

Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

$$\begin{aligned} \text{Maximum Rate} &= 18.47\% \times \$415.30 \times 33.78\% \times 44.00\% \\ &= \frac{\text{Fully Owned}}{\text{Jointly Owned}} \\ &= \frac{\mathbf{\$11.40}}{\mathbf{\$5.70}} \end{aligned}$$

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|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$415.30 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 33.78%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |   |   |  |   |   |
|-------------------------|---|---|---|--|---|---|
| Net Pole Investment     | = | Gross Pole<br>Investment<br>(Account 364)                   | - | Accumulated<br>Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred<br>Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         | = | 243,682,312   | - | 71,458,375   | - | 41,892,739  |
|                         | = | <u>130,331,198</u>  |   |  |   |   |
| Net Cost of a Bare Pole | = | $\frac{\text{Net Pole Investment}}{\text{Number of Poles}}$ | x | 0.85   |   |   |
|                         | = | $\frac{130,331,198}{266,753}$                               | x | 0.85   |   |   |
|                         | = | <u>\$415.30</u>   |   |  |   |   |

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Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

| <u>Total Administrative &amp; General Expenses</u> |   |                                      |  |   |
|--|---|--------------------------------------|--|---|
| Administrative Element                             | = | Gross Plant Investment<br>(Electric) | - Accumulated Depreciation<br>(Account 108 - Electric) | - Accumulated Deferred Taxes<br>(Electric Plant)<br>(Accounts 190, 281-283) |
|  | = | 3,599,834,380                        | - 1,104,708,021  | - 618,866,922   |
|  | = | <u>95,348,411</u>                    |  | <u>5.082%</u>   |
|  |   | 1,876,259,437                        |  |   |

B. MAINTENANCE ELEMENT

| <u>Account 593</u>  |   |   |   |  |
|---------------------|---|---|---|--|
| Maintenance Element | = | Pole Investment in<br>Accounts 364, 365 & 369 | - Deprecation (Poles) Related to<br>Accounts 364, 365 & 369 | - Accumulated Deferred<br>Income Taxes related to<br>Accounts 364, 365 & 369 |
|                     | = | 767,494,767                                   | - 225,063,232   | - 131,944,160  |
|                     | = | <u>32,081,836</u>                             |   | <u>7.816%</u>  |
|                     |   | 410,487,374                                   |   |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |  |   |               |
|----------------------|---|---|---|--|---|---------------|
| Depreciation Element | = | Gross Pole Investment<br>(Account 364)<br>Net Pole Investment | x | Depreciation Rate for Gross<br>Pole Investment | = |               |
|                      | = | <u>243,682,312</u>  | x | 0.0319   | = | <u>5.964%</u> |
|                      |   | 130,331,198   |   |  |   |               |

D. TAXES ELEMENT

| <u>Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1</u> |   |   |   |  |
|---|---|---|---|--|
| Taxes Element   | = | Gross Plant Investment<br>(Total Plant) | - Accumulated Depreciation<br>(Account 108) | - Accumulated Deferred Taxes<br>(Plant) (Account 190, 281-283) |
|   | = | 3,599,834,380                           | - 1,104,708,021                             | - 618,866,922  |
|   | = | <u>143,660,946</u>                      |   | <u>7.657%</u>  |
|   |   | 1,876,259,437                           |   |  |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.26%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 5.082%         |
| Maintenance     | 7.816%         |
| Depreciation    | 5.964%         |
| Taxes           | 7.657%         |
| Return          | <u>7.260%</u>  |
| Carrying Charge | <u>33.779%</u> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2014**

| <u>Item</u>                                       | <u>Amount</u>    | <u>Reference</u>                     |
|---|------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 143,660,946   | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 3,599,834,380 | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 3,599,834,380 | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 243,682,312   | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 391,880,531   | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 131,931,924   | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 1,485,149,646 | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 435,511,217   | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 1,104,708,021 | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 160,122,412   | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ 32,696,143    | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 543,036,458   | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 203,256,733   | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 32,081,836    | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 95,348,411    | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.19             | Pg. 337 - Col. E, Row 16             |

Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2014

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 1,046,130,476        | 45.90%                | 4.43%         | 2.03%            |
| Common Equity  | 1,232,915,569           | 54.10%                | 9.67%         | 5.23%            |
|                | <u>\$ 2,279,046,045</u> | <u>100.00%</u>        |               | <u>7.26%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2014 Pole Counts

