

AMPARO NIETO
SENIOR VICE PRESIDENT

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Amparo Nieto is an energy economist with over twenty years of energy industry experience. She provides advice to utilities, independent system operators and energy regulatory commissions as they address complex regulatory challenges involving pricing, economic, and market design issues. Her consulting engagements involve entities and regulators in the US, Canada, Latin America, Europe, Oceania, and the Caribbean.

In the US, Ms. Nieto has directed an extensive number of energy regulatory projects involving major utilities in California, Nevada and Oregon, as well as utilities in NYISO, MISO, PJM, SPP and ERCOT. She has provided expert testimony before state public utility commissions on behalf of energy utilities on electricity and natural gas marginal cost analysis, electricity rate structures, reforms to tariffs for customers with distributed generation, evaluation of net metering and efficient power contract design. She has developed cost-benefit analysis of utility demand response programs, interruptible rates, and smart rates.

Ms. Nieto has authored expert reports on electricity sector restructuring policies and wholesale energy market design in Europe and Latin America. She has advised energy regulators and independent transmission operators in the US and Alberta on transmission planning, cost allocation, and planning reserve margin analysis. Ms. Nieto involved in the implementation of default service auctions on behalf of utilities in Illinois, Pennsylvania and Spain, as well as on the design of renewable resources in Mexico.

Ms. Nieto directs the Utility of the Future Rates Group (UFRG), a membership-based utility working group attended by senior executives from North American energy utilities. The group provides a forum for discussion of innovative rates, cost analyses and regulatory reforms to adapt to the expansion of distributed energy resources. For over ten years, she has conducted seminars on electricity marginal cost of service methods and best practice electricity ratemaking. These seminars were attended by energy utilities and state commissions from the US and overseas.

Ms. Nieto has published energy papers in The Electricity Journal and frequently speaks on energy regulatory topics at various industry forums.

Professional Experience

Economists Incorporated (San Francisco)

Senior Vice President

Dec 2017 – present

NERA Economic Consulting

Associate Director / Vice President (Los Angeles)	2000 – 2017
Consultant (Madrid, Spain)	1997 - 1999

Education

Master's Degree in Economics, Institute for Fiscal Studies, Madrid, Spain

Advanced microeconomics, macroeconomics, econometrics and micro-econometrics, public policy and optimal fiscal theory.

B.A., Economics (Honors), University of Carlos III, Madrid, Spain

Concentration on microeconomics, competition and industrial economics, financial analysis, econometrics.

Selected Consulting Assignments

Renewable Energy Resources

City of Palo Alto, California. Development of pricing schemes for renewable-based microgrids.

Ministry of Energy (SENER), Mexico: Advisor to SENER regarding the development of a procurement auction to procure multiple renewable technologies across a variety of time-frames.

Iberdrola, California, US. Reviewed long-term forecasts of fuel costs, energy market conditions, and regulatory policy to assess the potential growth outlook for wind and solar generation resources in California over a 20-year horizon.

Regulatory Office for Network Industries (RONI), Slovakia. Directed the team that assisted the Slovakian regulatory commission on the design of efficient support mechanisms for renewable energy sources and a reliable system of issuing guarantees of origin for RES. Trained the commission staff on best practice RES regulation.

Illinois Power Agency (IPA), US. Assessment of parameters and benchmark analysis for Solar Renewable Energy Credits (SRECs) in the context of the auction held by Ameren Illinois Company and Commonwealth Edison to procure RECs from solar distributed generation resources.

Southern California Edison, Los Angeles, California, US. Member of the team that advised the utility's Supply Group on improvements to the mechanism for contracting with renewable generation resources.

Electricity Cost Studies, Rate Design, Pricing for Distributed Energy Resources

Various North American Electric Utilities, 2000 – present. Advised and testified on the development of electricity marginal cost studies, analysis of the value of new demand response rates, solar PV, customer contracts, design of time of use electricity tariffs, standby rates. Examples of utility clients include:

- o Central Maine Power Company, Maine
- o Eversource Energy, New Hampshire
- o Rochester Gas and Electric, New York
- o New York Service Electric and Gas, New York
- o Sierra Pacific Power Company and Nevada Power d/a/a NV Energy, Nevada
- o Sacramento Municipal Utility District (SMUD), California
- o Los Angeles Department of Water and Power (LADWP), California
- o Salt River Project (SRP), Arizona
- o Con Edison, New York
- o Otter Tail Power (OTP), Minnesota, North Dakota, South Dakota
- o Xcel Energy, Minnesota
- o MidAmerican Energy Company, Iowa
- o Eugene Water and Electric Board, Oregon
- o Iberdrola, Spain
- o NB Power, New Brunswick, Canada
- o Manitoba Hydro, Manitoba, Canada
- o BC Hydro, British Columbia, Canada
- o Newfoundland Labrador & Hydro, Newfoundland, Canada

Avangrid, New York. Advised in setting the basis and workplan to develop a locational distribution marginal cost study, to be used for a compensation of Distributed Energy Resources (DERs), as directed by the Commission VDER Order within the Reforming the Energy Vision (REV) proceeding.

Southern Company, US. Reviewed the company's proposed approach to undertake loss of load expectation analysis and recommended improvements. Provided guidance to develop capacity cost allocation factors for demand response programs and new customer evaluation.

NB Power, New Brunswick, Canada. Recommended approach to estimate the incremental costs to the utility when customers opt-out of smart metering, taking into account the pace of smart meter deployment plans. Provided rate design recommendations in the light of smart grid investments.

Abu Dhabi, UEA. Advised on the reform of distribution rates and suitable mechanism to undertake cost allocation based on marginal costs. Proposed revision to existing electricity cross-subsidies.

Electricity Regulatory Board (ERB), Kenya, Africa. Co-authored an Electricity Tariff Policy for ERB, aimed at improving the financial health of the sector and promoting the efficient expansion of electricity service. Developed financial models for calculation of utility revenue requirement and provided on-site training to the ERB staff. Designed the pricing terms of a new sample Power Purchase Agreement between the incumbent generator (KenGen) and the distribution utility (KPLC).

Barbados Federal Trade Commission, Barbados. Directed the team advising the Barbados energy regulatory commission during Barbados Power and Light (BP&L)'s rate application. Assessed the utility's estimated cost of capital and revenue requirement, the embedded and marginal electricity cost methods used by the utility to allocate costs to customer classes and time of use rate proposals.

Iberdrola, Spain. Member of the energy practice team advising a large Spanish electric utility regarding its regulatory strategy in preparation for the restructuring of the electricity sector in Spain as well as general advice in a broad range of regulatory issues involving retail access, stranded cost analysis and open access tariffs. Participated in industry working groups in charge of proposing detailed policy rules.

Wholesale Market Design, Competition Analysis

Analysis of utility mergers, various utilities, US. Review the competitive impact on electricity markets of a number of proposed utility mergers. Analyzed potential horizontal and vertical market power impacts.

Commission for Energy Regulatory of Ireland, Ireland: Member of the market design team for the all-island electricity market. Design of options for a Capacity Payment Mechanism on the island of Ireland that would be viable and sensible in the context of the Irish electricity market.

Independent System Operator (ISO) of New England, US. Advised the ISO-NE on revisions to ISO's Forward Capacity Market (FCM), with regard to the *Alternative Capacity Price Rule*.

Ministry of Energy, Argentina. Comprehensive review of the Argentine wholesale electricity market and their impact on competition. Recommended revisions to market rules.

PECO Energy Company, Pennsylvania, US. Manager of the Independent Evaluator team that administered the Default Service Supply auctions on behalf of PECO Energy Company. Prepared assessment report evaluating the competitiveness of the auction and results for the Commission's review.

First Energy, Philadelphia, US. Administered Default Service Supply solicitations via a descending-clock auction on behalf of Met-Ed and Penelec utilities in Pennsylvania. Authored the report evaluating the competitiveness of the auction and results for the Commission's review.

Spanish National Energy Commission (CNE), Madrid, Spain. Administered the default service electricity supply ("CESUR") auctions on behalf of the large distribution companies in Spain and Portugal. Assessed the bidders' competitive behavior and prepared an assessment report. Advised the Commission during the discussions that led to major energy sector restructuring legislation.

Incentive-Based Regulation of Distribution Networks

UK Energy Networks Association, UK. Advisor to the Association on evaluating a potential reform of electricity distribution network planning standards to account for new developments, such as the emergence of smart grids and distributed resources.

Grid Australia, Sydney, Australia. Advisory services regarding Performance-Based Regulation (PBR) methods for electricity network.

Edison Electric Institute (EEI), US. Co-author of report "Making a Business of Energy Efficiency: Sustainable Business Models for Utilities". A report on incentive mechanisms to achieve utility goals for energy efficiency and demand response.

Various utilities, USA. Provided assessment of impact of solar distributed generation on the utility's avoided costs and net revenues. Recommended or evaluated revisions to tariff structures to avoid large cost shifting among customers and inequity concerns.

Transmission Planning and Cost Allocation

Australian Energy Market Commission, Australia. Critiqued the proposed revisions to the electricity market rules in Australia regarding firm transmission access and rights. Analyzed the suitability of Financial Transmission Rights, or their equivalent, for the

Australian market. Conducted a survey of international transmission planning and cost-allocation methodologies in an earlier assignment.

TransGrid, Australia. Reviewed transmission planning and pricing policies, including arrangements to introduce competitive solicitations and non-wires alternatives in long-term transmission planning.

Alberta Electric System Operator (AESO), Calgary, Alberta. Analyzed AESO's cost study and recommended revisions to improve transmission tariffs and cost allocation approach.

Commission for Energy Regulatory of Ireland, Ireland. Participated in the drafting of the all-island electricity market rules and recommended changes to the Transmission Use of System (TUoS) charges for the Republic of Ireland.

NYISO, New York, US. Provided recommendations to the New York Independent System Operator for a reform of their Black Start service compensation mechanism as part of the ISO Tariff.

SELECTED TESTIMONIES AND EXPERT REPORTS

"Otter Tail Power Company's Marginal Cost of Generation, Transmission and Distribution Service, Final Report." February 16, 2018. Report submitted to support OTP's 2018 South Dakota electricity rate case.

"Otter Tail Power Company's Marginal Cost of Generation, Transmission and Distribution Service, Final Report." November, 2017. Report submitted to support OTP's 2018 North Dakota electricity rate case.

"Central Maine Power Company's Marginal Cost of Electricity Distribution Service, Final Report." October 30, 2017. Study report submitted in preparation of CMP's 2018 distribution rate case.

Expert Report: "A Review of Southern Company's Generation Reserve Margin Methodology and Capacity Worth Factor Approach". Prepared for Southern Company, October 9, 2017.

Expert Report, SRP's Board of Directors: "Review of Salt River Project's Electricity Marginal Cost of Service Study and Proposed Rates for Net Metering Customers", August 2017.

Expert Report: "Review of Sacramento Municipal Utility District's Marginal Cost Study and Proposed Design of Residential Time of Use Rates". November 27, 2016.

Before the Public Utilities Commission of Nevada, Rebuttal Testimony: "Marginal Costs, Revenue Reconciliation and Rate Design for Net Metering Customers", In the Matter of

the Application of Sierra Pacific Power Company d/a/a NV Energy for Authority to Reform Rates for Electric Utility Service in 2016 General Rate Case. October 31, 2016

Before the Public Utilities Commission of the State of Minnesota, Rebuttal Testimony: “Fixed Charges, Marginal Cost Study and Rate Design Policy”, In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Utility Service in Minnesota, September 12, 2016.

Salt River Project vs. Solar City, Law Suit, US. Deposition testimony regarding expert report and analysis of SRP’s rate reform for solar customers. August 2016.

Before the Public Utilities Commission of the State of Minnesota, Testimony: “Fixed Charges and Rate Design Policy”, In the Matter of the Rate Application of Otter Tail Power Company in Minnesota, February 2016.

Before the Modesto Irrigation District Board of Directors, expert presentation: “Review of MID’s Solar PV Cost-Shifting Analysis”, California, April 2016.

Expert Report: “Assessment of Otter Tail Power Company’s Interruptible Rate Portfolio and Development of Dynamic Rates”, prepared for Otter Tail Power Co. November 2015.

Before the New York State Public Service Commission, Direct Testimony: “Rochester Gas & Electric Corporation Electricity and Natural Gas Marginal Cost of Service Studies”, June 2015.

Before the New York State Public Service Commission, Direct Testimony: “New York State Electric and Gas Electricity and Natural Gas Marginal Cost of Service Studies”, June 2015.

Before the Salt River Project Board of Directors, Testimony: “Review of SRP Proposed Residential Customer Generation Price Plan”, February 2015.

Before the State of North Carolina Utilities Commission, Testimony: “Review of Alternative Application of the Peaker Method Proposed by EPCOR USA North Carolina LLC with respect to Computation of Avoided Energy and Capacity Costs”, July 23, 2010.

Before the New Brunswick Board of Commissioners of Public Utilities, Testimony, with Wayne Olson: “The Role of DSM and Demand Response in Load Forecasting and Integrated Resource Planning”, on behalf of the New Brunswick Public Intervener, November 9, 2006.

SELECTED PRESENTATIONS

“Examining the Key Pricing Policy Elements of New York’s Reforming the Energy Vision”, presented at the 31st Annual Western Conference (CRRI), Monterey, California, June 28, 2018.

“Estimating the Value of Distributed Energy Resources and Implications for Rates”, presented at the California Municipal Utility Rates Group, May 2018.

“Marginal Cost Methods and Efficient Rate Design”, presented at the Utility of the Future Rates Group, San Francisco, California, April 2018.

“Value-Based Tariff Model for Distributed Energy Resources: Principles and Framework Options”. Presented at 30th Annual Western Conference (CRRI), Monterey, California, June 28, 2017.

“Regulatory Incentive Methods for Electricity Distributors: Emerging Trends”, with Richard Druce. Presented at Rutgers University’s 29th Annual Western Conference (CRRI), Monterey, California, June 23, 2016.

“Renewable Microgrids: Getting the Pricing Right”. Presented at the Marginal Cost Working Group (MCWG), Washington, D.C., May 5, 2016.

“Policy Options to Address Cross Subsidies from Self-Generation”. Presented at the 12th Annual National Law Seminars International Conference on Electric Utility Ratemaking, Las Vegas, Nevada, March 14, 2016.

“Demand Charges and their Role in Net Energy Metering”. Presented at the “Residential Demand Charges Symposium”, EUCI, Calgary, Canada, December 1, 2015.

“Utility Regulation in the Era of Distributed Renewables: Is There a Need for a New Business Model?”. Presented at Rutgers University’s 28th Annual Western Conference (CRRI), Monterey, California, June 26, 2015.

“Solar Distributed Generation and Rate Restructuring”. Presented at the California Municipal Rates Group (CMRG), Sacramento, California, May 18, 2015.

“Integrating Renewable Resources through Capacity Markets: The Case of California”. Presented at Law Seminars International’s Energy in California Conference, San Francisco, California, September 16, 2014.

“Rate Design Options to Deal with Solar Net Metering Concerns”. Presented at the California Municipal Rates Group (CMRG), Sacramento, California, April 25, 2014.

“Capacity Markets Put to the Test: New Approaches to Meet Evolving Reliability Needs”. Presented at Rutgers University’s 27th Annual Western Conference (CRRI), Monterey, California, June 26, 2014.

“Connecting Wholesale and Retail Pricing: A Look at Required Policy and Market Design Decisions”. Presented at the Harvard Electricity Policy Group (HEPG), Dana Point, California, March 7, 2013.

“Demand Response and its Role within Wholesale Energy and Capacity Markets”. Presented at Rutgers University’s 25th Annual Western Conference (CRRI), Monterey, California, June 2012.

“Achieving Efficient Demand Response through Dynamic Rates”. Presented at Law Seminars International’s Electric Ratemaking Conference, Las Vegas, Nevada, February 9, 2009.

“Critical Peak Pricing: A Marginal Cost Approach”. Presented at the Marginal Cost Working Group (MCWG), Phoenix, Arizona, April 2008.

“Electricity Rate Structure Design: Sector Issues in Rate Design, Marginal and Embedded Cost Studies”. Delivered at the University of PURC’s World Bank International Training Program on Utility Regulation and Strategy, Florida, January 16, 2007.

“Demand Bidding Programs in ISO/RTO Environments”. Presented at the Marginal Cost Working Group (MCWG), Austin, Texas, October 12, 2006.

“Responding to EPAct 2005: Looking at Smart Meters for Electricity, Time-Based Rate Structures, and Net Metering”. Sponsored by Edison Electric Institute, May 2006.

“Locational Generation Capacity Payments in New England”. Presented at the Marginal Cost Working Group (MCWG), Albuquerque, New Mexico, April 27, 2005.

“Analysis of the International Experience with Performance Based Regulation”. Presented at the Marginal Cost Working Group (MCWG), Nevada, April 3-5, 2000.

SELECTED ENERGY PUBLICATIONS

“Optimizing Prices for Small-Scale Distributed Generation Resources: A Review of Principles and Design Elements”, *The Electricity Journal*, April 2016.

“Wholesale Energy Markets: Setting the Right Framework for Price Responsive Demand”. *The Electricity Journal*, December 2012.

“The Role of Demand Response in the Efficiency of Electricity Wholesale Markets”. *Papeles de Economía Española*, Madrid. Issue 134, December 2012.

“Locational Electricity Capacity Markets: Alternatives to Restore the Missing Signals”. *The Electricity Journal*, Volume 20, March 2007.

“The Line in the Sand: The Shifting Boundary between Markets and Regulation in

Network Industries.” Co-author. NERA book, September 2007.

“Performance-Based Regulation of Electricity Transmission in the US: Goals and Necessary Reforms”. NERA’s Newsletter *Energy Regulation Insights*, Issue 28, March 2006.

“Analysis of the Electricity Sector in Spain”. Utility Regulation in the EU. Privatisation International and Centre for the Study of Regulated Industries (CRI), *Utility Regulation 2000 Series*, Volume 1, June 2000.

