,442	16,628 6,019 (655) 3,938 609 1,464 11,315 1,798 - 848 370 376 42,710 91,740	329 119 (13) 78 12 57 439 51 - 33 7 7 7 1,120 2,453	4 2 (0) 1 0 1 1 1 0 0 0 20 49	175 63 (7) 41 6 28 217 4 - 16 4 4 553	4,788 1,733 (189) 1,134 175 433 3,348 803 - 251 106 108 12,692 27,425	4,775 1,728 (188) 1,131 175 430 3,325 801 - 249 106 108 12,639 27,301	7 3 (0) 2 0 2 13 2 - 1 0 0 2 29 67	0 (0) 0 0 0 0 0 0 0	((() () () () ()	0 0 - 1 0 0
37 38 39 40 41 42 43 44 45 46 47 48 49															

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

Rate	占	œ		288 (233) (234) (2
Rate	ш	ø		105 2 5 5 5 6 7 7 7 7 8 8 8 8 8 9 1 1 4 2 2 2 2 2 8 8 8 9 1 1 4 2 2 2 2 8 8 9 1 1 4 2 2 2 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Rate	9	۵		899 (35) (35) (35) 213 33 33 33 196 196 20 20 20 20 5,781 5,781
Rate	δ	0		1,707 (673) (673) (674) 4,647 1,1127 1,127
TOTAL	RETAIL	O		25,732 9,315 (1,014) 6,094 942 2,287 17,671 1,324 572 582 66,861 143,997
	Allocator	ပ		RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O RB_PIT_D_O
	Description	ω	ADMIN & GENERAL EXPENSES	A & G Exp. Salaries Office Supplies Exp. A & G Exp. Transferred Credits Outside Service Exp Property Insurance, Distribution Line Injuries & Damages Employee Pension & Benefits Commission Expense, State Regulatory Duplicate Charge Credit Miscellaneous General Exp. Rent General Plant Total Admin. & Gen. Expense Total O&M Expense
Account	IN/ON	∢		920 921 923 924 924 929 930 931 935 EXP_O&M_A&G EXP_O&M
Table 8	- 8	დ 4	ഗ	7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8

Rate EOL S

Table														
1 2	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
3	Α	В	С	D	E	F	G	Н	1	j.	К	L	М	N
5		DEPRECIATION EXPENSE												
7 8	303DEP	Intangible Plant In Service	RB_PLT_I_O_303	2,476	1,667	1,590	51	1	25	466	464	1	0	1
9 10		DISTRIBUTION PLANT												
11	360DEP	Land & Land Rights	RB_PLT_D_O_360			-	-	-			-		-	-
12	361DEP	Structures & Improvements	RB_PLT_D_O_361_SS	108	48	44	3	-	2	25	25	0	0	0
13	362DEP	Station Equipment	RB_PLT_D_O_362_\$\$	1,641	727	665	40	-	23	379	378	0	0	1
14	364DEP	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	3,432	2,511	2,511	-	•		- 572	572	-	-	-
15	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
16	366DEP	UG Conduit	RB_PLT_D_O_366_UG	265	166	160	4	-	2	54	54	0	0	0
17	367DEP	UG Conductor & Devices	RB_PLT_D_O_367_UG	2,841	1,784	1,717	42	•	24	578	577	1	0	1
18	368DEP	Line Transformers	RB_PLT_D_O_368	3,062	2,006	2,006	-	-		- 533	533	•	-	•
19	369DEP	Services	RB_PLT_D_O_369	2,344	1,999	1,999	·	-		- 345	345	•		•
20	370DEP	Meters	RB_PLT_D_O_370	1,951	1,341	1,045	196	5	94	534	523	6	0	5
21	371DEP	Inst. On Cust. Premises	R8_PLT_D_O_371	368	•	-	•	-			•	-	-	-
22 23	373DEP	Street Lighting	RB_PLT_D_O_373	457	-	-	•	-			-	-	-	-
24 25	EXP_DEP_D	Total Dist. Plant Dep. Exp.		25,114	16,801	16,249	359	5	188	4,562	4,547	8	0	7
26 27		GENERAL PLANT												
28	390DEP	Structures & Improvements	RB_PLT_G_O_390	192	129	123	4	0	2	36	36	0	0	0
29	391DEP	Office Furniture & Equipment	RB_PLT_G_O_391	1,184	797	760	24	0	12	223	222	1	0	1
30	392DEP	Transportation Equipment	RB_PLT_G_O_392			-	-	•				-	-	-
31	393DEP	Stores Equipment	RB_PLT_G_O_393	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)		(0)
32	394DEP	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(101)	(68)	(65)	(2)	(0)	(1)	(19)	(19)	(0)		(0)
33	395DEP	Laboratory Equipment	RB_PLT_G_O_395	22	15	14	0	0	0	4	4	0	0	0
34	397DEP	Communication Equipment	R8_PLT_G_O_397	(18)	(12)	(12)	(0)	(0)	(0)	(3)	(3)	(0)		(0)
35 36	398DEP	Miscellaneous Equipment	RB_PLT_G_O_398	(31)	(21)	(20)	(1)	(0)	(0)	(6)	(6)	(0)	(0)	(0)
37 38	EXP_DEP_G	Total Gen. Plant Dep. Exp.		1,247	840	801	26	1	13	235	234	1	0	1
39 40	410DEP	Reversal of Dep. Exp. to Clearing Acct.	RB_PLT_?_O	•	· .	-	•	-			•	-	-	-
41 42	EXP_DEP	Total Depreciation Expense		28,837	19,308	18,640	435	7	226	5,264	5,244	10	0	9
43 44		AMORTIZATION												
45 46	407	Amortization of Regulatory Asset	OH	6,011	4,076	3,849	149	3	74	1,139	1,131	4	0	3
47														
48 49														
50														
30														

Table	9								
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate [*] GV	Rate LG	Rate B	Rate OL	Rate EOL
3	Α	В	С	D	0	Р	Q	R	8
4 5		DEPRECIATION EXPENSE							
6 7	303DEP	Intangible Plant In Service	RB_PLT_I_O_303	2,476	160	90	9	38	44
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 364DEP	Station Equipment	RB_PLT_D_O_362_SS	1,641	310 133	192 80	24 10	5 48	4 77
14 15	365DEP	Poles, Towers & Fixtures OH Conductor & Devices	RB_PLT_D_O_364_OH RB_PLT_D_O_365_OH	3,432 8,645	357	216	10 26	48 110	175
16	366DEP	UG Conduit	RB_PLT_D_O_366_UG	265	24	15	20	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 0_369	2,344	210	47	-	-	103
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	070021	Cook Lighting	(15_1 11_5_5_6)	101				101	
24 25	EXP_DEP_D	Total Dist. Plant Dep. Exp.		25,114	1,379	724	85	1,108	455
26 27		GENERAL PLANT							
28	390DEP	Structures & Improvements	RB_PLT_G_O_390	192	12	7	1	3	3
29	391DEP	Office Furniture & Equipment	RB_PLT_G_0_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	ĭ	`1	ò	ο̈́	(2)
34	397DEP	Communication Equipment	RB_PLT_G_O_397	(18)	(1)	(1)	(0)	(0)	(0)
35 36	398DEP	Miscellaneous Equipment	RB_PLT_G_O_398	(31)	(2)	(1)	(0)	(0)	(1)
37 38	EXP_DEP_G	Total Gen. Plant Dep. Exp.		1,247	81	45	4	19	22
39 40	410DEP	Reversal of Dep. Exp. to Clearing Acct.	RB_PLT_?_O	-	•	•	•	•	-
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	ОН	6,011	383	224	20	68	101
46 47 48	407	Amonization of Regulatory Asset	On .	0,011	303	224	20	99	101

Table	10 Account			TOTAL	Rate R				LCS/	Rate G				LCS/	
1 2	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE	
3	Α	. В	С	D	Ε	F	G	Н	I	J	K	L	М	N	
5		TAXES OTHER THAN INCOME TAX													
7		PAYROLL RELATED TAXES													
7 8 9 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 32 44 25 26 27 28 29 30 31 32 33 34 35 36 37 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	408.01 408.02 408.05 408.07 408.11 408.05 408.96 408.90 408.90 408.0A 408.0B EXP_TAX_OTI_PAY 408.19 408.69 408.70 408.70 408.70 408.70	Federal Unemployment Tax Federal Old Age Benefit Medicare Tax CT State unemployment Tax NH Business Enterprise Tax NH Unemployment Tax CT Sales Tax Dist of Columbia Unemployment Tax Payroll Tax Transfer General SVC Co OH Unemployment Tax NH Insurance Premium Excise Tax CT Insurance Premium Excise Tax Total Payroll Tax Property Tax Miscellaneous Other Tax Total Taxes Other than Income Tax	LABOR	66 5,118 1,341 79 673 10 12 (1,830) (1,476) 48 20 4,061 22,549	44 3,446 903 53 453 7 8 (1,232) (994) 32 2,735 15,036	42 3,287 861 51 432 6 8 - (1,175) (948) 31 13 2,608 14,561	1 105 27 2 14 0 0 (37) (30) 1 0 83 309	0 2 1 0 0 0 0 0 - (1) (1) 0 0 2 4	1 53 14 1 7 0 0 - (19) (15) 0 0 42 163 -	12 964 253 15 127 2 2 - (345) (278) 9 4 765 4,202	12 959 251 15 126 2 2 - (343) (276) 9 4 761 4,189	0 3 1 1 0 0 0 0 - (1) (1) 0 0 0 2 7	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 2 1 0 0 0 0 - (1) (1) 0 0 2 6 - 8
44 45 46															
47 48 49															
50															

Table	10								
1 2	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
3	Α	В	С	D	0	Р	Q	R	S
4 5		TAXES OTHER THAN INCOME TAX							
6 7 8		PAYROLL RELATED TAXES							
9 10 11	408.01 408.02	Federal Unemployment Tax Federal Old Age Benefit	LABOR LABOR	66 5,118	4 332	2 187	0 18	1 79	1 92
12 13	408.05 408.1	Medicare Tax CT State unemployment Tax	LABOR LABOR	1,341 79	87 5	4 9 3	5 0	21 1	24 1
14	408.07	NH Business Enterprise Tax	LABOR	673	44	25	2	10	12
15 16	408.1H 408.15	NH Unemployment Tax CT Sales Tax	LABOR LABOR	10 12	1 1	0	0	0 0	0
17	408.36	Dist. of Columbia Unemployment Tax	LABOR	-	-				-
18 19	408.9 408.9A	Payroll Tax Transfer General SVC Co OH Unemployment Tax	LABOR LABOR	(1,830) (1,476)	(119) (96)	(67) (54)	(7) (5)	(28) (23)	(33) (26)
20 21	408.0A 408.0B	NH Insurance Premium Excise Tax CT Insurance Premium Excise Tax	LABOR LABOR	48 20	3 1	2 1	0	1 0	1
22			1 10011						
23 24	EXP_TAX_OTI_PAY	Total Payroll Tax		4,061	263	148	15	63	73
25 26	408.19	Property Tax	RB_PLT_?_O	22,549	1,491	792	91	494	442
27 28	408Gen	Miscellaneous Other Tax	LABOR	-	-	-	-	-	-
29 30	EXP_TAX_OTI	Total Taxes Other than Income Tax		26,610	1,755	940	105	557	515
31 32									
33									
34 35									
36 37									
38 39									
40									
41 42									
43									
44 45									
46 47									
48									
49 50									

Table			LINE		TOTAL	0-4- 0				1.00/	D.I.	_				100/
1	Account IN/OUT	Description	REFERENCE	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate Tota		PL/SH	QR	CWH	LCS/ COPE
3	Α	В		С	D	Ε	F	G	н	1	J		K	L	М	N
5 6		INCOME TAXES														
7 8	REV	Total Revenue	Pg 9, Ln 40		259,598	142,905	138,623	3,812	92	378	60,8	193	60,726	137	2	28
9	EXP	Total Expense	Pg.1(Lns31 thru 34)+Ln3	6	205,233	136,448	131,254	3,427	66	1,702	38,7	′53	38,584	91	2	76
11 12	OP_INC_PIT	Total Operating Income Prior to Income Tax	Ln 7-Ln 9		54,365	6,457	7,369	386	27	(1,325)	22,1	39	22,142	46	(0)	(48)
13 14	427	Interest on Long Term Debt		RB_PLT_?_O	19,075	12,720	12,318	261	4	138	3,5	i55	3,543	6	0	5
15 16	3_OPR_INCOME	Operating income after Interest on LTD	Ln 11- Ln 13	Formula	35,290	(6,263)	(4,948)	125	23	(1,462)	18,5	i85	18,598	40	(0)	(54)
17 18 19	3_PER_1 3_PER_2 3_PER_3	PERMANENT DIFF_Total Gross Plant PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust		RB_PLT_?_O OH ACWPRI	(1,282) (1,439) 297	(855) (976) 252	(828) (921) 252	(18) (36)	(0) (1)	(9) (18)	(2	239) 273) 43	(238) (271) 43	(0) (1)	(0) (0)	(0) (1)
20 21	4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)	Ln.17 thru Ln.19		(2,424)	(1,578)	(1,497)	(53)	(1)	(27)	(4	468)	(465)	(1)	(0)	(1)
22 23		NORMALIZED TIMING DIFFERENCES														
24 25 26 27 28 29 30	3_TIME_1 3_TIME_2 3_TIME_3 3_TIME_4 3_TIME_5	NORMALIZED TIMING DIFF_Dist Gross Plant NORMALIZED TIMING DIFF_Labor OH NORMALIZED TIMING DIFF_Told Gross Plant NORMALIZED TIMING DIFF_Rate Base NORMALIZED TIMING DIFF_AII Cust.		R8_PLT_D_O OH R8_PLT_?_O R8 ACWPRI	(41,018) 13,283 (54,859) (681) 140	(27,317) 9,006 (36,582) (455) 119	(26,506) 8,505 (35,425) (441) 119	(525) 330 (751) (9)	(7) 8 (11) (0)	(279) 163 (396) (5)	2,5 (10,2 (*	633) 516 223) 126) 20	(7,611) 2,499 (10,191) (126) 20	(11) 10 (17) (0)	(0) 0 (0) (0)	(10) 8 (15) (0)
31 32	4_PTA_TIME	NORMALIZED DIFF(410-411)	Lns. 25 thru 29		(83,135)	(55,229)	(53,748)	(955)	(10)	(516)	(15,4	145)	(15,408)	(19)	(1)	(18)
33 34	3_PER_TIM_DIF	Sub Total - adj to Taxable income	Ln. 21+ Ln 31	Formula	(85,559)	(56,808)	(55,245)	(1,008)	(11)	(543)	(15,5	313)	(15,873)	(20)	(1)	(19)
35 36	403	Depreciation not Applicable State Inc. Tax		RB_PLT_D_0	(15,497)	(10,321)	(10,014)	(198)	(3)	(105)	(2,8	884)	(2,876)	(4)	(0)	(4)
37 38	SIN	Taxable Income - Prior State Tax	Ln. 15 + Ln 33 - Ln 35	Formula	(34,772)	(52,750)	(50,179)	(685)	15	(1,900)	5,5	556	5,601	24	(1)	(68)
39 40	STAX	NH State Tax eff. Tax rate 7.25%	Ln 37 * 0. 0725	Formula	(2,521)	(3,824)	(3,638)	(50)	1	(138)		403	406	2	(0)	(5)
41 42	TAX_INCOME_FED_TAX	Taxable Income - Federal Tax	Ln 35 + Ln 37 - Ln 39		(47,748)	(59,246)	(56,555)	(834)	11	(1,867)	2,3	269	2,319	18	(1)	(67)
43 44	FED_TAX_AMT	Federal Income Tax @ 35%	Ln. 41 * 0.35		(16,712)	(20,736)	(19,794)	(292)	4	(654)	:	794	812	6	(0)	(24)
45 46	CAL_INC_TAX	Total Current Federal & State Income Tax	Ln. 39 + Ln 43		(19,233)	(24,560)	(23,432)	(342)	5	(791)	1,	197	1,218	8	(0)	(29)
47 48		OUTSIDE ADJUSTMENTS PROVISION														
49 50 51	409.11 409.13	Federal Adjustment Provision State Adjustment Provision		OP_INC_PIT OP_INC_PIT	514 (2,948)	61 (350)	70 (400)	4 (21)	0 (1)	(13) 72		209 201)	209 (1,201)	0 (2)	(0)	(0) 3
52 53	Work_16	Total Outside Adjustment Provision	Ln. 49 + Ln. 50		(2,434)	(289)	(330)	(17)	(1)	59	(1	991)	(991)	(2)	0	2
54 55 56	3_CUR_TAX	Total Current Adjusted Taxes	Ln 45 + Ln 52	Formula	(21,667)	(24,850)	(23,762)	(359)	4	(732)	:	206	227	6	(0)	(26)

Table	11									
1 2	Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
3 4	Α	В		С	D	0	P	Q	R	s
5		INCOME TAXES								
6 7 8	REV	Total Revenue	Pg 9, Ln 40		259,598	31,959	15,408	1,253	3,967	3,213
9 10	EXP	Total Expense	Pg.1(Lns31 thru 34)+Ln3	36	205,233	13,746	7,797	750	3,973	3,766
11 12	OP_INC_PIT	Total Operating Income Prior to Income Tax	Ln 7-Ln 9		54,365	18,213	7,611	503	(6)	(553)
13 14	427	Interest on Long Term Debt		RB_PLT_?_O	19,075	1,262	670	77	418	374
15 16	3_OPR_INCOME	Operating income after interest on LTD	Ln 11- Ln 13	Formula	35,290	16,952	6,941	426	(424)	(927)
17 18 19	3_PER_1 3_PER_2 3_PER_3	PERMANENT DIFF_Total Gross Plant PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust		RB_PLT_?_O OH ACWPRI	(1,282) (1,439) 297	(85) (92) 1	(45) (54) 0	(5) (5) 0	(28) (16) 0	(25) (24) 0
20 21	4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)			(2,424)	(176)	(99)	(10)	(44)	(49)
22 23 24		NORMALIZED TIMING DIFFERENCES								
25 26 27 28 29	3_TIME_1 3_TIME_2 3_TIME_3 3_TIME_4 3_TIME_5	NORMALIZED TIMING DIFF_Dist Gross Plant NORMALIZED TIMING DIFF_Labor OH NORMALIZED TIMING DIFF_Total Gross Plant NORMALIZED TIMING DIFF_Rate Base NORMALIZED TIMING DIFF_AII Cust.		RB_PLT_D_O OH RB_PLT_?_O RB ACWPRI	(41,018) 13,283 (54,859) (681) 140	(2,720) 847 (3,629) (47) 0	(1,434) 494 (1,927) (25) 0	(167) 44 (220) (3) 0	(934) 151 (1,203) (13) 0	(813) 224 (1,075) (13) 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 34	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)
35 36	403	Depreciation not Applicable State Inc. Tax		RB_PLT_D_O	(15,497)	(1,028)	(542)	(63)	(353)	(307)
37 38	SIN	Taxable Income - Prior State Tax	Ln. 15 + Ln 33 - Ln 35	Formula	(34,772)	12,255	4,493	133	(2,113)	(2,346)
39 40	STAX	NH State Tax eff. Tax rate 7.25%	Ln 37 * 0. 0725	Formula	(2,521)	889	326	10	(153)	(170)
41 42	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)
43 44	FED_TAX_AMT	Federal Income Tax @ 35%	Ln. 41 * 0.35		(16,712)	3,619	1,269	21	(810)	(869)
45 46	CAL_INC_TAX	Total Current Federal & State Income Tax	Ln. 39 + Ln 43		(19,233)	4,507	1,595	31	(963)	(1,039)
47 48		OUTSIDE ADJUSTMENTS PROVISION								
49 50 51	409.11 409.13	Federal Adjustment Provision State Adjustment Provision		OP_INC_PIT OP_INC_PIT	514 (2,948)	172 (988)	72 (413)	5 (27)	(0) 0	(5) 30
52 53	Work_16	Total Outside Adjustment Provision	Ln. 49 + Ln. 50		(2,434)	(815)	(341)	(23)	0	25
54 55	3_CUR_TAX	Total Current Adjusted Taxes	Ln 45 + Ln 52	Formula	(21,667)	3,692	1,254	8	(963)	(1,014)

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	Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CMH	COPE
3	A	В	С	D	E	F	G	н	1	J	к	L	M	N
5 6		DEFERRED INCOME TAXES												
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 17	DIT411.S8	Deferred State Inc Tax Credit - FIN 48	RB_PLT	(65)	(43)	(42)	(1)	(0)	(0)	(12)	(12)	(0)	(0)	(2) (6) (0)
18 19	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
20 21	Post_Tax_Adj_ITC	Investment Tax Credit Adjustment		(132)	(88)	(85)	(2)	(0)	(1)	(25)	(24)	(0)	(0)	(0)
22 23	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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Table	12								
	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1	IN/OUT	Description	Allocator	RETAIL	GV	LG	В	OL.	EOL
2									
3	Α	В	С	D	0	Р	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	, 0,101	-	2,070		-,,,,,,	.,0.70
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	1,023	0	0	0	0
11	DIT410.S8	Deferred State Inc - Fin 48	RB_PLT	9	<u>.</u>	U	-	U	-
12	DIT411.12	Deferred State IIIC - FIII 46 Deferred Federal Inc. Tax-CR	RB_PLT	(31,695)	(2,157)	(1 150)	(133)	(603)	
	DIT411.15	Deferred Conn. Corp. Business Tax - CR	RB_PLT	(31,095)	(2,157)	(1,156)		(603)	(610)
13				(0.400)	(407)	(004)	(07)	(400)	(400)
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)	(1,556)	(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									
24									
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No. Part P	Table															
A B G C D E F G H I I J K L M PAYROLL PAYROLL FOR MINOR S COMPANDED FOR MINOR S	4	Account	Describer	\$W	TOTAL	Rate R	D) (D) (0.0	01441	LCS/	Rate G	DI (OLI		014111	LCS/	
A B C D E F G H I I J K L M PAYROLL S PAYROLL S PAYROLL S PAYROLL Form Service Explinates) L SSS-587 Trans. Service Explinates L SSS-587 Trans. Service Explinat	1	IDOWN	Description	Allocator	KETAIL	lotal	PUSH	QК	CVVH	COPE	lotai	PL/SH	QR	CWH	COPE	
PAYROLL CPESATIONS CPESAT	_	Α	В	С	D	Ε	F	G	н	Ŧ	J	K	L	М	N	
CFENTIONS EXP_OMAL_T 18	4															
OFERATIONS	5		PAYROLL						,							
8 LSS-S87 Trans. Service Epoplinics) EXP_OBAL_T. 188 7 7 7 0 0 0 0 0 4 4 4 0 0 0 1.58			ODERATIONS													
9 1,580 Sign & Eng. LABOR C. 1,716 1,042 298 69 2 35 373 370 2 0		1.550.507		EVD COM T	40	-	-			•			•			
10 LSS1	-														0	
11 1582 Station Expense															2	
12 LS83																
1584 Op. US Line Epp., Temover, reset, best Xiaris DEP_OSMB_DOE_958 158 286 286 - - 76 75 -										• •				-	C	
14 LSS Street Upthing Exp. EXP_OBM_DOP_SSS 153										•				U		
1586 Mehier Expense							200						_	•		
15 1587 Clustome Installation EXP_CRAM_D_OP_SR7 39 200 200 200 2 58 57 0 0 0 1 1 1 1 1 1 1							1 002								5	
15 1588 Moter Expense									-					-	0	
18									•					-	(
18 ABOR_O Total Operation Labor Expense 8,473 5,144 4,823 343 8 170 1,842 1,825 10 0		L300	(viole) Expense	EXF_OdIVI_D_OF_366	1,013	1,207	1,172	23	U	12	337	330	U	U		
MAINTENANCE EXP_OBM_D_MT_568 1		LABOR O	Total Operation Labor Expense		8 473	5 144	A 823	343	8	170	1.842	1 825	10	٥	8	į
MAINTENANCE		D/DOI_O	Total Operation Expense		0,410	0,144	4,020	040	Ů	110	1,042	1,020	10	·	`	
EMP_ORM_D_MT_S88			MAINTENANCE													
1.590 Sup. & Eng. LBCR_M 2.530 1,616 1,573 28 0 15 472 470 1 0		1.568 573		EXP ORM D MT 568	11	Δ	4	0	0	0	2	2	n	n	(1
1.591 Structure EXP_OBM_D_MT_591 95							1.573							-	1	
ENCORMEDIANT Separate ENCORMEDIANT S														-	Ċ	,
ENGINE LIGHS LIG															1	
27 L594 UG Line, Conductor Duct EXP_O&M_D_NT_594 596 374 360 9 - 5 121 121 0 0																
28 L595								q		5			n		(
ESP OBM_D_MT_598										-					ì	
Second							-									
Standard							255	48	1	23					1	
32 LABOR_M Total Maintenance Labor Expense 14,217 9,081 8,837 158 2 85 2,650 2,644 3 0 34 35 CUSTOMER ACCOUNTS 36 L902 Meter Reading Expense Reading Expense 1 4003 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 7 40 41 LABOR_CUS_907_A Total Customer Accounts Expenses 12,464 9,903 9,270 420 12 201 2,356 2,332 14 0 42 43 44 45 46 47 48 49															Ċ	
14,217 9,081 8,837 158 2 85 2,650 2,644 3 0 34 3 0 34 3 35 35 CUSTOMER ACCOUNTS		2000		TV# _00##_D_##_000		• 10	52.		•	•	102		•	•	`	
34 35 CUSTOMER ACCOUNTS 5 CUSTOMER ACCOUNTS 5 CUSTOMER ACCOUNTS 5 CUSTOMER ACCOUNTS 5 CUSTOMER ACCOUNTS 6 1902 Meter Reading Expense RB_PLT_D_O_370 4,176 2,869 2,236 420 12 201 1,144 1,119 14 0 1 1 1 1 1 1 1 1 1		LABOR M	Total Maintenance Labor Expense		14.217	9.081	8.837	158	2	85	2.650	2.644	3	0	3	\$
Second		·				-,	-,				_,	,				
37 L903 Records & Collection Expense A903 8,241 6,994 6,994 1,206 1,206	35		CUSTOMER ACCOUNTS													
37 L903 Records & Collection Expense A903 8,241 6,994 6,994 1,206 1,206	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	i
38 L904 Uncollectible Account Exp. A904	37	L903	Records & Collection Expense	A903				-		-						-
40	38	L904	Uncollectible Account Exp.	A904				-	-	-			-			-
41 LABOR_CUS_90?_A Total Customer Accounts Expenses 12,464 9,903 9,270 420 12 201 2,356 2,332 14 0 42 43 44 45 46 47 48	39	L905	Miscellaneous Expense	ACUSRG	47	40	40	-		*	7	7		-		-
42 43 44 45 46 47 48	40															
43 44 45 46 47 48 49		LABOR_CUS_90?_A	Total Customer Accounts Expenses		12,464	9,903	9,270	420	12	201	2,356	2,332	14	0	11	ı
44 45 46 47 48																
45 46 47 48																
46 47 48 49																
47 48 49																
48 49																
49																
50																
	50															

Table	13								
1 anie	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1	IN/OUT	Description	Allocator	RETAIL	GV	LG	В	OL	EOL
2		•				-			
3	Α	В	С	D	0	Р	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	1 500 500	MAINTENANCE	5/15 CALL 5 4/15 500		_			_	_
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_0&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 30	L596 L597	Street Lighting	EXP_O&M_D_MT_596	183	-	•	-	67	116
30 31	L597 L598	Meters Miscellaneous	EXP_O&M_D_MT_597	477	17	2	0	- 40	-
32	F998	Miscellaneous	EXP_O&M_D_MT_598	816	54	29	3	19	16
33	LABOR_M	Total Maintenance Labor Expense		14,217	1,111	636	76	259	405
34	TVDOU_IN	Total Maintenance Labor Expense		14,217	1,111	030	70	259	405
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	0,241	-		-	-	
39	L905	Miscellaneous Expense	ACUSRG	47	-		-		
40		Miscella leggs Expense	Accord	71	-	•	•	-	•
41	LABOR_CUS_90?_A	Total Customer Accounts Expenses		12,464	182	17	3	2	1
42	E 15011_000_001_11	Total Gustomor / lobounte Exponsos		12,101	102	.,,	·	_	•
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Table 44														
Tabl	le 14 Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
3	Α	В	С	D	E	F	G	Н	I	J	ĸ	L	М	N
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)	/e)	(e)				445	/41		_	_
	L912		ACWPRI	(7) 92	(6) 78	(6) 78	•	-	•	(1) 13	(1) 13	-	-	-
15 16	LVIZ	Demonstrating and Selling Expense	ACVVPRI	92	76	70	-	•	-	13	13	-	•	-
17 18	LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	72	72	-	-	-	12	12	-	•	-
19 20	ОН	Overhead Allocator		37,063	25,129	23,732	921	21	456	7,021	6,973	27	1	21
21 22		ADMINISTRATION & GENERAL												
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_0&M_A&G_921	210	140	136	3	Ö	1	39	39	ŏ	Ö	ő
26	L922	Administrative Expense Transfer Credit	EXP_O&M_A&G_922	(613)	(408)	(396)	(8)		(4)	(114)	(114)	(0)		(0)
27	L923	Outside Service	EXP_O&M_A&G_923	20	13	13	0	0	0	(114)	4	0	0	0
28	L925	Injuries & Damages	EXP_O&M_A&G_925	229	155	147	6	0	3	43	43	ő	0	ő
29	L926	Employee Pension Fund	EXP_O&M_A&G_926	-	-	171				-		-		-
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	ů	2	35	35	0	0	0
32		Rent	EXP_O&M_A&G_931	103	120	110			-	-	- 30		-	
33	L901	None	_N _Oulv_Ado_551				-	•	<u>-</u>	-	•		-	·
34 35	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
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		TOTAL A&G LABOR EXP.		21,844	14,537	14,098	285	4	150	4,073	4,061	6	0	6
42	-			-	•					,	•			
43 44		TOTAL PAYROLL		58,907	39,667	37,830	1,206	25	606	11,095	11,034	33	1	27
45 46														
47														
48 49														
50														

Table							_		
1 2	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
3 4	Α	В	С	D	0	Р	Q	R	s
5 6		PAYROLL							
7 8	L908	CUSTOMER SERVICE & INFORMATION Customer Assistance Expense	A908	1,824	366	368	-	-	•
9 10	L909	Inf & Instructional adv. expense	ACUSRG	-	-	-	-	-	-
11 12	LABOR_CUS_9??_SI	Labor Portion Acct. 908-910		1,824	366	368	-	-	-
13 14	L911	CUSTOMER EDUCATION Supervision Expense	LABOR_CUS_91?_EA	(7)	(0)	(0)	(0)	(0)	(0)
15 16	L912	Demonstrating and Selling Expense	ACWPRI	92	ő	0	Ő	Ő	Ö
17 18	LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	0	0	0	0	0
19 20	ОН	Overhead Allocator		37,063	2,363	1,380	122	422	626
21 22 23 24		ADMINISTRATION & GENERAL							
25 26	L920	OPERATION A & G Exp. Salaries	EXP_O&M_A&G_920	21,466	1,424	750	87	489	425
27 28	L921 L922	Office Supplies Exp. Administrative Expense Transfer Credit	EXP_O&M_A&G_921 EXP_O&M_A&G_922	210 (613)	14 (41)	7 (21)	1 (2)	5 (14)	4 (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 34	L930 L931	Miscellaneous Rent	EXP_O&M_A&G_930 EXP_O&M_A&G_931	185	12	7	1	2	3
35 36	LABOR_A&G_9??_OP	Total A&G Operation Labor Expense	2/1 _00/1/2 140_501	21,632	1,440	760	88	487	427
37 38		MAINTENANCE							
39 40	L935	General Plant	EXP_O&M_A&G_935	212	14	7	1	5	4
41 42	LABOR_A&G_9??_MT	Total A&G Maintenance Labor Expense		212	14	7	1	5	4
43 44	LABOR_A&G	TOTAL A&G LABOR EXP.		21,844	1,454	768	89	492	431
45 46	LABOR	TOTAL PAYROLL		58,907	3,817	2,147	211	914	1,057
47 48									

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

Exhibit 3 Proforma - Cost of Service Study SUMMARY

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

<u>Index</u>

TABLI	E N	IO. PA	GE
SUMM	AR	Y OF RESULTS	
		Rate of Return	
RATE	BAS	SE	
	2. 3. 4.	Gross Plant	3
REVE	NUE	ES	
	5 .	Distribution and Other11-	12
EXPEN	ISE	S	
	11. 12.	Operation and Maintenance. 13- Customer Accounts. 15- Administration & General. 17- Depreciation & Amortization. 19- Taxes other than Income Taxes. 21- Income Taxes. 23- Deferred Income Taxes & ITC Credit. 25-	16 18 20 22 24
PAIR			
		Operation, Maint., & Customer27-3	

Part	Table	a 1A Account		LINE		TOTAL	Rate R				LCS/	Rate G				LCS/
SUMANY OF RESULTS REPLIT REP	1		Description		Allocator			PL/SH	QR	CWH			PL/SH	QR	CWH	
Part Nat Plant Part Pa	_	A	В		С	D	E	F	G	Н	1	J	к	L	М	N
Page	4 5		SUMMARY OF RESULTS													
DEUGT: RB_DED Total Rate Base Deduction Pg_0_Ln 20 (167,296) (110,227) (198,850) (2,208) (20) (11,170) (22,432) (32,339) (48) (1) (43) ADD: RB_DED Total Rate Base Addition Pg_0_Ln 46 55,537 37,000 35,671 631 17 471 10,440 10,365 24 1 20 RB_ADD Total Rate Base Addition Pg_0_Ln 46 55,537 37,000 35,671 631 17 471 10,440 10,365 24 1 20 RB_TOTAL RATE BASE Pg_0_Ln 47 77,110 516,627 500,711 10,281 10 5,566 144,462 144,077 213 77 1165 OPERATING REVENUES 440-447 Sales Revenue Pg_11_Ln 8 ASALES_REV 243,533 114,674 130,749 3,728 00 300 58,424 59,281 135 2 26 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 3,728 00 300 58,424 59,281 135 2 26 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 3,728 00 300 58,424 59,281 135 2 26 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 3,728 00 300 58,424 59,281 135 2 26 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 3,728 00 300 58,424 59,281 10 0 0 13,169 (315) (11 - 11) 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 3,728 00 300 58,424 59,281 10 0 0 13,169 (315) (11 - 11) 440-447 Sales Revenue Pg_11_Ln 18 ASALES_REV 243,533 144,674 130,749 130,749 130 0 0 13,169 13,169 130 130 130 130 130 130 130 130 130 130	6	OP DIT	Not Plant	Pa 9 (n 7		888 878	580 784	571 88N	11 569	132	6 204	166 454	165 991	237	8	218
Total Rave Base Deduction Pg. 9, In. 20 (187,265) (110,227) (100,850) (269) (1,170) (22,422) (32,339) (48) (1) (43) (13 (13 (13 (13 (13 (13 (13 (13 (13 (13	8	KD_FLI		1 g. e, all		300,010	000,104	071,000	11,000	102	0,204	100,101	100,007	201	•	2.0
11 RB, DED Tool Rade Base Deduction Pg. 9, Ln. 20	-		DEDUCT:													
ADD:	11	RB_DED	Total Rate Base Deduction	Pg. 9, Ln 20		(167,295)	(110,227)	(106,820)	(2,208)	(29)	(1,170)	(32,432	(32,339)	(48)	(1)	(43)
15 BB_ADD TOJR Rate Base Addition Pg_s_Lin_45	13		ADD:													
THE RB TOTAL RATE BASE Pg. 9, In 47 777, 118 516,627 500,711 10,291 120 5.505 144,462 144,047 213 7 195 195 195 195 195 195 195 195 195 195	15	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
19	17	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
21 440-447 Sales Rownune	19		OPERATING REVENUES													
440-447UN Unbliefd sale Rewnue Pp. 11, In AUN_REV (1,248) (717) (659) (51) (1) (6) (315) (13) (1) . (1) (1) (2		440-447	Sales Revenue	Pa. 11. Ln 8	ASALES REV	243.533	134.874	130.749	3.726	93	306	58.424	58.261	135	2	26
23 440-447Resaele Sales-Royenus/Resaele Customers Pp. 11, Ln 10 A360 4,657 2,201 2,201 120 - 60 1,146 1,143 1 0 2 4470-INCR Dist. Credit Sp. Prining Cut Pp. 11, Ln 11 ASALES_REV 307 220 213 6 0 0 0 0 6 1,650 1,646 1 0 0 0 25 REV_OTH_ELEC Total Other Revenue Pp. 11, Ln 40 259,648 143,339 139,058 3,813 12 0 6 1,650 1,646 1 1,00 1 27 REV Total Revenue Pp. 11, Ln 40 259,648 143,339 139,058 3,813 12 0 6 1,650 1,664 1 1,74 1 10 1 28 PP. PREV Total Revenue Pp. 11, Ln 40 259,648 143,339 139,058 3,813 12 0 6 1,650 1,664 1 1,74 1 10 1 29 PP. PREV Total Revenue Pp. 11, Ln 40 259,648 143,339 139,058 3,813 12 0 7,650 1 1,650 1																
Pg. 11, Ln 38 12,009 6,782 6,743 12 0 6 1,650 1,648 1 0 1 1 2 7 8 8 1 1 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1	23	440-447Resale	Sales Revenue/Resale Customers	Pg. 11, Ln 10	A360	4,957	2,201	2,011	120			1,140	1,143		0	
REV Total Revenue Pg.11, Ln 40 259,846 143,339 139,058 3,813 92 376 61,001 60,834 137 2 28 28	24	447DistCR	Dist, Credit Sp. Pricing Cust.	Pg. 11, Ln 11	ASALES_REV	397	220	213	6	0	0	9:	95	C	0	0
Pg. Hz Total Revenue Pg. Hz Lin 40 259,848 143,339 139,058 3,813 92 376 61,001 60,834 137 2 28		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
OPERATING EXPENSES 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_OBM 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 Depreciation Expense Pg. 19, Ln 45 6,265 4,252 4,013 168 4 78 1,190 1,162 5 0 4 EXP_AMORT Total Amortization Expense Pg. 19, Ln 45 6,265 4,252 4,013 168 4 78 1,190 1,162 5 0 4 EXP_ENTAN_OTI Total Taxes Other than Income Tax Pg. 23, Ln 58 30,207 20,133 19,460 437 6 229 5,545 5,626 10 0 9 EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,284) (1,280) (1,284) 5 (0) (32) EXP_ENTAN_OTI Total Current Adjusted Taxos Pg. 23, Ln 58 (32,415) (1,281) (1,280) (1,284)																
EXP_O&M		REV	Total Revenue	Pg.11, Ln 40		259,648	143,339	139,058	3,813	92	376	61,00	60,834	137	2	28
EXP_DAM	29		OPERATING EXPENSES													
2 EXP_DEP Total Depreciation Expense Pg. 19, 1n. 41 38,879 26,033 25,241 515 8 289 7,081 7,088 12 0 10 2		EYP ORM	Total O&M Expense	Pa 17 In 22		152 454	101 173	97 230	2 613	52	1 278	28 95	28 810	72	2	60
Signature Pg. 19, Ln 45 Relation Pg. 21, Ln 28 30, 207 20, 133 19, 460 437 6 229 5,645 5,626 10 0 0 0																
SEP_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 0 0 0 0 0 0 0															•	
35 4_CÜR_TĀX Total Current Adjusted Taxes Pg. 23, Ln 54 (33,413) (34,119) (32,740) (495) 4 (888) (1,280) (1,254) 5 (0) (32)										6					ō	9
38 411NUPER NUSCO Permanent Difference RB_PLT_D_O (222) (147) (143) (3) (0) (11) (41) (41) (0) (0) (0) 37 Post_Tax_Adj_DTT 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 38 Post_Tax_Adj_TC Investment Tax Credit Adjustment Pg. 25, Ln 20 (132) (88) (85) (2) (0) (1) (25) (25) (0) (0) (0) 39 Post_Tax_Adj_TC Investment Tax Credit Adjustment Pg. 25, Ln 20 (132) (88) (85) (2) (0) (1) (25) (25) (0) (0) (0) 40 OPERATING_EXPENSE Operating Expense Ln 31 thru 38 229,016 140,578 135,608 3,681 79 1,210 48,110 47,935 113 2 59 42 NET_RETURN OPERATING INCOME Ln. 27 - Ln 40 30,632 2,761 3,450 132 13 (834)	35										(888)					
ST Post_Tax_Adj_DIT Provision for Deferred Income Tax Pg. 25, Ln 18 35,178 23,340 22,832 458 5 246 6,588 6,569 9 0 9	36	411NUPER	NUSCO Permanent Difference	<u> </u>	RB_PLT_D_O	(222)				(0)						(0)
39 40 OPERATING_EXPENSE Operating Expense	37	Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 25, Ln 18		35,178	23,340	22,632			246	6,58	6,569			
40 OPERATING_EXPENSE Operating Expense Lns 31 thru 38 229,016 140,578 135,608 3,681 79 1,210 48,110 47,935 113 2 59 41 42 NET_RETURN OPERATING INCOME Ln. 27 - Ln 40 30,632 2,761 3,450 132 13 (834) 12,891 12,891 24 (0) (31) 43 44 426 Donations, net of tax NET_RETURN 293 26 33 1 0 (8) 123 123 0 (0) (0) 45 431 Return on Customer Deposit NET_RETURN 131 12 15 1 0 (4) 55 55 0 (0) (0) 46 47 OP_INC_ADJ Adj. to the Operating income Ln 44 + Ln 45 424 38 48 2 0 (12) 178 179 0 (0) (0) 48 49 Adj_OP_INC Adjusted Operating Income Ln 42 - Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 FATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.81% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%		Post_Tax_Adj_ITC	Investment Tax Credit Adjustment	Pg. 25, Ln 20		(132)	(88)	(85)	(2)	(0)	(1)	(2	i) (25	(0)	(0)	(0)
42 NET_RETURN OPERATING INCOME Ln. 27 - Ln 40 30,632 2,761 3,450 132 13 (834) 12,891 12,899 24 (0) (31) 43 44 426 Donations, net of tax NET_RETURN 293 26 33 1 0 (8) 123 123 0 (0) (0) 45 431 Return on Customer Deposit NET_RETURN 131 12 15 1 0 (4) 55 55 0 (0) (0) 46 47 OP_INC_ADJ Adj. to the Operating income Ln 44 + Ln 45 424 38 48 2 0 (12) 178 179 0 (0) (0) 48 49 Adj_OP_INC Adjusted Operating Income Ln 42 - Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.81% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%	40	OPERATING _EXPENSE	Operating Expense	Lns 31 thru 38		229,016	140,578	135,608	3,681	79	1,210	48,11	47,935	113	2	59
44 426 Donations, net of tax NET_RETURN 293 26 33 1 0 (8) 123 123 0 (0) (0) 45 431 Return on Customer Deposit NET_RETURN 131 12 15 1 0 (4) 55 55 0 (0) (0) 46 46 47 OP_INC_ADJ Adj. to the Operating income Ln 44+Ln 45 424 38 48 2 0 (12) 178 179 0 (0) (0) 48 49 Adj_OP_INC Adjusted Operating Income Ln 42-Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.61% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%	42	NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		30,632	2,761	3,450	132	13	(834)	12,89	12,899	24	(0)	(31)
45 431 Return on Customer Deposit NET_RETURN 131 12 15 1 0 (4) 55 55 0 (0) (0) 46 47 OP_INC_ADJ Adj. to the Operating income Ln 44 + Ln 45 424 38 48 2 0 (12) 178 179 0 (0) (0) 48 49 Adj_OP_INC Adjusted Operating Income Ln 42 - Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.81% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%		426	Donations, net of tax		NET RETURN	293	26	33	1	0	(8)	12	123	n	(0)	(O)
47 OP_INC_ADJ Adj. to the Operating income Ln 44+Ln 45 424 38 48 2 0 (12) 178 179 0 (0) (0) 48 49 Adj_OP_INC Adjusted Operating Income Ln 42 - Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10,81% -14,94% 8.80% 8.83% 11,04% -0.83% -15,84%	45		•						i	-				-		(0)
49 Adj_OP_INC Adjusted Operating Income Ln 42 - Ln 47 Formula 30,208 2,723 3,402 130 13 (822) 12,713 12,720 23 (0) (31) 50 51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.81% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%	47	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	38	48	2	0	(12)	17	179	0	(0)	(0)
51 RATE OF RETURN Ln 49/Ln 17 3.89% 0.53% 0.68% 1.26% 10.81% -14.94% 8.80% 8.83% 11.04% -0.83% -15.84%	49	Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	30,208	2,723	3,402	130	13	(822)	12,71	12,720	23	(0)	(31)
	51		RATE OF RETURN	Ln 49/Ln 17		3.89%	0.53%	0.68%	1.26%	10.81%	-14.94%	8,80	6 8.83%	11.04%	-0.83%	-15.84%

