

TABLE OF CONTENTS

Transmittal Documents

1. Cover Letter
2. Table of Contents
3. Petition for Approval of Temporary and Permanent Rates

Standard Filing Requirements

- 1203.02 Customer Notice – Page 00001
- 1604.01 Contents of a Full Rate Case – Page 00005
- 1604.02 Procedure and Contents of a Full Rate Case Proposal – Page 01288
- 1604.04 Attestation – Page 01293
- 1604.07 Contents of Filing Requirement Schedules – Page 01295
- 1604.08 Rate of Return Information – Page 01314
- 1604.09 Adjustments to Test Year – Page 01335
- 1905.01 Estimated Rate Case Expenses – Page 01339

Case Overview

- Testimony of Douglas W. Foley, Robert S. Coates, Jr. and Douglas P. Horton* – Page 01343
 - Attachment ES-DPH-1 [Illustrative Performance Based Revenue Adjustment] – Page 01434
 - Attachment ES-DPH-2 [Computation of K-bar Capital Allowance] – Page 01444

Temporary Rate Revenue-Requirement Analysis

- Testimony of Ashley N. Botelho and Yi-An Chen* – Page 01445
 - Attachment ES-REVREQ-1 (Temp) [Computation of Revenue Requirement] – Page 01489

Permanent Rate Revenue-Requirement Analysis

- Testimony of Ashley N. Botelho and Yi-An Chen* – Page 01516
 - Attachment ES-REVREQ-1 [Computation of Revenue Requirement] – Page 01635
 - Attachment ES-REVREQ-2 [Lead Lag Study] – Page 01743

TABLE OF CONTENTS

Performance Based Ratemaking Theory

Testimony of Mark Kolesar and Agustin J. Ros, Ph.D. – Page 01760

- Attachment ES-MK-1 [Principle Report of Mark Kolesar] – Page 01772
- Attachment ES-MK-2 [Curriculum Vitae of Mark Kolesar] – Page 01798
- Attachment ES-AR-1 [X-Factor Report] – Page 01803
- Attachment ES-AR-2 [Curriculum Vitae of Agustin J. Ros, Ph.D.] – Page 01849
- Attachment ES-MK/AR-1 [An Overview of Performance Based Regulation and its Application] – Page 01860

Performance Based Ratemaking Metrics

Testimony of Robert S. Coates, Paul R. Renaud, Brian J. Dickie, Warren R. Boutin, Shamus O'Brien, and Amy J. Findlay – Page 01912

- Attachment ES-METRICS-1 [PBR Metrics Tables] – Page 01944

Distribution System Planning and Solutions

Testimony of Lavelle A. Freeman, Jennifer A. Schilling, Elli Ntakou, Gerhard Walker, and Paul R. Renaud – Page 01947

- Attachment ES-DSP-1 [New Hampshire Distribution Solutions Plan] – Page 02013

Vegetation Management

Testimony of Robert D. Allen – Page 02208

Customer Operations and Digital Strategy

Testimony of Daniel M. Traynor and Christopher G. Kishimoto – Page 02248

- Attachment ES-CG-1 [Secretarial Letter Approving New Start] – Page 02265

Capital Planning and Additions

Testimony of Leanne M. Landry, James J. Devereaux and Brian Dickie – Page 02284

- Attachment ES-ADDITIONS-1 [Summary of Capital Additions] – Page 02318
- Attachment ES-ADDITIONS-2 [Chronological List of Projects/Programs/Annuals/ Carryover Projects and Variance Analysis] – Page 02319
- Attachment ES-ADDITIONS-3 [Project Documentation] – Page 02352

TABLE OF CONTENTS

- Attachment ES-ADDITIONS-4 [Capital Project Authorization Policies] – Page 18809
- Attachment ES-ADDITIONS-5 [Delegation of Authority Policy] – Page 18855

Depreciation

Testimony of John J. Spanos – Page 18876

- Attachment ES-JJS-1 [Qualification Statement] – Page 18898
- Attachment ES-JJS-2 [Depreciation Study] – Page 18919
- Attachment ES-JJS-3 [Comparison of Proposed Annual Depreciation Expense versus Current Annual Depreciation Expense] – Page 19190

Allocated Cost of Service

Testimony of Amparo Nieto – Page 19191

- Attachment ES-ACOSS-1 [Resume Vitae of Amparo Nieto] – Page 19207
- Attachment ES-ACOSS-2 [Proforma Cost of Service Study] – Page 19217
- Attachment ES-ACOSS-3 [Per Books Cost of Service Study] – Page 19234

Marginal Cost of Service Study and Rate Design

Testimony of Amparo Nieto – Page 19251

- Attachment ES-MCOSS-1 [Marginal Cost of Service Study with Worksheets] – Page 19279

Cost of Capital

Testimony of Vincent V. Rea – Page 19297

- Attachment ES VVR-1 [Professional Qualifications of Vincent V. Rea] – Page 19415
- Attachment ES VVR-2 [Comparative Risk Assessment] – Page 19427
- Attachment ES VVR-3 [Analysis of Regulatory Mechanisms] – Page 19431
- Attachment ES VVR-4 [DCF Method - Electric Group] – Page 19438
- Attachment ES VVR-5 [DCF Method - Gas LDC Group] – Page 19445
- Attachment ES VVR-6 [DCF Method - Non-Regulated Group] – Page 19451
- Attachment ES VVR-7 [Capital Asset Pricing Model] – Page 19456
- Attachment ES VVR-8 [Risk Premium Method] – Page 19461
- Attachment ES VVR-9 [Book Value vs. Market Value Capitalization Ratios] – Page 19471

TABLE OF CONTENTS

Rates and Tariff Changes [Temporary Rates]

Testimony of Edward A. Davis – Page 19473

- Attachment ES-EAD-1 (Temp) [Clean Tariffs] – Page 19481
- Attachment ES-EAD-2 (Temp) [Marked Tariffs] – Page 19507
- Attachment ES-EAD-3 (Temp) [Summary of Changes] – Page 19536
- Attachment ES-EAD-4 (Temp) [Comparison of Current and Proposed Rates] – Page 19541
- Attachment ES-EAD-5 (Temp) [Typical Bill Comparisons] – Page 19546
- Attachment ES-EAD-6 (Temp) [Revenue Proof of Rates] – Page 19569
- Attachment ES-EAD-7 [Professional Background and Experience] – Page 19580

Rates and Tariff Changes [Permanent Rates]

Testimony of Edward A. Davis – Page 19581

- Attachment ES-EAD-8 [Clean Tariffs] – Page 19604
- Attachment ES-EAD-9 [Marked Tariffs] – Page 19645
- Attachment ES-EAD-10 [Summary Changes to Tariff] – Page 19697
- Attachment ES-EAD-11 [Class Revenue Allocation] – Page 19699
- Attachment ES-EAD-12 [Comparison of Current and Proposed Rates] – Page 19700
- Attachment ES-EAD-13 [Report of Proposed Changes] – Page 19705
- Attachment ES-EAD-14 [Typical Bill Comparisons] – Page 19710
- Attachment ES-EAD-15 [Development of Proposed Rates] – Page 19733
- Attachment ES-EAD-16 [Development of New Outdoor Lighting Offerings] – Page 19744
- Attachment ES-EAD-17 [Decoupling Proposal Illustration] – Page 19745