| DESCRIPTION                         | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-------------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                     | 56,079         | \$ 17,292,813.08         | \$ 308.37       | 56,079          | -                | 56,079              |
| POLE FO <= 35FT - ROW               | 5,842          | 1,040,112.62             | 178.04          | 5,842           | -                | 5,842               |
| POLE FO > 35FT                      | 29,144         | 21,255,669.03            | 729.33          | 29,144          | -                | 29,144              |
| POLE FO > 35FT - ROW                | 3,612          | 2,238,400.04             | 619.71          | 3,612           | -                | 3,612               |
| POLE JO <= 35FT                     | 166,554        | 20,483,449.58            | 122.98          | -               | 166,554          | 83,277              |
| POLE JO > 35FT                      | 177,454        | 70,475,997.75            | 397.15          | -               | 177,454          | 88,727              |
| POLE STEEL <= 65' TRANSMISSION LINE | 1              | 6,405.40                 | 6,405.40        | 1               | -                | 1                   |
| POLE, LAMINATED COLUMN 51- 55' FO   | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO   | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO   | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO   | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD <= 65' TRANS LINE        | 36             | 30,231.56                | 839.77          | 36              | -                | 36                  |
| Grand Total                         | <u>438,757</u> | <u>\$ 133,221,256.12</u> |                 | <u>94,749</u>   | <u>344,008</u>   | <u>266,753</u>      |

Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

$$\begin{aligned} \text{Maximum Rate} &= 18.47\% \times \$435.53 \times 34.67\% \times 44.00\% \\ &= \frac{\text{Fully Owned}}{\text{Jointly Owned}} \\ &= \frac{\mathbf{\$12.27}}{\mathbf{\$6.14}} \end{aligned}$$

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|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$435.53 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 34.67%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |  |   |  |   |   |
|-------------------------|---|--|---|--|---|---|
| Net Pole Investment     | = | Gross Pole<br>Investment<br>(Account 364)            | - | Accumulated<br>Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred<br>Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         | = | 260,601,634  | - | 75,861,155   | - | 47,227,137  |
|                         | = | <u>137,513,342</u>                                   |   |  |   |   |
| Net Cost of a Bare Pole | = | <u>Net Pole Investment</u><br><u>Number of Poles</u> | x | 0.85   |   |   |
|                         | = | <u>137,513,342</u><br><u>268,377</u>                 | x | 0.85   |   |   |
|                         | = | <u>\$435.53</u>                                      |   |  |   |   |



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Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

| Total Administrative & General Expenses |   |                                      |  |   |
|---|---|--------------------------------------|--|---|
| Administrative Element                  | = | Gross Plant Investment<br>(Electric) | - Accumulated Depreciation<br>(Account 108 - Electric) | - Accumulated Deferred Taxes<br>(Electric Plant)<br>(Accounts 190, 281-283) |
|   | = | 3,871,686,703                        | - 1,175,958,326  | - 701,640,560   |
|   | = | <u>95,308,584</u>                    |  | <u>4.780%</u>   |
|   |   | 1,994,087,817                        |  |   |

B. MAINTENANCE ELEMENT

| Account 593         |   |   |   |  |
|---------------------|---|---|---|--|
| Maintenance Element | = | Pole Investment in<br>Accounts 364, 365 & 369 | - Deprecation (Poles) Related to<br>Accounts 364, 365 & 369 | - Accumulated Deferred<br>Income Taxes related to<br>Accounts 364, 365 & 369 |
|                     | = | 817,451,261                                   | - 237,960,124   | - 148,141,367  |
|                     | = | <u>37,997,510</u>                             |   | <u>8.809%</u>  |
|                     |   | 431,349,771                                   |   |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |  |   |               |
|----------------------|---|---|---|--|---|---------------|
| Depreciation Element | = | Gross Pole Investment<br>(Account 364)<br>Net Pole Investment | x | Depreciation Rate for Gross<br>Pole Investment | = |               |
|                      | = | <u>260,601,634</u>  | x | 0.0318   | = | <u>6.026%</u> |
|                      |   | 137,513,342   |   |  |   |               |

D. TAXES ELEMENT

| Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1 |   |   |   |  |
|--|---|---|---|--|
| Taxes Element                                  | = | Gross Plant Investment<br>(Total Plant) | - Accumulated Depreciation<br>(Account 108) | - Accumulated Deferred Taxes<br>(Plant) (Account 190, 281-283) |
|  | = | 3,871,686,703                           | - 1,175,958,326                             | - 701,640,560  |
|  | = | <u>155,288,266</u>                      |   | <u>7.787%</u>  |
|  |   | 1,994,087,817                           |   |  |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.27%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 4.780%         |
| Maintenance     | 8.809%         |
| Depreciation    | 6.026%         |
| Taxes           | 7.787%         |
| Return          | <u>7.270%</u>  |
| Carrying Charge | <b>34.672%</b> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2015**

| <u>Item</u>                                       | <u>Amount</u>    | <u>Reference</u>                     |
|---|------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 155,288,266   | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 3,871,686,703 | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 3,871,686,703 | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 260,601,634   | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 419,717,859   | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 137,131,768   | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 1,583,938,904 | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 461,084,734   | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 1,175,958,326 | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 130,472,004   | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ 42,972,507    | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 592,634,080   | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 196,505,977   | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 37,997,510    | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 95,308,584    | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.18             | Pg. 337 - Col. E, Row 16             |

Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2015

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 1,050,475,339        | 45.79%                | 4.43%         | 2.03%            |
| Common Equity  | 1,243,534,726           | 54.21%                | 9.67%         | 5.24%            |
|                | <u>\$ 2,294,010,065</u> | <u>100.00%</u>        |               | <u>7.27%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2015 Pole Counts

| DESCRIPTION                         | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-------------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                     | 55,907         | \$ 17,541,018.61         | \$ 313.75       | 55,907          | -                | 55,907              |
| POLE FO <= 35FT - ROW               | 5,843          | 1,042,489.04             | 178.42          | 5,843           | -                | 5,843               |
| POLE FO > 35FT                      | 29,650         | 22,000,635.36            | 742.01          | 29,650          | -                | 29,650              |
| POLE FO > 35FT - ROW                | 3,621          | 2,247,725.74             | 620.75          | 3,621           | -                | 3,621               |
| POLE JO <= 35FT                     | 164,774        | 20,571,884.41            | 124.85          | -               | 164,774          | 82,387              |
| POLE JO > 35FT                      | 181,795        | 73,475,415.97            | 404.17          | -               | 181,795          | 90,898              |
| POLE STEEL <= 65' TRANSMISSION LINE | 1              | 6,405.40                 | 6,405.40        | 1               | -                | 1                   |
| POLE, LAMINATED COLUMN 51- 55' FO   | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO   | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO   | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO   | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD <= 65' TRANS LINE        | 35             | 30,231.56                | 863.76          | 35              | -                | 35                  |
| Grand Total                         | <u>441,661</u> | <u>\$ 137,313,983.15</u> |                 | <u>95,092</u>   | <u>346,569</u>   | <u>268,377</u>      |

Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

|              |   |                |   |               |   |        |   |        |
|--------------|---|----------------|---|---------------|---|--------|---|--------|
| Maximum Rate | = | 18.47%         | x | \$463.50      | x | 32.87% | x | 44.00% |
|              |   | Fully Owned    |   | Jointly Owned |   |        |   |        |
|              |   | <u>\$12.38</u> |   | <u>\$6.19</u> |   |        |   |        |

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|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$463.50 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 32.87%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |  |   |  |   |   |
|-------------------------|---|--|---|--|---|---|
| Net Pole Investment     | = | Gross Pole<br>Investment<br>(Account 364)            | - | Accumulated<br>Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred<br>Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         | = | 274,938,958  | - | 77,653,522   | - | 51,708,380  |
|                         | = | <u>145,577,056</u>                                   |   |  |   |   |
| Net Cost of a Bare Pole | = | <u>Net Pole Investment</u><br><u>Number of Poles</u> | x | 0.85   |   |   |
|                         | = | <u>145,577,056</u><br><u>266,971</u>                 | x | 0.85   |   |   |
|                         | = | <u>\$463.50</u>                                      |   |  |   |   |

Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 21-020  
Data Request STAFF 1  
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Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

|                        |   | <u>Total Administrative &amp; General Expenses</u> |   |   |   |   |
|------------------------|---|--|---|---|---|---|
| Administrative Element | = | Gross Plant Investment (Electric)                  | - | Accumulated Depreciation (Account 108 - Electric) | - | Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283) |
|                        | = | 4,184,663,266                                      | - | 1,253,415,865                                     | - | 787,018,906   |
|                        | = | <u>89,541,842</u>                                  |   |   | = | <u>4.176%</u>   |
|                        |   | 2,144,228,495                                      |   |   |   |   |

B. MAINTENANCE ELEMENT

|                     |   | <u>Account 593</u>                         |   |  |   |  |
|---------------------|---|--|---|--|---|--|
| Maintenance Element | = | Pole Investment in Accounts 364, 365 & 369 | - | Deprecation (Poles) Related to Accounts 364, 365 & 369 | - | Accumulated Deferred Income Taxes related to Accounts 364, 365 & 369 |
|                     | = | 893,341,217                                | - | 252,314,523  | - | 168,012,665  |
|                     | = | <u>35,559,402</u>                          |   |  | = | <u>7.518%</u>  |
|                     |   | 473,014,029                                |   |  |   |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |   |   |               |
|----------------------|---|---|---|---|---|---------------|
| Depreciation Element | = | $\frac{\text{Gross Pole Investment (Account 364)}}{\text{Net Pole Investment}}$ | x | Depreciation Rate for Gross Pole Investment | = |               |
|                      | = | $\frac{274,938,958}{145,577,056}$   | x | 0.0320                                      | = | <u>6.044%</u> |

