

<u>Line #</u> <u>Description</u>	Test Year 2018 (A)	Step 1 2019	Step 2 2020	Step 3 2021
1 Total Utility Plant in Service	\$ 2,171,045,400	\$ 2,250,917,651	\$ 2,345,505,174	\$ 2,448,011,579
2 Accumulated Provision for Depreciation & Amortization	<u>602,426,195</u>	<u>610,587,812</u>	<u>633,383,629</u>	<u>670,563,353</u>
3 Net Utility Plant	\$ 1,568,619,205	\$ 1,640,329,840	\$ 1,712,121,545	\$ 1,777,448,226
4 Gross Distribution Plant Change (year over year)		\$ 79,872,251	\$ 94,587,523	\$ 102,506,405
5 Net Distribution Plant Change (year over year)		\$ 71,710,635	\$ 71,791,705	\$ 65,326,682
6 Beginning Plant Balance		\$ 2,171,045,400	\$ 2,250,917,651	\$ 2,345,505,174
7 Additions		124,926,620	123,141,060	122,492,045
8 Retirements		<u>(45,054,369)</u>	<u>(28,553,538)</u>	<u>(19,985,639)</u>
9 Ending Plant Balance	\$ 2,171,045,400	\$ 2,250,917,651	\$ 2,345,505,174	\$ 2,448,011,579

(A) Distribution related amounts on lines 1, 2, 3 & 9 per DE 19-057, Attachment EHC/TMD-3 (Perm), Page 2 of 8 (May 28, 2019)

company	Public Service Co of New Hampshire
Category	Step 1

Sum of activity_cost		ferc_activity_code					
func_class	gl_account	Utility Account	Addition	Retirement	Grand Total		
Distribution	101010 Utility Plant in Service	360			\$0		
		361	\$487,377	(\$21,978)	\$465,398		
		362	\$6,390,791	(\$1,606,206)	\$4,784,585		
		364	\$20,902,539	(\$1,857,798)	\$19,044,742		
		365	\$64,510,922	(\$6,803,260)	\$57,707,662		
		366	\$4,501,031	(\$57,656)	\$4,443,375		
		367	\$5,445,559	(\$418,662)	\$5,026,897		
		368	\$11,694,769	(\$15,745,466)	(\$4,050,697)		
		369	\$2,419,523	(\$520,879)	\$1,898,643		
		370	\$990,703	(\$14,321,538)	(\$13,330,834)		
		371	\$303,525	(\$195,477)	\$108,048		
		373	\$57,399	(\$94,992)	(\$37,593)		
		101010 Utility Plant in Service Total			\$117,704,137	(\$41,643,913)	\$76,060,225
			106010 Completed Construction not C	360			\$0
				361			\$0
		362	\$18,313,086		\$18,313,086		
		364	(\$88,242)		(\$88,242)		
		365	(\$15,123,296)		(\$15,123,296)		
		366	(\$1,542,771)		(\$1,542,771)		
		367	(\$1,376,025)		(\$1,376,025)		
		368	(\$128,305)		(\$128,305)		
		369	\$53,927		\$53,927		
		370	\$2,628,283		\$2,628,283		
		371	(\$28,251)		(\$28,251)		
		373	(\$6,853)		(\$6,853)		
106010 Completed Construction not C Total			\$2,701,555	\$0	\$2,701,555		
Distribution Total			\$120,405,693	(\$41,643,913)	\$78,761,780		
General	101010 Utility Plant in Service	390	\$63,330		\$63,330		
		391	\$5,975	(\$631,242)	(\$625,267)		
		392	\$3,961,010	(\$1,016,078)	\$2,944,932		
		393	\$5,019		\$5,019		
		394	\$37,281		\$37,281		
		395			\$0		
		397	\$126,468	(\$1,723,031)	(\$1,596,563)		
		398		(\$40,106)	(\$40,106)		
		101010 Utility Plant in Service Total			\$4,199,083	(\$3,410,456)	\$788,626
			106010 Completed Construction not C	389			\$0
				390	\$2,156,934		\$2,156,934
				391	\$972,456		\$972,456
				392	(\$2,999,278)		(\$2,999,278)
				393	\$174,422		\$174,422
				394	\$525,961		\$525,961
		395			\$0		
		396	(\$813)		(\$813)		
		397	(\$364,243)		(\$364,243)		
		398	(\$26,869)		(\$26,869)		
106010 Completed Construction not C Total			\$438,570	\$0	\$438,570		
General Total			\$4,637,653	(\$3,410,456)	\$1,227,197		
Intangible		303	\$160,112		\$160,112		
Intangible Total			\$160,112	\$0	\$160,112		
Grand Total			\$125,203,458	(\$45,054,369)	\$80,149,089		
Less: DR TS 4-002 Adj - Charges to T Work Order T1340ASM (S Milford Substation)			(\$165,980)	\$0	(\$165,980)		
Less: DR TS 4-002 Adj - Charges to T Work Order T1188A2 (Peaslee Substation)			(\$105,509)	\$0	(\$105,509)		
Less: DR TS 4-002 Adj - Charges to T Work Order T1340ASM (S Milford Substation)			(\$5,348)	\$0	(\$5,348)		
Total Distribution Plant Additions Adjustment			(\$276,837)	\$0	(\$276,837)		
Net Distribution Plant Additions and Retirements			\$124,926,620	(\$45,054,369)	\$79,872,251		