LANGUAGES

English (fluent), Spanish (fluent)

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY

PRO FORMA TEST YEAR 2018**

**Permanent Filing
May 28, 2019**



**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY**

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Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 1-A. DISTRIBUTION REVENUE REQUIREMENT AND REQUIRED RATE CHANGE BY RATE CLASS
PRO FORMA TEST YEAR 2018
(in thousands)

Description	Reference	Test Year 12/31/2018 Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
Rate base	Table 1B, Line 15	1,215,668	796,079	4,228	15,186	226,652	576	380	392	100,105	57,956	2,458	8,965	2,690
Operating income	Table 1B, Line 36	41,945	1,804	(408)	158	21,180	47	(42)	23	11,309	4,829	683	1,017	1,345
Earned rate of return	Table 1B, Line 38	3.45%	0.23%	-9.65%	1.04%	9.34%	8.07%	-11.17%	5.87%	11.30%	8.33%	27.80%	11.35%	50.01%
Requested rate of return/cost of capital	Sch. EHC/TMD-3	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
Required operating income	Line 11 x Line 16	92,590	60,633	322	1,157	17,263	44	29	30	7,624	4,414	187	683	205
Income sufficiency/(deficiency)	Line 12 - Line 18	(50,645)	(58,829)	(730)	(999)	3,917	3	(71)	(7)	3,685	415	496	334	1,141
Gross revenue conversion factor	Sch. EHC/TMD-2	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142	1.37142
Revenue increase/(decrease)	Line 19 x Line 21	69,456	80,679	1,001	1,369	(5,372)	(4)	98	9	(5,053)	(569)	(681)	(459)	(1,564)
Net write-off as a % of retail revenue	Att. EHC/TMD-2, W/P 8	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%
Uncollectible adjustment	Line 22 x Line 24	456	530	7	9	(35)	(0)	1	0	(33)	(4)	(4)	(3)	(10)
Revenue increase/(decrease)	Ties to Sch. EHC/TMD-1	69,913	81,209	1,008	1,378	(5,408)	(4)	99	9	(5,086)	(572)	(685)	(462)	(1,574)
Distribution Revenue Requirement	Table 5, Line 28	\$ 436,203	\$ 288,050	\$ 1,476	\$ 5,628	\$ 80,338	\$ 201	\$ 129	\$ 148	\$ 34,447	\$ 19,376	\$ 831	\$ 4,062	\$ 1,518
Other Revenue	Table 5, Line 26	16,428	9,810	22	62	1,945	3	2	2	3,384	1,134	27	22	16
Net Distribution Revenue Requirement	Line 30 - Line 31	419,775	\$ 278,239	\$ 1,455	\$ 5,567	\$ 78,393	\$ 198	\$ 127	\$ 146	\$ 31,063	\$ 18,242	\$ 804	\$ 4,040	\$ 1,502
Current Distribution Revenues	Table 5, Line 12	349,862	\$ 197,030	\$ 447	\$ 4,188	\$ 83,801	\$ 201	\$ 29	\$ 137	\$ 36,149	\$ 18,814	\$ 1,489	\$ 4,501	\$ 3,077
Required Change in Rates	Line 33 / Line 35 - 1	19.98%	41.22%	225.63%	32.91%	-6.45%	-1.79%	341.80%	6.91%	-14.070%	-3.042%	-46.01%	-10.25%	-51.18%
BREAKDOWN OF REVENUE REQUIREMENT														
		Total	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
	Demand-CP	64,113	31,279	367	764	13,485	36	36	23	11,055	6,725	214	69	59
	Demand-NCP	133,017	70,215	820	2,709	28,967	115	77	61	17,533	11,350	583	315	273
	Customer	222,645	176,745	267	2,094	35,942	47	15	62	2,474	167	7	3,656	1,170
		419,775	278,239	1,455	5,567	78,393	198	127	146	31,063	18,242	804	4,040	1,502

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 1-B CURRENT AND REQUIRED RETURN ON RATE BASE BY RATE CLASS
PRO FORMA TEST YEAR 2018
(in thousands)

		12/31/2018												
	Reference	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
RATE BASE														
Net Plant	Table 4, Line 16	1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397
Total Rate Base Deductions	Table 4, Line 24	(383,078)	(248,816)	(1,297)	(4,648)	(74,889)	(176)	(117)	(120)	(30,846)	(17,859)	(760)	(2,739)	(812)
Total Rate Base Additions	Table 4, Line 32	30,126	19,356	96	375	5,832	14	8	10	2,577	1,447	69	238	105
TOTAL RATE BASE	Sum of Lines 11 to 13	1,215,668	796,079	4,228	15,186	226,652	576	380	392	100,105	57,956	2,458	8,965	2,690
TOTAL OPERATING REVENUE	Table 5, Line 28	366,290	206,841	468	4,250	85,746	204	31	138	39,533	19,948	1,516	4,523	3,092
OPERATION & MAINTENANCE EXPENSE														
Distr. O&M Expense and misc. Production	Table 6, Line 41	81,177	50,007	305	1,146	15,300	45	28	29	7,933	4,790	230	832	531
Customer Accounting Expenses	Table 7, Line 19	22,479	18,102	35	160	3,491	2	2	5	613	52	1	10	7
Customer Svc. & Information/Sales Expenses	Table 7, Line 26 + Line 33	282	2	0	0	0	0	0	0	258	21	0	0	0
Administrative & General Expenses	Table 8, Line 26	63,791	42,239	227	932	11,819	29	19	25	4,907	2,604	95	566	328
Total Depreciation Expense	Table 9, Line 47	69,180	46,423	216	887	12,850	31	19	23	4,652	2,643	115	1,161	159
Total Amortization Expense	Table 9, Line 51	19,015	12,559	64	229	3,547	9	6	6	1,492	860	36	165	44
EESCO Depreciation / Amortization	Table 9, Line 52	6,590	4,353	22	79	1,229	3	2	2	517	298	13	57	15
Property Tax Expense	Table 10, Line 23	47,399	30,989	164	588	8,936	22	15	15	3,879	2,247	95	346	103
Payroll and Other Taxes	Table 10, Line 21 + Line 31	5,138	3,382	18	75	952	2	2	2	401	215	9	50	30
TOTAL EXPENSE BEFORE INCOME TAXES		315,051	208,056	1,052	4,095	58,125	144	92	108	24,652	13,730	594	3,188	1,215
Federal and State Income Taxes	Table 11, Line 48	3,227	(6,986)	(197)	(79)	5,297	11	(20)	5	3,076	1,101	225	274	518
Deferred Income Tax Expense	Table 11, Line 52	6,070	3,969	21	75	1,144	3	2	2	497	288	12	44	13
Investment Tax Credit	Table 11, Line 53	(4)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OPERATING EXPENSES INCLUDING INCOME TAX		324,345	205,037	876	4,092	64,566	158	73	115	28,224	15,119	832	3,506	1,747
OPERATING INCOME	Line 17 - Line 34	41,945	1,804	(408)	158	21,180	47	(42)	23	11,309	4,829	683	1,017	1,345
REALIZED RETURN ON RATE BASE	Line 36 / Line 15	3.5%	0.2%	-9.7%	1.0%	9.3%	8.1%	-11.2%	5.9%	11.3%	8.3%	27.8%	11.3%	50.0%
REQUIRED RETURN ON RATE BASE	Sch. EHC/TMD-3	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
REQUIRED OPERATING INCOME	Line 40 * Line 15	92,590	60,633	322	1,157	17,263	44	29	30	7,624	4,414	187	683	205

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 2. GROSS PLANT IN SERVICE
PRO FORMA TEST YEAR 2018
(in thousands)

Minimum System %	Account	Description	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
		INTANGIBLE PLANT														
	301	Organization Intangible Plant	O_LABOR	45	30	0	1	8	0	0	0	3	2	0	0	0
	303	Miscellaneous Intangible Plant	O_LABOR	52,915	34,866	190	789	9,779	24	16	22	4,095	2,162	96	539	337
		Total Intangible Plant In service (sum of lines 11 to 12)		52,960	34,896	190	790	9,787	24	16	22	4,098	2,164	96	539	337
		DISTRIBUTION PLANT														
	360	Land & Land Rights	20CP/NCP_P	9,953	4,798	56	119	2,114	6	6	4	1,739	1,057	35	11	9
	361	Structures & Improvements	20CP/NCP_P	26,388	12,721	149	315	5,604	15	15	10	4,610	2,803	92	30	25
	362	Station Equipment	20CP/NCP_P	306,248	147,637	1,726	3,650	65,043	175	171	112	53,507	32,526	1,064	347	289
	364	Poles, Towers, & Fixtures														
	364	Primary-Demand	NCP_P	59,189	28,180	330	1,089	12,493	49	33	26	10,126	6,293	327	132	110
	364	Primary Customer	CUST_D	192,888	162,864	-	-	28,259	-	-	-	511	39	7	729	479
	364	Secondary-Demand	NCP_S	8,712	6,389	75	247	1,922	11	7	6	-	-	-	30	25
	364	Secondary-Customer	CUST_S	42,799	37,682	-	-	4,837	-	-	-	-	-	-	169	111
	364	Total (sum of lines 22 to 25)		303,588	235,116	404	1,336	47,511	61	40	32	10,637	6,332	333	1,060	725
	365	OH Conductor & Devices														
	365	OH Primary-Demand	NCP_P	341,912	162,788	1,904	6,292	72,169	285	190	149	58,495	36,352	1,887	764	636
	365	OH Primary-Customer	CUST_D	235,204	198,593	-	-	34,459	-	-	-	623	48	8	889	584
	365	OH Secondary-Demand	NCP_S	3,292	2,414	28	93	726	4	3	2	-	-	-	11	9
	365	OH Secondary-Customer	CUST_S	1,688	1,486	-	-	191	-	-	-	-	-	-	7	4
	365	Total (sum of lines 29 to 32)		582,096	365,282	1,932	6,386	107,545	290	192	152	59,118	36,400	1,895	1,671	1,234
	366	UG Conduit														
	366	Primary-Demand - polyphase	NCP_P	8,661	4,124	48	159	1,828	7	5	4	1,482	921	48	19	16
	366	Primary-Demand - single phase	NCP_P_1ph	18,052	13,252	155	512	3,985	15	10	8	-	-	-	62	52
	366	Primary-Customer - polyphase	CUST_D	673	568	-	-	99	-	-	-	2	0	0	3	2
	366	Primary-Customer - single phase	CUST_D_1ph	3,888	3,423	-	-	439	-	-	-	-	-	-	15	10
	366	Secondary-Demand - single phase	NCP_S_1ph	4,371	3,209	38	124	965	4	2	2	-	-	-	15	13
	366	Secondary-Customer single phase	CUST_D_1ph	3,112	2,740	-	-	352	-	-	-	-	-	-	12	8
	366	Total (sum of lines 36 to 41)		38,758	27,317	241	796	7,669	26	17	14	1,484	921	48	127	100
	367	UG Conductor & Devices														
	367	Primary-Demand - polyphase	NCP_P	29,888	14,230	166	550	6,309	25	17	13	5,113	3,178	165	67	56
	367	Primary-Demand - single phase	NCP_P_1ph	62,293	45,730	535	1,768	13,753	52	35	27	-	-	-	215	179
	367	Primary-Customer - polyphase	CUST_D	2,323	1,961	-	-	340	-	-	-	6	0	0	9	6
	367	Primary-Customer - single phase	CUST_D_1ph	13,417	11,813	-	-	1,516	-	-	-	-	-	-	53	35
	367	Secondary-Demand	NCP_S_1ph	15,084	11,074	129	428	3,330	13	8	7	-	-	-	52	43
	367	Secondary-Customer	CUST_D_1ph	10,737	9,453	-	-	1,214	-	-	-	-	-	-	42	28
	367	Total (sum of lines 45 to 50)		133,742	94,262	831	2,746	26,462	90	60	47	5,119	3,178	165	437	346
	368	Line Transformers														
	368	OH - Demand	NCP_P_ADJ	35,544	18,945	222	732	8,254	33	22	17	5,195	1,943	17	89	74
	368	UG - Demand	NCP_P_ADJ	44,230	23,575	276	911	10,271	41	27	22	6,464	2,418	21	111	92
	368	OH - Customer	Cust_368	166,339	140,913	-	-	24,027	-	-	-	337	16	0	631	414
	368	UG - Customer	Cust_368	11,828	10,020	-	-	1,709	-	-	-	24	1	0	45	29
	368	Capacitors	POWERF	4,541	2,206	-	-	978	-	-	-	937	359	19	23	19
	368	Total 368 (sum of lines 54 to 59)		262,481	195,659	497	1,644	45,238	75	50	39	12,958	4,737	57	898	629
	369	Services - Customer	SERV_369	158,352	127,548	-	-	30,731	-	-	-	-	-	-	23	51
	370	Meters - Customer	METER_370	90,764	60,816	565	5,452	21,365	139	31	161	2,042	166	27	-	-
	371	Inst. On Cust. Premises - Cust	CUST_371	6,564	-	-	-	-	-	-	-	-	-	-	6,564	-
	373	Street Lighting - Customer	ST_DIRECT	5,131	-	-	-	-	-	-	-	-	-	-	5,131	-
		Total Distribution Gross Plant		1,924,064	1,271,155	6,401	22,442	359,283	874	581	569	151,214	88,121	3,716	16,298	3,409
		GENERAL PLANT														
	389	Land & Land Rights	O_LABOR	4,834	3,185	17	72	893	2	1	2	374	198	9	49	31
	390	Structures & Improvements	O_LABOR	84,414	55,621	303	1,259	15,600	39	25	34	6,532	3,449	154	860	537
	391	Office Furniture & Equipment	O_LABOR	11,442	7,539	41	171	2,115	5	3	5	885	468	21	117	73
	392	Transportation Equipment	O_LABOR	44,177	29,109	159	659	8,164	20	13	18	3,419	1,805	80	450	281

Table 2_PLANT IN SERVICE

76	393	Stores Equipment	O_LABOR	3,258	2,147	12	49	602	2	1	1	252	133	6	33	21
77	394	Tool, Shop & Garage Equipment	O_LABOR	14,195	9,353	51	212	2,623	7	4	6	1,098	580	26	145	90
78	395	Laboratory Equipment	O_LABOR	2,073	1,366	7	31	383	1	1	1	160	85	4	21	13
79	396	Power Operated Equipment	O_LABOR	159	105	1	2	29	0	0	0	12	7	0	2	1
80	397	Communication Equipment	O_LABOR	28,189	18,574	101	420	5,209	13	8	12	2,181	1,152	51	287	179
81	398	Miscellaneous Equipment	O_LABOR	1,279	843	5	19	236	1	0	1	99	52	2	13	8
82																
83		Total General Gross Plant (sum of lines 72 to 81)		194,021	127,842	697	2,894	35,855	89	57	79	15,014	7,928	353	1,976	1,235
84																
85		Total Gross Plant (Line 68 + Line 84)		2,171,045	1,433,894	7,289	26,126	404,925	988	654	670	170,327	98,212	4,166	18,813	4,981
86																

87 Total plant balances are from Schedule EHC/TMD-37, Page 2

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 3-A. ACCUMULATED DEPRECIATION
PRO FORMA TEST YEAR 2018
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
INTANGIBLE PLANT															
303D	Intangible Plant	INTPLANT	46,159	30,415	166	689	8,530	21	14	19	3,572	1,886	84	470	294
DISTRIBUTION PLANT															
360	Land & Land Rights														
361	Structures & Improvements	STRUCT_D	6,382	3,077	36	76	1,355	4	4	2	1,115	678	22	7	6
362	Station Equipment	DIS_STATION	62,750	30,251	354	748	13,327	36	35	23	10,964	6,665	218	71	59
364	Poles, Towers & Fixtures	POL_PLANT	136,745	105,903	182	602	21,401	27	18	14	4,791	2,852	150	477	326
365	OH Conductor & Devices	OH_LINE	113,599	71,287	377	1,246	20,988	57	38	30	11,537	7,104	370	326	241
366	UG Conduit	UG_LINE	5,593	3,942	35	115	1,107	4	2	2	214	133	7	18	14
367	UG Conductor & Devices	UG_LINE	41,988	29,593	261	862	8,308	28	19	15	1,607	998	52	137	109
368	Line Transformers	TRANSF_PLANT	78,707	59,030	152	502	13,505	23	15	12	3,668	1,336	12	267	186
369	Services	CUS_369	35,251	28,394	-	-	6,841	-	-	-	-	-	-	5	11
370	Meters	MET_PLANT	17,297	11,590	108	1,039	4,072	26	6	31	389	32	5	-	-
371	Inst. On Cust. Premises	CUST_371	1,207	-	-	-	-	-	-	-	-	-	-	1,207	-
373	Street Lighting	ST_DIRECT	3,821	-	-	-	-	-	-	-	-	-	-	3,821	-
Total Accu. Depr. Distribution Plant (sum of lines 15 to 26)			503,340	343,065	1,504	5,189	90,904	204	136	128	34,285	19,797	836	6,337	953
GENERAL PLANT															
389	Land & Land Rights														
390D	Structures & Improvements	GPLANT	15,490	10,206.26	55.65	231.04	2,862.48	7.14	4.55	6.33	1,198.67	632.92	28.18	157.76	98.62
391D	Office Furniture & Equipemtn	GPLANT	1,311	863.82	4.71	19.55	242.27	0.60	0.39	0.54	101.45	53.57	2.39	13.35	8.35
392D	Transportation Equipment	GPLANT	23,271	15,333.49	83.60	347.11	4,300.48	10.73	6.84	9.51	1,800.84	950.88	42.34	237.01	148.17
393D	Stores Equipment	GPLANT	723	476.58	2.60	10.79	133.66	0.33	0.21	0.30	55.97	29.55	1.32	7.37	4.61
394D	Tool, Shop & Garage Equipment	GPLANT	3,214	2,117.79	11.55	47.94	593.96	1.48	0.95	1.31	248.72	131.33	5.85	32.73	20.46
395D	Laboratory Equipment	GPLANT	329	216.68	1.18	4.91	60.77	0.15	0.10	0.13	25.45	13.44	0.60	3.35	2.09
396D	Power Operated Equipment	GPLANT	104	68.26	0.37	1.55	19.14	0.05	0.03	0.04	8.02	4.23	0.19	1.06	0.66
397D	Communication Equipment	GPLANT	7,992	5,265.87	28.71	119.21	1,476.88	3.68	2.35	3.27	618.45	326.55	14.54	81.39	50.88
398D	Miscellaneous Equipment	GPLANT	494	325.57	1.78	7.37	91.31	0.23	0.15	0.20	38.24	20.19	0.90	5.03	3.15
Total Accu. Deprec. General Plant (sum of lines 31 to 40)			52,927	34,874	190	789	9,781	24	16	22	4,096	2,163	96	539	337
Total Accu. Depreciation (Line 12 + 28 + 42)			602,426	408,354	1,860	6,667	109,215	250	166	169	41,953	23,845	1,016	7,346	1,584

46 Total plant balances are from Schedule EHC/TMD-38, Page 2

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 3-B. NET PLANT IN SERVICE
PRO FORMA TEST YEAR 2018
(in thousands)

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Account	Description	Reference	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
NET PLANT															
301-303	Total Intangible Net Plant	Table 2, Ln 14 - Table 3, Ln 12	6,801	4,481	24	101	1,257	3	2	3	526	278	12	69	43
DISTRIBUTION PLANT															
360	Land & Land Rights	Table 2, Ln 17 - Table 3, Ln 15	9,953	4,798	56	119	2,114	6	6	4	1,739	1,057	35	11	9
361	Structures & Improvements	Table 2, Ln 18 - Table 3, Ln 16	20,006	9,644	113	238	4,249	11	11	7	3,495	2,125	69	23	19
362	Station Equipment	Table 2, Ln 19 - Table 3, Ln 17	243,498	117,386	1,373	2,902	51,716	139	136	89	42,544	25,862	846	276	230
364	Poles, Towers & Fixtures	Table 2, Ln 26 - Table 3, Ln 18	166,843	129,213	222	734	26,111	33	22	17	5,846	3,480	183	582	398
365	OH Conductor & Devices	Table 2, Ln 33 - Table 3, Ln 19	468,497	293,995	1,555	5,139	86,557	233	155	122	47,581	29,296	1,526	1,345	993
366	UG Conduit	Table 2, Ln 42 - Table 3, Ln 20	33,165	23,375	206	681	6,562	22	15	12	1,269	788	41	108	86
367	UG Conductor & Devices	Table 2, Ln 51 - Table 3, Ln 21	91,754	64,669	570	1,884	18,154	62	41	32	3,512	2,180	113	300	237
368	Line Transformers	Table 2, Ln 60 - Table 3, Ln 22	183,774	136,630	346	1,142	31,733	52	34	27	9,290	3,401	46	631	443
369	Services	Table 2, Ln 62 - Table 3, Ln 23	123,101	99,154	-	-	23,890	-	-	-	-	-	-	18	40
370	Meters	Table 2, Ln 63 - Table 3, Ln 24	73,467	49,226	458	4,413	17,294	112	25	130	1,653	134	22	-	-
371	Inst. On Cust. Premises	Table 2, Ln 64 - Table 3, Ln 25	5,357	-	-	-	-	-	-	-	-	-	-	5,357	-
373	Street Lighting	Table 2, Ln 65 - Table 3, Ln 26	1,310	-	-	-	-	-	-	-	-	-	-	1,310	-
Total Distribution Net Plant			1,420,725	928,090	4,898	17,253	268,379	670	445	441	116,929	68,324	2,880	9,960	2,456
GENERAL PLANT															
389	Land & Land Rights	Table 2, Ln 72 - Table 3, Ln 31	4,834	3,185	17	72	893	2	1	2	374	198	9	49	31
390D	Structures & Improvements	Table 2, Ln 73 - Table 3, Ln 32	68,925	45,415	248	1,028	12,737	32	20	28	5,334	2,816	125	702	439
391D	Office Furniture & Equipment	Table 2, Ln 74 - Table 3, Ln 33	10,131	6,676	36	151	1,872	5	3	4	784	414	18	103	65
392D	Transportation Equipment	Table 2, Ln 75 - Table 3, Ln 34	20,906	13,775	75	312	3,863	10	6	9	1,618	854	38	213	133
393D	Stores Equipment	Table 2, Ln 76 - Table 3, Ln 35	2,535	1,670	9	38	468	1	1	1	196	104	5	26	16
394D	Tool, Shop & Garage Equipment	Table 2, Ln 77 - Table 3, Ln 36	10,981	7,235	39	164	2,029	5	3	4	850	449	20	112	70
395D	Laboratory Equipment	Table 2, Ln 78 - Table 3, Ln 37	1,744	1,149	6	26	322	1	1	1	135	71	3	18	11
396D	Power Operated Equipment	Table 2, Ln 79 - Table 3, Ln 38	56	37	0	1	10	0	0	0	4	2	0	1	0
397D	Communication Equipment	Table 2, Ln 80 - Table 3, Ln 39	20,197	13,308	73	301	3,732	9	6	8	1,563	825	37	206	129
398D	Miscellaneous Equipment	Table 2, Ln 81 - Table 3, Ln 40	785	517	3	12	145	0	0	0	61	32	1	8	5
Total General Net Plant			141,094	92,968	507	2,105	26,074	65	41	58	10,919	5,765	257	1,437	898
Total Net Plant			1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397