Table 1	Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
3	А	В		С	D	0	P	Q	R	s
4 5		SUMMARY OF RESULTS								
6 7	RB_PLT	Net Plant	Pg. 9, Ln 7		888,876	62,414	33,371	3,887	16,100	16,886
9		DEDUCT:								
10 11 12	RB_DED	Total Rate Base Deduction	Pg. 9, Ln 20		(167,295)	(11,239)	(6,021)	(680)	(3,506)	(3,188)
13 14		ADD:								
15 16	RB_ADD	Total Rate Base Addition	Pg. 9, Ln 45		55,537	3,716	2,054	211	998	1,028
17 18	RB	TOTAL RATE BASE	Pg. 9, Ln 47		777,118	54,890	29,403	3,418	13,592	14,725
19 20		OPERATING REVENUES								
21 22 23 24 25	440-447 440-447UN 440-447Resale 447DistCR REV_OTH_ELEC	Sales Revenue Unbilled Sale Revenue Sales Revenue/Resale Customers Dist. Credit Sp. Pricing Cust. Total Other Revenue	Pg. 11, Ln 8 Pg. 11, Ln 9 Pg. 11, Ln 10 Pg. 11, Ln 11 Pg. 11, Ln 38	ASALES_REV AUN_REV A360 ASALES_REV	243,533 (1,248) 4,957 397 12,009	28,249 (105) 937 46 2,819	13,789 (87) 575 22 631	1,167 (12) 71 2 26	3,899 (12) 14 6 57	3,131 13 5 63
26 27 28	REV	Total Revenue	Pg.11, Ln 40		259,648	31,946	14,930	1,254	3,965	3,212
29 30		OPERATING EXPENSES								
31 32 33 34 35 36 37 38 39	EXP_O&M EXP_DEP EXP_AMORT EXP_TAX_OTI 4_CUR_TAX 411NUPER Post_Tax_Adj_DIT Post_Tax_Adj_ITC	Total O&M Expense Total Depreciation Expense Total Amortization Expense Total Taxes Other than Income Tax Total Current Adjusted Taxes NUSCO Permanent Difference Provision for Deferred Income Tax Investment Tax Credit Adjustment Provision for Deferred Income Tax	Pg. 17, Ln 22 Pg. 19, Ln 41 Pg. 19, Ln 45 Pg. 21, Ln 28 Pg. 23, Ln 54 Pg. 25, Ln 18 Pg. 25, Ln 20	RB_PLT_D_O	152,454 38,679 6,265 30,207 (33,413) (222) 35,178 (132)	10,631 2,337 398 2,027 3,550 (15) 2,470 (9)	6,113 1,233 230 1,081 895 (8) 1,321 (5)	564 141 21 123 (34) (1) 154	2,254 1,104 70 618 (1,102) (5) 637 (3)	2,766 751 104 579 (1,323) (4) 668 (3)
40 41	OPERATING _EXPENSE	Operating Expense	Lns 31 thru 38		229,016	21,390	10,860	966	3,573	3,539
42 43	NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		30,632	10,556	4,070	288	392	(327)
44 45 46	426 431	Donations, net of tax Return on Customer Deposit		NET_RETURN NET_RETURN	293 131	101 45	39 17	3 1	4 2	(3) (1)
47 48	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	146	56	4	5	(5)
49 50	Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	30,208	10,410	4,014	284	387	(323)
51 52		RATE OF RETURN	Ln 49/Ln 17		3.89%	18.97%	13.65%	8.31%	2.85%	-2.19%

(All Al	iloulità ili 4000;														
Table 1	1B Account IN/OUT	Description	LINE REFERENCE	Aliocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
2 3	Α	В		С	D	E	F	G	н	1	J	ĸ	L	М	N
4 5		REVENUE REQUIREMENT													
6 7	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
8		OPERATING REVENUES													
10 11 12 13 14 15	440-447 440-447UN 440-447Resale 447DistCR REV_OTH_ELEC	Sales Revenue Unbilled Sale Revenue Sales Revenue/Resale Customers Dist. Credit Sp. Pricing Cust. Total Other Revenue	Pg. 11, Ln 8 Pg. 11, Ln 9 Pg. 11, Ln 10 Pg. 11, Ln 11 Pg. 11, Ln 38	ASALES_REV AUN_REV A360 ASALES_REV	243,533 (1,248) 4,957 397 12,009	134,874 (717) 2,201 220 6,762	130,749 (659) 2,011 213 6,743	3,726 (51) 120 6 12	93 (1) - 0 0	306 (6) 69 0 6	58,424 (315) 1,146 95 1,650	58,261 (313) 1,143 95 1,648	135 (1) 1 0	2 - 0 0 0	26 (1) 2 0 1
17 18	REV	Total Revenue	Pg. 11, Ln 40		259,648	143,339	139,058	3,813	92	376	61,001	60,834	137	2	28
19 20		OPERATING EXPENSES													
21 22 23 24 25 26 27 28	EXP_O&M EXP_DEP EXP_AMORT EXP_TAX_OTI EXP_NUPER_411 4_CUR_TAX Post_Tax_Adj_ITC	Total O&M Expense Total Depreciation Expense Total Amortization Expense Total Taxes Other than Income Tax NUSCO Permanent Differences Total Current Adjusted Taxes Provision for Deferred Income Tax Investment Tax Credit Adjustment	Pg. 17, Ln 22 Pg. 19, Ln 41 Pg. 19, Ln 45 Pg. 21, Ln 28 Pg. 1, Ln 36 Pg. 23, Ln 54 Pg. 25, Ln 18 Pg. 25, Ln 20		152,454 38,679 6,285 30,207 (222) (33,413) 35,178 (132)	101,173 26,033 4,252 20,133 (147) (34,119) 23,340 (88)	(32,740) 22,632	2,613 515 158 437 (3) (495) 458 (2)	52 8 4 6 (0) 4 5 (0)	1,278 269 78 229 (1) (888) 246 (1)	28,953 7,081 1,190 5,645 (41) (1,280) 6,588 (25)	28,819 7,058 1,182 5,626 (41) (1,254) 6,569 (25)	72 12 5 10 (0) 5 9 (0)	2 0 0 0 (0) (0) 0	60 10 4 9 (0) (32) 9 (0)
29 30 31	OPERATING _EXPENSE	Operating Expense	Lns 21 thru 28		229,016	140,578	135,608	3,681	79	1,210	48,110	47,935	113	2	59
32 33	426 431	Donations, net of tax Return on Customer Deposit		NET_RETURN NET_RETURN	293 131	26 12	33 15	1 1	0	(8) (4)	123 55	123 55	0	(0) (0)	(0)
34 35	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
36 37 38	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)
39 40	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
41 42	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
43 44	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
45 46	3_CHG_REV	Change in Revenue	Ln 41 + Ln 43	Formula	55,151	65,852	62,540	1,184	(5)	2,133	(1,681)	(1,750)	(10)	1	79
47 48	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
49 50 51	3_ICE_EXP 3_REP_EXP	Major Ice Storm Costs Reliability Enhancement Program		RB_PLT_D_O RB_PLT_D_O	9,085 4,000	6,036 2,657	5,860 2,580	114 50	1	61 27	1,692 745	1,688 743	2 1	0	2 1
52 53	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
54 55	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
56 57 58	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
59 60 61 62 63 64 65 66 87 68	3_D_REVREQ	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE		Formula	116,016 60,976 36,531 77,828 9,528 2,639 3,212 5,437	84,208 51,741 27,622 35,157 6,166 - 2,520 2,225	79,705 51,741 27,622 32,507 5,740 - 2,520 2,108	3,019 - - 1,696 273 - - 92	88 - - - - - 2	1,396 - - 954 153 - - 24	21,690 8,953 4,779 18,602 3,285 35 681 1,252	21,513 8,953 4,779 18,555 3,278 35 681 1,244	101 - - 21 3	2	74 - 25 4 -
69 70				Tot	al 312,166	209,639	201,942	5,080	90	2,527	59,276	59,037	128	3	108

000054

Table '	18										
1 2	Account IN/OUT	Description	LINE REFERENCE	Allocator		TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EQL
3	Α	В		С		D	0	P	Q	R	s
4 5 6		REVENUE REQUIREMENT									
7 8	RB	TOTAL RATE BASE	Pg. 9, Ln 47			777,118	54,890	29,403	3,418	13,592	14,725
9 10		OPERATING REVENUES									
11 12 13 14 15	440-447 440-447UN 447DistCR 440-447Resale REV_OTH_ELEC	Sales Revenue Unbilled Sale Revenue Dist. Credit Sp. Pricing Cust. Sales Revenue/Resale Customers Total Other Revenue	Pg. 11, Ln 9	ASALES_REV AUN_REV ASALES_REV A360		243,533 (1,248) 397 4,957 12,009	28,249 (105) 46 937 2,819	13,789 (87) 22 575 631	1,167 (12) 2 71 26	3,899 (12) 6 14 57	3,131 - 5 13 63
17 18	REV	Total Revenue	Pg. 11, Ln 40			259,648	31,946	14,930	1,254	3,965	3,212
19 20		OPERATING EXPENSES									
21 22 23 24 25 26 27 28 29	EXP_O&M EXP_DEP EXP_AMORT EXP_TAX_OTI EXP_TAX_OTI EXP_NUPER_411 4_CUR_TAX Post_Tax_Adj_DIT Post_Tax_Adj_ITC	Total O&M Expense Total Depreciation Expense Total Amortization Expense Total Taxes Other than Income Tax NUSCO Permanent Differences Total Current Adjusted Taxes Provision for Deferred Income Tax Investment Tax Credit Adjustment	Pg. 17, Ln 22 Pg. 19, Ln 41 Pg. 19, Ln 45 Pg. 21, Ln 28 Pg. 1, Ln 38 Pg. 23, Ln 54 Pg. 25, Ln 18 Pg. 25, Ln 20			152,454 38,679 6,265 30,207 (222) (33,413) 35,178 (132)	10,631 2,337 398 2,027 (15) 3,550 2,470 (9)	6,113 1,233 230 1,081 (8) 895 1,321 (5)	564 141 21 123 (1) (34) 154 (1)	2,254 1,104 70 618 (5) (1,102) 637 (3)	2,766 751 104 579 (4) (1,323) 668 (3)
30 31	OPERATING _EXPENSE	Operating Expense	Lns 21 thru 28			229,016	21,390	10,860	966	3,573	3,539
32 33	426 431	Donations, net of tax Return on Customer Deposit		IET_RETURN IET_RETURN		293 131	101 45	39 17	3 1	4 2	(3) (1)
34 35	3_OP_EXP_ADJ	Operating Expense, Adjusted	Lns 30+32+33	Formula		229,440	21,536	10,916	970	3,579	3,535
36 37	3_OP_INC	Total Operating Income, Adjusted	Ln17 - Ln35	Formula		30,208	10,410	4,014	284	387	(323)
38 39 40	3_NEW_RETURN	CLAIMED RATE OF RETURN	Ln 7*0,08108	Formula		63,009	4,451	2,384	277	1,102	1,194
41 42	3_CHG_RETURN	Change in Return	Ln 39 - Ln 37	Formula		32,801	(5,960)	(1,630)	(7)	715	1,516
43 44	3_CHG_TAX	Change in Income Tax	Ln 41 * 0.6814	Formula		22,350	(4,061)	(1,111)	(5)	487	1,033
45 46	3_CHG_REV	Change in Revenue	Ln 41 + Ln 43	Formula		55,151	(10,021)	(2,740)	(12)	1,203	2,550
47 48	3_REVREQ	Revenue Requirement @ 8.108% ROR	Ln 17 + Ln 45	Formula		314,799	21,926	12,189	1,243	5,168	5,762
49 50 51	3_ICE_EXP 3_REP_EXP	Major Ice Storm Costs Reliability Enhancement Program		RB_PLT_D_O RB_PLT_D_O		9,085 4,000	615 271	323 142	38 17	201 89	178 79
52 53	4_???_EXP	Provision for Ice Storm & REP	Ln 49 + Ln 50			13,085	886	466	55	290	257
54 55	3_REV_REQ	Total Revenue Requirement	Ln 47 + Ln 52	Formula		327,884	22,812	12,655	1,298	5,458	6,019
56 57 58 59	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
60 61 62 63 64 65 66 67 68	3_D_REVREQ	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_NCP_MS REVENUE		Formula Total		116,016 60,976 36,531 77,828 9,528 2,639 3,212 5,437	2,273 153 13,527 2,144 1,063	1,271 13 - 8,980 - 450 - 823 - 11,537	1,125 10 43	3,557 85 1,470 226 39 - 5 16 - 5,398	2,983 29 2,661 212 37 - 5 16 - 5,943
70				· otal	Page 4 of 30	012,100	19,101	11,007	1,213	5,580	0,843

Table	•								•					
lable	Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
2		244												
3	Α	В	С	D	E	F	G	Н	1	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	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	DD DIT I O	Total Introdicts Directly accorded		40,711	27,410	00.400	839	4-	400	7.004	7040		4	
13	RB_PLT_I_O	Total Intangible Plant In service		40,711	27,410	26,132	839	17	422	7,684	7,642	23	1	19
14		DISTRIBUTION PLANT												
15		DISTRIBUTION FEART												
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	0,700	_	2,131	34,010	34,010	40		-
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	ō	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		OFNEDAL BLANT												
33		GENERAL PLANT												
34	389	Land & Land Rights	LABOR	3,909	2.632	2,509	81		41	738	704	•	0	•
35	390	Structures & Improvements	LABOR	54,448	36.659	34.950	1,122	2 23	565	736 10,277	734 10,220	2 31	1	2 25
36	391	Office Furniture & Equipment	LABOR	18,613	12.532	11.948	384	23 8	193	3,513	3,494	10	0	∠5 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	Ō	1
43	399	ARO General Plant	LABOR	30	20	19	1	0	0	6	6	Ó	0	Ó
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														
50				ě										

Table	2								
145.0	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1	IN/OUT	Description	Allocator	RETAIL	GV	LG	В	OL	EOL
2 3 4	Α	В	С	D	0	Р	Q	R	S
5 6		GROSS PLANT IN SERVICE							
7 8		INTANGIBLE PLANT							
9 10	301-02 303	Organization Intangible Plant Intangible Plant In Service	LABOR LABOR	45 40,666	3 2,650	2 1,477	0 147	1 616	1 720
11 12 13	RB_PLT_i_O	Total Intangible Plant In service		40,711	2,653	1,479	147	617	721
14 15		DISTRIBUTION PLANT							
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	365 366	OH Conductor & Devices UG Conduit	A365	294,768	12,184	7,283 954	903	3,757	5,965
21 22	367	UG Conductor & Devices	A367 A367	17,371 93,765	1,569 8,472		118	116	162 875
23	368	Line Transformers	A368	193,067	13,246	5,150 3,751	638	625	
23 24	369	Services	A369	107,424	13,240	2,751	103	6,217	10,656
25	370	Meters	A309 A370	60,509	2,124	199	34		-
26	370 371	Inst. On Cust. Premises	A370 A371	5,258	2,124	199	34	5,258	-
27	373	Street Lighting	A373	6,291	-			6,291	
28	374	ARO Distribution	A360	310	59	36	4	0,251	1
29			7000					·	
30 31	RB_PLT_D_O	Total Distribution Gross Plant		1,155,683	78,281	41,146	4,867	25,624	22,706
32 33	000	GENERAL PLANT							
34 35	389 390	Land & Land Rights	LABOR	3,909	255	142	14	59	69
36	390 391	Structures & Improvements Office Furniture & Equipment	LABOR LABOR	54,448 18.613	3,548 1,213	1,978 676	197 67	825	964
37	392	Transportation Equipment	LABOR	810	53	29	3	282 12	330 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	Ō	0	1
44									
45 46	RB_PLT_G_O	Total General Gross Plant		112,932	7,359	4,102	408	1,711	2,000
47 48 49	RB_PLT_?_O	Total Gross Plant		1,309,326	88,293	46,728	5,423	27,952	25,428
50									

Table	e 3 Account			TOTAL	Rate R				LCS/	Rate G				LCS/
1 2	IN/OUT	Description	Allocator	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
3	Α	В	C	D	Ε	F	G	Н	1	J	K	L	М	N
5		ACCUMULATED DEPRECIATION												
7 8		INTANGIBLE PLANT												
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 12	RB_PLT_i_D	Total Intangible Plant		(14,920)	(10,045)	(9,577)	(307)	(6)	(155)	(2,816)	(2,801)	(8)	(0)	(7)
13 14		DISTRIBUTION PLANT												
15 16	361D 362D	Structures & Improvements Station Equipment	RB_PLT_D_O_361_SS RB_PLT_D_O_362_SS	(4,025) (34,152)	(1,787) (15,162)	(1,633) (13,858)	(97) (827)	-	(56) (477)	(931) (7,896)	(928) (7,874)	(1) (10)	(0) (1)	(1) (12)
17	364D	Poles, Towers & Fixtures OH Conductor & Devices	RB_PLT_D_O_364_OH	(95,980)	(70,236)	(70,236)	•	-	· -	(16,001)	(16,001)	-	-	-
18 19	365D 366D	UG Conduit	RB_PLT_D_O_365_OH RB_PLT_D_O_366_UG	(84,460) (3,643)	(60,758) (2,289)	(59,621) (2,203)	(721) (54)	-	(416) (31)	(15,080) (742)	(15,060) (741)	(9) (1)	(1) (0)	(11) (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 27	374D	ARO Distribution	RB_PLT_D_O_374	(117)	(52)	(47)	(3)	-	(2)	(27)	(27)	(0)	(0)	(0)
28 29	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)
30 31		GENERAL PLANT												
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 41	399D	Power Operated Equipment	RB_PLT_G_O_399	(12)	(8)	(8)	(0)	(0)	(0)	(2)	(2)	(0)	(0)	(0)
42 43	RB_PLT_G_D	Total Accu. Deprec., General Plant		(40,972)	(27,586)	(26,300)	(844)	(17)	(425)	(7,733)	(7,691)	(23)	(1)	(19)
44 45 46	RB_PLT_?_D	Total Accu. Depreciation		(420,450)	(281,447)	(272,153)	(6,060)	(102)	(3,133)	(77,838)	(77,559)	(149)	(4)	(127)

Table				TOT					D. I.
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
2 3 4	Α	В	С	D.	0	P	Q	R	S
5 6		ACCUMULATED DEPRECIATION							
7 8		INTANGIBLE PLANT							
9 10	303D	Intangible Plant In Service	RB_PLT_I_O_303	(14,920)	(972)	(542)	(54)	(226)	(264)
11 12	RB_PLT_I_D	Total Intangible Plant		(14,920)	(972)	(542)	(54)	(226)	(264)
13 14		DISTRIBUTION PLANT							
15 16	361D 362D	Structures & Improvements Station Equipment	RB_PLT_D_O_361_S\$ RB_PLT_D_O_362_S\$	(4,025) (34,152)	(761) (6,456)	(467) (3,960)	(58) (490)	(12) (99)	(10) (88)
17 18	364D 365D	Poles, Towers & Fixtures OH Conductor & Devices	RB_PLT_D_O_364_OH RB_PLT_D_O_365_OH	(95,980) (84,460)	(3,735) (3,491)	(2,222) (2,087)	(276) (259)	(1,345) (1,076)	(2,165) (1,709)
19 20	366D 367D	UG Conduit UG Conductor & Devices	RB_PLT_D_O_366_UG RB_PLT_D_O_367_UG	(3,643) (26,084)	(329) (2,357)	(200) (1,433)	(25) (177)	(24) (174)	(34) (243)
21 22	368D 369D	Line Transformers Services	RB_PLT_D_O_368 RB_PLT_D_O_369	(59,812) (21,970)	(4,104)	(852)	(32)	(1,926)	(3,301)
23	370D	Meters Inst. On Cust. Premises	RB_PLT_D_O_370	(27,966)	(982)	(92)	(16)	- (0.057)	•
24 25	371D 373D	Street Lighting	RB_PLT_D_O_371 RB_PLT_D_O_373	(2,657) (3,692)	-	-		(2,657) (3,692)	
26 27	374D	ARO Distribution	RB_PLT_D_O_374	(117)	(22)	(14)	(2)	(0)	(0)
28 29	RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(364,558)	(22,237)	(11,326)	(1,334)	(11,005)	(7,552)
30 31		GENERAL PLANT							
32 33	390D 391D	Structures & Improvements Office Furniture & Equipment	RB_PLT_G_O_390 RB_PLT_G_O_391	(7,908) (14,414)	(515) (939)	(287) (524)	(29) (52)	(120) (218)	(140) (255)
34 35	392D 393D	Transportation Equipment Stores Equipment	RB_PLT_G_O_392 RB_PLT_G_O_393	(386) (473)	(25) (31)	(14)	(1)	(6)	(7)
36	394D	Tool, Shop & Garage Equipment	RB_PLT_G_0_393 RB_PLT_G_0_394	(3,428)	(223)	(17) (125)	(2) (12)	(7) (52)	(8) (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 40	398D 399D	Miscellaneous Equipment Power Operated Equipment	RB_PLT_G_O_398 RB_PLT_G_O_399	(708) (12)	(46) (1)	(26) (0)	(3) (0)	(11) (0)	(13) (0)
41 42 43	RB_PLT_G_D	Total Accu. Deprec., General Plant		(40,972)	(2,670)	(1,488)	(148)	(621)	(726)
44 45	RB_PLT_?_D	Total Accu. Depreciation		(420,450)	(25,879)	(13,357)	(1,536)	(11,852)	(8,542)
46 47									
48 49									
50									

Table				707. 11	5 5				1.004	Rate G				LCS/
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Total	PL/SH	QR	CWH	COPE
2 3	Α	В	С	D	Ε	F	G	н	ŀ	J	K	L	М	N
4 5		RATE BASE												
6 7	RB_PLT	Net Plant		888,876	589,764	571,860	11,569	132	6,204	166,454	165,991	237	8	218
8 9 10		DEDUCT:												
11 12	230AR 228	Asset Retirement Obligation Deferred Environmental Remediation Cost	RB_PLT_D_O RB_PLT_?_O	(2,079) (4,960)	(1,381) (3,300)	(1,341) (3,197)	(26) (67)	(0) (1)	(14) (35)	(387) (925)	(386) (923)	(1) (1)	(0) (0)	(0) (1)
13 14	235 254.43	Customer Deposit Major Storm Reserve Refund	ACUS_DEP RB_PLT_?_O	(3,139)	(1,002)	(1,002)	-	-	-	(1,805)	(1,805)	-	-	
15 16	254 255	Rate Reduction Bond 1 & 2 Accu, Deferred ITC	RB_PLT_?_O RB_PLT_?_O	(457) (238)	(304) (158)	(295) (153)	(6) (3)	(0) (0)	(3) (2)	(85) (44)	(85) (44)	(0) (0)	(0) (0)	(0) (0)
17 18	282 283	ADIT: Liberalized Deprc. ADIT: Other	RB_PLT_?_O RB_PLT_?_O	(147,021) (9,401)	(97,826) (6,255)	(94,772) (6,060)	(1,979) (127)	(26) (2)	(1,048) (67)	(27,431) (1,754)	(27,348) (1,749)	(43) (3)	(1) (0)	(39) (2)
19 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)
21 22 23		ADD:												
24	154MS	Materials & Supplies	ОН	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 27	165.01 165.14	Prepaid Insurance	EXP_O&M_A&G_924	2,442 46	1,622 31	1,575 30	31 1	0	16 0	455 9	454 9	1	0	1
28	165.14 165AS	Prepaid Agency Fees Prepaid Software Maintenance	RB_PLT_D_O LABOR	46 255	172	30 164	1 5	0	3	48	48	0	0	0
29	165P1	Prepaid Real Estate Tax	RB_PLT_?_O	233	1/2	104				- 40	40	•		
30	165P2	Prepaid Tax - Leased	LABOR	-	-			_	-				_	
31	182.3	Asset Retirement Obligation	RB PLT D_O	-			-						_	_
32	182.30	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 37	182DK 182EV	Prepaid Tax - Leased	LABOR	704	-	404	-	0		- 440	440	-		•
38	182EV 182KC	Pending Environmental Deferral Def. Costs-Keene Claremont	RB_PLT_?_O RB_PLT_?_O	761 46	506 31	491 30	10 1	0	5 0	142 9	142 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	1,200	932	023	17		-	200	230		-	-
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	-	-	•			-	-,000	-,,,,,,	-	-	-
43	190	ADIT:	LABOR	2,593	1,746	1,664	53	1	27	489	487	1	0	1
44						·								
45 46	RB_ADD	Total Rate Base Addition		55,537	37,090	35,671	931	17	471	10,440	10,395	24	- 1	20
47 48	RB	TOTAL RATE BASE		777,118	516,627	500,711	10,291	120	5,505	144,462	144,047	213	7	195
49 50														

Table	4								5 .
	Account			TOTAL	Rate	Rate	Rate	Rate	Rate
1	IN/OUT	Description	Allocator	RETAIL	GV	LG.	В	OL	EOL
2 3	Α	В	С	D	0	Р	Q	R	s
4									
5		RATE BASE							
6				000.070	00.444	00.074	0.007	40 400	40.000
7	RB_PLT	Net Plant		888,876	62,414	33,371	3,887	16,100	16,886
8 9		DEDUCT:							
10		DEDUCT.							
11	230AR	Asset Retirement Obligation	RB PLT D O	(2,079)	(141)	(74)	(9)	(46)	(41)
12	228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,960)	(334)	(177)	(21)	(106)	(96)
13	235	Customer Deposit	ACUS_DEP	(3,139)	(169)	(163)	` .	` .	`.'
14	254.43	Major Storm Reserve Refund	RB PLT ? O	•	` .	• -	-	-	-
15	254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(457)	(31)	(16)	(2)	(10)	(9)
16	255	Accu. Deferred ITC	RB_PLT_?_O	(238)	(16)	(8)	(1)	(5)	(5)
17	282	ADIT:Liberalized Deprc.	RB_PLT_?_O	(147,021)	(9,914)	(5,247)	(609)	(3,139)	(2,855)
18	283	ADIT: Other	RB_PLT_?_O	(9,401)	(634)	(336)	(39)	(201)	(183)
19									
20	RB_DED	Total Rate Base Deduction		(167,295)	(11,239)	(6,021)	(680)	(3,506)	(3,188)
21									
22		ADD:							
23			-	2 424					440
24	154MS	Materials & Supplies	OH SVO BIT	7,171	456	263	23	80	119
25	154WCA	Allowance for working Cash	TOTAL_EXP_PIT	26,805 2,442	1,813	1,020	100	476	495 48
26	165.01	Prepaid Insurance Prepaid Agency Fees	EXP_O&M_A&G_924	2,442 46	165 3	87 2	10 0	54 1	
27 28	165.14 165AS	Prepaid Software Maintenance	RB_PLT_D_O LABOR	255	3 17	9	1	4	1 5
20 29	165P1	Prepaid Real Estate Tax	RB_PLT_?_O	200	- 17	9		4	3
30	165P2	Prepaid Tax - Leased	LABOR	•		•	•		
31	182.3	Asset Retirement Obligation	RB_PLT_D_O	_				-	-
32	182.30	Asset Retirement Obligation	RB_PLT_?_O	1,867	126	67	8	40	36
33	182AA	American Tissue Reg. Asset	RB_PLT_G_O	1,007	120	07	-	-	30
34	182DC	Deferred Benefits	LABOR	452	29	16	2	7	8
35	182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,590	242	128	15	, 77	70
36	182DK	Prepaid Tax - Leased	LABOR	0,000	272	120	-	,,	70
37	182EV	Pending Environmental Deferral	RB_PLT_?_O	761	51	27	3	16	15
38	182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	46	3	2	0	10	1
39	182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,280	86	46	5	27	25
40	182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	.,	-		-	-	-
41	182ST	Storm Cost being Recovered	RB_PLT_?_O	8,229	555	294	34	176	160
42	182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	•			•		
43	190	ADIT:	LABOR	2,593	169	94	9	39	46
44				•					-
45	RB_ADD	Total Rate Base Addition		55,537	3,716	2,054	211	998	1,028
46									
47	ŔВ	TOTAL RATE BASE		777,118	54,890	29,403	3,418	13,592	14,725
48 40									

Table	e 5													
1	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
2 3 4	А	В	· c	D	E	F	G	Н	1	j	K	L	М	N
5 6 7		OPERATING REVENUES												
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 10	440-447UN 440-447RESALE	Unbilled Sale Revenue Sales Revenue/Resale Customers	AUN_REV A360	(1,248) 4,957	(717) 2,201	(659) 2,011	(51) 120	(1)	(6) 69	(315) 1,146	(313) 1,143	(1) 1	0	(1) 2
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	397	220	213	6	0	Õ	95	95	Ó	Ö	Õ
12		, -	-											
13 14	REV_SAL_Billed	Total Sales Revenue		247,639	136,578	132,315	3,801	92	370	59,350	59,186	136	2	27
15 16		OTHER OPERATING REVENUES												
17 18	450	Late Payment Charge	ALATE_PYMNT	2,802	1,574	1,574	•	0	-	508	507	0	0	1
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	4511DC	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 25	451VIC 451Mis	Rate VIP Interruption Credits Misc. Service Revenue	AVIC_REV RB_PLT_D_O	53	35	34	1	0	0	10	10	-	0	0
26	40 TIVIIS	MISC. Service Revenue	KB_PL1_D_O	53	33	34	1	U	U	10	10	0	υ	υ
27 28	REV_OTH_ELEC_451	Misc. Service Revenue		3,871	3,196	3,195	1	0	0	626	625	1	0	0
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 33	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	1,390	1,390	-	=	-	317	317	•	•	•
34 35	REV_OTH_ELEC_454	Rental Revenue		4,430	1,390	1,390	-	-	-	347	347	•	-	-
36 37	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	906	602	584	11	0	6	169	168	0	0	0
38 39	REV_OTH_ELEC	Total Other Revenue		12,009	6,762	6,743	12	0	6	1,650	1,648	1	0	1
40 41	REV	Total Revenue		259,648	143,339	139,058	3,813	92	376	61,001	60,834	137	2	28
42														
43														
44 45														
46														
47														
48														
49 50														
50														

Table	5								
	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
1 2	IN/OUT	Description	Allocator	RETAIL	GV	LG	D	OL	EOL
3	A	В	С	D	0	Р	Q	R	s
5									
6		OPERATING REVENUES							
7 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	AGALES_REV AUN_REV	(1,248)	(105)	(87)	(12)	(12)	3,131
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
12		•							
13 14	REV_SAL_Billed	Total Sales Revenue		247,639	29,127	14,299	1,228	3,908	3,149
15 16		OTHER OPERATING REVENUES							
17 18	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 25	451VIC 451Mis	Rate VIP Interruption Credits Misc. Service Revenue	AVIC_REV	-	;	-		-	-
26			RB_PLT_D_O	53	4	2	0	1	1
27 28	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 32	454MISC 454POLE	Misc Property Rent Pole Attachment & Cable TV Rent	RB_PLT_D_O	1 000	- 74	44	5	- 27	-
33			RB_PLT_D_O_364_OH	1,899	74				43
34 35	REV_OTH_ELEC_454	Rental Revenue		4,430	2,163	447	15	27	43
36 37	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	906	61	32	4	20	18
38 39	REV_OTH_ELEC	Total Other Revenue		12,009	2,819	631	26	57	63
40 41	REV	Total Revenue		259,648	31,946	14,930	1,254	3,965	3,212
42									
43									
44									
45									
46									
47 48									
49									
50									

Table	e 6													
1	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
2	Α	В	c	D	Ē	F	G	Н	1	j	K	L	М	N
5		OPERATION & MAINTENANCE EXPENSE												
6 7		DISTRIBUTION EXPENSES												
8 9 10		OPERATION												
11	565	Various Including H/Q	ATRANS	5,458	2,153	2,041	87	2	23	1,215	1,207	3	0	4
12 13	580 581	Sup. & Eng.	LABOR_O A360	2,513 941	1,529	1,375	101 23	2	50 13	546 218	541	3	0	2 0
14	582	Load Dispatching Station Expense	RB_PLT_D_O_362_SS	708	418 314	382 287	23 17	-	10	164	217 163	0	0	0
15	583	Overhead Line Exp.	RB_PLT_D_O_36?_OH	308	223	201	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	U	v	- -
17	585	Street Lighting Exp.	ASt_LUM	385	037	091			-	100	100	•		
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	Ó	2	64	64	0	Õ	ŏ
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	Ó	4	106	106	ò	Ô	ò
22			110	•		•••	•	•	·	,,,,	,,,,	•	•	•
23 24	EXP_O&M_D_OP	Total Operation Expense		18,591	10,182	9,387	537	12	247	3,940	3,909	16	0	15
25 26		MAINTENANCE												
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	Ŏ	20	626	625	1	0	1
29	591	Structure	RB_PLT_D_O_361_SS	274	122	111	7		4	63	63	Ö	0	ò
30	592	Station Equipment	RB_PLT_D_O 362_SS	5,049	2.242	2.049	122		71	1.167	1.164	1	Ô	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	ASt_LUM	294	.,	.,				-	-		_	-
35	597	Meters	RB_PLT_D_O_370	608	418	326	61	2	29	167	163	2	0	2
36 37	598	Miscellaneous	RB_PLT_D_O	898	597	579	11	0	6	167	167	0	Ô	0
38 39	EXP_O&M_D_MT	Total Maintenance Expense	•	37,612	25,080	24,678	258	2	141	6,778	6,769	5	0	5
40 41	EXP_O&M_?_??	Total Distribution O&M Expense		56,203	35,262	34,065	795	14	388	10,718	10,678	21	0	19
42 43		TRANSMISSION SERVICES												
44 45	556-567	Trans. Service Exp.(misc)	ATRANS	255	101	95	4	0	1	57	56	0	0	0
46 47 48	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
49 50														

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Table									
1	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
2	A	В	С	D	0		•	_	
4	^	ь	C	υ	U	Р	Q	R	S
5		OPERATION & MAINTENANCE EXPENSE							
6 7		DISTRIBUTION EXPENSES							
8		DIG THIS TICK ENGLS							
9		OPERATION							
10 11	565	Various including H/Q	ATRANS	5,458	1,178	840	40	45	45
12	580	Sup. & Eng.	LABOR O	5,456 2,513	209	105	42 13	15 47	15 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_36?_OH	308	12	7	1	4	7
16 17	584 585	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,064	73	15	1	34	59
18	586	Street Lighting Exp. Meter Expense	ASt_LUM RB_PLT_D_O_370	385 2.453	86	8	1	141	244
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	EVI _OWN_D_O!	Total Operation Expense		10,551	2,133	1,000	102	332	400
25		MAINTENANCE							
26									
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	7	. 5	0	0	0
28 29	590 591	Sup. & Eng. Structure	LABOR_M RB_PLT_D_O_361_SS	3,358 274	262 52	148 32	18 4	60 1	95 1
30	592	Station Equipment	RB_PLT_D_0_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_36?_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	ASt_LUM_	294		•	-	108	186
35	597 598	Meters	RB_PLT_D_O_370	608 898	21 61	2 32	0	-	18
36 37	596	Miscellaneous	RB_PLT_D_O	696	10	32	4	20	10
38 39	EXP_O&M_D_MT	Total Maintenance Expense		37,612	2,539	1,456	177	610	972
40 41	EXP_O&M_?_??	Total Distribution O&M Expense		56,203	4,732	2,792	279	963	1,458
42 43		TRANSMISSION SERVICES							
43 44 45	556-567	Trans. Service Exp.(misc)	ATRANS	255	55	39	2	1	1
46 47 48	EXP_O&M_?_	Total Dist. & Trans. O&M Expense		56,458	4,787	2,831	281	963	1,458

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

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Account IN/Out Description	α «	CUSTOMER ACCOUNTS EXPENSES	CUSTOMER ACCOUNTS Supervision Expense 902 Meter Reading Expense 903 Records & Collection Expense 904 Uncollectible Account Exp. 905 Miscellaneous Expense	EXP_O&M_CUS_90?_A Total Customer Accounts Exp.	CUSTOMER SERVICE & INFORMATION	907 Supervision Expense 908 Customer Assistance Expense 909 Informational & Adv. Expense 910 Miscellaneous CS & I Exp.	EXP_0&M_CUS_97?_SI Total Customer Service Exp.	CUSTOMER EDUCATION & ADVERTISING	911 Supervision Expense 912 Demonstrating & Selling Expense 913 Advertising Expense 916 Supervision & Misc. Expense	EXP_O&M_CUS_911_EA Total Customer Edu./Adv, Exp.	Total Customer Expenses
Allocator	ပ		LABOR_CUS_907_A RB_PLT_D_Q_370 A903 A904 ACUSRG			LABOR_CUS_977_SI A908 ACUSRG ACUSRG			LABOR_CUS_917_EA AOWPRI ACUSRG LABOR_CUS_917_EA		
TOTAL RETAIL	٥		5,864 12,872 2,195 46	20,967		3,027 85 30	3,142		(9) 112 265	368	24,477
Rate R Total	ш		4,023 10,923 1,365 39	16,351		1,542 73 26	1,640		(8) 95 226	313	18,304
PL/SH	щ		3,135 10,923 1,365 39	15,463		1,542 73 26	1,640		(8) 95 226	313	17,417
용	ტ			589			•			•	889
CWH	I		, κ , , ,	16			•				6
LCS/ COPE	_		282 \$0	282							282
Rate G Total	-	•	1,603 1,883 752 7	4,245		266 12 4	283		(1) 16 19 19	54	4,582
PL/SH	×	:	- 1,569 1,883 752	4,210		266 12 4	283		£) 95 86 ,	75	4,547
ទ	. –	•									· 6

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

Rate EOL S

Description . Allocator RETAIL GV B C D O	PENSES	B MER ACCOUNTS EXPENSES	CUSTOMER ACCOUNTS Supervision Expense Meter Reading Expense Records & Collection Expense Records & Collection Expense Uncollectible Account Exp. A803 Miscellaneous Expense ACUSRG	Total Customer Accounts Exp. CLISTOMED SEDVICE & INECDMATICAL	Supervision Expense Customer Assistance Expense Informational & Adv. Expense Miscellaneous CS & I Exp.	Total Customer Service Exp. CUSTOMER EDUCATION & ADVERTISING	Supervision Expense LABOR_CUS_91?_EA ACWPRI Advertising Expense ACUSRG Supervision & Misc. Expense LABOR_CUS_91?_EA	Total Customer Edu./Adv. Exp.	Total Customer Expenses
TOTAL RETAIL D	,		LABOR_CUS, RB_PLT_D_O A903 A904 ACUSRG		LABOR_CUS_9 A908 ACUSRG ACUSRG		LABOR_CUS_9* ACWPR! ACUSRG LABOR_CUS_9*		
		v	.90?_A _370		m_SI		12_EA 12_EA		
O &)	۵	5,854 12,872 2,195 46	20,967	3,027 85 30	3,142	(9) 112 265	368	24,477
a	>	0	206 55 75	336	. 809	809	(O) 0 1 1	0	446
Rate LG P	L	۵	. စီ က မ .	27		611	<u> </u>	0	938
Rate Rate B OL Q R	و	ø	' w ← ' '	4		•	(O) O · ·	0	4

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CMH ~ u () a o o o b a · ~ o o 쯍 PL/SH Rate G Total 4,914 (189) (189) 1,135 1,135 4,125 4,125 806 246 156 110 77 8 (5) 8 (2) 8 (2) 8 (4) 1 (1,278 LCS/ COPE 4-0-0-5-,-00 I 330 113 113 76 547 547 51 51 51 쯗 5,821 (654) 3,931 608 1,469 13,910 1,804 -828 541 381 PL/SH 5,996 (674) 4,049 626 1,557 1,860 Rate R Total 26,377 9,025 (1,014) 6,095 942 2,294 2,294 3,360 71,519 TOTAL RETAIL Allocator Employee Pension & Benefits Commission Expense, State Regulatory Duplicate Charge Credit Property Insurance, Distribution Line ADMIN & GENERAL EXPENSES A & G Exp.Salaries Office Supplies Exp. A & G Exp. Transferred Credits Description Total Admin. & Gen. Expense Miscellaneous General Exp. Outside Service Exp Injuries & Damages Total O&M Expense Rent General Plant EXP_O&M_A&G Account IN/OUT EXP_O&M 920 921 923 923 925 926 928 928 929 930

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		Description	c	۵	ADMIN & GENERAL EXPENSES		A & G Exp. Salaries	Office Supplies Exp.	A & G Exp. Jransferred Credits Outside Sezion Eco	Outside Service Exp Property Insurance Distribution Line	Injuries & Damages	Employee Pension & Benefits	Commission Expense, State Regulatory	Duplicate Charge Credit	Miscellaneous General Exp.	General Plant		Total Admin. & Gen. Expense	Total O&M Expense																					
	Account	00/8	٧	ζ		;	920	126	922 923	924	925	926	928	929	930	935	}	EXP_O&M_A&G	EXP_O&M	Ī																				
Table 8	•	- ~	1 67	4	22	9 1	~ °	20 C	» Ę	? =	: 2	13	4 :	5 5	9 4	<u>.</u> e	19	8 8	- 23	23	5 2	52	3 29	5 E	23 13	8	ક્ર જ	8 8	34	8 8	37	8 8	8 4	4 5	2 2	4 4	£ 9 4	48	49 6 6	3

Rate EOL	Ø		518 (20) (20) 120 130 38 361 43 143 17306	2,766
Rate OL	œ		288 200 (22) 132 21 24 24 24 54 14 14 17 13	2,254
Rate B	σ		111 38 4 26 6 (4) 7 1 1 6 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	564
Rate LG	۵		939 321 (36) (217 217 84 796 190 190 21 21	6,113
Rate GV	0		1,787 (69) (41) 413 64 1,380 390 2 82 82 40	10,631
TOTAL RETAIL	۵	-	28,377 9,025 (1,014) 6,095 942 2,294 21,717 3,360 1,293 839 591	152,454
Allocator	ပ		RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O OH OH OH OH OH RB_PLT_D_O OH OH OH OH OH	
Description	۵	ADMIN & GENERAL EXPENSES		Total O&M Expense
Account IN/OUT	¥		A&G	EXP_O&M

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

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#N/OUT	∢ .		303DEP		380050	361DEP	362DEP	364DEP	365DEP	367DEP	368DEP	369DEP	3710EP	373DEP	EXP_DEP_D		390DEP	391DEP	392DEP	394DEP	395DEP	397DEP 398DEP	EXP_DEP_G	410DEP	EXP_DEP		407	
Description	æ	DEPRECIATION EXPENSE	Intangible Plant In Service	DISTRIBUTION PLANT	Lond & Lond Dichte	cand a calld nights Structures & Improvements	Station Equipment	Poles, Towers & Fixtures	OH Conductor & Devices	UG Conductor & Devices	Line Transformers	Services	Meters Inst On Cust Descripes	Street Lighting	Total Dist. Plant Dep. Exp.	GENERAL PLANT	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment Tool, Shop & Garage Equipment	Laboratory Equipment	Communication Equipment Miscellaneous Equipment	Total Gen. Plant Dep. Exp.	Reversal of Dep. Exp. to Clearing Acct.	Total Depreciation Expense	AMORTIZATION	Amortization of Regulatory Asset	
Allocator	· O		RB_PLT_LO_303			RB_PLI_D_0_360 RB_PIT_D_0_361_SS	88 PIT D 369 SS	RB_PLT_D_O_364_OH	RB_PLT_D_0_365_OH	KB_PLI_D365_UG RB_PLT_D_0_367_UG	RB_PLT_D_0_368	RB_PLT_D_0_369	RB_PLT_D_0_370	RB_PLT_D_Q_371 RB_PLT_D_Q_373			RB PLT G O 390	RB_PLT_G_0_391	RB_PLT_G_O_392	RB_PLT_G_O_393 RB_PLT_G_O_394	RB_PLT_G_0_395	RB_PLT_G_0_397 RB_PLT_G_0_398		RB_PLT_?_0			8	
RETAIL	۵		4,067			, 6,	213	6.399	9,124	272	4.733	2,953	1,686	300	31,538		807	877	36	4 5	23	1,047	3,074		38,679		6,265	
Total	ш		2,738			٠ ٢	3 8	4.683	6,564	171	3.101	2,519	1,159		21,225		273	290	54	o ;	49	705 24	2,070	•	26,033		4,252	
PL/SH	łĿ		2,611			٠ ۶	8 7	4683	6,441	164	3 101	2,519	903		20,657		140	263	23	60 0	47	672	1,973		25,241		4,013	
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CWH	r		8			•				•			S		æ		<	- -	0	0 (-	00	· ←	•	∞		4	
COPE	_		42			• •	ကဋ	7.4	. 55	~ 5	77		84		195		ď	ထေ	. 0	0 (7 -	Έ.	35	'	269		82	
Total	-7		268			•	49	692	1,629	ያ የ	521	43 4 43 4	462		5,733		ţ	152	9 ~	က	S 5	198	è 280		7,081		1,190	
PL/SH	×		763				4	8 8	1,007	ŭ,	25.00	43 82	45.		5,717			151	3 1~		ω, ₄	197	277		7.058		1,182	