New Business Plant & Retirements	\$	11,909,749	\$	(2,730,532)	\$	9,179,217
DE 19-057 Composite Depreciation Rate				3.15%		
New Business Depreciation Expense	\$	375,157				

company	Public Service Co of New Hampshire
Category	Step 2

Sum of activity_cost		ferc_activity_code			
func_class	gl_account	Utility Account	Addition	Retirement	Grand Total
Distribution	101010 Utility Plant in Service	360			\$0
		361	\$2,644,668	(\$13,084)	\$2,631,584
		362	\$24,678,557	(\$429,714)	\$24,248,842
		364	\$14,466,672	(\$1,712,434)	\$12,754,238
		365	\$39,082,492	(\$5,800,439)	\$33,282,053
		366	\$2,362,855	(\$18,740)	\$2,344,115
		367	\$3,096,200	(\$572,066)	\$2,524,134
		368	\$12,562,380	(\$16,528,106)	(\$3,965,726)
		369	\$2,174,943	(\$361,737)	\$1,813,205
		370	\$1,528,343	(\$2,729,458)	(\$1,201,115)
		371	\$278,080	(\$138,793)	\$139,286
		373	\$64,362	(\$30,116)	\$34,246
	101010 Utility Plant in Service Total		\$102,939,550	(\$28,334,688)	\$74,604,862
	106010 Completed Construction not C	360			\$0
		361	\$16,492		\$16,492
		362	(\$1,594,912)		(\$1,594,912)
		364	\$3,376,172		\$3,376,172
		365	\$422,811		\$422,811
		366	(\$303,454)		(\$303,454)
		367	\$2,398,825		\$2,398,825
		368	\$248,093		\$248,093
		369	\$197,438		\$197,438
		370	\$447,432		\$447,432
		371	(\$25,811)		(\$25,811)
		373	\$25,169		\$25,169
	106010 Completed Construction not C Total		\$5,208,255	\$0	\$5,208,255
Distribution Total			\$108,147,805	(\$28,334,688)	\$79,813,118
General	101010 Utility Plant in Service	390	\$134,471		\$134,471
		391	\$378,742		\$378,742
		392	\$1,172,803	(\$213,207)	\$959,595
		393			\$0
		394	\$781,500		\$781,500
		395			\$0
		397	\$2,170,542	(\$5,643)	\$2,164,899
		398			\$0
	101010 Utility Plant in Service Total		\$4,638,057	(\$218,850)	\$4,419,206
	106010 Completed Construction not C	389			\$0
		390	\$1,356,320		\$1,356,320
		391	(\$81,443)		(\$81,443)
		392	\$10,453,877		\$10,453,877
		393	\$96,077		\$96,077
		394	\$1,539,390		\$1,539,390
		395			\$0
		396	\$25,812		\$25,812
		397	(\$1,965,735)		(\$1,965,735)
		398	\$4,901		\$4,901
	106010 Completed Construction not C Total		\$11,429,198	\$0	\$11,429,198
General Total			\$16,067,255	(\$218,850)	\$15,848,405
Grand Total			\$124,215,060	(\$28,553,538)	\$95,661,523

