PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

SUMMARY OF COST OF SERVICE CHANGES

Revenue Deficiency - Initial Perm Filing	**$ 69,912,696**
Revenue Deficiency - Revised Perm Filing	**$ 69,254,451**
Change in Overall Deficiency	**$ (658,245)**

Adjustment Number	Topic	Reference	Schedule	Incr/(Decr) to Rev Req	Explanation
Adjustments to Expenses / Revenues					
Adjustment #1	Regulatory Assessments	Chung/Dixon Testimony, p. 27	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-22	$ 463,737	Update expense to reflect the latest NH PUC regulatory assessments (7/1/19 - 6/30/20)
Adjustment #2	Revenues	STAFF 12-003	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-4	(490,290)	Adjust normalizing adjustment for late payment fees (removing 2018 from 3 yr avg)
Adjustment #3	Materials & Supplies	OCA 1-012, OCA 7-036	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-23	(59,825)	Remove inventory obsolescence incorrectly classified as distribution
Adjustment #4	Dues & Memberships	OCA 6-117, STAFF 5-030, OCA 8-035	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-11	(47,469)	Adjust PSNH allocation of EEI test year dues (non-lobbying portion) from 20% to 15%
Adjustment #5	Normalizing Adjustment	OCA 7-046	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-5	(17,311)	Adjust customer service normalizing adjustment (original amount was an estimate)
Adjustment #6	Normalizing Adjustment	OCA 1-035	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-5	(7,500)	Remove fine paid to the NH Dept of Labor, incorrectly recorded above the line
Adjustment #7	Dues & Memberships	CENH 2-006	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-11	(4,440)	Adjust New Hampshire BIA dues reflecting 25% portion related to public policy advocacy
Adjustment #8	Lease Expense	OCA 7-061	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-21	(3,151)	Adjust pro forma calculation of lease expense (lease escalation correction)
Adjustment #9	Normalizing Adjustment	STAFF 12-007	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-5	441	Adjust mineral oil expense normalizing adjustment (original amount was an estimate)
Adjustment #10	Residual O&M	STAFF 5-042	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-27	(18,461)	Adjust residual O&M to incorporate impact of all normalizing adjustments
Adjustment #11	Employee Benefits	2020 working rates (external benefits consultant)	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-12	294,440	Adjust employee healthcare costs to incorporate impact of 2020 working rates
Adjustment #12	Employee Benefits	STAFF 4-031, STAFF 6-009, STAFF 7-001, STAFF 7-002	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-12	(798,587)	Adjust employee benefits to reflect latest actuarial reports (Pension, PBOP, SERP, etc.)
Adjustment #13	Insurance	Chung/Dixon Testimony p. 41	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-13	32,347	Update insurance expense to reflect the latest policy information
Adjustment #14	Property Taxes	Chung/Dixon Testimony p. 79	Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-31		Placeholder - update filing to reflect the latest tax bills (not available until December 2019)
Total Increase / (Decrease) - Expense & Revenue Adjustments				**$ (656,069)**	
Adjustments to Rate Base					
Adjustment #15	Cash Working Capital		Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-36	2,121	Adjust cash working capital to incorporate impact of the changes listed above
Total Increase / (Decrease) - Rate Base Adjustments				**$ 2,121**	
Adjustment #16	Uncollectibles Expense		Attachment EHC/TMD-1 (Perm), Schedule EHC/TMD-1	(4,297)	Adjust uncollectibles expense to incorporate impact of the changes listed above
Total Increase / (Decrease) to Overall Revenue Deficiency				**$ (658,245)**	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

OVERALL FINANCIAL SUMMARY

Description	Unadjusted Test Year Ended 12/31/2018	Adjusted Test Year Ended 12/31/2018	Test Year Pro Forma	Reference to Supporting Schedule
Rate base	$ 1,219,366,601	$ 1,219,366,601	$ 1,215,689,670	Sch. EHC/TMD-36 (Perm)
Operating income	69,095,471	54,163,754	42,423,178	Sch. EHC/TMD-5 p.2 (Perm)
Earned rate of return	5.67%	4.44%	3.49%	Line 20 / Line 19
Requested rate of return/cost of capital	7.08%	7.08%	7.62%	Sch. EHC/TMD-40 (Perm)
Required operating income	86,345,788	86,345,788	92,591,788	Line 19 X Line 23
Income sufficiency/(deficiency)	(17,250,317)	(32,182,034)	(50,168,610)	Line 20 - Line 24
Gross revenue conversion factor	1.37440	1.37440	1.37142	Sch. EHC/TMD-2 (Perm)
Revenue (increase)/decrease required	(23,708,843)	(44,231,000)	(68,802,351)	Line 25 X Line 26
Uncollectible adjustment	(155,791)	(290,642)	(452,100)	Line 28 * Net Write-off %
Total (increase)/decrease required	$ (23,864,634)	$ (44,521,642)	$ (69,254,451)	Line 28 + Line 29
Refund of Federal Tax Surplus (period from 1/18 - 6/19)		(11,993,902)		Sch. EHC/TMD-1 p. 2 (Perm)
		$ (32,527,740)		Line 31 - Line 33

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEFERRED TAX BENEFIT

Month	Beginning Balance	(Note 1) Activity	Ending Balance	Tax Rate	Tax Effected Balance	(Note 2) Stipulated ROR	Carrying Charges	Account #229TXD Ending Balance With Carrying Charges	Docket No. DE 18-177 Att CJG-1 Page 18 Forecasted REP Deferral	Net Deferred Tax Benefit
January 2018	$ -	$ 1,023,000	$ 1,023,000	27.24%	$ 744,325	0.59%	$ 2,186	$ 1,025,186		
February 2018	$ 1,023,000	$ 1,023,000	$ 2,046,000	27.24%	$ 1,488,649	0.59%	$ 6,558	$ 2,054,744		
March 2018	$ 2,046,000	$ 1,023,000	$ 3,069,000	27.24%	$ 2,232,974	0.59%	$ 10,930	$ 3,088,674		
April 2018	$ 3,069,000	$ 1,023,000	$ 4,092,000	27.24%	$ 2,977,298	0.59%	$ 15,315	$ 4,126,989		
May 2018	$ 4,092,000	$ 1,023,000	$ 5,115,000	27.24%	$ 3,721,623	0.59%	$ 19,691	$ 5,169,679		
June 2018	$ 5,115,000	$ 1,023,000	$ 6,138,000	27.24%	$ 4,465,947	0.59%	$ 24,066	$ 6,216,746		
July 2018	$ 6,138,000	$ 1,023,000	$ 7,161,000	27.24%	$ 5,210,272	0.58%	$ 27,903	$ 7,267,649		
August 2018	$ 7,161,000	$ 1,023,000	$ 8,184,000	27.24%	$ 5,954,597	0.58%	$ 32,196	$ 8,322,845		
September 2018	$ 8,184,000	$ 1,023,000	$ 9,207,000	27.24%	$ 6,698,921	0.58%	$ 36,489	$ 9,382,333		
October 2018	$ 9,207,000	$ 1,023,000	$ 10,230,000	27.24%	$ 7,443,246	0.57%	$ 40,431	$ 10,445,764		
November 2018	$ 10,230,000	$ 1,023,000	$ 11,253,000	27.24%	$ 8,187,570	0.57%	$ 44,687	$ 11,513,450		
December 2018	$ 11,253,000	$ 1,023,000	$ 12,276,000	27.24%	$ 8,931,895	0.57%	$ 48,942	$ 12,585,393		
January 2019	$ 12,276,000	$ 1,023,000	$ 13,299,000	27.08%	$ 9,697,232	0.58%	$ 54,104	$ 13,662,497	$ (383,501)	
February 2019	$ 13,299,000	$ 1,023,000	$ 14,322,000	27.08%	$ 10,443,173	0.58%	$ 58,494	$ 14,743,991	$ (1,726,831)	
March 2019	$ 14,322,000	$ 1,023,000	$ 15,345,000	27.08%	$ 11,189,114	0.58%	$ 62,826	$ 15,829,817	$ (3,072,120)	
April 2019	$ 15,345,000	$ 1,023,000	$ 16,368,000	27.08%	$ 11,935,055	0.58%	$ 67,159	$ 16,919,977	$ (4,419,329)	
May 2019	$ 16,368,000	$ 1,023,000	$ 17,391,000	27.08%	$ 12,680,995	0.58%	$ 71,492	$ 18,014,469	$ (5,768,427)	
June 2019	$ 17,391,000	$ 1,023,000	$ 18,414,000	27.08%	$ 13,426,936	0.58%	$ 75,825	$ 19,113,294	$ (7,119,392)	
Net Deferred Tax Benefit										$ 11,993,902

Note 1: See Attachment EHC/TMD-3 (Temp).

Note 2: Assumes 1) capital structure comprised of 60% debt and 40% equity; 2) after tax ROE of 8%; and 3) debt costs of 4.4174%, 4.4274%, 4.2046%, 4.1054% and 4.303% for the 5 quarters from Q4 2017 through Q4 2018 respectively.

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
TEST YEAR ENDED 12/31/2018 & TEST YEAR PRO FORMA

Description	Test Year Ended 12/31/2018	Adjusted Test Year	Test Year Pro Forma
Operating revenue percentage	100.000%	100.000%	100.000%
Less: New Hampshire corporate business tax	7.900%	7.900%	7.700%
Operating revenue percentage after state taxes	92.100%	92.100%	92.300%
Federal income tax rate	21.000%	21.000%	21.000%
Federal income tax	19.341%	19.341%	19.383%
Operating income after federal income tax	72.759%	72.759%	72.917%
Gross revenue conversion factor	137.440%	137.440%	137.142%

Note: Amounts shown above may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

REVENUE REQUIREMENT

	Operating Revenue and Expenses			
Description	Per books 12/31/2018 As adjusted	Proposed Increase	At Proposed Rates	Reference
(A)	(B)	(C)	(D) = (B) + (C)	(E)
Operating Revenues	$ 366,780,273	$ -	$ 366,780,273	
Rate Increase	-	69,254,451	69,254,451	
Operating Revenues	366,780,273	69,254,451	436,034,724	Line 21 + Line 22
Operations & Maintenance Expenses	167,562,411		167,562,411	
Uncollectibles Expense Associated with Revenue Increase		452,100	452,100	
Depreciation and Amortization Expense	94,785,798	-	94,785,798	
Taxes Other Than Income Taxes	52,537,385	-	52,537,385	
Operating Income Before Income Taxes	51,894,679	68,802,351	120,697,030	Line 23 - Sum of Line 25 - Line 30
Income Taxes	9,471,501	18,633,741	28,105,242	
Operating Income After Income Taxes	$ 42,423,178	$ 50,168,610	$ 92,591,788	Line 32 - Line 34
Rate Base			$ 1,215,689,670	
Rate of Return on Rate Base			7.62%	Line 36 / Line 38

(B) Per book amounts adjusted for known and measurable changes

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

OPERATING REVENUE SUMMARY

Description	Test Year Ending 12/31/2018	Reclass/Remove Adjustment Clauses	Test Year Distribution Revenues	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Proforma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Distribution Revenue								
Distribution Revenue - Billed	$ 350,469,188	$ -	$ 350,469,188	$ 23,000	$ 350,492,188	$ -	$ 350,492,188	
Distribution Revenue - Unbilled	(630,072)	-	(630,072)	-	(630,072)	-	(630,072)	
Total Distribution Revenue	$ 349,839,116	$ -	$ 349,839,116	$ 23,000	$ 349,862,116	$ -	$ 349,862,116	Sum of Lines 21 and 22
Reconciliation Mechanism								
Retail Transmission Revenue	168,884,457	(168,884,457)	-	-	-	-	-	
Energy Efficiency Revenue	23,825,806	(23,825,806)	-	-	-	-	-	
Transition Revenue	96,042,501	(96,042,501)	-	-	-	-	-	
Retail Revenues - ES Large/Small Customers	231,798,653	(231,798,653)	-	-	-	-		
EAP Revenue	1,141,100	(1,141,100)	-	-	-	-	-	
Regulatory PSNH Total Energy Service Revenue	82,149,769	(82,149,769)	-	-	-	-	-	
Total Reconciliation Mechanism	$ 603,842,286	$ (603,842,286)	$ -	$ -	$ -	$ -	$ -	Sum of Lines 27 - 32
Other Revenues								
Sales for Resale (447)	$ 67,976,847	$ (63,045,447)	$ 4,931,400	$ -	$ 4,931,400	$ -	$ 4,931,400	
Provision for Rate Refunds (449)	(25,987,199)	13,711,199	(12,276,000)	12,276,000	-	-	-	
Late Payment Charges (450)	959,162	-	959,162	1,489,722	2,448,884	-	2,448,884	
Misc. Service Revenues (451)	3,108,541	-	3,108,541	-	3,108,541	608,221	3,716,762	
Rent from Electric Property (454)	7,608,715	(1,889,825)	5,718,890	(9,140)	5,709,750	59,526	5,769,275	
Other Electric Revenue (456)	(11,551,915)	11,603,751	51,836	-	51,836	-	51,836	
Revenues - Transmission of Electr Others (456.1)	51,213,859	(51,213,859)	-	-	-	-	-	
Total Other Revenues	$ 93,328,010	$ (90,834,181)	$ 2,493,829	$ 13,756,582	$ 16,250,411	$ 667,747	$ 16,918,157	Sum of Lines 38 - 44
Total Operating Revenues	$ 1,047,009,412	$ (694,676,467)	$ 352,332,945	$ 13,779,582	$ 366,112,527	$ 667,747	$ 366,780,273	Line 24 + Line 34 + Line 46

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

OTHER REVENUES - Miscellaneous Service and Electric Revenues

FERC	Description	Adjusted Test Year	Pro Forma Adjustment	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)
451	Reconnection & Reactivation Fees	$ 2,313,677	$ 119,493	$ 2,433,170	
451	Collection Charges	757,620	337,318	1,094,938	
451	Supplier Service Charges	111,824	-	111,824	
451	Rate Maintenance and Error Correction Charge	5,614	1,172	6,786	
451	Meter Diversion Fees	5,760	18,490	24,250	
451	Returned Check Fees	61,406	131,748	193,154	
451	Other Miscellaneous Service and Electric Revenues	(147,360)	-	(147,360)	
	Total	$ 3,108,541	$ 608,221	$ 3,716,762	

Line Notes

Col. (E)		Quantity	Fee Cost	Total
19	Reconnection & Reactivation Fees			
19	Reconnect During Normal Hours			
19	Reconnect at Meter	21,946	$ 35.00	$ 768,110
19	Meter Read to Establish Service	17,828	$ 35.00	$ 623,980
19	Reconnect After Work Hours	4,495	$ 80.00	$ 359,600
19	Initiate Service Fee	68,148	$ 10.00	$ 681,480
21	Collection Charges	42,113	$ 26.00	$ 1,094,938
25	Rate Maintenance and Error Correction Charge	128	$ 53.00	$ 6,786
27	Meter Diversion Fees	97	$ 250.00	$ 24,250
29	Returned Check Fees	14,858	$ 13.00	$ 193,154