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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 9

Rate EOL	S		2 72											625									6-	54		751			104
Rate	œ		15 62			6							309	115 995									16	11 47	•	1.104			21 70
te Rate	ø		148			25						9		974 11				٠					8 2	112 1		1,233 141			230 2
Rate Rate GV LG	О		265		•	40	249	377	52 52	325	3	26		1,872			ç	57	2	-	τ,	ഹൃ	გო	500		2,337			398
TOTAL RETAIL	۵		4,067			213	6.399	9,124	272	2,55/ 4.733	2,953	1,686	98 98 98	31,538			200	877	88	14	170	£ 5	50 50	3,074		38,679			6,265
Allocator	ပ		RB_PLT_1_O_303		RB_PLT_D_0_360	RB_PLT_D_0_361_SS RB_PLT_D_0_362_SS	RB_PLT_D_0_364_OH	RB_PLT_D_O_365_OH	RB_PLT_D_0_366_UG	RB PLT D 0.368	R8_PLT_D_0_369	RB_PLT_D_0_370	RB_PLT_D_O_371 RB_PLT_D_O_373				RR PIT G O 390	RB_PLT_G_0.391	RB_PLT_G_0_392	RB_PLT_G_0_393	RB_PLT_G_O_394	KB_PLI_G_O_395	RB_PLT_G_0_398		RB_PLT_?_O				₹
Description	œ	DEPRECIATION EXPENSE	Intangible Plant In Service	DISTRIBUTION PLANT	Land & Land Rights	Structures & Improvements Station Equipment	Poles, Towers & Fixtures	OH Conductor & Devices	UG Conduit UG Conductor & Devices	Line Transformers	Services	Weters	inst. On Cust. Premises Street Lighting	Total Dist Plant Dep. Exp.		GENERAL PLANT	Structures & Improvements	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	100i, Shop & Garage Equipment	Communication Equipment	Miscellaneous Equipment	Total Gen. Plant Dep. Exp.	Reversal of Dep. Exp. to Clearing Acct.	Total Depreciation Expense	AMORTIZATION		Amortization of Regulatory Asset
Account IN/OUT	∢		303DEP		360DEP	361DEP 362DEP	364DEP	365DEP	36DEP	368DEP	369DEP	371DEP	373DEP	EXP_DEP_D			390DEP	391DEP	392DEP	393DEP	394DEP 395DEP	397DFP	398DEP	EXP_DEP_G	410DEP	EXP_DEP			407
Table 9	e 4	יטפ	> ~ «	. e. 5	Έ;	<u> 2</u> E	4 :	र १	ი ⊱	13	⊕ €	3 5	2 23 2	8 2	£2 53	2 8	78	53	ස ද	<u>ج</u> ڊ	3 8	8 8	. K	34.88	ද ද	₹ 5	43	4	45 44 49 50 64

02-0000.5500 2 2 LCS/ z -0000 · EE00 굕 8 P.SH Rate G Total 4 LCS/ COPE S 437 ଞ (1,235) (996) 32 13 16,721 PL/SH Rate R Total 46 3,622 949 56 476 7 7 9 9 (1,295) (1,045) 34 2,874 17,260 20,133 4,268 30,207 Allocator RB_PLT_?_0 LABOR General SVC Co OH Unemployment Tax NH Insurance Premium Excise Tax TAXES OTHER THAN INCOME TAX Dist. of Columbia Unemployment Tax CT Insurance Premium Excise Tax Total Taxes Other than Income Tax Description PAYROLL RELATED TAXES 8 NH Business Enterprise Tax NH Unemployment Tax Federal Unemployment Tax CT State unemployment Tax Miscellaneous Other Tax Federal Old Age Benefit Payroll Tax Transfer Total Payroll Tax Medicare Tax CT Sales Tax Property Tax EXP_TAX_OTI_PAY Account IN/OUT EXP_TAX_OTI 408Gen 408.01 408.05 408.05 408.17 408.14 408.15 408.94 408.94 408.94 408.94 408.94 408.94 408.19 Table 10

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

(1,924) (1,552) 50 21 TOTAL RETAIL 4,268 25,939 30,207 RB_PLT_?_0 Allocator LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR LABOR General SVC Co OH Unemployment Tax NH Insurance Premium Excise Tax CT Insurance Premium Excise Tax CT State unemployment Tax NH Business Enterprise Tax NH Unemployment Tax CT Sales Tax Dist of Columbia Unemployment Tax TAXES OTHER THAN INCOME TAX Total Taxes Other than income Tax Description PAYROLL RELATED TAXES Ф Federal Unemployment Tax Federal Old Age Benefit Miscelfaneous Other Tax Public Service Company of New Hampshire Cost of Service Study Proforma - Twelve Months Ending December 31, 2008 (All Amounts in \$000) Payroll Tax Transfer Total Payroll Tax Medicare Tax Property Tax EXP_TAX_OTI_PAY Account IN/OUT EXP_TAX_OTI 408.01 408.05 408.05 408.1 408.15 408.36 408.9 408.9 408.9 408.9 408.0 408.0 408.0 408.0 408Gen 408.19 Table 10

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92 8 Θ£ . 9 ⊕ 6 € € 86 8 9 6 (4/2) 82 (28 (33) (32) LCS/ COPE 6 9 £000 Ξ Ξ 9 Ξ Ξ 9 9 9 ₹ **€**€ **6** 2 € 6 3 137 (3) 8 æ 용 (11,351) 3,101 (9,537) (79) 20 (238) (271) (33) (17,846) (18,389) (7,832) (4,473) (1,254) (1,254)4,228 60,834 42,644 18,190 3,962 (1,566) 312 3,671 PJSH (11,382) 3,123 (9,586) (79) 20 (239) (273) (33) (17,884)(18,430)(7,854) Rate G Total 4,199 (4,538)(1,280)(1,280) 51,001 12,827 8,174 3,974 3,623 308 1,588) (409) 205 (366) . (1,477) (1,629) € £ (2)(1,946) (2,063)152 (573) (009) (282)(165)(722) (888) LCS/ ΘE, 8 Š (194)39 (54) (765) 414 (690) (6) (1,046) (1,100) (65) (1,228) (528) 30 (482) 3,720 (492) 쓩 139,058 (8,743) (20,474) (62,083) (64,022) (27,191) (4,871) (79,625) (27,889) (57,305) (32,740)145,801 13,731 PL/SH (8,105) (22, 278)(63,711) 143,339 (40,590) 11,161 (34,117) (284) 119 (65,732) (28,007) (60,003) (5,100) (82,910) (29,018) (34,119) Rate R Total 151,444 14,173 (2,021) (2,946) (96,216) (1,282) (1,439) (225) (46,040)(3,913) (84,285)(29,500)TOTAL RETAIL 21,301 10,964 OP_INC_PIT OP_INC_PIT RB_PLT_D_O OH RB_PLT_?_O RB ACWPRI RB_PLT_?_O OH ACWPRI RB_PLT_D_O RB_PLT_2_0 Allocator Formula Formula Formula Formula Formula Pg.1(Lns31 thru 34)+Ln36 LINE REFERENCE Ln. 15 + Ln 33 - Ln 35 Ln 35 + Ln 37 - Ln 39 Ln.17 thru Ln.19 Lns. 25 thru 29 Ln 37 * 0, 085 Ln. 39 + Ln 43 Ln. 49 + Ln 50 Pg 11, Ln 40 Ln. 21+ Ln 31 Ln. 45 + Ln.52 Ln 11- Ln 13 Ln. 41 *0 .35 Ln 7-Ln 9 PERMANENT & FLOW THROUGH DIFF(410-411) NORMALIZED TIMING DIFF_DISt Gross Plant NORMALIZED TIMING DIFF_TABL Gross Plant NORMALIZED TIMING DIFF_TABL Gross Plant NORMALIZED TIMING DIFF. Rale Base NORMALIZED TIMING DIFF. All Cust. Total Operating Income Prior to Income Tax Depreciation not Applicable State Inc. Tax Total Current Federal & State Income Tax Operating income after Interest on LTD PERMANENT DIFF_Total Gross Plant PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust NORMALIZED TIMING DIFFERENCES OUTSIDE ADJUSTMENTS PROVISION Description Total Outside Adjustment Provision Fotal Current Adjusted Taxes Sub Total - adj to Taxable income Taxable Income - Prior State Tax NH State Tax eff. Tax rate 8.5% NORMALIZED DIFF(410-411) Taxable Income - Federal Tax Federal Adjustment Provision State Adjustment Provision Federal Income Tax @ 35% Interest on Long Term Debt INCOME TAXES Total Revenue Total Expense TAX_INCOME_FED_TAX Account IN/OUT 3_OPR_INCOME 3_PER_TIM_DIF FED_TAX_AMT 3_CUR_TAX CAL_INC_TAX 4_PTA_TIME OP INC PIT 4_PTA_PER WORK_16 3.PER_1 3.PER_2 3.PER_3 3_TIME_1 3_TIME_2 3_TIME_3 3_TIME_4 3_TIME_5 409.13 409.11 STAX 쭚 꼾 427 403 Table 11

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

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

Able 11 Account 1 IN/OUT 2 A A	Description B	LINE REFERENCE	Allocator	TOTAL RETAIL D	Rate GV	Rate LG	Rate B	Rate OL R	Rate EOL S
	INCOME TAXES								
REV	Total Revenue	Pg 11, Ln 40		259,648	31,946	14,930	1,254	3,965	3,212
EXP	Total Expense	Pg.1(Lns31 thru 34)+Ln36	Q	227,383	15,378	8,649	847	4,041	4,197
OP_INC_PIT	Total Operating Income Prior to Income Tax	Ln 7-Ln 9		32,265	16,568	6,281	407	(76)	(984)
427	Interest on Long Term Debt		RB_PLT_?_0	21,301	1,436	760	88	455	414
3_OPR_INCOME	Operating income after Interest on LTD	Ln 11- Ln 13	Formula	10,964	15,132	5,521	319	(230)	(1,398)
3_PER_1 3_PER_2 3_PER_3	PERMANENT DIFF_Total Gross Plant PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust		RB_PLT_?_O OH ACWPRI	(1,282) (1,439) (225)	(86) (91) (1)	(53)	666	(16) (16)	(25)
4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)	Ln. 17 thru Ln. 19		(2,946)	(179)	(66)	(10)	<u>\$</u>	(84)
	NORMALIZED TIMING DIFFERENCES								
3_TIME_1 3_TIME_2 3_TIME_3 3_TIME_4 3_TIME_5	NORMALIZED TIMING DIFF_Dist Gross Plant NORMALIZED TIMING DIFF_Labor OH NORMALIZED TIMING DIFF_Total Gross Plant NORMALIZED TIMING DIFF_Rate Base NORMALIZED TIMING DIFF_RATE Base		RB_PLT_D_O OH RB_PLT_?_O RB ACWPRI	(61,099) 16,443 (51,273) (427)	(4,139) 1,045 (3,458) (30) 0	(2,175) 803 (1,830) (16)	(257) 54 (212) (2) 0	(1,355) 184 (1,095) (7)	(1,200) 274 (996) (8) 0
4_PTA_TIME	NORMALIZED DIFF(410-411)	Lns. 25 thru 29		(96,216)	(6,581)	(3,418)	(418)	(2,273)	(1,931)
3_PER_TIM_DIF	Sub Total - adj to Taxable income	Ln. 21+ Ln 31	Formula	(99, 162)	(6,760)	(3,517)	(428)	(2,316)	(1,980)
403	Depreciation not Applicable State Inc. Tax		RB_PLT_D_O	(42,158)	(2,856)	(1,501)	(178)	(632)	(828)
NIS	Taxable Income - Prior State Tax	Ln. 15 + Ln 33 - Ln 35	Formula	(46,040)	11,227	3,505	88	(1,912)	(2,549)
STAX	NH State Tax eff. Tax rate 8.5%	Ln 37 *0 . 085	Formula	(3,913)	954	298	9	(163)	(217)
TAX_INCOME_FED_TAX	Taxable Income - Federal Tax	Ln 35 + Ln 37 - Ln 39		(84,285)	7,417	1,706	(115)	(2,684)	(3,161)
FED_TAX_AMT	Federal Income Tax @ 35%	Ln. 41 *0 .35		(29,500)	2,596	285	(4)	(940)	(1.106)
CAL_INC_TAX	Total Current Federal & State Income Tax	Ln. 39 + Ln 43		(33,413)	3,550	895	(34)	(1,102)	(1,323)
	OUTSIDE ADJUSTMENTS PROVISION								
409.11 409.13	Federal Adjusment Provision State Adjusment Provision		OP_(NC_PIT						
WORK_16	Total Outside Adjustment Provision	Ln. 49 + Ln 50			•	•	•		•
3_CUR_TAX	Total Current Adjusted Taxes	Ln. 45 + Ln.52	Formula	(33,413)	3,550	895	(34)	(1,102)	(1,323)

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

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n Q	<u> </u>	:	15,780	' !	2,987	7	(8.606)	(panis)	(1,311)	(4,270) (12)	6,569	(22)	8 545	
Rate G Total	ğ –		15,824	' 10	2,995	7 '	(6.624)		(1,314)	(†,402, (12)	6,588	(25)	6.563	
COPF LCS/			280	, 6	71.	,	(247)	` ,	(49)	<u>(</u>)	246	£	245	
HMO	x		13	٠,	v c	, ,	(2)		E	9	3	9	· vo	
ë	<u></u>		1,100	' 00	9 0	۰ د	(460)	•	(9) (9)	€	458	(2)	456	
PL/SH	<u>.</u>		54,363	10 280	607,01	י כ	(22,759)	•	(4,516)	(42)	22,632	(85)	22,547	
Rate R Total	ш		56,065	10.611	<u>.</u> «	, .	(23,471)	• [(4,657)	(43)	23,340	(88)	23,253	
TOTAL RETAIL	٥		84,499	15 993	o 0	, .	(35,375)	. 6	(7,019) (22,864)	(65)	35,178	(132)	35,046	
Allocator	ပ		RB_PLT	RR PLT	RB PLT	RB_PLT	RB_PLT	RB_PLT	RB_PLT	RB_PLT				
Description	8	DEFERRED INCOME TAXES	Prov. for Deferred Federal Inc. Tax Prov. for Deferred CT State Inc. Tax	Prov. for Deferred NH BPT	Deferred Fed Inc - FIN 48	Deferred State Inc - Fin 48	Deferred Federal Inc. Tax-CR	Deferred Conn. Corp. Business Tax - CR Deferred NH RPT-CP	Deferred Fed Inc Tax Credit - Fin 48	Deferred State Inc Tax Credit - FIN 48	Provision for Deferred Income Tax	Investment Tax Credit Adjustment	Pro. for Def. Income Taxes & ITC Adj.	
12 Account IN/OUT	Ø		DIT410.10 DIT410.12	DIT410.13	DIT410.F8	DIT410.S8	DIT411.12	DIT411.15 DIT411.17	DIT411.F8	DIT411.S8	Post_Tax_Adj_DIT	Post_Tax_Adj_tTC	Post_Tax_Adj	
Table 12	0 m	4 იბ ი	· ~ 8	6	6	Ξ:	2 5	3 2	: 1 2	9 7	⇔ €	8 8	388	3,4,5,6,5,6,5,6,5,6,5,6,5,6,5,6,5,6,5,6,5

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

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Public Service Company of New Hampshire Cost of Service Study Proforma - Twelve Months Ending December 31, 2008 (All Amounts in \$300)

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Second England Continue	Second Communication Com	∢	æ	U	٥	ш	ц.	၅	I	_	
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158-857 Trans. Source Epurities 158-957 Trans. Source Epurities 158-957 Trans. Source Epurities 158-958 Trans. Source Epur	150 Sept Trans. State Exp (misc) 150 Sept 1781		OPERATIONS								
1988 AD ALBORY LABORY 1783 1,085 975 72 2 1581 State Department EPC OAMLO DS 582 775 384 375 77 2 27 2 1585 Overhand Line Encountered Line Control of State Control of	1980 20	8 L556-567	Trans. Service Exp. (misc)	EXP_O&M_T_	18	7	7	0	0	0	
Colored Colo	Laboral Control Carlos Laboral Carlo		Sup. & Eng.	LABOR_O_	1,783	1,085	975	75	7	36	
1,000 1,00	Common Person Compon Person Common Person Compon Person Common Person Compon Perso	10 1581	Load Dispatching	EXP_O&M_D_OP_581	821	364	333	8	,	=	
Comparison Com	1284 Objective transity of the Epi-Could. Dog. 284 434 314 311 2 1 1 1 1 1 1 1 1	7007	Station Expense	EXP_O&M_D_OP_582	786	349	319	19	•	=	
Street Lighting Page Street Lighting Page	Store Lighting Page Ligh		Overnead Line Exp.	EXP_O&M_D_OP_583	434	314	311	7	•	-	
1585 Water Expense EXP_OMM_DOF_588 155 150	1586 Winter Epiene		Op. U/o Line Exp., Kemove, reset, test Xers	EXP_O&M_D_OP_584	443	290	290		•		
Lists	LSB Culture Installation EXP_OMAL_O.P. 586 1,101 1,450 1,100 1,1		Sueet Lighting Exp.	EXP_O&M_D_OP_585	155	•	•				
LSB Vacanter inflamental EXP_ORM_D_OP_SBT 311 205 4 0 LABOR_O Total Operation Labor Expense EXP_ORM_D_OP_SBT 377 5,336 4,799 353 8 - 0 </td <td> Labora</td> <td></td> <td>Meter Expense</td> <td>EXP_O&M_D_OP_586</td> <td>2,110</td> <td>1,450</td> <td>1,130</td> <td>212</td> <td>9</td> <td>102</td> <td></td>	Labora		Meter Expense	EXP_O&M_D_OP_586	2,110	1,450	1,130	212	9	102	
Manufer Layerine	LABOR_CUS_207_A Total Customer Expenses EXP_OMM_D_MT_588 1,904 1,265 1,228 24 0		Motor Economic	EXP_O&M_D_OP_587	318	211	205	4	0	2	
LSB S.73	MANTENANCE Total Operation Labor Expense RT72 5,356 4,799 353 8 8 8 8 8 8 8 8 8	_	inetel Caperise	EXP_O&M_D_OP_588	1,904	1,265	1,228	54	0	13	
List	Laborary Colorary		Total Oneration Labor Expense		0		į				
Library Libr	Labol Raman				8,112	5,336	4,799	323	∞	176	
1588_573 Transmission Maint Related Exp. EXP_O&&D_MT_588 11 44 0 0 0 1580_573 Studied Exp. EXP_O&&D_MT_581 260 1613 29 0 0 1581_585 Studied Expinent	1588_573 Transmission Maint Related Exp. Exp_O&M_D.MT_568 11		MAINTENANCE								
1580 Sup, & Eng. LAGORMA_M_1300 1683 1619 29 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1580 Sup & Eng. Eng. 1580 1683 1619 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_	Transmission Maint Related Exp	833 TM C MSC GV3	;	٠	•	•			
LSS Structure EVP-CAM_D.MT.581 99 44 40 2 1,53 1,519 29 0 1,63 1,519 29 0 1,63 1,519 29 0 1,63	Light State Checker Stat		Sun & Foo	LAPON MI JOS	- 5	4	4	0	0	0	
1592 Station Equipment EVP_Colum_1_351 39 44 40 2 1,53	Light	_	Stricture	EXBOR_M_	2,600	1,663	1,619	83	0	15	
1594 OH Lines, Poles, Towers & Fixtures EXP_OSM_D_MT_593 4,571 1,031 62 1,594 1,103 1,031 62 1,594 1,104 1,031 62 1,594 1,104 1,031 62 1,594 1,104 1,031 62 1,595 1,104 1,031 1,03	1593 O'H Lines, Potes, Towars & Fixtures EXP_Obm_LOMT.593 6.383 4671 1.033 6.2 1.594 1.010	_	Station Equipment	EXT_ONIM_DIVI	200	\$;	40	7	•	-	
Lightham Lightham	1594 U/IC Line, Conductor Duct 1594 U/IC Line, Conductor Duct 1595 U/IC Line, Lin	_	OH Lines. Poles. Towers & Fixtures	EXP_OGM_D_M:_592	2,546	1,130	.033	62	•	36	
Lightree Line Transformers EXP_O&M_D_MT_594 966 383 368 9 14 1597 1497	Lightree Line Transformers	_	We line Conductor Duct	COC. TO COMPANY TO S	0,363	1,0,4	4,671	•	•	•	
1596 Street Lighting EVP_O&M_D_MT_595 194 0.20	1596 Street Lighting ERP_O&M_D_MT_595 194 0.00 0.00 1.597 184 0.00 0.00 1.597 184 0.00		Line Transformers	EXP ORM D MT 505	609		88 8	o		5	
LS97 Maters Macellaneous LS98 Miscellaneous LS99 LS	1587 Maletes Miscellaneous Miscellaneo	_	Street Lighting	EVD OWN D MT 606	900	070	979				
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LABOR_M Total Maintenance Labor Expense CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS House Reading Expense L903 Horollectible Account Expense L905 Miscellaneous Expense LABOR_CUS_907_A Total Customer Accounts Expenses LABOR_CUS_907_A Total Customer Accounts Expense	Total Maintenance Labor Expense 14,698 9,403 9,153 162 2 192 2 192 2 192 2 192 2 192 2 192 2 192 2 193		Miscellaneous	EXP_O&M_D_MT_598	819	544	228	4 €		¥ 4	
LABOR_M Total Maintenance Labor Expense 14,698 9,403 9,153 162 2 CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS RB PLT_0_0_370 4,529 3,112 2,426 456 13 L903 Records & Collection Expense A903 8,536 7,244 7,24	LABOR_M Total Maintenance Labor Expense 14,698 9,403 9,153 162 2 CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS RR_PLT_D_O_370 4,529 3,112 2,426 456 13 L902 Meter Reading Expense A903 7,244						3	2	>	,	
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1902 Meter Reading Expense 13 112 2,426 456 13 15 15 15 15 15 15 15	1902 Meter Reading Expense 13 17 10,392 14 15 15 15 15 15 15 15		CLISTOMER ACCOUNTS								
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L904 Uncollectible Account Exp. A904 7,244 7,244	L904 Uncollectible Account Exp. Agod Agod 1,244 7,244		Records & Collection Expense	KB_PLI_U_0_3/0	4,529	3,112	2,426	426	t	218	
ACUSRG 42 36	ACUSRG 42 36 LABOR_CUS_907_A Total Customer Accounts Expenses ACUSRG 42 36 LABOR_CUS_907_A Total Customer Accounts Expenses 42 36		(hooflactible Account Exa	A903	8,536	7,244	7,244		•		
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LABOR_CUS_907_A Total Customer Accounts Expenses 9,705 456 13	LABOR_CUS_907_A Total Customer Accounts Expenses 9,705 456 13		Miscellaneous Expense	ACUSRG	42	ဗ္တ	36	•			
			Total Customer Accounts Expenses		13 107	10 302	902.0	337	Ş	3	
			L		101,01	76¢'01	GD/'6	456	13	218	

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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)

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8	0			4	148	155	149	18	93		74	5	129	728		r	7 00	203 5	481	248	22	99	•	17	55	1,147		159	37		•	196	
RETAIL	۵			18	1,783	821	286	434	443	155	2,110	318	1,904	8,772		÷	2,600	90,4	2.546	6,383	609	926	184	491	819	14,698		4,529	8,536	•	42	13,107	
Allocator	υ			EXP_O&M_T_	LABOR_O_	EXP_O&M_D_OP_581	EXP_O&M_D_OP_582	EXP_O&M_D_OP_583	EXP_O&M_D_OP_584	EXP_O&M_D_OP_585	EXP_O&M_D_OP_586	EXP_O&M_D_OP_587	EAP CAM_U_UP_588			EXP OWN D MT 568	LABOR M	EXP O&M D MT 591	EXP_O&M_D_MT_592	EXP_O&M_D_MT_593	EXP_O&M_D_MT_594	EXP_O&M_D_MT_595	EXP_O&M_D_MT_596	EXP_O&M_D_MI_59/	EXP_O&M_D_M1_598			RB_PLT_D_0_370	A903	A904	ACUSRG		
Description	m	PAYROLL	OPERATIONS	Trans. Service Exp.(misc)	Sup. & Eng.	Load Dispatching	Station Expense	Overhead Line Exp.	Op. U/G Line Exp., Remove, reset, test Xers	Street Lighting Exp.	Meter Expense	Customer Installation Meter Expanse	Typesiac Typesiac	Total Operation Labor Expense	MAINTENANCE	Transmission Maint. Related Exp.	Sup. & Eng.	Structure	uipment	OH Lines, Poles, Towers & Fixtures	U/G Line, Conductor Duct	Line Transformers	Sureet Lignung Motors	Missallananis	Misedialioous	Total Maintenance Labor Expense	CUSTOMER ACCOUNTS	Meter Reading Expense	Records & Collection Expense	Uncollectible Account Exp.	Miscellaneous Expense	Total Customer Accounts Expenses	
																										V						LABOR_CUS_90?_A	
IN/OUT	∢			L556-567	1280	1581	1582	L583	L584	1282	1286	1288	} 	LABOR_O		L568_573	L590	L591	L592	1593	1284	1595	1 507	200	3	LABOR_M		7.05	- Fa03	5 2	202	LABOR_C	

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	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	8	CWH	LCS/ COPE	Rate G Total	PL/SH	ë	CWH	LCS/
A & .	œ	υ	۵	ш	u.	ပ	I	_	っ	×		≥ 2	 Z
4 rv a	PAYROLL												:
7 7 8 1908 9 1909 10	CUSTOMER SERVICE & INFORMATION Customer Assistance Expense Inf & Instructional adv. expense	A908 ACUSRG	1,879	296	296				165	165	1 1		
11 LABOR_CUS_977_SI	Labor Portion Acct. 908-910		1,879	957	957			ı	165	165		٠	•
13 14 L911 15 L912	CUSTOMER EDUCATION Supervision Expense Demonstrating and Selling Expense	LABOR_CUS_91?_EA ACWPR!	94 (9	<u>8</u> 8	8) 80				£ 2	(-) 41			
17 LABOR_CUS_91?_ 18	Labor Portion Acct. 911-913		82	72	72			٠	12	12	•	•	
5 6 6 문	Overhead Allocator		38,541	26,160	24,686	971	22	481	7,321	7,269	88	-	23
2 7 8	ADMINISTRATION & GENERAL												i
	OPERATION A & G Exp.Salaries Office Supplies Exp.	EXP_O&M_A&G_920 EXP_O&M_A&G_921	22,111	14,689	14,261	277	mc	148	4,119	4,108	ဖ	0	ĸ.
26 L922 27 L923	Administrative Expense Transfer Credit Outside Service	EXP_O&M_A&G_922	(613)	(407)	(382)	· @ ·	9 (5)	7 (4)	(114)	(114)	- 6	- <u>(</u>)	- 6
	Injuries & Damages	EXP_O&M_A&G_925	736	160	151	9		0 m	4 5	4 5	00	00	0 0
	Employee Pension Fund Regulatory Expense	EXP_O&M_A&G_926	' 6	, t	. ;	٠,	٠,		. •	٠,	, .	, ,	٠ ،
	Miscellaneous	EXP_O&M_A&G_930	154	105	ද ස	N 4	00	0 %	g &	ස ද	00	00	00
32 L931	Kent	EXP_O&M_A&G_931		•			•			3 '	٠,	٠ ٠	۰ د
34 LABOR_A&G_9??_OP 35	Total A&G Operation Labor Expense		22,273	14,787	14,349	284	က	151	4,158	4,147	9	0	ĸ
36 37 L935 38	MAINTENANCE General Plant	EXP_O&M_A&G_935	221	147	143	ო	0	-	14	4	0	0	0
39 LABOR_A&G_977_MT	Total A&G Maintenance Labor Expense		221	147	143	en en	0	-	14	4	0	O	c
41 LABOR_A&G	TOTAL A&G LABOR EXP.		22,494	14,934	14,491	287	က	152	4,199	4,188	g	• •	· un
43 LABOR 44	TOTAL PAYROLL		61,035	41,094	39,178	1,258	56	633	11,520	11,457	34	-	7 88
45 47 48													
49 50													

Page 30 of 30

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

IN/OUT	Description	Allocator	TOTAL	Rate GV	Rate	Rate	Rate	Rate
	æ	O	۵	. 0	۱ م	ı o	; œ	» ا
	PAYROLL							
	CUSTOMER SERVICE & INFORMATION Customer Assistance Expense Inf & Instructional adv. expense	A908 ACUSRG	1,879	377	379			
	Labor Portion Acct 908-910		1,879	377	379	•		•
	CUSTOMER EDUCATION Supervision Expense Demonstrating and Selling Expense	LABOR_CUS_917_EA ACWPRI	(9)	0)	<u>(</u> 00 o	<u> </u>	60	<u>©</u> o
	Labor Portion Acct 911-913		88	0	0	0	0	0
	Overhead Allocator		38,541	2,448	1,413	126	431	641
	ADMINISTRATION & GENERAL							
	OPERATION A & G Exp. Salaries Office Supplies Exp. Administrative Expense Transfer Credit Outside Service Injuries & Damages Employee Pension Fund Regulatory Expense Miscellaneous	EXP_O&M_A&G_920 EXP_O&M_A&G_921 EXP_O&M_A&G_922 EXP_O&M_A&G_923 EXP_O&M_A&G_925 EXP_O&M_A&G_926 EXP_O&M_A&G_928 EXP_O&M_A&G_930 EXP_O&M_A&G_931	22,111 225 (613) 21 236 	1,498 (42) (42) 15 15 16	787 8 8 1 1 9 9 8	8 - 6 0	490 (14) 0 0	434 4 (12) 0 0 4 4 . 2 8 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
LABOR_A&G_9??_OP	Total A&G Operation Labor Expense		22,273	1,514	962	94	489	436
	MAINTENANCE General Plant	EXP_O&M_A&G_935	221	15	∞	-	ı,	4
LABOR_A&G_9??_MT	Total A&G Maintenance Labor Expense		221	15	∞	-	S	4
	TOTAL A&G LABOR EXP.		22,494	1,529	804	8	494	440
	TOTAL PAYROLL		61,035	3,977	2,217	221	925	1,081

Exhibit 4 COSS Classification Detail

The Public Service Company of New Hampshire

Proforma Cost of Service Study Detailed Classification at Account Level Twelve Months Ending December, 2008

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SUMMARY OF RESULTS	
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PAYROLL	
13 Labor	61-70

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REVENUE ACCOUNT 301-02 33 Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) DESCRIPTION Total Intangible Plant In service Organization Intangible Plant Structures & Improvements Intangible Plant In Service Land & Land Rights

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REVENUE ACCOUNT 362 Nic Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000°C) DESCRIPTION Conductor & Devices Conductor & Devices

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REVENUE 38 ic Service Company of New Hampshire of Service Study k Year - Twelve Months Ending Decomber 31, 2008 Amounts in \$ 000'S) Inst. On Cust. Premises

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REVENUE ACCOUNT RB_PLT_D_O 374 DESCRIPTION Distribution Gross Plant Office Furniture & Equipment Structures & Improvements Land & Land Rights

Gross Distrib. PLT (4)

lic Service Company of New Hampshire t of Service Study it Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S)

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)		4 13	6 Transportation Equipment 8 8 9 10 11 11 12 14 15 16 16 16 17 17 17 18 16 16 16 16 16 17 18	117 Stores Equipment 118 Store	29 Tool, Shop & Garage Equipment 33 33 33 34 34 37 37 37 37 37 37 38 38 39 37 37 37 38 39 37 37 38 38 38 38 38 38 38 38 38 38 38 38 38	339 Laboratory Equipment 40 41 41 41 42 43 44 44 44 44 44 44 44 44 44 44 44 44	55 Communication Equipment 55 51 52 52 52 55 55 55 55 55 55 55 56 55 56 56 56 56
Vew Hampshire Ending December 31, 2008	DESCRIPTION	ď		ř		ਲ	
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	Total Retail	٥	372 132 80 80 195 19 6 6 7 7	288 103 162 155 15 15 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	3,255 1,155 697 1,708 164 164 54 59 69 7,096	1,515 537 324 795 76 25 28 28 2 3,302	10,414 3,695 2,229 5,466 525 172 190 0 22,705
	%		45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	45.87% 16.28% 9.82% 24.07% 2.31% 0.06% 0.06% 0.00%	45.87% 16.28% 9.82% 24.07% 2.31% 0.06% 0.06% 0.00%	45.87% 16.28% 9.82% 24.07% 2.31% 0.06% 0.06% 0.00%	45.87% 16.28% 29.02% 2.31% 0.76% 0.06% 10.06%
	Total R	ш	270 112 60 60 60 60 72 60 60 60 60 60 60 60 60 60 60 60 60 60	210 87 47 67 67 9 9 0 0 0 0	2,364 980 627 752 106 0 47 47 4,778	1,100 456 245 350 49 0 0 22 2 1 1 2,223	7,565 3,136 1,686 2,406 339 0 149 5 5
Gross [PL/SH	u.	251 112 60 80 11 11 0 0 0 0 0 520	196 87 47 47 9 9 0 0 0 0 0 0	2,202 980 527 638 100 0 47 4,555	1,025 456 456 245 325 46 0 1 1 1 22 22 22 22 22 22 22 22 22 22 22	7,045 3,136 1,688 2,233 319 0 149 5
Gross Distrib. PLT (5)	8	ဖ	5004000000	500000000	80 0 0 4 4 0 0 0 0 84 0 0 0 0 0 44	88 0 0 0 0 0 0 88	86 0 0 0 0 0 0 0 0 89 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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REVENUE 3B_PLT_2_0 388 Total General Gross Plant eous Equipment ARO General Plant Total Gross Plant

lic Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S)

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Total lic Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S) munication Equipment scellaneous Equipment

	Rate EOL Total	Ø	(3,836) (47,316) (274) (60) (9) (9) (10) (10) (10) (10) (10) (10)
	Rate OL Total	œ	(8.815) (144) (2,506) (309) (67) (10) (11) (11,852)
	Rate B Total	σ	(22) (4) (1,492) (18) (18) (153)
	Rate LG Total	۵	(123) (12,053) (12,053) (796) (796) (5) (13,357)
	Rate GV Total	0	(1,675) (283) (19,788) (4,125) (7) (7) (25,879)
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	æ	_	(120) 0 (23) (5) 0 (0) (149)
	PL/SH	×	(24,442) (14,621) (7,841) (24,065) (5,359) (6,11,164) (7,164) (7,7,559)
	Rate G Total	~	(24,656) (14,621) (7,841) (24,119) (5,370) (1,164) (7,838)
	LCS/COPE	_	(1,751) 0 0 (1,138) (24) (24) 0 0 (0) (3,133)
	СМН	Ŧ	(102) 0 0 0 0 0 0 (0) (102)
Accu. Deprec. (6)	8	ဗ	(3,666) 0 0 (1,971) (422) 0 0 (1) (1) (6,080)
Accu.	РГ/ЗН	L	(85,687) (84,837) (45,496) (42,357) (9,431) (4,333) (12) 0 (272,153)
	Total R	ш	(91,206) (84,837) (45,496) (45,465) (10,097) 0 (4,333) (13) 0
	*		31.08% 23.77% 14.31% 24.62% 3.71% 1.19% 0.01% 0.00%
	Total Retail	0	(130,691) (99,957) (60,160) (103,500) (15,594) (4,999) (5,515) (5,515) (33) 0
	CATEGORY	ပ	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_NOP_NOP_NOP_NOP_NOP_NOP_NOP_NOP_NOP
r 31, 2008	ACCOUNT	œ	RB_PLT_2_D
Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 [All Amounts in \$ 000'S]	DESCRIPTION	¥	Total Acou. Depreciation
Public & Cost of Book Ye (All Ame	- c m	4 10	@ / @ @ 6 1 2 2 2 4 2 5

Public Cost o Book (All Au	Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2006 (All Amounts in \$ 000°S)			Total		Total		RB Deduct (1)			Rate G				ů.					<u>.</u>
0.65	DESCRIPTION	ACCOUNT	CATEGORY	Retail	*	a a	PUSH	器	T	LCS/COPE	Total	PL/SH	8	_	LCS/COPE .	Total .	Kate LG R Total 1	Kate B Ra Total 1	Rate OL R Total	Rate EOL Total
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0 × 8 9 5 1 5 5 5 4 5 5	Not Plant	RB_PLT	CUSTOMER CUST_SEC CUST_SEC CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	276,688 182,722 106,928 265,418 34,064 12,064 12,064 12,064 12,064 188,876	31.13% 20.56% 12.03% 29.86% 3.83% 1.23% 0.01% 0.01%	204,968 155,081 80,865 117,221 22,130 9,477 23 0 589,764	197,796 155,081 80,865 108,151 20,468 0 9,477 22 0 571,860	4,764 0 0 5,750 1,054 1 1 1,569	132 0 0 0 0 0 0 0 132	2,275 0 0 3,320 608 0 0 0 0 6,204	49,839 26,728 13,937 61,603 11,657 131 2,546 13 0	49,561 26,728 13,937 61,446 11,629 131 2,546 13 0	156 0 0 0 12 12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	w o o 4 + o o o o w	60 0 48 ft 0 0 0 0 812	2,356 517 0 50,506 9,023 13 0 62,414	788 39 0 0 1,741 0 0 9 9 33,371	29 7 7 3,812 0 40 0 0 0 3,887	10,427 4,455 786 146 0 21 0 0 16,100	8,282 86 7,672 697 130 0 0 0 19,886
1 1 2 2 3 3 3 3 3 3 3 3 3 5 5 5 5 5 5 5 5 5	Asset Retirement Obligation	230AR	CUSTOMER CUST_SEC CUST_SEC CUST_SEC CUST_SEC DEMAND_NOP_P DEMAND_NOP_SA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_CONCIDENT_PEAK REVENUE Total	(606) (464) (273) (537) (83) (27) (29) 0 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.26% 1.141% 0.00% 10.00%	(441) (393) (207) (263) (54) 0 (23) 0 (1381)	(424) (393) (207) (244) (50) 0 (23) 0 (1,341)	(f) 0 0 (g) 0 0 0 0 0 0 (g) (g)	600000000	(g) 0 0 (C) (E) 0 0 0 0 (A)	(110) (68) (36) (139) (28) (0) (0) (0) (0) (139)	(110) (68) (36) (138) (28) (9) (6) (6) (6) (386)	<u> </u>	6006600006	(j 0 0 (j) (j 0 0 0 0 (j)	(4) (114) (222) (141) (141)	(S)	<u> </u>	(£) (£) (£) (£) (£) (£) (£) (£) (£) (£)	
* 4 * 8 * 8 * 8 * 8 * 8 *	Deferred Environmental Remediation Cost	228	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NOP_P DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	(1,543) (1,071) (633) (1,389) (188) (60) (67) (67) (67) (67) (67) (67) (67)		(11.122) (909) (479) (616) (122) 0 (52) (52) (6) (53) (0) (3,300)	(1,074) (909) (479) (479) (113) 0 (52) (9) (3,197)	(32) 0 0 (63) 0 0 0 0 0 0 0 0	£0000000£	(15) (17) (3) (6) (6) (5)	(282) (157) (82) (325) (65) (65) (14) (14) (0) (0)	(280) (157) (82) (324) (64) (1) (14) (0) (0)	£000000000	<u> </u>	÷ • • • • • • • • • • • • • • • • • • •	(15) (15) (26) (26) (50) (0) (0) (334)	(5) (0) (162) (10) (0) (0) (77)	(5) 0 (6) 0 (7) 0 (7) 0 (7) 0 (7)	(106) 0 (1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	\$£&£€000008
8944444444	Customer Deposit		CUSTOMER CUST_SEC CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	(3,139) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(1,002)	(1,002) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	00000000	000000000	(1,805) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,805) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	000000000	00000000	(169) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(163) 0 0 0 0 0 0 0 0 0		00000000	
8881882888888	Major Storm Reserve Refund	254.43	CUSTOMER CUST_SEC CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_NS DEMAND_CONCIDENT_PEAK REVENUE Total	000000000	#DIV/OI #DIV/O	00000000	00000000	00000000	00000000	000000000	00000000	00000000	00000000	00000000	00000000	000000000	00000000	00000000	00000000	
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TOTAL 254 ito Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S) Reduction Bond 1 & 2 Rate Base Deduction ADIT:Liberalized Depro ADIT: Other

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000°S)	2008					82	RB Add (2)											
1 2 DESCRIPTION 3	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	æ	омн гс	Re LCS/COPE T	Rate G Total PL	PL/SH QI	QR CWH	H LCS/COPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
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6 Prepaid Real Estate Tax 8 8 9 9 10 11 11 12 11 11 11 11 11 11 11 11 11 11	165P1	CUST PRI CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_CONCIDENT_PEAK REVENUE Total	00000000	#DIV/0] #DIV/0] #DIV/0] #DIV/0] #DIV/0] #DIV/0] #DIV/0]	00000000	00000000	00000000	00000000		000000000	00000000		000000000	000000000	000000000	00000000	00000000	000000000
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5.5 American Tissue Reg. Asset 5.2 5.5 5.5 5.5 5.5 5.5 5.6 5.6 5.6 5.6 5.6	182AA	CUSTOMER CUST_PRI CUST_SEC DENAND_NOP_P DENAND_NOP_DA DENAND_NOP_DA DENAND_NOP_DA DENAND_LOP_DA DENAND_COINCIDENT_PEAK REVENUE Total	000000000	#DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O; #DIV/O;	00000000	000000000	00000000	00000000	000000000	000000000	00000000	000000000	00000000				00000000	00000000

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¥		45.87% 16.28% 9.82% 2.4.07% 0.76% 0.06% 0.00%	31.11% 21.59% 28.18% 3.79% 1.22% 1.34% 0.01% 0.00%	#DIV/00 #DIV/00 #DIV/00 #DIV/00 #DIV/00 #DIV/00 #DIV/00 #DIV/00	31.11% 21.59% 112.76% 38.18% 3.79% 1.22% 1.34% 0.01% 0.00%	31.11% 21.59% 12.76% 28.18% 3.79% 1.22% 1.34% 0.01% 0
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μæ		EAK	EAK	EAK	EAK	EAK
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3		CUSTOMER CUST PRI CUST SEC DEMAND. NOP. P DEMAND. NOP. S DEMAND. NOP. DA DEMAND. CONCIDENT PEAK REVENUE Total	CUSTOMER CUSTISEC CUSTISEC DEMAND, NCP_P DEMAND, NCP_S DEMAND, NCP_DAMAD, NCP_DAMAD DEMAND_CONCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SRC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_COINCIDE REVENUE	CUSTOMER CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DAM DEMAND_NOP_DA DEMAND_CONCIDENT_PEAK REVENUE Total	CUSTOMER CUSTISEC CUSTISEC DEMAND, NCP_B DEMAND, NCP_S DEMAND, NCP_DA DEMAND, NCP_DA DEMAND, CONCIDENT_PEAK REVENUE Total
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. ĕ		Deferred Benefits	NHBPT FAS 109 Reg. Asset	Prepaid Tax - Leased	Pending Environmental Delenal	Daf. Costs-Keane Claremont
		Defer Defer	NHBP 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	P	Pendi	D

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 (3)