Less: Order No. 26,504 (July 30, 2021) Disallowances

2020 PEMI Substation cost overrun	(\$911,000)		(\$911,000)
2020 Welch and Locks Islands	(\$163,000)		(\$163,000)
Total Distribution Plant Additions Adjustment	(\$1,074,000)	\$0	(\$1,074,000)

Net Distribution Plant Additions and Retirements	\$123,141,060	(\$28,553,538)	\$94,587,523
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New Business Plant & Retirements	\$	13,270,684	\$	(4,512,188)	\$	8,758,496
DE 19-057 Composite Depreciation Rate		3.15%				
New Business Depreciation Expense	\$	418,027				

company	Public Service Co of New Hampshire
Category	Step 3

Sum of activity_cost		ferc_activity_code			
func_class	gl_account	Utility Account	Addition	Retirement	Grand Total
Distribution	101010 Utility Plant in Service	360		(\$3,204)	(\$3,204)
		361	\$1,154,777	(\$140,079)	\$1,014,698
		362	\$38,913,969	(\$1,213,411)	\$37,700,557
		364	\$7,963,559	(\$2,145,402)	\$5,818,157
		365	\$20,240,505	(\$5,453,681)	\$14,786,824
		366	\$1,211,007	(\$35,085)	\$1,175,921
		367	\$1,793,983	(\$518,263)	\$1,275,719
		368	\$15,355,832	(\$3,783,270)	\$11,572,562
		369	\$3,108,067	(\$677,537)	\$2,430,531
		370	\$2,012,790	(\$386,835)	\$1,625,955
		371	\$123,272	(\$47,981)	\$75,291
		373	\$53,618	(\$9,411)	\$44,207
	101010 Utility Plant in Service Total		\$91,931,379	(\$14,414,159)	\$77,517,221
	106010 Completed Construction not C	360	\$119,176		\$119,176
		361	\$68		\$68
		362	(\$8,512,632)		(\$8,512,632)
		364	\$8,138,012		\$8,138,012
		365	(\$273,569)		(\$273,569)
		366	\$1,472,047		\$1,472,047
		367	\$3,494,072		\$3,494,072
		368	\$733,362		\$733,362
		369	(\$832,353)		(\$832,353)
		370	(\$26,505)		(\$26,505)
		371	\$86,102		\$86,102
		373	\$64,872		\$64,872
	106010 Completed Construction not C Total		\$4,462,651	\$0	\$4,462,651
Distribution Total			\$96,394,031	(\$14,414,159)	\$81,979,872
General	101010 Utility Plant in Service	390	\$4,779,658	(\$1,245,068)	\$3,534,590
		391	\$746,802	(\$753,786)	(\$6,983)
		392	\$3,062,310	(\$776,306)	\$2,286,005
		393	\$180,712	(\$81,140)	\$99,572
		394	\$2,864,342	(\$9,954)	\$2,854,388
		395		(\$322,335)	(\$322,335)
		397	\$937,373	(\$2,373,063)	(\$1,435,690)
		398	\$182,518	(\$9,829)	\$172,689
	101010 Utility Plant in Service Total		\$12,753,716	(\$5,571,480)	\$7,182,236
	106010 Completed Construction not C	389	(\$33,800)		(\$33,800)
		390	\$7,551,477		\$7,551,477
		391	\$626,510		\$626,510
		392	\$4,395,248		\$4,395,248
		393	\$109,037		\$109,037
		394	(\$48,967)		(\$48,967)
		395	(\$23,969)		(\$23,969)
		396	(\$23,080)		(\$23,080)
		397	\$790,507		\$790,507
		398	\$1,336		\$1,336
	106010 Completed Construction not C Total		\$13,344,298	\$0	\$13,344,298
General Total			\$26,098,014	(\$5,571,480)	\$20,526,534
Grand Total			\$122,492,045	(\$19,985,639)	\$102,506,405