Table 3B_NET PLANT

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 4. RATE BASE
PRO FORMA TEST YEAR 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
RATE BASE																
	Utility Plant in Service	Table 2, Line 85		2,171,045	1,433,894	7,289	26,126	404,925	988	654	670	170,327	98,212	4,166	18,813	4,981
	Reserve For Depreciation	Table 3, Line 44		602,426	408,354	1,860	6,667	109,215	250	166	169	41,953	23,845	1,016	7,346	1,584
	Net Plant	Line 12 - Line 14		1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397
DEDUCTIONS FROM PLANT																
	Reserve for Deferred Income Taxes	Sch. EHC/TMD-36	NETPLANT	370,640	242,319	1,283	4,598	69,872	174	115	118	30,333	17,572	744	2,709	803
	Regulatory Liabilities	Sch. EHC/TMD-36	NETPLANT	4,037	2,639	14	50	761	2	1	1	330	191	8	30	9
235	Customer Deposits/Advances	Sch. EHC/TMD-36	CUST_235	8,401	3,858	-	-	4,257	-	-	-	183	96	8	0	0
	Total Deductions from Plant	Sum of Lines 19 to 22		383,078	248,816	1,297	4,648	74,889	176	117	120	30,846	17,859	760	2,739	812
ADDITIONS TO PLANT																
	Distribution Cash Working Capital	Sch. EHC/TMD-36	OM_PT	13,761	8,657	39	172	2,746	7	3	5	1,237	672	36	118	69
	Materials and Supplies	Sch. EHC/TMD-36	NETPLANT	12,213	7,985	42	152	2,302	6	4	4	1,000	579	25	89	26
	Prepayments	Sch. EHC/TMD-36	NETPLANT	729	476	3	9	137	0	0	0	60	35	1	5	2
	Regulatory Assets	Sch. EHC/TMD-36	NETPLANT	3,423	2,238	12	42	645	2	1	1	280	162	7	25	7
	Total Additions	Sum of Lines 27 to 30		30,126	19,356	96	375	5,832	14	8	10	2,577	1,447	69	238	105
	TOTAL RATE BASE	Line 16 - 24 + 32		1,215,668	796,079	4,228	15,186	226,652	576	380	392	100,105	57,956	2,458	8,965	2,690
	COST OF CAPITAL	Sch. EHC/TMD-3		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
	RETURN ON RATE BASE	Line 34 x Line 36		92,590	60,633	322	1,157	17,263	44	29	30	7,624	4,414	187	683	205

Table 4_RATE BASE_Summary

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 5. OPERATING REVENUES
PRO FORMA TEST YEAR 2018
(in thousands)

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Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
OPERATING REVENUES																
440-446	Distribution Sales Revenue	Att. EHC/TMD-4, p. 1	DREV	349,862	197,030	447	4,188	83,801	201	29	137	36,149	18,814	1,489	4,501	3,077
OTHER OPERATING REVENUES																
447	Resales Revenue	Att. EHC/TMD-4, p. 1	DPLANT_P	4,931	3,001	18	49	930	2	2	1	554	338	15	12	9
450	Late Payment Charge	Att. EHC/TMD-4, p. 1	LATE	1,959	1,589	-	-	262	-	-	-	69	36	-	1	1
451	Collection Charges	Att. EHC/TMD-4, p. 2	451_CC	1,095	939	-	-	150	-	-	-	6	-	-	-	-
451 R14	Reconnect-Reactivation Fees	Att. EHC/TMD-4, p. 2	451_RR	2,433	2,238	-	-	189	-	-	-	6	-	-	-	-
451 R15	Returned Check Fees	Att. EHC/TMD-4, p. 2	451_RC	193	176	-	-	16	-	-	-	1	-	-	-	-
451 Misc	Other Misc. Service Revenues	Att. EHC/TMD-4, p. 2	451_Misc	(5)	(4)	-	-	(1)	-	-	-	(0)	-	-	-	-
454	Pole and Cable TV Rental	Att. EHC/TMD-4, p. 3	POL_PLANT	2,135	1,654	3	9	334	0	0	0	75	45	2	7	5
454	Apparatus Rental Revenue	Att. EHC/TMD-4, p. 3	TRANSF_454	3,365	-	-	-	8	-	-	-	2,648	700	9	-	-
454	Other Rent from Electric Property	Att. EHC/TMD-4, p. 3	OHPLANT	269	182	1	2	47	0	0	0	21	13	1	1	1
456	Other Electric Revenue	Att. EHC/TMD-4, p. 1	DPLANT	52	34	0	1	10	0	0	0	4	2	0	0	0
Total Other Revenues				16,428	9,810	22	62	1,945	3	2	2	3,384	1,134	27	22	16
TOTAL OPERATING REVENUE				366,290	206,841	468	4,250	85,746	204	31	138	39,533	19,948	1,516	4,523	3,092

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 6. OPERATION AND MAINTENANCE EXPENSES
PRO FORMA TEST YEAR 2018

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
OPERATING & MAINTENANCE EXPENSE																
OPERATION																
555-557, 569	Allocated Production and Transmission expenses	Att. EHC/TMD-5, p. 3	DIS_STATION	109	52	1	1	23	0	0	0	19	12	0	0	0
580	Sup. & Eng.	Att. EHC/TMD-5, p. 3	LABOR_D_O	9,333	5,370	43	205	1,843	7	4	6	883	508	19	276	168
581	Load Dispatching	Att. EHC/TMD-5, p. 3	DIS_STATION	978	472	6	12	208	1	1	0	171	104	3	1	1
582	Station Expense	Att. EHC/TMD-5, p. 3	DIS_STATION	2,589	1,248	15	31	550	1	1	1	452	275	9	3	2
583	Overhead Line Exp.	Att. EHC/TMD-5, p. 3	OH_LINE	2,947	1,849	10	32	544	1	1	1	299	184	10	8	6
584	Underground Line Expenses	Att. EHC/TMD-5, p. 3	UG_LINE	1,811	1,276	11	37	358	1	1	1	69	43	2	6	5
585	Street Lighting Exp.	Att. EHC/TMD-5, p. 3	DIRECT ST	519	-	-	-	-	-	-	-	-	-	-	317	202
586	Meter Expense	Att. EHC/TMD-5, p. 3	MET_PLANT	2,432	1,630	15	146	573	4	1	4	55	4	1	-	-
587	Customer Installation	Att. EHC/TMD-5, p. 3	D_PLANT_587	7	5	0	0	1	0	0	0	0	0	0	0	0
588	Misc. Expense	Att. EHC/TMD-5, p. 3	DPLANT	2,691	1,778	9	31	502	1	1	1	211	123	5	23	5
589	Rent, Other Expense (Pole rental)	Att. EHC/TMD-5, p. 3	POL_PLANT	1,131	876	2	5	177	0	0	0	40	24	1	4	3
Distribution Operation Expenses plus Allocated Transm. Expense (sum of lines 13 to 23)				24,545	14,555	111	501	4,779	17	9	14	2,200	1,277	51	639	392
MAINTENANCE																
590	Sup. & Eng.	Att. EHC/TMD-5, p. 3	LABOR_D_M	175	109	1	2	33	0	0	0	18	11	1	1	1
591	Structure	Att. EHC/TMD-5, p. 3	DPLANT	256	169	1	3	48	0	0	0	20	12	0	2	0
592	Station Equipment	Att. EHC/TMD-5, p. 3	DIS_STATION	1,746	842	10	21	371	1	1	1	305	185	6	2	2
593	OH Lines, Poles, Towers & Fixtures	Att. EHC/TMD-5, p. 3	OH_LINE	52,244	32,784	173	573	9,652	26	17	14	5,306	3,267	170	150	111
594	Underground Line Expenses	Att. EHC/TMD-5, p. 3	UG_LINE	915	645	6	19	181	1	0	0	35	22	1	3	2
595	Line Transformers	Att. EHC/TMD-5, p. 3	TRANSF_PLANT	877	658	2	6	150	0	0	0	41	15	0	3	2
596	Street Lighting	Att. EHC/TMD-5, p. 3	DIRECT ST	52	-	-	-	-	-	-	-	-	-	-	32	20
597	Meters	Att. EHC/TMD-5, p. 3	MET_PLANT	351	235	2	21	83	1	0	1	8	1	0	-	-
598	Miscellaneous	Att. EHC/TMD-5, p. 3	DPLANT	15	10	0	0	3	0	0	0	1	1	0	0	0
Total Maintenance Expense				56,632	35,452	194	645	10,521	29	19	15	5,734	3,513	179	193	138
TOTAL DISTRIBUTION O&M EXPENSES				81,177	50,007	305	1,146	15,300	45	28	29	7,933	4,790	230	832	531

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 7. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES
PRO FORMA TEST YEAR 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
CUSTOMER ACCOUNTS EXPENSES																
CUSTOMER ACCOUNTS																
901	Supervision Expense	Att. EHC/TMD-5, p. 3	CUST_ALL	1	1	-	-	0	-	-	-	0	0	0	0	0
902	Meter Reading Expense	Att. EHC/TMD-5, p. 3	MTR_WF	2,236	1,624	35	159	310	2	2	5	93	7	1	-	-
903	Records & Collection Expense	Att. EHC/TMD-5, p. 3	COLL903	16,615	13,100	-	-	2,959	-	-	-	513	42	-	-	-
904	Uncollectible Account Exp.	Att. EHC/TMD-5, p. 3	UNCOL904	3,490	3,268	-	-	201	-	-	-	3	2	-	10	7
905	Miscellaneous Expense	Att. EHC/TMD-5, p. 3	MIS_CUST XP	137	110	0	1	21	0	0	0	4	0	0	0	0
Total Customer Accounts Exp.				Sum of Lines 13 to 17												
				22,479	18,102	35	160	3,491	2	2	5	613	52	1	10	7
CUSTOMER SERVICE & INFORMATION																
908	Customer Assistance Expense	Att. EHC/TMD-5, p. 3	CUS_908	269	-	-	-	-	-	-	-	249	21	-	-	-
910	Miscellaneous CS & Exp.	Att. EHC/TMD-5, p. 3	CUS_908	10	-	-	-	-	-	-	-	9	1	-	-	-
Total Customer Service Exp.				Line 23 + Line 24												
				279	-	-	-	-	-	-	-	258	21	-	-	-
SUPERVISION																
911	Supervision Expense	Att. EHC/TMD-5, p. 3	CUST EXP_ALL	1	1	0	0	0	0	0	0	0	0	0	0	0
916	Supervision & Misc. Expense		CUST EXP_ALL	2	1	0	0	0	0	0	0	0	0	0	0	0
Total Customer Edu/Adv. Exp.				Line 30 + Line 31												
				2	2	0	0	0	0	0	0	0	0	0	0	0
Total Customer Expense				Line 19 + Line 26 + Line 33												
				22,760	18,104	35	160	3,492	2	2	5	871	73	1	10	7

Table 7_CUST EXP

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 8. ADMINISTRATION AND GENERAL EXPENSES
PRO FORMA TEST YEAR 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
<u>ADMIN & GENERAL EXPENSES</u>																
920	Salaries	Att. EHC/TMD-5, p. 3	LABOR_D	21,556	14,382	77	325	3,968	10	6	9	1,583	805	35	220	137
921	Office Supplies Exp.	Att. EHC/TMD-5, p. 3	DISTOMEXP	4,113	2,585	16	59	791	2	1	2	410	248	-	-	-
922	A & G Exp. Transferred Credits	Att. EHC/TMD-5, p. 3	DISTOMEXP	(1,858)	(1,167)	(7)	(27)	(357)	(1)	(1)	(1)	(185)	(112)	-	-	-
923	Outside Service Exp	Att. EHC/TMD-5, p. 3	LABOR_D	9,808	6,544	35	148	1,805	4	3	4	720	366	16	100	62
924	Property Insurance, Distribution Line	Att. EHC/TMD-5, p. 3	NPLANT_OH	164	103	1	2	31	0	0	0	17	10	0	0	0
925	Injuries & Damages	Att. EHC/TMD-5, p. 3	LABOR_D	2,415	1,611	9	36	445	1	1	1	177	90	4	25	15
926	Employee Pension & Benefits	Att. EHC/TMD-5, p. 3	LABOR_D	15,665	10,452	56	236	2,884	7	4	7	1,150	585	25	160	99
928	Commission Expense, State Regulatory	Att. EHC/TMD-5, p. 3	DPLANT	5,052	3,338	17	59	943	2	2	1	397	231	10	43	9
930	Miscellaneous General Exp.	Att. EHC/TMD-5, p. 3	DISTOMEXP	4,613	2,899	18	66	887	3	2	2	460	278	-	-	-
931	Rent	Att. EHC/TMD-5, p. 3	DPLANT	2,073	1,370	7	24	387	1	1	1	163	95	4	18	4
935	Maintenance of General Plant	Att. EHC/TMD-5, p. 3	GENPLANT	188	124	1	3	35	0	0	0	15	8	0	2	1
EXP_O&M_A&G Total Admin. & Gen. Expense				63,791	42,239	227	932	11,819	29	19	25	4,907	2,604	95	566	328
EXP_O&M Total O&M Expense				167,728	110,350	567	2,238	30,611	76	49	59	13,711	7,467	326	1,408	865

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION EXPENSE
PRO FORMA TEST YEAR 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL	
DEPRECIATION EXPENSE																	
303DEP	Intangible Plant in Service	Att. EHC/TMD-28, p. 2	INTPLANT	2,463	1,623	9	37	455	1	1	1	191	101	4	25	16	
DISTRIBUTION PLANT																	
360DEP	Land & Land Rights	Att. EHC/TMD-28, p. 2	LANDPLANT	197	95	1	2	42	0	0	0	34	21	1	0	0	
361DEP	Structures & Improvements	Att. EHC/TMD-28, p. 2	STRPLANT	435	210	2	5	92	0	0	0	76	46	2	0	0	
362DEP	Station Equipment	Att. EHC/TMD-28, p. 2	DIS_STATION	6,998	3,374	39	83	1,486	4	4	3	1,223	743	24	8	7	
362.10	Station Equipment -EMS	Att. EHC/TMD-28, p. 2	DIS_STATION	130	63	1	2	28	0	0	0	23	14	0	0	0	
364DEP	Poles, Towers & Fixtures	Att. EHC/TMD-28, p. 2	POL_PLANT	9,912	7,676	13	44	1,551	2	1	1	347	207	11	35	24	
365DEP	OH Conductor & Devices	Att. EHC/TMD-28, p. 2	OH_LINE	15,418	9,675	51	169	2,848	8	5	4	1,566	964	50	44	33	
366DEP	UG Conduit	Att. EHC/TMD-28, p. 2	UG_LINE	1,033	728	6	21	204	1	0	0	40	25	1	3	3	
367DEP	UG Conductor & Devices	Att. EHC/TMD-28, p. 2	UG_LINE	3,479	2,452	22	71	688	2	2	1	133	83	4	11	9	
368DEP	Line Transformers	Att. EHC/TMD-28, p. 2	TRANSF_PLANT	6,424	4,818	12	41	1,102	2	1	1	299	109	1	22	15	
369DEP	Services - OH	Att. EHC/TMD-28, p. 2	CUS_369	5,367	4,323	-	-	1,042	-	-	-	-	-	-	1	2	
369DEP	Services - UG	Att. EHC/TMD-28, p. 2	CUS_369	3,620	2,916	-	-	703	-	-	-	-	-	-	1	1	
370DEP	Meters	Att. EHC/TMD-28, p. 2	MET_PLANT	4,888	3,275	30	294	1,151	7	2	9	110	9	1	-	-	
371DEP	Inst. On Cust. Premises	Att. EHC/TMD-28, p. 2	CUST_371	838	-	-	-	-	-	-	-	-	-	-	838	-	
373DEP	Street Lighting	Att. EHC/TMD-28, p. 2	ST_DIRECT	93	-	-	-	-	-	-	-	-	-	-	93	-	
Total Dist. Plant Dep. Exp.				Sum of lines 16 to 29	58,832	39,605	179	732	10,938	26	16	19	3,851	2,220	96	1,056	93
GENERAL PLANT																	
389	Land and Land rights	Att. EHC/TMD-28, p. 2	GPLANT	1	0.65	0.00	0.01	0.18	0.00	0.00	0.00	0.08	0.04	0.00	0.01	0.01	
390DEP	Structures & Improvements	Att. EHC/TMD-28, p. 2	GPLANT	1,993	1,312.98	7.16	29.72	368.24	0.92	0.59	0.81	154.20	81.42	3.63	20.29	12.69	
391DEP	Office Furniture & Equipment	Att. EHC/TMD-28, p. 2	GPLANT	1,596	1,051.52	5.73	23.80	294.91	0.74	0.47	0.65	123.50	65.21	2.90	16.25	10.16	
393DEP	Stores Equipment	Att. EHC/TMD-28, p. 2	GPLANT	240	158.21	0.86	3.58	44.37	0.11	0.07	0.10	18.58	9.81	0.44	2.45	1.53	
394DEP	Tool, Shop & Garage Equipment	Att. EHC/TMD-28, p. 2	GPLANT	732	482.61	2.63	10.93	135.36	0.34	0.22	0.30	56.68	29.93	1.33	7.46	4.66	
395DEP	Laboratory Equipment	Att. EHC/TMD-28, p. 2	GPLANT	298	196.12	1.07	4.44	55.00	0.14	0.09	0.12	23.03	12.16	0.54	3.03	1.90	
396DEP	Power Operated Equipment	Att. EHC/TMD-28, p. 2	GPLANT	6	3.88	0.02	0.09	1.09	0.00	0.00	0.00	0.46	0.24	0.01	0.06	0.04	
397DEP	Communication Equipment	Att. EHC/TMD-28, p. 2	GPLANT	2,923	1,926.31	10.50	43.61	540.26	1.35	0.86	1.19	226.24	119.46	5.32	29.77	18.61	
398DEP	Miscellaneous Equipment	Att. EHC/TMD-28, p. 2	GPLANT	96	63.20	0.34	1.43	17.73	0.04	0.03	0.04	7.42	3.92	0.17	0.98	0.61	
TotalL Gen. Plant Dep. Exp.				Sum of lines 34 to 42	7,885	5,195	28	118	1,457	4	2	3	610	322	14	80	50
EXP_DEP	Total Depreciation Expense	Line 12 + Line 31 + Line 44		69,180	46,423	216	887	12,850	31	19	23	4,652	2,643	115	1,161	159	
AMORTIZATION																	
407	Amortization of Regulatory Asset		RBASE	19,015	12,559	64	229	3,547	9	6	6	1,492	860	36	165	44	
	EESCO Depreciation / Amortization		RBASE	6,590	4,353	22	79	1,229	3	2	2	517	298	13	57	15	
Total Amortization Expense				Line 51 + Line 52	\$ 25,606	\$ 16,912	\$ 86	\$ 308	\$ 4,776	\$ 12	\$ 8	\$ 8	\$ 2,009	\$ 1,158	\$ 49	\$ 222	\$ 59