CUSTOMER 299 31.11% CUSTOMER 299 32.72% CUSTOMER 299 33.72% CUSTOMER 299 29.72% CUSTOMER 299 29.72% CUSTOMER 299 100.00% CUSTOMER 299 11.27% CUSTOMER 299 100.00%	Total Read of the control of the con	Potal Push	Potal Readil % R PL/Si- Potal Readil % R PL/Si- 398 31,11% 290 276 12,159% 124 49 31,93% 124 49 31,93% 124 40 0.01% 0.0 41,280 100,00% 862 41,280 100,00% 862 41,280 100,00% 862 41,000 100,00% 862 41,000 100,00% 126 41,000 100,00% 126 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 1276 41,000 100,00% 5,475 5,475 41,000 1276 41,000 100,00% 100,000 41,000 100,00% 100,000 41,000 100,00% 100,000 41,000 100,00% 100,000 41,000 100,00% 100,000 41,000 100,00% 100,000 41,000 100,000 100,000 41,000 1	Total	Total	Peletil % Total PLOSH OR CWN LCSCOOR 104	Total	1	Parisity of the property of th	Fig. 1984 S. 1	Market M	1	1
88 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8% R 776 31,11% 86 31,11% 86 12,59% 14 12,75% 14 12,75% 16 12,29% 16 10,000% 17 11,33% 18 11,33% 19 11,33% 10 10,000% 10 11,20% 11 12,75	88 31.11% 290 277 7.6 21.99% 225 235 7.6 21.99% 225 235 7.7 12.79% 12.79 7.7 12.89% 225 235 7.7 12.89% 225 235 7.7 12.89% 169	RB Addi RB	Total F F G H	No. 100 No.	RB Add (4) ** Rough Color	10 11 12 13 14 15 14 15 15 15 15 15	No. of the control	Re Add (4) F. F. C. C. M. LOSCODE TOWN F. C. C. M. C. C. C. M. C. C. C. C. M. C.	F 1 Total E 7 Total E 8 Total E 9 Total	Related (c)	No. of the control	The control of the co
% 111% 23.111% 2.15% 2.1	%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%	Tolel PL/SH	RB Add Total Total R	RB Add (4) Total R	Total R	Total R	RB Add (4) F	RB Add (4) F	Fig. 100 Miles Control of Contr	Re Addition	F F C C C C C C C C C C C C C C C C C C	Name of the control o	Fig. 12 Core C
	ao π m and	Total R PUSH 2280 2270 2275 2285 2285 2285 2285 2286 2286 2286 228	Total RB Add Total R PUSH GR 280 287 286 285 124 144 140 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	F F G MH PUSH OR CWH R F G MH 280 277 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	FB Add (4) F F G MH 280 280 280 280 280 280 280 280 280 28	F F G MM LOS/COPE Total R F G MM LOS/COPE Total 280 277 8 70 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fig. 6. Court (4) Fig. 6. Court (5) Fig. 6. Court (5) Fig. 7. Court	Total F. S. Acta (4) F. S. Acta (5) F. S. Acta (5) F. S. Acta (6) F. S. Acta (7) F. S. A	F F MAN ON INCREMENT TO THE PROPERTY OF THE PR	Fig. 1.7 Fig	Fig. 19 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Fig. 1984 (A) 1984 (A	Fig. 19 1
Parameter (a) 1	Color Colo	1	Page	PUSH OR CWH LOSGOOPE TOut Tout Tout Tout Tout Tout Tout Tout To	A Control of Cost Cope	M N O P O P O P O P O P O P O P O P O P O	N O P O P O P O P O P O P O P O P O P O	Rate GV Rate LG Rate B Rate LG Total	Rate LG Rate B Total Tot	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A Table A Common and the Common and		

Service Company of New Hampshire Service Study ear - Twelve Months Ending Docember 31, 2008 ounts in \$ 000'S)						82	4B Add (5)												
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PUSH	S.	CWH	-CS/COPE	Rate G Total	PL/SH	QR CWH	H LCS/COPE	Rate GV OPE Total	_	Rate LG Ra Total Te	Rate B Re Total 1	Rate OL Ra Total	Rate EOL Total
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ADIT: 190		CUSTOMER CUST_PRI	1,189	45.87% 16.28%	358	358 358	စ္က ၁	-0	6 0	223	22,	- 0	00		- 33	6 c			
		CUST_SEC DEMAND_NCP_P	52 55 53 55 54 55 55	9.82%	275 275	25 75 25 15	0 22	00	0 ~	33 145	8 1	00			0 61	. o £		- = ~	° # ^
		DEMAND_NCP_S DEMAND_NCP_DA	2 8	2.31% 0.76%	g =	× °	- 0	00	- 0	270	24 0	00	00	00	0 &	0 "	00	00	
		DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK	2 2	0.84% 0.06%	1	¢ -	00	00	00	n o	. vo 0				2 O C	, 0 0		000	000
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Total Rate Base Addition RB_ADD	QC	CUSTOMER	21,662	39.00%	15.626	14.717	505	4	787	1907	9007	ę			: 1	: ;	,	3	₽
		CUST_PRI	10,506	18.92%	8,917	8,917	9 0	. 0	0	1,537	1,537	8 0			8 8 8	792	6	670	525
		CUST_SEC	6,314	11.37%	4,775	4,775	0 [0 (0	823	823	. 0	. 0		30	7 0	> •	263 53	ი წ
		DEMAND_NCP_S	1,589	2.86%	1,028	210°C	5 24		<u>8</u> 8	3,196 5,48	3,188	m c	0 0		2,620	1,599	198	4	8
		DEMAND_NCP_DA	495	0.89%	0	0	i 0	0	. 0	9	š				> g	0 6	۰ ،	~ <	9 0
		DEMAND_COINCIDENT_PEAK	547 683	0.98%	8 E	\$ \$ \$	o ±	00	٥,	115	£ (0	0		90	. 0	40	-	-
		REVENUE Total	0 55.57	0 000	0 00 25	0 1	- 2	, 0 (, ٥ ز	<u>,</u>	<u> </u>	- 0	. 0	- 0	<u>සි</u> දු	107 0	o o	0 0	~ 0
TOTAL BATE BASE					86.5	6,50	G.	=	1,4	J0,440	10,395	54	-		3,716	2,054	211	886	1,028
		CUST_PRI	157,773	31.42%	182,488 133 906	175,996	4,315	61	2,058	42,764	42,512	142	7				88	8,683	7,288
		CUST_SEC	92,285	11.88%	69,791	69,791			> 0	23,078	23,078	0 0	0 6				9	528	75
		DEMAND_NCP_P	232,885	29.97%	102,861	94,888	5,055	0	2,918	54,049	53,911	- 8	> 4				3344	3,845	6,621
		DEMAND_NCP_S	29,423	3.79%	19,115	17,679	910	0	256	10,069	10,045	=	-				ţ. 0	5 29	15
		DEMAND NCP MS	10,405	1.21%	2.5	0 7	0 0	0	۰.	13	13	0	0				8	0	. 0
		DEMAND_COINCIDENT_PEAK	740	0.10%	292	212	2	- 0	- m	2,136 165	2,196 164	0 0	0 0	o -	0 5	۰;	0 4	₽ (16
		REVENUE	0	0	0	0	0	0	0	. 0		, 0					ء م	7 0	N 6
		lotal	117,711	%00.00I	516,627	500,711	10,291	120	5,505	144,462	144,047	213					3,418	13,592	14,725

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	Rate GV Total	0	800000000	00000000		00000005	<u> </u>
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Revenue (2)	å	တ			00000000	000000000	
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	CATEGORY	ပ	CUSTOMER CUST PRI CUST_SEC DEMAND_MOP_P DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_CONCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_NS DEMAND_NCP_NS DEMAND_CONCIDENT_PEAK REVENUE	CUSTOWER CUST_PRI CUST_PRI CUST_SCE DEMAND_MOP_P DEMAND_NOP_DS DEMAND_NOP_DS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOWER CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_CONCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE TOAI
2008	ACCOUNT	æ	8 9	4518EC	451RCC	451IDC	451MTC
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 DESCRIPTION 3	4 K	6 Late Payment Charge 7 7 8 9 9 9 11 11 11 11 11 11 11 11 11 11 11	17 Sanice Charge 18 20 20 21 23 24 24 25 25 26 26 26 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27	28 Returned Check Charge 22 33 32 33 33 34 34 35 36 36	39 Interval Data Charge 40 41 42 42 43 44 45 45 46 46 48	50 Meler Translation Charge 51 S.5 S.5 S.6

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 All Amounts in \$ 000'''\$) DESCRIPTION A A G E Line Extension Charge 6 Line Extension Charge 6 10	ser 31, 2008 ACCOUNT B 451LEC	CATEGORY C CUSTOMER CUST PAR CUST, SEC DEMAND, NOP. P	Total Retail O	%0000 %0000 %0000 %0000	т ж <u>аа</u> 0000	PL/SH F			CS/COPE Fall			OR CWH		Rate GV Total 0	GV Rate LG Total P P 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	LG Raie B Total O O	Rate OL Total R R	
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229 Miss. Service Ravenue 30 30 32 32 33 33 34 35 35 37 37	451Mis	CUSTONER CUST_PRI CUST_REC CUS	85 5 5 6 6 8 8	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 0.00%	± 0 ± 0 + 0 0 8	±500-0-00%	0000000-	00000000	000000000	w 0 - 4 - 0 0 0 0 0	w u - 4 - 0 0 0 0 5	000000000	000000000	00000000	000M0-0004	00000000		-0000000-
33 Mist. Service Revenue 41 44 45 46 46 47 48 48	REV_OTH_ELEC_461	CUSTOMER CUST_RR CUST_REC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_NCP_MS TO SERVICE T	15 12 15 2 1 1 1 3,818 3,871	0.40% 0.31% 0.18% 0.05% 0.02% 0.02% 0.00% 98.63%	11 0 7 7 10 0 10 8178.	11 0 0 19 19 19 19 19 19 19 19 19 19 19 19 19	0000000-	000000000	00000000	3 2 4 4 1 4 6 0 6 0 6 0 6 0 6 0 6 0 6 0 0 0 0 0 0	33 616 625	0000000	00000000	00000000	9 y y c c + c e e e	000000000000000000000000000000000000000	0000000	-00000000
SO Apparatus Rental	484АРР	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S TO BE SECONDIDENT_PEAR REVENUE Total	0 0 0 0 0 2,531	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	000000000	000000000	00000000	000000000	•••••		000000000000000000000000000000000000000	00000000	00000000		2,2089	0.0000000000000000000000000000000000000		

ublic Service Company of New Hampshire sas of Service Study ook Year - Tweive Months Ending December 31, 2008 il Amounts in \$ 000°S)	11, 2008					S.	Revenue (4)											
DESCRIPTION	ACCOUNT	CATEGORY	. Total Retail	*	Total R	PL/SH	R	CWH LCS/COPE	Rate G OPE Total	PL/SH	8	CWH	LCS/COPE	Rate GV Total	Rate LG F	Rate B R Total	Rate OL R. Total	Rate EOL Total
A Ceil Tower & Miss. buildings Rent	B 454Call	C CUSTOMER CUST_PRI CUST_SEC DEMAND_MOP_P DEMAND_NOP_DA	0	#DIVO: #DIVO: #DIVO: #DIVO: #DIVO: #DIVO: #DIVO:	ш .	u	o o o o o o o o o o	- 	00000000	~~~~~	00000000	≥	2	000000000	Δ.	00000000	000000000	o o o o o o o o o o
Misc Property Rent	45±Miss	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_0 DEMAND_NCP_0 DEMAND_NCP_0 DEMAND_NCP_0 DEMAND_NCP_0 DEMAND_NCP_NS DEMAND_NCP_NS DEMAND_NCP_NS TOWNIDENT_PEAK REVENUE	000000000	10/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	00000000	000000000	00000000	• • • • • • • • • •	00000000		00000000	000000000	00000000	00000000	00000000	00000000	00000000	0000000
Pole Attachment & Cable TV Rent	454Pde	CUSTOMER CUST_PRI CUST_SER CUST_SER CUST_SER DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_NC DEMAND_NCP_NC DEMAND_NCP_NC TOTAL	0 896 574 363 66 0 0 0 0 0 0 0	0.00% 47.21% 30.23% 19.11% 3.46% 0.00% 0.00% 100.00%	761 434 153 42 0 0 0 1,390	761 434 153 42 0 0 0 1,390	00000000						• •••••••	> 0 w 0 £ 0 0 0 0 0 ;		o o o o o o o o o	- 0 - 4 - 0 0 0 0 0	004-0000
Rental Revenue	REV_OTH_ELEC_464	CUSTOMER CUST_PR CUST_SEC CUST_SEC CEMAND, NOP_S DEMAND, NOP_S DEMAND, NOP_S DEMAND, NOP_S DEMAND, CONCIDENT_PEAK REVENUE Total	65 65 65 65 65 65 65 65 64 6430	0.00% 20.24% 12.96% 8.19% 1.48% 0.00% 0.00% 57.13%	0 434 434 153 42 0 0 0 0	0 24 4 43 4 43 4 43 4 43 4 43 4 43 4 43	00000000	00000000						2,000 2,089	\$ 000 4 0000 80	n 000m0000	, o-4,-oooo	£ 00,4 ←00000
RRB Servicing fee& mis Rev.	35	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_CONODENT_PEAK REVENUE Total	264 202 202 260 260 36 36 36 0 0 0 0 0 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.128% 0.00% 0.00%	26 27 27 28 28 29 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286 287 288 288 288 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	. 2002-000-		, 400w-0000	\$ 88 8 5 8 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24. 48. 48. 50. 50. 50. 50. 50. 50. 50. 50. 50. 50		0 00000000	2,163 20 00 00 00 00 00 00	74 000 00 000 00 00 00 00 00 00 00 00 00	ñ 0004000004	% 4 00+00000%	£

rvice Company of New Hampshire iervice Study r - Twelve Months Ending December 31, 2008 ints in \$ 000'S)	r 31, 2008					Re	Revenue (5)												
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	×	Total R	PL/SH	QR D	CWH	S.COPE	Rate G Total PI	PL/SH	8	CWH LCS/COPE	Rate GV DPE Total	GV Rate LG al Total		Rate B R. Total	Rate OL R Total	Rate EOL Total
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tal Other Revenue	REV_OTH_ELEC	CUSTOMER	3,082	25.66%	1,778	1,770	ß	0	2	559	855	c	c	-	Ċ	Ş	4	7	
		CUST_PRI	1,110	9.25%	942	942	0	0	0	162	£ (2	,			- "	3 <		5 (2 •
		CUST_SEC	700	5.83%	529	223	0	0	0	6	5				, c			۷ و	- 8
		DEMAND_NCP_P	638	5.32%	275	566	ဖ	0	က	Ē	Ē	۰ -			2,5	o f	> 0	3 c	3 °
		DEMAND_NCP_S	5	0.87%	99	B	-	0	-	34	8	• =	• •		•	2 <	n c	7 (7 (
		DEMAND_NCP_DA	12	0.10%	0	0	0	0		; <	5 =		o c		• •	5 0	- 0	۰ د	5 (
		DEMAND_NCP_MS	2	0.11%	÷	Ħ	٥	0	. 0	· "	o 14		.		2 0	7 0	- •	- (0 (
		DEMAND_COINCIDENT_PEAK	0	%00.0	0	0	0	0	. 0				• •			> 0	-	- 0	0 (
		REVENUE	6,349	52.87%	3,161	3,161	0	0		647	979	·			,,,	- ş	- ;	0 (٥,
		Total	12,009	100.00%	6,762	6,743	12	0	9	1,650	1,648			· ·	2.819	£ £3	2 %	⊃ (c	÷ [
ital Revenue	REV	CUSTOMER	3.082	1.19%	1.778	1.770	un	-	·	g	933	•	c			: :	ì ·	5	3
		CUST_PRI	1,110	0.43%	942	942	• •		4 0	3 6	99	> <	> 0			≅ .	. و	₹ '	9
		CUST_SEC	902	0.27%	229	629				5 6	5 6		> 0			۰ د	-	2	- ;
		DEMAND_NCP_P	5,595	2.15%	2,475	2.277	126		, E	1 297	96.	> -				- į	; د	R :	8
		DEMAND_NCP_S	5	0.04%	99	56	-		-	25	167	- c	> 0			ខ្ល	≅ '	9	4
		DEMAND_NCP_DA	12	0.00%	0	0	0		- 0	5 -	5 -						۰ د	۰ ۵	0
		DEMAND_NCP_MS	4	0.01%	=	Ξ	0				۰ ۳					7 (۰ د	0	0
		DEMAND_COINCIDENT_PEAK	٥	0.00%	0	0	0			· c	, c	- c				> <	-	0 .	0 1
		REVENUE	249,031	95.91%	137,537	133,464	3,681	35	300	58.851	58 689	, E				- 3	2 69 6	0 6	0 0
		Total	259,648	100.00%	143,339	139,058	3,813	35	376	61,001	60,834	137	5 2	3.83	31,946	14,930	1,254	3,965	3,136 3,212

Public Service Company of New Hampshire Cost of Service Study Book Year - Tweive Months Ending December 31, 2008 (All Amounts in \$ 000°S)	31, 2008						Oper. &	Oper. & Mntc (1)						***					
1 2 DESCRIPTION	4	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	8	CWH LCS/R	Rate G LCS/COPE Total	PL/SH	8	CWH	LCS/COPE	Rate GV Rate LG Total Total	LG Rate B al Total	B Rate OL ii Total	OL Rate EOL I Total	
o 4 w		89	O	٥		ш	u.	9	æ	7	¥	_	Σ	z	0	ø	œ	S	
6 Various Including HQ 7 8 9 9 10 11 13 14 14	88		CUST PRI CUST PRI CUST SEC DEMAND, NOP. 9 DEMAND, NOP. 8 DEMAND, NOP. MS DEMAND, NOP. MS DEMAND, COINCIDENT, PEAK REVENUE TOBI		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2,153 2,153 2,153	2,041	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	000000404	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	000000000000000000000000000000000000000	၀၀၀၀၀၀ က္ ၀	၀၀၀၀၀၀ က်ပေ
3. S.	88		CUSTONER CUST_PRI CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COPICIONEL REVENUE Total	248 248 149 843 843 22 25 25 6 6 6	46.84% 9.85% 9.35% 33.54% 1.71% 0.38% 0.05% 0.00%	783 210 210 113 373 28 0 0 19 0 0 1529	662 210 243 343 343 26 0 0 0 0 0 19	£ 0 0 & - 0 0 0 0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		224 28 38 29 29 29 29 29 29 29 29 29 29 29 29 29			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8 - 0 8 0 + 0 6	\$, 000500000	c 8000000	5 50 ± 20 0 0 0 0
28 Load Dispatching 30 32 33 33 35 35 35 36 37	28		CUSTOWER CUST_PRE CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_NS DEMAND_OOINCIDENT_PEAK REVENUE Total	941 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 4 8 5 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00088	000800008	000000000						871 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 0000000000	5 000 4 00000;	¢ 000m0000	8 00000000
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5. Overfread Line Exp. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	883		CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_RS DEMAND_COINCIDENT_PEAK REVENUE TOAI	137 137 87 83 22 22 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 44.48% 28.12% 20.38% 7.06% 0.00% 0.00% 0.00%	116 65 27 27 14 0 0 0 0 0 223	15 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	. 00000000		2 000-0000-	12			0 000000000	<u>\$</u>	8 000000000	ō 000-0000-	0 004000004	7 00000000 7

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RROVENUE Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) Total Operation Expense Maint. & Eng

Rate EOL Total S

Oper. & Mntc. (3)

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	2008						Oper.	Oper. & Mntc. (4)											
1 2 DESCRIPTION	∢	ACCOUNT	CATEGORY	Total Retail	*	Total R	PUSH	9R	CWH LC	R LCS/COPE T	Rate G Total PI	ь нул	QR CWH	H LCS/COPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
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Station Equipment 7 8 8 9 9 10 11 11 11 11 11 11 11 11 11 11 11 11	285		CUSTOMER CUST_PRI CUST_SEC DEMAND_NGP_P DEMAND_NGP_S DEMAND_NGP_S DEMAND_NGP_NG DEMAND_NGP_NG DEMAND_COINCIDENT_PEAK REVENUE Total	5.04 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 0.00% 10.00% 100.00% 0.00% 0.00% 0.00% 0.00%	2,242 2,242 0 0 0 0 2,242	2, 00 0, 00 0 0 0	122 0 0 0 0 122 0 0 0 0 122 0 0 0 0 0 122 0 0 0 0	000000000	000200001	1,167 0 0 0 0 0 0 0 0 0	0 0 481 0 0 0 0 0 481	000-0000-	00000000	964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	000200002	<u> </u>	000200000
17 OH Lines, Poles, Towers & Fixtures 18 20 21 22 23 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	993		CUSTOMER CUST_PR CUST_SEC DEMAND_MCP_P DEMAND_MCP_S DEMAND_MCP_S DEMAND_MCP_DA DEMAND_MCP_MS DEMAND_MCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	11,227 7,189 7,189 4,545 823 0 0 0 0 0 0 23,784	0.00% 47.21% 30.23% 19.11% 3.46% 0.00% 0.00% 0.00%	9,529 5,437 1,919 520 0 0 0 0 17,405	0 9,529 5,437 1,919 520 0 0 0 0 17,405	000000000	00000000	00000000	1,642 937 1,090 296 0 0 0 0 0 3,965	0 1,642 937 1,090 296 0 0 0 0 0 3,965	000000000					0 9 9 4 4 0 0 0 0 %	. 0 m & 2 m 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28 U/G Line, Conductor Duct 29 31 31 32 33 34 35 35 35 35 37 37 37 37 37 37 37 37 37 37 37 37 37	7 869		CUSTOMER CUST_PRI CUST_SEC DEMAND_MOP_P DEMAND_MOP_D DEMAND_MOP_DA DEMAND_MOP_MS DEMAND_MOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	0 422 138 618 128 0 0 0 0 0 0 0	0.00% 32.33% 10.58% 47.31% 9.78% 0.00% 0.00% 100.00%	358 358 104 274 83 0 0 0 0 0	358 358 104 251 76 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		000000000	0 23	- 68 to 6 t	000000000				,	0+40+0000	9 0000000000000000000000000000000000000
39 Line Transformers 41 42 43 44 45 46 46 47 48	989		CUSTOMER CUST_PRE CUST_SEC CUST_SEC DEMAND_NGP_P DEMAND_NGP_S DEMAND_NGP_DA DEMAND_NGP_DA DEMAND_NGP_MS DEMAND_COINCIDENT_PEAK TGWAT	1,637 0 0 48 0 154 169 0 2,008	8154% 0.00% 0.00% 2.37% 0.00% 8.44% 0.00% 1.00%	1,162 0 0 20 20 0 0 133 0 0 1,316	1,162 0 20 0 0 133 0 0 0 0 0 1,34	000000000	00000000	00000000	2002048008	0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				000404000	000-0-000	, 400000000	, 5 0000000;
55 Street Lighting 55 55 55 55 55 56 56 56 56 56 56 56 56 5	989		CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NGP_P DEMAND_NGP_DA DEMAND_NGP_NGP_NGP_NGP_NGP_NGP_NGP_NGP_NGP_NGP	294 294 294	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	00000000		000000000	00000000	00000000	000000000	00000000	00000000				- 000000000	800000000000000000000000000000000000000	800000008

c Service Company of New Hampshire of Service Study . Year - Twelve Months Ending December 31, 2008 .mounts in \$ 000'S)	31, 2008					Oper	Oper. & Mntc.(6)												
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PUSH	æ	CWH	LCS/COPE	Rate G Total	PL/SH	8	CWH	CS/COPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOI Total
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Total Dist. & Trans. O&M Expense	EXP_O&M_?	CUSTOMER	9,542	16.90%	6,160	2,507	434	2	207	1961	1 936	14	c	Ŧ	Ą	3	•	6	ř
		CUST_PRI	14,237	25.22%	12,084	12,084	0	0	•	2.083	2,083		o e	•	5 €	į o	٧ -	3	ď
		CUST_SEC	8,891	15.75%	6.724	6.724	0	0		1 159	1 150	۰ د	· c	•	? <	,	- c	7 (è
		DEMAND_NCP_P	15,963	28.27%	6.972	6,563	529	0	5	3.736	3 7 20	. ~		, ,	906	1 020	2	Š	ó
		DEMAND_NCP_S	1,328	2.35%	847	825	7	0	~	469	469	,			200,0	7/0,1	77	4,	•
		DEMAND_NCP_DA	353	0.63%	0	0	•			3 -	3				5	- 8	٠ -	ים	
		DEMAND_NCP_MS	389	0.69%	306	300	0		· c	. 8	· &			-	8	8 9	- (ο,	
		DEMAND_COINCIDENT_PEAK	5,756	10.19%	2.270	2.152	92	٠.	7	1 284	1 273	•	•	.	250	9	٠ ب	- ;	
		REVENUE	0	0.00%			0		; -	2			•		747	8	ę,	۰ و	
		Total	56.458	100.00%	35.363	34.161	200	. 4	380	40 275	107.04	2		> 8) 	- :	- ;	5	

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REVENUE 90 lic Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S) Uncollectible Account Exp. Meter Reading Expense aneous Expense

1,5,4,2 2,6, 19/V103# 19/ ilic Service Company of New Hampshire to f Service Study sk Year - Twelve Months Ending December 31, 2008 Amounts in \$000'S) Miscellaneous CS & 1 Exp

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TOAI EXP_O&M_CUS_977_SI Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) onstrating & Selling Expense Supervision & Misc. Expense Supervision Expense Advertising Expense

Customer Accounts (3)

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	ier 31, 2008					Custom	Customer Acounts (4)	-											
1 2 DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	æ	CWH	LCS/COPE	Rate G Total	PL/SH	8	CWH LCS/	Rate CS/COPE To	Rate GV Rate LG Total Total	.G Rate B	Rate OL Total	L Rate EOL Total	더 ㅠ
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6 Total Customer Edu./Adv. Exp. 7	EXP_O&M_CUS_917_EA	CUSTOMER	398	100.00%	313	313	0 0	0 (0	25.1	25	0	0	0	. 0	0	0	0	0
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9		DEMAND_NCP_S	٥	%00'0	0	0	0	0		• •			· c		o c				> <
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: 13		DEMAND_NCP_MS	0	%00.0	0	0	0	0	0	0	•				· c				> <
5		DEMAND_COINCIDENT_PEAK	0	%00'0	0	0	0	0	0	¢	, c		· c						> <
14		REVENUE		%00.0	0	0	0	0	0	0	· c			, c	· c				> <
2 5 4		Total	368	100.00%	313	313	0	0	0	8.	ሜ		. 0		. 0				
17 Total Customer Expenses	EXP_O&M_CUS	CUSTOMER	24.477	100.00%	18 304	17 417	85	ā	Cac	4 500	4.547	ş	c	ų					
18		CUST_PRI	٥	%00.0	0	0	3 0	2 0	7	30.	j.	2 -		<u>.</u>	4 0	200	4 (m •	
6 2 :		CUST_SEC	0	0.00%	0	0	0	0	0				o c			-	.	.	-
- 50		DEMAND_NCP_P	0	0.00%	0	0	٥	0			, ,		o c						-
21		DEMAND_NCP_S	0	0.00%	0	0	0				• =	, ,	o c			> <	> 0		- •
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53		DEMAND_NCP_MS	0	%00.0	0	0	0	0	0					o c					> 0
54		DEMAND_COINCIDENT_PEAK	0	%00.0	0	0	0	0	0					o c					> 6
23		REVENUE	0	0.00%	0	0	0					, ,				> 0	> 0	> 0	۰ د
56		Total	24.477	100.00%	18.304	17.417	288	ţ.	280	4 582	7 2 7	, ç		o ų	2	- 6	٠ د	> 1	5

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	1, 2008						Admin &	Admin & General (1)											
1 2 DESCRIPTION 3		ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	æ	смн го	. ICS/COPE	Rate G Total P	PL/SH (QR CWH	H LCS/COPE	Rate GV E Total	Rate LG Total	Rate B Total	Rate OL Totai	Rate EOL Total
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6 A & G Exp. Salaries 7 7 8 8 9 10 11 11 11 11 11 11 11 11 11 11 11 11	920		CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO REVENUE TOM	7,690 5,881 3,469 7,576 1,052 337 372 0 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00%	5,591 4,991 2,624 3,342 683 0 292 0 0 17,523	5,382 4,991 2,624 3,090 633 0 292 0 0 17,013	330 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4000000004	68 0 0 0 0 18 18 18 0 0 0 0 0 0	1,398 860 860 452 1,760 361 4 4 78 0 0 4,914	1,390 860 860 452 1,756 360 78 78 600 4,900	4 0 0 0 0 0 0 2	00000000	3 48 0 17 2 1,443 0 0 278 0 0 0 0	₩ + 0 88 0 4 4 0 0 0 0 8 6 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	-0000-000	404 145 22 22 5 5 0 0 0	242 243 202 200 4 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
10 Office Supplies Exp. 19 20 22 22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25	921		CUSTOMER CUST_PRI CUST_SER CUST_SER CUST_SER DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO DEMAND_NOP_NO REVENUE TOWN TOWN	2,631 2,012 1,187 2,592 360 315 115 127 0 0 9,025	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 0.00%	1,913 1,708 898 898 1,143 234 0 0 0 5,996	1,841 1,708 898 1,057 217 217 0 100 0 5,821	8 0 0 18 11 0 0 0 0 11	-0000000-	800000000000000000000000000000000000000	478 294 155 602 123 1 27 0 0	294 294 155 601 123 1 27 27 0 0 0	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					8	5 C C C C C C C C C C C C C C C C C C C
28 A & G Exp. Transferred Credits 29 31 31 32 33 34 35 35	922		CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_MOP_8 DEMAND_MOP_8 DEMAND_NOP_BA DEMAND_NOP_BA DEMAND_NOP_BA REVENUE TOM	(286) (226) (133) (281) (40) (13) (14) 0 0	29,15% 22,30% 13,15% 28,72% 3,99% 1,28% 1,41% 0,00% 10,00%	(215) (192) (101) (128) (26) (26) (11) (11) (11) (674)	(207) (192) (101) (119) (24) (24) 0 0 0 0 0 0 0	(£) 0 0 0 (£) 0 0 0 (£)	99	®००€€००००€	(54) (68) (68) (68) (69) (9) (9) (9) (9)	(5) (5) (5) (5) (5) (5) (6) (6) (6) (6) (7) (7) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	- <u>-</u>				3 5500000000	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	<u> </u>
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Admin & General (3)

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TOTAL ACCOUNT Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) Structures & Improvements Intangible Plant In Service Poles, Towers & Fixtures Land & Land Rights

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

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	11, 2008					Deprec.	Deprec. & Amort. (3)												
1 2 DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	8	CWH LCS	R LCS/COPE	Rate G Total P	ргузн с	QR CV	CWH LCS/COPE	Rate GV PE Total	SV Rate LG	.G Rate B	B Rate OL Total	ıl. Rate EOL. Total	덩
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March Marc	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PL/SH			CS/COPE	Rate G Total	PL/SH							e OL Rate EOL otal Total	~ F
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### 3000EP Colin	Office Furniture & Equipment	391DEP	CUSTOMER CUST_REC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	402 143 86 81 211 20 7 7 7 7 1	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 100.00%	292 121 65 83 93 13 0 0 0 0 0 590	272 121 121 65 86 112 0 0 0 0 0 563	500400000	00000000	900000 000	76 11 14 7 7 0 0 0 0	55 12 12 12 12 12 12 12 12 12 12 12 12 12	00000000	00000000	00000000	1000 000 000 CC	90090-000g	00000000	004 − 00000 €	
### 340DEP	Transportation Equipment	зэглер	CUSTOMER CUST_PRI CUST_SEC DEMANO_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA TENERNUE Total	77 6 4 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 100.00%	<u>τ</u> α ε 4 - 0 0 0 0 42	t 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-0000000-	00000000	00000000	70000000 P	m=0700000L	000000000	00000000		000000000	000-0000-	000000000	0000000-	
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395DEP CUSTOMER 33 45,87% 24 23 1 0 1 6 6 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1	Tool, Shop & Garage Equipment	394DEP	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS TO T	78 28 17 17 1 1 1 0 0 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 100.00%	57 23 13 18 18 10 0 0	53 23 17 17 10 0 0 0 0	W 0 0 + 0 0 0 0 0 4	00000000	70000000	÷ 4 2 0 1 0 0 0 0 %	4405-0000%	00000000	000000000	000000000	70000-000		000-0000-	N0-000000	
	Laboratory Equipment	дВ0966	CUSTOMER CUST PRE CUST SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA REVENUE REVENUE	88 27 20 00 50 50	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.06%	4 0 0 0 0 0 64 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23 10 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-00000000	000000000		0 4 - 4 - 0 0 0 0 4	0 N + 4 + 0 0 0 0 4	0000000000	00000000	00000000		-00700000 8	00000000	-0000000-	

Service Company of New Hampshire Service Study aar - Twelve Months Ending December 31, 2008 ounts in \$ 000'S)	2008					Deprec	Deprec. & Amort. (6)												
DESCRIPTION	ACCOUNT	IT CATEGORY	Total Relail	%	Total R	PUSH	a a	CWH	LCS/COPE	Rate G Total	PL/SH	80	CWH	R.CS/COPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
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Amortization of Regulatory Asset	407	CUSTOMER	3,452	55.10%	2,511	2,315	130	4	29	923	646	7	-	~	13	79	•	*	3
		CUST_PRI	810	12.94%	989	989	0	0	0	19	119					5 <	- د	ļ -	5 -
		CUST_SEC	200	7.97%	378	378	0	0	d	Æ	£				4 6	•		- 7	ې د
		DEMAND_NCP_P	1,349	21.54%	293	225	56	0	5	314	314				, g	Ē	ģ	7	8 -
		DEMAND_NCP_S	98	1.38%	93	23	-	0	-	8	8				9 0	<u> </u>	<u>.</u>	•	4 0
		DEMAND NCP DA	53	0.47%	0	0	- 0	c		3 =	9 0	,			7	> 4	•	•	> 0
		DEMAND_NCP_MS	32	0.51%	52	22	0		¢		7	· c			, <	,	•	5 6	•
		DEMAND_COINCIDENT_PEAK	9	%60.0	7	2	0	0	0					· e	· -	· •	0	o c	0
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		Total	6.265	100 00%	4 252	4.013	45.0	-	0,0	1,00	. 60		•		2	2	٠,	·	> ;

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iis Service Company of New Hampshire t of Service Study ix Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S)

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	TION ACC	A B C	CT State unemployment Tax 408.1 CUSTOMER CUST_SEC CUST_SEC CEMAND_NOP_P CEMAND_NOP_S CEMAND_NOP_	408.15 CUST_PRI CUST_PRI CUST_PRI CUST_PRI CUST_PRI DEMAND NGP_P DEMAND NGP_S DEMAND NGP_S DEMAND NGP_S DEMAND NGP_S DEMAND NGP_DMS DEMAND NGP_DMS DEMAND NGP_DMS DEMAND NGP_DMS DEMAND NGP_DMS TO DEMAND NGP_DMS	NH Unemployment Tax 408.1H CUSTOMER CUST_SEC CUST_SEC CUST_SEC DEMANIO_INCP_P DEMANIO_INCP_S DEMANIO_INCP_S DEMANIO_INCP_S DEMANIO_INCP_DA DEMANIO_COINCIDENT_PEAK REVENUE Total	Payrol Tax Transfer 408.9 CUSTOMER CUST_SEC CUST_SEC DEMAND. NOP_P DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_D DEMAND. NOP_D DEMAND. NOP_D DEMAND. OND D D D D D D D D D D D D D D D D D D D	General SVC Co OH Unemployment Tax 408.9A CUSTOMER CUST_SEC CUST_S	
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	Total % R	ш	5.87% 6.28% 9.82% 2.33% 0.36% 0.06% 0.00%	45.87% 16.28% 9.82% 24.07% 2.31% 0.35% 0.05% 0.00%	5.87% 5.28% 9.82% 4.07% 2.31% 5.34% 5.06% 5.00%			
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	- LCS/COPE	z	000000000			500 <u>5</u> 000 <u>6</u> 005		
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ublic Service Comparost of Service Study ook Year - Twelve Mill Amounts in \$ 000°s			Total		Total	-	OTI Expense (3)			Rate G				ž.					5
DESC	ACCOUNT	CATEGORY	Retail	%	œ	PL/SH	å	±	LCS/COPE	Total	PL/SH	8	CWH LCS/	LCS/COPE Te	Total T	3 -	Total Te	Fate Of. Kar Total T	Kate EOL Total
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G CT Insurance Premium Excise Tax 7 8 9 9 10 11 11 11 11 11 11 11 11 11 11 11 11	408.08	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	5 w 2 w 0 0 0 0 0 1 2	45.87% 16.28% 9.82% 24.07% 0.76% 0.06% 0.00%	r & 2 2 0 0 0 0 0 4	r m 2 2 0 0 0 0 0 5 5	000000000	00000000	00000000	WOO-00004	700-00004	00000000		000000000	000-0000-	000-0000-	00000000	00000000	00000000
17 Total Payroll Tax 18 22 23 24 24 25 25 25 25 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27	EXP_TAX_OTL_PAY	CUSTOMER CUST_PER CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_INS DEMAND_NOP_INS DEMAND_NOP_INS DEMAND_NOP_INS DEMAND_COINCIDENT_PEAK REVENUE	1,968 695 419 1,027 99 32 36 3 4,268	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 1000%	1,422 590 317 452 64 0 0 28 1 1 1 2,874	1,324 590 347 420 60 0 28 28 1 1	88 88 88	000000000	E0051-00004	368 102 102 239 239 34 0 0 0 0	364 102 102 103 103 103 103 103 103 103 103 103 103	000000000	00000000	N0000000N	53 2 2 0 0 27 27 1 1 1 278	00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	£1-7-000008	24 0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28 Property Tax 33 St 24 St 25	408.19	CUSTOMER CUST SEC DEMAND, NOP. P DEMAND, NOP. S DEMAND, NOP. S DEMAND, NOP. DA DEMAND, NOP. DA DEMAND, NOP. MS DEMAND, NOP. MS DEMAND, NOP. MS TOWN REVENUE	8,071 5,600 3,310 7,309 984 346 3,46 2 2 2	31.11% 21.59% 12.76% 28.18% 3.79% 1.22% 1.34% 0.01% 0.00%	5,867 4,753 2,503 3,223 6,38 0 274 1 17,260	5,616 4,753 2,503 2,982 592 0 274 1 1 16,721	167 0 0 153 28 28 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	w w	88 88 77 0 0 0 0	1,476 819 431 1,698 337 4 74 74 0 0 0 4,840	1,466 819 819 431 1,694 337 4 74 0 0 0 4,825	w 0 0 0 0 0 0 0 0	000000000	400000000	80 16 0 1,393 0 260 0 0 0 0 0	25 0 0 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- 0 0 50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	381 8 22 4 4 0 0 0 0 554	240 2337 19 0 0 0 0 0 0 0 0
39 Misoelianeous Other Tax 40 42 43 44 45 46 46 46 46	408Gen	CUSTOWER CUST_PRE CUST_BEC CUST_BEC DEMAND_MOP_S DEMAND_MOP_S DEMAND_MOP_DA DEMAND_MOP_MS DEMAND_MOP_MS DEMAND_ONINCIDENT_PEAK REVENUE Total	00000000	#DIV/OI #DIV/O		000000000	000000000	00000000	000000000	00000000	00000000	00000000	000000000	99999999	00000000	000000000	000000000	••••••	00000000
56 Total Taxes Other than Income Tax 55 55 55 55 56 56 56 56 56 56 56 56 56	EXP_IAX_OTI	CUSTOMER CUST_PRE CUST_SEC CUST_SEC DEMAND_MOP_D DEMAND_MOP_D DEMAND_MOP_D DEMAND_MOP_D DEMAND_MOP_MS DEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND_MOP_MS TEMAND	10,028 6,295 3,729 8,336 1,082 348 344 4 4 4	33.20% 20.84% 12.35% 27.60% 3.58% 1.15% 0.01% 0.00%	7,290 5,343 2,820 3,675 702 0 302 2 2 2 2 0	6,940 5,343 3,402 652 0 302 2 2 19,460	232 0 0 174 32 0 0 0 0 437	w 0 0 0 0 0 0 0 0	111 0 100 18 18 0 0 0 0 0 0 0 229	1,843 921 486 1,937 371 4 81 1 1 5,645	1,830 921 486 1,933 371 81 1 1 5,626	800000000	000000000	\$60 0000000	133 18 1,589 0 287 0 1 1 1 2,027	55 0 0 0 0 1,081	120 0 0 123 0 0 123	424 9 425 5 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	282 3 3 268 22 4 4 4 4 0 0 0 0 579
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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)	1 2 DESCRIPTION 3	4 K	6 Total Revenue 8 9 9 11 11 11 11 11 11 11 11 11 11 11 11	17 Total Expense 18 19 22 22 22 23 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	28 Total Operating Income Prior to Income Tax 29 30 31 32 32 33 34 34 35 37 37 37 37 37 37 37 37 37 37 37 37 37	39 Interest on Long Term Debt 40 41 42 43 44 45 45 45 45 45 45 45 45 45 45 45 45	50 Operating income after interest on LTD 51 52 52 53 54 55 55 55 55 56 56 56 56 56 56 56 56 56
1, 2008	ACCOUNT	ω	REV	GX G	OP_INC_PIT	427	WOZ_SUB_TOTAL
	CATEGORY	O	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRE CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_REC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_WS DEMAND_NOP_WS DEMAND_NOP_WS TENENNE TOSI	CUSTOMER CUSTOMER DEMAND, NOP, S DEMAND, NOP, P DEMAND, IOP P DEMAND, IOP P DEMAND, IOP S TO S DEMAND, IOP S TO
	Total Retail	O	3,082 1,110 700 5,595 104 12 14 14 0 249,031 259,648	89,614 43,102 26,111 52,877 6,081 1,996 5,794 0	(86,532) (41,992) (25,411) (47,281) (5,977) (1,982) (5,794) 249,031.	6,628 4,599 2,718 6,002 808 259 286 286 286 286 286 286 286 286 286 286	(94,527) (8,688) (89,299) (27,680) (2,056) (5,785) 249,031 10,962
	%		0.43% 0.27% 0.04% 0.00% 0.00% 0.00% 95.91%	39.41% 18.96% 11.48% 23.25% 0.80% 0.88% 2.55% 0.00%	-268.19% -130.15% -78.76% -146.54% -5.57% -6.14% -17.96% 1771.83%	31.11% 21.59% 12.76% 28.18% 3.79% 1.22% 1.34% 0.01% 100.00%	-862.33% -79.35% -814.63% -5.81% -252.51% -85.64% -62.87% -52.87% 100.00%
	Total R	ш	1,778 942 529 2,475 66 0 11 11 13,537 143,339	64,101 36,582 19,747 23,233 3,928 0 1,568 2,285 0 151,444	(62,323) (35,639) (19,217) (20,788) (3,862) 0 (1,557) (2,285) 13,537 (8,105)	4,818 3,903 2,056 2,647 524 0 225 1 1 14,173	(68,877) (5,673) (39,043) (267) (17,813) (7,366) 0 (2,286) 137,538
Inco	PL/SH	u	1,770 942 529 2,277 65 0 111 0 133,464 139,058	60,408 36,582 19,747 21,636 3,694 0 1,568 2,166 0 145,801	(58,639) (35,639) (19,217) (19,359) (3,629) 0 (1,557) (2,166) (3,464 (6,743)	4,612 3,903 2,056 2,449 486 0 225 1 1 1 13,731	(64,985) (5,185) (36,680) (267) (7,385) 0 (2,167) 133,465 (1,009)
Income Tax (1)	S.	ဖ	5 126 0 126 0 0 3,681 3,8413	2,467 0 0 1,012 149 0 93 93 3,720	(2,462) 0 0 (886) (147) (147) 0 (93) 3,661	137 0 0 126 24 0 0 0 0 0	(2,599) (309) (1,492) 0 0 0 0 0 (93) 3,681
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	LCS/COPE		300 300 376	1,158 584 00 00 00 00 00 1,853	(1,156) 0 (512) (85) 0 0 (25) 300 (1,477)	80 0 52 4 0 0 0 0 52 0 0 0 0 0 0 52	(1,221) (179) (861) 0 0 0 0 0 (25) 300 (1,985)
	Rate G Total	7	559 162 91 1,297 3 0 0 58,851 61,001	16,963 6,305 3,403 12,320 2,103 22 421 1,289 1,289	(16,404) (6,142) (3,312) (11,023) (2,066) (21) (418) (1,289) 58,851	1,212 673 384 1,395 277 3 60 0 0	(17,925) (2,955) (20,886) (152) (4,786) (1,979) (25) (1,290) 58,851 8,854
	PL/SH	¥	558 162 1,294 37 0 0 58,689 60,834	16,820 6,305 3,403 12,293 2,099 22 421 1,281 0 0	(16,262) (6,142) (3,312) (10,999) (2,062) (21) (418) (1,281) 58,689	1,204 673 854 1,391 276 3 60 0 0 3,962	(17,775) (2,946) (20,846) (152) (4,786) (1,979) (25) (1,281) 58,689 8,899
	OR CWH	M I	0 0 0 0 0 0 0 0 7 7	2005100408	(63) 0 0 (7) 0 0 0 (8) 36 (8)	r 0 0 0 0 0 0 0 0	(88) (18) (18) (18) (18) (18) (18) (18)
	H LCS/COPE	z	000000000	-00-00000	£ 0 0 £ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	£6£000067£
	Rate GV PE Total	0	<i>ო</i> ო	200 to 200 to 28		woo 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	V Rate LG Total	a .	571 3 0 0 1,061 0 10 0 0 0 0 0 0 0 14,134	2,413 1,2 10 0 6, 10,100 6, 1,493 6 1,251 8 15,378 8,6	(1,842) (1,70) (1,10) (66 13 1,144 1,144 0 0 0 0 0 1,436 7	(1,485) (766) 0 0 0 (1,433) (10,484) (3,082) (1,802) 0 (1,637) (323) (1,251) (882) 3,301 (1,814) 5,567 (183)
	Rate B Total	ø	133 0 0 0 0 0 2 2 0 14,144 1,16	1,295	(1,162) (5 (9) (9) (6 (5,514) (66 (286) (68) (68) (68) (44,144		(25) (28) (28) (28) (29) (29) (29) (29) (29) (29) (29) (29
	Rate OL Total	œ	6 0 0 81 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 2,688 2 2 0 0 1,088 763 157 0 26 0 0 4 45 16 0 0 0	(25) (2.6 (2) (1.0 (683) (1.0 (7) (7) (45) (45) (407		
	Rate EOL Total	ø	24 10 29 50 29 50 16 14 0 0 0 0 0 0 0 0 0 0 0 0 3,983 3,136 3,965 3,212		-	313 1991 113 1991 113 1991 119 119 119 1	(2,406) (77) (2,33) (2,33) (2,33) (4) (4) (4) (10) (36) (10) (36) (10) (15) (15) (15) (16) (16) (16) (16) (18) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19)
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Rate B Total Q Rate LG Total P (4.13) Rate GV Total 0 (727) (1439) (14 PL/SH × (53) (156) (156) (157) (158) ((178) (147) (147) (149) (190) (149) (149) (149) (149) (149) (159) (160) (129) 를 쓰 교 31.11%
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TOWN. ACCOUNT PERMANENT & FLOW THROUGH DIFF(410-41 4_PTA_PER 3_PER_1 3_PER_2 NORMALIZED TIMING DIFF_Dist Gross Plant 3_TIME_1 lic Service Company of New Hampshire t of Service Study k Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000'S) PERMANENT DIFF_Total Gross Plant DESCRIPTION PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust

blic Service Company of New Hampshire st of Service Study ok Year - Twelve Months Ending December 31, 2008 I Amounts in \$ 000°S)	DESCRIPTION	Ą	Federal Income Tax @ 35%	Total Current Federal & State Income Tax	NUSCO Permanent Difference	Federal Adjustment Provision	State Adjustment Provision
800	ACCOUNT	œ	FED_TAX_AMT	CALINC_TAX	411NUPER	409.11	409.13
	CATEGORY	ပ	CUSTOMER CUST SEC CUST SEC DEMAND_JNCP_S DEMAND_JNCP_S DEMAND_JNCP_MS DEMAND_JNCP_MS DEMAND_JNCP_MS DEMAND_JNCP_MS DEMAND_COINDIDENT_PEAK REVENUE Total	CUSTOMER CUST SEC CUST SEC DEMAND. NCP_S DEMAND. NCP_S DEMAND. NCP_DA DEMAND. NCP_DA DEMAND. NCP_MS DEMAND. NCP_MS TENTEN TOTAL	CUSTOMER CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_CONDIDENT_PEAK REVENUE Total	CUSTOMER CUST SEC CUST SEC DEMAND, NOP_S DEMAND, NOP_S DEMAND, NOP_DA DEMAND, NOP_DA DEMAND, NOP_DA REVENI REVENI Total	CUSTOMER CUST_RRI CUST_RRI CUST_RED DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_NS DEMAND_NCP_NS DEMAND_COINCIDENT_PEAK REVENUE Total
	Total Retail	٥	(11,367) (7,993) (4,941) (3,843) (1,249) 380 (491) 5 0 (29,500)	(13.243) (9.242) (5,737) (1,424) (537) (567) (33,413)	(65) (29) (64) (64) (63) (64) (63) (64) (64) (64) (64) (64) (64) (64) (64		
	. %		38.53% 27.10% 16.75% 4.23% 1.67% 1.67% 0.00%	39,63% 27,66% 17,17% 4,26% -1,59% 1,70% 0,00%	29,15% 22,30% 13,15% 3,99% 1,28% 1,41% 0,00% 0,00%	#DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O!	EDIVIOI FDIVIOI FDIVIOI FDIVIOI FDIVIOI FDIVIOI FDIVIOI
	_	w	(9,910) (7,700) (4,026) (5,798) (1,111) 0 (463) (11) (11) (29,018)	(11,710) (9,003) (4,705) (6,841) (1,305) 0 (543) (14) (14) (34,119)	(47) (42) (22) (28) (6) (6) (7) (7) (147)	000000000	00000000
Income Tax	PUSH	Ŀ	(9,461) (7,700) (4,026) (5,207) (1,002) 0 (463) (10) 0 (27,869)	(11,173) (9,003) (4,705) (6,130) (1,174) 0 (543) (13) 0 (32,740)	(45) (22) (23) (26) (26) (2) (3) (43)	000000000	
Tax (5)	OR D	g	(181) 0 0 0 (39) (39) 0 0 0 (0) 0 (430)	(208) 0 0 (45) (45) 0 0 0 0 (95)	£00£60000£	000000000	00000000
	CWH LCS/COPE	I			<u>()</u>		
	Rate G	7			5005500005		
	_	*	(443) (293) (155) (151) (121) (1) (26) 0 0 (1,588)		(12) (15) (15) (15) (15) (17)		
	'USH QR	_	(431) (293) (155) (542) (119) (1) (26) 1 0 0 (1,566)	(339) (243) (129) (425) (97) (1) (21) 2 0 0	<u>56.6666600000</u>	00000000	
	CWH	×	N00-00004				
	LCS/COPE	z					
	Rate GV Total	0	116 20 0 0 0 0 2,095 0 354 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(j) 0 0 (j)		
	Rate LG Total	۵	286 539 539 539 539 539 539 539 539 539 539		(\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
	Rate B Total	ø			300000000000000000000000000000000000000		
	Rate OL. Total	œ			® 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		
	Rate EOL Total	ø			\$9\$ \$ \$000€		

blic Service Company of New Hampshire st of Service Study ok Year - Twelve Months Ending December 31, 2008 Amounts in \$ 000°S)	31, 2008					Incom	Income Tax (6)												
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	S.	CWH	LCS/COPE	Rate G Total	PL/SH	æ	CWH	CS/COPE	Rate GV Total	Rate LG Total	Rate B Totai	Rate OL Total	Rate EOL Total
¥	60	O	۵		ш	L.	9	x	_	7	~	_	Σ	z	0	۵	ø	œ	တ
Total Outside Adjustment Provision	WORK_16	CUSTOMER CUST_PRI CUST_SEC DEMAND.NOP_S DEMAND.NOP_S DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS TO SEMAND.NOP_MS TO SEMAND.NOP_MS TO SEMAND.NOP_MS TO SEMAND.NOP_MS TO SEMAND.NOP_MS	000000000	0/AIG#		00000000	00000000	000000000	00000000	00000000	000000000	000000000	00000000	000000000	000000000	00000000	000000000	000000000	
Total Current Adjusted Taxes	3,CUR_TAX	CUSTOMER CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA TO SECULT SEA TO SECULT SEA TO SECULT SEA	(13,243) (9,242) (5,737) (3,738) (1,424) 531 (567) 7	39.63% 27.66% 17.17% 11.19% 4.26% -1.59% 0.00% 100.00%	(11,710) (9,003) (4,705) (6,841) (1,305) 0 (543) (14) (14)	(11,173) (9,003) (4,705) (6,130) (1,174) 0 (543) (13) 0 (32,740)	(208) 0 0 (45) (45) 0 0 0 (0) (495)	400000004	(332) 0 0 (470) (88) 0 0 0 (0) (888)	(353) (243) (129) (436) (99) (1) (21) 2 2 0 0 (1,280)	(339) (243) (129) (425) (97) (1) (21) (21) (22) (1,254)	400000000	<u> </u>	(18) (12) (12) (13) (13)	155 28 2,865 2,865 0 490 0 113 0 3,550	813 813 613 60 60 895	© © 0 ((721) (18) (300) (52) (10) (1) (1) (1) (1) (1,102)	(604) (504) (104) (104) (107) (107) (107) (107)

'unicl Service Company of New Hampshire ∴ost of Service Study Iook Year - Twelve Months Ending December 31, 2008 All Amounts in \$ 000'S)	DESCRIPTION	¥	Prov. for Deferred Federal Inc. Tax	Prov. for Deferred CT State Inc. Tax	Prov. for Deferred NH BPT 2 4 5 6 7 7 7 7 7 7 7 7 8	Datemed Fed Inc - FIN 48	Daterred State Inc - Fin 48
31, 2008	ACCOUNT	83	DIT410.10	DT4 16.12	DT410.13	DT410.F8	DT/410.56
	CATEGORY	O	CUSTOMER CUST_SEC CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA TOTAL	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA TO T	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_SEC CUST_SEC CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total
	Total Retail	٥	26,303 17,370 10,165 25,231 3,238 1,039 1,147 6 0 84,499	00000000	4,978 3,288 1,924 4,776 613 197 2,17, 1 1 1 1 15,993	w v − w ⊙ o o o o	00000000
	%		31.13% 20.56% 12.03% 29.86% 3.83% 1.23% 1.36% 0.01% 0.00%	#DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O! #DIV/O!	31.13% 20.56% 12.03% 29.86% 3.83% 1.23% 0.01% 0.00%	31.13% 20.55% 12.03% 29.86% 3.83% 1.23% 0.01% 0.00%	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
	Total R	ш	19.485 14,742 7,687 11,143 2,104 0 901 2 2 56,065	00000000	3,688 2,790 1,455 2,109 398 0 171 0 0 10,611	000000	00000000
Deferred In	PL/SH	LL.	18,803 14,742 7,687 10,281 1,946 0 901 2 2 54,363	,	3,559 2,790 1,455 1,946 368 0 171 0 0	000000000	
rred income Taxes (8	ဗ	453 0 0 547 100 0 0 0 0 1,100	000000000	88 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	00000000
E	CWH LCS	I	₩ 0 0 0 0 0 0 0 £	00000000	700000000	00000000	000000000
	Ra LCS/COPE Te	_	216 0 0 336 0 0 0 0 0 0 0	00000000	40000 110000 212	000000000	0.0000000
	Rate G Total Pt	7	4,738 2,541 1,325 5,866 1,108 12 242 1 1 15,824	••••	897 481 251 11,108 210 2 46 0 0 0,395	-00-000000	00000000
	PUSH QR	×	4,711 2,541 1,325 5,841 1,105 1,105 1,242 1 1 1 1,780	00000000	882 481 251 1,106 209 2 46 6 0 0 0 2,987	700700007	000000000
	R CWH	≊	15 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	woo+oooo4	00000000	000000000
	LCS/COPE	z	-0000000-			0000000	
	Rate GV Total	0	11 224 0 0 49 0 0 0 1 0 0 1 0 0 0 0 0 0 0 0 0 0 0 21 5,933	00000000	2 42 0 0 0 0 2 909 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000000	
	Rate LG Total	۵	75 9 0 0 0 0 0 0 0 0 0 0 0 0 0		w w	000000000	000000000
	Rate B Total	σ	362 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
	Rate Ot. Total	٣	991 423 423 423 423 423 60 60 60 61 61 61 61 61 61 61 61 61 61 61 61 61	00000000	88 r 8 8 r 8 8 r 8 8 r 8 8 r 8 8 r 8 8 r 8 8 r	000000000	•••••
	Rate EOL Total	ω	787 8 729 66 112 0 0 0 0 0 0 0 0	•••••	149 138 138 13 0 0 0 0 0 0 0 0 0	00000000	00000000

(3.1) (1.728) (2.28) (2.28) (3.1) (4.1) (4.1) (5.28) (6.0) (7.28) Rate LG Total P tate GV Total O o මිට්ට ටෙම්ට ම o o o o o o o o ට o ට විට o ට විට o o ව (4,583) (1,583 (133) (133) (134) (134) (136) မြှုံ့ဝဝဝဝဝဝဠိဝ၍ ဝဝဝဝဝဝဝဝဝ ဉီဝဝဝဝဝဝဠိဝဉ် ဨိုဝဝဝဝဝဝဠိဝဨ် ဠိဝဝဝဝဝဝဠိဝဠိ (4,304) (4,304) (815) (1,304) (1,205) (1,625) (1,625) (1,627) (1,627) (1,627) (1,627) (1,627) (1,627) (1,628 20,55% 20,55% 20,00% 3,0 (11,011) (7,272) (4,255) (10,563) (1,356) (480) (2) (2) (35,375) (1, 7, 143) (1, 144) Total Retail D CUSTOMER
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TOAL ACCOUNT Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) Deferred Conn. Corp. Business Tax - CR Deferred State Inc Tax Credit - FIN 48 Deferred Fed Inc Tax Credit - Fin 48 DESCRIPTION Deferred Federal Inc. Tax-CR Deferred NH BPT-CR

Public Service Company of New Hampshire Cost of Service Study Book Year - Tweive Months Ending December 31, 2008 (All Amounts in \$ 000'S)	2008					Deferred Ir	Deferred Income Taxes (3)	ව											
1 2 DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	S.	CWH	Rate LCS/COPE	Rate G Total	PUSH	8	CWH	LCS/COPE	Rate GV R Total	Rate LG F Total	Rate B F	Rate OL Rat Total	Rate EOL Total
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6 Provision for Deferred Income Tax 7 7 9 9 9 11 11 12 12 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15	Post_Tax_Adi_DIT	CUSTOMER CUST_PRI CUST_STE CUS	10,950 7,231 4,232 10,504 1,348 433 477 2 0 35,178	31.13% 20.56% 12.03% 29.86% 3.83% 1.23% 0.01% 0.00%	8,112 6,137 3,200 4,639 876 0 375 1 1	7,828 6,137 3,200 4,280 810 0 375 1	189 0 0 228 42 0 0 0 0 458	w 0 0 0 0 0 0 w	90 131 24 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,972 1,058 552 2,438 461 6 101 1	1,961 1,058 552 2,432 460 5 101 1 0 6,569	w 0 0 0 0 0 0 0 0 0	000000000	w	93 20 20 1,999 0 357 0 0 0 0	31 1,219 0 0 0 0 0 0 0 0 0 1,321	- 0 0 <u>2</u> 0 0 0 <u>2</u>	413 176 31 6 0 0 0 0	328 33 34 304 28 5 6 0 0 0
16 17 Investment Tax Credit Adjustment 18 20 21 22 23 24 24 25 25	Post_TacAdj_TC	CUSTOMER CUST_PRI CUST_REI CUST_SED DEMAND, NOP_S DEMAND, NOP_DA DEMAND, NOP_DA DEMAND, NOP_MS DEMAND, NOP_MS DEMAND, NOP_MS TOWN TOWN TOWN TOWN TOWN TOWN TOWN TOWN	88 88 88 88 80 80 80 80 80 80 80 80 80 8	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 100.00%	(28) (25) (13) (17) (13) (13) (13) (13) (14) (15) (16) (16) (16) (16) (17) (17) (17) (17) (17) (17) (17) (17	(25) (25) (13) (13) (13) (13) (13) (13) (13) (13	£00£60000	<u> </u>	<u> </u>	୍ ଟିଷ୍ଟ୍ରେଟ୍ଟ୍ର	E & 23 & 23 & 20 & 0 & 0 & 0 & 0 & 0 & 0 & 0 & 0 &	0000000000	9009900009	<u> </u>	<u> </u>	\$ \$\\ \tilde{\ti	55° E° 5°°° E	0000000000	£9£9909000
28 Pro. for Def. Income Taxes & ITC Adj. Post_Tax_Adj 29 31 32 33 34 34 35 35 37	. Post_Tax_Ag	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE TOTAL	10,912 7,202 4,214 10,466 1,343 431 476 2 0 35,046	31.14% 20.55% 12.03% 29.86% 3.83% 1.23% 0.01% 0.00%	8,084 6,112 3,187 4,622 872 0 374 1	7,801 6,112 3,187 4,265 807 0 374 1	188 0 0 227 42 0 0 0 0 0 456	w0000000w	24 24 25 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,965 1,063 549 2,429 600 100 100 6,563	1,954 1,053 549 549 458 5 100 1 6,545	დ 0 0 m 0 0 0 0 0 0 0 m	00000000	w ⊃ ⊃ ≈ − ⊃ ⊃ ⊃ o	93 20 1,992 0 356 0 0 0 0	31 1,214 0 0 0 0 0 0 1,316	- 0 0 <u>8</u> 0 0 0 0 <u>8</u>	14 0 5 E 0 0 1 0 0 88	327 3 3 27 27 5 5 1 1 0 0

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nire mber 31, 2008	ACCOUNT	P 258-267		T280	1897		7887	1,583
Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000°S)	DESC	5 Trans. Service Exp.(misc) 7 7 9 8 9 9 9 9 110	្រ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ ជ	17 Sip. & Eng. 22 22 22 24 34 35 34 34 34 34 34 34 34 34 34 34 34 34 34	26 27 28 Load Dispatching 29 30 31	: ~ * * * * * * *	38 Stallon Expense 40 44 44 44 44 44 44 44 45 47 47 48	4.8 Overhead Line Exp. 5.1 5.4 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5

Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	, 2008																		
1 2 DESCRIPTION 3	Ā	ACCOUNT	CATEGORY	Total Retail	*	Total R	PL/SH	a	CWH	LCS/COPE	Rate G Total	PL/SH	æ	CWH LC	R LCS/COPE	Rate GV F Total	Rate LG Total	Rate B Total	Rate OL Total
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6 Op. U/C Line Exp., Remove, resel, lest Xors 7 7 8 8 9 9 110 111 111 113 114 115	L584		CUST PRI CUST_SEC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_CONCIDENT_PEAK REVENUE Total	361 0 0 0 0 3.4 0 0 0 0 0 0 0 4 4 3 4 4 3 7 4 4 3 7 4 4 4 4 6 7 7 7 8 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8	81.54% 0.00% 0.00% 2.37% 0.00% 7.65% 8.44% 0.00%	280040080008	256 0 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	00000000	000000000	800000000077	800 m 00 m 00 p	00000000	000000000	00000000	900000000000000000000000000000000000000	000000000000	000000000	
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2 / Maler Expense 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1586		CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_NO DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS TOWNITE TOW	2,110	100,00% 0,00% 0,00% 0,00% 0,00% 0,00% 0,00% 10,00%	1,450 0 0 0 0 0 0 0 0 0 0 0 1,450	,1,130 0 0 0 0 0 0 0 1,130	212 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	w e e e e e e e e e	<u> </u>	578 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	566 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	r 0 0 0 0 0 0 0 7	000000000	w 0 0 0 0 0 0 0 w	¥ 0 0 0 0 0 4 7	r0000000c	-0000000-	
S S Customer installation 41 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	L587		CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS TO CONCIDENT_PEAK REVENUE Total	93 74 74 74 74 75 76 76 76 76 76 76 76 76 76 76 76 76 76	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 0.00%	67 60 33 32 40 8 8 0 0 0 0 111	8 33 8 8 34 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	700700004	000000000	-00-00000	74 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7-0 cc 17 4 0 1 0 0 88	000000000	00000000	00000000	- 0 0 <u>-</u> 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00050-0005	000-0000-	
Meder Expense 2 8 5 8 8 8 8 8 8 8 0 0 0 1 4 4	9897		CUST PRI CUST_PRI CUST_SEC DEMAN_O.NCP_S DEMAND_NCP_S DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	955 756 256 257 27 27 27 27 0 0 0 1,904	29.15% 22.30% 13.15% 3.39% 3.39% 1.14% 0.00% 100.00%	404 380 418 241 49 49 40 0 0 0 0 0 0 0 0 0 0	388 380 380 273 273 46 0 0 0 0 1,228	5007100008		8 0 0 0 7 1 0 0 0 0 5	101 123 28 28 20 0 0 0 0 0 0 0 0 0	52 83 33 35 12 12 12 12 12 12 12 12 12 12 12 12 12	00000000	00000000	00000000	w + 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)	r 31, 2008		Total		Total	ت	Labor (3)			o step				ć					
DESCRIPTION	ACCOUNT	CATEGORY	Retail	*	72 at	PUSH	æ	_	LCS/COPE	Rate G Total	PUSH		_	OPE	≥ =	Rate LG R Total	m _	占=	Rate EOL Total
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6 Total Operation Labor Expense 9 10 11 12 13 14 15 15 16	LABOR_O	CUSTOMER CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_NS DEMAND_NCP_NS DEMAND_NCP_NS TENENUE Total	4,109 864 520 2,942 150 78 86 23 0	46.84% 9.85% 5.93% 33.54% 1.71% 0.89% 0.26% 0.00%	2,733 733 393 1,303 97 9 68 9 0 0	2,309 733 393 1,196 90 90 6 8 8 8 4,799	281 0 0 67 67 0 0 0 0 353	80000000	\$500 \$8 & 0000 \$7	956 176 68 682 51 7 1 1 198 198 198	940 126 68 680 51 1 1 18 5 0	800-00000	00000000	K00-00000	98 558 0 65 0 728	6 0 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4004000004	132 132 132 0 0 0 0 0 0 164 164 164 164 164 164 164 164 164 164	
7 Transmission Maint. Related Exp. 18 19 22 22 22 22 23 25 55 55 55 55 55 55 55 55 55 55 55 55	1268.573	CUSTOMER CUST_PRE CUST_SEC DEMAND_MOP_P DEMAND_MOP_S DEMAND_MOP_DA DEMAND_MOP_DA DEMAND_MOP_MS DEMAND_MOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	000000#0#	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	0000000404	000000404	00000000	••••	00000000	000000000	0000000000	00000000	000000000	00000000	000000000	000000000	000000000	000000000	
8. Sup. & Eng. 11. Sup. 8. Sup	0651	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_MOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_OOD_MS DEMAND_OOD_MS TORKEVENUE TOTAL	364 729 452 452 948 67 18 20 2 0 2,500	14.00% 28.04% 17.37% 36.46% 2.59% 0.69% 0.09% 0.00%	229 619 342 415 43 60 1 60 1,663	211 619 342 389 42 0 16 0 1,619	5005100008	00000000	00000000 <u>0</u>	69 107 222 24 24 0 0 1 1	68 107 221 221 24 24 4 4 69	0000000-	00000000	00000000	4 4 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	000=00005	0004000004	42 - 61 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Structure 3 5 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1681	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS TORNORDENT_PEAK TORNORDENT_PEAK	· ••• <u> </u>	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	000400004	000000000	000000000	00000000	000-0000-	,, 00000 <u>,,</u> 000	900099000	00000000	00000000	00000000	0000000000	000200005	000-0000-	000000000	
Station Equipment Station Equipment Station Equipment Station Equipment	1592	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_MOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS TENENUE TOBA	2,546 0 0 0 0 0 0 2,546	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	1,130	1,033 0 0 0 0 0 0 1,033	8,00008	000000000	000 y, 00000 y,	288 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	587 0 0 0 0 0 0 0 0 0 0	000-0000-	000000000	000+0000+	0 0 0 0 0 0 184 0 0 0 0 0 0 184	788 788 788 788 788	37.	000000	
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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)	Total Total GATEGORY Retail % R PLUSH QR CWH	B C D E E T	2 567 2,657 0 1,459 1,459 0 1,459 1,459 0 1,40 140 0 0 0 0 0 0 0 0 0 0 4,671 4,671 0	167 167 0 49 49 0 128 117 7 39 36 2 0 0 0 0 0 0 383 368 9	553 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	•••••	337 263 49 0
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	*		29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 10.00%		100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(9/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
	Total Retail	٥	239 188 108 235 235 33 33 10 10 10 10 10 10 10 10 10 10 10 10 10	2,057 4,122 2,553 5,359 380 102 112 13 0	4,529 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 4,529	8,536 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000
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731, 2008	ACCOUNT	89	1598	LABOR.M	7061	1903	T-904
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 DESCRIPTION 3	4 A	6 Miscellaneous 7 7 7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1	77 Total Maintenance Labor Expense 18 20 20 21 21 22 23 24 26 26 26 27 27 28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20	28 Meter Raading Expense 29 30 30 30 31 32 33 33 33 33 33 33 33 33 33 33 33 33	399 Records & Collection Expense 40 41 42 43 44 44 45 46 47 47 47	48 Uncollectible Account Exp. 55 22 55 55 55 56 56 66 66 66 66 66 66 66 66

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	CATEGORY	O	CUSTOMER CUST_PRI CUST_SEC DEMAND_MOP_S DEMAND_NOP_S DEMAND_NOP_MAD DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_MCP_S DEMAND_MCP_DA DEMAND_MCP_DA DEMAND_MCP_MS DEMAND_MCP_MS DEMAND_MCP_MS TO T	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_CONOCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_MAD DEMAND_NOP_MS DEMAND_NOP_MS TO SERVIOUS TO SERV	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	
sr 31, 2008	ACCOUNT	8	9067	LABOR CUS_907_A	8067	6067	LABOR CUS_977_SI	
Public Service Company of New Hampshire Cost of Service Study Book Year - I welve Months Ending December 31, 2008 (All Amounts in \$ 000'S)	1 2 DESCRIPTION	0.44 m. ≪.	6 Miscellaneous Expense 7 7 8 9 9 110 111 111 111 111 111 111 111 111 111	10 Total Outlomer Accounts Expenses 18 19 21 22 23 24 25 26 26 26 26 26 26 26 26 26 26 26 26 26	29 Customer Assistance Expense 30 31 32 32 33 34 34 35 35 36	39 Inf & Instructional adv. expense 40 41 42 43 44 45 44 45 45 44 45 45 46 46 47 47 47 47 47 47 47 47 47 47 47 47 47	51 Labor Portion Acet. 908-910 52 53 53 55 55 56 56 56 57 66 60	000148

Public Service Company of New Hampshire Cost of Service Study Book Year - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000°S)	1, 2008		Total		r to	E	Labor (7)		٥	ç				Š			i	į
2 DESCRIPTION 3	ACCOUNT	CATEGORY	Retail	%	- N	PL/SH		CWH LC	LCS/COPE 1	Kate G Total P	PL/SH 0	QR CWH	H LCS/COPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
4 V	89	ပ	٥		ш	u.	g	x	_	7	×	L	z	0	۵	σ	œ	ø
6 Supervision Expense 8 8 9 9 11 11 12 13 14 15 16 16 17 18	1167	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA TEMAND_NOP_TAS DEMAND_NOP_TAS TO SECULATE TO SECURATE TO SECULATE TO S	6 0000000	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	8000000008	800000000	000000000	00000000	00000000	<u> </u>	£0000000£	00000000	000000000	00000000	600000000000000000000000000000000000000		<u> </u>	90000000
17 Demonstrating and Selling Expenses 18 20 21 22 22 22 23 24 25 25 26 25 26 26 26 26 26 26 26 26 26 26 26 26 26	1912	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_MOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_ONOP_MS TO T	80000000	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	8 0 0 0 0 0 0 0 0 8	80000008	00000000	00000000	00000000	400000004	400000004		0000000000	000000000	000000000	000000000		
2.8 Labor Portlon Acet. 911-913 2.9 3.1 3.1 3.2 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3	LABOR_CUS_917_	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMANU_JOP_D DEMANU_JOP_DA DEMANU_JOP_DA DEMANU_JOP_MS DEMANU_JOP_MS DEMANU_JOP_MS DEMANU_JOP_MS TORINGTONICIDENT_PEAK REVENUE TORI	, , , , , , , , , , , , , , , , , , ,	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	27 0 0 0 0 0 27	5 00000005	000000000	00000000	000000000	ã 000000000	<u> </u>	000000000	00000000				• • • • • • • • • •	00000000
39 Overhead Allocator 40 41 42 43 44 44 46 46 48	ъ	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_MOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_ONOP_MS DEMAND_CONCIDENT_PEAK REVENUE Total	21,237 4,986 3,073 8,301 530 180 198 36 36 38,541	56.10% 12.94% 7.97% 21.54% 0.47% 0.09% 100.00%	15,447 4,231 2,324 3,648 340 0 156 16 0 26,160	14,239 4,231 2,324 3,396 327 0 156 13 0 24,686	803 0 160 8 0 0 0 0 0 0 1	22	284 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,019 729 401 1,934 186 2 2 42 8 8 0 7,321	3,972 729 401 1,930 186 2 2 42 8 8 0 0 7,269	58 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	20 694 0 1488 0 0 0 0 0 0 0 0	4 9 , 4		269 7 7 128 2 2 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	394 22 2 22 2 22 2 0 0 0 0 0 0 0 0 0 0 0 0
55 A & G Exp. Salaries 55 SS S	1750	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_MOP_S DEMAND_MOP_DA DEMAND_MOP_DA DEMAND_MOP_DA DEMAND_MOP_DA DEMAND_MOP_MOR DEMAND_MOP_MOR DEMAND_MOP_MOR TEVENUE TOTAL	6,446 4,930 2,908 6,351 882 283 312 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 100.00%	4,687 4,184 2,199 2,801 573 0 245 0 0 14,689	4,512 4,184 2,199 2,590 531 0 0 0 14,261	117 0 134 27 20 0 0 0 0	m	86 0 0 7 7 7 10 0 0 0 84 1	1,172 721 721 379 1,475 302 3 66 0 0 0 4,119	1,165 721 379 1,472 302 3 66 0 0 0 4,108	400700000	000000000				339 7 7 121 19 19 0 0 0 0 0 4	203 209 17 17 3 3 0 0 0 0 0 434

bile Service Company of New Hampshire st of Service Study of Year - Twelve Morths Ending December 31, 2008 I Amounts in \$ 000'S)	DESCRIPTION	æ	Office Supplies Exp.	Administrative Expense Transfer Dredit	Outside Service	Injuries & Damages	Employee Pension Fund
1, 2008			1321	L922	1923	978	1926
	ACCOUNT	œ					
	CATEGORY	ပ	CUSTOMER CUST SEC CUST SEC DEMAND, NOP. S DEMAND, NOP. S DEMAND, NOP. DA TO SECULT OF SECUL	CUSTOMER CUST SEC CUST SEC DEMAND.NOP_S DEMAND.NOP_S DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS DEMAND.NOP_MS TO FERROR	CUSTOMER CUST SEC CUST SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_CONDIDENT_PEAK REVENUE Total	CUSTOMER CUST SEC CUST SEC CUST SEC DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA TO SERVENUE TO SERVEN	CUSTOMER CUST_REI CUST_REI CUST_SEC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS REVENUE Total
	Total Retail %	٥	66 23 50 22 30 11 65 86 8 9 9 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(179) 28 (137) 22 (137) 22 (176) 28 (24) 28 (9) 1 (9) 1 (0) 0	28 3 27 4 28 5 3 4 5 4 6 0 0 0 1 1 100 7 100	130 65 31 12 14 21 51 21 3 1 1 0 0 0 0 0 236 100	NO# 0 0 NO#
	۰ *		29,15% 22,30% 13,15% 3,99% 1,28% 1,141% 0,00% 0,00%	29,15% 22,30% 13,15% 3,99% 1,28% 1,41% 0,00%	29,15% 22,30% 13,15% 3,99% 1,28% 1,41% 0,00% 0,00%	55.10% 12.34% 7.97% 21.54% 1.38% 0.51% 0.00%	#DIV/O) #DIV/O) #DIV/O) #DIV/O) #DIV/O) #DIV/O)
	Total PLUSH	ш	48 43 28 28 28 6 6 6 0 0 0 0 149	(130) (116) (61) (78) (78) (16) (7) 0 0 0 0	4400-0004	96 26 22 22 22 20 00 00 00	000000000
Labor (8)	•	Ø	46 22 26 26 26 0 0 0 0 145	(125) (116) (61) (72) (15) 0 (7) 0 (385)	4400-00004	87 26 14 21 2 0 0 0 0	00000000
(9)	CWH	I		<u> </u>	00000000	w 0 0 0 0 0 0 0 0	
	4 LCS/COPE	-			000000000		000000000
	Rate G Total	7			0-000004		
	PL/SH	×	űν4ñωο←οοά	(32) (20) (11) (41) (6) (9) (0) (0) (14) (14)	0-000004	<u>4 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5</u>	000000000
	æ	_	00000000	<u> </u>	00000000	00000000	00000000
	CWH LCS	Σ	00000000	(j. 0 (j. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	00000000	00000000
	Ra LCS/COPE T	z	00000000	<u> </u>	000000000	000000000	000000000
	Rate GV Ra Total T	0	000200002	(1) (34) (34) (42)	000-0000-	40050-0008	00000000
	Rate LG Rat Total To	۵	0.000000000000	(Z) 0 (C) 0 (C)	000-0000-	ო	000000000
	Rate B Rate OL Total Total	a	000-0000-	වුලිංගිංවිංංංගි	000000000	000-0000-	000000000
	OL Rate EOL	S	w o o o o o o o o	88888800000€	00000000	N0+0000000	000000000
	를 ED		00000004	(1) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	20-0000004	000000000

c Service Company of New Hampshire of Service Study Year - Twelve Months Ending December 31, 2008 mounts in \$ 000'S)	5008					Ë	abor (10)												
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PL/SH	a	CWH	R.CS/COPE	Rate G Total	PL/SH	20	CWH LCS/COPE	Rate GV OPE Total	GV Rate LG al Total	LG Rate B al Total	B Rate OL		Rate EOL Total
¥	80	υ	Q		ш	Œ	g	I	-	-	×	_	z Z	0	۵	ø	œ		s
Total A&G Maintenance Labor Expense	LABOR_A&G_977_MT	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_S DEMAND_CONCIDENT_PEAR REVENUE Total	64 49 29 63 9 3 3 20 1	29, 15% 22, 30% 13, 15% 28, 72% 3, 99% 1, 28% 1, 141% 0,00% 10,00%	4428800000£	22 22 22 24 25 25 25 25 25 25 25 25 25 25 25 25 25	F00+00000	00000000	-00+0000-	<u>ά</u> ν4&ωοτοο 4	21 r 4 ti	00000000	00000000	00000000	0005100005	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000-0000-	w o - o o o o o o	00000000
TOTAL A&G LABOR EXP.	LABOR_A&G	CUSTOMER CUST_PRI CUST_PRI CUST_REC DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_S DEMAND. NOP_N DEMAND. NOP_N DEMAND. NOP_N DEMAND. NOP_N TO NOTE TO NOT	6,757 4,948 2,920 6,393 882 283 312 0 0 22,494	30.04% 22.00% 12.99% 28.42% 3.92% 1.26% 1.33% 0.00% 10.00%	4,889 4,199 2,208 2,820 572 0 245 0 0 14,934	4,701 4,199 2,208 2,608 531 0 0 245 0 0 14,491	136 0 0 26 134 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		. 85 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,238 724 724 331 302 302 30 66 66 67 4,199	1,231 724 381 1,482 301 3 6 6 0 0 4,188	40000000) moonooou	64 64 14 14 14 14 14 14 14 14 14 14 14 14 14	16 16 16 16 16 16 16 16 16 16 16 16 16 1	00%0-000%	341 7 7 7 122 4 19 19 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	207 210 210 17 17 0 0 0 0 0 0
TOTAL PAYROLL	LABOR	CUSTOMER CUST_PRE CUST_SEC CUST_SEC DEMAND NOP_S DEMAND, NOP_S DEMAND, NOP_DA DEMAND, NOP_DA DEMAND, NOP_DA DEMAND_CONNOIDENT_PEAK REVENUE TOAI	27,995 9,934 5,993 14,693 1,412 462 510 36 0	45.87% 16.28% 9.82% 24.07% 0.76% 0.06% 0.00%	20,337 8,431 4,532 6,467 912 0 401 14 0 41,094	18,939 8,431 4,532 6,004 857 0 401 14 0 39,178	929 0 0 294 35 1,258	<u>8</u> 00000008	443 0 170 20 0 0 0 0	5.257 1,453 781 3,419 488 6 6 108 8	5,203 1,453 781 3,411 487 6 108 8 11,457	S 0 0 0 0 0 0 0 5 4	F0000000	8004-00008	758 28 28 2.4802 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	425 2 2 0 1,711 74 0 6 6	212 0 22 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	610 14 250 43 43 6 0 0 0 0 0 0	602 5 430 39 5 5 0 0 1,081

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

Exhibit 5 PROFORMA Details and Value of External Allocators

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

DEMAND	AND A	©	OI	a	Ш	ш	ଠା	푀		اد	저	-4	Si	괴	OI	ᆈ
					Residentia	al Rates				Gene	General Rates			Backing Suc	1 1000	abit a
Line #	NAME	TOTAL	CATEGORY	PL/SH	QR C	CWH	LCS/COPE	PL/SH	AR.	CWH	LCS/COPE	ος	91	B	OL EOL	griding EOL
Ž - Nα	NCP_PRI	1,900,411 100.00%	NCP_PRIMARY	771,153 40.58%	46,005 2.42%	0.00%	26,561 1.40%	438,134 23.05%	544 0.03%	36 0.00%	671 0.04%	359,262 18.90%	220,360 11.60%	27,276 1.44%	5,517 0.29%	4,892 0.26%
) 4 ω α Σ	NCP_SEC	1,293,513 100.00%	NCP_SECONDARY	771,153 59.62%	46,005 3.56%	0.00%	26,561 2.05%	438,134 33.87%	544 0.04%	36 0.00%	671 0.05%	0.00%	0.00%	0.00%	5517 0.43%	4892 0.38%
ž ∘ ≻ ⊗ σ	NCP_364_PRI	1,826,594 100.00%	NCP_PRIMARY	771,153 42.22%	0.00%	0.00%	0.00%	438,134 23.99%	0.00%	0.00.0	0.00%	359,262 19.67%	220,360 12.06%	27,276 1.49%	5,517 0.30%	4,892 0.27%
	NCP_364_SEC	1,219,696 100.00%	NCP_SECONDARY	771,153 63.23%	0.00%	0.00%	0.00%	438,134 35,92%	0 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,517 0.45%	4,892 0.40%
	NCP_P_CAP	888,019 100.00%	NCP_P_KX40	372,712 41.97%	0.00%	0.00%	0.00%	211,758 23.85%	0 0.00%	0 0.00%	0.00%	205,274 23.12%	77,543 8.73%	9,598 1.08%	5,901 0.66%	5,233 0.59%
_	NCP_MS	3,113,784 100.00%	NCP_MS	2,446,174 78.56%	0.00%	0.00%	0.00%	657,201 21.11%	0 0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%	5,517 0.18%	4,892 0.16%
_	NCP_DA	14,059 100.00%	NCP_DA	0.00%	0.00%	0.00%	0.00%	168 1.19%	0 0.00%	0 0.00%	0 0.00%	11,602 82,52%	2,238 15.92%	51 0.36%	0.00%	0.00%
22 23 25 25 25 25 25 25 25 25 25 25 25 25 25	Sales	8,405,151 100.00%	Sales	3,142,843 37.39%	134,302 1.60%	2,830	35,599 0.42%	1,858,418 22.11%	5,282 0.06%	57 0.00%	6,930	1,814,363 21.59%	1,293,559 15.39%	65,236 0.78%	23,173 0.28%	22,559 0.27%

Page 2 of 4

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

čČ	CUSTOMER															
	۷I	മി	OI	О	ШI	Щ	ଓା	푀)	ᅿ	-1	된	Zi	Ol	ᆈ
					Residential Rates	ial Rates				Gen	General Rates			Rackin Sur	Southful Landblad	inhting
Line #	NAME	TOTAL	CATEGORY	PL/SH	R	CWH	LCS/COPE	PL/SH	A.	CWH	LCS/COPE	δ.	9	B B	OL OL	EOL
- 0 0	CWPRI	490,616 100.00%	CUSTOMER	416,399 84.87%	0.00%	0.00%	0.00%	71,765 14.63%	0.00%	0.00%	0 0	1,387 0.28%	106 0.02%	18 0.00%	709	232 0.05%
. 4 rv æ	cusre	488,164 100.00%	CUSTOMER	416,399 85.30%	0.000	0.00%	0.00%	71,765 14.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
o r- ∞ o	CWSEC	550,607 100.00%	CUSTOMER	416,399 75.63%	0.00%	0.00%	0.00%	71,765 13.03%	0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%	22,939 4.17%	39,504 7.17%
. 2 = 2	CUS_368	703,788 100.00%	CUSTOMER	499,679 71.00%	0.00%	0.00%	0.00%	129,177 18.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27,527 3.91%	47,405 6.74%
<u>ε</u> τ τ τ τ τ τ τ τ τ τ τ τ τ τ τ τ τ τ τ	69E ⁻ 303	488,164 100.00%	CUSTOMER	416,399 85.30%	0.00%	0.00%	0.00%	71,765 14.70%	0.00%	0.00%	0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%
5 1 7 1 81	CUS_370	777,507 100.00%	CUSTOMER	416,399 53.56%	78,287 10.07%	2,168 0.28%	37,409 4.81%	208,385 26.80%	2,569 0.33%	43 0.01%	1,956 0.25%	27,294 3.51%	2,561 0.33%	435 0.06%	0.00%	0.00%
19 20 21	CUS_903	12,502 100.00%	CUSTOMER	10,610 84.87%	0.00%	0.00%	0.00%	1,829 14.63%	0.00%	0.00%	0.00%	54 0.43%	5 0.04%	0.01%	3 0.02%	1 0.01%
5 2 2 5 5 5	CUS_904	5,662	CUSTOMER	3,522 62.20%	0.00%	0.00%	0.00%	1,939 34.25%	0 0.00%	0 0.00%	0.00%	194 3.43%	7 0.12%	0.00%	0.00%	0.00%
25 26 27	cus_908	2,972 100.00%	CUSTOMER	1,514 50.94%	0.00%	0.00%	0.00%	261 8.78%	0.00%	0.00%	0.00%	597 20.10%	600 20.18%	0.00%	0.00%	0.00%
3 2 28	CUS_DEP	3,139 100.00%	CUSTOMER	1,002 31.92%	0.00%	0.00%	0.00%	1,805 57.50%	0 0.00%	0 0.00%	0.00%	169 5.38%	163 5.19%	0.00%	0.00%	0.00%
3 2 3 3 3	Or.	1 100.00%	CUSTOMER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%	1 100.00%	0.00%
8 8 8 8 8 8 8	REG_EXP	242,285 100.00%	CUSTOMER	130,090 53.69%	3,675 1.52%	92 0.04%	300 0.12%	57,948 23.92%	134 0.06%	2 0.00%	25 0.01%	28,144 11.62%	13,702 5.66%	1,155 0.48%	3,887 1.60%	3,131 1.29%
37	St_LUM	62,443 100.00%	CUSTOMER	0.00%	0.00%	0.00%	0.00%	0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22,939 36.74%	39,50 4 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

RE	REVENUE	1	,													
	α Ι	mi	OI	ΔΙ	Ш	Щ	ଠା	ΞI		اد-	뇌	-1	Σİ	ZI	oi	ᆈ
:			_		Residential Rate	ial Rates				Ger	General Rates			Backup Svc	i Lacoptio	phting
Line #	NAME	TOTAL	CATEGORY	PL/SH	QR	СМН	LCS/COPE	PL/SH	AR M	СМН	LCS/COPE	Qs.]9	8	OL EOL	EOL
- α ε	R450	2,802,053 100.00%	CUSTOMER	1,574,385 56.19%	0.00%	5 0.00%	0.00%	507,329 18.11%	298 0.01%	1 0.00%	775 0.03%	569,138 20.31%	132,528 4.73%	6,417 0.23%	9,552 0.34%	1,625 0.06%
400	R451	3,818,808 100.00%	REVENUE	3,161,460 82.79%	0.00%	0.00%	0.00%	615,875 16.13%	878 0.02%	0.00%	50 0.00%	22,497 0.59%	16,850 0.44%	1,125 0.03%	73 0.00%	0.00%
~ 8 6	R451IDC	48,875 100.00%	REVENUE	0.00%	0 0.00%	0.00%	0.00%	0.00%	0 0.00%	0.00%	00.00	31,200 63.84%	16,550 33.86%	1,125 2.30%	0.00%	0.00%
5 1 5	R451LEC	492,326 100.00%	REVENUE	213,897 43,45%	0 0.00%	0.00%	0.00%	287,682 58.43%	0.00%	0 0.00%	0.00%	(9,253) -1.88%	0 0	0.00%	0.00%	0.00%
ඩ 4 ඩ	R451MTC	800 100.00%	REVENUE	0.00%	0 0.00%	0.00%	0.00%	0.00%	0.00%	0 0.00%	0.00%	500 62.50%	300 37.50%	0 0.00%	0.00%	0.00%
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	R451RCC	36,385 100.00%	REVENUE	32,060 88.11%	0.00%	0.00%	0.00%	4,265 11.72%	5 0.01%	0 0.00%	0.00%	50 0.14%	0.00%	0.00%	5 0.01%	0.00%
19 20 21	R451SEC	3,240,422 100.00%	REVENUE	2,915,503 89.97%	0 0.00%	0.00%	0.00%	323,928 10.00%	873 0.03%	0.00%	50 0.00%	0 0.00%	0.00%	0.00%	68 0.00%	0.00%
2 2 2 7	R454	2,530,567 100.00%	REVENUE	0.00%	0.00%	0.00%	0.00%	30,177 1.19%	0.00%	0 0.00%	0.00%	2,088,272 82.52%	402,874 15.92%	9,244 0.37%	0.00%	0.00%
5 5 2 5 5 2 5 2 5 3 5 3 5 3 5 3 5 3 5 3 5 3 5 3	RO1	243,533 100.00%	REVENUE	130,749 53.69%	3,726 1.53%	93 0.04%	306 0.13%	58,261 23.92%	135 0.06%	2 0.00%	26 0.01%	28,249 11.60%	13,789 5.66%	1,167 0.48%	3,899 1.60%	3,131 1.29%
78 78	Unbilled	1,248 100.00%	REVENUE	659 52.80%	51 4.09%	1 0.08%	6 0.48%	313 25.08%	1 0.08%	0.00%	0.08%	105 8.41%	87 6.97%	12 0.96%	12 0.96%	0.00 0