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

OTHER REVENUES - Rent from Electric Property

FERC	Description	Adjusted Test Year	Pro Forma Adjustment	Test Year Proforma	Reference
(A)	(B)	(C)	(D)	(E)	(F)
454	Apparatus Rentals	$ 3,365,098	$ -	$ 3,365,098	
454	Pole Attachment Fees	2,059,334	75,823	2,135,157	
454	Crown Castle Lease	27,769	1,111	28,879	
454	Sprint Nextel Lease	49,221	1,969	51,190	
454	T-Mobile Lease	45,963	1,838	47,802	
454	Granite State Credit Union Lease	9,000	-	9,000	
454	Northeast Optical Network Lease	102,261	2,567	104,828	
454	Summit Leases	23,783	(23,783)	-	
454	Other	27,321	-	27,321	
	Total Rent from Electric Property	$ 5,709,750	$ 59,526	$ 5,769,276	

Note: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

SUMMARY OF PROPOSED UTILITY ADJUSTMENTS

TEST YEAR ENDED 12/31/2018

Description	Unadjusted Test Year Ended 12/31/2018	Indirect Costs Reallocation	Test Year Ended 12/31/2018	Normalizing & Tax Adjustments	Adjusted Test Year Ended 12/31/2018
(A)	(B)	(C)	(D)	(E)	(F)
OPERATING REVENUES	$ 352,332,945	$ -	$ 352,332,945	$ 13,779,582	$ 366,112,527
OPERATION & MAINTENANCE EXPENSE					
Production Expenses	101,715	-	101,715	-	101,715
Distribution Expenses	66,506,135	(976,823)	65,529,312	18,156,899	83,686,211
Customer Accounting Expenses	24,414,688	(5,067,399)	19,347,289	-	19,347,289
Customer Service & Inform/Sales Expenses	618,524	(338,845)	279,679	295,933	575,612
Administrative & General Expenses	58,334,960	1,266,440	59,601,400	(587,962)	59,013,438
TOTAL OPERATION & MAINTENANCE	149,976,022	(5,116,628)	144,859,395	17,864,870	162,724,265
DEPRECIATION EXPENSE	63,060,663	4,326,371	67,387,033	-	67,387,033
AMORTIZATION EXPENSE	1,068,755	-	1,068,755	14,746,439	15,815,194
TAXES OTHER THAN INCOME TAXES					
Property Tax Expense	44,059,104	-	44,059,104	3,058,417	47,117,521
Payroll and Other Taxes	3,892,522	790,257	4,682,779	62,575	4,745,354
TOTAL TAXES OTHER THAN INCOME	47,951,626	790,257	48,741,883	3,120,992	51,862,875
INCOME TAXES					
Current Income Tax Expense	22,646,343	-	22,646,343	(7,021,003)	15,625,340
Deferred Income Tax Expense	(1,462,251)	-	(1,462,251)	-	(1,462,251)
Investment Tax Credit	(3,684)	-	(3,684)	-	(3,684)
TOTAL INCOME TAXES	21,180,408	-	21,180,408	(7,021,003)	14,159,405
TOTAL OPERATING EXPENSES	283,237,474	(0)	283,237,474	28,711,298	311,948,772
TOTAL OPERATING INCOME	$ 69,095,471	$ 0	$ 69,095,471	$ (14,931,716)	$ 54,163,754

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

SUMMARY OF PROPOSED UTILITY ADJUSTMENTS

TEST YEAR ENDED 12/31/2018 AND TEST YEAR PRO FORMA

Description	Unadjusted Test Year Ended 12/31/2018	Income Tax Adjustment	Restated Test Year Ended 12/31/2018	Normalizing Adjustments	Adjusted Test Year Ended 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
OPERATING REVENUES	$ 352,332,945	$ -	$ 352,332,945	$ 13,779,582	$ 366,112,527	$ 667,747	$ 366,780,273	Schedule EHC/TMD-4 (Perm)
OPERATION & MAINTENANCE EXPENSE								
Postage Expense	1,929,795	-	1,929,795	1,417	1,931,212	25,545	1,956,757	Schedule EHC/TMD-6 (Perm)
Information Services	7,651,263	-	7,651,263	-	7,651,263	324,807	7,976,070	Schedule EHC/TMD-7 (Perm)
Uncollectibles / Bad Debts	2,234,202	-	2,234,202	-	2,234,202	1,042,852	3,277,054	Schedule EHC/TMD-8 (Perm)
Fee Free Payment Processing	-	-	-	-	-	706,764	706,764	Schedule EHC/TMD-9 (Perm)
Customer Service	3,631,337	-	3,631,337	297,689	3,929,026	-	3,929,026	Schedule EHC/TMD-10 (Perm)
Dues & Memberships	336,582	-	336,582	(65,401)	271,181	-	271,181	Schedule EHC/TMD-11 (Perm)
Employee Benefits	13,505,593	-	13,505,593	-	13,505,593	2,012,304	15,517,897	Schedule EHC/TMD-12 (Perm)
Insurance Expense & Injuries & Damages	2,397,853	-	2,397,853	(25,477)	2,372,376	140,635	2,513,011	Schedule EHC/TMD-13 (Perm)
Payroll Expense	49,275,824	-	49,275,824	547,623	49,823,447	4,673,452	54,496,899	Schedule EHC/TMD-14 (Perm)
Variable Compensation	8,346,375	-	8,346,375	158,488	8,504,863	(891,037)	7,613,826	Schedule EHC/TMD-15 (Perm)
Enterprise IT Projects Expense	3,460,641	-	3,460,641	-	3,460,641	691,137	4,151,778	Schedule EHC/TMD-16 (Perm)
Environmental	321,777	-	321,777	-	321,777	-	321,777	Schedule EHC/TMD-17 (Perm)
Field Operations	7,153,133	-	7,153,133	74,527	7,227,660	-	7,227,660	Schedule EHC/TMD-18 (Perm)
Facilities Expense	3,276,010	-	3,276,010	-	3,276,010	-	3,276,010	Schedule EHC/TMD-19 (Perm)
Vegetation Management	14,016,121	-	14,016,121	18,013,743	32,029,864	-	32,029,864	Schedule EHC/TMD-20 (Perm)
Lease Expense	1,900,961	-	1,900,961	(67,959)	1,833,002	419,305	2,252,307	Schedule EHC/TMD-21 (Perm)
Regulatory Assessments	5,491,189	-	5,491,189	(724,870)	4,766,319	463,737	5,230,057	Schedule EHC/TMD-22 (Perm)
Materials & Supplies	1,317,919	-	1,317,919	-	1,317,919	(59,825)	1,258,094	Schedule EHC/TMD-23 (Perm)
Vehicles	4,817,337	-	4,817,337	8,059	4,825,396	(1,068,474)	3,756,922	Schedule EHC/TMD-24 (Perm)
Storm Reserve Accrual	12,000,000	-	12,000,000	-	12,000,000	(4,000,000)	8,000,000	Schedule EHC/TMD-25 (Perm)
Rate Case Expense	-	-	-	-	-	281,500	281,500	Schedule EHC/TMD-26 (Perm)
Residual O&M Inflation Adjustment	1,795,483	-	1,795,483	(352,969)	1,442,514	75,444	1,517,958	Schedule EHC/TMD-27 (Perm)
TOTAL OPERATION & MAINTENANCE EXPENSE	144,859,395	-	144,859,395	17,864,870	162,724,265	4,838,146	167,562,411	
	144,859,395	-						
OTHER OPERATING EXPENSES:								
Depreciation & Amortization Expense	62,325,389	-	62,325,389	-	62,325,389	6,854,556	69,179,945	Schedule EHC/TMD-28 (Perm)
Enterprise IT Projects Depreciation	5,061,644	-	5,061,644	-	5,061,644	1,528,812	6,590,456	Schedule EHC/TMD-29 (Perm)
Amortization of Deferred Assets	1,068,755	-	1,068,755	14,746,439	15,815,194	3,200,203	19,015,397	Schedule EHC/TMD-30 (Perm)
Total Depreciation & Amortization	68,455,788	-	68,455,788	14,746,439	83,202,228	11,583,571	94,785,798	
Taxes Other Than Income								
Property Tax Expense	44,059,104	-	44,059,104	3,058,417	47,117,521	281,831	47,399,353	Schedule EHC/TMD-31 (Perm)
Payroll and Other Taxes	4,682,779	-	4,682,779	62,575	4,745,354	392,679	5,138,032	Schedule EHC/TMD-32 (Perm)
Total Taxes Other Than Income	48,741,883	-	48,741,883	3,120,992	51,862,875	674,510	52,537,385	
Income Taxes								
Current Income Tax Expense	22,646,343	(9,769,767)	12,876,576	(4,743,968)	8,132,608	(4,727,676)	3,404,932	Schedule EHC/TMD-33 (Perm)
Deferred Income Tax Expense	(1,462,251)	7,492,732	6,030,481	-	6,030,481	39,773	6,070,253	Schedule EHC/TMD-34 (Perm)
Investment Tax Credit	(3,684)		(3,684)	-	(3,684)	-	(3,684)	Schedule EHC/TMD-35 (Perm)
Total Income Taxes	21,180,408	(2,277,035)	18,903,373	(4,743,968)	14,159,405	(4,687,903)	9,471,501	
TOTAL OTHER OPERATING EXPENSES	138,378,079	(2,277,035)	136,101,044	13,123,463	149,224,507	7,570,177	156,794,685	
TOTAL OPERATING EXPENSES	283,237,474	(2,277,035)	280,960,439	30,988,333	311,948,772	12,408,323	324,357,096	
TOTAL OPERATING INCOME	$ 69,095,471	$ 2,277,035	$ 71,372,506	$ (17,208,752)	$ 54,163,754	$ (11,740,577)	$ 42,423,178	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
OPERATIONS & MAINTENANCE EXPENSE BY FERC ACCOUNT
Test Year Ending December 31, 2018