Table 9_DEPRE XPENSE

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
PRO FORMA TEST YEAR 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
PAYROLL RELATED TAXES																
408020	FICA Tax	Att. EHC/TMD-5, p. 4	O_LABOR	6,365	4,194	23	95	1,176	3	2	3	493	260	12	65	41
408050	Medicare Tax	Att. EHC/TMD-5, p. 4	O_LABOR	1,718	1,132	6	26	317	1	1	1	133	70	3	17	11
408010	Federal Unemployment Tax	Att. EHC/TMD-5, p. 4	O_LABOR	38	25	0	1	7	0	0	0	3	2	0	0	0
408011	Massachusetts	Att. EHC/TMD-5, p. 4	O_LABOR	48	32	0	1	9	0	0	0	4	2	0	0	0
408001	Connecticut	Att. EHC/TMD-5, p. 4	O_LABOR	68	45	0	1	13	0	0	0	5	3	0	1	0
4081H0	New Hampshire	Att. EHC/TMD-5, p. 4	O_LABOR	14	9	0	0	2	0	0	0	1	1	0	0	0
408360	District of Columbia	Att. EHC/TMD-5, p. 4	O_LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
408180	Universal Health	Att. EHC/TMD-5, p. 4	O_LABOR	9	6	0	0	2	0	0	0	1	0	0	0	0
	Payroll Taxes Transferred-Credit	Att. EHC/TMD-32, p. 2	O_LABOR	(3,846)	(2,534)	(14)	(57)	(711)	(2)	(1)	(2)	(298)	(157)	(7)	(39)	(24)
	Net Payroll Taxes	Sum of lines 11 to 20		4,413	2,908	16	66	816	2	1	2	342	180	8	45	28
408.19	Property Tax	Att. EHC/TMD-5, p. 4	NETPLANT	47,399	30,989	164	588	8,936	22	15	15	3,879	2,247	95	346	103
408140	Federal Highway	Att. EHC/TMD-5, p. 4	NETPLANT	6	4	0	0	1	0	0	0	0	0	0	0	0
408300	Tangible Property	Att. EHC/TMD-5, p. 4	NETPLANT	13	9	0	0	2	0	0	0	1	1	0	0	0
408400	New Hampshire Business Enterprise Tax	Att. EHC/TMD-5, p. 4	NETPLANT	657	429	2	8	124	0	0	0	54	31	1	5	1
408500	New Hampshire Consumption Tax	Att. EHC/TMD-5, p. 4	NETPLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
408600	Insurance Premium Excise	Att. EHC/TMD-5, p. 4	NETPLANT	49	32	0	1	9	0	0	0	4	2	0	0	0
	Total Other non-labor related taxes	Sum of lines 25 to 29		725	474	3	9	137	0	0	0	59	34	1	5	2
	TOTAL TAXES OTHER THAN INCOME TAX	Line 21 + Line 23 + Line 31		52,537	34,371	182	663	9,888	25	16	17	4,280	2,462	105	397	132

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
PRO FORMA TEST YEAR 2018
(in thousands)

Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
INCOME TAXES															
Total Distribution Revenue	Table 5, Line 28		366,290	206,841	468	4,250	85,746	204	31	138	39,533	19,948	1,516	4,523	3,092
Total Expense excluding income taxes	Table 1B		315,051	208,056	1,052	4,095	58,125	144	92	108	24,652	13,730	594	3,188	1,215
Book Net Income Before Interest and Income Taxes	Line 11 + Line 13		51,239	(1,216)	(584)	155	27,621	60	(61)	30	14,882	6,218	921	1,336	1,877
Interest on Long Term Debt		RBASE	(23,247)	(15,354)	(78)	(280)	(4,336)	(11)	(7)	(7)	(1,824)	(1,052)	(45)	(201)	(53)
Operating Income after Interest on LTD	Line 15 + Line 16		27,991	(16,570)	(662)	(125)	23,285	50	(68)	23	13,058	5,166	877	1,134	1,823
Permanent & Flowthrough Temporary Differences:															
PERMANENT DIFF_Total Gross Plant		RBASE	298	197	1	4	56	0	0	0	23	13	1	3	1
Provision for uncollectible accounts		UNCOL904	5,255	4,920	-	-	303	-	-	-	5	3	-	14	10
Disallowed meals expense		LABOR_D	39	26	0	1	7	0	0	0	3	1	0	0	0
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 22 to 24		5,592	5,143	1	4	365	0	0	0	31	18	1	17	11
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 32 - 29 - 30	RBASE	(47,112)	(31,116)	(158)	(567)	(8,787)	(21)	(14)	(15)	(3,696)	(2,131)	(90)	(408)	(108)
NORMALIZED TIMING DIFF_Labor		O_LABOR	30,851	20,328	111	460	5,701	14	9	13	2,387	1,261	56	314	196
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	(29)	(27)	-	-	(2)	-	-	-	(0)	(0)	-	(0)	(0)
NORMALIZED DIFF(410-411)	Sum of Lines 28 to 30		(16,290)	(10,815)	(47)	(107)	(3,087)	(7)	(5)	(2)	(1,309)	(871)	(34)	(94)	88
Sub Total-adj to Taxable Income	Line 26 + Line 32		(10,698)	(5,672)	(46)	(103)	(2,722)	(7)	(5)	(2)	(1,277)	(853)	(34)	(77)	99
Depreciation not Applicable State Inc. Tax		DPLANT	(23,940)	(15,816)	(80)	(279)	(4,470)	(11)	(7)	(7)	(1,881)	(1,096)	(46)	(203)	(42)
Taxable Income For State Income Taxes	Line 34 + Line 36		(6,647)	(38,058)	(788)	(507)	16,093	32	(80)	14	9,899	3,217	797	855	1,880
NH State Tax eff. Tax rate			0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077	0.077
NH Income State Tax	Line 38 x Line 40		(512)	(2,930)	(61)	(39)	1,239	2	(6)	1	762	248	61	66	145
Taxable Income-Federal Tax	Line 36 + Line 38		17,294	(22,241)	(708)	(228)	20,563	43	(73)	21	11,780	4,313	843	1,057	1,922
Federal Taxable Income	Line 43 - Line 41		17,805	(19,311)	(647)	(189)	19,324	40	(67)	20	11,018	4,065	782	992	1,778
Federal Income Tax @21%	Line 44 x 21%		3,739	(4,055)	(136)	(40)	4,058	8	(14)	4	2,314	854	164	208	373
Total Current Federal & State Income Taxes	Line 41 + Line 46		3,227	(6,986)	(197)	(79)	5,297	11	(20)	5	3,076	1,101	225	274	518
DEFERRED INCOME TAXES															
Total Deferred Income Taxes	Att. EHC/TMD-34, p. 2	NETPLANT	6,070	3,969	21	75	1,144	3	2	2	497	288	12	44	13
Investment Tax Credit Adjustment	Att. EHC/TMD-5, p. 2	NETPLANT	(4)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Deferred Inc Tax & Net ITC	Line 52 + Line 53		6,067	3,966	21	75	1,144	3	2	2	496	288	12	44	13

Table 11_Income Taxes

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT
PRO FORMA TEST YEAR 2018
(in thousands)

Description	Reference	Pro Forma 12/31/2018	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
OPERATIONS															
556 System Control And Load Dispatching	Sch. EHC/TMD-14, W/P 1	56	56	27	0	1	12	0	0	0	10	6	0	0	0
580 Operation Supervision And Engineering	Sch. EHC/TMD-14, W/P 1	8,672	8,672	5,342	33	122	1,635	5	3	3	848	512	25	89	57
581 Load Dispatching	Sch. EHC/TMD-14, W/P 1	888	888	428	5	11	189	1	0	0	155	94	3	1	1
582 Station Expenses	Sch. EHC/TMD-14, W/P 1	2,052	2,052	989	12	24	436	1	1	1	358	218	7	2	2
583 Overhead Line Expenses	Sch. EHC/TMD-14, W/P 1	751	751	471	2	8	139	0	0	0	76	47	2	2	2
584 Underground Line Expenses	Sch. EHC/TMD-14, W/P 1	334	334	235	2	7	66	0	0	0	13	8	0	1	1
585 Street Lighting And Signal System Expenses	Sch. EHC/TMD-14, W/P 1	385	385	-	-	-	-	-	-	-	-	-	-	235	150
586 Meter Expenses	Sch. EHC/TMD-14, W/P 1	1,948	1,948	1,305	12	117	458	3	1	3	44	4	1	-	-
587 Customer Installations Expenses	Sch. EHC/TMD-14, W/P 1	5	5	4	0	0	1	0	0	0	0	0	0	0	0
588 Miscellaneous Distribution Expenses	Sch. EHC/TMD-14, W/P 1	2,205	2,205	1,457	7	26	412	1	1	1	173	101	4	19	4
589 Distribution Operations Rent	Sch. EHC/TMD-14, W/P 1	231	231	179	0	1	36	0	0	0	8	5	0	1	1
MAINTENANCE															
590 Maintenance Supervising & Engineering	Sch. EHC/TMD-14, W/P 1	146	146	91	1	2	28	0	0	0	15	9	0	1	1
591 Maintenance Of Structures	Sch. EHC/TMD-14, W/P 1	144	144	95	0	2	27	0	0	0	11	7	0	1	0
592 Maintenance Of Station Equipment	Sch. EHC/TMD-14, W/P 1	1,133	1,133	546	6	13	241	1	1	0	198	120	4	1	1
593 Maintenance Of Overhead Lines	Sch. EHC/TMD-14, W/P 1	8,111	8,111	5,090	27	89	1,498	4	3	2	824	507	26	23	17
594 Maintenance Of Underground Lines	Sch. EHC/TMD-14, W/P 1	451	451	318	3	9	89	0	0	0	17	11	1	1	1
595 Maintenance Of Line Transformers	Sch. EHC/TMD-14, W/P 1	572	572	429	1	4	98	0	0	0	27	10	0	2	1
596 Maintenance Of Street Lighting And Signal Systems	Sch. EHC/TMD-14, W/P 1	45	45	-	-	-	-	-	-	-	-	-	-	27	17
597 Maintenance Of Meters	Sch. EHC/TMD-14, W/P 1	348	348	233	2	21	82	1	0	1	8	1	0	-	-
598 Maintenance Of Miscellaneous Distribution Plant	Sch. EHC/TMD-14, W/P 1	12	12	8	0	0	2	0	0	0	1	1	0	0	0
Operations & Maintenance Expenses - Subtotal	Sum of lines 11 to 32	28,487	28,487	17,246	114	457	5,448	17	10	12	2,785	1,659	75	408	255
Operations & Maintenance Expenses - Customer															
901 Supervision	Sch. EHC/TMD-14, W/P 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902 Meter Reading Expenses	Sch. EHC/TMD-14, W/P 1	1,906	1,906	1,384	29	135	264	2	2	4	79	6	1	-	-
903 Customer Records And Collection Expenses	Sch. EHC/TMD-14, W/P 1	9,111	9,111	7,183	-	-	1,623	-	-	-	281	23	-	-	-
905 Customer Account Expenses	Sch. EHC/TMD-14, W/P 1	63	63	59	-	-	4	-	-	-	0	0	-	0	0
908 Customer Assistance Expenses	Sch. EHC/TMD-14, W/P 1	546	546	440	1	4	85	0	0	0	15	1	0	0	0
Operations & Maintenance Expenses - Customer Subtotal	Sum of lines 36 to 40	11,625	11,625	9,066	30	139	1,975	2	2	4	375	31	1	0	0
Administrative and General Expenses															
920 Administrative & General Salaries	Sch. EHC/TMD-14, W/P 1	14,049	14,049	9,373	50	212	2,586	6	4	6	1,032	525	23	143	89
925 Injuries & Damages	Sch. EHC/TMD-14, W/P 1	220	220	147	1	3	41	0	0	0	16	8	0	2	1
926 Employee Pension & Benefits	Sch. EHC/TMD-14, W/P 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928 Regulatory Commission Expense	Sch. EHC/TMD-14, W/P 1	4	4	3	0	0	1	0	0	0	0	0	0	0	0
935 Maintenance Of General Plant	Sch. EHC/TMD-14, W/P 1	111	111	73	0	2	21	0	0	0	9	5	0	1	1
Operations & Maintenance Expenses - A&G Subtotal	Sum of lines 44 to 49	14,384	14,384	9,596	51	217	2,648	6	4	6	1,057	538	23	147	91
TOTAL PAYROLL EXPENSES	Lines 33 + 41 + 49	54,497	54,497	35,909	196	813	10,071	25	16	22	4,217	2,227	99	555	347

Table 12_O&M PAYROLL

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
APPENDIX 1. EXTERNAL AND INTERNAL ALLOCATION FACTORS
PRO FORMA TEST YEAR 2018

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DESCRIPTION	ALLOCATOR	TOTAL SYSTEM	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	<115 KV RATE B	OL	EOL
CP Allocators		1,667,794.71	814,292.07	9,522.23	8,719.78	356,475.26	496.95	936.50	486.96	297,653.15	176,942.02	2,269.80	-	-
Station-CP related	20CP	100.00%	48.82%	0.57%	0.52%	21.37%	0.03%	0.06%	0.03%	17.85%	10.61%	0.14%	-	-
53% Bulk stat; 43% Dis.	20CP/NCP_P	1,796,073.58	865,856.18	10,125.21	21,408.05	381,462.76	1,024.60	1,002.14	656.87	313,806.18	190,758.87	6,237.84	2,037.37	1,697.51
		100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
NCP Allocators		1,940,728.49	924,002.95	10,805.17	35,716.09	409,640.15	1,619.61	1,076.16	848.48	332,021.31	206,339.56	10,712.44	4,334.83	3,611.73
Demand-non station	NCP_P	100.00%	47.61%	0.56%	1.84%	21.11%	0.08%	0.06%	0.04%	17.11%	10.63%	0.55%	0.22%	0.19%
Company-owned Xfmr	NCP_P_ADJ	1,733,553.03	924,002.95	10,805.17	35,716.09	402,553.37	1,619.61	1,076.16	848.48	253,364.96	94,786.18	833.50	4,334.83	3,611.73
		100.00%	53.30%	0.62%	2.06%	23.22%	0.09%	0.06%	0.05%	14.62%	5.47%	0.05%	0.25%	0.21%
Single phase D plant	NCP_P_1ph	1,258,655.13	924,002.95	10,805.17	35,716.09	277,880.59	1,052.75	699.51	551.51	-	-	-	4,334.83	3,611.73
	NCP_S_1ph	100.00%	73.41%	0.86%	2.84%	22.08%	0.08%	0.06%	0.04%	-	-	-	0.34%	0.29%
		100.00%	73.41%	0.86%	2.84%	22.08%	0.08%	0.06%	0.04%	0.00%	0.00%	0.00%	0.34%	0.29%
Secondary plant	NCP_S	1,259,895.61	924,002.95	10,805.17	35,716.09	277,880.59	1,619.61	1,076.16	848.48	-	-	-	4,334.83	3,611.73
		100.00%	73.34%	0.86%	2.83%	22.06%	0.13%	0.09%	0.07%	-	-	-	0.34%	0.29%
		535.00	-	-	-	-	-	-	-	-	-	-	535.00	-
Streetlighting	CUST_371	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%	-
Streetlighting	ST_DIRECT	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-
Meter cost allocator	METER_370	100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-
Meter plant weight	MTR_WF	100.00%	72.62%	1.55%	7.09%	13.85%	0.09%	0.08%	0.21%	4.14%	0.32%	0.05%	-	-
Customer Allocators		519,578.20	440,810.80	-	-	76,487.00	-	-	-	1,383.40	106.00	18.00	535.00	238.00
Customer-related	CUST_ALL	100.00%	84.84%	-	-	14.72%	-	-	-	0.27%	0.02%	0.00%	0.10%	0.05%
		(6,372,372.00)	(2,926,586.00)	-	-	(3,228,828.00)	-	-	-	(138,474.73)	(72,669.26)	(5,798.00)	(9.32)	(6.68)
Customer deposit	CUST_235	100.00%	45.93%	-	-	50.67%	-	-	-	2.17%	1.14%	0.09%	0.00%	0.00%
		547,273.26	440,810.80	-	-	106,206.69	-	-	-	-	-	-	77.91	177.87
Services	SERV_369	100.00%	80.55%	-	-	19.41%	-	-	-	-	-	-	0.01%	0.03%
		522,073.99	440,810.80	-	-	76,487.00	-	-	-	1,383.40	106.00	18.00	1,973.03	1,295.76
Customers	CUST_D	100.00%	84.43%	-	-	14.65%	-	-	-	0.26%	0.02%	0.00%	0.38%	0.25%
		500,667.92	440,810.80	-	-	56,588.33	-	-	-	-	-	-	1,973.03	1,295.76
Single-phase cust	CUST_D_1ph	100.00%	88.04%	-	-	11.30%	-	-	-	-	-	-	0.39%	0.26%
		520,349.13	440,810.80	-	-	75,163.77	-	-	-	1,055.67	48.69	1.40	1,973.03	1,295.76
Transformer-customer	CUST_368	100.00%	84.71%	-	-	14.44%	-	-	-	0.20%	0.01%	0.00%	0.38%	0.25%
		500,667.92	440,810.80	-	-	56,588.33	-	-	-	-	-	-	1,973.03	1,295.76
Secondary customer	CUST_S	100.00%	88.04%	-	-	11.30%	-	-	-	-	-	-	0.39%	0.26%
		50,269.88	-	-	-	-	-	-	-	46,430.47	3,839.41	-	-	-
Account 908	CUS_908	100.00%	-	-	-	-	-	-	-	92.36%	7.64%	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectible	UNCOL904	100.00%	93.63%	-	-	5.76%	-	-	-	0.10%	0.05%	-	0.28%	0.19%
		100.00%	78.85%	-	-	17.81%	-	-	-	3.09%	0.26%	-	-	-
Account 903	COLL903	100.00%	39.86%	0.47%	1.18%	21.76%	5,451.861	4,509.879	3,379.300	1,665,675,827	1,172,438,767	18,134,625	17,231,142	11,316,297
Sales kWh	ENERGY	100.00%					0.07%	0.06%	0.04%	21.11%	14.86%	0.23%	0.22%	0.14%
Revenue Allocators		350,464,781	197,369,537	447,452	4,195,321	83,944,995	201,725	28,868	136,748	36,211,761	18,846,284	1,491,300	4,508,952	3,081,838
Dist. Revenue	DREV	100.00%	56.32%	0.13%	1.20%	23.95%	0.06%	0.01%	0.04%	10.33%	5.38%	0.43%	1.29%	0.88%
Revenue from Xfrm	TRANSF_454	100.00%	-	-	-	0.24%	-	-	-	78.69%	20.80%	0.27%	-	-
451 Revenue	451_Misc	100.00%	85.01%	-	-	14.72%	-	-	-	0.28%	-	-	-	-
452 Revenue	451_CC	100.00%	85.77%	-	-	13.68%	-	-	-	0.55%	-	-	-	-
453 Revenue	451_RR	100.00%	92.00%	-	-	7.77%	-	-	-	0.23%	-	-	-	-
454 Revenue	451_RC	100.00%	91.25%	-	-	8.31%	-	-	-	0.44%	-	-	-	-
Other revenue 451	CUST_451	100.00%	90.52%	-	-	9.17%	-	-	-	0.29%	0.02%	0.00%	0.00%	-
INTERNAL ALLOCATORS														
Operation & Maintenance Allocators														
OM_581		100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_582		100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_583		100.00%	62.75%	0.33%	1.10%	18.48%	0.05%	0.03%	0.03%	10.16%	6.25%	0.33%	0.29%	0.21%
OM_584		100.00%	70.48%	0.62%	2.05%	19.79%	0.07%	0.04%	0.04%	3.83%	2.38%	0.12%	0.33%	0.26%
OM_585		100.00%	-	-	-	-	-	-	-	-	-	-	61.08%	38.92%
OM_586		100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-
OM_587		100.00%	72.22%	0.22%	2.09%	19.97%	0.05%	0.01%	0.06%	0.78%	0.06%	0.01%	4.49%	0.02%
OM_588		100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_589		100.00%	77.45%	0.13%	0.44%	15.65%	0.02%	0.01%	0.01%	3.50%	2.09%	0.11%	0.35%	0.24%
OM_590		100.00%	62.12%	0.37%	1.28%	18.84%	0.05%	0.04%	0.03%	10.04%	6.06%	0.29%	0.52%	0.36%
OM_591		100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_592		100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_593		100.00%	62.75%	0.33%	1.10%	18.48%	0.05%	0.03%	0.03%	10.16%	6.25%	0.33%	0.29%	0.21%
OM_594		100.00%	70.48%	0.62%	2.05%	19.79%	0.07%	0.04%	0.04%	3.83%	2.38%	0.12%	0.33%	0.26%
OM_595		100.00%	75.00%	0.19%	0.64%	17.16%	0.03%	0.02%	0.02%	4.66%	1.70%	0.02%	0.34%	0.24%
OM_596		100.00%	-	-	-	-	-	-	-	-	-	-	61.08%	38.92%
OM_597		100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-