D. TAXES ELEMENT

|               |   | <u>Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1</u> |   |  |   |   |
|---------------|---|---|---|--|---|---|
| Taxes Element | = | Gross Plant Investment (Total Plant)                  | - | Accumulated Depreciation (Account 108) | - | Accumulated Deferred Taxes (Plant) (Account 190, 281-283) |
|               | = | 4,184,663,266   | - | 1,253,415,865                          | - | 787,018,906   |
|               | = | <u>165,400,439</u>                                    |   |  | = | <u>7.714%</u>   |
|               |   | 2,144,228,495   |   |  |   |   |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.42%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 4.176%         |
| Maintenance     | 7.518%         |
| Depreciation    | 6.044%         |
| Taxes           | 7.714%         |
| Return          | <u>7.420%</u>  |
| Carrying Charge | <b>32.872%</b> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2016**

| <b><u>Item</u></b>                                | <b><u>Amount</u></b> | <b><u>Reference</u></b>              |
|---|----------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 165,400,439       | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 4,184,663,266     | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 4,184,663,266     | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 274,938,958       | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 474,530,382       | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 143,871,877       | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 1,712,608,222     | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 483,707,590       | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 1,253,415,865     | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 128,568,626       | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ 50,046,294        | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 662,592,750       | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 202,948,488       | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 35,559,402        | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 89,541,842        | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.20                 | Pg. 337 - Col. E, Row 16             |



Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2016

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 1,054,854,428        | 43.10%                | 4.45%         | 1.92%            |
| Common Equity  | 1,392,419,632           | 56.90%                | 9.67%         | 5.50%            |
|                | <u>\$ 2,447,274,060</u> | <u>100.00%</u>        |               | <u>7.42%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2016 Pole Counts

| DESCRIPTION                         | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-------------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                     | 55,374         | \$ 17,691,033.36         | \$ 319.48       | 55,374          | -                | 55,374              |
| POLE FO <= 35FT - ROW               | 5,843          | 1,042,476.51             | 178.41          | 5,843           | -                | 5,843               |
| POLE FO > 35FT                      | 30,033         | 22,605,831.74            | 752.70          | 30,033          | -                | 30,033              |
| POLE FO > 35FT - ROW                | 4,012          | 5,681,318.28             | 1,416.08        | 4,012           | -                | 4,012               |
| POLE, WOOD 40 FOOT FO               | 5              | 37,610.98                | 7,522.20        | 5               | -                | 5                   |
| POLE JO <= 35FT                     | 162,538        | 20,853,963.08            | 128.30          | -               | 162,538          | 81,269              |
| POLE JO > 35FT                      | 180,726        | 77,045,213.83            | 426.31          | -               | 180,726          | 90,363              |
| POLE STEEL <= 65' TRANSMISSION LINE | 1              | 6,405.40                 | 6,405.40        | 1               | -                | 1                   |
| POLE, LAMINATED COLUMN 51- 55' FO   | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO   | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO   | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO   | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD <= 65' TRANS LINE        | 36             | 30,231.56                | 839.77          | 36              | -                | 36                  |
| Grand Total                         | <u>438,603</u> | <u>\$ 145,392,261.80</u> |                 | <u>95,339</u>   | <u>343,264</u>   | <u>266,971</u>      |

Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

$$\begin{aligned} \text{Maximum Rate} &= 18.47\% \times \$510.45 \times 31.59\% \times 44.00\% \\ &= \frac{\text{Fully Owned}}{\text{Jointly Owned}} \\ &= \frac{\mathbf{\$13.10}}{\mathbf{\$6.55}} \end{aligned}$$

---

|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$510.45 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 31.59%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |   |   |  |   |   |
|-------------------------|---|---|---|--|---|---|
| Net Pole Investment     | = | Gross Pole<br>Investment<br>(Account 364)     | - | Accumulated<br>Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred<br>Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         |   | 287,457,280                                   |   | 80,482,871   |   | 46,272,546  |
|                         |   | <u>160,701,863</u>                            |   |  |   |   |
| Net Cost of a Bare Pole | = | <u>Net Pole Investment</u><br>Number of Poles | x | 0.85   |   |   |
|                         |   | 160,701,863<br>267,602                        |   | 0.85   |   |   |
|                         |   | <u>\$510.45</u>                               |   |  |   |   |

Public Service Company of New Hampshire d/b/a Eversource Energy  
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Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

| Total Administrative & General Expenses |   |                                      |  |
|---|---|--------------------------------------|--|
| Administrative Element                  | = | Gross Plant Investment<br>(Electric) | - Accumulated Depreciation<br>(Account 108 - Electric) - Accumulated Deferred Taxes<br>(Electric Plant)<br>(Accounts 190, 281-283) |
|   | = | 4,403,448,409                        | - 1,314,770,908 - 708,831,479  |
|   | = | <u>87,033,383</u>                    | = <u>3.657%</u>  |
|   |   | 2,379,846,022                        |  |