	Account	Description	(FERC Form 1) Total Test Year Expenses Per Books	Less Adjustment Clauses	Test Year Expenses Less Adjustment Clauses	Indirect Costs Reallocation	Normalizing Adjustments	(Distribution O&M) Adjusted Test Year Expenses	Postage Expense	Information Services	Uncollectibles / Bad Debts	Fee Free Payment Processing	Customer Service	Dues & Memberships	Employee Benefits	Insurance Expense & Injuries & Damages	Payroll Expense	Variable Compensation	Enterprise IT Projects Expense	Field Operations	Facilities Expense	Vegetation Management	Lease Expense	Regulatory Assessments	Materials & Supplies	Vehicles	Storm Reserve Accrual	Rate Case Expense	Residual O&M Inflation Adjustment	Rate Year Net Distribution O&M
			----------PRO FORMA ADJUSTMENTS----------																											
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W	Col. X	Col. Y	Col. Z	Col. AA	Col. AB	Col. AC	Col. AD = Sum H - AC
	500-554	Power Production Expenses	16,642,074	(16,642,074)	(0)	-		(0)																						
	555	Purchased Power	325,885,908	(325,883,060)	2,848	-	-	2,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120	2,968
	556	System Control and Load Dispatching	97,128	-	97,128	-	-	97,128	-	-	-	-	-	-	-	-	4,774	-	-	-	-	-	-	-	-	-	-	-	1,720	103,621
	557	Other Expenses	31,050	(31,050)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
		Total Power Production Expenses	342,656,160	(342,556,184)	99,976	-	-	99,976	-	-	-	-	-	-	-	-	4,774	-	-	-	-	-	-	-	-	-	-	-	1,840	106,589
	560	Operation Supervision and Engineering	2,344,956	(2,344,956)	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	561	Load Dispatch	5,097,282	(5,097,282)	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	562	Station Expenses	3,427,464	(3,427,464)	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	563	Overhead Lines Expenses	303,104	(303,104)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	564	Underground Lines Expenses	26	(26)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	565	Transmission of Electricity by Others	31,659,889	(31,659,889)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	566	Miscellaneous Transmission Expenses	506,937	(506,937)	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	567	Rents	16,117	(16,117)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	568	Maintenance Supervision and Engineering	464,703	(464,703)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	569	Maintenance of Structures	299,486	(297,746)	1,740	-	-	1,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,740
	570	Maintenance of Station Equipment	235,820	(235,820)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	571	Maintenance of Overhead Lines	8,571,907	(8,571,907)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	572	Maintenance of Underground Lines	26	(26)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	573	Maintenance of Misc. Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission Expenses	52,927,717	(52,925,978)	1,739	-	-	1,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,739
	575	Market Monitoring and Compliance	1,568,251	(1,568,251)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
		Regional Market Expenses	1,568,251	(1,568,251)	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
	580	Operation Supervision and Engineering	9,244,132	(401,944)	8,842,188	(254,351)	-	8,587,837	-	-	-	-	-	-	-	-	743,686	-	-	-	-	-	779	-	-	-	-	-	371	9,332,673
	581	Load Dispatch	902,616	-	902,616	(498)	-	902,118	-	-	-	-	-	-	-	-	76,132	-	-	-	-	-	-	-	-	-	-	-	-	978,250
	582	Station Expenses	2,412,414	-	2,412,414	(2,097)	-	2,410,316	-	-	-	-	-	-	-	-	175,941	-	-	-	-	-	-	-	-	-	-	-	1,869	2,588,126
	583	Overhead Lines Expenses	2,880,695	-	2,880,695	(1,291)	-	2,879,403	-	-	-	-	-	-	-	-	64,428	-	-	-	-	-	-	-	-	-	-	-	2,281	2,946,113
	584	Underground Lines Expenses	1,782,691	-	1,782,691	(546)	-	1,782,145	-	-	-	-	-	-	-	-	28,619	-	-	-	-	-	-	-	-	-	-	-	(1)	1,810,763
	585	Street Lighting and Signal System Expenses	486,119	-	486,119	-	-	486,119	-	-	-	-	-	-	-	-	33,050	-	-	-	-	-	-	-	-	-	-	-	-	519,168
	586	Meter Expenses	2,278,523	-	2,278,523	(13,163)	-	2,265,360	-	-	-	-	-	-	-	-	167,014	-	-	-	-	-	-	-	-	-	-	-	-	2,432,374
	587	Customer Installations Expenses	6,187	-	6,187	(4)	-	6,183	-	-	-	-	-	-	-	-	449	-	-	-	-	-	-	-	-	-	-	-	-	6,632
	588	Miscellaneous Expenses	2,506,532	-	2,506,532	(5,069)	-	2,501,462	-	-	-	-	-	-	-	-	189,078	-	-	-	-	-	-	-	(59,825)	-	-	-	140	2,630,855
	589	Rents	1,202,901	4,407	1,207,308	(112,863)	(8,953)	1,085,492	-	-	-	-	-	-	-	-	19,773	-	-	-	-	-	23,195	-	-	-	-	-	237	1,128,697
	590	Maintenance Supervision and Engineering	211,480	(3)	211,476	(48,643)	-	162,833	-	-	-	-	-	-	-	-	12,546	-	-	-	-	-	-	-	-	-	-	-	9	175,388
	591	Maintenance of Structures	243,666	-	243,666	-	-	243,666	-	-	-	-	-	-	-	-	12,322	-	-	-	-	-	-	-	-	-	-	-	-	255,988
	592	Maintenance of Station Equipment	1,649,388	-	1,649,388	(120)	-	1,649,269	-	-	-	-	-	-	-	-	97,128	-	-	-	-	-	-	-	-	-	-	-	12	1,746,408
	593	Maintenance of Overhead Lines	38,832,062	(18,440)	38,813,622	(343,370)	18,165,852	56,636,104	-	-	-	-	-	-	-	-	695,532	-	-	-	-	-	-	-	-	(1,068,474)	(4,000,000)	-	(15,774)	52,247,388
	594	Maintenance of Underground Lines	877,354	-	877,354	(1,354)	-	876,000	-	-	-	-	-	-	-	-	38,714	-	-	-	-	-	-	-	-	-	-	-	8	914,722
	595	Maintenance of Line Transformers	1,008,243	-	1,008,243	(180,278)	-	827,965	-	-	-	-	-	-	-	-	49,069	-	-	-	-	-	-	-	-	-	-	-	-	877,034
	596	Maintenance of Street Lighting and Signal Systems	48,487	-	48,487	(12)	-	48,475	-	-	-	-	-	-	-	-	3,847	-	-	-	-	-	-	-	-	-	-	-	-	52,322
	597	Maintenance of Meters	334,368	-	334,368	(13,163)	-	321,205	-	-	-	-	-	-	-	-	29,844	-	-	-	-	-	-	-	-	-	-	-	-	351,049
	598	Maintenance of Misc. Distribution Plant	14,260	-	14,260	(1)	-	14,259	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	15,258
		Distribution Expenses	66,922,115	(415,980)	66,506,135	(976,823)	18,156,899	83,686,211	-	-	-	-	-	-	-	-	2,438,173	-	-	-	-	-	23,974	-	(59,825)	(1,068,474)	(4,000,000)	-	(10,849)	81,009,211
	901	Supervision	614	-	614	-	-	614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	629
	902	Meter Reading Expenses	2,377,537	-	2,377,537	(304,672)	-	2,072,865	-	-	-	-	-	-	-	-	163,460	-	-	-	-	-	-	-	-	-	-	-	51	2,236,377
	903	Customer Records and Collection Expenses	19,507,043	-	19,507,043	(4,762,727)	295,933	15,040,249	25,545	-	-	706,764	-	-	-	-	781,287	-	-	-	-	-	-	-	-	-	-	-	35,259	16,589,104
	904	Uncollectible Accounts	6,590,251	(4,149,230)	2,441,021	-	-	2,441,021	-	-	1,042,852	-	-	-	-	-	5,378	-	-	-	-	-	-	-	-	-	-	-	681	3,489,933
	905	Miscellaneous Customer Accounts Expenses	88,472	-	88,472	-	-	88,472	-	-	-	-	-	-	-	-	46,830	-	-	-	-	-	-	-	-	-	-	-	983	136,286
		Customer Accounts Expenses	28,563,918	(4,149,230)	24,414,688	(5,067,399)	295,933	19,643,222	25,545	-	1,042,852	706,764	-	-	-	-	996,956	-	-	-	-	-	-	-	-	-	-	-	36,989	22,452,329
	908	Customer Assistance Expenses	23,317,678	(22,711,758)	605,919	(338,845)	-	267,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,626	268,700
	909	Informational and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	910	Miscellaneous Customer Service and Informational Expenses	10,186	-	10,186	-	-	10,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	10,194
		Customer Service and Informational Expenses	23,327,863	(22,711,758)	616,105	(338,845)	-	277,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,634	278,894
	911	Supervision	895	-	895	-	-	895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	933
	916	Miscellaneous Sales Expenses	1,524	-	1,524	-	-	1,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,524
		Sales Expenses	2,419	-	2,419	-	-	2,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	2,457
	920	Administrative and General Salaries	39,397,909	(10,765,176)	28,632,734	(8,084,971)	706,111	21,253,874	-	-	-	-	-	-	-	-	1,204,762	(891,037)	-	-	-	-	-	-	-	-	-	-	(8,920)	21,558,678
	921	Office Supplies and Expenses	3,438,733	742,995	4,181,728		(97,123)	4,084,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-	648	-	-	-	-	-	21,390	4,106,643
	922	Administrative Expenses Transferred-Cr	(2,190,237)	424,565	(1,765,672)		-	(1,765,672)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(74,191)	(1,839,863)
	923	Outside Services Employed	13,411,378	(3,425,227)	9,986,151		(664,858)	9,321,293	-	324,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,660	9,731,760
	924	Property Insurance	(205,184)	394,450	189,266		(24,824)	164,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	164,442
	925	Injuries and Damages	4,099,298	(501,198)	3,598,100	(1,311,698)	(653)	2,285,749	-	-	-	-	-	-	-	140,635	18,900	-	-	-	-	-	-	-	-	-	-	-	1,804	2,447,088
	926	Employee Pensions and Benefits	4,911,201	1,057,937	5,969,139	7,195,564	-	13,164,703	-	-	-	-	-	-	2,012,304	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,605)	15,164,402
	928	Regulatory Commission Expenses	6,538,453	(1,042,459)	5,495,995	(902)	(724,870)	4,770,223	-	-	-	-	-	-	-	-	366	-	-	-	-	-	-	463,737	-	-	-	281,500	-	5,515,827
	930	Miscellaneous General Expenses	2,123,903	(477,578)	1,646,325	2,678,797	244,598	4,569,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,679	4,601,399
	931	Rents	568,504	(344,175)	224,329	789,649	(26,343)	987,635	-	-	-	-	-	-	-	-	-	-	691,137	-	-	-	394,683	-	-	-	-	-	(332)	2,073,124
	935	Maintenance of General Plant	176,866	-	176,866	-	-	176,866	-	-	-	-	-	-	-	-	9,521	-	-	-	-	-	-	-	-	-	-	-	1,307	187,694
		Administrative and General Expenses	72,270,824	(13,935,864)	58,334,960	1,266,440	(587,962)	59,013,438	-	324,807	-	-	-	-	2,012,304	140,635	1,233,550	(891,037)	691,137	-	-	-	395,331	463,737	-	-	-	281,500	45,792	63,711,193
		Total Operations and Maintenance Expenses	588,239,267	(438,263,245)	149,976,022	(5,116,628)	17,864,870	162,724,265	25,545	324,807	1,042,852	706,764	-	-	2,012,304	140,635	4,673,452	(891,037)	691,137	-	-	-	419,305	463,737	(59,825)	(1,068,474)	(4,000,000)	281,500	75,444	167,562,411
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Ties to FERC Form 1 Page 323

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DEPRECIATION / AMORTIZATION / PAYROLL & OTHER TAXES BY FERC ACCOUNT
Test Year Ending December 31, 2018

Account	Description	Test Year Distribution Expenses Per Books	Normalizing Adjustments	Indirect Costs Reallocation	Adjusted Test Year Distribution Expenses
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F
403000	Depreciation Expense	$ 56,313,874		$ -	$ 56,313,874
403100	Depreciation Expense - EESCO	(5,541,889)	-	4,326,371	(1,215,518)
403200	Depreciation Expense - EESCO	6,277,162	-	-	6,277,162
403700	Depreciation Expense - Capital Leases	168,419	-	-	168,419
404000	Amort of Limited-Term Elec Plant	5,843,096	-	-	5,843,096
	Total Depreciation Expense	63,060,663	-	4,326,371	67,387,033
407300	Regulatory Debits	1,271,930	(1,271,930)	-	-
407301	Regulatory Debits-Other	(344,978)	344,978	-	-
407306	Regulatory Debits- Recovr F109	161,004	(161,004)	-	-
407350	Amortization of Rehab Tax Credit	(34,044)	-	-	(34,044)
407370	Amortization - FAS 109	14,843	(14,843)	-	-
407	Amortization of Unrecovered Storm Costs	-	15,512,608	-	15,512,608
407	Amortization of NH PUC Consultant Costs	-	336,630	-	336,630
	Total Amortization Expense	1,068,755	14,746,439	-	15,815,194
408020	FICA Tax	5,853,823	-	-	5,853,823
408050	Medicare Tax	1,580,872	-	-	1,580,872
408010	Federal Unemployment Tax	37,753	-	-	37,753
	State Unemployment Tax		-	-	-
408011	Massachusetts	48,063	-	-	48,063
408001	Connecticut	68,249	-	-	68,249
4081H0	New Hampshire	(126,093)	139,362	-	13,269
408360	District of Columbia	55	-	-	55
408180	Universal Health	8,779			8,779
408140	Federal Highway	5,856	-	-	5,856
408300	Tangible Property	13,005	-	-	13,005
408400	New Hampshire Business Enterprise Tax	656,722	-	-	656,722
408500	New Hampshire Consumption Tax	4,631	(4,631)	-	-
408600	Insurance Premium Excise	49,077	-	-	49,077
408110	Local Property Tax Expense	44,059,104	3,058,417	-	47,117,521
408150	Genl Svc Co OH Taxes	(2,141,542)	-	1,730,803	(410,738)
408220	Payroll Taxes Transferred-Credit	(2,166,728)	(72,156)	(940,547)	(3,179,431)
	Total Payroll and Other Tax Expense	$ 47,951,626	$ 3,120,992	$ 790,257	$ 51,862,875

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Adjustment Clauses
Test Year Ending December 31, 2018

Account	Description	(FERC Form 1) Total Test Year Expenses Per Books	Default	Retail Transmission	Energy Efficiency- NU	SCRC-CTA-CTC	ES - Small & Large	EAP	Regulatory PSNH Total Energy Service	Transmission Other	Generation / Other	Generation / Transm in Distribution	Total Adjustment Clauses
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N = Sum D - M
500-554	Power Production Expenses	$ 16,642,074	$ -	-	-	(7,725,019)	-	-	810,693	-	23,556,399	-	16,642,074
555	Purchased Power	325,885,908	-	-	-	41,326,339	201,079,005	-	83,206,498	-	259,827	11,390	325,883,060
556	System Control and Load Dispatching	97,128	-	-	-	-	-	-	-	-	-	-	-
557	Other Expenses	31,050	-	31,050	-	-	-	-	-	-	-	-	31,050
	Total Power Production Expenses	342,656,160	-	31,050	-	33,601,321	201,079,005	-	84,017,191	-	23,816,227	11,390	342,556,184
560	Operation Supervision and Engineering	2,344,956	-	-	-	-	-	-	-	2,343,956	1,000	-	2,344,956
561	Load Dispatch	5,097,282	-	2,923,224	-	-	-	-	-	2,174,057	-	-	5,097,282
562	Station Expenses	3,427,464	-	-	-	-	-	-	-	3,427,464	-	-	3,427,464
563	Overhead Lines Expenses	303,104	-	-	-	-	-	-	-	303,104	-	-	303,104
564	Underground Lines Expenses	26	-	-	-	-	-	-	-	26	-	-	26
565	Transmission of Electricity by Others	31,659,889	-	30,868,859	-	764	-	-	14,242	762,706	13,319	-	31,659,889
566	Miscellaneous Transmission Expenses	506,937	1,033	-	-	-	-	-	-	505,904	-	-	506,937
567	Rents	16,117	-	-	-	-	-	-	-	16,117	-	-	16,117
568	Maintenance Supervision and Engineering	464,703	-	-	-	-	-	-	-	464,703	-	-	464,703
569	Maintenance of Structures	299,486	-	-	-	-	-	-	-	297,746	-	-	297,746
570	Maintenance of Station Equipment	235,820	-	-	-	-	-	-	-	235,820	-	-	235,820
571	Maintenance of Overhead Lines	8,571,907	-	-	-	-	-	-	-	8,571,907	-	-	8,571,907
572	Maintenance of Underground Lines	26	-	-	-	-	-	-	-	26	-	-	26
573	Maintenance of Misc. Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission Expenses	52,927,717	1,033	33,792,083	-	764	-	-	14,242	19,103,537	14,319	-	52,925,978
575	Market Monitoring and Compliance	1,568,251	-	-	-	739,770	-	-	828,481	-	-	-	1,568,251
	Regional Market Expenses	1,568,251	-	-	-	739,770	-	-	828,481	-	-	-	1,568,251
580	Operation Supervision and Engineering	9,244,132	-	-	-	-	-	-	-	(3,138)	405,082	-	401,944
581	Load Dispatch	902,616	-	-	-	-	-	-	-	-	-	-	-
582	Station Expenses	2,412,414	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Lines Expenses	2,880,695	-	-	-	-	-	-	-	-	-	-	-
584	Underground Lines Expenses	1,782,691	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting and Signal System Expenses	486,119	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	2,278,523	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installations Expenses	6,187	-	-	-	-	-	-	-	-	-	-	-
588	Miscellaneous Expenses	2,506,532	-	-	-	-	-	-	-	-	-	-	-
589	Rents	1,202,901	-	-	-	-	-	-	-	(4,407)	-	-	(4,407)
590	Maintenance Supervision and Engineering	211,480	-	-	-	-	-	-	-	3	-	-	3
591	Maintenance of Structures	243,666	-	-	-	-	-	-	-	-	-	-	-
592	Maintenance of Station Equipment	1,649,388	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	38,832,062	-	-	-	-	-	-	-	18,050	-	390	18,440
594	Maintenance of Underground Lines	877,354	-	-	-	-	-	-	-	-	-	-	-
595	Maintenance of Line Transformers	1,008,243	-	-	-	-	-	-	-	-	-	-	-
596	Maintenance of Street Lighting and Signal Systems	48,487	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	334,368	-	-	-	-	-	-	-	-	-	-	-
598	Maintenance of Misc. Distribution Plant	14,260	-	-	-	-	-	-	-	-	-	-	-
	Distribution Expenses	66,922,115	-	-	-	-	-	-	-	10,508	405,082	390	415,980
901	Supervision	614	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expenses	2,377,537	-	-	-	-	-	-	-	-	-	-	-
903	Customer Records and Collection Expenses	19,507,043	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	6,590,251	-	-	-	-	3,029,473	-	1,119,757	-	-	-	4,149,230
905	Miscellaneous Customer Accounts Expenses	88,472	-	-	-	-	-	-	-	-	-	-	-
	Customer Accounts Expenses	28,563,918	-	-	-	-	3,029,473	-	1,119,757	-	-	-	4,149,230
908	Customer Assistance Expenses	23,317,678	-	-	21,536,924	-	-	1,171,649	-	3,186	-	-	22,711,758
909	Informational and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	-
910	Miscellaneous Customer Service/Inform Expenses	10,186	-	-	-	-	-	-	-	-	-	-	-
	Customer Service and Informational Expenses	23,327,863	-	-	21,536,924	-	-	1,171,649	-	3,186	-	-	22,711,758
911	Supervision	895	-	-	-	-	-	-	-	-	-	-	-
916	Miscellaneous Sales Expenses	1,524	-	-	-	-	-	-	-	-	-	-	-
	Sales Expenses	2,419	-	-	-	-	-	-	-	-	-	-	-
920	Administrative and General Salaries	39,397,909	-	-	150,299	-	57,596	-	-	8,501,549	2,055,732	-	10,765,176
921	Office Supplies and Expenses	3,438,733	-	-	-	-	(1,032,957)	-	-	610,064	(320,102)	-	(742,995)
922	Administrative Expenses Transferred-Cr	(2,190,237)	-	-	-	-	46,434	-	-	(470,999)	-	-	(424,565)
923	Outside Services Employed	13,411,378	-	-	-	(88,257)	-	-	-	3,063,492	449,992	-	3,425,227
924	Property Insurance	(205,184)	-	-	-	(199,619)	-	-	-	159,810	(354,642)	-	(394,450)
925	Injuries and Damages	4,099,298	-	-	-	-	-	-	14,705	281,484	205,009	-	501,198
926	Employee Pensions and Benefits	4,911,201	4,909	-	-	(3,344,188)	(1,099,040)	-	2,317,821	314,872	747,689	-	(1,057,937)
928	Regulatory Commission Expenses	6,538,453	-	-	-	-	7,499	-	2,499	912,085	120,376	-	1,042,459
930	Miscellaneous General Expenses	2,123,903	-	-	-	(13,546)	-	-	-	347,298	143,826	-	477,578
931	Rents	568,504	-	-	-	-	-	-	-	344,175	-	-	344,175
935	Maintenance of General Plant	176,866	-	-	-	-	-	-	-	-	-	-	-
	Administrative and General Expenses	72,270,824	4,909	-	150,299	(3,645,610)	(2,020,467)	-	2,335,025	14,063,829	3,047,880	-	13,935,864
	Total Operations and Maintenance Expenses	$ 588,239,267	$ 5,942	$ 33,823,133	$ 21,687,223	$ 30,696,245	$ 202,088,011	$ 1,171,649	$ 88,314,696	$ 33,181,059	$ 27,283,508	$ 11,780	$ 438,263,245