Classification

Line #	# ALLOCATOR (OUT)	CATEGORY	PERCENTAGE	ALLOCATOR (IN)
1 2	A360	DEMAND_NCP_P	100.00%	ALLOCATOR_NCP_PRI
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		ALLOCATOR_OL
27	A903	CUSTOMER		ALLOCATOR_CUS903
28	A904	CUSTOMER		ALLOCATOR_CUS904
29	A908	CUSTOMER		ALLOCATOR_CUS908
30	ACUS_DEP	CUSTOMER		ALLOCATOR_CUS_DEP
31	ACUSRG	CUSTOMER		ALLOCATOR_CUSRG
32	ACWPRI	CUSTOMER		ALLOCATOR_CWPRI
33	AIDC_REV	REVENUE	100.00%	ALLOCATOR_R451IDC
34	ALATE_PYMNT	CUSTOMER		ALLOCATOR_R450
35	ALEC_REV	REVENUE		ALLOCATOR_R451LEC
36	AMTC_REV	REVENUE		ALLOCATOR_R451MTC
37	ARCC_REV	REVENUE		ALLOCATOR_R451RCC
38	AREG_EXP	CUSTOMER		ALLOCATOR_REG_EXP
39	ARental_REV	REVENUE		ALLOCATOR_R454
40	ASALES_REV	REVENUE		ALLOCATOR_RO1
41	ASEC_REV	REVENUE		ALLOCATOR_R451SEC
42	ASt_LUM	CUSTOMER		ALLOCATOR_St_LUM
43	ATRANS	DEMAND_COINCIDENT_PEAK		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

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)

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:					Resid	Residential Rates	ies			Gene	General Rates			Backup Service (Outdoor Lighting	ighting	
Fine #	Allocator	<u>Description</u>	Total	PL/SH	ç	CWH	CWH LCS/COPE	PL/SH	g R	CWH LCS/COPE	COPE	S S	9 P		占		
	⋖Ӏ	ᅃ	OI	О	ш	ଠା	피	-	-	뇌	_1	۶I	zi	OI	ᆈ	Œ	
- (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	
N 60			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%	
4	RB_PLT	Net Plant	888,876	571,860	11,569	132	6,204	165,991	237	œ	218	62,414	33,371	3.887	16.100	16.886	
ഹ ധ			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%	
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	
യ ത			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%	
, 은	RB_PLT_D_O	Total Distribution Gross Plant	1,155,683	745,391	14,462	169	7,744	214,709	299	6	274	78,281	41,146	4,867	25,624	22,706	
1 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%	
5	RB_PLT_D_O_367_OH	Acct. 364 & 365	498,777	357,369	2,517	0	1,453	86,570	99	7	37	20,123	12,006	1,488	6,615	10,567	
<u>4</u> 7			100.00%	71.65%	0.50%	%00.0	0.29%	17.36%	0.01%	0.00%	0.01%	4.03%	2.41%	0.30%	1.33%	2.12%	
9 9	RB_PLT_D_0_36?_UG	Acct 366 & 367	111,136	67,202	1,659	0	958	22,592	20	-	24	10,041	6,104	756	741	1.037	
71 81			100.00%	60.47%	1.49%	0.00%	0.86%	20.33%	0.02%	0.00%	0.02%	9.04%	5.49%	0.68%	%290	0.93%	
5 6	RB_PLT_D_0_360	Land & Land Rights	4,458	1,809	108	0	62	1,028	-	0	7	843	517	99	5	Ξ	
2 5			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%	
5 2	RB_PLT_D_0_361_SS	Structures & Improvements	11,686	4,742	283	0	163	2,694	ო	0	4	2,209	1,355	168	8	93	
23			100.00%	40.58%	2.42%	%00.0	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%	1.44%	0.29%	0.26%	
52 52	RB_PLT_D_0_362_SS	Station Equipment	156,767	63,613		0	2,191	36,142		ო	55	29,636	18,178	2,250	455	404	
27 28			100.00%	40.58%	2.42%	%00.0	1.40%	23.05%	0.03%	%00.0	0.04%	18.90%	11.60%	1.44%	0.29%	0.26%	
28	RB_PLT_D_0_364_OH	Poles, Towers & Fixtures	204,009	149,290		0	0	34,010	0	0	0	7,939	4,724	586	2,858	4,603	
8 8			100.00%	73.18%	0.00%	%00.0	0.00%	16.67%	0.00%	0.00%	0.00%	3.89%	2.32%	0.29%	1.40%	2.26%	
33	RB_PLT_D_O_365_OH	OH Conductor & Device	294,768	208,079		0	1,453	52,561	93	7	37	12,184	7,283	903	3,757	5,965	
8 8			100.00%	70.59%	0.85%	%00.0	0.49%	17.83%	0.01%	%00.0	0.01%	4.13%	2.47%	0.31%	1.27%	2.02%	
34	RB_PLT_D_0_366_UG	UG Conduit	17,371	10,504		0	150	3,531		0	4	1,569	954	118	116	162	
98 98			100.00%	60.47%	1.49%	%00.0	0.86%	20.33%	0.02%	%00.0	0.02%	9.04%	5.49%	0.68%	0.67%	0.93%	
37	RB_PLT_D_0_367_UG	UG Conductor & Devices	93,765	56,698		0	808	19,060		-	20	8,472	5,150	638	625	875	
20 E			100.00%	60.47%	1.49%	0.00%	0.86%	20.33%	0.02%	%00.0	0.02%	9.04%	5.49%	0.68%	0.67%	0.93%	
9 ;	RB_PLT_D_0_368	Line Transformers	193,067	126,492		0	0	33,602	0	0	0	13,246	2,751	103	6,217	10,656	
4 0	-		100.00%	65.52%	0.00%	%00.0	0.00%	17.40%	0.00%	0.00%	0.00%	6.86%	1.42%	0.05%	3.22%	5.52%	

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

Cost of Book Ye (All Ame	Cost of Service Study Book Year - Twelve months ending December 31, 2008 (All Amounts in \$000 except where indicated)	ling December 31, 2008 ere indicated)	
Line #	Allocator	Description	Tota
	۷	æj	OI
- 01 °°	RB_PLT_D_0_369	Services	107, 100.
o 4 ro a	RB_PLT_D_0_370	Meters	60,
o 1~ 00 0	RB_PLT_D_0_371	Inst. On Cust. Premises	,5, 100.
, 2 = 5	RB_PLT_D_0_373	Street Lighting	, 6 100.
<u>1</u> ε 4 ε	RB_PLT_D_O_374	ARO Distribution	100.
5 1 1 1	RB_PLT_G_O	Total General Gross Plant	112, 100.
2 2 2 2 2	RB_PLT_G_O_389	Land & Land Rights	3,
5 22 22 25	RB_PLT_G_0_390	Structures & Improvements	54,
7 8 22 7	RB_PLT_G_0_391	Office Furniture & Equipment	18, 100.
3 2 28 2	RB_PLT_G_0_392	Transportation Equipment	100.
3 22 23 23	RB_PLT_G_0_393	Station Equipment	100.
3 3 3 3 3 5	RB_PLT_G_0_394	Tool, Shop & Garage Equipment	7,1
33	RB_PLT_G_0_395	Laboratory Equipments	3,3
4 4 •	RB_PLT_G_O_397	Communication Equipment	22,

INTERNAL ALLOCATORS

Outdoor Lighting OL EOL	ପା	0	0.00% 0.00	0	0.00% 0.00	5 258 0	100.00% 0.00	6 291	100.00% 0.00		0.29% 0.26%	1,711 2,000	1.51%	59	1.7	825 964	-	282 330	-	12	1.51% 1.7	10 11	1.7	107 126	Ψ.	50 58	1.51% 1.77%
Service B	Ol	0	0.00%	34	0.06%	C	0.00%	c	0.00%	4	1.44%	408	0.36%	4	0.36%	197	0.36%	29	0.36%	က	0.36%	2	0.36%	56	0.36%	12	0.36%
LG	ZI	0	0.00%	199	0.33%	0	0.00%	c	0.00%	မ္တ	11.60%	4,102	3.63%	142	3.63%	1,978	3.63%	676	3.63%	58	3.63%	23	3.63%	258	3.63%	120	3.63%
§	됨	0	0.00%	2,124	3.51%	0	0.00%	o	0.00%	59	18.90%	7,359	6.52%	255	6.52%	3,548	6.52%	1,213	6.52%	53	6.52%	4	6.52%	462	6.52%	215	6.52%
General Rates CWH LCS/COPE	– 1	0	0.00%	152	Ö	0	0.00	0	00.00	0	0.04%	52	0.05%	2	0.05	25	0.0	თ	0.05%	0	0.05%	0	0.05%	ო	0.05%	2	0.05%
CWH	쐬	٥	0.00%	ო	0.01%	0	0.00	0	0.00	0	0.00%	-	0.00%	0	0.00	-	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
g	기	0	0.00%	200	0.33%	0	0.00	0	0.00	0	0.03%	6	0.06%	7	0.06	ઝ	0.06%	10	0.06%	0	0.06%	0	0.06%	4	0.06%	8	0.06%
PL/SH	-1	15,792	14.70%	16,217	26.80%	0	0.00%	0	0.00%	71	23.05%	21,198	18.77%	734	18.77%	10,220	18.77%	3,494	18.77%	152	18.77%	118	18.77%	1,332	18.77%	620	18.77%
ential Rates CWH LCS/COPE	푀	0	0.00%	2,911	4.81%	0	0.00%	0	0.00%	4	1.40%	1,171	1.04%	41	1.04%	565	1.04%	193	1.04%	ω	1.04%	7	1.04%	74	1.04%	34	1.04%
Residential Rates 2R CWH LCS/	ଠା	0	0.00%	169	0.28%	0	0.00%	0	0.00%	0	0.00%	48	0.04%	8	0.04%	23	0.04%	00	0.04%	0	0.04%	0	0.04%	ю	0.04%	-	0.04%
Resid	ші	0	0.00%	6,093	10.07%	0	0.00%	0	0.00%	80	2.42%	2,327	2.06%	8	2.06%	1,122	2.06%	384	2.06%	17	2.06%	13	2.06%	146	2.06%	89	2.06%
PL/SH	ai	91,632	85.30%	32,406	53.56%	0	0.00%	0	0.00%	126	40.58%	72,490	64.19%	2,509	64.19%	34,950	64.19%	11,948	. 64.19%	520	64.19%	405	64.19%	4,555	64.19%	2,120	64.19%
Total	OI	107,424	100.00%	60,509	100.00%	5,258	100.00%	6,291	100.00%	310	100.00%	112,932	100.00%	3,909	100.00%	54,448	100.00%	18,613	100.00%	810	100.00%	631	100.00%	7,096	100.00%	3,302	100.00%

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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 except where indicated)

Line #	Allocator	Description	Total	PL/SH	Resid QR	Residential Rates 2R CWH LCS/	ential Rates CWH LCS/COPE
	۷I	ω]	OI	ΔΙ	Щ	ଠା	田
- 0 €	RB_PLT_G_0_398	Miscellaneous Equipment	1,388 100.00%	891 64.19%	29 2.06%	0.04%	14 1.04%
) 4 ი ი	RB_PLT_G_O_399	ARO General plant	30 100.00%	19 64.19%	1 2.06%	0.04%	0
· ~ & &	RB_PLT_L_0_301	Organization Intangible Plant	45 100.00%	29 64.19%	1 2.06%	0.04%	0 1.04%
11 0	RB_PLT_1_0_303	Misc.Intangible Plant In service	40,666 100.00%	26,103 64.19%	838 2.06%	17 0.04%	422 1.04%
1 to 4 to	TOTAL_EXP_PIT	Total Operating Exp. Prior to Income Tax	227,383 100.00%	145,801 64.12%	3,720 1.64%	70 0.03%	1,853 0.81%
16 17 81	EXP_O&M_A&G_920	A & G Exp.Salaries	26,377 100.00%	17,013 64.50%	330 1.25%	0.01%	177 0.67%
20 1 5 20 1 5	EXP_O&M_A&G_921	Office Supplies Exp.	9,025 100.00%	5,821 64.50%	113 1.25%	1 0.01%	60 0.67%
23 2 . 24 .	EXP_O&M_A&G_922	A & G Exp. Transferred Credits	(1,014) 100.00%	(654) 64.50%	(13) 1.25%	(0) 0.01%	(7) 0.67%
25 26 27	EXP_O&M_A&G_923	Outside Service Exp	6,095 100.00%	3,931 64.50%	76 1.25%	0.01%	41 0.67%
3 5 5 6 30 8 6	EXP_O&M_A&G_924	Property Insurance, Distribution Lines	942 100.00%	608 64.50%	12 1.25%	0.01%	6 0.67%
31 32 33	EXP_O&M_A&G_925	Injuries & Damages	2,294	1,469 64.05%	58 2.52%	0.06%	29 1.25%
34 35 36	EXP_O&M_A&G_926	Employee Pension & Benefits	21,717 100.00%	13,910 64.05%	547 2.52%	13 0.06%	271 1.25%
37 38 39	EXP_O&M_A&G_928	Commission Expense, State Regulatory	3,360 100.00%	1,804 53.69%	51 1.52%	1 0.04%	4 0.12%
9 4 4 000191	EXP_O&M_A&G_930	Miscellaneous General Exp.	1,293	828 64.05%	33 2.52%	0.06% 1 Page 3 of 21	1.25% of 21

INTERNAL ALLOCATORS

<u> </u>	7 0	Resid	Residential Rates	ential Rates	ğ	ć	ğ	General Rates			d e	Outdoor Lighting	ighting	
<u></u>	2 2	ў ш	୍ଥି ଏ	H H	-	돌 기	전 전	CWA LCS/COPE	} ≅∣	N (C	m O	₅ 교	<u> </u>	
388	198	60	~	4	261	*	c	۲	8	Ç				
0.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00	0.05%	6.52%	3.63%	0.36%	1.51%	25 1.77%	
8	19	-	0	0	9	0	0	o	^		C	c	Ŧ	
%00°C	64.19%	2.06%	0.0	1.04%	18.77%	0.06%	0.0	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%	
45	59	_	0	0	ω	0	0	0	ო	. 64	0	-	-	
0.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%	
999'0	26,103	838	17	422	7.633	23	-	9	2 650	1 477	147	8,16	750	
%00.0	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%	
7.383	145.801	3.720	02	1 853	42 644	ď	c	8	15 278	0,640	074	2	707	
0.00%	64.12%	1.64%	0.03%	0.81%	18.75%	0.04%	0.0	0.04%	6.76%	3.80%	0.37%	1.78%	4,1 <i>9,</i> 1.85%	
3.377	17.013	330	4	177	4 900	^	c	Œ	1 787	030	7	4 0 4	0	
%00.0	64.50%	1.25%	0.01%	%290	18.58%	0.03%	0	%200	6.77%	3 56%	0.42%	2 2 2 2 2 2	010	
	3	,	,			2		3	Š		0.47.9	0.77.7	8,06.	
3,025	2,82		-	9	1,6//	2		7	611	321	88	200	177	
%00.0	64.50%	1.25%	0.01%	0.67%	18.58%	0.03%	%00.0	0.02%	6.77%	3.56%	0.42%	2.22%	1.96%	
1,014)	(654)	(13)	0	(2)	(188)	6	0	9	(69)	(36)	(4)	(22)	(20)	
0.00%	64.50%	1.25%	0.01%	0.67%	18.58%	0.03%	0.0	0.02%	6.77%	3.56%	0.42%	2.22%	1.96%	
3,095	3,931	9/	•	14	1.132	^	c	÷	413	217	y.	125	50	
%00.0	64.50%	1 25%	0.01%	0.67%	18 58%	0.03%	0	· ~~~	8 77%	2 550%	2,50	2 6	1 000	
			:	2				200	?	P 0000	0.42%	6.22.7	%08.T	
942	809	12	0	ဖ	175	0	0	0	8	34	4	2	19	
%00.0	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%	
2,294	1,469	28	~	59	433	2	0	-	146	8	ω	56	88	
%00.0	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%	
1,717	13,910	547	13	271	4,096	16	0	13	1,380	796	71	243	361	
%00.0	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%	
3,360	1,804	51	τ-	4	804	7	0	0	390	190	16	54	43	
0.00%	53.69%	1.52%	0.04%	0.12%	23.92%	0.06%	0.00%	0.01%	11.62%	2.66%	0.48%	1.60%	1.29%	
1,293	828	33	~	16	244	-	0	-	82	47	4	4	8	
%00.0	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%	

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

INTERNAL ALLOCATORS

						! !)							1111111			
Line #	Allocator	<u>Description</u>	<u>Total</u>	PL/SH	Reside QR (Residential Rates 2R CWH LCS/	ential Rates CWH LCS/COPE	PL/SH	a S	General Rate	General Rates LCS/COPE	%	e P		Outdoor Lighting OL EOL	ighting EOL	
	۷I	ωı	O	О	Ш	ଠା	IJ	****1	اد اد	×I	-11	₽i	Zi	Ol	ᇜ	Œ	
- 2	EXP_O&M_A&G_931	Rent	839	541 64.50%	1.25%	0.01%	6 0.67%	156	0 03%	0 00 0	0 %000	57	30	4 %	19	16	
w 4	EXP_O&M_A&G_935	Maintenance of General Plant	591	381		0	; ; 4			. .	27.7	S 4	2000	0.42%	8,77.7 13	% % %	
rs e			100.00%	64.50%	1.25% (0.01%	0.67%			0.00%	0.02%	6.77%	3.56%	0.42%	2.22%	1.96%	
» ~ «	EXP_O&M_D_MT_568	Transmission Maint. related expense	33 100.00%	12 37.39%	1.60%	0.03%	0 0.42%	22.11%	0.06% 0.	0.00%	0.08%	7 21.59%	5 15.39%	0 78%	0 28%	0 22%	
e 5 ± 8	EXP_O&M_D_MT_591	Structure	274	111 40.58%	7 2.42% (0.00%	4 1.40%			0 0.00%		52 18.90%	32 11.60%	1.44%	0.29%	1 0.26%	
<u>λ t </u>	EXP_O&M_D_MT_592	Station Equipment	5,049	2,049	122 2.42% (0.00%	71	1,164	1 0.03% 0.	0.00%	2 0.04%	954 18.90%	585 11.60%	72	15 0.29%	13 0.26%	
5 1 1 6	EXP_O&M_D_MT_593	OH Lines, Poles, Towers & Fixtures	23,784 100.00%	17,405 73.18%	0.00%	0.00%	0.00%	3,965 16.67% (0 0.00%	0.00%	0.00%	926 3.89%	551 2.32%	68 0.29%	333 1.40%	537 2.26%	
2 6 2 8	EXP_O&M_D_MT_594	U/G Line, Conductor Duct	1,306 100.00%	790 60.47%	20 1.49% (0.00.0	11 0.86%	265 20.33% (0.02% 0.0	0.00%	0.02%	118 9.04%	72 5.49%	9 0.68%	9 0.67%	12 0.93%	
19 20 21	EXP_O&M_D_MT_595	Line Transformers	2,008 100.00%	1,316 65.52%	0.00%	0.00%	0.00%	349 17.40% (0.00% 0.0	0 %00:	0.00%	138 6.86%	29 1.42%	1 0.05%	65 3.22%	111 5.52%	
23 23	EXP_O&M_D_MT_596	Street Lighting	294 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%	0.00%	0.00%	0.00%	108 36.74%	186 63.26%	
7 7 7	EXP_O&M_D_MT_597	Meters	608 100.00%	326 53.56%	61	2 0.28%	29 4.81%	163 26.80% C	2 0.33% 0.	0.01%	2 0.25%	21 3.51%	2 0.33%	0.06%	0 0.00%	0.00%	
3 7 8 8 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	EXP_O&M_D_MT_598	Miscellaneous	898 100.00%	579 64.50%	11	0.01%	6 0.67%	167 18.58% C	0.03% 0.0	0.00%	0.02%	61 6.77%	32 3.56%	4 0.42%	20 2.22%	18 1.96%	
32 33	EXP_0&M_D_0P_581	Load Dispatching	941 100.00%	382 40.58%	23	0.00%	13 1.40%	217 23.05% 0	0.03% 0.0	0.00%	0.04%	178 18.90%	109 11.60%	1.44%	3 0.29%	2 0.26%	
	EXP_O&M_D_OP_582	Station Expense	708 100.00%	287 40.58%	17 2.42% (0.00%	10 1.40%	163 23.05% C	0.03% 0.0	0.00%	0.04%	134 18.90%	82 11.60%	10	2 0.29%	2 0.26%	
	O EXP_08M_D_0P_583	Overhead Line Exp.	308 100.00%	221 71.65%	2 0.50% (0.00%	1 0.29%	53 17.36% 0	0.01% 0.0	0.00%	0.01%	12 4.03%	7 2.41%	0.30%	1.33%	7.2.12%	
4 4 16 5	akexp_osm_b_op_s84 ∟	Pr⊅EXP_08IM_D_0P_584 U/G Line Exp., Remove, reset, test Xers	1,064	697 65.52%	0 0.00% P	0 0.00% 0.90% Page 4 of 21	0 0.00% of 21	185 17.40% 0	0.00% 0.0	0.00%	0.00%	73 6.86%	15 1.42%	0.05%	3.22%	59 5.52%	

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)

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ine #	Allocator	<u>Description</u>	Total	PL/SH	<u>ಇ</u>	CWH LCS/COPE	OPE	PL/SH	æ	CWH LCS/COPE	COPE	٥	9 I		占	EOL	
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	EXP_O&M_D_OP_585	Street Lighting Exp.	385 100.00%	0.00%	0.00% 0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	141 36.74%	244 63.26%	
	EXP_O&M_D_OP_586	Meter Expense	2,453 100.00%	1,314 53.56%	247 10.07% 0.2	7 0.28%	118 4.81%	657 26.80%	8 0.33% (0.01%	6 0.25%	86 3.51%	8 0.33%	0.06%	0.00%	0.00%	
	EXP_O&M_D_OP_587	Customer Installation	344 100.00%	222 64.50%	4 1.25% 0.0	0.01%	2 0.67%	64 18.58%	0.03%	0.00%	0.02%	23 6.77%	12 3.56%	0.42%	8 2.22%	7 1.96%	
0 - 1	EXP_O&M_D_OP_588	Misc. Expense	3,846 100.00%	2,481 64.50%	48 1.25% 0.0	1 0.01%	26 0.67%	715 18.58%	0.03%	0.00%	1 0.02%	261 6.77%	137 3.56%	16 0.42%	85 2.22%	76 1.96%	
1 60 ct 11	EXP_O&M_D_OP_589	Rent, Other Expense	571 100.00%	368 64.50%	7 1.25% 0.0	0.01%	4 0.67%	106 18.58%	0.03%	0.00%	0.02%	39 6.77%	20 3.56%	0.42%	13	11	
o	EXP_0&M_T_	Trans. Service Exp.(RNS+LNS+mis)	255 100.00%	95 37.39%	4 1.60% 0.0	0.03%	1 0.42%	56 22.11%	0 %90:0	0.00%	0.08%	55 21.59% 1	39 15.39%	2 0.78%	0.28%	1 0.27%	
n on o -	LABOR	TOTAL PAYROLL	61,035 100.00%	39,178 64.19%	1,258 2.06% 0.0	26 0.04%	633 1.04%	11,457 18.77%	34	1 0.00%	28 0.05%	3,977 6.52%	2,217 3.63%	221 0.36%	925 1.51%	1081	
- ~ ~ ~ ~	LABOR_CUS_9??_SI	Labor Portion Acct. 908-910	1,879	957 50.94%	0.00% 0.0	0.00%	0.00%	165 8.78%	0 %00.0	0.00%	0.00%	377 20.09% 2	379 20.19%	0.000	0.00%	0.00%	
± 10 (0 h	LABOR_CUS_90?_A	Total Customer Accounts Expenses	13,107 100.00%	9,705 74.05%	456 3.48% 0.1	13 0.10%	218 1.66%	2,469 18.84%	15 0.11% (0.00%	11 0.09%	196 1.49%	18 0.14%	3 0.02%	2 0.02%	0.01%	
- m m '	LABOR_CUS_91?_EA	Labor Portion Acct. 912-913	94 100.00%	80 84.87%	0.00% 0.0	0.00%	0.00%	14 14.63%	0 %00.0	0.00%	0.00%	0.28%	0 0.02%	0.00%	0.14%	0.05%	
0 - 0 1	LABOR_M	Total Maintenance Labor Expense	14,698 100.00%	9,153 62.28%	162 1.10% 0.0	2 0.01% (87 0.59%	2,734 18.60%	3 0.02%	0.00%	3 0.02%	1,147	649 4.41%	79	265 1.80%	415 2.83%	
0 25 10 4	LABOR_M_	Labor Portion Acct. 591-598	12,098 100.00%	7534 62.28%	133 1.10% 0.0	1 0.01%	71 0.59%	2250 18.60%	3 0.02%	0.00%	3 0.02%	944	534 4.41%	65 0.54%	218 1.80%	342 2.83%	
n ~ m ·	LABOR_O	Total Operation Labor Expense	8,772 100.00%	4799 54.70%	353 4.03% 0.0	8 0.09%	176 2.01%	1889 21.54%	10 0.12% C	0.00%	8 0.09%	728 8.30%	366 4.18%	44 0.50%	164	225 2.57%	
nnntoa	000163	Labor Portion Acct.581-589	6,989 100.00%	3,823 54.70%	282 4.03% 0.0 Pa	6 0.09% 2 Page 5 of 21	140 2.01%	1,505 21.54%	8 0.12% C	0.00%	6 %60.0	580 8.30%	292 4.18%	35 0.50%	131	180 2.57%	

Page 6 of 21

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)

GV LG B M N Q 10,556 4,070 288 34.46% 13.29% 0.94% 2,448 1,413 126 6.35% 3.67% 0.33% 16,568 6,281 407 51.35% 19.47% 1.26%						.:	Residential Rates	ies			ŏ	General Rates	th.		Backup Service	Outdoor Liahtina	r Liah
ME_BETURN OPERATING NKOME 1200 M 125 M 120 M 1200 M	Line #		<u>Description</u>	<u>Total</u>	PL/SH		CWH LC	S/COPE	PL/SH	g	CWH	.cs/cope		97	m	4	Ē
MeT_AETURN OPERATINO MCOME 3.0450 3.		۷I	ωi	OI		Щ	©	되	-	JI	×I	-1	S	Z	OI	СІ	
Office of the Commend Allocation (1985) 12 (1987) 12 (19	- 2	NET_RETURN	OPERATING INCOME	30,632	3,450	132	13	(834)	12,899		0 80	(31)	10,556		288	392	
Of JNC_PIT Total Counting Income Pitrit is trooms Tax	ı m			8000	207.1	5,43%	0.04%	-2.1.2%	47.11%		0.00%	-0.10%	34.46%		0.94%	1.28%	
100.00% 64.05% 2.2% 0.0% 1.25% 1.85% 0.0% 0.0% 0.0% 0.5% 3.57% 0.33% 0.2.MC_PIT Total Operating become Pract to income Tax 100.00% -20.8% 0.0% -4.68% 1.85% 0.0% -0.17% 61.35% 19.4% 1.25% 10.00% -20.8% 0.0% -4.68% 0.0% -0.17% 61.35% 19.4% 1.25% 10.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.	4	Н	Overhead Allocator	38,541	24,686	971	23	481	7,269			23	2,448		126	431	_
Op_INC_PIT Total Operating Income Prior to Income Tax 22,286 (6743) 85 22 (1477) 16,160 39 0 (65) 16,589 6,281 407 (10,000% 20,000% 20,000% 20,000% 20,000% 20,100% 20	9			100.00%	64.05%	2.52%	0.06%	1.25%	18.86%		%00.0	0.06%	6.35%		0.33%	1.12%	
100,00% -20,80% 0,20% 0,00% -4,88% 86,38% 0,12% 0,00% -0,17% 61,38% 19,47% 1,28%		OP_INC_PIT	Total Operating Income Prior to Income Tax	32,265	(6743)	83	22	(1477)	18,190			(55)	16,568	6,281	407	-76	"
00	ထ σ			100.00%	-20.90%	0.29%	0.07%	4.58%	56.38%		0.00%	-0.17%	51.35%		1.26%	-0.23%	
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19,242 6,961 1,095 214 0 31 0 0 0 0 0 27,952 Rate B Total 61 0 42,847 0 2,536 199 56 0 38,540 74,003 41,349 21,778 85,512 16,987 190 3,710 60,905 37,691 19,812 76,925 15,761 283,484 239,918 126,361 150,508 29,899 31.13% 20.56% 12.03% 29.86% 3.83% 1.23% 0.01% 0.00% 407,380 282,680 167,088 368,918 49,658 15,933 17,579 336,909 257,674 152,001 331,930 46,104 14,770 16,295 CUSTOMER
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Proforma - Twelve Months Ending December 31, 2008
(All Amounts in \$ 000'S) RB_PLT Distribution Gross Plant **Gross Plant** 364 & 365 000165 Net Plant

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)	pshire cember 31, 2008	·																	
			Total Retail	%	Total R	PL/SH	S.	смн гс	. TCS/COPE	Rate G Total	PUSH	ar c	CWH LCS	Ra LCS/COPE To	Rate GV Ra Total Tot	Rate LG Ra Total To	Rate B I	Rate OL R Total T	Rate EOL Total
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2		PRI	35,930	32.33%	30,495	30,495	0	0	0	5,256	5,256	0			102	- ∞	-	25	17
ণ ব	CUSI	CUST_SEC	11,758	10.58%	8,892	8,892	0 22	0 0	0 1	1,533	1,533	0 ;	۰.	0 ;	0	0	0	490	844
rus	DEMA	ND NCP S	10.869	9.78%	7.090	6.480	1,2/3	- -	735	12,156	12,122	tΣα	- c	£ a	9,940	6,097	755	153	135
9	DEMA	DEMAND_NCP_DA	0	0.00%	0	90	8 0		0	0,032	3,002	0		. 0		0	- 0	φ ο	4 -
<u>_</u>	DEMA	ND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	. 0	0	0	0		0	• •
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. 0.	Total		111,136	00:00%	69,820	67,202	1,659		958	22,637	22,592	2 c	o –	24 0	0 10,041	6,104	756	741	1,037
: I 22 Land & Land Rights	RB_PLT_D_0_360 CUSTOMER	OMER	0	0.00%	o	o	c	c	c	c	c	c	c	c	c	•	c	ć	
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83	DEMA	DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	. 0			0	0	0	
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53 Structures & Improvements	RE_PLI_D_O_361_SS CUSTOMER	OMER	0 0	0.00%	0 0	0 0	0 (0 (0 (0 (0	0	0	0	0	0	0	0	0
5	CUST_SEC	SEC		%00.0 0.00%		0 0	- 0	0 0	00	0 0	0 0	0 0	0 0	0 0	0 0	00	0 0	0 0	0 0
9:	DEMA	DEMAND_NCP_P	11,686	%00.00	5,188	4,742	283	0	163	2,702	2,694	o m	. 0	4	2,209	1,355	168	3,4	9 0
· «	DEMA	DEMAND_NCP_S	0 0	%00.0	0 0	0 (0 0	0 (0 (0	0	0	0	0	0	0	0	0	0
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9.	DEMAI	DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0			0	0	00	. 0	0		- 0	9 6	- 0	o c
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× ×	lotal		11,686	%00:00	5,188	4,742	283	0	163	2,702	2,694	ო	0	4	2,209	1,355	168	34	30
4 Station Equipment	RB_PLT_D_O_362_SS CUSTOMER	OMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	c	c	c	c
55 d	CUST_PRI	PR'	0	%00.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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92	DEMAI	DEMAND NCP S	0	0.00%	66.50	200	6		7,191	30,243	30,142	4 c	nc		29,636	18,178	2,250	455	404
9	DEMAI	DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	. 0	. 0	. 0		. 0	0		0
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1 22	Total	101	156.767	%00:00 00:00%	69.599	63.613	3.795	0	2 191	36 245	36 142	0 ¥	٦ ،	0 4		0 70	0 0	0 4	٥ ;
						5	3	>	1,1	24,00	30,142	Ç.	9			8/1/8	7,250	455	404
55 Foles, Lowers & Fixtures 56	RB_PLI_D_O_364_OH CUSTOMER	OMER	0 00	0.00%	0 7 7 0	0 100	0 (0 (0 0	0	0	0	0	0	0	0	o	0	0
25	CUST SEC	SEC	90,3U3 61,666	30.23%	46.635	46 635	- -	o c	0 0	14,087	14,087	0 0	0 0	0 0	272	77	4 (139	46
28	DEMAI	DEMAND_NCP_P	38,982	19.11%	16,458	16,458	0	0	0	9,350	9,350	. 0	. 0	0	7.667	4.703	582	118	4,424
66	DEMAI	ND_NCP_S	7,058	3.46%	4,462	4,462	0	0	0	2,535	2,535	0	0	0	0	0	0	32	58
2 75	DEMAN	ND_NCP_DA	0 0	0.00%	0 0	0 0	0 0	0 0	0 (0 (0	0	0	0	0	0	0	0	0
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₹.	Total		204,009	%00:00	149,290	149,290	0	0	0	34,010	34,010	0	0	0	7,939	4,724	586	2,858	4,603
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Page 8 of 21

Communications Comm		Proforma - Tweke Months Ending December 31, 2008 (All Amounts in \$ 000'S)			H		Ţ				(
Comment law Ref Comment Comm	Comparison				Retail	8						_o					<u></u> 8	LG Rate B Total	Rate OL Total	
Compared telegrame Statut D. D. Statut Sta	Comparing Part D. D. Bard Comparing Comparin	9 40	8	ပ	۵		ш	Ľ.	ø	I	_	~	¥	_		z			œ	Ø
Company	### Company		RB_PLT_D_0_365_OI		0	%00.0	0	0	0	0	0	0	0	0	0	0	0	0		
Comparing	### Commonwell C	•		CUST_SEC	78,577	42.56% 26.66%	106,465 59,424	106,465 59.424	0 0	00	0 0	18,349	18,349	0 0	00	0 0	355	27	r	
Comparison	### Company			DEMAND_NCP_P	62,573	21.23%	27,780	25,391	1,515	. 0	875	14,467	14,426	, €	· -	22 0	7		•	
Compare Part Comp	Companies Comp			DEMAND_NCP_S DEMAND_NCP_DA	28,177	9.56%	18,379	16,798	1,002	0 0	579	9,571	9,544	2 0	- (15				
Clicked Clic	## Company			DEMAND_NCP_MS	0	0.00%		0	0		9 0	0	- 0	0	0 0	0 0	0 0	00		
The color of the	Company Comp			DEMAND_COINCIDENT_PEAK REVENLIF	00	0.00%	00	0 0	0 0	0 0	00	0 0	0 (0 (0	0	0			
	### Company of the co			Total	294,768	100.00%	212,049	208,079	2,517		1,453	52,629	52,561	9 8	o 6	-	184 7		n	κ
Compare Delete Comp	Company Comp		RB_PLT_D_O_366_UC	3 CUSTOMER	0	0.00%	0	0	0	0	0	0	٥	0	o		c			•
Constant behavior Cons	## Common			CUST_PRI	5,616	32.33%	4,766	4,766	0	0	0	821	821		0					
Continuo dominis RBATLD CAST All Continuo dominis Continuo d	Company (Decision Park Company			DEMAND_NCP_P	1,838	47.31%	1,390 3,649	1,390 3,335	199	0 0	0	240	240	۰ ،	0 0	٥،				•
Condition & Condition & Condition Condition & Condition Condition & Cond	Contractor Contract			DEMAND_NCP_S	1,699	9.78%	1,108	1,013	09	. 0	32	577	575	-		·				
Fig. National Confedence Fig. National Confe	Confidence buttons Confide			DEMAND_NCP_DA		0.00% 0.00%	00	00	00	0 0	0 0	00	0 0	0 0	0 0	0 0				
Continue & December	Compare Charles RE-PLD-O-SFF-LOG Compare Charles Figure			DEMAND_COINCIDENT_PEAK		0.00%	0	00	00	0 0	0	00	• •	00	0 0	- 0				
Contractor & Checkee Customer & Customer	Uncontained blookings Fig. FLT.D.D.Styllog Customer of Decision Customer of Decision Customer of Decision Customer of Custom			revenue Total		0.00% 100.00%	0 10,913	0 10,504	0 259	00	150	3,538	ະ	0 10	00	0 4				Ì
CAST STATE CAST STATE	Cold.TPM Cold.TPM Cold.May	UG Conductor & Devices	RB_PLT_D_O_367_UC		0	0.00%	0	o	0	o	c					٠ ،				
Color Colo	Color Colo				30,314	32.33%	25,728	25,728	0	. 0	0	4,434	4,434	. 0	. 0		- g			
Figh-May Digit Figh	Part			CUST_SEC	9,920	10.58%	7,502	7,502	0 7	0 0	0 8	1,293	1,293	0 !	0		0			
Park	Part District Di			DEMAND_NCP_S	9,170	9.78%	5,981	5,467	326	- 0	188	3.115	3,106	£ 4	- 0		386			
FEMPLIE FEMP	Fig. Hard Dot 388 Customers Fig. Hard Dot 388 Customers Fig. Hard Dot 388 Customers Cust			DEMAND_NCP_DA	00	0.00%	0 0	0 0	0 (0 (0 (0	0	0	0	. 0				
Figh	FIREPLIED FORTING FO			DEMAND_COINCIDENT_PEAK		0.00% 0.00%	- 0	0	. 0		0 0	00	0 0	0 0	0 0	0 0				
RB_PT_D_0.389 1900	RB_PIT_DO_388			REVENUE Total	0 765	0.00%	0 100	0	0 ;	0 (0	0	0	0	0		. 0			
RB_PLT_DO_368	RB_PL_DO_388 OUSFTMR	,	;		69/56	8,00.001	706,80	889'90	004,1	0	808	19,099	19,060	14	÷		472			
Control of the cont	Cuty State Cuty	Line Transformers	RB_PLT_D_O_368	CUSTOMER	157,427	81.54%	111,771	111,771	0 (0 (28,895	28,895	0	0				9	9
DEMANDLY/PP 4,576 237% 1,820 1,920 0 1,091 1,0	PENAND NCP 4576 237% 1320 1			CUST_SEC	0	0.00% 0.00%		0 0	0 0	0 0	0 0	0 0	00	0 0	0 0					
Part	PENAND_CNCP_DA TOTAL D_ACTOR TOTAL D_ACTOR TOTAL D_ACTOR TOTAL D_ACTOR TOTAL D_ACTOR DENAND_CNCP_DA TOTAL D_ACTOR D_			DEMAND_NCP_P	4,576	2.37%	1,920	1,920	0	0		1,091	1,091	. 0						
DEMAND_ONCP MS DEMAND_CONCIDENT_FAX DEMAND	HB_PIT_D_0_389 GUNDENT_PEAK TO 0.00% 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DEMAND_NCP_DA	14,770	7.65%	0	00	00	0 0		176	0 176	00	00		•			
RB_PLT_D_Q_389 CUSTOMER 107,424 100.00% 91,632 91,632 0 0 15,792	REPUID. 0.389 CUSTAMER 107.424 100.00% 15.2492 0 0 0 15.792 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DEMAND_NCP_MS	16,295	8.44%	12,801	12,801	0 (0 (3,439	3,439	0	0		4			
Total 193,067 100,00% 126,492 126,492 0 0 33,602 0 0 13,246 2,751 103 6,217 104	Services RB_PI_D_0.369 CUSTOMER 193,067 100.00% 126,422 10.00 0 15,722 16,732 0 0 0 15,732 10.00			REVENUE	9 0	0.00% 0.00%	- 0					00	0 0	00						
Services RB_PLT_D_O_369 CUSTOMER 107,424 100.00% 91,632 91,632 0 0 0 15,792 15,792 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Services Re_PLI_D_0_369			Total	193,067	100.00%	126,492	126,492	0	0		33,602	33,602	0	0		7	-	Ó	10
CUST_SEC CUST_S	DEMAND NCP_P DEMAND NCP_S DEMAND NCP_AS DEMAND N	Services	RB_PLT_D_O_369	CUSTOMER	107,424	100.00%	91,632	91,632	0 0	0 (0 (15,792	15,792	0	0	0	0			
DEMAND_NOP_P DEMAND_NOP_S 0 0,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	DEMAND_NCP_AS DEMAND_NCP_AS DEMAND_NCP_AS DEMAND_NCP_DA DEMAND			CUST_SEC		0.00% 0.00%	00	0			- 0		00	0 0	0 0	0 0	0 0			0.5
DEMAND_NCP_AS 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	DEMAND_NOP_AS 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DEMAND_NCP_P		0.00%	0	0	0	0	0	0	0	0	. 0	0				
DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK DO 0,00% REVENUE Total Total	DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK DO 0,00% REVENUE Total Total			DEMAND_NCP_S DEMAND_NCP_DA		0.00% 0.00%	0 0	00	00	00	00	00	0 0	0 0	00	00	0 0			0.0
DEMAND_CONCIDENT_PEAR 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total 107,424 100,00% 91,632 91,632 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DEMAND_NCP_MS		0.00%	0	0	0	. 0	0	0			. 0					
Total 107,424 100.00% 91,632 9.0 0 0 15,792 15,792 0 0 0 0 0 0 0 0	Total 107,424 100.00% 91,632 0 0 0 15,792 15,792 0 0 0 0 0 0 0			DEMAND_COINCIDEN I_PEAK REVENUE		0.00% 0.00%	0 0	00	00	0 0	00	0 0	0 0	0 0	0 0	0 0	0 0			0.
0016	00167	0		Total		100.00%	91,632	91,632	0	. 0	0	15,792	15,792							2.0
016	0167	0																		
16	167	0																		
6	6.7	1																		
		6																		

	٧	Meters	Inst On Cust Premises	Street Lighting	ARO Distribution	Total General Gross Plant	0
	ш	RB_PLT_D_O_370	RB_PLT_D_O_377	RB_PLT_D_0_373	RB_PLT_D_0_374	RB_PLT_G_0	
	ပ	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DENAND_NCP_P DENAND_NCP_S DENAND_NCP_S DENAND_NCP_DA DENAND_NCP_DA DENAND_NCP_MS DENAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	
Total Retail	۵	60,509 0 0 0 0 0 0 0 0 0 0 0	5,258 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6,291 0 0 0 0 0 0 0 0 0 0	300000	51,798 18,380 11,089 27,187 2,612 855 944 67 0	!
%		100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	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%	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 100.00%	
Total R	ш	41,579 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37,628 15,599 8,386 11,966 1,688 0 741 27 0 0 76.036	
PL/SH (ш	32,406 0 0 0 0 0 0 0 0 32,406	000000000	000000000	126 0 0 0 0 0 0 126	35,043 15,599 8,386 11,109 1,586 0 741 25 0 0 741	i i
S. O	ဖ	6,093	000000000	000000000	000000000	1,718 0 0 544 64 0 0 0 1	i
CWH LC	I	169 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	000000000	000000000	\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2
LCS/COPE T	_	2,911	000000000	000000000	000400004	820 0 314 37 0 0 0	-
Rate G Total F	7	16,573 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,728 1,445 6,326 903 10 199 15	2.
PL/SH	¥	16,217 0 0 0 0 0 0 0 0 0 16,217	000000000	000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,628 2,689 1,445 6,311 901 10 199 15	061,12
aR C		200	000000000	000000000	000000000	. 80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5
CWH LCS	Σ	m 0 0 0 0 0 0 0 0 m	00000000	000000000	000000000		-
Ra LCS/COPE To	z	152 0 0 0 0 0 0 0 152	000000000	0000000000	000000000	4 6000-0000	76
Rate GV Ra Total To	0	2,124	000000000	000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,402 52 5,185 0 706 15	ACC'
Rate LG Ra Total To	۵	96 0 0 0 0 0 0 96	000000000	000000000	000%00000%	786 4 4 4 0 3,166 0 136 10	4,102
Rate B R Total T	σ	* 0 0 0 0 0 0 0 4	000000000	000000000	0004000004	30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	804
Rate OL I	۵۲	000000000	5,258 0 0 0 0 0 0 0 0 5,258	6,291 0 0 0 0 0 0 0 0 0 0	000-0000-	1,129 462 462 80 11 0	1,71
Rate EOL Total	ω	000000000	000000000		000-0000-	796 796 70 70 70 70 70	2,000