B. MAINTENANCE ELEMENT

| Account 593         |   |   |  |
|---------------------|---|---|--|
| Maintenance Element | = | Pole Investment in<br>Accounts 364, 365 & 369 | - Deprecation (Poles) Related to<br>Accounts 364, 365 & 369 - Accumulated Deferred<br>Income Taxes related to<br>Accounts 364, 365 & 369 |
|                     | = | 980,016,977                                   | - 274,387,136 - 157,755,200  |
|                     | = | <u>39,685,349</u>                             | = <u>7.244%</u>  |
|                     |   | 547,874,641                                   |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |  |   |               |
|----------------------|---|---|---|--|---|---------------|
| Depreciation Element | = | Gross Pole Investment<br>(Account 364)<br>Net Pole Investment | x | Depreciation Rate for Gross<br>Pole Investment | = |               |
|                      | = | <u>287,457,280</u>  | x | 0.0320   | = | <u>5.724%</u> |
|                      |   | 160,701,863   |   |  |   |               |

D. TAXES ELEMENT

| Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1 |   |   |  |
|--|---|---|--|
| Taxes Element                                  | = | Gross Plant Investment<br>(Total Plant) | - Accumulated Depreciation<br>(Account 108) - Accumulated Deferred Taxes<br>(Plant) (Account 190, 281-283) |
|  | = | 4,403,448,409                           | - 1,314,770,908 - 708,831,479  |
|  | = | <u>178,554,427</u>                      | = <u>7.503%</u>  |
|  |   | 2,379,846,022                           |  |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.46%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 3.657%         |
| Maintenance     | 7.244%         |
| Depreciation    | 5.724%         |
| Taxes           | 7.503%         |
| Return          | 7.460%         |
| Carrying Charge | <u>31.588%</u> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2017**

| <b><u>Item</u></b>                                | <b><u>Amount</u></b> | <b><u>Reference</u></b>              |
|---|----------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 178,554,427       | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 4,403,448,409     | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 4,403,448,409     | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 287,457,280       | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 540,750,136       | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 151,809,561       | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 1,835,128,502     | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 513,802,991       | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 1,314,770,908     | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 215,012,569       | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ 47,512,306        | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 711,980,662       | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 164,351,080       | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 39,685,349        | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 87,033,383        | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.20                 | Pg. 337 - Col. E, Row 16             |

Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2017

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 990,038,158          | 42.23%                | 4.42%         | 1.87%            |
| Common Equity  | 1,354,515,716           | 57.77%                | 9.67%         | 5.59%            |
|                | <u>\$ 2,344,553,874</u> | <u>100.00%</u>        |               | <u>7.46%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2017 Pole Counts

| DESCRIPTION                       | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-----------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                   | 55,255         | \$ 17,937,978.06         | \$ 324.64       | 55,255          | -                | 55,255              |
| POLE FO <= 35FT - ROW             | 5,843          | 1,042,476.51             | 178.41          | 5,843           | -                | 5,843               |
| POLE FO > 35FT                    | 30,492         | 23,607,306.85            | 774.21          | 30,492          | -                | 30,492              |
| POLE FO > 35FT - ROW              | 4,732          | 13,098,471.90            | 2,768.06        | 4,732           | -                | 4,732               |
| POLE JO <= 35FT                   | 160,998        | 21,134,087.47            | 131.27          | -               | 160,998          | 80,499              |
| POLE JO > 35FT                    | 181,142        | 81,012,610.65            | 447.23          | -               | 181,142          | 90,571              |
| POLE, LAMINATED COLUMN 51- 55' FO | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD 35 FOOT FO             | 29             | 95,006.48                | 3,276.09        | 29              | -                | 29                  |
| POLE, WOOD 40 FOOT FO             | 146            | 566,761.36               | 3,881.93        | 146             | -                | 146                 |
| Grand Total                       | <u>438,672</u> | <u>\$ 158,892,876.34</u> |                 | <u>96,532</u>   | <u>342,140</u>   | <u>267,602</u>      |



Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

$$\begin{aligned} \text{Maximum Rate} &= 18.47\% \times \$470.15 \times 32.42\% \times 44.00\% \\ &= \frac{\text{Fully Owned}}{\text{Jointly Owned}} \\ &= \frac{\mathbf{\$12.38}}{\mathbf{\$6.19}} \end{aligned}$$

---

|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$470.15 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 32.42%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |   |   |  |   |   |
|-------------------------|---|---|---|--|---|---|
| Net Pole Investment     | = | Gross Pole<br>Investment<br>(Account 364)     | - | Accumulated<br>Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred<br>Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         |   | 303,587,829                                   |   | 79,417,697   |   | 76,813,648  |
|                         |   | <u>147,356,485</u>                            |   |  |   |   |
| Net Cost of a Bare Pole | = | <u>Net Pole Investment</u><br>Number of Poles | x | 0.85   |   |   |
|                         |   | 147,356,485<br>266,408                        |   | 0.85   |   |   |
|                         |   | <u>\$470.15</u>                               |   |  |   |   |

Public Service Company of New Hampshire d/b/a Eversource Energy  
Docket No. DE 21-020  
Data Request STAFF 1  
Dated 04/12/2021  
Attachment STAFF 1-027, Page 27 of 36

Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

| Total Administrative & General Expenses |   |                                   |   |   |   |   |
|---|---|-----------------------------------|---|---|---|---|
| Administrative Element                  | = | Gross Plant Investment (Electric) | - | Accumulated Depreciation (Account 108 - Electric) | - | Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283) |
|   | = | 3,503,972,154                     | - | 740,353,953                                       | - | 886,573,362   |
|   | = | <u>72,270,824</u>                 |   |   |   | <u>3.850%</u>   |
|   |   | 1,877,044,839                     |   |   |   |   |

B. MAINTENANCE ELEMENT

| Account 593         |   |  |   |  |   |  |
|---------------------|---|--|---|--|---|--|
| Maintenance Element | = | Pole Investment in Accounts 364, 365 & 369 | - | Deprecation (Poles) Related to Accounts 364, 365 & 369 | - | Accumulated Deferred Income Taxes related to Accounts 364, 365 & 369 |
|                     | = | 1,044,035,899                              | - | 273,116,767  | - | 264,161,465  |
|                     | = | <u>38,832,062</u>                          |   |  |   | <u>7.663%</u>  |
|                     |   | 506,757,667                                |   |  |   |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |   |   |               |
|----------------------|---|---|---|---|---|---------------|
| Depreciation Element | = | $\frac{\text{Gross Pole Investment (Account 364)}}{\text{Net Pole Investment}}$ | x | Depreciation Rate for Gross Pole Investment | = |               |
|                      | = | $\frac{303,587,829}{147,356,485}$   | x | 0.0320                                      | = | <u>6.593%</u> |

D. TAXES ELEMENT

| Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1 |   |                                      |   |  |   |   |
|--|---|--------------------------------------|---|--|---|---|
| Taxes Element                                  | = | Gross Plant Investment (Total Plant) | - | Accumulated Depreciation (Account 108) | - | Accumulated Deferred Taxes (Plant) (Account 190, 281-283) |
|  | = | 3,503,972,154                        | - | 740,353,953                            | - | 886,573,362   |
|  | = | <u>125,394,937</u>                   |   |  |   | <u>6.680%</u>   |
|  |   | 1,877,044,839                        |   |  |   |   |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.63%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 3.850%         |
| Maintenance     | 7.663%         |
| Depreciation    | 6.593%         |
| Taxes           | 6.680%         |
| Return          | 7.630%         |
| Carrying Charge | <u>32.416%</u> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2018**

| <b><u>Item</u></b>                                | <b><u>Amount</u></b> | <b><u>Reference</u></b>              |
|---|----------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 125,394,937       | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 3,503,972,154     | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 3,503,972,154     | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 303,587,829       | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 582,095,624       | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 158,352,446       | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 1,924,901,936     | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 503,548,771       | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 740,353,953       | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 189,053,874       | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ -                 | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 810,962,848       | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 264,664,388       | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 38,832,062        | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 72,270,824        | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.20                 | Pg. 337 - Col. E, Row 16             |

Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2018

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 797,046,162          | 37.91%                | 4.30%         | 1.63%            |
| Common Equity  | 1,305,391,505           | 62.09%                | 9.67%         | 6.00%            |
|                | <u>\$ 2,102,437,667</u> | <u>100.00%</u>        |               | <u>7.63%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2018 Pole Counts

| DESCRIPTION                       | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-----------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                   | 54,843         | \$ 18,391,823.64         | \$ 335.35       | 54,843          | -                | 54,843              |
| POLE FO <= 35FT - ROW             | 5,832          | 1,040,504.46             | 178.41          | 5,832           | -                | 5,832               |
| POLE FO > 35FT                    | 30,998         | 25,030,996.64            | 807.50          | 30,998          | -                | 30,998              |
| POLE FO > 35FT - ROW              | 4,961          | 18,035,751.97            | 3,635.51        | 4,961           | -                | 4,961               |
| POLE JO <= 35FT                   | 156,749        | 21,962,538.25            | 140.11          | -               | 156,749          | 78,375              |
| POLE JO > 35FT                    | 182,379        | 90,481,937.38            | 496.12          | -               | 182,379          | 91,190              |
| POLE, LAMINATED COLUMN 51- 55' FO | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD 35 FOOT FO             | 29             | 95,006.48                | 3,276.09        | 29              | -                | 29                  |
| POLE, WOOD 40 FOOT FO             | 146            | 566,761.36               | 3,881.93        | 146             | -                | 146                 |
| Grand Total                       | <u>435,972</u> | <u>\$ 176,003,497.24</u> |                 | <u>96,844</u>   | <u>339,128</u>   | <u>266,408</u>      |

Public Service Company of New Hampshire dba Eversource Energy  
Unified Pole Rent Formula

$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

$$\begin{aligned} \text{Where} \quad \text{Space Factor} &= \frac{\text{Space Occupied} + \left[ \frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}} \right]}{\text{Pole Height}} \\ &= \frac{1 + \left[ \frac{2/3 \times 24.00}{2.7} \right]}{37.5} \\ &= \mathbf{18.47\%} \end{aligned}$$

$$\begin{aligned} \text{Maximum Rate} &= 18.47\% \times \$521.73 \times 31.85\% \times 44.00\% \\ &= \frac{\text{Fully Owned}}{\text{Jointly Owned}} \\ &= \frac{\mathbf{\$13.50}}{\mathbf{\$6.75}} \end{aligned}$$