Table 13. ALLOCATORS

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
APPENDIX 1. EXTERNAL AND INTERNAL ALLOCATION FACTORS
PRO FORMA TEST YEAR 2018

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OM_598	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_901	100.00%	77.98%	0.26%	1.20%	16.99%	0.02%	0.01%	0.04%	3.23%	0.26%	0.01%	0.00%	0.00%
OM_902	100.00%	72.62%	1.55%	7.09%	13.85%	0.09%	0.08%	0.21%	4.14%	0.32%	0.05%	-	-
OM_903	100.00%	78.85%	-	-	17.81%	-	-	-	3.09%	0.26%	-	-	-
OM_905	100.00%	93.63%	-	-	5.76%	-	-	-	0.10%	0.05%	-	0.28%	0.19%
OM_908	100.00%	80.53%	0.15%	0.71%	15.53%	0.01%	0.01%	0.02%	2.73%	0.23%	0.01%	0.04%	0.03%
OM_ALL	100.00%	61.60%	0.38%	1.41%	18.85%	0.06%	0.03%	0.04%	9.77%	5.90%	0.28%	1.02%	0.65%
OM_PT	24,996.27	15,724.63	70.77	312.73	4,988.79	12.28	6.02	8.72	2,247.38	1,219.99	65.37	214.11	125.47
OM_PT property tax	100.00%	62.91%	0.28%	1.25%	19.96%	0.05%	0.02%	0.03%	8.99%	4.88%	0.26%	0.86%	0.50%
% of PM_PT-payroll taxes	13,619.88	8,904.470	47.137	168.954	2,567.568	6.411	4.238	4.352	1,114.634	645.708	27.346	99.562	29.499
% of total PM_PT-taxes	573.74	378.042	2.061	8.558	106.027	0.264	0.169	0.234	44.399	23.444	1.044	5.843	3.653
% of total PM_PT-payroll taxes		56.63%	66.61%	54.02%	51.47%	52.19%	70.38%	49.92%	49.60%	52.93%	41.83%	46.50%	23.51%
% of total PM_PT-O&M		2.40%	2.91%	2.74%	2.13%	2.15%	2.80%	2.69%	1.98%	1.92%	1.60%	2.73%	2.91%
		40.97%	30.48%	43.24%	46.41%	45.66%	26.81%	47.39%	48.43%	45.15%	56.57%	50.77%	73.58%

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Other Internal Allocators

LATE	100.00%	91.12%	-	-	13.38%	-	-	-	3.55%	1.85%	-	0.06%	0.04%
	919,161.71	446,597.11			197,986.41				189,709.30	72,609.32	3,769.54	4,636.55	3,963.49
POWERF	100.00%	48.59%	-	-	21.54%	-	-	-	20.64%	7.90%	0.41%	0.50%	0.42%
	306,248.38	147,637.08	1,726.45	3,650.28	65,043.19	174.70	170.87	112.00	53,507.07	32,526.28	1,063.61	347.39	289.44
DIS_STATION	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
	1,023,762.60	638,282.03	4,038.36	11,579.24	193,348.93	500.43	379.66	279.78	104,247.09	63,731.34	2,778.03	2,634.26	1,963.47
NPLANT_OH	100.00%	62.35%	0.39%	1.13%	18.89%	0.05%	0.04%	0.03%	10.18%	6.22%	0.27%	0.26%	0.19%
RBASE	100.00%	66.05%	0.34%	1.20%	18.65%	0.05%	0.03%	0.03%	7.85%	4.52%	0.19%	0.87%	0.23%
	582,095.62	365,281.80	1,931.86	6,385.68	107,544.87	289.57	192.41	151.70	59,117.83	36,400.08	1,895.40	1,670.56	1,233.87
OH_LINE	100.00%	62.75%	0.33%	1.10%	18.48%	0.05%	0.03%	0.03%	10.16%	6.25%	0.33%	0.29%	0.21%
	172,499.49	121,578.09	1,071.38	3,541.42	34,130.44	115.64	76.84	60.58	6,602.94	4,099.17	212.89	563.91	446.18
UG_LINE	100.00%	70.48%	0.62%	2.05%	19.79%	0.07%	0.04%	0.04%	3.83%	2.38%	0.12%	0.33%	0.28%
DIRECT ST												61.08%	38.92%
	90,764.20	60,815.87	565.26	5,451.64	21,365.37	138.72	30.85	160.93	2,042.16	165.94	27.47	-	-
MET_PLANT	100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-
	260,810.97	188,363.61	565.26	5,451.64	52,096.07	138.72	30.85	160.93	2,042.16	165.94	27.47	11,716.86	51.47
D_PLANT_587	100.00%	72.22%	0.22%	2.09%	19.97%	0.05%	0.01%	0.06%	0.78%	0.06%	0.01%	4.49%	0.02%
	303,587.83	235,116.11	404.26	1,336.25	47,511.48	60.59	40.26	31.74	10,637.18	6,332.15	333.36	1,059.81	724.63
POL_PLANT	100.00%	77.45%	0.13%	0.44%	15.65%	0.02%	0.01%	0.11%	3.50%	2.09%	0.11%	0.35%	0.24%
	257,940.23	193,453.11	497.22	1,643.56	44,260.39	74.53	49.52	39.04	12,020.63	4,378.48	38.83	875.04	609.87
TRANSF_PLANT	100.00%	75.00%	0.19%	0.64%	17.16%	0.03%	0.02%	0.02%	4.66%	1.70%	0.02%	0.34%	0.24%
	79,773.43	42,520.12	497.22	1,643.56	18,524.42	74.53	49.52	39.04	11,659.17	4,361.80	38.36	199.48	166.20
TRANSF_PLANT_NCP	100.00%	53.30%	0.62%	2.06%	23.22%	0.09%	0.06%	0.05%	14.62%	5.47%	0.05%	0.25%	0.21%
	178,166.80	150,932.99	-	-	25,735.97	-	-	-	361.46	16.67	0.48	675.56	443.67
TRANSF_PLANT_CUST	100.00%	84.71%	-	-	14.44%	-	-	-	0.20%	0.01%	0.00%	0.38%	0.25%
SHARE OF NCP		21.98%	-	-	41.85%	100.00%	-	-	96.99%	99.62%	98.77%	22.80%	27.25%
	1,924,064.47	1,271,155.45	6,401.30	22,442.00	359,282.90	874.49	581.03	569.29	151,214.46	88,120.55	3,716.40	16,297.71	3,408.90
DPLANT	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
	22,757.98	18,102.46	34.77	159.58	3,491.48	2.02	1.90	4.71	870.60	72.95	1.22	9.68	6.62
CUST_EXP_ALL	100.00%	79.54%	0.15%	0.70%	15.34%	0.01%	0.01%	0.02%	3.83%	0.32%	0.01%	0.04%	0.03%
	79,585.01	50,007.37	305.17	1,145.84	15,300.39	45.23	28.32	29.29	7,933.25	4,790.15	-	-	-
DISTOMEXP	100.00%	62.84%	0.38%	1.44%	19.23%	0.06%	0.04%	0.04%	9.97%	6.02%	-	-	-
	885,683.45	600,397.91	2,336.11	7,721.93	155,056.34	350.16	232.67	183.44	69,755.01	42,732.23	2,228.76	2,730.37	1,958.50
OHPLANT	100.00%	67.79%	0.26%	0.87%	17.51%	0.04%	0.03%	0.02%	7.88%	4.82%	0.25%	0.31%	0.22%
OHPLANT_ncp		199,772.42	2,336.11	7,721.93	87,310.14	350.16	232.67	183.44	68,620.64	42,645.32	2,214.00	937.20	780.87
OHPLANT_CUST		400,625.49	-	-	67,746.20	-	-	-	1,134.37	86.92	14.76	1,793.17	1,177.64
	1,213,327.61	738,466.23	4,379.11	12,174.52	228,717.90	562.34	434.94	317.51	136,214.44	83,217.42	3,631.47	2,999.80	2,211.92
DPLANT_P	100.00%	60.86%	0.36%	1.00%	18.85%	0.05%	0.04%	0.03%	11.23%	6.86%	0.30%	0.25%	0.18%
	342,589.41	165,156.46	1,931.32	4,083.45	72,761.55	195.44	191.15	125.29	59,856.50	36,386.02	1,189.83	388.61	323.79
DPLANT_P_CP	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%

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Other Internal Allocators

DPLANT_P_NCP	439,649.92	209,322.34	2,447.79	8,091.07	92,799.31	366.90	243.79	192.21	75,215.64	46,743.88	2,426.78	982.01	818.20
	100.00%	47.61%	0.56%	1.84%	21.11%	0.08%	0.06%	0.04%	17.11%	10.63%	0.55%	0.22%	0.19%
DPLANT_P_CUST	431,088.29	363,987.44	-	-	63,157.04	-	-	-	1,142.30	87.53	14.86	1,629.18	1,069.94
	100.00%	84.43%	-	-	14.65%	-	-	-	0.26%	0.02%	0.00%	0.38%	0.25%
CUS_369	158,352.45	127,547.74	-	-	30,730.70	-	-	-	-	-	-	22.54	51.47
	100.00%	80.55%	-	-	19.41%	-	-	-	-	-	-	0.01%	0.03%
	22,341.53	17,991.97	34.56	158.62	3,470.18	2.01	1.89	4.68	608.91	51.31	1.21	9.62	6.58
MIS_CUST_XP	100.00%	80.53%	0.15%	0.71%	15.53%	0.01%	0.01%	0.02%	2.73%	0.23%	0.01%	0.04%	0.03%
NETPLANT	100.00%	65.38%	0.35%	1.24%	18.85%	0.05%	0.03%	0.03%	8.18%	4.74%	0.20%	0.73%	0.22%
NETPLANT-CP	100.00%	48.63%	0.56%	1.17%	21.19%	0.06%	0.06%	0.04%	17.30%	10.47%	0.34%	0.11%	0.09%
NETPLANT-NCP	100.00%	52.54%	0.61%	2.01%	21.48%	0.08%	0.06%	0.04%	14.05%	8.28%	0.40%	0.25%	0.20%
NETPLANT-CUST	100.00%	80.81%	0.08%	0.75%	16.13%	0.02%	0.00%	0.02%	0.55%	0.04%	0.01%	1.31%	0.27%
	52,960.12	34,895.96	190.27	789.96	9,787.02	24.41	15.57	21.64	4,098.36	2,164.00	96.36	539.38	337.20

Table 13 - ALLOCATORS

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
APPENDIX 1. EXTERNAL AND INTERNAL ALLOCATION FACTORS
PRO FORMA TEST YEAR 2018

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Table 13_ALLOCATORS

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY**

Per Books Test Year 2018

Permanent Filing

May 28, 2019

Economists
INCORPORATED

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY**

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Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 1-A. DISTRIBUTION REVENUE REQUIREMENT AND REQUIRED RATE CHANGE BY RATE CLASS
Per Books Test Year 2018
(in thousands)

Description	Reference	Test Year 12/31/2018												
		Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
Rate base	Table 1B, Line 15	1,219,367	798,511	4,241	15,232	227,342	578	381	393	100,404	58,134	2,465	8,991	2,695
Operating income	Table 1B, Line 36	53,752	9,987	(369)	319	23,286	51	(39)	27	12,014	5,190	696	1,193	1,397
Earned rate of return	Table 1B, Line 38	4.41%	1.25%	-8.71%	2.10%	10.24%	8.89%	-10.31%	6.97%	11.97%	8.93%	28.22%	13.26%	51.83%
Requested rate of return/cost of capital	Sch. EHC/TMD-3	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Required operating income	Line 11 x Line 16	86,346	56,544	300	1,079	16,099	41	27	28	7,110	4,117	175	637	191
Income sufficiency/(deficiency)	Line 12 - Line 18	(32,594)	(46,557)	(670)	(759)	7,187	10	(66)	(0)	4,904	1,074	521	556	1,206
Gross revenue conversion factor	Sch. EHC/TMD-2	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440	1.37440
Revenue increase/(decrease)	Line 19 x Line 21	44,798	63,988	920	1,044	(9,878)	(14)	91	1	(6,740)	(1,475)	(716)	(764)	(1,657)
Net write-off as a % of retail revenue	Att. EHC/TMD-2, W/P 8	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%	0.66%
Uncollectible adjustment	Line 22 x Line 24	294	420	6	7	(65)	(0)	1	0	(44)	(10)	(5)	(5)	(11)
Revenue increase/(decrease)	Ties to Sch. EHC/TMD-1	45,092	64,409	926	1,050	(9,943)	(14)	92	1	(6,784)	(1,485)	(721)	(769)	(1,668)
Distribution Revenue Requirement	Table 5, Line 28	\$ 410,714	\$ 270,665	\$ 1,395	\$ 5,300	\$ 75,724	\$ 190	\$ 123	\$ 139	\$ 32,745	\$ 18,462	\$ 794	\$ 3,754	\$ 1,424
Other Revenue	Table 5, Line 26	15,760	9,227	21	62	1,867	3	2	2	3,380	1,134	27	22	15
Net Distribution Revenue Requirement	Line 30 - Line 31	394,954	\$ 261,439	\$ 1,373	\$ 5,239	\$ 73,857	\$ 187	\$ 121	\$ 137	\$ 29,365	\$ 17,329	\$ 768	\$ 3,732	\$ 1,408
Current Distribution Revenues	Table 5, Line 12	349,862	\$ 197,030	\$ 447	\$ 4,188	\$ 83,801	\$ 201	\$ 29	\$ 137	\$ 36,149	\$ 18,814	\$ 1,489	\$ 4,501	\$ 3,077
Required Change in Rates	Line 33 / Line 35 - 1	12.89%	32.69%	207.39%	25.08%	-11.87%	-7.18%	318.15%	0.43%	-18.768%	-7.894%	-48.43%	-17.09%	-54.23%
BREAKDOWN OF REVENUE REQUIREMENT														
		Total	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
	Demand-CP	64,113	31,279	367	764	13,485	36	36	23	11,055	6,725	214	69	59
	Demand-NCP	133,017	70,215	820	2,709	28,967	115	77	61	17,533	11,350	583	315	273
	Customer	222,645	176,745	267	2,094	35,942	47	15	62	2,474	167	7	3,656	1,170
		419,775	278,239	1,455	5,567	78,393	198	127	146	31,063	18,242	804	4,040	1,502

Table 1A_REVENUE TARGET RESULTS

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 1-B CURRENT AND REQUIRED RETURN ON RATE BASE BY RATE CLASS
Per Books Test Year 2018
(in thousands)

Description	Reference	12/31/2018 Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
RATE BASE														
Net Plant	Table 4, Line 16	1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397
Total Rate Base Deductions	Table 4, Line 24	(378,209)	(245,633)	(1,280)	(4,587)	(73,972)	(174)	(115)	(118)	(30,447)	(17,628)	(750)	(2,703)	(801)
Total Rate Base Additions	Table 4, Line 32	28,957	18,605	92	360	5,603	14	8	10	2,478	1,395	66	227	98
TOTAL RATE BASE	Sum of Lines 11 to 13	1,219,367	798,511	4,241	15,232	227,342	578	381	393	100,404	58,134	2,465	8,991	2,695
TOTAL OPERATING REVENUE	Table 5, Line 28	365,622	206,257	468	4,250	85,667	204	31	138	39,529	19,947	1,516	4,523	3,092
OPERATION & MAINTENANCE EXPENSE														
Distr. O&M Expense and misc. Production	Table 6, Line 41	83,788	51,727	312	1,156	15,761	46	29	29	8,211	4,968	240	797	511
Customer Accounting Expenses	Table 7, Line 19	19,661	15,734	32	148	3,124	2	2	4	556	46	1	7	5
Customer Svc. & Information/Sales Expenses	Table 7, Line 26 + Line 33	280	2	0	0	0	0	0	0	256	21	0	0	0
Administrative & General Expenses	Table 8, Line 26	59,072	39,103	211	863	10,943	27	17	24	4,555	2,418	87	521	304
Total Depreciation Expense	Table 9, Line 47	62,325	41,824	195	799	11,577	28	17	21	4,191	2,381	103	1,046	144
Total Amortization Expense	Table 9, Line 51	15,815	10,445	53	190	2,950	7	5	5	1,241	715	30	137	36
EESCO Depreciation / Amortization	Table 9, Line 52	5,062	3,343	17	61	944	2	2	2	397	229	10	44	12
Property Tax Expense	Table 10, Line 23	47,118	30,805	163	584	8,882	22	15	15	3,856	2,234	95	344	102
Payroll and Other Taxes	Table 10, Line 21 + Line 31	4,745	3,123	17	69	880	2	1	2	370	199	9	46	27
TOTAL EXPENSE BEFORE INCOME TAXES		297,866	196,106	999	3,871	55,060	137	87	102	23,634	13,212	575	2,942	1,140
Federal and State Income Taxes	Table 11, Line 48	7,978	(3,777)	(183)	(15)	6,185	13	(19)	7	3,388	1,259	232	345	542
Deferred Income Tax Expense	Table 11, Line 52	6,030	3,943	21	75	1,137	3	2	2	494	286	12	44	13
Investment Tax Credit	Table 11, Line 53	(4)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OPERATING EXPENSES INCLUDING INCOME TAX		311,871	196,270	837	3,930	62,381	153	70	111	27,515	14,757	820	3,331	1,695
OPERATING INCOME	Line 17 - Line 34	53,752	9,987	(369)	319	23,286	51	(39)	27	12,014	5,190	696	1,193	1,397
REALIZED RETURN ON RATE BASE	Line 36 / Line 15	4.4%	1.3%	-8.7%	2.1%	10.2%	8.9%	-10.3%	7.0%	12.0%	8.9%	28.2%	13.3%	51.8%
REQUIRED RETURN ON RATE BASE	Sch. EHC/TMD-3	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
REQUIRED OPERATING INCOME	Line 40 * Line 15	86,346	56,544	300	1,079	16,099	41	27	28	7,110	4,117	175	637	191

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 2. GROSS PLANT IN SERVICE
Per Books Test Year 2018
(in thousands)