New Business Plant & Retirements	\$	16,217,447	\$	(4,511,739)	\$	11,705,708
DE 19-057 Composite Depreciation Rate				3.15%		
New Business Depreciation Expense	\$	510,850				

Line No	Code	Account Description	1-Jan-2019					31-Dec-2019	Beginning Balance @ 1/1/2019		Ending Balance @ 12/31/2019	
			Beginning Balance	Additions	Retirements	Adjs	Transfers		Ending Balance	Transmission Related	Distribution Related	Transmission Related
1. Intangible Plant												
1	301	Organization	\$ 45,057	\$ -	\$ -	\$ -	\$ -	\$ 45,057	\$ -	\$ 45,057	\$ -	\$ 45,057
2	302	Franchises and Consents	-	-	-	-	-	-	-	-	-	-
3	303	Misc Intangible Plant	60,408,853	160,112	-	-	-	60,568,965	7,493,788	52,915,065	7,493,788	53,075,177
4		Total Intangible Plant	\$ 60,453,910	\$ 160,112	\$ -	\$ -	\$ -	\$ 60,614,022	\$ 7,493,788	\$ 52,960,122	\$ 7,493,788	\$ 53,120,234
2. Other Production Plant												
5	340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	341	Structures and Improvements	-	-	-	-	-	-	-	-	-	-
7	342	Fuel Holders, Products and Accessories	-	-	-	-	-	-	-	-	-	-
8	343	Prime Movers	-	-	-	-	-	-	-	-	-	-
9	344	Generators	-	-	-	-	-	-	-	-	-	-
10	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-
11	346	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-
12	347	Asset Retirement Costs for Other Production	-	-	-	-	-	-	-	-	-	-
13		Total Other Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transmission Plant												
14	350	Land and Land Rights	\$ 27,680,283	\$ 366,762	\$ 48	\$ -	\$ (27,331)	\$ 28,019,666	\$ 27,680,283	\$ -	\$ 28,019,666	\$ -
15	352	Structures and Improvements	63,009,864	2,361,686	2,662	-	(214,908)	65,153,980	63,009,864	-	65,153,980	-
16	353	Station Equipment	564,179,865	37,853,838	6,285,472	-	(976,668)	594,771,563	564,179,865	-	594,771,563	-
17	354	Towers and Fixtures	15,214,624	203,192	-	-	-	15,417,816	15,214,624	-	15,417,816	-
18	355	Poles and Fixtures	450,811,429	116,720,881	1,713,186	-	-	565,819,124	450,811,429	-	565,819,124	-
19	356	Overhead Conductors and Devices	110,025,551	7,953,553	648,075	-	-	117,331,029	110,025,551	-	117,331,029	-
20	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-
21	358	Underground Conductors and Devices	-	-	-	-	-	-	-	-	-	-
22	359	Roads and Trails	1,970,007	3,198	-	-	-	1,973,205	1,970,007	-	1,973,205	-
23	359.1	Asset Retirement Costs for Transmission Plant	-	-	-	-	-	-	-	-	-	-
24		Total Transmission Plant	\$ 1,232,891,623	\$ 165,463,110	\$ 8,649,443	\$ -	\$ (1,218,907)	\$ 1,388,486,383	\$ 1,232,891,623	\$ -	\$ 1,388,486,383	\$ -
4. Distribution Plant												
25	360	Land and Land Rights	\$ 9,953,053	\$ -	\$ -	\$ -	\$ 27,331	\$ 9,980,384	\$ -	\$ 9,953,053	\$ -	\$ 9,980,384
26	361	Structures and Improvements	26,387,975	487,377	21,978	-	214,908	27,068,282	-	26,387,975	-	27,068,282
27	362	Station Equipment	306,248,377	24,703,877	1,606,206	-	980,004	330,326,052	-	306,248,377	-	330,326,052
28	363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-	-