---

|                           |   |          |   |
|---------------------------|---|----------|---|
| Space Occupied (Feet)     | = | 1        |   |
| Unusable Space (Feet)     | = | 24.00    |   |
| No. of Attaching Entities | = | 2.7      |   |
| Pole Height (Feet)        | = | 37.5     |   |
| Net Cost of a Bare Pole   | = | \$521.73 | see Page 3 - <i>Net Cost of a Bare Pole</i> |
| Carrying Charge Rate      | = | 31.85%   | see Page 4 - <i>Carrying Charge Rate</i>    |
| Conversion Factor         | = | 44.00%   |   |

Note: Jointly Owned Rate = Fully Owned Rate / 2

Public Service Company of New Hampshire dba Eversource Energy  
Pole Cost Calculation

|                         |   |   |   |   |   |  |
|-------------------------|---|---|---|---|---|--|
| Net Pole Investment     | = | Gross Pole Investment<br>(Account 364)                      | - | Accumulated Depreciation<br>(Account 108) (Poles) | - | Accumulated Deferred Income Taxes<br>(Account 190, 281-283)<br>(Poles) |
|                         | = | 324,218,610   | - | 81,052,936  | - | 78,684,444   |
|                         | = | <u>164,481,230</u>  |   |   |   |  |
| Net Cost of a Bare Pole | = | $\frac{\text{Net Pole Investment}}{\text{Number of Poles}}$ | x | 0.85  |   |  |
|                         | = | $\frac{164,481,230}{267,973}$                               | x | 0.85  |   |  |
|                         | = | <u>\$521.73</u>   |   |   |   |  |



Public Service Company of New Hampshire d/b/a Eversource Energy  
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Public Service Company of New Hampshire dba Eversource Energy  
Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

| Total Administrative & General Expenses |   |                                      |  |   |
|---|---|--------------------------------------|--|---|
| Administrative Element                  | = | Gross Plant Investment<br>(Electric) | - Accumulated Depreciation<br>(Account 108 - Electric) | - Accumulated Deferred Taxes<br>(Electric Plant)<br>(Accounts 190, 281-283) |
|   | = | 3,754,330,700                        | - 758,501,614  | - 911,136,541   |
|   | = | <u>76,522,401</u>                    |  | <u>3.671%</u>   |
|   |   | 2,084,692,545                        |  |   |

B. MAINTENANCE ELEMENT

| Account 593         |   |   |  |  |
|---------------------|---|---|--|--|
| Maintenance Element | = | Pole Investment in<br>Accounts 364, 365 & 369 | - Depreciation (Poles) Related to<br>Accounts 364, 365 & 369 | - Accumulated Deferred<br>Income Taxes related to<br>Accounts 364, 365 & 369 |
|                     | = | 1,115,229,795                                 | - 278,801,546  | - 270,654,532  |
|                     | = | <u>54,827,512</u>                             |  | <u>9.691%</u>  |
|                     |   | 565,773,717                                   |  |  |

C. DEPRECIATION ELEMENT

|                      |   |   |   |  |   |               |
|----------------------|---|---|---|--|---|---------------|
| Depreciation Element | = | Gross Pole Investment<br>(Account 364)<br>Net Pole Investment | x | Depreciation Rate for Gross<br>Pole Investment | = |               |
|                      | = | <u>324,218,610</u>  | x | 0.0318   | = | <u>6.268%</u> |
|                      |   | 164,481,230   |   |  |   |               |

D. TAXES ELEMENT

| Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1 |   |   |   |  |
|--|---|---|---|--|
| Taxes Element                                  | = | Gross Plant Investment<br>(Total Plant) | - Accumulated Depreciation<br>(Account 108) | - Accumulated Deferred Taxes<br>(Plant) (Account 190, 281-283) |
|  | = | 3,754,330,700                           | - 758,501,614                               | - 911,136,541  |
|  | = | <u>100,605,621</u>                      |   | <u>4.826%</u>  |
|  |   | 2,084,692,545                           |   |  |

E. RETURN ELEMENT

|                |   |   |   |              |
|----------------|---|---|---|--------------|
| Return Element | = | Applicable Rate of Return (See Pg. 6 - Cost of Capital) | = | <u>7.39%</u> |
|----------------|---|---|---|--------------|

F. TOTAL CARRYING CHARGE

|                 |                |
|-----------------|----------------|
| Administrative  | 3.671%         |
| Maintenance     | 9.691%         |
| Depreciation    | 6.268%         |
| Taxes           | 4.826%         |
| Return          | 7.390%         |
| Carrying Charge | <u>31.846%</u> |