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
NORMALIZING ADJUSTMENTS
Test Year Ending December 31, 2018

Account	Amount	Description
Col. A	Col. B	Col. C
407	336,630	Adjust amortization of NH PUC consultant costs
407	(1,102,799)	Remove expired amortization line items
407	15,512,608	Add back amortization of unrecovered storm costs
Total Amortization	14,746,439	
408	62,575	Adjust for changes in NH unemployment & consumption taxes
408	(187,090)	Reclass legal/consulting expenses to account 923
408	3,245,507	Add back Bow, NH court decision refund
Total Payroll/Property Taxes	3,120,992	
449	12,276,000	Adjust 12 months of tax reserve entries
440-444	23,000	Add back distribution revenue adjustment
450	1,489,722	Add back adjustment for late payment charges
454	(9,140)	Adjustment for fiber optics revenue leases
Total Revenues	13,779,582	
589	(42,649)	Remove communication lease accrual true-up
589	36,254	Remove building lease accrual true-up
589	(9,270)	Remove communication lease adjustments
589	6,712	Add 2018 NH State of Emergency communication lease expense
Total 589	(8,953)	
593	1,213,743	Vegetation management O&M adjustment (unpaid amount from Consolidated)
593	16,800,000	Vegetation management transfer from capital to O&M adjustment
593	8,059	Add back out-of-period adjustments for auto insurance policies
593	69,523	Adjustment for storms
593	(136,304)	Remove NHPUC storm audit adjustments
593	210,831	Add back non-recurring TSA expenses
Total 593	18,165,852	
903	1,417	Add back prorated postage adjustment
903	297,689	Add back out-of-period customer service adjustment
903	(3,173)	Remove executive AMEX charges
Total 903	295,933	
920	(100,971)	Remove out-of-period employee incentive adjustments
920	259,459	Remove out-of-period executive incentive adjustments
920	547,623	Accounting normalization to remove credit - TY employee overhead expenses
Total 920	706,111	
921	(32,851)	Remove non-PSNH portions of communication lease expense
921	(64,272)	Remove executive AMEX charges
Total 921	(97,123)	
923	187,090	Reclass legal/consulting expenses from account 408 to account 923
923	(760,111)	Remove consulting expenses
923	(21,190)	Remove advertising expenses
923	(60,823)	Remove dues & memberships
923	(7,500)	Remove fine incorrectly recorded above the line
923	(2,324)	Remove executive AMEX charges
Total 923	(664,858)	
924	(2,850)	Remove adjustment for out-of-period premium
924	(21,974)	Remove generation-related prepaid insurance
Total 924	(24,824)	
925	(653)	Remove generation-related prepaid insurance
Total 925	(653)	
928	(724,870)	Reduce TY expenses to reflect FY 2019 regulatory assessment invoice
930	351,238	Reclass interest on customer deposits from account 431 to account 930
930	(2,518)	Remove advertising expenses
930	(4,578)	Remove dues & memberships
930	(598)	Remove non-recurring expenses
930	(98,559)	Adjust for mineral oil expensed (should have been charged to inventory)
930	(387)	Remove executive AMEX charges
Total 930	244,598	
931	(188)	Remove executive AMEX charges
931	(29,819)	Remove lease exp Berlin 3333 building
931	3,664	Add back lease adjustments
Total 931	(26,343)	
Total O&M Expense	17,864,870	

Impact on Revenues	13,779,582
Impact on Expenses	35,732,301
Total	(21,952,720)

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

POSTAGE EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 1,931,212		
Test Year Pro Forma	1,956,757		
Pro Forma Adjustment		$ 25,545	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

POSTAGE EXPENSE

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma
Total Postage Expense	$ 1,929,795	$ 1,417	$ 1,931,212	$ 25,545	$ 1,956,757

Test Year Postage Expense 01/01/2018 - 12/31/2018	$ 1,929,795
Prorated Postal Increase	0.07%
	$ 1,417

2018 Postal Increase	
2017 Bulk Rate (First Class Letter) established 01/22/17	0.0373
2018 Bulk Rate (First Class Letter) established 01/21/18	0.0378
Rate Increase	0.0005
% Rate Increase	1.34%
Test Year Days Prior to Rate increase	
# days in Test Period	365
# Days beginning of Test period 01/01/18 until 01/20/2018	20
% Days prior to Postage rate increase	5.5%
Rate Increase Proration	
2018 Bulk Rate Increase	1.34%
% Days prior to Postage rate increase	5.5%
Rate Increase Prorated	0.07%
Adjusted Test Year	$ 1,931,212
2019 Bulk Rate Increase	1.32%
	$ 25,545
2019 Postal Increase	
2018 Bulk Rate (First Class Letter) established 01/21/18	0.0378
2019 Bulk Rate (First Class Letter) established 01/27/19	0.0383
Rate Increase	0.0005
% Rate Increase	1.32%

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INFORMATION SERVICES

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 7,651,263		
Test Year Pro Forma	7,976,070		
Pro Forma Adjustment		$ 324,807	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INFORMATION SERVICES

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro forma
(A)	(B)	(C)	(D)	(E)	(F)
Application Development & Support	$ 2,128,808	$ -	$ 2,128,808	$ 134,395	$ 2,263,203
IT Admin	82,901	-	82,901	-	82,901
Network Services	289,843	-	289,843	4,878	294,721
PC Services	931,626	-	931,626	125,755	1,057,381
Processing	1,382,532	-	1,382,532	18,904	1,401,436
Security	438,339	-	438,339	-	438,339
Storage	1,041,549	-	1,041,549	10,344	1,051,893
Telecommunication	1,355,665	-	1,355,665	30,530	1,386,195
Total Information Services Expense	$ 7,651,263	$ -	$ 7,651,263	$ 324,807	$ 7,976,070

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

UNCOLLECTIBLES / BAD DEBTS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 2,234,202		
Test Year Pro Forma	$ 3,277,054		
Pro Forma Adjustment		$ 1,042,852	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

UNCOLLECTIBLES / BAD DEBTS

Description	Amount		Reference
(A)	(B)		(C)
Average Net Write-offs for Calendar Years 2016-2018	$ 6,022,023		
Average Retail Revenues for Calendar Years 2016-2018	$ 916,522,542		
Percent Uncollectibles to Retail Revenues	0.6571%		
Test Year Retail Revenue	$ 953,681,402		
Uncollectibles 3 Year Average	0.6571%		
Test Year Pro Forma Uncollectible Expense	$ 6,266,640		
Test Year Uncollectibles Expense per Company Books	$ 6,383,432		
Pro Forma Adjustment	$ (116,792)		
Test Year Pro Forma Uncollectibles Expense	$ 6,266,640		
Pro Forma Uncollectibles Expense - Allocated to Distribution	$ 3,277,054	52.3%	
Pro Forma Uncollectibles Expense - Allocated to Energy Service	$ 2,989,586	47.7%	
Pro Forma Uncollectibles Expense	$ 6,266,640	100.0%	
Allocation Methodology (per Docket No. 09-035)			
Test Year Distribution Revenue	$ 350,469,188	52.3%	
Test Year Energy Service Revenue	$ 319,725,467	47.7%	
Total	$ 670,194,655	100.0%	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

UNCOLLECTIBLES / BAD DEBTS

Period	Net Write-offs	Retail Revenue	Net Write-offs as a % of Retail Revenue
(A)	(B)	(C)	(D)
2016	$ 6,021,040	$ 888,734,198	0.6775%
2017	$ 6,274,763	$ 907,152,025	0.6917%
2018	$ 5,770,266	$ 953,681,402	0.6051%
3 Year Average	$ 6,022,023	$ 916,522,542	0.6571%

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FEE FREE PAYMENT PROCESSING

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ -		
Test Year Pro Forma	706,764		
Pro Forma Adjustment		$ 706,764	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FEE FREE PAYMENT PROCESSING

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro forma
(A)	(B)	(C)	(D)	(E)	(F)
Cost	-	-	-	$ 737,651	$ 737,651
Less Savings	-	-	-	(30,887)	(30,887)
Net Costs	$ -	$ -	$ -	$ 706,764	$ 706,764

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CUSTOMER SERVICE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 3,929,026		
Test Year Pro Forma	3,929,026		
Pro Forma Adjustment		$ -	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CUSTOMER SERVICE

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro forma
(A)	(B)	(C)	(D)	(E)	(F)
Billing and Remittance Services	1,638,668	-	1,638,668	-	1,638,668
Customer Care and Support	596,561	297,689	894,250	-	894,250
Collection Agency Fees	1,302,249	-	1,302,249	-	1,302,249
Meter Reading Services	93,859	-	93,859	-	93,859
Total Customer Services Expense	$ 3,631,337	$ 297,689	$ 3,929,026	$ -	$ 3,929,026

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DUES & MEMBERSHIPS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 271,181		
Test Year Pro Forma	271,181		
Pro Forma Adjustment		$ -	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DUES & MEMBERSHIPS

Account	Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro forma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
580000: Distribution Ops						
	NH EMERGENCY DISPATCHERS ASSOCIATION	$2,000	-	$2,000	$0	$2,000
923000: Outside Services						
	EUISSCA	1,625	-	1,625	-	1,625
	EDISON ELECTRIC	189,876	(47,469)	142,407	-	142,407
	NATIONAL SAFETY COUNCIL	10,000	-	10,000	-	10,000
	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	1,549	-	1,549	-	1,549
	GREENTECH MEDIA INC	2,228	-	2,228	-	2,228
	ENERGY COUNCIL OF THE NORTHEAST	1,676	-	1,676	-	1,676
	BARKER SPECIALTY	3,375	(3,375)	-	-	-
	NATIONAL SAFETY COUNCIL	5,000	(5,000)	-	-	-
	EUISSCA	1,625	(1,625)	-	-	-
	Charges Under $1,000 (56 Items)	12,124	(3,354)	8,770	-	8,770
930200: Misc General Exp						
	BUSINESS & INDUSTRY ASSOC	16,721	(4,440)	12,281	-	12,281
	GREATER MANCHESTER CHAMBER OF COMMERCE	20,050	-	20,050	-	20,050
	EXETER AREA CHAMBER OF COMMERCE	1,750	-	1,750	-	1,750
	GREATER DOVER CHAMER OF COMM	1,161	-	1,161	-	1,161
	GREATER NASHUA CHAMBER OF	20,000	-	20,000	-	20,000
	GREATER KEENE CHAMBER OF COMMERCE	2,815	-	2,815	-	2,815
	GREATER DERRY LONDONDERRY CHAMBER OF COMME	6,575	-	6,575	-	6,575
	NEW HAMPSHIRE HIGH TECHNOLOGY COUNCIL	1,750	-	1,750	-	1,750
	NH GROCERS ASSOCIATION	7,000	-	7,000	-	7,000
	NORTHERN GATEWAY CHAMBER OF	1,000	-	1,000	-	1,000
	GREATER CONCORD CHAMBER OF	1,650	-	1,650	-	1,650
	THE CHAMBER COLLABORATIVE OF GREATER PORTSMC	2,116	-	2,116	-	2,116
	NH LODGING AND RESTAURANT ASSOC	14,000	-	14,000	-	14,000
	Charges Under $1,000 (17 Items)	8,362	-	8,362	-	8,362
Various						
	Total Charges Under $1,000 (6 Items)	553	(138)	415	-	415
	TOTAL DUES AND MEMBERSHIPS	$ 336,582	$ (65,401)	$ 271,181	$ -	$ 271,181

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 13,505,593		
Test Year Pro Forma	15,517,897		
Pro Forma Adjustment		$ 2,012,304	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS

						Pro Forma Adjustments			
Description	FERC Account	Test Year Actual	Capitalization	Normalizing Adjustments	Adjusted Test Year	Updated Actuarial Reports	8.069% Wage Increase	Incremental FTEs	Test Year Pro Forma
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
Medical / Prescription	926000	$ 12,249,212	$ (5,194,728)	$ -	$ 7,054,485	$ 811,309	$ -	$ 48,848	$ 7,914,642
Dental	926000	690,474	(287,185)	-	403,289	(72,342)	-	2,215	333,162
Vision	926000	74,108	(29,759)	-	44,349	(9,810)	-	231	34,770
401K	926000	3,960,045	(1,627,444)	-	2,332,601	-	188,218	15,828	2,536,647
Total Healthcare and 401K		$ 16,973,840	$ (7,139,116)	$ -	$ 9,834,724	$ 729,157	$ 188,218	$ 67,122	$ 10,819,221
Pension	926000	3,327,908	(1,497,104)	-	1,830,804	884,391	-	-	2,715,195
Other Account Activity	925000 / 926000	2,865,459	(1,025,393)	-	1,840,066	143,416	-	-	1,983,481
Total Employee Benefits		$ 23,167,207	$ (9,661,614)	$ -	$ 13,505,593	$ 1,756,964	$ 188,218	$ 67,122	$ 15,517,897

Note: Adjustment for updated actuarial reports includes changes in Healthcare working rates and Pension, PBOP, and SERP expense

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

BENEFIT SUMMARY

	Non-Represented		Represented					
Description	Enrollment as of 12/31/2018 (#)	Test Year Pro Forma	Enrollment as of 12/31/2018 (#)	Test Year Pro Forma	Test Year Pro Forma (C) + (E)	Non - O&M%	Adjusted Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PSNH								
Medical / Prescription	350	$ 5,889,490	293	$ 4,854,762	$ 10,744,252	51.11%	$ 5,252,936	Exh. ES-EHC-12, WP EHC-12, Page 2
Dental	350	246,329	293	196,187	442,516	51.11%	216,349	Exh. ES-EHC-12, WP EHC-12, Page 3
Vision	350	26,191	293	20,112	46,302	51.11%	22,638	Exh. ES-EHC-12, WP EHC-12, Page 4
PSNH BENEFITS		**$ 6,162,010**		**$ 5,071,060**	**$ 11,233,070**		**$ 5,491,922**	**Line 21 + 22 + 23**
EESCO								
Medical / Prescription	2,216	$ 33,863,301	464	$ 6,640,666	$ 40,503,967	19.36%	$ 32,660,724	Exh. ES-EHC-12, WP EHC-12, Page 2
Dental	2,216	1,411,795	464	364,677	1,776,472	19.36%	1,432,474	Exh. ES-EHC-12, WP EHC-12, Page 3
Vision	2,216	149,475	464	35,011	184,487	19.36%	148,762	Exh. ES-EHC-12, WP EHC-12, Page 4
EESCO BENEFITS		$ 35,424,571		$ 7,040,354	$ 42,464,926		$ 34,241,961	Line 28 + 29 + 30
EESCO ALLOCATED TO PSNH	**177**	**$ 2,833,966**	**37**	**$ 563,228**	**$ 3,397,194**		**$ 2,739,357**	**Line 31 * 8.00%**
TOTAL								
Medical / Prescription	527	$ 8,598,554	330	$ 5,386,015	$ 13,984,569		$ 7,865,794	Line 21 + (Line 28 * 8.00%)
Dental	527	359,273	330	225,361	584,633		330,947	Line 22 + (Line 29 * 8.00%)
Vision	527	38,149	330	22,913	61,061		34,539	Line 23 + (Line 30 * 8.00%)
TOTAL MEDICAL EXPENSE		**$ 8,995,975**		**$ 5,634,289**	**$ 14,630,264**		**$ 8,231,279**	**Line 36 + 37 + 38**

