

TABLE OF CONTENTS (Continued)

	<u>Page</u>
20. Holidays	18
21. Conjunctural Service.....	18
22. Conditions Under Which This Tariff is Made Effective	19
23. Customer Choice of Rate	20
24. Statement by Agent.....	20
25. Third Party Claims and Non-Negligent Performance.....	20
26. Charges for Temporary Services	20
27. Underground Service	21
28. Diversion and Meter Tampering	21
29. Stranded Cost Recovery Charge	21
30. Transmission Cost Adjustment Mechanism.....	21B
31. System Benefits Charge.....	22
32. Regulatory Reconciliation Adjustment.....	22
32A. Pole Plant Adjustment Mechanism	22A
33. Late Payment Charge.....	23
34. Loss of Service Investigation Charge	23
35. Rates for Purchases from Qualifying Facilities	24
36. Line Extensions.....	25
37. Interconnection Standards for Generating Facilities.....	30

Issued: May 12, 2023

Issued by: /s/ Douglas W. Foley
Douglas W. Foley

Effective: May 12, 2023

Title: President, NH Electric Operations

32A. Pole Plant Adjustment Mechanism

The Pole Plant Adjustment Mechanism ("PPAM") mechanism, shall recover or refund the reconciled costs associated with the following elements:

- (a) Pole Replacement O&M Transfer Costs: The actual costs associated with replacement poles for the prior calendar year based on the actual number of poles replaced and the actual Eversource cost to transfer the conductor from the old to the new poles.
- (b) Annual Inspection Costs: The actual inspection costs and other upfront costs for the prior calendar year consisting of the number of poles inspected in the former Consolidated maintenance area and the per pole rate in effect. Upfront costs of \$250,000 in years 1 and 2 and \$75,000 in year 3 will also be included.
- (c) Pole Attachment Revenue: Incremental third-party pole attachment revenues will be applied as an offset to the items in (a) and (b). Pole attachment revenues for formerly Consolidated owned poles will be tracked separately and billed at the Consolidated rate at the time of closing until a full pole attachment survey is conducted and, or a single, unified rate is applied to all poles.
- (d) Vegetation Management Expense: The incremental vegetation management expense will be calculated as the vegetation management expenses formerly billed to Consolidated.

The PPAM shall be established annually based a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, to be fixed on a quarterly basis and to be established as reported in The Wall Street Journal on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. There will be no adjustment for Accumulated Deferred Income Tax ("ADIT") in the interest calculation. For purposes of billing under the alternative net metering tariff that became effective September 1, 2017, the PPAM will be considered part of the credit to net metering customers.

Issued: May 12, 2023

Issued by: Douglas W. Foley

Effective: May 12, 2023

Title: President, NH Electric Operations

TABLE OF CONTENTS (Continued)

	<u>Page</u>
20. Holidays	18
21. Conjunctional Service.....	18
22. Conditions Under Which This Tariff is Made Effective	19
23. Customer Choice of Rate	20
24. Statement by Agent.....	20
25. Third Party Claims and Non-Negligent Performance.....	20
26. Charges for Temporary Services	20
27. Underground Service	21
28. Diversion and Meter Tampering	21
29. Stranded Cost Recovery Charge	21
30. Transmission Cost Adjustment Mechanism.....	21B
31. System Benefits Charge.....	22
32. Regulatory Reconciliation Adjustment.....	22
<u>32A. Pole Plant Adjustment Mechanism.....</u>	<u>22A</u>
33. Late Payment Charge.....	23
34. Loss of Service Investigation Charge	23
35. Rates for Purchases from Qualifying Facilities	24
36. Line Extensions.....	25
37. Interconnection Standards for Generating Facilities.....	30

Issued: ~~April 30, 2021~~ May 12, 2023
~~Purington~~
Douglas W. Foley

Issued by: /s/ Douglas W. Foley ~~Joseph A.~~

Effective: ~~August 1, 2021~~ May 12, 2023

Title: President, NH Electric Operations

32A. Pole Plant Adjustment Mechanism

The Pole Plant Adjustment Mechanism ("PPAM") mechanism, shall recover or refund the reconciled costs associated with the following elements:

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Issued: May 12, 2023

Issued by: Douglas W. Foley

Effective: May 12, 2023

Title: President, NH Electric Operations