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4 (All Amounts in \$ 000'S) 5 6 7 7			Total Retail	%	R R	PL/SH	a R	CWH	LCS/COPE	Rate G Total	PL/SH	a _R	CWH LC	Rk LCS/COPE To	Rate GV Re Total To	Rate LG R Total 7	Rate B Total	Rate OL Total	Rate EOL Total
& &	ю.	ပ	٥		ш	L	ø	I	-	7	¥	_	₽				~		ဟ
11 Land & Land Rights 12 14 16 17 18 19 19 10 10 10 10 10 10 10 10 10 10 10 10 10	RB_PLT_G_O_389	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_NCP_MS TEVENUE TOtal	1,793 636 384 941 90 30 33 33 33 909	45.87% 16.28% 9.82% 24.07% 0.76% 0.06% 0.00%	1,302 540 290 414 58 0 0 1 1 1 2,632	1,213 540 290 385 55 5 26 7 26 2,509	95 0 0 0 0 0 0 0 0 0 18	и о о о о о о о и	82 0 0 1 1 0 0 0 0 4	337 93 50 219 31 7 7	333 93 50 218 31 7 7 7 7 7 7	N O O O O O O O N	000000000	-00000000	49 2 2 0 179 0 1 1 1 255 255	27 0 0 110 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0004000004	8 - 6 8 0 0 0 0 8	
Structures & Improvements	RB_PLT_G_O_390	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_SA DEMAND_NCP_NS DEMAND_NCP_NS DEMAND_COINCIDENT_PEAK REVENUE Total	24,973 881 5,346 13,108 1,259 412 455 32 0 54,448	45.87% 16.28% 9.82% 24.07% 0.76% 0.06% 0.00%	18,142 7,521 4,043 5,769 814 0 357 13	16,895 7,521 4,043 5,356 765 0 357 12 0 34,950	828 0 0 262 31 1 1	23 0 0 0 0 0 0 0 23	395 0 0 151 18 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,690 1,296 697 3,050 435 5 96 7 7	4,642 1,296 697 3,043 435 5 96 7 7	27 0 0 0 0 0 0 0	00000000-	25 20 20 20 20 20 20 20	676 25 2,500 340 0 7 7 3,548	379 2 2 0 1,526 0 66 0 5 0 1,978	68 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	544 13 39 39 1 1 1 0 0 825	
Office Furniture & Equipment	RB_PLT_G_O_391	CUSTOWER CUST_PRI CUST_SEC DEMAND_MCP_P DEMAND_MCP_S DEMAND_MCP_SA DEMAND_MCP_DA DEMAND_MCP_DA DEMAND_MCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	8,637 3,029 1,828 4,481 431 141 111 116 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.06%	6,202 2,571 1,382 1,972 278 0 122 4	5,776 2,571 1,382 1,831 261 0 122 4 4	283 0 0 11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	& O O O O O O O &	135 0 0 62 6 0 0 0 0 0 0	1,603 443 238 1,043 149 2 2 33 33 513	1,587 443 238 1,040 149 2 33 33 3,494	800-00000	000000000	r o o - o o o o o o	231 9 0 855 0 116 0 2 2	130 12 522 0 22 0 0 676	2 0 0 0 0 0 0 0 0 0	186 4 7 6 7 6 7 7 6 0 0 0 0 0 0 0 282	
Transportation Equipment	RB_PLT_G_O_392	CUSTOWER CUST_PRI CUST_SEC DEMAND_MCP_P DEMAND_MCP_S DEMAND_MCP_SA DEMAND_MCP_BA DEMAND_MCP_BA DEMAND_MCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	372 132 80 195 19 6 7 7 7 810	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.06%	270 112 60 86 12 0 0 5	251 112 60 80 11 11 0 0 0 0 0	51 0 0 0 0 0 0 0 0 7 7	000000000	8 0 0 0 0 0 0 0	70 119 45 6 0 0 0 0 153	69 119 145 0 0 0 0 0 152	000000000	000000000	000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90070000	00000000	808-000004	
Station Equipment	RB_PLT_G_O_393	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_BA DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK TANA	289 103 152 152 15 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	210 87 47 67 9 0 0	981 874 874 99 90 90	500000000	00000000	0000000	46 8 8 8 8 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	45 8 8 8 8 0 1 1 0 0 0	00000000	00000000	00000000	800804000	40080-000	0000000	w o n o o o o o	
000169		Odal	58	%00.000 00.000	624	4 0		0		6	6	0	0	0	4	23	N	6	

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3 Proforma - Twelve Months Ending December 31, 2008 4 (All Amounts in \$ 000'S)	scember 31, 2008																		
op 1~ op			Total Retail	%	Total R	PL/SH	aR	CWH	LCS/COPE	Rate G Total	PL/SH	S.	CWH	R LCS/COPE T	Rate GV F Total T	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
9 4 10	œ	ပ	٥		ш	L	Ø	I	-	~	×	_	Σ	z	0	۵	ø	œ	Ø
11 Tool, Shop & Garage Equipment 12 14 15 16 17 17 18 19	RB_PLT_G_O_394	CUSTOMER CUST_PRI CUST_SEC DEMAND_UCP_P DEMAND_UCP_S DEMAND_UCP_DA DEMAND_UCP_DA DEMAND_UCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	3,255 1,155 697 1,708 164 54 59 69 7,096	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	2,364 980 527 752 106 0 477 4,778	2,202 980 527 698 100 0 477 2 2 4,555	801 0 0 4 4 0 0 0 0 0 4 4 0 0 0 0 0 4 4 0	- MOOOOOOM	2000004	611 169 91 398 57 11 13 13 1,339	605 169 397 37 57 13 13 1332	4000000004	000000000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	88 326 4 4 0 0 1 1 60	49 0 199 0 0 1 1 258	7 0 0 0 0 0 7 0 0 7 0 0 0 0 0 0 0 0 0 0	71 29 29 10 00 00 101 101	02 00 00 00 00 00 00 00
2.2 Laboratory Equipments 2.3 2.5 2.6 2.7 2.8 3.0 3.1 3.1	RB_PLT_G_O_395	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	1,515 637 324 795 76 26 28 28 2 3,302	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.08% 0.00%	1,100 456 245 350 49 0 22 22 1 1	1,025 456 245 325 325 46 0 22 1 1 2,120	0°00 6 4 0 0 0 0 8°	-0000000-	4000-00004	284 79 79 42 185 26 0 0 0 0 6	282 79 42 185 26 0 0 0 0 6	N O O O O O O O N	000000000	+00000000	41 2 152 0 21 0 0 0 215	23 0 0 0 0 4 0 0 0 120	000500005	% - 4 4000000°	808400008
33 Communication Equipment 93 34 35 37 37 39 40 41 42 43 44 44 44 44 44 44	RB_PLT_G_O_397	CUSTOMER CUST_PRI CUST_SRC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	10,414 3,695 2,229 5,468 525 172 190 14 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	7,565 3,136 1,686 2,406 339 0 149 5	7,045 3,136 1,686 2,233 319 0 149 5	345 0 0 109 13 0 0 0 0 0 0	500000000	165 0 0 63 7 7 7 0 0 0 0 235	1,956 541 291 1,272 1,82 2 40 9 3 4,285	1,936 291 1,269 1,269 40 40 40 4,262	100100000	000000000	® 0 0 4 0 0 0 0 0 0	282 10 1,042 0 142 0 3 3 0 1,479	158 1 1 0 0 27 2 2 825	2000 F 0 0 0 0 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9	227 93 16 0 0 0 34 84	224 160 144 2 0 0 0 0 0 0 0
44 Miscellaneous Equipment 45 46 48 48 49 50 50 51 51 53 53	RB_PLT_G_O_398	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA REVENUE Total	637 226 136 334 32 11 12 1 1,388	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	462 192 103 147 21 21 0 0 0 0 0 0 9 9 9 9	431 192 103 137 0 0 0 0 891	21 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	-0000000	5004000004	120 33 18 18 78 11 0 0 0 262	118 33 18 78 78 78 70 0 0 0	-0000000-	000000000	-0000000-	704000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	40000002	4 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
55 ARO General plant 56 55 55 60 60 61 62 63	RB_PLT_G_O_399	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 100.00%	0 4 7 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o 4 11 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000000	000000000	000000000	w - 0 0 0 0 0 0 0	n ← ○ 0 0 0 0 0 0	000000000	00000000	00000000	000000000	000 # 0000 #	000000000	000000000	00000000

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)	hire nber 31, 2008																	
			Total Retail	%	Total R	PL/SH	a a	CWH LC	F LCS/COPE T	Rate G Total F	PL/SH Q	QR CV	CWH LCS/COPE	Rate GV OPE Total	3V Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
9 4	80	O	٥		ш	ш	Ø	I	_	7	×	_	z	О	۵.	σ	œ	Ø
11 Organization Intangible Plant 13 14 16 16 17 18 19 20	RB_PLT_I_O_301	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	27 7 4 11 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	25 0 0 0 0 0 0 0 0	<u>4</u> ω κ 4 - 0 0 0 0 0 0	-00000000	000000000	00000000	4	4		000000000	000000000		0000000000	00000000	00000000-
2.2 Misc.Intangible Plant in service 2.3 2.4 2.5 2.7 2.8 2.9 3.9 3.1	RB_PLT_J_O_303	CUSTOWER CUST_PRI CUST_SEC CUST_SEC DEMAND_NOP_S DEMAND_NOP_S DEMAND_NOP_MS DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	18,652 6,618 3,993 9,790 941 308 340 24 0	45.87% 16.28% 9.82% 24.07% 2.31% 0.76% 0.06% 0.00%	13,550 5,617 3,020 4,309 608 0 267 10 0 27,380	12,619 5,617 3,020 4,000 571 0 267 26,103	619 0 196 23 0 0 0 838	71 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	295 0 113 13 0 0 0 422	3,503 968 520 2,278 325 72 72 5	3,467 968 520 2,273 325 4 72 5 0 7,633	20000008	00000000	2. 00 00 00 00 00 00 00 00 00 00 00 00 00	505 283 19 1 1,867 1,140 0 0 254 49 5 4 6 0 0 0 0 0 0 0 0 0 1,650 1,477	4 0 0 7 0 0 0 7 7	406 166 29 29 4 4 1 0 0 0 0 0	401 286 26 4 4 0 0 720
33 Total Operating Exp. Prior to Income Tax 34 35 35 37 40 40 40 40 40 40 40 40 40 40 40 40 40	TOTAL_EXP_PIT	CUSTOMER CUST_PRI CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	89,614 43,102 26,111 52,877 6,081 1,809 1,996 5,794 0	39.41% 18.96% 11.48% 23.25% 2.67% 0.88% 2.55% 0.00%	64,101 36,582 19,747 23,233 3,928 0 1,568 2,285 0	60,408 36,582 19,747 21,636 3,694 0 1,568 2,166 0	2,467 0 1,012 149 0 93 0 3,720	68 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,158 0 584 86 0 0 25 25	16,963 6,305 3,403 12,320 2,103 2,2 421 1,289 0 42,827	16,820 6,305 3,403 12,293 2,099 2,099 421 1,281 0 421	£0052004086	~00~0000 <i>0</i>	61 2,4 0 0 1 15 10,1 0 0 1,4 0 0 1,5 1,5 1,5 1,5 1,5	2,413 1,295 10 0,00 0,100 6,164 0,1493 288 0,1,251 892 1,251 8,5378 8,649	31 2 2 2 4 7 8 4 7 8 8 7 8 8 7 8 8 7 8 8 8 7 8 8 8 8	2,688 62 1,088 157 157 0 0 4,041	2,122 20 1,873 139 23 0 3 16 6 4,197
44 A & G Exp. Salaries 45 46 47 47 48 8 95 95 95 95 95 95 95 95 95 95 95 95 95	EXP_O&M_A&G_920	CUSTOMER CUST_PRI CUST_SEC CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_SA DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE	7,690 5,881 3,469 7,576 1,052 337 372 0 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00%	5,591 4,991 2,624 3,342 683 0 292 0 17,523	5,382 4,991 2,624 3,090 633 0 292 0 0 17,013	138 0 0 159 32 0 0	4000000004	96 0 92 18 0 0 0 0 771	1,398 860 452 1,760 361 78 78 0 0	1,390 860 860 452 1,756 360 78 0 0 0 4,900	400000000	000000000	33 00 00 14 00 00 00 00 00 01 7,7	48 5 17 1 0 0 1,443 880 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-00000000000000000000000000000000000000		242 249 20 20 4 0 0
55 Office Supplies Exp. 56 57 58 69 60 60 60 60 60 60 60 60 60 60 60 60 60	EXP_08M_A&G_921	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_D DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	2,631 2,012 1,187 2,592 360 115 127 0 0 9,025	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 100.00%	1,913 1,708 898 1,143 234 0 100 0 0 5,996	1,841 1,708 1,057 217 217 0 100 0 5,821	48 0 0 0 11 1 0 0 0 113	~000000 	31 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	478 155 602 123 1 27 0 0 1,681	476 294 155 601 123 1 27 0 0 0 1,677	N O O O O O O O N	00000000	100100000	17 2 6 0 0 0 0 0 0 0 95 18 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	138 4 4 9 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	83 85 7 7 1 1 0 0 0 0 0

	CAIl Amounts in \$ 000'S) DETAILON	DETAILON		Total Retail	%	R F	PL/SH	o. o	SOMH ICS	LCS/COPE		Rate G Total	Rate G Total PL/SH	Rate G Total PL/SH QR	Rate G Total PLSH QR CWH	Rate G Total PL'SH QR CWH LCS/COPE	Rate G Rate GVM LCS/COPE Total	Rate G Total PL'SH QR CWH LCS/COPE	Rate G Total PLSH QR CWH LCS/COPE Total Total Total
EAP_O&M_A&G_922 CUSTOMER EAP_O&M_A&G_922 CUSTOMER CUST_EAC CUST	8 0 5	æ	O	۵				(1)		_			<u>×</u>	×		N N	0 N M 1	4 C	O D D N N N N N N N N N N N N N N N N N
EXP_O&M_A&G_923 CUSTONER 1,777 29.15% 1,292 1,244 32 1 CUST_SEC CUST_SEC 22.30% 1,153 1,153 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		EXP_0&M_A&G_922	·	(296) (226) (133) (291) (40) (13) (14) 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 100.00%	(215) (192) (101) (128) (26) 0 (11) 0 0 0 0 0 (74)	(207) (192) (101) (119) (24) 0 (11) (11) (11) (654)	(6) (6) (7) (1) (13)	600000006	€00€€0000€		(54) (33) (17) (14) (14) (0) (0) (0) (10) (14) (14)	(54) (53) (33) (17) (17) (17) (14) (14) (19) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	(53) (0) (17) (0) (17) (0) (17) (0) (19) (0) (19) (0) (188) (0) (188)	(53) (0) (0) (17) 0 0 (17) (17) (0) (14) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	(53) (0) (0) (17) (17) (0 (17) (17) (17) (17) (17) (17) (17) (17)	(53) (0) (0) (2) (33) (17) (17) (17) (17) (19) (19) (19) (19) (19) (19) (19) (19	(53) (0) (0) (0) (2) (0) (33) (41) (9) (17) (9) (17) (9) (17) (9) (17) (17) (17) (17) (17) (17) (17) (17	(53) (0) (0) (0) (2) (0) (0) (33) (1) (0) (0) (17) (0) (0) (17) (0) (0) (17) (0) (0) (17) (0) (0) (17) (0) (0) (17) (0) (0) (17) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0
EXP_O&M_A&G_924 CUSTOMER EXP_O&M_A&G_924 CUSTOMER CUST_PRI CUST_PRI CUST_PRI CUST_SEC CUST	2.2 Outside Service Exp 2.3 2.5 2.5 2.7 2.8 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3.3 3	EXP_0&M_A&G_923		1,777 1,359 802 1,751 243 78 86 86 0 0 0 6,095	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 0.00%	1,292 1,153 606 772 158 0 68 0 68 4,049	1,244 1,153 606 714 746 0 68 68 0 3,931	32 0 37 7 7 0 0 0	-00000000-	8005400004		323 199 104 407 83 1 18 0 0	323 321 199 199 104 104 407 406 83 83 1 1 1 18 0 0 0 1,135 1,132	321 199 104 406 83 1 1 1 0 0 0 0 0 1,132 2	321 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	321 1 0 1 199 0 0 0 104 0 0 0 83 0 0 0 1 1 0 0 0 0 0 0 0 1,132 2 0 1	321 1 0 1 11 199 0 0 0 4 4 104 0 0 0 0 4 4 83 0 0 0 1 334 1 0 0 0 0 64 1,132 2 0 1 413	321 1 0 1 11 11 1 199 0 0 0 4 4 0 104 0 0 0 4 4 0 406 0 0 1 334 203 83 0 0 0 64 12 18 0 0 0 64 12 0 0 0 0 0 0 1,132 2 0 1 413 217	321 1 0 1 11 1 0 0 1 199 0 0 0 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0
EXP_O&M_A&G_926 CUSTOMER 1.264 65.10% 919 848 48 1 23 CUST_PRI 297 12.94% 252 252 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				275 210 124 271 38 12 13 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00% 0.00%	200 178 94 119 24 0 0 0 0 0 0 0 0	192 178 110 23 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 - 0 0 0 2	000000000	0 0 0 0 0 0 0 0 0 0		50 31 16 63 13 0 0 0 0 0 175	50 50 31 31 16 16 63 63 13 13 0 0 0 0 175 175		50 0 0 31 0 0 0 63 0 0 0 13 0 0 0 0 0 0 0 0 0 175 0 0	50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50 0 0 0 2 31 0 0 0 1 16 0 0 0 0 1 13 0 0 0 0 0 0 0 0 0 0 10 0 0 0 0 175 0 0 0 0 0	50 0 0 0 0 0 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 1 0 0 1 1 1 0 0 1 1 1 0 0 1 1 1 0 0 1 1 1 0 0 1 1 1 0 1 1 1 1 0 1	50 0 0 0 2 31 0 0 0 1 16 0 0 0 0 1 13 0 0 0 0 0 0 0 0 0 0 10 0 0 0 0 175 0 0 0 0 0
EXP_O&M_A&G_926 CUSTOWER CUST_PRI CUST_SEC 1,732 T.97% 1,310 DEMAND_NOP_P DEMAND_NOP_DA ODEMAND_NOP_DA DEMAND_NOP_P TO 0 DEMAND_NOP_P DEMAND_NOP_P TO 0 DEMAND_NOP_P DEMAND_NOP_P TO 0 DEMAND_NOP_P TO 0 DEMAND_NOP_P TO 0 DEMAND_NOP_P TO 0	Injuries & Damages	EXP_0&M_A&G_925	·	1,264 297 183 494 32 11 12 2 2 2 2,294	55.10% 12.94% 7.97% 21.54% 1.38% 0.47% 0.09% 0.00%	919 252 138 217 20 0 9 9 1 1,557	848 252 138 202 19 0 0 1,469	84 0 0 0 0 0 0 0 83	-0000000-	29 0 0 0 0 29		239 43 24 115 11 0 0 0 0 436	238 236 236 43 43 43 43 63 64 64 64 64 64 64 64 64 64 64 64 64 64	236 43 43 115 116 0 0 0 0 0 0 0	236 43 0 0 115 0 0 2 0 0 2 0 0 0 0 0 433 2 0	236 2 0 1 43 0 0 0 115 0 0 0 0 0 0 0 0 2 0 0 0 0 0 0 0 0 433 2 0 1	236 2 0 1 41 43 0 0 0 0 1 115 0 0 0 0 0 0 0 0 0 0 2 0 0 0 0 0 0 0 0 0	236 2 0 1 41 24 43 0 0 0 1 0 115 0 0 0 0 0 1 0 0 0 0 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 433 2 0 1 146 84	236 2 0 1 41 43 0 0 0 0 1 115 0 0 0 0 0 0 0 0 0 0 2 0 0 0 0 0 0 0 0 0
	Employee Pension & Benefits	EXP_08M_A&G_926		11,967 2,809 1,732 4,677 299 101 112	55.10% 12.94% 7.97% 21.54% 1.38% 0.47% 0.09%	8,704 2,384 1,310 2,055 191 0 88	8,023 1,310 1,914 184 88 8	452 0 0 90 0 0 0 0	£ 0 0 0 0 0 0 0 0	216 0 0 52 3 3 3 0	2, 4,	2,265 411 226 1,090 105 1 24 5	265 2,238 226 226 090 1,087 105 105 1 1 1 1 2 4 24 5 0 0	2,238 15 411 0 226 0 1,087 1 105 0 1 2 4 0 0 0	2,238 15 0 411 0 0 226 0 0 1,087 1 0 105 0 0 24 0 0 0 0	2,238 15 0 11 411 0 0 226 0 0 0 1,087 1 0 1 10 0 0 0 24 0 0 0 0 0 0	2,238 15 0 11 391 411 0 0 8 226 0 0 0 8 1,087 1 0 1 893 105 0 0 0 0 24 0 0 0 64 4 0 0 0 4 0 0 0 0 0	2,238 15 0 11 391 231 411 0 0 8 1 226 0 0 0 0 1,087 1 0 1 893 546 105 0 0 0 0 1 0 0 0 0 24 0 0 0 0 4 0 0 0 0 6 0 0 0 0	2,238 15 0 11 391 411 0 0 8 226 0 0 0 8 1,087 1 0 1 893 105 0 0 0 0 24 0 0 0 64 4 0 0 0 4 0 0 0 0 0

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

	8	Commission Expense, State Regulatory EXP_O&M_A&G_928 CL	Miscellaneous General Exp. EXP_O&M_A&G_930 CU	EXP_O&M_A&G_931 CL CU CU DD DD DD DD DD DD DD DD DD DD DD DD DD	Maintenance of General Plant EXP_O&M_A&G_935 CU CU CU CU CU CO DE	Transmission Maint related expense EXP_O&M_D_MT_568 CU
	O	CUSTOMER CUST_PRI CUST_SRC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS TOTAL	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA REVENUE Total	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS REVENUE
Total Retail	۵	3,360	712 167 103 278 18 6 6 7 7 7 11,293	245 187 110 241 33 11 12 0 0	172 132 78 170 24 8 8 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
% L R		100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	55.10% 12.94% 7.97% 21.54% 1.38% 0.47% 0.09% 0.00%	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 1.41% 0.00%	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%
Total R P	ш	1,860 0 0 0 0 0 0 1,860	518 142 78 122 11 0 0 0 0 878	178 159 83 106 22 0 9 0 0	125 112 59 75 15 0 0 0 0 393	000000000000000000000000000000000000000
PL/SH C	щ	4,804 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	478 142 142 114 11 0 0 0 828	171 159 83 83 20 0 0 0 0 541	121 112 59 69 69 14 7 7 7 381	00000070
o _R	o o	200000000	27 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4000-0000	W O O 4 + O O O O V	000000-0
CWH LCS/COPE	ī	-000000-	-0000000-		000000000	00000000
Rate G		400000004	£00 % 0 0 0 0 0 0	0000-0000	-004000004	00000000
e G II PL/SH	7	908	135 24 24 13 65 6 0 0 0 246	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000
ж 8	X L	40000000000000000000000000000000000000	133 24 24 13 65 6 6 0 0 0 24 24	4 7 7 4 5 5 5 6 7 4 7 7 7 7 7 9 9 9 9 9 9 9 9 9 9 9 9 9	£ 6 0 6 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000
CWH	Σ	000000000000000000000000000000000000000	-0000000-	000000000	000000000	00000000
CS/COPE	z	000000000	-0000000-	00000000	00000000	00000000
Rate GV F Total T	0	390	23 53 60 60 60 60 60	2 7 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	- 0 0 % 0 0 0 0 0	0000000000
Rate LG F Total T	۵	190 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	40080-0004	9000800000	7,000,000,000	00000000
Rate B Total	σ	at 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000400004	000 % 00000 4	00000000	00000000
Rate OL Total	œ	400000004	004-000004	£ 0 æ - 0 0 0 0 0 0	00 0 - 0000 0	00000000
Rate EOL Total	Ø	400000004	22 0 0 0 0 22	808-00006	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	00000000

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Fetali R Total Relati R Total	Fetali R Total R	Total State Total Tota	Part	Paris State Paris Pari	Total	Total State March Marc	The color The	The color The
7. Total 1. Cond. 1. Con	No.	% Total CMH LOS/COPE Total PUSH QR CMH LOS/COPE Total PUSH QR 0 0.00% 0 <th>% Total Rank G Fank G Fank G Fank G CWH LCSICOPE Total PLSH QR CWH CSICOPE Total PLSH QR CWH CMH CMH<th> No. No. No. No. No. No. No. No. No. No. No. </th><th> No. Total No. Total</th><th> No. No.</th><th> No. Total No. Total No. Total No. Total No. No. Total No. /th><th> No. Part P</th></th>	% Total Rank G Fank G Fank G Fank G CWH LCSICOPE Total PLSH QR CWH CSICOPE Total PLSH QR CWH CMH CMH <th> No. No. No. No. No. No. No. No. No. No. No. </th> <th> No. Total No. Total</th> <th> No. No.</th> <th> No. Total No. Total No. Total No. Total No. No. Total No. /th> <th> No. Part P</th>	No. No. No. No. No. No. No. No. No. No. No.	No. Total No.	No. Total No. Total No. Total No. Total No. No. Total No.	No. Part P	
Total R PL/SH OR E F G 0 0 0 0 122 42 2,049 7.111 1,170 0 0 0 17,405 1,1405 1,1162 1,1462 1,1162 1,1462 1,1162 1,1462 0 0 0 0 820 790 1,1162 1,1462 1,1163 1,1462 1,1162 1,1462 1,162 1	F F G MH E F G MH 122 111 77 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total R	Total F	Purity Purity OR Cowh LCS/COPE Total Purity OR CS/COPE Total Purity OR CS/COPE Total OR CS/COPE Total OR CS/COPE Total OR CS/COPE Total OR OR CS/COPE Total OR OR OR OR OR OR OR O	Total	Part	Total Free Free Free Free Free Free Free Fre	Fig.
FL/SH OR 122 F G 122 1111 0 0 0 1242 2.049 138 76 162 1,162 163 163 164 104 17,405 17,405 17,405 17,405 17,405 10,00 10,	F G GWH 122	PUSH OR CWH LCS/COPE Total CR CR CR CAPE Total CR CR CR CAPE Total CR CR CR CAPE TOTAL	Half GR CWH LCS/COPE Total PL/SH GR CWH LCS/COPE Total PL/SH GR CWH LCS/COPE TOTAL CRIST C	FLISH OR CWH LOSCOPE Total PISH OR CWH LOSCOPE Total PISH OR CWH LOSCOPE Total PISH OR CWH LOSCOPE Total CRITICAL CRITIC	PLISH	Figure Court Cost	PLISH OR CISCOPE Tale	Pure Res Pure Res Pure Pu
PL/SH QR PL/SH QR 2,049 2,049 1,116 0 0 1,162 0 0 0 0 0 0 0 0 0 0 0 0 0	PL/SH QR CWH F G H 0 0 0 0 1111 7 0 1111 7 0 2,049 1122 0 2,049 1122 0 2,049 1122 0 1,1919 0 0 9,529 0 0 0 0 0 1,1162 0 0 1,1163 0 0 1,1163 0 0 1,1163 0 0 1,1163 0 0 1,1164 0 0 1,1165 0 0 1,11	F G MH LCS/COPE Total PL/SH QR LCS/COPE Total LCS/COPE Total LCS/COPE	PUSH OR CWH LCS/COPE Total PUSH OR CWH LCS/COPE Total OR CWH LCS/C	F C	PLOSH ON LOSICOPE Table CA Part CS ON LOSICOPE Table CA ON LOSICOPE Table CA ON LOSICOPE Table CA ON LOSICOPE Table CA ON CA ON LOSICOPE Table CA ON	Fame Corone	PLISH GR COWH LOSIODE Total Total COWH LOSIODE Total	Fig. 10 Fig.
₹ 0	A T T T T T T T T T T T T T T T T T T T	G H LCS/COPE Total PL/SH QR C MH LCS/COPE Total QR C MH LCS/COPE TOTAL C C MH C C C C C C C C C C C C C C C C	GC H LCS/COPE Total QR CWH G H I L J K L L M 122	Rate G Force Total Force Cown LCS/COPE Total	Company Comp	ON LOSCOPE Total PUSH OR CAN LOSCOPE Total Total Total CAN CAN LOSCOPE TOTAL TOTAL CAN	ON COMM LOSICODE Total DELISA GRAN COMM LOSICODE TOTAL CISCODE TOTAL CIS	ON I LOSUCODE TOTAL STATE OF THE
	T COCOCOCO COCOCOCO COCOCOCO COCOCOCOCOC	CWH LCS/COPE Total PL/SH QR LC	CWH LCS/COPE Total PL/SH QR CWH H	EASTCOPE Total PLUSH GR CWH LCS/COPE H	H LCS/COPE Total PL/SH QR CWH LCS/COPE Total CH CS/COPE Total CH CS/COPE Total CS/COPE CS/COPE Total CS/COPE CS/COPE Total CS/COPE	H LGS/COOPE Total PL/SH QR CWH LGS/COOPE Total Total Total Total CH CH CH CH CH CH CH C	CVM LCS/COPE Total PLSH OR CMH LCS/COPE TOTAL TO	Company Comp
LCS/COPE		PLSH A A A B C C C C C C C C C C C C C C C C	PL/SH QR CWH R L M 1,1642 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PL/SH QR CWH LCS/COPE K L M N 0 0 0 0 0 63 0 0 0 0 1,184 1 0 0 1,642 0 0 0 1,642 0 0 0 1,184 1 0 0 1,184 1 0 0 1,090 0 0 0 1,184 1 0 0 1,090 0 0 1,090 0 0 1,090 0 0 0 1,090 0 0 0 1,090 0 0 0 1,090 0 0 0 1,090	Rate GV PL/SH QR CWH LCS/COPE Total R	No. Color	No.	PUSH OR CWH LCSCOPE Total Tota
кт. # 2	Rate of the property of the pr	۵ <u>م</u>	A S S S S S S S S S S S S S S S S S S S	Z CWH LCS/COPE	Rate GV N N N O O O O O O O O O O	CWH LCS/COPE Total Total Total Total Complex C	ARM CONTRET Total	Ratio GV Ratio LG Rate B Rate OL Control Total T
Rate G Total C Total C S S S S S S S S S S S S S	PLSH 7 143 3.5			T CS/CO CO C	Rate GV COPE Total GV O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rate GV Rate LG LCS/COPE Total Total Total 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rate GV Rate LG Rate B LCS/COPE Total Total Total N O P O O O O O O O O O O O O O O O O O	Rate GV Rate LG Rate B Rate OL LCS/COPE Total To

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(C 000 & III S III OIII (C)			Total Retail	%	Total R	PL/SH	S.	CWH	LCS/COPE	Rate G Total	H5/ Id	ä	- HWG	Rate	Rate GV Rate LG	Rate	B Rate OL		Rate EOL
∢	æ	U	۵		ш	ıπ	(n			,	¥								_
11 Street Lighting 113 114 15 16 17 18 19 19	EXP_0&M_D_MT_596	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA TOTAL	294	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%		000000000	00000000	000000000		000000000	000000000	000000000	000000000	000000000	000000000	000000000	000000000	800000008	186 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Meters	EXP_O&M_D_MT_597	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	809	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	44 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	326 0 0 0 0 0 0 0 0 0 326	£900000000	N 0 0 0 0 0 0 0 N	58 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	167 0 0 0 0 0 0 0 0		000000000	000000000	N O O O O O O O N	2,0000002	n00000000	000000000		000000000
Miscellaneous	EXP_O&M_D_MT_\$98	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	262 200 118 258 36 31 111 13 0	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 0.00%	190 170 89 89 114 123 0 0 0 0 0	183 170 89 105 22 22 2 0 0 0 0 579	800810001	000000000	00007000	48 29 15 15 12 0 0 0 0	47 29 15 60 60 12 0 0 0	000000000	000000000	000000000	2 - 0 5 0 6 0 0 0 79	000000000000000000000000000000000000000	0004000004	4 0 5 - 0 0 0 0 0 0 0	808-00008
Load Dispatching	EXP_08M_D_0P_581	CUSTOMER CUST_PRI CUST_SEC CUS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 0.00% 0.00% 100.00% 0.00% 0.00% 0.00%	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	382 0 0 0 0 0 382 382 382 382	23 0 0 0 0 23 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	000200002	218 218 0 0 0 0	217 217 0 0 0 0 0	000000000	000000000	000000000	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0004000004	000000000	00000000
Station Expense	EXP_0&M_D_0P_582	CUSTOMER CUST_PRI CUST_SEC CUS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 0.00% 100.00% 0.00% 0.00% 0.00% 0.00%	314.33	287 287 0 0 0 0 0 0 287.29	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 164 0 0 0 0 0 163.69	163.23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	000000000000000000000000000000000000000	13.84 85	0 0 82 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000700000000000000000000000000000000000	0 0 0 0 0 0 0 1.82

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)	ihire nber 31, 2008																	
9 ~ 0			Total Retail	% ⊢ ∝	Total R PI	PL/SH QR	R	I LCS/COPE	Rate G Total	PL/SH	e E	CWH LCS	Rate GV LCS/COPE Total	GV Rate LG Total	G Rate B Total	Rate OL Total	. Rate EOL Total	
9 A	В	O	۵		ш	L.	T O	-	7	¥		Σ	0	<u>a</u>	σ	œ	Ø	
11 Overhead Line Exp. 12 13 14 16 17 17 18 19	EXP_0&M_D_0P_583	CUSTOMER CUST_PRI CUST_SEC CUS	13.7 83.7 83.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00% 44.46% 28.12% 20.36% 7.06% 0.00% 0.00% 0.00%	0 116 65 27 27 0 0 0 0 223	116 65 65 73 73 73 75 75 75 75 75 75 75 75 75 75 75 75 75	0000000	000000000	0 0 0 0 0 42	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	000000000	000000000	0 0 0 2 0 0 0 0 2	00000000	000-0000-	004000004	00000000
22 U/G Line Exp., Remove, reset test Xers 23 25 25 26 27 28 29 29 30 30 30 30 30 30 30 30 30 30 30 30 30	EXP_O&M_D_OP_584	CUSTOMER CUST_PRI CUST_SEC DEMAND_NOP_P DEMAND_NOP_S DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_NOP_DA DEMAND_COINCIDENT_PEAK REVENUE Total	868 0 0 25 0 0 8 1 0	81.54% 0.00% 0.00% 2.37% 0.00% 7.65% 8.44% 0.00%	616 0 0 111 77 0 0	616 0 11 77 0 0 0 0	000000000	000000000	55 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	66 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000	000000000	000000000	67 67 67 67	· ០០០៧០២០០០ បែ		ko ko	200000028
3.3. Street Lighting Exp. 3.4 3.4 3.4 4.2 4.4 4.2 4.4 4.4 4.4 4.4 4.4 4.4 4	EXP_O&M_D_OP_585	CUSTOMER CUST_PRI CUST_SEC DEMAND_NCP_P DEMAND_NCP_S DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_CONCIDENT_PEAK REVENUE Total	385 0 0 0 0 0 0 85 85 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	000000000	00000000	000000000	00000000		000000000	000000000	000000000	000000000	000000000	000000000	•	8 8	4000000004
44 Meter Expense 45 46 47 48 50 51 53 53 53 53	EXP_0&M_D_0P_586	CUSTOMER CUST_PRI CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_DA TO T	2,453 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	1,686	1,314 0 0 0 0 0 0 1,314 4,15,1	247 7 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	672 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	657 0 0 0 0 0 0 0 0 0	∞ − − − − − − − ∞	000000000	w 0 0 0 0 0 0 0 0 0	8600000008	∞ ○ ○ ○ ○ ○ ○ ○ ∞	-0000000-		000000000
55 Customer Installation 56 77 57 57 58 68 61 61 61 61 62 63 63 64	EXP_O&M_D_OP_587	CUSTOMER CUST_PRI CUST_SEC CUST_SEC CUST_SEC DEMAND_NCP_P DEMAND_NCP_DA DEMAND_NCP_DA DEMAND_NCP_MS DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REVENUE Total	001 777 784 785 785 785 785 785 785 785 785 785 785	29.15% 22.30% 13.15% 28.72% 3.99% 1.28% 0.00% 10.00%	73 65 74 60 60 70 70 70 70 70 70 70 70 70 70 70 70 70	70 65 65 65 65 66 66 66 66 66 66 66 66 66	00000004	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8 + + + + + + + + + + + + + + + + + + +	87 6 0 0 0 0 0 49	000000000	000000000	000000000	-000040008	000-0-0002	000-0000-	80000000	4 0 0 0 0 0 0 0 A
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Cost of Service Study
Proforma - Twelve Months Ending December 31, 2008
(All Amounts in \$ 000'S)

Misc.

Public Service Company of New Hampshire

Rate EOL Total Rate OL Total Rate B Totai Rate LG Total 425 2 0 1,711 74 0 0 6 0 0 0 2,217 Rate GV LCS/COPE Total 0 CWH 쯩 PL/SH Rate G Total LCS/COPE CWH g 18,939 8,431 4,532 6,004 857 0 39,178 117 108 57 67 67 0 0 0 0 388 404 41 957 PL/SH ۰ 5 Total R 29.15% 22.30% 13.15% 28.72% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.84% 0.06% 0.00% 100.00% 3.99% 1.28% 1.41% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 9.82% Total Retail CUSTOMER
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REVENUE
Total CUSTOMER CUST_PRI CUST_SEC CUSTOMER CUST_PRI CUST_SEC EXP_O&M_D_OP_588 EXP_O&M_D_OP_589 LABOR_CUS_977_SI œ EXP_O&M_T LABOR Trans. Service Exp.(RNS+LNS+mis) Labor Portion Acct. 908-910 Rent, Other Expense TOTAL PAYROLL

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Rate EOL Total

Rate OL Total

Rate B Total

Rate GV Rate LG LCS/COPE Total Total 1,026 CWH g 318 496 274 1,029 PL/SH 390 603 333 1,252 135 321 496 274 274 1,031 Rate G Total LCS/COPE g 1,195 3,498 1,931 2,200 237 984 2,879 1,589 1,811 PL/SH 1,064 2,879 1,589 1,930 200 2,733 733 393 1,303 Total R 14.00% 28.04% 17.37% 0.09% 0.00% 100.00% 2.59% 0.69% 0.76% 0.09% 0.00% 33.54% 1.71% 0.89% 0.98% 0.26% 0.00% 14.00% 28.04% 17.37% 13,107 Total Retail CUST_PRI CUST_SEC DEMAND_NCP_S DEMAND_NCP_S DEMAND_NCP_SA DEMAND_NCP_MS DEMAND_COINCIDENT_PEAK REYENUE DEMAND NCP_P
DEMAND_NCP_S
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DEMAND_COINCIDENT_PEAK
REVENUE
Total CUSTOMER CUST_PRI CUST_SEC CUSTOMER CUST_PRI CUST_SEC CUST_PRI CUST_SEC REVENUE Total CUSTOMER LABOR_CUS_91?_EA LABOR_CUS_907_A 8 Public Service Company of New Hampshire Cost of Service Study Proforma - Twelve Months Ending December 31, 2008 (All Amounts in \$ 000'S) LABOR_M ABOR_0 Total Customer Accounts Expenses Total Maintenance Labor Expense Total Operation Labor Expense Labor Portion Acct. 912-913 Labor Portion Acct. 591-598 ¥