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

MEDICAL EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (B)*(C)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (E)*(F)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (H)*(I)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (K)*(L)	Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
MEDICAL - PSNH														
PPO 100 EE Only	33	9,614	$ 317,247	39	9,614	$ 374,929	-	8,959	$ -	-	9,614	$ -		
PPO 100 EE + Spouse	45	18,426	829,159	26	18,426	479,070	-	-	-	-	18,426	-		
PPO 100 EE + Child(ren)	13	16,023	208,293	23	16,023	368,518	-	-	-	-	16,023	-		
PPO 100 Employee + 1	-	-	-	-	-	-	-	18,814	-		-	-		
PPO 100 Family	47	26,437	1,242,554	47	26,437	1,242,554	-	27,773	-	-	26,437	-		
Total PPO 100	138		$ 2,597,253	135		$ 2,465,071	-		$ -	-		$ -	$ 5,062,324	
PPO 90 EE Only	17	9,614	$ 163,431	15	9,614	$ 144,203	-	8,545	$ -	-	9,614	$ -		
PPO 90 EE + Spouse	11	18,426	202,683	6	18,426	110,555	-	-	-	-	18,426	-		
PPO 90 EE + Child(ren)	4	16,023	64,090	9	16,023	144,203	-	-	-	-	16,023	-		
PPO 90 Employee + 1	-	-	-	-	-	-	-	17,945	-		-	-		
PPO 90 Family	17	26,437	449,434	19	26,437	502,309	-	26,491	-	-	26,437	-		
Total PPO 90	49		$ 879,638	49		$ 901,270	-		$ -	-		$ -	$ 1,780,908	
Saver EE Only	26	8,143	$ 211,729	23	8,143	$ 187,299	-	7,853	$ -	-	8,143	$ -		
Saver EE + Spouse	29	16,359	474,401	11	16,359	179,945	-	-	-	-	16,359	-		
Saver EE + Child(ren)	12	14,149	169,783	8	14,149	113,189	-	-	-	-	14,149	-		
Saver Employee + 1	-	-		-	-		-	16,482			-			
Saver Family	65	23,726	1,542,185	42	23,726	996,489	-	24,235	-	-	23,726	-		
Total Saver	132		$ 2,398,098	84		$ 1,476,922	-		$ -	-		$ -	$ 3,875,020	
Medical Opt-out	29	500	$ 14,500	23	500	$ 11,500	-	500	$ -	-	500	$ -	$ 26,000	
Medical Not Enrolled / Not Eligible	2	-	$ -	2	-	$ -	-	-	$ -	-	-	$ -	$ -	
PSNH MEDICAL EXPENSE	**350**		**5,889,490**	**293**		**4,854,762**	**-**		**-**	**-**		**-**	**10,744,252**	Line 28 + 35 + 42 + 44
MEDICAL - EESCO														
PPO 100 EE Only	334	9,614	$ 3,210,929	-	9,614	$ -	122	8,959	$ 1,093,008	10	9,614	$ 96,136		
PPO 100 EE + Spouse	240	18,426	4,422,182	-	18,426	-	-	-	-	9	18,426	165,832		
PPO 100 EE + Child(ren)	141	16,023	2,259,175	-	16,023	-	-	-	-	3	16,023	48,068		
PPO 100 Employee + 1	-	-	-	-	-	-	74	18,814	1,392,224	-	-			
PPO 100 Family	295	26,437	7,799,009	-	26,437	-	65	27,773	1,805,216	12	26,437	317,248		
Total PPO 100	1,010		$ 17,691,296	-		$ -	261		$ 4,290,448	34		$ 627,283	$ 22,609,027	
PPO 90 EE Only	119	9,614	$ 1,144,014	-	9,614	$ -	16	8,545	$ 136,727	4	9,614	$ 38,454		
PPO 90 EE + Spouse	44	18,426	810,733	-	18,426	-	-	-	-	2	18,426	36,852		
PPO 90 EE + Child(ren)	43	16,023	688,968	-	16,023	-	-	-	-	2	16,023	32,045		
PPO 90 Employee + 1	-	-	-	-	-	-	3	17,945	53,835	-	-			
PPO 90 Family	102	26,437	2,696,607	-	26,437	-	9	26,491	238,418	1	26,437	26,437		
Total PPO 90	308		$ 5,340,322	-		$ -	28		$ 428,980	9		$ 133,788	$ 5,903,090	
Saver EE Only	202	8,143	$ 1,644,975	-	8,143	$ -	21	7,853	$ 164,916	4	8,143	$ 32,574		
Saver EE + Spouse	88	16,359	1,439,560	-	16,359	-	-	-	-	2	16,359	32,717		
Saver EE + Child(ren)	76	14,149	1,075,294	-	14,149	-	-	-	-	3	14,149	42,446		
Saver Employee + 1	-	-	-	-	-	-	7	16,482	115,371	-	-			
Saver Family	276	23,726	6,548,354	-	23,726	-	16	24,235	387,754	15	23,726	355,889		
Total Saver	642		$ 10,708,183	-		$ -	44		$ 668,041	24		$ 463,626	$ 11,839,849	
Medical Opt-out	247	500	$ 123,500	-	500	$ -	52	500	$ 26,000	5	500	$ 2,500	$ 152,000	
Medical Not Enrolled / Not Eligible	9	-	$ -	-	-	$ -	7	-	$ -	-	-	$ -	$ -	
EESCO MEDICAL EXPENSE	2,216		33,863,301	-		-	392		5,413,469	72		1,227,197	40,503,967	Line 57 + 64 + 71 + 73
EESCO ALLOCATED TO PSNH ELECTRIC	**177**		**$ 2,709,064**	**-**		**$ -**	**31**		**$ 433,078**	**6**		**$ 98,176**	**$ 3,240,317**	Line 77 * 8.00%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

DENTAL EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (B)*(C)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (E)*(F)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (H)*(I)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (K)*(L)	Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
DENTAL - PSNH														
Dental 1000 EE Only	13	336	$ 4,366	12	336	$ 4,031	-	358	$ -	-	336	$ -		
Dental 1000 EE + Spouse	15	705	10,579	9	705	6,347	-	-	-	-	705	-		
Dental 1000 EE + Child(ren)	7	605	4,233	6	605	3,628	-	-	-	-	605	-		
Dental 1000 Employee + 1	-	-		-	-		-	752			-			
Dental 1000 Family	24	1,041	24,990	22	1,041	22,907	-	1,111	-	-	1,041	-		
Total Dental 1000	59		$ 44,168	49		$ 36,913	-		$ -	-		$ -	$ 81,081	
Dental 1800 EE Only	57	336	$ 19,145	61	336	$ 20,489	-	465	$ -	-	336	$ -		
Dental 1800 EE + Spouse	78	705	55,009	42	705	29,620	-	-	-	-	705	-		
Dental 1800 EE + Child(ren)	24	605	14,512	29	605	17,536	-	-	-	-	605	-		
Dental 1800 Employee + 1	-	-		-	-		-	977			-			
Dental 1800 Family	109	1,041	113,495	88	1,041	91,629	-	1,443	-	-	1,041	-		
Total Dental 1800	268		$ 202,161	220		$ 159,274	-		$ -	-		$ -	$ 361,435	
Dental Not Enrolled / Not Eligible	23	-	$ -	24	-	$ -	-	-	$ -	-	-	$ -	$ -	
PSNH DENTAL EXPENSE	**350**		**$ 246,329**	**293**		**$ 196,187**	**-**		**$ -**	**-**		**$ -**	**$ 442,516**	Line 28 + 35 + 37
DENTAL - EESCO														
Dental 1000 EE Only	136	336	$ 45,680	-	336	$ -	10	358	$ 3,583	7	336	$ 2,351		
Dental 1000 EE + Spouse	79	705	55,714	-	705	-	-	-	-	3	705	2,116		
Dental 1000 EE + Child(ren)	52	605	31,443	-	605	-	-	-	-	1	605	605		
Dental 1000 Employee + 1	-	-	-	-	-	-	-	752	-	-	-			
Dental 1000 Family	114	1,041	118,701	-	1,041	-	1	1,111	1,111	5	1,041	5,206		
Total Dental 1000	381		$ 251,538	-		$ -	11		$ 4,694	16		$ 10,278	$ 266,510	
Dental 1800 EE Only	497	336	$ 166,932	-	336	$ -	149	465	$ 69,339	11	336	$ 3,695		
Dental 1800 EE + Spouse	325	705	229,203	-	705	-	-	-	-	9	705	6,347		
Dental 1800 EE + Child(ren)	215	605	130,006	-	605	-	-	-	-	8	605	4,837		
Dental 1800 Employee + 1	-	-	-	-	-	-	93	977	90,865	-	-			
Dental 1800 Family	609	1,041	634,115	-	1,041	-	103	1,443	148,592	25	1,041	26,031		
Total Dental 1800	1,646		$ 1,160,257	-		$ -	345		$ 308,795	53		$ 40,910	$ 1,509,962	
Dental Not Enrolled / Not Eligible	189	-	$ -	-	-	$ -	36	-	$ -	3	-	$ -	$ -	
EESCO DENTAL EXPENSE	2,216		$ 1,411,795	-		$ -	392		$ 313,489	72		$ 51,188	$ 1,776,472	Line 48 + 55 + 57
EESCO ALLOCATED TO PSNH	**177**		**$ 112,944**	**-**		**$ -**	**31**		**$ 25,079**	**6**		**$ 4,095**	**$ 142,118**	Line 59 * 8.00%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

VISION EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (B)*(C)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (E)*(F)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (H)*(I)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (K)*(L)	Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
VISION - PSNH														
VSP EE Only	70	38	$ 2,638	61	$ 38	$ 2,298	-	46	$ -	-	38	$ -		
VSP EE + Spouse	93	79	7,377	57	79	4,521	-	-	-	-	79	-		
VSP EE + Child(ren)	30	68	2,034	34	68	2,305	-	-	-	-	68	-		
VSP Employee + 1	-	-	-	-	-	-	-	97	-	-	-	-		
VSP Family	121	117	14,142	94	117	10,987	-	144	-	-	117	-		
VSP Not Enrolled / Not Eligible	36	-	-	47	-	-	-	-	-	-	-	-		
PSNH VISION EXPENSE	**350**		**$ 26,191**	293		**$ 20,112**	**-**		**$ -**	**-**		**$ -**	**$ 46,302**	
VISION - EESCO														
VSP EE Only	595	38	$ 22,420	-	38	$ -	143	46	$ 6,624	15	38	$ 565		
VSP EE + Spouse	428	79	33,949	-	79	-	-	-	-	14	79	1,110		
VSP EE + Child(ren)	251	68	17,018	-	68	-	-	-	-	8	68	542		
VSP Employee + 1	-	-	-	-	-	-	88	97	8,575	-	-			
VSP Family	651	117	76,089	-	117	-	98	144	14,088	30	117	3,506		
VSP Not Enrolled / Not Eligible	291	-	-	-	-	-	63	-	-	5	-	-		
EESCO VISION EXPENSE	2,216		$ 149,475	-		$ -	392		$ 29,287	72		$ 5,724	$ 184,487	
EESCO ALLOCATED TO PSNH	**177**		**$ 11,958**	**-**		**$ -**	**31**		**$ 2,343**	**6**		**$ 458**	**$ 14,759**	Line 38 * 8.00%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INSURANCE EXPENSE & INJURIES & DAMAGES

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 2,372,376		
Test Year Pro Forma	2,513,012		
Pro Forma Adjustment		$ 140,635	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INSURANCE EXPENSE & INJURIES & DAMAGES

Account	Description	Test Year Actual	Normalizing Adjustment	Adjusted Test Year	Pro Forma Adjustment	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
924000	Insurance Expense						
	Property	$ 181,680	$ (24,824)	$ 156,856	$ 20,829	$ 177,685	WP EHC/TMD-13 , Line 23
	Crime	9,757	-	9,757	170	9,927	WP EHC/TMD-13 , Line 28
	Total Account 924000	$ 191,438	$ (24,824)	$ 166,614	$ 20,998	$ 187,612	
925000	Insurance Expense						
	Cyber Risk	$ 59,345	$ (1,336)	$ 58,009	$ 9,254	$ 67,263	WP EHC/TMD-13 , Line 35
	Fiduciary	53,133	-	53,133	(1,280)	51,853	WP EHC/TMD-13 , Line 42
	Excess Liability	663,278	-	663,278	224,395	887,673	WP EHC/TMD-13 , Line 52
	Directors and Officers Liability	69,009	-	69,009	1,271	70,281	WP EHC/TMD-13 , Line 65
	Worker's Compensation	174,455	-	174,455	13,046	187,501	WP EHC/TMD-13 , Line 75
		1,019,220	(1,336)	1,017,885	246,686	1,264,570	
925000	Injuries & Damages Expense						
	Public Liability Claims	449,856	-	449,856	-	449,856	
	Worker's Compensation Claims	2,143,683	-	2,143,683	-	2,143,683	
593000	Accrual for Uncollectible Claims	229,135	-	229,135	-	229,135	
		2,822,674	-	2,822,674	-	2,822,674	
925000	Insurance Expense - Other						
	Second Injury Fund	130,708	-	130,708	-	130,708	
	Claims Handling Expense	222,259	-	222,259	-	222,259	
	Safety & Training Programs	47,026	-	47,026	-	47,026	
		399,994	-	399,994	-	399,994	
	Total account 925000 & 593000	$ 4,241,888	$ (1,336)	$ 4,240,553	$ 246,686	$ 4,487,238	Line 31 + Line 36 + Line 41
924000, 925000, 593000	Subtotal: Gross Insurance Expense and Injuries & Damages	4,433,326	(26,160)	4,407,166	267,684	4,674,850	Line 23 + Line 43
	Less: Capitalized Portion	(2,035,473)	683	(2,034,790)	(127,049)	(2,161,838)	
	Net Insurance and Injuries & Damages Expense	$ 2,397,853	$ (25,477)	$ 2,372,376	$ 140,635	$ 2,513,012	Line 45 + Line 46

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INSURANCE EXPENSE & INJURIES & DAMAGES