Minimum System %	Account	Description	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
INTANGIBLE PLANT																
	301	Organization Intangible Plant	O_LABOR	45	30	0	1	8	0	0	0	3	2	0	0	0
	303	Miscellaneous Intangible Plant	O_LABOR	52,915	34,866	190	789	9,779	24	16	22	4,095	2,162	96	539	337
Total Intangible Plant In service (sum of lines 11 to 12)				52,960	34,896	190	790	9,787	24	16	22	4,098	2,164	96	539	337
DISTRIBUTION PLANT																
	360	Land & Land Rights	20CP/NCP_P	9,953	4,798	56	119	2,114	6	6	4	1,739	1,057	35	11	9
	361	Structures & Improvements	20CP/NCP_P	26,388	12,721	149	315	5,604	15	15	10	4,610	2,803	92	30	25
	362	Station Equipment	20CP/NCP_P	306,248	147,637	1,726	3,650	65,043	175	171	112	53,507	32,526	1,064	347	289
	364	Poles, Towers, & Fixtures														
19.50%	364	Primary-Demand	NCP_P	59,189	28,180	330	1,089	12,493	49	33	26	10,126	6,293	327	132	110
63.54%	364	Primary Customer	CUST_D	192,888	162,864	-	-	28,259	-	-	-	511	39	7	729	479
2.87%	364	Secondary-Demand	NCP_S	8,712	6,389	75	247	1,922	11	7	6	-	-	-	30	25
14.10%	364	Secondary-Customer	CUST_S	42,799	37,682	-	-	4,837	-	-	-	-	-	-	169	111
Total (sum of lines 22 to 25)				303,588	235,116	404	1,336	47,511	61	40	32	10,637	6,332	333	1,060	725
	365	OH Conductor & Devices														
58.74%	365	OH Primary-Demand	NCP_P	341,912	162,788	1,904	6,292	72,169	285	190	149	58,495	36,352	1,887	764	636
40.41%	365	OH Primary-Customer	CUST_D	235,204	198,593	-	-	34,459	-	-	-	623	48	8	889	584
0.57%	365	OH Secondary-Demand	NCP_S	3,292	2,414	28	93	726	4	3	2	-	-	-	11	9
0.29%	365	OH Secondary-Customer	CUST_S	1,688	1,486	-	-	191	-	-	-	-	-	-	7	4
Total (sum of lines 29 to 32)				582,096	365,282	1,932	6,386	107,545	290	192	152	59,118	36,400	1,895	1,671	1,234
	366	UG Conduit														
22.35%	366	Primary-Demand - polyphase	NCP_P	8,661	4,124	48	159	1,828	7	5	4	1,482	921	48	19	16
46.58%	366	Primary-Demand - single phase	NCP_P_1ph	18,052	13,252	155	512	3,985	15	10	8	-	-	-	62	52
1.74%	366	Primary-Customer - polyphase	CUST_D	673	568	-	-	99	-	-	-	2	0	0	3	2
10.03%	366	Primary-Customer - single phase	CUST_D_1ph	3,888	3,423	-	-	439	-	-	-	-	-	-	15	10
11.28%	366	Secondary-Demand - single phase	NCP_S_1ph	4,371	3,209	38	124	965	4	2	2	-	-	-	15	13
8.03%	366	Secondary-Customer single phase	CUST_D_1ph	3,112	2,740	-	-	352	-	-	-	-	-	-	12	8
Total (sum of lines 36 to 41)				38,758	27,317	241	796	7,669	26	17	14	1,484	921	48	127	100
	367	UG Conductor & Devices														
22.35%	367	Primary-Demand - polyphase	NCP_P	29,888	14,230	166	550	6,309	25	17	13	5,113	3,178	165	67	56
46.58%	367	Primary-Demand - single phase	NCP_P_1ph	62,293	45,730	535	1,768	13,753	52	35	27	-	-	-	215	179
1.74%	367	Primary-Customer - polyphase	CUST_D	2,323	1,961	-	-	340	-	-	-	6	0	0	9	6
10.03%	367	Primary-Customer - single phase	CUST_D_1ph	13,417	11,813	-	-	1,516	-	-	-	-	-	-	53	35
11.28%	367	Secondary-Demand	NCP_S_1ph	15,084	11,074	129	428	3,330	13	8	7	-	-	-	52	43
8.03%	367	Secondary-Customer	CUST_D_1ph	10,737	9,453	-	-	1,214	-	-	-	-	-	-	42	28
Total (sum of lines 45 to 50)				133,742	94,262	831	2,746	26,462	90	60	47	5,119	3,178	165	437	346
	368	Line Transformers														1.2
13.780%	368	OH - Demand	NCP_P_ADJ	35,544	18,945	222	732	8,254	33	22	17	5,195	1,943	17	89	74
17.147%	368	UG - Demand	NCP_P_ADJ	44,230	23,575	276	911	10,271	41	27	22	6,464	2,418	21	111	92
64.487%	368	OH - Customer	Cust_368	166,339	140,913	-	-	24,027	-	-	-	337	16	0	631	414
4.59%	368	UG - Customer	Cust_368	11,828	10,020	-	-	1,709	-	-	-	24	1	0	45	29
	368	Capacitors	POWERF	4,541	2,206	-	-	978	-	-	-	937	359	19	23	19
Total 368 (sum of lines 54 to 59)				262,481	195,659	497	1,644	45,238	75	50	39	12,958	4,737	57	898	629
	369	Services - Customer	SERV_369	158,352	127,548	-	-	30,731	-	-	-	-	-	-	23	51
	370	Meters - Customer	METER_370	90,764	60,816	565	5,452	21,365	139	31	161	2,042	166	27	-	-
	371	Inst. On Cust. Premises - Cust	CUST_371	6,564	-	-	-	-	-	-	-	-	-	-	6,564	-
	373	Street Lighting - Customer	ST_DIRECT	5,131	-	-	-	-	-	-	-	-	-	-	5,131	-
Total Distribution Gross Plant				1,924,064	1,271,155	6,401	22,442	359,283	874	581	569	151,214	88,121	3,716	16,298	3,409
GENERAL PLANT																
	389	Land & Land Rights	O_LABOR	4,834	3,185	17	72	893	2	1	2	374	198	9	49	31
	390	Structures & Improvements	O_LABOR	84,414	55,621	303	1,259	15,600	39	25	34	6,532	3,449	154	860	537
	391	Office Furniture & Equipment	O_LABOR	11,442	7,539	41	171	2,115	5	3	5	885	468	21	117	73
	392	Transportation Equipment	O_LABOR	44,177	29,109	159	659	8,164	20	13	18	3,419	1,805	80	450	281

Table 2_PLANT IN SERVICE

76	393	Stores Equipment	O_LABOR	3,258	2,147	12	49	602	2	1	1	252	133	6	33	21
77	394	Tool, Shop & Garage Equipment	O_LABOR	14,195	9,353	51	212	2,623	7	4	6	1,098	580	26	145	90
78	395	Laboratory Equipment	O_LABOR	2,073	1,366	7	31	383	1	1	1	160	85	4	21	13
79	396	Power Operated Equipment	O_LABOR	159	105	1	2	29	0	0	0	12	7	0	2	1
80	397	Communication Equipment	O_LABOR	28,189	18,574	101	420	5,209	13	8	12	2,181	1,152	51	287	179
81	398	Miscellaneous Equipment	O_LABOR	1,279	843	5	19	236	1	0	1	99	52	2	13	8
82																
83		Total General Gross Plant (sum of lines 72 to 81)		194,021	127,842	697	2,894	35,855	89	57	79	15,014	7,928	353	1,976	1,235
84																
85		Total Gross Plant (Line 68 + Line 84)		2,171,045	1,433,894	7,289	26,126	404,925	988	654	670	170,327	98,212	4,166	18,813	4,981
86																
87	Total plant balances are from Schedule EHC/TMD-37, Page 2															

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 3-A. ACCUMULATED DEPRECIATION
Per Books Test Year 2018
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
INTANGIBLE PLANT															
303D	Intangible Plant	INTPLANT	46,159	30,415	166	689	8,530	21	14	19	3,572	1,886	84	470	294
DISTRIBUTION PLANT															
360	Land & Land Rights														
361	Structures & Improvements	STRUCT_D	6,382	3,077	36	76	1,355	4	4	2	1,115	678	22	7	6
362	Station Equipment	DIS_STATION	62,750	30,251	354	748	13,327	36	35	23	10,964	6,665	218	71	59
364	Poles, Towers & Fixtures	POL_PLANT	136,745	105,903	182	602	21,401	27	18	14	4,791	2,852	150	477	326
365	OH Conductor & Devices	OH_LINE	113,599	71,287	377	1,246	20,988	57	38	30	11,537	7,104	370	326	241
366	UG Conduit	UG_LINE	5,593	3,942	35	115	1,107	4	2	2	214	133	7	18	14
367	UG Conductor & Devices	UG_LINE	41,988	29,593	261	862	8,308	28	19	15	1,607	998	52	137	109
368	Line Transformers	TRANSF_PLANT	78,707	59,030	152	502	13,505	23	15	12	3,668	1,336	12	267	186
369	Services	CUS_369	35,251	28,394	-	-	6,841	-	-	-	-	-	-	5	11
370	Meters	MET_PLANT	17,297	11,590	108	1,039	4,072	26	6	31	389	32	5	-	-
371	Inst. On Cust. Premises	CUST_371	1,207	-	-	-	-	-	-	-	-	-	-	1,207	-
373	Street Lighting	ST_DIRECT	3,821	-	-	-	-	-	-	-	-	-	-	3,821	-
Total Accu. Depr. Distribution Plant (sum of lines 15 to 26)			503,340	343,065	1,504	5,189	90,904	204	136	128	34,285	19,797	836	6,337	953
GENERAL PLANT															
389	Land & Land Rights														
390D	Structures & Improvements	GPLANT	15,490	10,206.26	55.65	231.04	2,862.48	7.14	4.55	6.33	1,198.67	632.92	28.18	157.76	98.62
391D	Office Furniture & Equipemtn	GPLANT	1,311	863.82	4.71	19.55	242.27	0.60	0.39	0.54	101.45	53.57	2.39	13.35	8.35
392D	Transportation Equipment	GPLANT	23,271	15,333.49	83.60	347.11	4,300.48	10.73	6.84	9.51	1,800.84	950.88	42.34	237.01	148.17
393D	Stores Equipment	GPLANT	723	476.58	2.60	10.79	133.66	0.33	0.21	0.30	55.97	29.55	1.32	7.37	4.61
394D	Tool, Shop & Garage Equipment	GPLANT	3,214	2,117.79	11.55	47.94	593.96	1.48	0.95	1.31	248.72	131.33	5.85	32.73	20.46
395D	Laboratory Equipment	GPLANT	329	216.68	1.18	4.91	60.77	0.15	0.10	0.13	25.45	13.44	0.60	3.35	2.09
396D	Power Operated Equipment	GPLANT	104	68.26	0.37	1.55	19.14	0.05	0.03	0.04	8.02	4.23	0.19	1.06	0.66
397D	Communication Equipment	GPLANT	7,992	5,265.87	28.71	119.21	1,476.88	3.68	2.35	3.27	618.45	326.55	14.54	81.39	50.88
398D	Miscellaneous Equipment	GPLANT	494	325.57	1.78	7.37	91.31	0.23	0.15	0.20	38.24	20.19	0.90	5.03	3.15
Total Accu. Deprec. General Plant (sum of lines 31 to 40)			52,927	34,874	190	789	9,781	24	16	22	4,096	2,163	96	539	337
Total Accu. Depreciation (Line 12 + 28 + 42)			602,426	408,354	1,860	6,667	109,215	250	166	169	41,953	23,845	1,016	7,346	1,584

Total plant balances are from Schedule EHC/TMD-38, Page 2

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 3-B. NET PLANT IN SERVICE
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
NET PLANT															
301-303	Total Intangible Net Plant	Table 2, Ln 14 - Table 3, Ln. 12	6,801	4,481	24	101	1,257	3	2	3	526	278	12	69	43
DISTRIBUTION PLANT															
360	Land & Land Rights	Table 2, Ln 17 - Table 3, Ln 15	9,953	4,798	56	119	2,114	6	6	4	1,739	1,057	35	11	9
361	Structures & Improvements	Table 2, Ln 18 - Table 3, Ln 16	20,006	9,644	113	238	4,249	11	11	7	3,495	2,125	69	23	19
362	Station Equipment	Table 2, Ln 19 - Table 3, Ln 17	243,498	117,386	1,373	2,902	51,716	139	136	89	42,544	25,862	846	276	230
364	Poles, Towers & Fixtures	Table 2, Ln 26 - Table 3, Ln 18	166,843	129,213	222	734	26,111	33	22	17	5,846	3,480	183	582	398
365	OH Conductor & Devices	Table 2, Ln 33 - Table 3, Ln 19	468,497	293,995	1,555	5,139	86,557	233	155	122	47,581	29,296	1,526	1,345	993
366	UG Conduit	Table 2, Ln 42 - Table 3, Ln 20	33,165	23,375	206	681	6,562	22	15	12	1,269	788	41	108	86
367	UG Conductor & Devices	Table 2, Ln 51 - Table 3, Ln 21	91,754	64,669	570	1,884	18,154	62	41	32	3,512	2,180	113	300	237
368	Line Transformers	Table 2, Ln 60 - Table 3, Ln 22	183,774	136,630	346	1,142	31,733	52	34	27	9,290	3,401	46	631	443
369	Services	Table 2, Ln 62 - Table 3, Ln 23	123,101	99,154	-	-	23,890	-	-	-	-	-	-	18	40
370	Meters	Table 2, Ln 63 - Table 3, Ln 24	73,467	49,226	458	4,413	17,294	112	25	130	1,653	134	22	-	-
371	Inst. On Cust. Premises	Table 2, Ln 64 - Table 3, Ln 25	5,357	-	-	-	-	-	-	-	-	-	-	5,357	-
373	Street Lighting	Table 2, Ln 65 - Table 3, Ln 26	1,310	-	-	-	-	-	-	-	-	-	-	1,310	-
Total Distribution Net Plant			1,420,725	928,090	4,898	17,253	268,379	670	445	441	116,929	68,324	2,880	9,960	2,456
GENERAL PLANT															
389	Land & Land Rights	Table 2, Ln 72 - Table 3, Ln 31	4,834	3,185	17	72	893	2	1	2	374	198	9	49	31
390D	Structures & Improvements	Table 2, Ln 73 - Table 3, Ln 32	68,925	45,415	248	1,028	12,737	32	20	28	5,334	2,816	125	702	439
391D	Office Furniture & Equipment	Table 2, Ln 74 - Table 3, Ln 33	10,131	6,676	36	151	1,872	5	3	4	784	414	18	103	65
392D	Transportation Equipment	Table 2, Ln 75 - Table 3, Ln 34	20,906	13,775	75	312	3,863	10	6	9	1,618	854	38	213	133
393D	Stores Equipment	Table 2, Ln 76 - Table 3, Ln 35	2,535	1,670	9	38	468	1	1	1	196	104	5	26	16
394D	Tool, Shop & Garage Equipment	Table 2, Ln 77 - Table 3, Ln 36	10,981	7,235	39	164	2,029	5	3	4	850	449	20	112	70
395D	Laboratory Equipment	Table 2, Ln 78 - Table 3, Ln 37	1,744	1,149	6	26	322	1	1	1	135	71	3	18	11
396D	Power Operated Equipment	Table 2, Ln 79 - Table 3, Ln 38	56	37	0	1	10	0	0	0	4	2	0	1	0
397D	Communication Equipment	Table 2, Ln 80 - Table 3, Ln 39	20,197	13,308	73	301	3,732	9	6	8	1,563	825	37	206	129
398D	Miscellaneous Equipment	Table 2, Ln 81 - Table 3, Ln 40	785	517	3	12	145	0	0	0	61	32	1	8	5
Total General Net Plant			141,094	92,968	507	2,105	26,074	65	41	58	10,919	5,765	257	1,437	898
Total Net Plant			1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397

Table 3B_NET PLANT

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 4. RATE BASE
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
RATE BASE																
	Utility Plant in Service	Table 2, Line 85		2,171,045	1,433,894	7,289	26,126	404,925	988	654	670	170,327	98,212	4,166	18,813	4,981
	Reserve For Depreciation	Table 3, Line 44		602,426	408,354	1,860	6,667	109,215	250	166	169	41,953	23,845	1,016	7,346	1,584
	Net Plant	Line 12 - Line 14		1,568,619	1,025,539	5,429	19,459	295,710	738	488	501	128,374	74,367	3,150	11,467	3,397
DEDUCTIONS FROM PLANT																
	Reserve for Deferred Income Taxes	Sch. EHC/TMD-36	NETPLANT	365,772	239,136	1,266	4,537	68,954	172	114	117	29,934	17,341	734	2,674	792
	Regulatory Liabilities	Sch. EHC/TMD-36	NETPLANT	4,037	2,639	14	50	761	2	1	1	330	191	8	30	9
235	Customer Deposits/Advances	Sch. EHC/TMD-36	CUST_235	8,401	3,858	-	-	4,257	-	-	-	183	96	8	0	0
	Total Deductions from Plant	Sum of Lines 19 to 22		378,209	245,633	1,280	4,587	73,972	174	115	118	30,447	17,628	750	2,703	801
ADDITIONS TO PLANT																
	Distribution Cash Working Capital	Sch. EHC/TMD-36	OM_PT	12,591	7,905	36	157	2,518	6	3	4	1,138	619	33	108	63
	Materials and Supplies	Sch. EHC/TMD-36	NETPLANT	12,213	7,985	42	152	2,302	6	4	4	1,000	579	25	89	26
	Prepayments	Sch. EHC/TMD-36	NETPLANT	729	476	3	9	137	0	0	0	60	35	1	5	2
	Regulatory Assets	Sch. EHC/TMD-36	NETPLANT	3,423	2,238	12	42	645	2	1	1	280	162	7	25	7
	Total Additions	Sum of Lines 27 to 30		28,957	18,605	92	360	5,603	14	8	10	2,478	1,395	66	227	98
	TOTAL RATE BASE	Line 16 - 24 + 32		1,219,367	798,511	4,241	15,232	227,342	578	381	393	100,404	58,134	2,465	8,991	2,695
	COST OF CAPITAL	Sch. EHC/TMD-3		7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
	RETURN ON RATE BASE	Line 34 x Line 36		86,346	56,544	300	1,079	16,099	41	27	28	7,110	4,117	175	637	191

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 5. OPERATING REVENUES
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL			
OPERATING REVENUES																			
440-446	Distribution Sales Revenue	Att. EHC/TMD-4, p. 1	DREV	349,862	197,030	447	4,188	83,801	201	29	137	36,149	18,814	1,489	4,501	3,077			
OTHER OPERATING REVENUES																			
447	Resales Revenue	Att. EHC/TMD-4, p. 1	DPLANT_P	4,931	3,001	18	49	930	2	2	1	554	338	15	12	9			
450	Late Payment Charge	Att. EHC/TMD-4, p. 1	LATE	1,959	1,589	-	-	262	-	-	-	69	36	-	1	1			
451	Collection Charges	Att. EHC/TMD-4, p. 2	451_CC	758	650	-	-	104	-	-	-	4	-	-	-	-			
451 R14	Reconnect-Reactivation Fees	Att. EHC/TMD-4, p. 2	451_RR	2,314	2,128	-	-	180	-	-	-	5	-	-	-	-			
451 R15	Returned Check Fees	Att. EHC/TMD-4, p. 2	451_RC	61	56	-	-	5	-	-	-	0	-	-	-	-			
451 Misc	Other Misc. Service Revenues	Att. EHC/TMD-4, p. 2	451_Misc	(24)	(21)	-	-	(4)	-	-	-	(0)	-	-	-	-			
454	Pole and Cable TV Rental	Att. EHC/TMD-4, p. 3	POL_PLANT	2,059	1,595	3	9	322	0	0	0	72	43	2	7	5			
454	Apparatus Rental Revenue	Att. EHC/TMD-4, p. 3	TRANSF_454	3,365	-	-	-	8	-	-	-	2,648	700	9	-	-			
454	Other Rent from Electric Property	Att. EHC/TMD-4, p. 3	OHPLANT	285	193	1	2	50	0	0	0	22	14	1	1	1			
456	Other Electric Revenue	Att. EHC/TMD-4, p. 1	DPLANT	52	34	0	1	10	0	0	0	4	2	0	0	0			
Total Other Revenues				Sum of Lines 15 to 24			15,760	9,227	21	62	1,867	3	2	2	3,380	1,134	27	22	15
TOTAL OPERATING REVENUE				Line 12 + Line 26			365,622	206,257	468	4,250	85,667	204	31	138	39,529	19,947	1,516	4,523	3,092

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 6. OPERATION AND MAINTENANCE EXPENSES
Per Books Test Year 2018