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CLISTORIES 123-4 (1594) 124-4	981-589 ME	CUSTOMER	۵		ш	ш	g	r	_	7	¥	_	Σ			Δ.	ø	~	Ø
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Commonwer Comm	WE THE STATE OF TH	CUST_PRI	888	9.85%	584	584	0	0	0	101	101	0	. 0	. 0	2	. 0	- 0	3 -	
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NAME CONTINUENT CONTINUEN	WE	DEMAND_NCP_DA		0.89%		i 0	۰ ۵	. 0	٥ ١	, -	. -	-		5 C	o 7	0 5	0 0	- (
NAME CONTROLLEY JEW. 1 9 0.28% 7 7 7 0 0 0 0 4 4 0 0 0 0 0 0 0 0 0 0 0	WE	DEMAND_NCP_MS		0.98%	54	94	0	0	0	15	- 55				5 6	2 <	> c	5 C	
NO CHICKINGS OUNCY OU	WE .	DEMAND_COINCIDENT_PEAK		0.26%	7	7	0	0	0	4	4	0	0	0) 4	, m			
CHILD CHIL	W	KEVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0		
NO CASTONIER 1.522	WE .	רסימו	6,989	100.00%	4,251	3,823	. 282	9	140	1,520	1,505	œ	0	ဖ	580	292	35	131	
OUSTERFY 1.22 4 97% 277 624 5 725% 277 624 6 75 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		CUSTOMER	5,389	17.59%	696	1,213	55	13	(312)	3.805	3.807	16	6			103	c	250	•
DEMANDLONG PARTIES 1, 122 457% 481 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		CUST_PRI	3,085	10.07%	923	923	0	0	0	2,067	2,067	0) 0			5 rc	٥ ١	7	_
DEMONDLANCY—FINAL STATES STATE		CUST_SEC	1,522	4.97%	481	481	0	0	0	1,077	1,077	0	0			. 0		111	
DEMONDLY NOP-20, 1778 5.547% 6.5 10.0 (80) 10.0 10.0 10.0 (1.487 2.0 0.0 0.0 10.0 10.0 10.0 10.0 10.0 10		DEMAND_NCP_P	17,649	57.62%	277	654	65	0	(442)	4,822	4,828	7	6			1,740	282	50	•
DEMAND_CONVEDENT_FEAT See 10, 100		DEMAND NOP DA	424	5.11%	4, 0	122	<u>4</u>	0 0	(<u>8</u>)	668	833	.	6			0	0	4	
DEMAND_CONCIDENT_PEAR 60 0375 2.75 1 3.460 122 2 0 0 0 15 15 15 10 0 0 0 0 0 0 0 0 0 0 0		DEMAND NCP MS	017,1	0.01%	O 4	- 9	5 6	> c	0 0	e ;	ę ;	0	0			208	က	0	
FREPONE Controlled Control C		DEMAND_COINCIDENT_PEAK	3 8	0.21%	3 ~	8 ~	,	,	> €	197 4	197	0 0	o (0 6		۰ ;	0 (1	
TOTAL TOTA		REVENUE	0	0.00%	. 0	. 0			<u>)</u> c	<u> </u>	2 -	,	<u>)</u> <	<u> </u>		ည္း	0 0	0 (
CUSTOWER CUSTOW		Total	30,632	100.00%	2,761	3,450	132	. E	(834)	12,891	12,899	24 0	9 6	·		070	288	392	
OLISTORIA (1966) 1294%, 4731 14731 00 0 0 0 0 401 1401 0 0 0 0 1401 140 140		CHSTOMER	24 237	55 10%	15 447	000 77	000	ę	č	,		;	; ,				i	}	-
CLISTORER 3073 7374 2.224 2.234 0 401 403 603 <		CUST PRI	4 986	12.94%	4 231	4 231	3 6	7 0	400	910,4	3,972	92 °	0 (2 6	694	409	Ş.	269	
DEMAND NOP P 8:00 1.154% 3.584 3.586 160 0 92 1;334 1300 2 0 0 150 0 100 0 12 150 0 100 0		CUST_SEC	3,073	7.97%	2.324	2.324			,	401	404	-	- -	-	4 c	- - c	0 (۲.	,
DEMAND, NOP. DA 180 047% 5 150 139% 340 327 8 0 5 186 166 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		DEMAND_NCP_P	8,301	21.54%	3,648	3,396	160	0	92	1.934	1.930	2 0			584	9 0	2 5	87.7	•
DEMAND_ANCE_AND BENAND_ANCE_AND BENAND_ANCE_AN		DEMAND_NCP_S	930	1.38%	340	327	80	0	5	186	186	0	. 0		50	30	2 0	, °	
DEMANNO_ZONCIDENT_PEAK 36 0.037% 156 156 0 0 0 0 42 42 0 0 0 0 0 0 0 0 0 0 0 0 0		DEMAND_NCP_DA	180	0.47%	0	0	0	0	0	7	7	0	0		148	73	-	0	
FRUNCE Total 38,541 100.00% 10,00%		DEMAND_NOT_INS	198	0.51%	156	156	ο ·	0 (0	42	42	0	0	0	0	0	0	0	
Total Total Sas,s41 (10000% 26,1686 971 22 481 7,321 7,269 28 1 23 2,448 1,413 126 431 CUSTOMER CUSTOMER (96,532) -268,19% (62,323) (56,638) (2,462) (88) (11,159) (16,404) (16,262) (81) (1) (19) (19) (19) (19) (19) (19) (19		REVENUE	9 0	0.00%	<u> </u>	2 0	c	5 6	-	о	ω (0 (0 (0	∞ -	တ	0	0	
CUSTOMER (86.532) -268.19% (62.323) (58.639) (2.462) (68) (1,156) (16,404) (16.262) (81) (1) (60) (1,1642) (1,162) (2.564) CUSTOMER (41.992) -130.15% (35.639) (35.639) (35.639) (36.639) (0 0 0 0 (61.42) (61.42) (0 0 0 0 (119) (9) (9) (2.564) CUST_REC (25.411) -78.10% (19.217)		Total	38,541	100.00%	26.160	24.686	971	, 6	784	7 391	7 260	ے م	-			۰ ;	0 ;	o ;	
CUSTONIER (86,532) 268.19% (62,232) (56,638) (24,62) (68) (1,156) (16,404) (16,262) (81) (1) (60) (1,842) (1,162) (25) (2,664) (1,162) (25,41) (25,41)						<u> </u>		ł	<u> </u>		203,	3	-			5.	126	154 L	_
CUST_PRI (1,192) -130.15% (25,539) (35,639) (2,100.15% (25,539) (1,100.15% (25,539) (2,100.15% (25,539) (2,100.15% (25,539) (2,100.15% (25,539) (2,100.15% (25,539) (2,100.15% (25,539) (2,100.15% (19,217) (19,21	otal Operating Income Prior to Income Tax OP INC PIT	CLISTOMER		268 1092	(60 00)	(00000)	607 0	8		:		:							
(47.281) -78.76% (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.277) (19.289) (19.0 (1) (1) (13) (19.039) (19		CUST PRI		130.15%	(35,523)	(35,630)	(2,462)	(68)	_	(16,404)	(16,262)	(81)	e °			,162)	(25)	(2,664)	9
(47,281) -146,54% (20,786) (19,389) (196,549) (197 (1) (13) (9,039) (5,514) (883) (11,089) (197 (1) (13) (9,039) (5,514) (883) (141) (185) (5,514) (883) (141) (185) (1,089) (197 (1) (197 (1) (198) (1,089) (197 (1) (198) (198) (197 (1) (198)		CUST_SEC		-78.76%	(19.217)	(19 217)				(0, 142)	(0, 142)	> c	.			<u>6</u>	<u>8</u>	(61)	
(5,977) -18.52% (3,662) (4,77) (85) (147) (85) (147) (15) (15) (15) (15) (15) (15) (15) (15		DEMAND_NCP_P	(47,281)	146.54%	(20.758)	(19.359)	(886)			(11 023)	(215,5)	9 6	> €			o 3	0 6	(1,059)	æ, ;
(1,797) -5.57% 0 0 0 0 (21) (21) 0 0 0 0 (1489) (419) 0 0 0 (1,483) (286) 0 0 (4) (1,582) (1,587) (1,587) 0 0 0 0 (418) (418) 0 0 0 0 (418) (418) 0 0 0 0 (418) (418) 0 0 0 0 (418) (418) 0 0 0 0 (418) (418) 0 0 0 0 (418) (418) 0 0 0 0 0 (418) (418) 0 0 0 0 0 (418) (418) 0 0 0 0 0 (418) (418) 0 0 0 0 0 0 (418) (418) 0 0 0 0 0 0 (418) (418) 0 0 0 0 0 0 0 (418) (418) 0 0 0 0 0 0 0 0 (418) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		DEMAND_NCP_S	(5,977)	-18.52%	(3,862)	(3.629)	(147)			(20,17)	(2003)	9	E 6			(4)	(683)	(141)	Ξ.
(1,982) -6.14% (1,557) (1,557) 0 0 (418) (21) (219) (1,982) (219) (1) 0 0 (418) (2194) (2194) (2195) (2166) (93) (2) (2194) (1,281) (419) 0 0 0 (418) (1,281) (419) 0 0 0 0 (418) (1,281) (419) (1,281) (419) (1,281) (419) (1,281) (419) (1,281) (419) (1,281) (419) (4		DEMAND NCP DA		-5.57%) a	0) c			(2,000)	(200,2)	ý c	<u> </u>			o (o ((56)	_
(5,794) -17,96% (2,285) (2,166) (93) (2) (25) (1,289) (1,21) (4) (0) (5) (1,251) (892) (45) (16) 249,031 777,83% 137,537 133,464 3,681 92 300 58,851 58,689 135 2 25 30,301 14,144 1,167 3,883 32,265 100.00% (8,105) (6,743) 93 22 (1,477) 18,174 18,190 39 (0) (55) 16,568 6,281 407 (76)		DEMAND_NCP_MS		-6.14%	(1,557)	(1.557)	. 0	. 0		(418)	(418)		o c			(586)	S •	o (
249,031 77183% 137,537 133,464 3.681 92 3.00 88.851 88.869 135 2 2 2 0.301 1 (32) (43) (10) (32) (32) (32) (32) (32) (32) (32) (32		DEMAND_COINCIDENT_PEAK		-17.96%	(2.285)	(2.166)	(63)	6		(1 289)	(1281)	9	· (2 (2	5	((
32,265 100,00% (8,105) (6,743) 93 22 (1,477) 18,174 18,190 39 (0) (55) 16,568 6,281 407 (76)		REVENUE		771.83%	137,537	133.464	3.681	ે ક		58.851	48 680	£ 42	<u>)</u> ((282)	(4)	(16)	
(76) (77) (77) (77) (76) (76) (77) (76) (76		Total		100 00%	(8 105)	(6.743)	5	; ;		10,00	20,00	2 6	v (44	1,167	3,893	ω _.
					(221 (2)	(2)	3	7		10	10,190	n o	9			,281	404	(46)	9

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Exhibit 7

Per Book & Proforma

Account Level Cost and Allocation Factors

Gross Plant

FERC ACCT	Description	ALLOCATOR	VAI	LUE	cus	DEM	INTERNAL
	·		Per Book	Proforma			
Intangible Plant							
301-02	Organization Intangible Plant	LABOR	51	45	X	Х	Х
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			
Distribution Plant							
360	Land & Land Rights	A360	4,289	4,458		X	
361	Structures & Improvements	A360	11,087	11,686		Χ	
362	Station Equipment	A360	128,589	156,767		X	
364	Poles, Towers & Fixtures	A364	191,382	204,009	Χ	X	
365	OH Conductor & Devices	A365	252,139	294,768	Χ	X	
366	UG Conduit	A367	16,004	17,371	Χ	X	
367	UG Conductor & Devices	A367	85,760	93,765	Χ	Χ	
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			
General Plant							
389	Land & Land Rights	LABOR	3,909	3,909	X	X	X
390	Structures & Improvements	LABOR	53,938	54,448	X	Χ	Χ
391	Office Furniture & Equipment	LABOR	17,786	18,613	Χ	Х	X
392	Transportation Equipment	LABOR	602	810	X	X	X
393	Stores Equipment	LABOR	671	631	Х	X	Х
394	Tool, Shop & Garage Equipment	LABOR	6,277	7,096	X	X	Х
395	Laboratory Equipment	LABOR	3,211	3,302	Х	X	X
397	Communication Equipment	LABOR	20,342	22,705	Х	Χ	X
398	Miscellaneous Equipment	LABOR	1,123	1,388	X	Χ	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	Total Gross Plant		1,167,679	1,309,326			

Accumulated Depreciation

Accumulated Depreciation

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

Rate Base AddDeduct

Rate Base ADD/Deduct

			VAL	UE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	cus	DEM	INTERNAL
230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,022)	(2,079)	X	х	x
228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,895)	(4,960)	X	X	Х
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)	Х		
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	Х	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)	Х	Χ	X
RB_DED	Total Rate Base Deduction		(123,743)	(167,295)			
154MS	Materials & Supplies	ОН	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	Χ	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	Х	X
182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-			
182ST	Storm Cost being Recovered	RB_PLT_?_O	8,360	8,229	Х	Х	· X
182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	•	-			
190	ADIT:	LABOR	2,367	2,593	X	Х	X
RB_ADD	Total Rate Base Addition		53,594	55,537			
RB	TOTAL RATE BASE		723,882	777,118			

Sa	les	Rev	/enue	•
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Sales Revenue			VAL	UE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	cus	DEM	INTERNAL
440-447 440-447UN 440-447Resale 447DistCR	Sales Revenue Unbilled Sale Revenue Sales Revenue/Resale Customers Dist. Credit Sp. Pricing Cust.	ASALES_REV AUN_REV A360 ASALES_REV	244,217 (1,248) 4,957 -	243,533 (1,248) 4,957 397			
REV_SAL_Billed	Total Sales Revenue		247,926	247,639			
450	Late Payment Charge	ALATE_PYMNT	2,802	2,802			
451SEC 451RCC 451IDC 451MTC 451LEC 451VIC 451Mis	Service Charge Returned Check Charge Interval Data Charge Meter Translation Charge Line Extension Charge Rate VIP Interruption Credits Misc. Service Revenue	ASEC_REV ARCC_REV AIDC_REV AMTC_REV ALEC_REV AVIC_REV RB_PLT_D_O	2,728 36 49 1 492 - 53	3,240 36 49 1 492 - 53			
REV_OTH_ELEC_451	Misc. Service Revenue		3,359	3,871			
454APP 454Cell 454Misc 454Pole	Apparatus Rental Cell Tower & Misc. buildings Rent Misc Property Rent Pole Attachment & Cable TV Rent	ARental_REV RB_PLT_D_O_360 RB_PLT_D_O RB_PLT_D_O_364_OH	2,530 - - 1,899	2,531 - - 1,899			
REV_OTH_ELEC_454	Rental Revenue		4,429	4,430			
456	RRB Servicing fee& mis Rev.	RB_PLT_D_0	1,082	906			
REV_OTH_ELEC	Total Other Revenue		11,672	12,009			
REV	Total Revenue		259,598	259,648			

Operation&Maintainance Expense

Operation & Maintainance Expenses

FERC ACCT	Description	ALLOCATOR	VAI Per Book	LUE Proforma		DEM	INTERNAL
Operation							
565	Various Including H/Q	ATRANS	4,893	5,458		X	
580	Sup. & Eng.	LABOR_O	2,446	2,513	Х	X	X
581	Load Dispatching	A360	938	941		Х	
582	Station Expense	RB_PLT_D_O_362_SS	689	708		Χ	Х
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	Х
585	Street Lighting Exp.	ASt_LUM	383	385	Х		
586	Meter Expense	RB_PLT_D_O_370	2,384	2,453	Х		X
587	Customer Installation	RB_PLT_D_O	335	344	X	Х	X
588	Misc. Expense	RB_PLT_D_O	4,048	3,846	Χ	Х	X
589	Rent, Other Expense	RB_PLT_D_O	571	571	Χ	X	X
EXP_O&M_D_OP	Total Operation Expense		18,020	18,591			
Maintainance Expenses							
568_573	Transmission Maint. Related Exp.	ATRANS	33	33		X	
590	Sup. & Eng.	LABOR_M	3,288	3,358	Х	Χ	X
591	Structure	RB_PLT_D_O_361_SS	270	274		Χ	X
592	Station Equipment	RB_PLT_D_O_362_SS	4,979	5,049		Χ	Х
593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	21,017	23,784	Χ	Χ	X
594	U/G Line, Conductor Duct	RB_PLT_D_O_36?_UG	1,293	1,306	Χ	Χ	X -
595	Line Transformers	RB_PLT_D_O_368	1,973	2,008	X	X	Х
596·	Street Lighting	ASt_LUM	293	294	Χ		
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			

Customer Expenses

FERC ACCT	Description	ALLOCATOR	VALI Per Book	UE Proforma	cus	DEM	INTERNAL
Customer Account Expense			1 0. Dook	1101011114			
901 902 903 904 905	Supervision Expense Meter Reading Expense Records & Collection Expense Uncollectible Account Exp. Miscellaneous Expense	LABOR_CUS_90?_A LABOR_CUS_902_A LABOR_CUS_903_A A904 ACUSRG	5,501 12,502 2,717 51	- 5,854 12,872 2,195 46	X X X		X X
EXP_O&M_CUS_90?_A	Total Customer Accounts Exp.		20,771	20,967			
907 908 909 910 EXP_O&M_CUS_9??_SI	Supervision Expense Customer Assistance Expense Informational & Adv. Expense Miscellaneous CS & I Exp. Total Customer Service Exp.	LABOR_CUS_9??_SI A908 ACUSRG ACUSRG	2,972 85 30	3,027 85 30 3,142	X X X		
Sales Expense							
911 912 913 916	Supervision Expense Demonstrating & Selling Expense Advertising Expense Supervision & Misc. Expense	LABOR_CUS_91?_EA LABOR_CUS_912_EA ACUSRG LABOR_CUS_91?_EA	(7) 110 265 -	(9) 112 265 -	X X X		X
EXP_O&M_CUS_91?_EA	Total Energy Application Exp.		368	368			
EXP_O&M_CUS	Total Customer Expenses		24,226	24,477			
Administrative & General Expense							
Operation							
920 921 922 923 924 925 926 928 929 930	A & G Exp.Salaries Office Supplies Exp. A & G Exp. Transferred Credits Outside Service Exp Property Insurance, Distribution Line Injuries & Damages Employee Pension & Benefits Commission Expense, State Regulatory Duplicate Charge Credit Miscellaneous General Exp. Rent	RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O RB_PLT_D_O OH AREG_EXP OH OH RB_PLT_D_O	25,732 9,315 (1,014) 6,094 942 2,287 17,671 3,356 - 1,324 572	26,377 9,025 (1,014) 6,095 942 2,294 21,717 3,360 - 1,293 839	X X X X X X	X X X X X X	x x x x x x
Maintainance							
935	General Plant	RB_PLT_D_O	582	591	X	X	х
EXP_O&M_A&G	Total Admin. & Gen. Expense		66,861	71,519			
EXP_O&M	Total O&M Expense		143,997	152,454			

Depreciation Expense							
 			VALL	JE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	CUS	DEM	INTERNAL
Intangible Plant							
•							
303DEP	Intangible Plant In Service	RB_PLT_I_O_303	2,476	4,067	х	х	x
Distribution Plant							
360DEP	Land & Land Rights	RB_PLT_D_O_360	_	_			
361DEP	Structures & Improvements	RB_PLT_D_O_361_SS	108	213		х	Х
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	Х	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	â
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		â
374DEP	AERO Distribution	RB_PLT_D_O_374	-	-	Α		^
EXP_DEP_D	Total Dist. Plant Dep. Exp.		25,114	31,538			
General Plant							
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	Х	Х	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	Total Depreciation Expense		28,837	38,680			
Amortization Expense							
407	Amortization of Regulatory Asset	ОН	6,011	6,265	X	X	X
	Total Depreciation & Amortization Expense		34,848	44,945			

Other Than Inc Tax Expense

Other Than Income Tax Expense

Other Than income Tax Expense			VAL	UE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	CUS	DEM	INTERNAL
Payroll Tax							
408.01	Federal Unemployment Tax	LABOR	66	69	Х	X	X
408.02 408.05	Federal Old Age Benefit Medicare Tax	LABOR	5,118	5,380	X	X	X
408.1		LABOR LABOR	1,341 79	1,410	X	X	X
408.07	CT State unemployment Tax NH Business Enterprise Tax	LABOR	79 673	83 707	X X	X	X
408.1H	NH Unemployment Tax	LABOR	10	11	X	X 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)	Х	Х	Х
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	Total Payroll Tax		4,061	4,268			
Property Tax							
408.19	Property Tax	RB_PLT_?_O	22,549	25,939	χ	X	X
Other Tax							
408Gen	Miscellaneous Other Tax	LABOR	-	-			
EXP_TAX_OTI	Total Taxes Other than Income Tax		26,610	30,207			

Income Taxes			,	į				
FERC ACCT	Description	ALLOCATOR	vAL Per Book	VALUE k Proforma	Sno	DEM	INTERNAL	
750	Total Description		1					
VE.	lotal Reveilue		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	×	×		
427	Interest on Long Term Debt	RB_PLT_?_0	19,075	21,301	×	×	×	
3_OPR_INCOME	Operating income after interest on LTD	Formula	35,290	10,962	×	×		
3_PER_1 3_PER_2 3_PER_3	PERMANENT DIFF_Total Gross Plant PERMANENT DIFF_Labor OH PERMANENT DIFF_All Cust	RB_PLT_?_O OH ACWPRME	(1,282) (1,439) 297	(1,282) (1,439) (225)	×××	××	××	
4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)		(2,424)	(2,946)				
	NORMALIZED TIMING DIFFERENCES							
3 TIME_1 3_TIME_2 3_TIME_3 3_TIME_4 3_TIME_5	NORMALIZED TIMING DIFF_Dist Gross Plant NORMALIZED TIMING DIFF_Labor OH NORMALIZED TIMING DIFF_Total Gross Plant NORMALIZED TIMING DIFF_Rate Base NORMALIZED TIMING DIFF_AIR Gust.	RB_PLT_D_O OH RB_PLT_?_O RB ACWPRME	(41,018) 13,283 (54,859) (681) 140	(61,099) 16,443 (51,273) (427) 140	****	××××	×××	
4_PTA_TIME	NORMALIZED DIFF(410-411)		(83,135)	(96,216)				
3_PER_TIM_DIF	Sub Total - adj to Taxable income	Formula	(85,559)	(99,162)	×	×		
403	Depreciation not Applicable State Inc. Tax	RB_PLT_D_O	(15,497)	(42,158)	×	×	×	
SIN	Taxable Income - Prior State Tax	Formula	(34,772)	(46,040)	×	×		
STAX	NH State Tax eff. Tax rate 7.25%	Formula	(2,521)	(3,913)	×	×		
TAX_INCOME_FED_TAX	Taxable Income - Federal Tax		(47,748)	(84,285)	×	×		
FED_TAX_AMT	Federal Income Tax @ 35%		(16,712)	(29,500)	×	×		
CAL_INC_TAX	Total Current Federal & State Income Tax		(19,233)	(33,413)	×	×		
	OUTSIDE PROVISION ADJUSTMENTS							
409.11 409.13	Federal Adjustment Provision State Adjustment Provision	OP_INC_PIT OP_INC_PIT	514 (2,948)		××	××	××	
Work_16	Total Outside Adjustment Provision		(2,434)	•	×	×		
3_CUR_TAX	Total Current Adjusted Taxes		(21,667)	(33,413)				

Income Taxes							
			VAI	LUE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	CUS	DEM	INTERNAL
	DEFERRED INCOME TAX						
DIT410.10	Prov. for Deferred Federal Inc. Tax	RB_PLT	78,767	84,499	Х	х	х
DIT410.12	Prov. for Deferred CT State Inc. Tax	RB_PLT	, <u>-</u>				
DIT410.13	Prov. for Deferred NH BPT	RB_PLT	15,060	15,993	Х	X	Х
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)	Χ	Х	Х
DIT411.15	Deferred Conn. Corp. Business Tax - CR	RB_PLT	-	•			
DIT411.17	Deferred NH BPT-CR	RB_PLT	(6,420)	(7,019)	X	Χ	Х
DIT411.F8	Deferred Fed Inc Tax Credit - Fin 48	RB_PLT	(22,864)	(22,864)	X	X	Х
DIT411.S8	Deferred State Inc Tax Credit - FIN 48	ŘB_PLT	(65)	(65)	X	X	X
Post_Tax_Adj_DIT	Provision for Deferred Income Tax		32,792	35,178	X	Х	
Post_Tax_Adj_ITC	Investment Tax Credit Adjustment		(132)	(132)	X	X	

32,660

35,046

x x

Post_Tax_Adj

Pro. for Def. Income Taxes & ITC Adj.

Operation & Maintainance Labor Only

FERC ACCT	Description	ALLOCATOR	VALU		cus	DEM	INTERNAL
Operation			Per Book	Proforma			
L556-567	Trans. Service Exp.(misc)	EXP_O&M_T_	18	18		х	х
L580	Sup. & Eng.	LABOR_O_	1,716	1,783	х	x	x
L581	Load Dispatching	EXP_O&M_D_OP_581	818	821	^	x	
L582	Station Expense						X
L583	•	EXP_O&M_D_OP_582	767	786		X	X
	Overhead Line Exp.	EXP_O&M_D_OP_583	402	434	Х	X	X
L584	Op. U/G Line Exp., Remove, reset, test Xers	EXP_O&M_D_OP_584	436	443	Х	Х	Х
L585	Street Lighting Exp.	EXP_O&M_D_OP_585	153	155	Х		Х
L586	Meter Expense	EXP_O&M_D_OP_586	2,041	2,110	X		Х
L587	Customer Installation	EXP_O&M_D_OP_587	309	318	X	Х	Х
L588	Meter Expense	EXP_O&M_D_OP_588	1,813	1,904	Х	Х	Х
L589	Rent	EXP_O&M_D_OP_589	-	-			
LABOR_O	Total Operation Labor Expense		8,473	8,772			
Maintenance							
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	Х	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	х	â	x
L594	U/G Line, Conductor Duct		596	609	x	x	
L595		EXP_O&M_D_MT_594					X
L596	Line Transformers	EXP_O&M_D_MT_595	921	956	Χ.	Х	X
	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	х	х	X
LABOR_M	Total Maintenance Labor Expense		14,217	14,698			
Customer Accounts Expenses							
L901	Supervision Expense	LABOR_CUS_90?_A	-	-			
L902	Meter Reading Expense	RB_PLT_D_O_370	4,176	4,529	Х		x
L903	Records & Collection Expense	A903	8,241	8,536	X		^
L904	Uncollectible Account Exp.	A904	-	0,000	^		
L905	Miscellaneous Expense	ACUSRG	47	42	х		
	,			-			
LABOR_CUS_90?_A	Total Customer Accounts Expenses		12,464	13,107			
Customer Service & Information Expense							
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			
Sales Expense		•					
L911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(0)	v		х
L912	Demonstrating and Selling Expense	ACWPRME	(7) 92	(9) 94	X X		^
L913					X		
Lais	Advertising Expense	ACUSRG	-	-			
LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	85			

Administration & General Labor Only

Administration & General Labor Only			VAL	UE			
FERC ACCT	Description	ALLOCATOR	Per Book	Proforma	CUS	DEM	INTERNAL
Operation							
L920	A & G Exp.Salaries	EXP_O&M_A&G_920	21,466	22,111	x	х	X
L921	Office Supplies Exp.	EXP_O&M_A&G_921	210	225	Х	Х	X
L922	Administrative Expense Transfer Credit	EXP_O&M_A&G_922	(613)	(613)	Х	Х	X
L923	Outside Service	EXP_O&M_A&G_923	20	21	Х	Х	Х
L925	Injuries & Damages	EXP_O&M_A&G_925	229	236	Х	X	X
L926	Employee Pension Fund	EXP_O&M_A&G_926	-	•			
L928	Regulatory Expense	EXP_O&M_A&G_928	135	139	Х		х
L930	Miscellaneous	EXP_O&M_A&G_930	185	154	Χ	Х	Х
L931	Rent	EXP_O&M_A&G_931	-	-			
Maintenance							
L935	General Plant	EXP_O&M_A&G_935	212	221	х	x	X
LABOR	TOTAL PAYROLL		58,907	61,035			
			30,001	51,000			

NHPUC Docket No. DE 09-035 Witness: P.E. Ramsey Puc 1604.01 (a) (8)

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.

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	956,029	
8	TOTAL NEW PROJECTS BUDGETED FOR 2009	-	94,941,147
9	ESTIMATED TOTAL CONSTRUCTION BUDGETED FOR YEAR	-	303,048,041
10 11 12	Less Estimated Non-Cash Items Allowance For Funds Used During Construction Contributions And Reimbursements	8,953,564 -24,335	
13	Total Non-Cash Items	-	8,929,229
14	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION		294.118.812

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE 2009 CONSTRUCTION BUDGET

PROCESS SUMMARY

Budget Item	Total	Distribution	Generation	Transmission
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	956,029	956,029	0	0
Estimated Total Construction Authorized For Year	303,048,041	91,567,676	153,914,208	57,566,157
Less: Estimated Non-Cash Items	8,929,229	1,050,032	6,097,569	1,781,628
Estimated Cash Requirements for 2009 Construction	294,118,812	90,517,644	147,816,639	55,784,529

2009 CONSTRUCTION BUDGET DETAILS

Line Item Number	Project Description	2009 Budget
	SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009	
2001	Rebuild Swanzey Substation, Swanzey	2 760 404
2002	Renovation and Construction at 1250 Hooksett Road, Hooksett	3,760,101
2002	Rebuild New London Substation, New London	3,610,204
2003	,	2,468,925
2005	Rebuild Hancock Substation, Hancock Porcelain Change-out, Various Locations	2,289,295
2006		1,899,133
2007	Rebuild Blue Hill Substation, Nashua	1,899,022
2007	Replace Obsolete Poles, Various Locations Construct New 34.5/12.47KV 5MVA Substation, New Boston	1,898,996
2009	Rebuild 34.5 KV Bus at Brook Street Substation, Manchester	1,300,006
2010	Construct Line 3235 From Monadnock Substation, Peterborough	949,604
2010	Reconductor 319 Line Concord to Loudon	895,053
2012		889,702
2012	Replace Direct Buried Cable, Various Locations Capital Work Regulting from NESCRC Innections Various Locations	712,269
	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)	

2009 CONSTRUCTION BUDGET DETAILS

Line Item		2009
Number	Project Description	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	32,634,188
	SCHEDULE 2 - ANNUAL PROJECTS	
2056	Provide Service to New and Existing Customers	40.540.000
2057	y	12,542,806
2058	Purchase Transformers and Regulators	9,816,998
2059	Replace Obsolete/Damaged Facilities, Various	8,028,549
	Install Secondary Services (less than 600V)	5,349,427
2060 2061	Enhanced Tree Trimming	2,000,002
	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	49,273,639
	SCHEDINE 2 DDO JECTS LINDED \$50,000	
2085	SCHEDULE 3 - PROJECTS UNDER \$50,000	49 65 4
	Install Viper on 399X15, Dover	47,571 47,550
2086	Reconductor 368 Line Laconia Substation to Messier St. Substation, Laconia	47,553

2009 CONSTRUCTION BUDGET DETAILS

Line Item		2009
Number	Project Description	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	1,000,014
2103	Construct New 12.47kV Distribution Lines from Valley Street Substation, Manchester	626,931 500,087
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

2009 CONSTRUCTION BUDGET DETAILS

Line Item		2009
Number	Project Description	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	8,303,452
	SCHEDULE 5 - CONTINGENT PROJECTS	
2145	Provision for Unbudgeted Information Technology Projects	1,256,100
2146	Provision for Unbudgeted Distribution Projects	-300,071
	TOTAL SCHEDULE 5	956,029
	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	-24,335
	Total Non-Cash Items	1,050,032
	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION	90,517,644

2009 CONSTRUCTION BUDGET DETAILS

GENERATION

Line Item Number	Project Description	2009 Budget
	SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009	
5001	Wet Flue Gas Desulphurization System, Merrimack	122,967,097
5002	Install Flue Gas S03 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
0010		
	TOTAL SCHEDULE 1	130,088,388
	SCHEDULE 2 - ANNUAL PROJECTS	
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
	TOTAL SCHEDULE 2	8,956,519
	SCHEDULE 3 - PROJECTS UNDER \$50,000	
5027	Replace Voltage Regulator on Combustion Turbine Unit 2, Merrimack	45,844
5028	Replace Fuel Nozzle Unit 1, Merrimack	35,578
	TOTAL SCHEDULE 3	81,422
	SCHEDULE 4 - PROJECTS \$50,000 AND OVER	
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
3002	SCHEDULE 4 - PROJECTS \$50,000 AND OVER (continued)	770,041

2009 CONSTRUCTION BUDGET DETAILS

GENERATION

e Item	Project Description	2009
mber	Project Description	Budget
5033	Replace System 50 Transformers, Schiller	758,38
5034	Station Improvements, Various Hydro Sites	705,5
5035	Fuel Facility Improvements, Schiller	675,8
5036	Structural Improvements, Schiller	629,1
5037	Replace Valves Unit 2, Merrimack	536,2
5038	Breaker Replacement Program, Merrimack	516,5
5039	Purchase Air Compressor, Merrimack	416,0
5040	Replace Generator Step-up Unit, Jackman	412,1
5041	Admininstration Office Improvements, Schiller	304,6
5042	Install Forced Draft Fan Silencer Unit 2, Merrimack	278,2
5043	Replace TB19 Transformer, Ayers	258,2
5044	Purchase Trailers, Merrimack	234,5
5045	Replace Crusher House Transformer, Merrimack	223,7
5046	Replace Reclaim Hoppers, Merrimack	216,2
5047	Replace Lower Shot Hopper Unit 2, Merrimack	162,1
5048	Replace Selective Catalytic Reduction Expansion Joints Unit 2, Merrimack	157,0
5049	Replace Air Heater Cold End Tubes Unit 2, Merrimack	151,9
5050	Replace Baghouse Bags Unit 5, Schiller	151,7
5051	Purchase Spare Forced Draft Fan Motor Unit 5, Schiller	151,6
5052	Replace Turbine Lube Oil Cooler Unit 4, Schiller	151,6
5053	Replace Turbine Lube Oil Cooler Unit 5, Schiller	151,6
5054	Replace Condensate Polisher Controls Unit 2, Merrimack	136,3
5055	Replace Gates at Upper Gatehouse, Gorham	132,2
5056	Replace Turbine Lube Oil Cooler Unit 6, Schiller	130,4
5057	Install Forced Draft Fan Silencer Unit 1, Merrimack	127,2
5058	Install Vacuum System for Coal Handling, Merrimack	122,3
5059	Replace SCADA System Remote Terminal Units, Schiller	122,3
5060	Replace Valve Unit 5, Schiller	121,2
5061	Substation Device Replacement Program, Various Substations	102,8
5062	Install Homeland Site Security, Merrimack	102,6
5063	Replace Brown Glass in Switchyard, Various Hydros	102,3
5064	Install Upstream and Downstream Fish Passage, Canaan	101,6
5065	Replace Air Ejectors Unit 6, Schiller	101,4
5066	Replace Selective Catalytic Reduction Reactor and D02 Roof Unit 2, Merrimack	101,3
5067	Replace Electronic Dispatch Control Box at Control Center, Manchester	80,8
5068	Replace Station Batteries, Smith	79,8
5069	Replace Electronic Dispatch Control Box, Merrimack	•
5070	Replace Air Heater Basin Pump, Schiller	73,8
5071	Install Waste Water Treatment Control Programmable Logic Controller Unit 2,Merrimack	65,7
5072	Replace Pavement Schiller	60,7
		60,6
5073	Replace Wood Handling Conveyor Belts Unit 5, Schiller	56,9
5074	SCHEDULE 4 - PROJECTS \$50,000 (continued)	
5074 5075	Replace Hot End Air Heater Basket Unit 6, Schiller	55,6
5075	Install Animal Guards, Various Hydros	50,7
5076	Replace Ventilation Louver, Newington	50,6
5077	Replace Roof, Newington	50,6
5078	Replace Expansion Joint, Newington	50,68
	TOTAL SCHEDULE 4	14,787,8

2009 CONSTRUCTION BUDGET DETAILS

GENERATION

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

2009 CONSTRUCTION BUDGET DETAILS

TRANSMISSION

Line Item		2009
Number	Project Description	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

2009 CONSTRUCTION BUDGET DETAILS

TRANSMISSION

Line Item	Desired Description	2009
Number 6048	Project Description Install Protection and Control on M127 Line, Webster Substation, Franklin	Budget
6049	Breakers and Bus Expansion at Bridge Street Substation Upgrades, Nashua	-60,095
0040	bleakers and bus Expansion at bridge offeet oubstation opgrades, Nashua	
	TOTAL SCHEDULE 1	45,384,318
	SCHEDULE 2 - ANNUAL PROJECTS	
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
	TOTAL SCHEDULE 2	4,654,745
	SCHEDULE 3 - PROJECTS UNDER \$50,000	
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
	TOTAL SCHEDULE 3	46,536
		10,000
	SCHEDULE 4 - PROJECTS \$50,000 AND OVER	
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
	TOTAL SCHEDULE 4	7,480,558
	SCHEDULE 5 - CONTINGENT PROJECTS	
6073	Provision for Contingencies	0
	TOTAL SCHEDULE 5	0

2009 CONSTRUCTION BUDGET DETAILS

TRANSMISSION

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

NHPUC Docket No. DE 09-035 Witness: T. J. Griffin Puc 1604.01 (a) (9)

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.

	2007 <u>Filed on</u>	2008 Filed on
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

NHPUC Docket No. DE 09-035 Witness: S. R. Hall Puc 1604.01 (a) (11)

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

<u>Puc 1604.01 (a) (11)</u> 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.

Docket No. DE 09-035 Witness: S. R. Hall Item 1604.01(a) (11) Attachment Page 1 of 1

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

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

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;
- The name of the utility filing the report; (2) The note; (3) Date;

- Estimated life, both present and proposed, in years; (4) Account number and title;(5) Estimated life, both presen(6) Net salvage, both present
- Depreciation rate, both present and proposed, by percentage; Net salvage, both present and proposed, by percentage;
- (8) Net annual change in dollars; (9) Justification and supportive documentation; and

(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

 See above
 Public Service Company of New Hampshire
 June 30, 2009
 Column A and Column B (see page 2 of 3)
 Column C (see page 2 of 3)
 Column G and K (see page 2 of 3) Public Service Company of New Hampshire

- (10) The full name, title and signature of the utility employee who supervised the preparation of the report
- 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
 - he asset balances noted here are the balances at year end 2008 and are inclusive of the overaged assets balances. parameter rather than the Distribution Plant parameter.
 - 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

nave 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

ng Documentation 2009 Technical Undate Data 2009 Technical Undate Data		¥ 7	(D-E) (D-G) (E+G) (J+K)	Depreciation Asset Net Salvage Net Salvage Total Rate Current (2008) Current (2008) Net Current (2008) Total	Rate Asset Depreciation Rate Depreciation Depreciation Devreciation Rate	1.818% 212,489 0.000% - 1.818% 0.980% 0.000%	1.818% 2,520,148 0.182% 252,019 2.000% 1.080% 0.200%	2.857% 5,516,901 0.349% 673,051 3.205% 1.200% 2.857% 7.725.473 0.348% 942.404 3.500%	1.429% 234,277 0.174% 28,582 1.603% 1.450% 0.210%	2.500% 2,181,834 0.305% 268,185 2.806% 2,940% 0.380% .	2.550% 4,594,040 0.000% - 2.550% 1,750% 0.000%	2.500% 1,312,438 16,30% 160,116 2,460% 1,360% 2,460% 2,60% 1,30% 1,336,45 2,460% 2,460%	2.819% 1.656.107 0.000%	5.268% 253,614 0.843% 30,941 5.911% 6.880% 0.880%	4.441% 27.0512 0.542% 33.014 4.982%	1	-0.495% (267,739) 1.486% 0.440%	459.546 -0.009% (7,838) 3.535% 4.530% 0.000%	39.928 -0.478% (3.873) 4.452% 16.390%	2.205% 13,927 0.000% - 2.205% -0.100% 0.000%	182,049 -0.315% (20,572) 2.472% -1.600% 0.000%	73,159 0.000% (219) 2.210% 0.680% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	4.730% 839,879 0.000% - 4.730% -0.020%	3.601% 49.976 -0.004% (50) 3.597% -2.590% 0.000%	3,314,558	0.000% - 10.571% 10.000%	24.242% 1,055,650	3,931,746	
Fuo Justus E-25 Report of Proposed Changes in Depreciation Kates—Supporting Documentation Asset Account Information 2009	α α	,		Asset Account Asset 2009 Opening Asset Dep	Account Name Lifespan Balance Ra	Structures and Improvements 55.00	55.00	365 Overhead Conductors and Devices 35.00 270 722 735	70.00	40.00		369.07 Services-Direct Burial 40.00 49.00 49.579.287	35.00	17.00 26.05	Distribution 1.073.254.221		390 Structures and improvements 45.00 54,064,114	Office Furniture and Eightnes-PC's	Transportation-Auto"s 8.00	Stores equipment 25.00	394 Looks, Shop and Garage Equipment 24.00 6,531,287	Communication Equipment Microwave 18.00	n Equipment Miscellaneous 18.00	Miscellaneous 20,00	J05,881,078	303.92 10vr Plant Intandible Plant 10.00 27.207.756	Misc. Intangible Plant 5.00	Intangible Plant	

E-25 Report of Proposed Changes in Depreciation Rates; Page 2 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 3 of 3

	C	(•	ı	1
	m	ပ	D (C/B)	ш	F (E/B)
		Depreciation	Operational	Net Salvage	Operational Net
ctua	Actual 2009 Opening Asset				-
	Balance	Expense	Depreciation rate	Expense	Salvage Rate
	11,685,836	212,489	1.818%	•	0.0000%
	138,601,443	2,520,148	1.818%	252,019	0.1818%
	193,122,483	5,516,901	2.857%	673,051	0.3485%
	270,722,735	7,722,173	2.852%	942,104	0.3480%
	16,398,137	234,277	1.429%	28,582	0.1743%
	87,257,907	2,181,834	2.500%	266,185	0.3051%
	183,742,213	4,594,040	2.500%	1	0.0000%
	52,494,724	1,312,438	2.500%	160,116	0.3050%
	49,579,287	1,239,553	2.500%	151,226	0.3050%
	58,741,033	1,656,107	2.819%	•	0.0000%
	4,814,179	253,614	5.268%	30,941	0.6427%
	6,094,243	270,612	4.441%	33,014	0.5417%
	54,064,114	1,070,940	1.981%	(267,739)	-0.4952%
	13,261,039	489,848	3.694%	(7,838)	-0.0591%
	4,518,999	385,043	8.521%	(6,161)	-0.1363%
	809,945	39,928	4.930%	(3,873)	-0.4782%
	631,691	13,927	2.205%		0.0000%
	6,531,287	182,049	2.787%	(20,572)	-0.3150%
	3,301,976	73,189	2.217%	(219)	%9900.0-
	3,616,656	169,781	4.694%		0.0000%
	17,757,380	839,879	4.730%	ı	0.0000%
	1,387,992	49,976	3.601%	(20)	-0.0036%
	27,207,756	2,876,097	10.571%		0.0000%
	4,354,625	1,055,650	24.242%	t	0.0000%

		,		

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

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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.

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

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- 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.
 - o 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.
 - O 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).

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- 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

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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.

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

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- 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:

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

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- o net salvage received is different than the net salvage accrued over the life of the asset;
- o cost of removal incurred is different than the amount recovered over the life of the asset;
- o 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.

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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.

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- 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.
 - o For this example there are three asset accounts: Account 100, 200 and 300.

		Depre	ciation 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

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

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.

NHPUC Docket No. DE 09-035 Witness: D. R. Urban/M. DiPietro

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

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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

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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.

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- 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:
 - o 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.

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Depreciation Table 2 (\$millions)							
Factors making up the differen	nce in the depreciation exp	ense 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.

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			reciation Table			*******
Review of	the Makeup	of 2009 Foreca	st Depreciation	Expense-2008	asset activity	component
A	В	C	D	\mathbf{E}	F	G
Line	Asset	2008	2008	Total 2008	Additional	Total 2009
	Account	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation
		on Opening	on 2008		on 2008	of 2008
		Asset	Asset		Asset	Plant
		Balance	Activity		Activity to	Balances
					Achieve full	Prior to the
					Years	CRC
					Depreciation	
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	S	Subtotal Distrik	oution	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

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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	S	ubtotal Genera	l 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	Su	btotal Intangib	le Plant	2,476.4	1,115.3	3,591.7
27.0		Total Distribu	ition	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

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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 Ta	ble 4 (\$millions)	
Reduction of Dep	reciation Expense for	the Rate Payer by Excl	uding Fully Aged
	Assets Fro	m the CRC	
Function	Forecast	Forecast	Reduction of
	Depreciation with	Depreciation	Depreciation
	Fully Aged Assets	without Fully Aged	Charged to the
		Assets	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).

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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.

Depreciati	Depreciation Table 5						
Distribution Function Rese	rve Imbalance Distribution						
(00	0's)						
Calculated Accumulated	330,248.1						
Depreciation							
Accumulated Depreciation	330,266.2						
at year end 2008 (net of							
over aged assets)							
Reserve Imbalance	(18.1)						
Amortization Period	10 years						
Impact on whole life	(1.8)						
depreciation per annum							

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.

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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.

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

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..

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

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

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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.

<u>Historic Review and Analysis of the Reserve Imbalance for the Period 2004</u> 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.

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- 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

	Ι	Depreciation Tabl	e 8		
	Reserve Imbalance Analysis 2004 to 2008 (\$000's)				
A	В	C	D	E	
				(C-D)	
Line	Year	Calculated	Actual Reserve	Reserve	
	1	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.

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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.

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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	В	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.

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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:

Dale R. Urban

Depreciation Analyst

Northeast Utilities Services Company

Supervised by:

Michael DiPietro

Assistant Controller – Accounting Services

Northeast Utilities Services Company

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NHPUC Docket No. DE 09-035 Witness: R. A. Baumann Puc 1604.01 (a) (13)

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).

NHPUC Docket No. DE 09-035 Witness: K. C. Coakley / R. A. Baumann Puc 1604.01 (a) (14)

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.

NHPUC Docket No. DE 09-035 Witness: P.E. Ramsey Puc 1604.01 (a) (16)

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)

VENDOR	AMOUNT	DESCRIPTION
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 CIGNA	996,075 491,515	SITE/FOUNDATION WORK
CIGNA	7,868,610	CIGNA ADMIN FEES 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 DUECO INC	225,980	ENGINEERING SERVICES
EATON ELECTRIC	269,800 125,701	SKYLIFT RANGERS 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 FLIR SYSTEMS INC	182,781 101,296	FIRE CLEANUP SERVICES 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 HENDRIX WIRE & CABLE CO	325,104	CONSULTING SERVICES
HUTTER CONSTRUCTION CORP	156,305 609,494	CABLE 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 KEYSPAN ENERGY DELIVERY	201,249	CONTROL PANELS
LIBERTY SECURITY & TRAFFIC CONTROL OF KEENE IN	137,730 157,743	GAS DELIVERY 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 NEW ENGLAND HYDRO TRANSMISSION	1,731,046 2,564,735	PHASE 2 DC FAC SUPP NHH
NEW ENGLAND TRAFFIC CONTR SVCS	2,564,735 807,823	PHASE 2DC FAC SUPP NEH 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

NHPUC Docket No. DE 09-035 Witness: P.E. Ramsey Puc 1604.01 (a) (16)

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>	AMOUNT	DESCRIPTION
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	\$ 88,288,083	

NHPUC Docket No. DE 09-035 Witness: C. R. Goodwin Puc 1604.01 (a) (17)

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).

NHPUC Docket No. DE 09-035 Witness: R. A. Baumann Puc 1604.01 (a) (19)

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).

NHPUC Docket No. DE 09-035

Witness: S. R. Hall Puc 1604.01 (a) (20)

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				
<u>YEAR</u>	<u>MARCH</u>	JUNE	<u>SEPTEMBER</u>	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	<u>JUNE</u>	<u>SEPTEMBER</u>	DECEMBER	<u>TOTAL</u>	
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			
<u>YEAR</u>	MARCH	<u>JUNE</u>	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				
<u>YEAR</u>	<u>MARCH</u>	JUNE	<u>SEPTEMBER</u>	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.

NHPUC Docket No. DE 09-035 Witness: G. J. Eckenroth / R. A. Baumann Puc 1604.01 (a) (21)

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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

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.

NHPUC Docket No. DE 09-035 Witness: G. J. Eckenroth / R. A. Baumann Puc 1604.01 (a) (22) Attachment Page 1 of 1

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

φ(σσσ 5)	Year 2009	Year 2010
Operating Activities:		
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	119,860	160,755
Financing Activities:		
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	194,955	233,888
Investing Activities: Investment In Plant:		
Construction Expenditures	(306,929)	(398,867)
AFUDC-Debt	(3,573)	(8,857)
Net Investments In Plant	(310,502)	(407,724)
Net Cash Flows Used In Investing Activities	(310,502)	(407,724)
Net Increase (Decrease) In Cash	4,313	(13,081)
Cash Beginning Balance	8,768	13,081
Cash Ending Balance	\$ 13,081 \$	-

NHPUC Docket No. DE 09-035 Witness: G. J. Eckenroth Puc 1604.01 (a) (23)

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.

NHPUC Docket No. DE 09-035 Witness: G. J. Eckenroth / R. A. Baumann Puc 1604.01 (a) (24)

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).

Puc 1604.01 (a) (25)

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

- 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).

NHPUC Docket No. DE 09-035 Witness: R. A. Baumann 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.

NHPUC Docket No. DE 09-035 Witness: R. A. Baumann Puc 1604.01 (a) (27)

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.

NHPUC Docket No. DE 09-035 Witness: None Puc 1604.01 (a) (28)

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.