

Attachment PDK-4 CONFIDENTIAL				
Based on Eversource 2023 Rate Calculations/ Year-End 2021 Data Per Confidential Attachment Staff 1-032 Watermarked.xls		Estimated Impact of Acquisition Premium over CCI Net Book Value for Transferred Poles on Pole Attachment Rate under NHPSC Unified Rate Formula Calculated per Pre-2015 FCC Rules		
		Transferred Poles Valued at CCI Regulator yNBV	Transferred Poles Valued at Acquisition Premium	Sources/ Notes*
1	Gross Investment in Pole Plant	\$ [REDACTED]	\$ [REDACTED]	FERC Form 1 Report Acct 364 plus Transferred Poles
2	- Accumulated depreciation for poles	-\$ [REDACTED]	-\$ [REDACTED]	Prorated from Distribution Plant
3	- Accumulated deferred income taxes for poles	-\$ [REDACTED]	-\$ [REDACTED]	Prorated from Total/Electric Plant including Excess ADIT
4	= Net Pole Investment	\$ [REDACTED]	\$ [REDACTED]	Ln 1 - Ln 2- Ln 3
5	x (1- Appurtenances Factor)	[REDACTED]	[REDACTED]	FCC 15% Rebuttable Presumption or Actual
6	= Net Bare Pole Investment	\$ [REDACTED]	\$ [REDACTED]	Ln 4 x L5
7	/ Total Number of Poles	[REDACTED]	[REDACTED]	Utility Records
8	= Estimated NBV Value/Pole*	\$ [REDACTED]	\$ [REDACTED]	Ln 6 / Ln 7
9	x Carrying Charge Factor	[REDACTED]	[REDACTED]	Per FCC Methodology
10	x Usable Space Factor =	[REDACTED]	[REDACTED]	Per pre-2015 FCC rules
11	Pole Attachment Rate	\$ [REDACTED]	\$ [REDACTED]	L 8 x L9 x L10