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Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
OPERATING & MAINTENANCE EXPENSE																
OPERATION																
555-557, 569	Allocated Production and Transmission expenses	Att. EHC/TMD-5, p. 3	DIS_STATION	102	49	1	1	22	0	0	0	18	11	0	0	0
580	Sup. & Eng.	Att. EHC/TMD-5, p. 3	LABOR_D_O	8,588	4,942	40	189	1,696	6	3	5	812	468	18	254	155
581	Load Dispatching	Att. EHC/TMD-5, p. 3	DIS_STATION	902	435	5	11	192	1	1	0	158	96	3	1	1
582	Station Expense	Att. EHC/TMD-5, p. 3	DIS_STATION	2,410	1,162	14	29	512	1	1	1	421	256	8	3	2
583	Overhead Line Exp.	Att. EHC/TMD-5, p. 3	OH_LINE	2,879	1,807	10	32	532	1	1	1	292	180	9	8	6
584	Underground Line Expenses	Att. EHC/TMD-5, p. 3	UG_LINE	1,782	1,256	11	37	353	1	1	1	68	42	2	6	5
585	Street Lighting Exp.	Att. EHC/TMD-5, p. 3	DIRECT ST	486	-	-	-	-	-	-	-	-	-	-	297	189
586	Meter Expense	Att. EHC/TMD-5, p. 3	MET_PLANT	2,265	1,518	14	136	533	3	1	4	51	4	1	-	-
587	Customer Installation	Att. EHC/TMD-5, p. 3	D_PLANT_587	6	4	0	0	1	0	0	0	0	0	0	0	0
588	Misc. Expense	Att. EHC/TMD-5, p. 3	DPLANT	2,501	1,653	8	29	467	1	1	1	197	115	5	21	4
589	Rent, Other Expense (Pole rental)	Att. EHC/TMD-5, p. 3	POL_PLANT	1,085	841	1	5	170	0	0	0	38	23	1	4	3
Distribution Operation Expenses plus Allocated Transm. Expense (sum of lines 13 to 23)				23,008	13,666	104	468	4,477	16	9	13	2,055	1,194	48	594	365
MAINTENANCE																
590	Sup. & Eng.	Att. EHC/TMD-5, p. 3	LABOR_D_M	163	101	1	2	31	0	0	0	16	10	0	1	1
591	Structure	Att. EHC/TMD-5, p. 3	DPLANT	244	161	1	3	45	0	0	0	19	11	0	2	0
592	Station Equipment	Att. EHC/TMD-5, p. 3	DIS_STATION	1,649	795	9	20	350	1	1	1	288	175	6	2	2
593	OH Lines, Poles, Towers & Fixtures	Att. EHC/TMD-5, p. 3	OH_LINE	56,636	35,541	188	621	10,464	28	19	15	5,752	3,542	184	163	120
594	Underground Line Expenses	Att. EHC/TMD-5, p. 3	UG_LINE	876	617	5	18	173	1	0	0	34	21	1	3	2
595	Line Transformers	Att. EHC/TMD-5, p. 3	TRANSF_PLANT	828	621	2	5	142	0	0	0	39	14	0	3	2
596	Street Lighting	Att. EHC/TMD-5, p. 3	DIRECT ST	48	-	-	-	-	-	-	-	-	-	-	30	19
597	Meters	Att. EHC/TMD-5, p. 3	MET_PLANT	321	215	2	19	76	0	0	1	7	1	0	-	-
598	Miscellaneous	Att. EHC/TMD-5, p. 3	DPLANT	14	9	0	0	3	0	0	0	1	1	0	0	0
Total Maintenance Expense				60,780	38,061	208	689	11,284	31	20	16	6,156	3,774	192	203	146
TOTAL DISTRIBUTION O&M EXPENSES				83,788	51,727	312	1,156	15,761	46	29	29	8,211	4,968	240	797	511

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 7. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
CUSTOMER ACCOUNTS EXPENSES																
CUSTOMER ACCOUNTS																
901	Supervision Expense	Att. EHC/TMD-5, p. 3	CUST_ALL	1	1	-	-	0	-	-	-	0	0	0	0	0
902	Meter Reading Expense	Att. EHC/TMD-5, p. 3	MTR_WF	2,073	1,505	32	147	287	2	2	4	86	7	1	-	-
903	Records & Collection Expense	Att. EHC/TMD-5, p. 3	COLL903	15,058	11,872	-	-	2,682	-	-	-	465	38	-	-	-
904	Uncollectible Account Exp.	Att. EHC/TMD-5, p. 3	UNCOL904	2,441	2,285	-	-	141	-	-	-	2	1	-	7	5
905	Miscellaneous Expense	Att. EHC/TMD-5, p. 3	MIS_CUST XP	88	71	0	1	14	0	0	0	2	0	0	0	0
Total Customer Accounts Exp.				Sum of Lines 13 to 17												
				19,661	15,734	32	148	3,124	2	2	4	556	46	1	7	5
CUSTOMER SERVICE & INFORMATION																
908	Customer Assistance Expense	Att. EHC/TMD-5, p. 3	CUS_908	267	-	-	-	-	-	-	-	247	20	-	-	-
910	Miscellaneous CS & I Exp.	Att. EHC/TMD-5, p. 3	CUS_908	10	-	-	-	-	-	-	-	9	1	-	-	-
Total Customer Service Exp.				Line 23 + Line 24												
				277	-	-	-	-	-	-	-	256	21	-	-	-
SUPERVISION																
911	Supervision Expense	Att. EHC/TMD-5, p. 3	CUST EXP_ALL	1	1	0	0	0	0	0	0	0	0	0	0	0
916	Supervision & Misc. Expense		CUST EXP_ALL	2	1	0	0	0	0	0	0	0	0	0	0	0
Total Customer Edu/Adv. Exp.				Line 30 + Line 31												
				2	2	0	0	0	0	0	0	0	0	0	0	0
Total Customer Expense				Line 19 + Line 26 + Line 33												
				19,940	15,736	32	148	3,124	2	2	4	812	68	1	7	5

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 8. ADMINISTRATION AND GENERAL EXPENSES
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
ADMIN & GENERAL EXPENSES																
920	Salaries	Att. EHC/TMD-5, p. 3	LABOR_D	21,254	14,180	76	320	3,913	9	6	9	1,561	794	35	217	135
921	Office Supplies Exp.	Att. EHC/TMD-5, p. 3	DISTOMEXP	4,085	2,569	15	57	783	2	1	1	408	247	-	-	-
922	A & G Exp. Transferred Credits	Att. EHC/TMD-5, p. 3	DISTOMEXP	(1,766)	(1,111)	(7)	(25)	(338)	(1)	(1)	(1)	(176)	(107)	-	-	-
923	Outside Service Exp	Att. EHC/TMD-5, p. 3	LABOR_D	9,376	6,256	33	141	1,726	4	3	4	689	350	15	96	59
924	Property Insurance, Distribution Line	Att. EHC/TMD-5, p. 3	NPLANT_OH	164	103	1	2	31	0	0	0	17	10	0	0	0
925	Injuries & Damages	Att. EHC/TMD-5, p. 3	LABOR_D	2,286	1,525	8	34	421	1	1	1	168	85	4	23	15
926	Employee Pension & Benefits	Att. EHC/TMD-5, p. 3	LABOR_D	13,165	8,783	47	198	2,423	6	4	6	967	492	21	134	84
928	Commission Expense, State Regulatory	Att. EHC/TMD-5, p. 3	DPLANT	4,770	3,152	16	56	891	2	1	1	375	218	9	40	8
930	Miscellaneous General Exp.	Att. EHC/TMD-5, p. 3	DISTOMEXP	4,574	2,877	17	64	877	3	2	2	457	276	-	-	-
931	Rent	Att. EHC/TMD-5, p. 3	DPLANT	988	652	3	12	184	0	0	0	78	45	2	8	2
935	Maintenance of General Plant	Att. EHC/TMD-5, p. 3	GENPLANT	177	117	1	3	33	0	0	0	14	7	0	2	1
EXP_O&M_A&G Total Admin. & Gen. Expense				59,072	39,103	211	863	10,943	27	17	24	4,555	2,418	87	521	304
EXP_O&M Total O&M Expense				162,801	106,566	554	2,167	29,828	75	48	57	13,578	7,454	328	1,324	819

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION EXPENSE
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
DEPRECIATION EXPENSE																
303DEP	Intangible Plant in Service	Att. EHC/TMD-28, p. 2	INTPLANT	2,219	1,462	8	33	410	1	1	1	172	91	4	23	14
DISTRIBUTION PLANT																
360DEP	Land & Land Rights	Att. EHC/TMD-28, p. 2	LANDPLANT	177	86	1	2	38	0	0	0	31	19	1	0	0
361DEP	Structures & Improvements	Att. EHC/TMD-28, p. 2	STRPLANT	392	189	2	5	83	0	0	0	68	42	1	0	0
362DEP	Station Equipment	Att. EHC/TMD-28, p. 2	DIS_STATION	6,305	3,039	36	75	1,339	4	4	2	1,102	670	22	7	6
362.10	Station Equipment -EMS	Att. EHC/TMD-28, p. 2	DIS_STATION	117	57	1	1	25	0	0	0	20	12	0	0	0
364DEP	Poles, Towers & Fixtures	Att. EHC/TMD-28, p. 2	POL_PLANT	8,930	6,916	12	39	1,398	2	1	1	313	186	10	31	21
365DEP	OH Conductor & Devices	Att. EHC/TMD-28, p. 2	OH_LINE	13,890	8,716	46	152	2,566	7	5	4	1,411	869	45	40	29
366DEP	UG Conduit	Att. EHC/TMD-28, p. 2	UG_LINE	930	656	6	19	184	1	0	0	36	22	1	3	2
367DEP	UG Conductor & Devices	Att. EHC/TMD-28, p. 2	UG_LINE	3,134	2,209	19	64	620	2	1	1	120	74	4	10	8
368DEP	Line Transformers	Att. EHC/TMD-28, p. 2	TRANSF_PLANT	5,788	4,341	11	37	993	2	1	1	270	98	1	20	14
369DEP	Services - OH	Att. EHC/TMD-28, p. 2	CUS_369	4,835	3,895	-	-	938	-	-	-	-	-	-	1	2
369DEP	Services - UG	Att. EHC/TMD-28, p. 2	CUS_369	3,262	2,627	-	-	633	-	-	-	-	-	-	0	1
370DEP	Meters	Att. EHC/TMD-28, p. 2	MET_PLANT	4,404	2,951	27	265	1,037	7	1	8	99	8	1	-	-
371DEP	Inst. On Cust. Premises	Att. EHC/TMD-28, p. 2	CUST_371	755	-	-	-	-	-	-	-	-	-	-	755	-
373DEP	Street Lighting	Att. EHC/TMD-28, p. 2	ST_DIRECT	83	-	-	-	-	-	-	-	-	-	-	83	-
Total Dist. Plant Dep. Exp.				53,002	35,681	161	660	9,854	24	14	17	3,469	2,000	87	951	84
GENERAL PLANT																
389	Land and Land rights	Att. EHC/TMD-28, p. 2	GPLANT	1	0.58	0.00	0.01	0.16	0.00	0.00	0.00	0.07	0.04	0.00	0.01	0.01
390DEP	Structures & Improvements	Att. EHC/TMD-28, p. 2	GPLANT	1,795	1,182.89	6.45	26.78	331.76	0.83	0.53	0.73	138.92	73.35	3.27	18.28	11.43
391DEP	Office Furniture & Equipment	Att. EHC/TMD-28, p. 2	GPLANT	1,438	947.33	5.17	21.45	265.69	0.66	0.42	0.59	111.26	58.75	2.62	14.64	9.15
393DEP	Stores Equipment	Att. EHC/TMD-28, p. 2	GPLANT	216	142.54	0.78	3.23	39.98	0.10	0.06	0.09	16.74	8.84	0.39	2.20	1.38
394DEP	Tool, Shop & Garage Equipment	Att. EHC/TMD-28, p. 2	GPLANT	660	434.79	2.37	9.84	121.94	0.30	0.19	0.27	51.06	26.96	1.20	6.72	4.20
395DEP	Laboratory Equipment	Att. EHC/TMD-28, p. 2	GPLANT	268	176.68	0.96	4.00	49.55	0.12	0.08	0.11	20.75	10.96	0.49	2.73	1.71
396DEP	Power Operated Equipment	Att. EHC/TMD-28, p. 2	GPLANT	5	3.50	0.02	0.08	0.98	0.00	0.00	0.00	0.41	0.22	0.01	0.05	0.03
397DEP	Communication Equipment	Att. EHC/TMD-28, p. 2	GPLANT	2,634	1,735.45	9.46	39.29	486.73	1.21	0.77	1.08	203.82	107.62	4.79	26.82	16.77
398DEP	Miscellaneous Equipment	Att. EHC/TMD-28, p. 2	GPLANT	86	56.94	0.31	1.29	15.97	0.04	0.03	0.04	6.69	3.53	0.16	0.88	0.55
Total Gen. Plant Dep. Exp.				7,104	4,681	26	106	1,313	3	2	3	550	290	13	72	45
EXP_DEP	Total Depreciation Expense	Line 12 + Line 31 + Line 44		62,325	41,824	195	799	11,577	28	17	21	4,191	2,381	103	1,046	144
AMORTIZATION																
407	Amortization of Regulatory Asset		RBASE	15,815	10,445	53	190	2,950	7	5	5	1,241	715	30	137	36
	EESCO Depreciation / Amortization		RBASE	5,062	3,343	17	61	944	2	2	2	397	229	10	44	12
Total Amortization Expense				\$ 20,877	\$ 13,788	\$ 70	\$ 251	\$ 3,894	\$ 10	\$ 6	\$ 6	\$ 1,638	\$ 944	\$ 40	\$ 181	\$ 48

Table 9_DEPRE XPENSE

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
Per Books Test Year 2018
(in thousands)

Account	Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
PAYROLL RELATED TAXES																
408020	FICA Tax	Att. EHC/TMD-5, p. 4	O_LABOR	5,854	3,857	21	87	1,082	3	2	2	453	239	11	60	37
408050	Medicare Tax	Att. EHC/TMD-5, p. 4	O_LABOR	1,581	1,042	6	24	292	1	0	1	122	65	3	16	10
408010	Federal Unemployment Tax	Att. EHC/TMD-5, p. 4	O_LABOR	38	25	0	1	7	0	0	0	3	2	0	0	0
408011	Massachusetts	Att. EHC/TMD-5, p. 4	O_LABOR	48	32	0	1	9	0	0	0	4	2	0	0	0
408001	Connecticut	Att. EHC/TMD-5, p. 4	O_LABOR	68	45	0	1	13	0	0	0	5	3	0	1	0
4081H0	New Hampshire	Att. EHC/TMD-5, p. 4	O_LABOR	13	9	0	0	2	0	0	0	1	1	0	0	0
408360	District of Columbia	Att. EHC/TMD-5, p. 4	O_LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
408180	Universal Health	Att. EHC/TMD-5, p. 4	O_LABOR	9	6	0	0	2	0	0	0	1	0	0	0	0
	Payroll Taxes Transferred-Credit	Att. EHC/TMD-32, p. 2	O_LABOR	(3,590)	(2,366)	(13)	(54)	(663)	(2)	(1)	(1)	(278)	(147)	(7)	(37)	(23)
	Net Payroll Taxes	Sum of lines 11 to 20		4,021	2,649	14	60	743	2	1	2	311	164	7	41	26
408.19	Property Tax	Att. EHC/TMD-5, p. 4	NETPLANT	47,118	30,805	163	584	8,882	22	15	15	3,856	2,234	95	344	102
408140	Federal Highway	Att. EHC/TMD-5, p. 4	NETPLANT	6	4	0	0	1	0	0	0	0	0	0	0	0
408300	Tangible Property	Att. EHC/TMD-5, p. 4	NETPLANT	13	9	0	0	2	0	0	0	1	1	0	0	0
408400	New Hampshire Business Enterprise Tax	Att. EHC/TMD-5, p. 4	NETPLANT	657	429	2	8	124	0	0	0	54	31	1	5	1
408500	New Hampshire Consumption Tax	Att. EHC/TMD-5, p. 4	NETPLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
408600	Insurance Premium Excise	Att. EHC/TMD-5, p. 4	NETPLANT	49	32	0	1	9	0	0	0	4	2	0	0	0
	Total Other non-labor related taxes	Sum of lines 25 to 29		725	474	3	9	137	0	0	0	59	34	1	5	2
	TOTAL TAXES OTHER THAN INCOME TAX	Line 21 + Line 23 + Line 31		51,863	33,928	180	653	9,762	24	16	17	4,226	2,432	103	391	129

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
Per Books Test Year 2018
(in thousands)

Description	Reference	Allocator	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
INCOME TAXES															
Total Distribution Revenue	Table 5, Line 28		365,622	206,257	468	4,250	85,667	204	31	138	39,529	19,947	1,516	4,523	3,092
Total Expense excluding income taxes	Table 1B		297,866	196,106	999	3,871	55,060	137	87	102	23,634	13,212	575	2,942	1,140
Book Net Income Before Interest and Income Taxes	Line 11 + Line 13		67,757	10,151	(531)	379	30,607	67	(56)	36	15,896	6,735	940	1,581	1,952
Interest on Long Term Debt		RBASE	(22,286)	(14,719)	(75)	(268)	(4,157)	(10)	(7)	(7)	(1,748)	(1,008)	(43)	(193)	(51)
Operating Income after Interest on LTD	Line 15 + Line 16		45,470	(4,569)	(606)	111	26,450	57	(63)	30	14,147	5,727	898	1,388	1,901
Permanent & Flowthrough Temporary Differences:															
PERMANENT DIFF_Total Gross Plant		RBASE	298	197	1	4	56	0	0	0	23	13	1	3	1
Provision for uncollectible accounts		UNCOL904	5,255	4,920	-	-	303	-	-	-	5	3	-	14	10
Disallowed meals expense		LABOR_D	39	26	0	1	7	0	0	0	3	1	0	0	0
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 22 to 24		5,592	5,143	1	4	365	0	0	0	31	18	1	17	11
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 32 - 29 - 30	RBASE	(47,112)	(31,116)	(158)	(567)	(8,787)	(21)	(14)	(15)	(3,696)	(2,131)	(90)	(408)	(108)
NORMALIZED TIMING DIFF_Labor		O_LABOR	30,851	20,328	111	460	5,701	14	9	13	2,387	1,261	56	314	196
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	(29)	(27)	-	-	(2)	-	-	-	(0)	(0)	-	(0)	(0)
NORMALIZED DIFF(410-411)	Sum of Lines 28 to 30		(16,290)	(10,815)	(47)	(107)	(3,087)	(7)	(5)	(2)	(1,309)	(871)	(34)	(94)	88
Sub Total-adj to Taxable Income	Line 26 + Line 32		(10,698)	(5,672)	(46)	(103)	(2,722)	(7)	(5)	(2)	(1,277)	(853)	(34)	(77)	99
Depreciation not Applicable State Inc. Tax		DPLANT	(23,940)	(15,816)	(80)	(279)	(4,470)	(11)	(7)	(7)	(1,881)	(1,096)	(46)	(203)	(42)
Taxable Income For State Income Taxes	Line 34 + Line 36		10,832	(26,057)	(732)	(271)	19,258	39	(75)	21	10,988	3,778	818	1,109	1,957
NH State Tax eff. Tax rate			0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079
NH Income State Tax	Line 38 x Line 40		856	(2,058)	(58)	(21)	1,521	3	(6)	2	868	298	65	88	155
Taxable Income-Federal Tax	Line 36 + Line 38		34,773	(10,240)	(652)	8	23,728	50	(68)	28	12,870	4,874	864	1,311	2,000
Federal Taxable Income	Line 43 - Line 41		33,917	(8,182)	(594)	29	22,207	47	(62)	26	12,002	4,576	799	1,224	1,845
Federal Income Tax @21%	Line 44 x 21%		7,123	(1,718)	(125)	6	4,663	10	(13)	5	2,520	961	168	257	387
Total Current Federal & State Income Taxes	Line 41 + Line 46		7,978	(3,777)	(183)	(15)	6,185	13	(19)	7	3,388	1,259	232	345	542
DEFERRED INCOME TAXES															
Total Deferred Income Taxes	Att. EHC/TMD-34, p. 2	NETPLANT	6,030	3,943	21	75	1,137	3	2	2	494	286	12	44	13
Investment Tax Credit Adjustment	Att. EHC/TMD-5, p. 2	NETPLANT	(4)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Deferred Inc Tax & Net ITC	Line 52 + Line 53		6,027	3,940	21	75	1,136	3	2	2	493	286	12	44	13

Table 11_Income Taxes

Public Service Company of New Hampshire, d/b/a Eversource Energy
Allocated Embedded Cost of Service Study
TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT
Per Books Test Year 2018
(in thousands)