29	364	Poles, Towers and Fixtures	303,587,829	23,603,100	2,972,409	90	-	324,218,610	-	303,587,829	-	324,218,610
30	365	Overhead Conductors and Devices	582,095,624	51,638,550	7,585,505	651	(11,476)	626,137,844	-	582,095,624	-	626,137,844
31	366	Underground Conduit	38,757,668	3,212,288	73,917	-	-	41,896,039	-	38,757,668	-	41,896,039
32	367	Underground Conductors and Devices	133,741,822	5,439,066	552,952	4,618	(136)	138,632,418	-	133,741,822	-	138,632,418
33	368	Line Transformers	262,481,158	11,606,498	15,791,970	-	85,095	288,380,781	-	262,481,158	-	288,380,781
34	369	Services	158,352,446	7,675,115	1,154,220	-	-	164,873,341	-	158,352,446	-	164,873,341
35	370	Meters	90,764,200	3,618,987	14,321,538	-	-	80,061,649	-	90,764,200	-	80,061,649
36	371	Installation on Customer Premises	6,563,784	277,804	198,312	-	-	6,643,276	-	6,563,784	-	6,643,276
37	372	Leased Property on Customer Premises	-	-	-	-	-	-	-	-	-	-
38	373	Street Light and Signal Systems	5,130,537	52,780	95,437	-	-	5,087,880	-	5,130,537	-	5,087,880
39	374	Asset Retirement Costs for Distribution Plant	837,463	-	-	-	-	837,463	-	837,463	-	837,463
40		Total Distribution Plant	\$ 1,924,901,936	\$ 132,315,442	\$ 44,374,444	\$ 5,359	\$ 1,295,726	\$ 2,014,144,019	\$ -	\$ 1,924,901,936	\$ -	\$ 2,014,144,019
5. General Plant												
41	389	Land and Land Rights	\$ 4,833,968	\$ -	\$ -	\$ -	\$ -	\$ 4,833,968	\$ -	\$ 4,833,968	\$ -	\$ 4,833,968
42	390	Structures and Improvements	104,714,865	2,528,736	103,059	-	-	107,140,542	20,300,535	84,414,330	20,505,948	86,634,594
43	391	Office Furniture and Equipment	16,735,546	911,295	631,242	-	-	17,015,599	5,293,316	11,442,230	5,226,181	11,789,418
44	392	Transportation Equipment	47,640,857	2,069,114	1,038,623	-	-	48,671,348	3,463,496	44,177,361	4,548,333	44,123,015
45	393	Stores Equipment	4,033,622	199,913	-	-	-	4,233,535	775,717	3,257,905	796,189	3,437,346
46	394	Tools, Shop and Garage Equipment	21,024,779	1,224,137	-	-	-	22,248,916	6,830,102	14,194,677	7,490,997	14,757,919
47	395	Laboratory Equipment	2,457,978	-	-	-	-	2,457,978	385,231	2,072,747	385,231	2,072,747
48	396	Power Operated Equipment	159,421	(813)	-	-	-	158,608	-	159,421	-	158,608
49	397	Communication Equipment	81,678,200	207,745	1,723,031	-	11,612	80,174,526	53,489,203	28,188,997	53,934,723	26,239,803
50	398	Miscellaneous Equipment	1,456,493	895,301	40,106	-	-	2,311,688	177,324	1,279,169	1,099,493	1,212,195
51	399	Other Tangible Property	-	-	-	-	-	-	-	-	-	-
52	399.1	Asset Retirement Costs for General Plant	-	-	-	-	-	-	-	-	-	-
53		Total General Plant	\$ 284,735,729	\$ 8,035,428	\$ 3,536,061	\$ -	\$ 11,612	\$ 289,246,708	\$ 90,714,924	\$ 194,020,805	\$ 93,987,095	\$ 195,259,613
54		Total Electric Plant In Service	\$ 3,502,983,198	\$ 305,974,092	\$ 56,559,948	\$ 5,359	\$ 88,431	\$ 3,752,491,132	\$ 1,331,100,335	\$ 2,171,882,863	\$ 1,489,967,266	\$ 2,262,523,866
55									less: ARO	(837,463)		(837,463)
56									Total (net of ARO)	\$ 2,171,045,400		\$ 2,261,686,403