Line of Coverage	Policy Period From	Policy Period To	Insurance Carrier	Current Premium	Allocated Expense to PSNH
(A)	(B)		(C)	(D)	(E)
Property					
Service Fee	09/30/2019	09/30/2020	AON Risk Services	$ 142,000	$ 8,662
PO53449057P	10/01/2019	10/01/2020	AEGIS	2,343,654	142,963
31098717GP	10/01/2019	10/01/2020	EIM	427,211	26,060
				$2,912,865	$ 177,685
Crime					
MNN793344012019	04/10/2019	04/10/2020	AXIS	$ 15,300	$ 1,868
47EPC30243904	04/10/2019	04/10/2020	Berkshire Hathaway	65,526	8,059
				$ 80,826	$ 9,927
Cyber Risk					
CP5642704P	07/01/2019	07/01/2020	AEGIS	$ 494,444	$ 50,779
44017819CY	07/01/2019	07/01/2020	ENERGY	57,000	5,854
015719306	07/01/2019	07/01/2020	AIG Special	69,000	7,086
44017619CY	07/01/2019	07/01/2020	ENERGY	34,500	3,543
				$ 654,944	$ 67,263
Fiduciary					
Service Fee	04/23/2019	04/23/2020	Marsh	$ 37,450	$ 4,449
FP5040918P	04/23/2019	04/23/2020	AEGIS	266,000	31,601
274302-19FL	04/23/2019	04/23/2020	EIM	105,000	12,474
FLX10012922601	04/23/2019	04/23/2020	ENDURANCE	28,025	3,329
				$ 436,475	$ 51,853
Excess Liability					
68039342	01/01/2018	01/01/2021	Federal Insurance	$ 15,000	$ 1,859
XL5043708P	03/15/2019	03/15/2020	AEGIS	6,751,199	663,643
U9207970319	03/15/2019	03/15/2020	Oil Casualty	82,500	8,473
254268-19GL	03/15/2019	03/15/2020	EIM	1,796,045	176,552
ENGAO1900029001	03/15/2019	03/15/2020	Marsh	192,500	19,770
FA004219720191	03/15/2019	03/15/2020	General	97,500	10,013
Service Fee	03/15/2019	03/15/2020	Marsh	74,900	7,363
				$9,009,644	$ 887,673
Directors and Officers Liability					
DP5008519P	04/23/2019	04/23/2020	AEGIS	$ 195,849	$ 12,906
294303-19DO	04/23/2019	04/23/2020	EIM	237,500	15,651
47EPC30256404	04/23/2019	04/23/2020	Berkshire Hathaway	186,000	12,257
DOC938492710	04/23/2019	04/23/2020	Zurich	97,750	6,442
105922917	04/23/2019	04/23/2020	Traveler	80,850	5,328
DOX30001048500	04/23/2019	04/23/2020	Endurance	38,636	2,546
24MGU19A46460	04/23/2019	04/23/2020	US Specialty	100,000	6,590
013355366	04/23/2019	04/23/2020	National	33,000	2,175
BPRO8039663	04/23/2019	04/23/2020	Berkley	22,000	1,450
Service Fee	04/23/2019	04/23/2020	Marsh	74,900	4,936
				$1,066,485	$ 70,281
Workers Compensation					
WC5041608P	05/01/2019	05/01/2020	AEGIS	$ 669,110	$ 118,053
WC Self-Insurer's Bonds	05/20/2019	05/20/2020	Willis of MA	61,064	40,971
WC Self-Insurer's Bonds	01/01/2019	01/01/2020	Willis of MA	69,984	1,916
Service Fee	05/01/2019	05/01/2020	Marsh	53,500	5,730
EN4GL00131191	05/01/2019	05/01/2020	Everest	904,032	20,831
				$1,757,690	$ 187,501
			Grand Total Insurance Premiums		**$ 1,452,182**

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 49,823,447		Sch. EHC/TMD-14 (Perm), Page 2, Line 23
Test Year Pro Forma	54,496,899		Sch. EHC/TMD-14 Perm), Page 2, Line 52
Pro Forma Adjustment		$ 4,673,452	Line 21 - Line 19
Local 1837		$ 1,655,681	Sch. EHC/TMD-14, Page 2
Non-Union		3,017,772	Sch. EHC/TMD-14, Page 2
Total		$ 4,673,452	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL EXPENSE

Description	Local 1837	Non-Union	Total	Reference
(A)	(B)	(C)	(D)	(E)
Adjusted Test Year				
Distribution O&M Test Year	$ 12,914,238	$ 36,909,210	$ 49,823,447	
Proforma Adjustment	-	-	-	
Adjusted Test Year	$ 12,914,238	$ 36,909,210	$ 49,823,447	
Annualized Test Year Wage Increases				
Annualization of Troubleshooters and SOC FTEs	638,790	245,146	883,936	
Annualized Test Year Base Wages before Wage Increase	$ 13,553,028	$ 37,154,356	$ 50,707,383	
Effective Date of Wage Increase	06/03/18	04/01/18		Per Contract
Percent Increase	3.00%	3.00%		Per Contract
Days from December 31, 2017	153	90		Line 29 - December 31, 2017
Increase to Annualize	$ 170,434	$ 274,840	$ 445,274	Line 27 * Line 30 * Line 31 / 365 days
Annualized Test Year Base Wages	$ 13,723,462	$ 37,429,196	$ 51,152,658	Line 27 + Line 32
Post Test Year Wage Increases				
Incremental FTE's - Cyber Security	-	99,671	99,671	
Incremental FTE's - Troubleshooters and SOC	422,090	106,142	528,232	
Post Test Year Base Wages	$ 14,145,552	$ 37,635,009	$ 51,780,561	
Post Test Year Wage Increases				
Effective Date of Wage Increase	06/02/19	04/01/19		Per Contract
Percent Increase	3.00%	3.00%		Per Contract
Wage Increase	$ 424,367	$ 1,129,050	$ 1,553,417	Line 38 * Line 42
Post Test Year Base Wages	$ 14,569,918	$ 38,764,060	$ 53,333,978	
Post Test Year Wage Increases				
Effective Date of Wage Increase		04/01/20		
Percent Increase	0.00%	3.00%		
Wage Increase	$ -	$ 1,162,922	$ 1,162,922	Line 44 * Line 48
Rate Year Wage Increases				
Rate Year Base Wages	$ 14,569,918	$ 39,926,981	$ 54,496,899	
Total Payroll Adjustment	$ 1,655,681	$ 3,017,772	$ 4,673,452	
Payroll Percentage Adjustment	**12.821%**	**8.176%**	**9.380%**	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL EXPENSE

Account Description	PSNH Test Year	Service Company Test Year	Other Affiliates Test Year	Total Payroll Test Year	Normalizing Adjustments	Non- Distribution O&M Adjustments	Distribution O&M Test Year	Proforma Adjustments	Adjusted Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Capital, Balance Sheet, and Other	$ 31,304,563	$ 3,378,675	$ 1,703,829	$ 36,387,067		$ (36,387,067)	$ -	$ -	$ -
Operations & Maintenance Expenses - Distribution									
556 System Control And Load Dispatching	$ 30,463	$ -	$ 20,427	$ 50,891			$ 50,891	$ 4,774	$ 55,664
580 Operation Supervision And Engineering	7,481,593	351,739	95,072	7,928,404			7,928,404	$ 743,686	8,672,091
581 Load Dispatching	176,957	733	633,951	811,642			811,642	$ 76,132	887,774
582 Station Expenses	1,585,056	3,097	287,542	1,875,694			1,875,694	$ 175,941	2,051,634
583 Overhead Line Expenses	682,260	336	4,270	686,866			686,866	$ 64,428	751,294
584 Underground Line Expenses	304,369	306	434	305,108			305,108	$ 28,619	333,727
585 Street Lighting And Signal System Expenses	352,341	-	-	352,341			352,341	$ 33,050	385,391
586 Meter Expenses	1,761,136	19,394	-	1,780,530			1,780,530	$ 167,014	1,947,545
587 Customer Installations Expenses	4,789	-	2	4,791			4,791	$ 449	5,240
588 Miscellaneous Distribution Expenses	1,916,926	7,469	91,351	2,015,746			2,015,746	$ 189,078	2,204,824
589 Distribution Operations Rent	44,507	166,292	-	210,800			210,800	$ 19,773	230,573
590 Distribution Maintenance Supervising & Engineering	85,397	48,334	23	133,754			133,754	$ 12,546	146,300
591 Maintenance Of Structures	118,914	-	12,450	131,365			131,365	$ 12,322	143,687
592 Maintenance Of Station Equipment	820,180	-	215,299	1,035,478			1,035,478	$ 97,128	1,132,606
593 Maintenance Of Overhead Lines	12,394,130	476,606	1,623,107	14,493,844		(7,078,805)	7,415,038	$ 695,532	8,110,571
594 Maintenance Of Underground Lines	408,828	110	3,791	412,729			412,729	$ 38,714	451,443
595 Maintenance Of Line Transformers	256,526	265,459	1,137	523,122			523,122	$ 49,069	572,191
596 Maintenance Of Street Lighting And Signal Systems	40,984	(0)	29	41,013			41,013	$ 3,847	44,860
597 Maintenance Of Meters	298,770	19,394	-	318,164			318,164	$ 29,844	348,008
598 Maintenance Of Miscellaneous Distribution Plant	10,660	-	(1)	10,659			10,659	$ 1,000	11,659
Operations & Maintenance Expenses - Distribution Subtotal	$ 28,774,787	$ 1,359,270	$ 2,988,884	$ 33,122,940	$ -	$ (7,078,805)	$ 26,044,135	$ 2,442,947	$ 28,487,082
Operations & Maintenance Expenses - Customer									
901 Supervision		$ -	$ -	$ -			-	$ -	$ -
902 Meter Reading Expenses	1,293,736	448,906	-	1,742,642			1,742,642	$ 163,460	1,906,102
903 Customer Records And Collection Expenses	1,311,838	7,017,426	-	8,329,265			8,329,265	$ 781,287	9,110,552
905 Customer Account Expenses	57,337	-	-	57,337			57,337	$ 5,378	62,715
908 Customer Assistance Expenses	-	499,256	-	499,256			499,256	$ 46,830	546,086
Operations & Maintenance Expenses - Customer Subtotal	$ 2,662,911	$ 7,965,588	$ -	$ 10,628,499	$ -	$ -	$ 10,628,499	$ 996,956	$ 11,625,455
Operations & Maintenance Expenses - Administrative and General									
				$ -			$ -		$ -
920 Administrative & General Salaries	633,343	11,662,445	494	12,296,283	547,623		12,843,906	$ 1,204,762	14,048,667
925 Injuries & Damages	30,812	170,683	-	201,496			201,496	$ 18,900	220,396
926 Employee Pension & Benefits	-	-	-	-			-	$ -	-
928 Regulatory Commission Expense	2,575	1,329	-	3,904			3,904	$ 366	4,270
935 Maintenance of General Plant	80,987	-	20,521	101,508			101,508	$ 9,521	111,029
Operations & Maintenance Expenses - Administrative and General Subtotal	$ 747,718	$ 11,834,457	$ 21,015	$ 12,603,190	$ 547,623	$ -	$ 13,150,813	$ 1,233,550	$ 14,384,363
Total	$ 63,489,979	$ 24,537,989	$ 4,713,728	$ 92,741,697	$ 547,623	$ (43,465,872)	$ 49,823,447	$ 4,673,452	$ 54,496,899

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL EXPENSE

Account Description	Adjusted Test Year	% of Total	Payroll Adjustment By FERC Account	Reference
(A)	(B)	(C)	(D)	(E)
Total Payroll Adjustment			$ 4,673,452	
Operations & Maintenance Expenses - Distribution				
556 System Control And Load Dispatching	$ 50,891	0.1%	$ 4,774	Line 19 * Line 22
580 Operation Supervision And Engineering	7,928,404	15.9%	743,686	Line 19 * Line 23
581 Load Dispatching	811,642	1.6%	76,132	Line 19 * Line 24
582 Station Expenses	1,875,694	3.8%	175,941	Line 19 * Line 25
583 Overhead Line Expenses	686,866	1.4%	64,428	Line 19 * Line 26
584 Underground Line Expenses	305,108	0.6%	28,619	Line 19 * Line 27
585 Street Lighting And Signal System Expenses	352,341	0.7%	33,050	Line 19 * Line 28
586 Meter Expenses	1,780,530	3.6%	167,014	Line 19 * Line 29
587 Customer Installations Expenses	4,791	0.0%	449	Line 19 * Line 30
588 Miscellaneous Distribution Expenses	2,015,746	4.0%	189,078	Line 19 * Line 31
589 Distribution Operations Rent	210,800	0.4%	19,773	Line 19 * Line 32
590 Distribution Maintenance Supervising & Engineering	133,754	0.3%	12,546	Line 19 * Line 33
591 Maintenance Of Structures	131,365	0.3%	12,322	Line 19 * Line 34
592 Maintenance Of Station Equipment	1,035,478	2.1%	97,128	Line 19 * Line 35
593 Maintenance Of Overhead Lines	7,415,038	14.9%	695,532	Line 19 * Line 36
594 Maintenance Of Underground Lines	412,729	0.8%	38,714	Line 19 * Line 37
595 Maintenance Of Line Transformers	523,122	1.0%	49,069	Line 19 * Line 38
596 Maintenance Of Street Lighting And Signal Systems	41,013	0.1%	3,847	Line 19 * Line 39
597 Maintenance Of Meters	318,164	0.6%	29,844	Line 19 * Line 40
598 Maintenance Of Miscellaneous Distribution Plant	10,659	0.0%	1,000	Line 19 * Line 41
Operations & Maintenance Expenses - Distribution Subtotal	**$ 26,044,135**		**$ 2,442,947**	Sum of Lines 22 through 41
Operations & Maintenance Expenses - Customer				
901 Supervision	$ -	0.0%	$ -	Line 19 * Line 45
902 Meter Reading Expenses	1,742,642	3.5%	163,460	Line 19 * Line 46
903 Customer Records And Collection Expenses	8,329,265	16.7%	781,287	Line 19 * Line 47
905 Customer Account Expenses	57,337	0.1%	5,378	Line 19 * Line 48
908 Customer Assistance Expenses	499,256	1.0%	46,830	Line 19 * Line 49
Operations & Maintenance Expenses - Customer Subtotal	**$ 10,628,499**		**$ 996,956**	
Operations & Maintenance Expenses - Administrative and General				
920 Administrative & General Salaries	$ 12,843,906	25.8%	$ 1,204,762	
925 Injuries & Damages	201,496	0.4%	18,900	
926 Employee Pension & Benefits	-	0.0%	-	
928 Regulatory Commisssion Expense	3,904	0.0%	366	
935 Maintenance of General Plant	101,508	0.2%	9,521	
Operations & Maintenance Expenses - Administrative and General Subtota	**$ 13,150,813**		**$ 1,233,550**	
Total Payroll Expense	$ 49,823,447	100%	$ 4,673,452	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VARIABLE COMPENSATION

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 8,504,863		
Test Year Pro Forma	7,613,826		
Pro Forma Adjustment		$ (891,037)	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VARIABLE COMPENSATION

Description	Test Year Actual 12/31/2018	Normalizing Adjustments	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Test Year Actual	$ 8,346,375					
Normalizing Adjustments		158,488				
Subtotal - Adjusted Test Year			8,504,863			
Post Test Year Adjustment				(1,465,781)		
Payroll Escalation Adjustment				574,744		
Total Variable Compensation	$ 8,346,375	$ 158,488	$ 8,504,863	$ (891,037)	$ 7,613,826	