Description	Reference	Pro Forma 12/31/2018	Total Retail	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	RATE B	OL	EOL
OPERATIONS															
556 System Control And Load Dispatching	Sch. EHC/TMD-14, W/P 1	56	51	25	0	1	11	0	0	0	9	5	0	0	0
580 Operation Supervision And Engineering	Sch. EHC/TMD-14, W/P 1	8,672	7,928	4,895	29	109	1,491	4	3	3	777	470	23	75	48
581 Load Dispatching	Sch. EHC/TMD-14, W/P 1	888	812	391	5	10	172	0	0	0	142	86	3	1	1
582 Station Expenses	Sch. EHC/TMD-14, W/P 1	2,052	1,876	904	11	22	398	1	1	1	328	199	7	2	2
583 Overhead Line Expenses	Sch. EHC/TMD-14, W/P 1	751	687	431	2	8	127	0	0	0	70	43	2	2	1
584 Underground Line Expenses	Sch. EHC/TMD-14, W/P 1	334	305	215	2	6	60	0	0	0	12	7	0	1	1
585 Street Lighting And Signal System Expenses	Sch. EHC/TMD-14, W/P 1	385	352	-	-	-	-	-	-	-	-	-	-	215	137
586 Meter Expenses	Sch. EHC/TMD-14, W/P 1	1,948	1,781	1,193	11	107	419	3	1	3	40	3	1	-	-
587 Customer Installations Expenses	Sch. EHC/TMD-14, W/P 1	5	5	3	0	0	1	0	0	0	0	0	0	0	0
588 Miscellaneous Distribution Expenses	Sch. EHC/TMD-14, W/P 1	2,205	2,016	1,332	7	24	376	1	1	1	158	92	4	17	4
589 Distribution Operations Rent	Sch. EHC/TMD-14, W/P 1	231	211	163	0	1	33	0	0	0	7	4	0	1	1
MAINTENANCE															
590 Maintenance Supervising & Engineering	Sch. EHC/TMD-14, W/P 1	146	134	83	0	2	25	0	0	0	13	8	0	1	0
591 Maintenance Of Structures	Sch. EHC/TMD-14, W/P 1	144	131	87	0	2	25	0	0	0	10	6	0	1	0
592 Maintenance Of Station Equipment	Sch. EHC/TMD-14, W/P 1	1,133	1,035	499	6	12	220	1	1	0	181	110	4	1	1
593 Maintenance Of Overhead Lines	Sch. EHC/TMD-14, W/P 1	8,111	7,415	4,653	25	81	1,370	4	2	2	753	464	24	21	16
594 Maintenance Of Underground Lines	Sch. EHC/TMD-14, W/P 1	451	413	291	3	8	82	0	0	0	16	10	1	1	1
595 Maintenance Of Line Transformers	Sch. EHC/TMD-14, W/P 1	572	523	392	1	3	90	0	0	0	24	9	0	2	1
596 Maintenance Of Street Lighting And Signal Systems	Sch. EHC/TMD-14, W/P 1	45	41	-	-	-	-	-	-	-	-	-	-	25	16
597 Maintenance Of Meters	Sch. EHC/TMD-14, W/P 1	348	318	213	2	19	75	0	0	1	7	1	0	-	-
598 Maintenance Of Miscellaneous Distribution Plant	Sch. EHC/TMD-14, W/P 1	12	11	7	0	0	2	0	0	0	1	0	0	0	0
Operations & Maintenance Expenses - Subtotal	Sum of lines 11 to 32	28,487	26,044	15,778	104	415	4,978	15	9	11	2,549	1,519	69	367	230
Operations & Maintenance Expenses - Customer															
901 Supervision	Sch. EHC/TMD-14, W/P 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902 Meter Reading Expenses	Sch. EHC/TMD-14, W/P 1	1,906	1,743	1,265	27	124	241	2	1	4	72	6	1	-	-
903 Customer Records And Collection Expenses	Sch. EHC/TMD-14, W/P 1	9,111	8,329	6,567	-	-	1,484	-	-	-	257	21	-	-	-
905 Customer Account Expenses	Sch. EHC/TMD-14, W/P 1	63	57	54	-	-	3	-	-	-	0	0	-	0	0
908 Customer Assistance Expenses	Sch. EHC/TMD-14, W/P 1	546	499	400	1	4	79	0	0	0	14	1	0	0	0
Operations & Maintenance Expenses - Customer Subtotal	Sum of lines 36 to 40	11,625	10,628	8,286	28	127	1,808	2	2	4	343	28	1	0	0
Administrative and General Expenses															
920 Administrative & General Salaries	Sch. EHC/TMD-14, W/P 1	14,049	12,844	8,569	46	194	2,364	6	4	5	943	480	21	131	81
925 Injuries & Damages	Sch. EHC/TMD-14, W/P 1	220	201	134	1	3	37	0	0	0	15	8	0	2	1
926 Employee Pension & Benefits	Sch. EHC/TMD-14, W/P 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928 Regulatory Commission Expense	Sch. EHC/TMD-14, W/P 1	4	4	3	0	0	1	0	0	0	0	0	0	0	0
935 Maintenance of General Plant	Sch. EHC/TMD-14, W/P 1	111	102	67	0	2	19	0	0	0	8	4	0	1	1
Operations & Maintenance Expenses - A&G Subtotal	Sum of lines 44 to 49	14,384	13,151	8,773	47	198	2,421	6	4	5	966	491	21	134	83
TOTAL PAYROLL EXPENSES	Lines 33 + 41 + 49	54,497	49,823	32,837	179	741	9,206	23	15	20	3,858	2,038	91	502	314

Public Service Company of New Hampshire, d/b/a Eversource Energy
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OPTION FILTER

DESCRIPTION	ALLOCATOR	TOTAL SYSTEM	R PL+TOD	R LCS	RWH	GPL+TOD	G SH	G LCS	G-WH	GV	LG	<115 KV RATE B	OL	EOL
CP Allocators		1,667,794.71	814,292.07	9,522.23	8,719.78	356,475.26	496.95	936.50	486.96	297,653.15	176,942.02	2,269.80	-	-
Station-CP related	20CP	100.00%	48.82%	0.57%	0.52%	21.37%	0.03%	0.06%	0.03%	17.85%	10.61%	0.14%	-	-
53% Bulk stat; 43% Dis.	20CP/NCP_P	1,796,073.58	865,856.18	10,125.21	21,408.05	381,462.76	1,024.60	1,002.14	656.87	313,806.18	190,758.87	6,237.84	2,037.37	1,697.51
		100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
NCP Allocators														
Demand-non station	NCP_P	1,940,728.49	924,002.95	10,805.17	35,716.09	409,640.15	1,619.61	1,076.16	848.48	332,021.31	206,339.56	10,712.44	4,334.83	3,611.73
		100.00%	47.61%	0.56%	1.84%	21.11%	0.08%	0.06%	0.04%	17.11%	10.63%	0.55%	0.22%	0.19%
Company-owned Xfmr	NCP_P_ADJ	1,733,553.03	924,002.95	10,805.17	35,716.09	402,553.37	1,619.61	1,076.16	848.48	253,364.96	94,786.18	833.50	4,334.83	3,611.73
		100.00%	53.30%	0.62%	2.06%	23.22%	0.09%	0.06%	0.05%	14.62%	5.47%	0.05%	0.25%	0.21%
Single phase D plant	NCP_P_1ph	1,258,655.13	924,002.95	10,805.17	35,716.09	277,880.59	1,052.75	699.51	551.51	-	-	-	4,334.83	3,611.73
		100.00%	73.41%	0.86%	2.84%	22.08%	0.08%	0.06%	0.04%	-	-	-	0.34%	0.29%
NCP_S_1ph	NCP_P_1ph	100.00%	73.41%	0.86%	2.84%	22.08%	0.08%	0.06%	0.04%	0.00%	0.00%	0.00%	0.34%	0.29%
		1,259,895.61	924,002.95	10,805.17	35,716.09	277,880.59	1,619.61	1,076.16	848.48	-	-	-	4,334.83	3,611.73
Secondary plant	NCP_S	100.00%	73.34%	0.86%	2.83%	22.06%	0.13%	0.09%	0.07%	-	-	-	0.34%	0.29%
		535.00	-	-	-	-	-	-	-	-	-	-	535.00	-
Streetlighting	CUST_371	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%	-
Streetlighting	ST_DIRECT	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-
Meter cost allocator	METER_370	100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-
Meter plant weight	MTR_WF	100.00%	72.62%	1.55%	7.09%	13.85%	0.09%	0.08%	0.21%	4.14%	0.32%	0.05%	-	-
Customer Allocators														
		519,578.20	440,810.80	-	-	76,487.00	-	-	-	1,383.40	106.00	18.00	535.00	238.00
Customer-related	CUST_ALL	100.00%	84.84%	-	-	14.72%	-	-	-	0.27%	0.02%	0.00%	0.10%	0.05%
		(6,372,372.00)	(2,926,586.00)	-	-	(3,228,828.00)	-	-	-	(138,474.73)	(72,669.26)	(5,798.00)	(9.32)	(6.68)
Customer deposit	CUST_235	100.00%	45.93%	-	-	50.67%	-	-	-	2.17%	1.14%	0.09%	0.00%	0.00%
		547,273.26	440,810.80	-	-	106,206.69	-	-	-	-	-	-	77.91	177.87
Services	SERV_369	100.00%	80.55%	-	-	19.41%	-	-	-	-	-	-	0.01%	0.03%
		522,073.99	440,810.80	-	-	76,487.00	-	-	-	1,383.40	106.00	18.00	1,973.03	1,295.76
Customers	CUST_D	100.00%	84.43%	-	-	14.65%	-	-	-	0.26%	0.02%	0.00%	0.38%	0.25%
		500,667.92	440,810.80	-	-	56,588.33	-	-	-	-	-	-	1,973.03	1,295.76
Single-phase cust	CUST_D_1ph	100.00%	88.04%	-	-	11.30%	-	-	-	-	-	-	0.39%	0.26%
		520,349.13	440,810.80	-	-	75,163.77	-	-	-	1,055.67	48.69	1.40	1,973.03	1,295.76
Transformer-customer	CUST_368	100.00%	84.71%	-	-	14.44%	-	-	-	0.20%	0.01%	0.00%	0.38%	0.25%
		500,667.92	440,810.80	-	-	56,588.33	-	-	-	-	-	-	1,973.03	1,295.76
Secondary customer	CUST_S	100.00%	88.04%	-	-	11.30%	-	-	-	-	-	-	0.39%	0.26%
		50,269.88	-	-	-	-	-	-	-	46,430.47	3,839.41	-	-	-
Account 908	CUS_908	100.00%	-	-	-	-	-	-	-	92.36%	7.64%	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectible	UNCOL904	100.00%	93.63%	-	-	5.76%	-	-	-	0.10%	0.05%	-	0.28%	0.19%
		100.00%	78.85%	-	-	17.81%	-	-	-	3.09%	0.26%	-	-	-
Account 903	COLL903	100.00%	78.85%	-	-	17.81%	-	-	-	3.09%	0.26%	-	-	-
		7,889,479.674	3,144,970.835	36,776.884	92,916.119	1,716,678.138	5,451.861	4,509.879	3,379.300	1,665,675.827	1,172,438.767	18,134.625	17,231.142	11,316.297
Sales kWh	ENERGY	100.00%	39.86%	0.47%	1.18%	21.76%	0.07%	0.06%	0.04%	21.11%	14.86%	0.23%	0.22%	0.14%
Revenue Allocators														
		350,464.781	197,369.537	447.452	4,195.321	83,944.995	201.725	28.868	136.748	36,211.761	18,846.284	1,491.300	4,508.952	3,081.838
Dist. Revenue	DREV	100.00%	56.32%	0.13%	1.20%	23.95%	0.06%	0.01%	0.04%	10.33%	5.38%	0.43%	1.29%	0.88%
Revenue from Xfrm	TRANSF_454	100.00%	-	-	-	0.24%	-	-	-	78.69%	20.80%	0.27%	-	-
451 Revenue	451_Misc	100.00%	85.01%	-	-	14.72%	-	-	-	0.28%	-	-	-	-
452 Revenue	451_CC	100.00%	85.77%	-	-	13.68%	-	-	-	0.55%	-	-	-	-
453 Revenue	451_RR	100.00%	92.00%	-	-	7.77%	-	-	-	0.23%	-	-	-	-
454 Revenue	451_RC	100.00%	91.25%	-	-	8.31%	-	-	-	0.44%	-	-	-	-
Other revenue 451	CUST_451	100.00%	90.52%	-	-	9.17%	-	-	-	0.29%	0.02%	0.00%	0.00%	-
INTERNAL ALLOCATORS														
Operation & Maintenance Allocators														
OM_581	OM_581	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_582	OM_582	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_583	OM_583	100.00%	62.75%	0.33%	1.10%	18.48%	0.05%	0.03%	0.03%	10.16%	6.25%	0.33%	0.29%	0.21%
OM_584	OM_584	100.00%	70.48%	0.62%	2.05%	19.79%	0.07%	0.04%	0.04%	3.83%	2.38%	0.12%	0.33%	0.26%
OM_585	OM_585	100.00%	-	-	-	-	-	-	-	-	-	-	61.08%	38.92%
OM_586	OM_586	100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-
OM_587	OM_587	100.00%	72.22%	0.22%	2.09%	19.97%	0.05%	0.01%	0.06%	0.78%	0.06%	0.01%	4.49%	0.02%
OM_588	OM_588	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_589	OM_589	100.00%	77.45%	0.13%	0.44%	15.65%	0.02%	0.01%	0.01%	2.09%	3.50%	0.11%	0.35%	0.24%
OM_590	OM_590	100.00%	62.12%	0.37%	1.28%	18.84%	0.05%	0.04%	0.03%	10.04%	6.06%	0.29%	0.52%	0.36%
OM_591	OM_591	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_592	OM_592	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%
OM_593	OM_593	100.00%	62.75%	0.33%	1.10%	18.48%	0.05%	0.03%	0.03%	10.16%	6.25%	0.33%	0.29%	0.21%
OM_594	OM_594	100.00%	70.48%	0.62%	2.05%	19.79%	0.07%	0.04%	0.04%	3.83%	2.38%	0.12%	0.33%	0.26%
OM_595	OM_595	100.00%	75.00%	0.19%	0.64%	17.06%	0.03%	0.02%	0.02%	4.66%	1.70%	0.02%	0.34%	0.24%
OM_596	OM_596	100.00%	-	-	-	-	-	-	-	-	-	-	61.08%	38.92%
OM_597	OM_597	100.00%	67.00%	0.62%	6.01%	23.54%	0.15%	0.03%	0.18%	2.25%	0.18%	0.03%	-	-

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Other Internal Allocators

OM_598	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%
OM_901	100.00%	77.96%	0.26%	1.20%	17.01%	0.02%	0.01%	0.04%	3.23%	0.26%	0.01%	0.00%	0.00%
OM_902	100.00%	72.62%	1.55%	7.09%	13.85%	0.09%	0.08%	0.21%	4.14%	0.32%	0.05%	-	-
OM_903	100.00%	78.85%	-	-	17.81%	-	-	-	3.09%	0.26%	-	-	-
OM_905	100.00%	93.63%	-	-	5.76%	-	-	-	0.10%	0.05%	-	0.28%	0.19%
OM_908	100.00%	80.03%	0.16%	0.75%	15.89%	0.01%	0.01%	0.02%	2.83%	0.24%	0.01%	0.03%	0.02%
OM_ALL	100.00%	61.74%	0.37%	1.38%	18.81%	0.06%	0.03%	0.04%	9.80%	5.93%	0.29%	0.95%	0.61%
OM_PT	24,900.33	15,633.73	70.49	311.17	4,979.49	12.29	6.01	8.67	2,251.23	1,224.76	65.78	212.86	123.85
OM_PT property tax	100.00%	62.79%	0.28%	1.25%	20.00%	0.05%	0.02%	0.03%	9.04%	4.92%	0.26%	0.85%	0.50%
% of PM_PT-payroll tax	13,538.63	8,851.348	46.856	167.946	2,552.251	6.373	4.213	4.326	1,107.985	641.856	27.183	98.968	29.323
% of total PM_PT-taxes	522.69	344.406	1.878	7.796	96.593	0.241	0.154	0.214	40.449	21.358	0.951	5.323	3.328
% of total PM_PT-payroll taxes		56.62%	66.47%	53.97%	51.87%	70.05%	49.92%	49.22%	52.41%	41.32%	46.49%	23.68%	23.68%
% of total PM_PT-O&M		2.20%	2.66%	2.51%	1.94%	1.96%	2.56%	2.46%	1.80%	1.74%	1.45%	2.50%	2.69%
		41.18%	30.86%	43.52%	46.80%	46.17%	27.40%	47.62%	48.99%	45.85%	57.23%	51.01%	73.64%

Other Internal Allocators

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DPLANT_P_NCP	439,649.92	209,322.34	2,447.79	8,091.07	92,799.31	366.90	243.79	192.21	75,215.64	46,743.88	2,426.78	982.01	818.20
DPLANT_P_CUST	431,088.29	363,987.44	-	-	63,157.04	-	-	-	1,142.30	87.53	14.86	1,629.18	1,069.94
CUS_369	158,352.45	127,547.74	-	-	30,730.70	-	-	-	-	-	-	22.54	51.47
MIS_CUST XP	100.00%	80.03%	0.16%	0.75%	15.89%	0.01%	0.01%	0.02%	2.83%	0.24%	0.01%	0.03%	0.02%
NETPLANT	100.00%	65.38%	0.35%	1.24%	18.85%	0.05%	0.03%	0.03%	8.18%	4.74%	0.20%	0.73%	0.22%
NETPLANT-CP	100.00%	48.63%	0.56%	1.17%	21.19%	0.06%	0.06%	0.04%	17.30%	10.47%	0.34%	0.11%	0.09%
NETPLANT-NCP	100.00%	52.54%	0.61%	2.01%	22.21%	0.08%	0.08%	0.04%	14.05%	8.28%	0.40%	0.25%	0.20%
NETPLANT-CUST	100.00%	80.81%	0.08%	0.75%	16.13%	0.02%	0.00%	0.02%	0.55%	0.04%	0.01%	1.31%	0.27%
	52,960.12	34,895.96	190.27	789.96	9,787.02	24.41	15.57	21.64	4,098.36	2,164.00	96.36	539.38	337.20

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INTPLANT	100.00%	65.89%	0.36%	1.49%	18.48%	0.05%	0.03%	0.04%	7.74%	4.09%	0.18%	1.02%	0.64%	
	9,953.05	4,798.20	56.11	118.63	2,113.90	5.68	5.55	3.64	1,738.98	1,057.10	34.57	11.29	9.41	
LANDPLANT	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%	
	26,387.98	12,721.19	148.76	314.53	5,604.46	15.05	14.72	9.65	4,610.45	2,802.64	91.65	29.93	24.94	
STRPLANT	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%	
	194,020.81	127,842.27	697.05	2,894.03	35,855.02	89.43	57.05	79.28	15,014.43	7,927.88	353.02	1,976.03	1,235.33	
GENPLANT	100.00%	65.89%	0.36%	1.49%	18.48%	0.05%	0.03%	0.04%	7.74%	4.09%	0.18%	1.02%	0.64%	
AG_920	100.00%	66.72%	0.36%	1.51%	18.41%	0.04%	0.03%	0.04%	7.34%	3.73%	0.16%	1.02%	0.63%	
AG_925	100.00%	66.72%	0.36%	1.51%	18.41%	0.04%	0.03%	0.04%	7.34%	3.73%	0.16%	1.02%	0.63%	
AG_926	100.00%	66.72%	0.36%	1.51%	18.41%	0.04%	0.03%	0.04%	7.34%	3.73%	0.16%	1.02%	0.63%	
AG_928	100.00%	66.07%	0.33%	1.17%	18.67%	0.05%	0.03%	0.03%	7.86%	4.58%	0.19%	0.85%	0.18%	
AG_935	100.00%	65.89%	0.36%	1.49%	18.48%	0.05%	0.03%	0.04%	7.74%	4.09%	0.18%	1.02%	0.64%	
LABOR_D	100.00%	66.72%	0.36%	1.51%	18.41%	0.04%	0.03%	0.04%	7.34%	3.73%	0.16%	1.02%	0.63%	
LABOR_D_O	100.00%	57.54%	0.47%	2.20%	19.75%	0.07%	0.04%	0.06%	9.46%	5.45%	0.21%	2.96%	1.80%	
LABOR_D_M	100.00%	62.12%	0.37%	1.28%	18.84%	0.05%	0.04%	0.03%	10.04%	6.06%	0.29%	0.52%	0.36%	
O_LABOR	100.00%	65.89%	0.36%	1.49%	18.48%	0.05%	0.03%	0.04%	7.74%	4.09%	0.18%	1.02%	0.64%	
	26,387.98	12,721.19	148.76	314.53	5,604.46	15.05	14.72	9.65	4,610.45	2,802.64	91.65	29.93	24.94	
STRUCT_D	100.00%	48.21%	0.56%	1.19%	21.24%	0.06%	0.06%	0.04%	17.47%	10.62%	0.35%	0.11%	0.09%	

Table 13_ALLOCATORS