**FERC FORM No. 1: Public Service Company of New Hampshire - Q4 2019**

| <u>Item</u>                                       | <u>Amount</u>    | <u>Reference</u>                     |
|---|------------------|--------------------------------------|
| Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4    | \$ 100,605,621   | Pg. 114 - Col. C, Rows 14 through 19 |
| Gross Plant Investment (Total Plant)              | \$ 3,754,330,700 | Pg. 200 - Col. B, Row 8              |
| Gross Plant Investment (Total Electric Plant)     | \$ 3,754,330,700 | Pg. 200 - Col. C, Row 8              |
| Gross Investment Account 364                      | \$ 324,218,610   | Pg. 207 - Col. G, Row 64             |
| Gross Investment Account 365                      | \$ 626,137,844   | Pg. 207 - Col. G, Row 65             |
| Gross Investment Account 369                      | \$ 164,873,341   | Pg. 207 - Col. G, Row 69             |
| Gross Plant Investment Distribution               | \$ 2,014,144,019 | Pg. 207 - Col. G, Row 75             |
| Accumulated Depreciation Distribution             | \$ 503,525,344   | Pg. 219 - Col. B, Row 26             |
| Accumulated Depreciation (Account 108 - Electric) | \$ 758,501,614   | Pg. 219 - Col. C, Row 29             |
| Account 190 (Electric)                            | \$ 189,692,531   | Pg. 234 - Col. C, Row 8              |
| Account 281 (Electric)                            | \$ -             | Pg. 273 - Col. K, Row 2              |
| Account 282 (Electric)                            | \$ 829,702,950   | Pg. 275 - Col. K, Row 2              |
| Account 283 (Electric)                            | \$ 271,126,122   | Pg. 277 - Col. K, Row 9              |
| Account 593                                       | \$ 54,827,512    | Pg. 322 - Col. B, Row 149            |
| Total Administrative & General Expenses           | \$ 76,522,401    | Pg. 323 - Col. B, Row 197            |
| Depreciation Rate for Gross Pole Investment       | 3.18             | Pg. 337 - Col. E, Row 16             |

Public Service Company of New Hampshire dba Eversource Energy  
Capitalization at 12/31/2019

| Capitalization | Cost (\$)               | Capitalization Ratios | Embedded Cost | Weighted Average |
|----------------|-------------------------|-----------------------|---------------|------------------|
|                | [A]                     | [B]                   | [C]           | [B] * [C]        |
| Long Term Debt | \$ 946,023,193          | 40.44%                | 4.03%         | 1.63%            |
| Common Equity  | 1,393,439,494           | 59.56%                | 9.67%         | 5.76%            |
|                | <u>\$ 2,339,462,687</u> | <u>100.00%</u>        |               | <u>7.39%</u>     |

Public Service Company of New Hampshire dba Eversource Energy  
ACCOUNT 364 - DECEMBER 31, 2019 BALANCES

| DESCRIPTION                       | TOTAL<br>UNITS | TOTAL<br>COST            | AVERAGE<br>COST | Solely<br>Owned | Jointly<br>Owned | Equivalent<br>Poles |
|-----------------------------------|----------------|--------------------------|-----------------|-----------------|------------------|---------------------|
| POLE FO <= 35FT                   | 54,846         | \$ 18,825,502.93         | \$ 343.24       | 54,846          | -                | 54,846              |
| POLE FO <= 35FT - ROW             | 5,844          | 1,298,793.84             | 222.24          | 5,844           | -                | 5,844               |
| POLE FO > 35FT                    | 31,966         | 26,611,567.32            | 832.50          | 31,966          | -                | 31,966              |
| POLE FO > 35FT - ROW              | 5,229          | 22,634,408.96            | 4,328.56        | 5,229           | -                | 5,229               |
| POLE JO <= 35FT                   | 154,561        | 22,765,138.88            | 147.29          | -               | 154,561          | 77,281              |
| POLE JO > 35FT                    | 185,194        | 99,348,728.10            | 536.46          | -               | 185,194          | 92,597              |
| POLE, LAMINATED COLUMN 51- 55' FO | 2              | 144,912.94               | 72,456.47       | 2               | -                | 2                   |
| POLE, LAMINATED COLUMN 56- 60' FO | 22             | 148,266.87               | 6,739.40        | 22              | -                | 22                  |
| POLE, LAMINATED COLUMN 61- 65' FO | 6              | 52,405.57                | 8,734.26        | 6               | -                | 6                   |
| POLE, LAMINATED COLUMN 66- 70' FO | 5              | 52,591.68                | 10,518.34       | 5               | -                | 5                   |
| POLE, WOOD 35 FOOT FO             | 29             | 95,006.48                | 3,276.09        | 29              | -                | 29                  |
| POLE, WOOD 40 FOOT FO             | 146            | 566,761.36               | 3,881.93        | 146             | -                | 146                 |
| Grand Total                       | <u>437,850</u> | <u>\$ 192,544,084.93</u> |                 | <u>98,095</u>   | <u>339,755</u>   | <u>267,973</u>      |