CALCULATION OF PERCENT INCREASE IN BASE PAYROLL

Description	Amount	Reference
Non-Union Base Payroll Expense - Test Year Pro Forma	$ 39,926,981	Sch. EHC/TMD-14 (Perm), page 2, line 52
Less: 12/31/18 Test Year Non-Union Base Wages	36,909,210	Sch. EHC/TMD-14 (Perm), page 2, line 23
Amount of Payroll Increase	$ 3,017,772	Line 33 - Line 34
Divided by: 12/31/18 Non-Union Base Payroll Expense, Actual Payroll Expense	$ 36,909,210	Line 34
Percent of Payroll Increase	8.176%	Line 35 / Line 37

	Test Year	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma
Employee Incentive	$ 5,024,541	$ (100,971)	$ 4,923,570	$ (1,269,521)	$ 3,654,049
Executive Incentive	1,302,264	259,459	1,561,723	(259,138)	1,302,585
Executive Stock Incentive	1,650,373	-	1,650,373	108,070	1,758,443
Director RSU's	369,197	-	369,197	(54,805)	314,392
Total Variable Comp	$ 8,346,375	$ 158,488	$ 8,504,863	$ (1,475,394)	$ 7,029,469

EESCO Employee Incentive - Total O&M	$ 19,003,771
2019 Allocation to PSNH Distribution	8.00%
PSNH Distribution Allocation from EESCO	$ 1,520,302
Number of EESCo Non-Union Employees	2,214
EESCo Allocated to PSNH O&M/Employee	$ 687
Incremental EESCO Cybersecurity FTE's	14
Additional EESCO Incentive Alloc to PSNH	$ 9,613

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENTERPRISE IT PROJECTS EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 3,460,641		
Test Year Pro Forma	4,151,778		
Pro Forma Adjustment		$ 691,137	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENTERPRISE IT PROJECTS EXPENSE

Description	Test Year Ended 12/31/2018	Normalizing Adjustments	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Enterprise IT Projects Expense	4,291,690	-	4,291,690	856,844	5,148,534	930RAX
Less: Capitalized Portion	831,049	-	831,049	165,707	996,756	930300
Net Enterprise IT Projects Expense	$ 3,460,641	$ -	$ 3,460,641	$ 691,137	$ 4,151,778	

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENVIRONMENTAL

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 321,777		
Test Year Pro Forma	321,777		
Pro Forma Adjustment		$ -	Line 22 - Line 20

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENVIRONMENTAL

Description	Test Year Ended 12/31/2018	Normalizing Adjustments	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Environmental Outside Services	$ 22,953	$ -	$ 22,953	$ -	$ 22,953
Storm Spill Response and Disposal	5	-	5	-	5
Reserve Site Remediation	227	-	227	-	227
Facility Waste	24,402	-	24,402	-	24,402
Spill Response and Disposal	106,833	-	106,833	-	106,833
Manholes and Vaults	2,480	-	2,480	-	2,480
Other Outside Services- Other	164,878	-	164,878	-	164,878
		-	-		-
Total Expense	$ 321,777	$ -	$ 321,777	$ -	$ 321,777

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FIELD OPERATIONS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 7,227,660		
Test Year Pro Forma	7,227,660		
Pro Forma Adjustment		$ -	Line 22 - Line 20

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FIELD OPERATIONS

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Overhead Lines					
Contractor & Outside Services	$ 4,215,806	$ (136,304)	$ 4,079,502	$ -	$ 4,079,502
Police Services and Traffic Control	702,204	-	702,204	-	702,204
Meals, Mileage, Employee Expenses	587,113	-	587,113	-	587,113
Other	466,721	210,831	677,552	-	677,552
Total Overhead Lines	$ 5,971,843	$ 74,527	$ 6,046,370	$ -	$ 6,046,370
Underground Lines					
Locate, DigSafe, Markout	$ 783,609	$ -	$ 783,609	$ -	$ 783,609
Contractor & Outside Services	311,538	-	311,538	-	311,538
Police Services and Traffic Control	43,641	-	43,641	-	43,641
Meals, Mileage, Employee Expenses	8,195	-	8,195	-	8,195
Other	34,307	-	34,307	-	34,307
Total Underground Lines	$ 1,181,290	$ -	$ 1,181,290	$ -	$ 1,181,290
Total Field Operations	$ 7,153,133	$ 74,527	$ 7,227,660	$ -	$ 7,227,660

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FACILITIES EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 3,276,010		
Test Year Pro Forma	3,276,010		
Pro Forma Adjustment		$ -	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

FACILITIES EXPENSE

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Building Maintenance	$ 520,841		$ 520,841	$ -	$ 520,841
Facility Cleaning	441,186		441,186	-	441,186
Grounds Maintenance	74,697		74,697	-	74,697
Rubbish Removal	106,752		106,752	-	106,752
Snow Removal	289,078		289,078	-	289,078
Utilities	1,823,241		1,823,241	-	1,823,241
Security	20,215		20,215	-	20,215
Total Facilities Maintenance	$ 3,276,010	$ -	$ 3,276,010	$ -	$ 3,276,010

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VEGETATION MANAGEMENT

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 32,029,864		
Test Year Pro Forma	32,029,864		
Pro Forma Adjustment		$ -	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VEGETATION MANAGEMENT

O&M Annualization Adjustment

Description	Test Year Ended 12/31/2018	Test Year Normalizing Adjustments*	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Vegetation Mgmt O&M - Annualization Adjustment	$ 14,016,121	$ 1,213,743	$ 15,229,864	$ -	$ 15,229,864	593070, 593100
Total Adjustment	$ 14,016,121	$ 1,213,743	$ 15,229,864	$ -	$ 15,229,864	

Transfer of Capital to O&M

Description	Test Year Ended 12/31/2018	Test Year Normalizing Adjustments	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma	Reference
Vegetation Mgmt Capital - Transfer to O&M	$ -	$ 16,800,000	$ 16,800,000	$ -	$ 16,800,000	593070, 593100
Total Adjustment	$ -	$ 16,800,000	$ 16,800,000	$ -	$ 16,800,000	
Total Normalizing Adjustments	**$ 14,016,121**	**$ 18,013,743**	**$ 32,029,864**	**$ -**	**$ 32,029,864**	

* reflects unpaid bills from Consolidated

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

LEASE EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 1,833,002		
Test Year Pro Forma	2,252,307		
Pro Forma Adjustment		$ 419,305	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

LEASE EXPENSE

Account	Description	Test Year For Filing 12/31/2018	Normalizing Adjustments	Test Year Adjusted 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
580000 : Distribution Ops Supervision and Engineer	Communication Leases	19,475	-	19,475	779	20,253
589000 : Distribution Ops Rent	Manchester - Elm Street	58,099	-	58,099	-	58,099
	Rent Accrual Balance Adjustment	(36,254)	36,254	-	-	-
	Communication Leases	542,230	(42,649)	499,582	19,983	519,565
	Total 589000	564,076	(6,395)	557,681	19,983	577,664
589002 : Operating Property Management	Communication Leases	-	6,712	6,712	-	6,712
589003 : Operating Property	Communication Leases	89,580	(9,270)	80,310	3,212	83,522
	Railroad Leases	61,154	-	61,154	-	61,154
	Total 589003	150,734	(9,270)	141,464	3,212	144,676
589100 : Rents Distribution Other	Manchester - Elm Street	73,389	-	73,389	-	73,389
	Derry Area Work Center	10,757	-	10,757	-	10,757
	Total 589100	84,146	-	84,146	-	84,146
921000 : Office Supplies and Expense	Manchester - Elm Street	36,694	-	36,694	-	36,694
	Communication Leases	49,051	(32,851)	16,200	648	16,848
	Total 921000	85,746	(32,851)	52,895	648	53,543
931000 : Rent - NUSCO	Boston - Prudential Tower	99,580	-	99,580	-	99,580
	Manchester - Elm Street	12,231	-	12,231	-	12,231
	Legal Administration	4,786	-	4,786	-	4,786
	Board of Trustees	9,517	-	9,517	-	9,517
	Total 931000	126,114	-	126,114	-	126,114
931002 : Rent Prudential Center Prop Taxes and Oper Exp		(1,390)	3,664	2,274	-	2,274
93111X : Rent Intercompany ICP	Berlin Office 107 Selden Street	759,433	-	759,433	-	759,433
	Windsor - Blue Hills Avenue	308,758	-	308,758	-	308,758
	Berlin 3333 Berlin Turnpike	29,819	(29,819)	-	-	-
	Hartford 56 Prospect Avenue Building	40,394	-	40,394	-	40,394
	Westwood - 247 Station Drive	-	-	-	394,683	394,683
	Common Area Management Fees	16,508	-	16,508	-	16,508
	Less: Capital Portion	(282,852)	-	(282,852)	-	(282,852)
	Total 93111X	872,060	(29,819)	842,241	394,683	1,236,924
Total Rent and Lease Expense	**(Lines 4+11+15+20+24+26+31+39+41+48)**	**1,900,961**	**(67,958)**	**1,833,002**	**419,305**	**2,252,307**

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

REGULATORY ASSESSMENTS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 4,766,319		
Test Year Pro Forma	5,230,056		
Pro Forma Adjustment		$ 463,737	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

REGULATORY ASSESSMENTS

Description	Test Year Actual	Normalization Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Balance Account# 928000 (Excluding Labor & OH)	**$ 5,491,189**					
NHPUC Assessment - D	$ 4,725,934	$ -				
Defer NHPUC FY 2018 NHPUC Assessment over base amount in rates (Recovered DE 18-177)	95,387	(95,387)				
Amortized NHPUC Deferred (Recovery of 2017 Consultant Deferral DE 17-160)	239,089	(239,089)	-			
Amortized NHPUC Deferred (Recovery of 2017 NHPUC Assessment Deferral DE 17-160)	430,569	(430,569)	-			
Adjust Assessment to latest NHPUC Assessment (less $10K recovered in Energy Service Rates)		40,385				
		-				
Net NHPUC Assessment	**$ 5,490,979**	**$ (724,661)**	**$ 4,766,319**	**$ 463,737**	**$ 5,230,056**	
Non Docket Consultant Expenses	210	(210)	-			
Total Consultant Expense	**$ 210**	**$ (210)**	**$ -**			
Total	**$ 5,491,189**	**$ (724,871)**	**$ 4,766,319**	**$ 463,737**	**$ 5,230,056**	

Notes:
Col. (F) reflects updated Regulatory Assessments of $3,837,808 and $1,392,248 covering the period July 1, 2019 - June 30, 2020.

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

MATERIALS & SUPPLIES

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 1,317,919		
Test Year Pro Forma	1,258,094		
Pro Forma Adjustment		$ (59,825)	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

MATERIALS & SUPPLIES

Description	Test Year Actual 12/31/2018	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Proforma
(A)	(B)	(C)	(D)	(E)	(F)
Material and Supplies	1,317,919	-	1,317,919	(59,825)	1,258,094
Total Expense	$ 1,317,919	$ -	$ 1,317,919	$ (59,825)	$ 1,258,094

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VEHICLES

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 4,825,395		
Test Year Pro Forma	3,756,921		
Pro Forma Adjustment		$ (1,068,474)	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

VEHICLES

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Fuel	$ 759,419	$ -	$ 759,419	$ -	$ 759,419
Depreciation	1,752,486	-	1,752,486	(1,068,474)	684,012
Labor	493,528	-	493,528	-	493,528
Material/Parts/Tires	423,147	-	423,147	-	423,147
Allocations/Other Corporate Charges	315,639	-	315,639	-	315,639
Corporate Charges	26,604	-	26,604	-	26,604
Property Taxes	105,464	-	105,464	-	105,464
Facilities	223,969	-	223,969	-	223,969
Insurance Costs	117,562	8,059	125,621	-	125,621
Vehicle Registrations	90,062	-	90,062	-	90,062
Vehicle - GPS Fees	63,014	-	63,014	-	63,014
Other Vehicle Expenses	53,577	-	53,577	-	53,577
Outside Services	392,866	-	392,866	-	392,866
	$ 4,817,337	$ 8,059	$ 4,825,395	$ (1,068,474)	$ 3,756,921

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

STORM RESERVE ACCRUAL

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 12,000,000		
Test Year Pro Forma	8,000,000		
Pro Forma Adjustment		$ (4,000,000)	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

RATE CASE EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Total Rate Case Expense	$ 1,407,500		
Proposed Amortization Period	5 Years		
Proposed Yearly Amortization		$ 281,500	Line 19 / Line 21

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

RATE CASE EXPENSE

Description	Vendor	Test Year Pro Forma
(A)	(B)	(C)
Rate Case Expense:		
Rate Case - Legal	Keegan Werlin LLP	$ 632,500
Rate Case - Production & Filing Fees	Keegan Werlin LLP	25,000
Marginal Cost Study	Economists Incorporated	200,000
Allocated Cost of Service Study	Economists Incorporated	140,000
Cost of Capital Study	Concentric Energy Advisors, Inc.	100,000
Depreciation Study	Gannett Fleming, Inc.	150,000
Contractor Costs	Various	160,000
Total Rate Case Expense		$ 1,407,500

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

RESIDUAL O&M INFLATION ADJUSTMENT

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 1,442,514		
Test Year Pro Forma	1,517,958		
Pro-Forma Adjustment		$ 75,444	Line 20 - Line 18

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

RESIDUAL O&M INFLATION ADJUSTMENT

Description	Inflation %	Test Year
(A)	(B)	(C)
Adjusted O&M Expense (Sch. EHC/TMD-5 (Perm), page 2)		162,724,265
Less Expenses with Specific Adjustments:		
Postage Expense		1,931,212
Information Services		7,651,263
Uncollectibles / Bad Debts		2,234,202
Fee Free Payment Processing		-
Customer Service		3,929,026
Dues & Memberships		271,181
Employee Benefits		13,505,593
Insurance Expense & Injuries & Damages		2,372,376
Payroll Expense		49,823,447
Variable Compensation		8,504,863
Enterprise IT Projects Expense		3,460,641
Environmental		321,777
Field Operations		7,227,660
Facilities Expense		3,276,010
Vegetation Management		32,029,864
Lease Expense		1,833,002
Regulatory Assessments		4,766,319
Materials & Supplies		1,317,919
Vehicles		4,825,396
Storm Reserve Accrual		12,000,000
Total Expense Adjustments		$ 161,281,750
Residual O&M Expense		1,442,514
Inflation Factor		5.230%
Inflation Allowance		$ 75,444
Test year Pro Forma		$ 1,517,958
NIPA: Chain-type Price Index - GDP mid-point of test year		
2nd Quarter 2018 GDP Index	110.17	
3rd Quarter 2018 GDP Index	110.67	
Midpoint of Test Year GDP Index - July 1, 2018	110.42	
NIPA: Chain-type Price Index - GDP mid-point of rate year		
4th Quarter 2020 GDP Index	115.89	
1st Quarter 2021 GDP Index	116.50	
Midpoint of Rate Year GDP Index - January 1, 2021	116.20	
Projected Inflation Factor	5.230%	

Source:
Bureau of Economic Analysis; Moody's Analytics (February 4, 2019)

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEPRECIATION & AMORTIZATION EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 62,325,389		
Test Year Pro Forma	69,179,945		
Pro Forma Adjustment		$ 6,854,556	Line 21 - Line 19

Test Year Detail

403000: Depreciation	$ 56,313,874
403700: Depr Exp - Cap Leases	168,419
404000: Amort of Lim-Term El Plant	5,843,096
Total	62,325,389