Line #	Year	Description	Transmission Related	Distribution Related	General	Total	FF1 Reference
1	2021	Accumulated Depreciation	\$ 198,674,215	\$ 549,592,208	\$ 116,537,309	\$ 864,803,732	p. 219, lines 20 to 29
2		General Plant breakout	45,257,595	71,279,714	(116,537,309)	-	p. 219, line 28 footnote
3		Total Accumulated Depreciation	\$ 243,931,810	\$ 620,871,922	\$ -	\$ 864,803,732	Line 1 + Line 2
4		Accumulated Amortization of Other Utility Plant	8,533,928	50,995,464	-	59,529,392	p. 200, line 21
5		Accumulated Provision for Depreciation and Amortization	\$ 252,465,738	\$ 671,867,386	\$ -	\$ 924,333,124	p. 200, line 22
6		Accumulated Depreciation - New Business (A)		\$ 1,304,033			Step 1 + Step 2 + Step 3
7		Accumulated Provision for Depreciation and Amortization (excluding New Business)		\$ 670,563,353			Line 5 - Line 6
8	2020	Accumulated Depreciation	\$ 178,852,963	\$ 516,138,784	\$ 106,766,328	\$ 801,758,075	p. 219, lines 20 to 29
9		General Plant breakout	39,226,455	67,539,873	(106,766,328)	-	p. 219, line 28 footnote
10		Total Accumulated Depreciation	\$ 218,079,418	\$ 583,678,657	\$ -	\$ 801,758,075	Line 8 + Line 9
11		Accumulated Amortization of Other Utility Plant	8,293,212	50,498,156	-	58,791,368	p. 200, line 21
12		Accumulated Provision for Depreciation and Amortization	\$ 226,372,630	\$ 634,176,813	\$ -	\$ 860,549,443	p. 200, line 22
13		Accumulated Depreciation - New Business (A)		\$ 793,184			Step 1 + Step 2
14		Accumulated Provision for Depreciation and Amortization (excluding New Business)		\$ 633,383,629			Line 12 - Line 13
15	2019	Accumulated Depreciation	\$ 161,802,142	\$ 503,525,344	\$ 93,174,128	\$ 758,501,614	p. 219, lines 20 to 29
16		General Plant breakout	34,658,881	58,515,247	(93,174,128)	-	p. 219, line 28 footnote
17		Total Accumulated Depreciation	\$ 196,461,023	\$ 562,040,591	\$ -	\$ 758,501,614	Line 15 + Line 16
18		Accumulated Amortization of Other Utility Plant	7,581,009	48,922,378	-	56,503,387	p. 200, line 21
19		Accumulated Provision for Depreciation and Amortization	\$ 204,042,032	\$ 610,962,969	\$ -	\$ 815,005,001	p. 200, line 22
20		Accumulated Depreciation - New Business (A)		\$ 375,157			Step 1
21		Accumulated Provision for Depreciation and Amortization (excluding New Business)		\$ 610,587,812			Line 19 - Line 20
(A)		Step 1 - New Business Depreciation Expense		\$ 375,157			
		Step 2 - New Business Depreciation Expense		\$ 418,027			
		Step 3 - New Business Depreciation Expense		\$ 510,850			
		Steps 1, 2 and 3 - New Business Accumulated Depreciation Offset		\$ 1,304,033			