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2018

	ACCOUNT	SURVIVIOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2018	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT	5-SQ	0	21,143,267.53	16,840,109	4,303,159	2,102,237	9.94	2.0
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR	10-SQ	0	31,771,797.33	29,424,023	2,347,774	361,196	1.14 *	6.5
	TOTAL INTANGIBLE PLANT			**52,915,064.86**	**46,264,132**	**6,650,933**	**2,463,433**	**4.66**	**2.7**
	DISTRIBUTION PLANT								
360.20	LAND AND LAND RIGHTS	75-R4	0	4,123,039.65	0	4,123,040	196,939	4.78	20.9
361.00	STRUCTURES AND IMPROVEMENTS	75-R3	(25)	26,387,975.26	6,382,082	26,602,888	434,700	1.65	61.2
362.00	STATION EQUIPMENT	55-S0.5	(25)	303,092,439.65	61,788,374	317,077,175	6,998,092	2.31	45.3
362.10	STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM	25-R2.5	0	3,155,937.71	961,746	2,194,192	130,100	4.12	16.9
364.00	POLES, TOWERS AND FIXTURES	53-R0.5	(90)	303,587,829.37	144,088,112	432,728,764	9,911,815	3.26	43.7
365.00	OVERHEAD CONDUCTORS AND DEVICES	55-R1	(35)	582,095,624.35	120,942,294	664,886,799	15,417,665	2.65	43.1
366.00	UNDERGROUND CONDUIT	60-R2	(40)	38,757,668.49	5,592,977	48,667,759	1,032,816	2.66	47.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES	54-R1.5	(40)	133,741,822.05	41,987,653	145,250,898	3,478,966	2.60	41.8
368.00	LINE TRANSFORMERS	40-S0	(2)	262,481,157.73	78,706,999	189,023,782	6,424,281	2.45	29.4
369.10	OVERHEAD SERVICES	44-R2	(125)	81,721,434.74	20,935,511	162,937,717	5,367,058	6.57	30.4
369.20	UNDERGROUND SERVICES	55-R1.5	(125)	76,631,011.71	14,316,181	158,103,595	3,620,266	4.72	43.7
370.00	METERS	24-L1	0	90,764,199.51	17,296,815	73,467,385	4,888,417	5.39	15.0
371.00	INSTALLATION ON CUSTOMERS' PREMISES	17-L0	(50)	6,563,781.88	1,207,155	8,638,518	837,862	12.76	10.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	27-L0	(10)	5,130,537.46	3,820,709	1,822,882	92,566	1.80	19.7
	TOTAL DISTRIBUTION PLANT			**1,918,234,459.56**	**518,026,608**	**2,235,525,394**	**58,831,543**	**3.07**	**38.0**
	GENERAL PLANT								
389.20	LAND AND LAND RIGHTS	65-R4	0	26,976.55	0	26,977	981	3.64	27.5
390.00	STRUCTURES AND IMPROVEMENTS	50-S0.5	(10)	84,363,470.03	15,474,877	77,324,940	1,988,860	2.36	38.9
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLD	20-S0.5	0	50,859.53	14,736	36,124	3,795	7.46	9.5
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	9,769,978.62	4,687,500	5,082,479	488,388	5.00	10.4
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT								
	FULLY ACCRUED			454,719.71	454,720	0	0	-	-
	AMORTIZED	5-SQ	0	1,217,531.18	488,350	729,181	243,538	20.00	3.0
	TOTAL ACCOUNT 391.20			1,672,250.89	943,070	729,181	243,538		
	TRANSPORTATION EQUIPMENT								
392.00	OTHER	15-S4	15	30,225.00	0	25,691	3,934	13.02	6.5
392.10	CARS	6-L3	15	97,593.41	10,019	72,935	14,812	15.18	4.9
392.20	LIGHT TRUCKS	11-S1	15	8,605,166.97	5,261,525	2,052,867	216,589	2.52	9.5
392.30	MEDIUM TRUCKS	14-S3	15	2,764,714.96	1,298,310	1,051,697	98,770	3.57	10.6
392.40	HEAVY TRUCKS	15-S2.5	15	26,391,434.00	14,773,133	7,659,585	619,519	2.35	12.4
392.50	ROLLING EQUIPMENT	13-L2.5	15	1,321,753.47	263,582	859,908	83,154	6.29	10.3
392.60	TRAILERS	13-L3	15	4,958,571.11	1,656,566	2,558,220	325,073	6.56	7.9
392.70	ELECTRIC VEHICLE CHARGING STATION	10-R4	0	7,902.10	7,852	50	9	0.11	5.6
	TOTAL TRANSPORTATION EQUIPMENT			*44,177,361.02*	*23,270,988*	*14,280,953*	*1,361,860*	*3.08*	*10.5*
393.00	STORES EQUIPMENT	20-SQ	0	3,257,904.89	1,109,379	2,148,526	162,896	5.00	13.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	14,194,677.76	4,037,342	10,157,336	567,788	4.00	17.9
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED			144,092.53	144,093	0	0	-	-
	AMORTIZED	20-SQ	0	1,928,654.42	1,190,890	737,764	96,409	5.00	7.7
	TOTAL ACCOUNT 395.00			2,072,746.95	1,334,983	737,764	96,409	4.65	
396.00	POWER OPERATED EQUIPMENT	15-L4	0	159,421.09	103,592	55,830	5,895	3.70	9.5
	COMMUNICATION EQUIPMENT								
397.10	MICROWAVE								
	FULLY ACCRUED			2,047,169.96	2,047,170	0	0	-	-
	AMORTIZED	15-SQ	0	3,599,537.15	1,779,210	1,820,327	240,027	6.67	7.6
	TOTAL ACCOUNT 397.10			5,646,707.11	3,826,380	1,820,327	240,027	4.25	
397.20	OTHER								
	FULLY ACCRUED			2,911,233.53	2,911,234	0	0	-	-
	AMORTIZED	15-SQ	0	19,187,568.82	7,643,580	11,543,989	1,279,664	6.67	9.0
	TOTAL ACCOUNT 397.20			22,098,802.35	10,554,814	11,543,989	1,279,664	5.79	
397.30	GPS								
	FULLY ACCRUED			171,490.06	171,490	0	0	-	-
	AMORTIZED	5-SQ	0	271,997.24	186,120	85,877	54,388	20.00	1.6
	TOTAL ACCOUNT 397.30			443,487.30	357,610	85,877	54,388	12.26	
	TOTAL COMMUNICATION EQUIPMENT			*28,188,996.76*	*14,738,804*	*13,450,193*	*1,574,079*	*5.58*	*8.5*
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	1,279,168.86	653,850	625,319	63,972	5.00	9.8
	TOTAL GENERAL PLANT			**189,213,812.95**	**66,369,121**	**124,655,622**	**6,558,461**	**3.47**	**19.0**
	UNRECOVERED RESERVE TO BE AMORTIZED								
391.10	OFFICE FURNITURE AND EQUIPMENT				(4,352,906)		870,581 **		
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT				33,321		(6,664) **		
393.00	STORES EQUIPMENT				(386,094)		77,219 **		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				(823,268)		164,654 **		
395.00	LABORATORY EQUIPMENT				(1,006,133)		201,227 **		
397.10	COMMUNICATION EQUIPMENT - MICROWAVE				(2,284,292)		456,858 **		
397.20	COMMUNICATION EQUIPMENT - OTHER				(4,406,520)		881,304 **		
397.30	COMMUNICATION EQUIPMENT - GPS				(56,202)		11,240 **		
398.00	MISCELLANEOUS EQUIPMENT				(159,747)		31,949 **		
	TOTAL UNRECOVERED RESERVE TO BE AMORTIZED				**(13,441,841)**		**2,688,368**		
	TOTAL DEPRECIABLE PLANT			**2,160,363,337.37**	**617,218,020**	**2,366,831,949**	**70,541,805**	**3.27**	**33.6**
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			45,057.29					
360.10	LAND			5,830,013.57					
389.10	LAND			4,806,992.04					
	TOTAL NONDEPRECIABLE PLANT			**10,682,062.90**					
	TOTAL ELECTRIC PLANT			**2,171,045,400.27**	**617,218,020**	**2,366,831,949**	**70,541,805**		
	* NEW ADDITIONS TO THIS ACCOUNT WILL BE DEPRECIATED USING A 10.00% RATE						(1,361,860)		
	** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO UTILIZATION OF AMORTIZATION ACCOUNTING						**69,179,945**		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENTERPRISE IT PROJECTS DEPRECIATION

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 5,061,644		
Test Year Pro Forma	6,590,456		
Pro Forma Adjustment		$ 1,528,812	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ENTERPRISE IT PROJECTS DEPRECIATION

Description	Test Year Ended 12/31/2018	Normalizing Adjustments	Adjusted Test Year 12/31/2018	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Enterprise IT Projects Depreciation	6,277,162	-	6,277,162	1,895,527	8,172,689
Less: Capitalized Portion	1,215,518	-	1,215,518	366,715	1,582,233
Net Enterprise IT Projects Depreciation	$ 5,061,644	$ -	$ 5,061,644	$ 1,528,812	$ 6,590,456

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF DEFERRED ASSETS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 15,815,194		
Test Year Pro Forma	19,015,397		
Pro Forma Adjustment		$ 3,200,203	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF DEFERRED ASSETS

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Amortization of Deferred REP	1,271,930	(1,271,930)	-	-	-	Account 407300
Amortization of Deferred Medicare Asset	(344,978)	344,978	-	-	-	Account 407301
Amortization of Former T Flow Through	161,004	(161,004)	-	-	-	Account 407306
Amortization of Rehab Tax Credit	(34,044)	-	(34,044)	-	(34,044)	Account 407350
Amortization - FAS 109	14,843	(14,843)	-	-	-	Account 407370
Amortization of Deferred Storm Costs	-	15,512,608	15,512,608	-	15,512,608	
Amortization of NH PUC Consultant Costs		336,630	336,630	-	336,630	
Amortization of Merger Costs	-	-	-	909,020	909,020	
Amortization of Environmental Costs	-	-	-	2,291,182	2,291,182	
Total Amortization	$ 1,068,755	$ 14,746,439	$ 15,815,194	$ 3,200,203	$ 19,015,397	

Notes:
Col. A, Line 20 represents the removal of the deferred Medicare Asset. This has been fully unwound following DE 17-076's REP docket.
Col. A, Line 21 represents the allowed amount of former transmission flow through to be recovered in rates per docket DE 06-028. Amortization ends February 2019.
Col. A, Line 22 represents the amortization of the rehab tax credit utilized on PSNH's 2002 tax return. Amortization will continue through June, 2041.
Col. A, Line 24 represents the amortization of unrecovered storm costs over 5 years.
Col. A, Line 25 represents the amortization of deferred regulatory assessment/consultant costs.
Col. A, Line 26 represents the amortization of unrecovered merger costs over 10 years.
Col. A, Line 27 represents the amortization of unrecovered environmental costs over 4 years.

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF UNRECOVERED STORM COSTS

Description		Actual	Reference
(A)		(B)	(C)
Funding Balance	$	(46,512,913)	Account #228430 balance 12/31/18
Unrecovered Storm Costs	$	114,987,268	Account #186430 balance 12/31/18
Carrying Charges	$	9,088,687	60 Month Recovery @ Stipulated ROR
Total Unrecovered Storm Costs including Carrying Charges	$	77,563,042	Line 21 + Line 23 + Line 25
Recovery Period (months)		60	5 year amortization
Monthly Funding Recovery Amortization	$	1,292,717	Line 27 / Line 29
Annual Recovery Amount	$	15,512,608	Line 31 * 12

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF UNRECOVERED STORM COSTS

Funding Balance	$ (46,512,913)
Unrecovered Storm Costs	$ 114,987,268
Funding over/(under) recovery	$ (68,474,355)
Carrying Charge	7.00%
Annual Recovery	$ 15,512,608.46
	$ (77,563,043)

	a	b	c	d	e	f	g	h	i
Year & Month	Beginning Balance	Monthly Amortization	Ending Balance	Effective Tax Rate	Net of Tax Ending Balance	Average Net of Tax Balance	Stipulated Rate of Return	Monthly Return	Ending Balance With Return
	prior mo (c+h)		a+b		c x (1-d)	(e+e prior mo) / 2		f x g /12	
March 1, 2019	$ (68,474,355)	$ 1,292,717	$ (67,181,638)	27.083%	$ (48,986,835)	$ (49,458,140)	7.00%	$ (288,506)	$ (67,470,143)
April 1, 2019	$ (67,470,143)	$ 1,292,717	$ (66,177,426)	27.083%	$ (48,254,594)	$ (48,725,899)	7.00%	$ (284,234)	$ (66,461,660)
May 1, 2019	$ (66,461,660)	$ 1,292,717	$ (65,168,943)	27.083%	$ (47,519,238)	$ (47,990,544)	7.00%	$ (279,945)	$ (65,448,888)
June 1, 2019	$ (65,448,888)	$ 1,292,717	$ (64,156,171)	27.083%	$ (46,780,755)	$ (47,252,060)	7.00%	$ (275,637)	$ (64,431,808)
July 1, 2019	$ (64,431,808)	$ 1,292,717	$ (63,139,090)	27.083%	$ (46,039,130)	$ (46,510,436)	7.00%	$ (271,311)	$ (63,410,401)
Aug 1, 2019	$ (63,410,401)	$ 1,292,717	$ (62,117,684)	27.083%	$ (45,294,351)	$ (45,765,657)	7.00%	$ (266,966)	$ (62,384,650)
Sep 1, 2019	$ (62,384,650)	$ 1,292,717	$ (61,091,933)	27.083%	$ (44,546,405)	$ (45,017,710)	7.00%	$ (262,603)	$ (61,354,536)
Oct 1, 2019	$ (61,354,536)	$ 1,292,717	$ (60,061,819)	27.083%	$ (43,795,276)	$ (44,266,582)	7.00%	$ (258,222)	$ (60,320,040)
Nov 1, 2019	$ (60,320,040)	$ 1,292,717	$ (59,027,323)	27.083%	$ (43,040,953)	$ (43,512,258)	7.00%	$ (253,822)	$ (59,281,144)
Dec 1, 2019	$ (59,281,144)	$ 1,292,717	$ (57,988,427)	27.083%	$ (42,283,421)	$ (42,754,727)	7.00%	$ (249,403)	$ (58,237,830)
Jan 1, 2020	$ (58,237,830)	$ 1,292,717	$ (56,945,112)	27.083%	$ (41,522,668)	$ (41,993,973)	7.00%	$ (244,965)	$ (57,190,077)
Feb 1, 2020	$ (57,190,077)	$ 1,292,717	$ (55,897,360)	27.083%	$ (40,758,678)	$ (41,229,983)	7.00%	$ (240,508)	$ (56,137,868)
Mar 1, 2020	$ (56,137,868)	$ 1,292,717	$ (54,845,151)	27.083%	$ (39,991,438)	$ (40,462,744)	7.00%	$ (236,033)	$ (55,081,183)
April 1, 2020	$ (55,081,183)	$ 1,292,717	$ (53,788,466)	27.083%	$ (39,220,936)	$ (39,692,241)	7.00%	$ (231,538)	$ (54,020,004)
May 1, 2020	$ (54,020,004)	$ 1,292,717	$ (52,727,287)	27.083%	$ (38,447,156)	$ (38,918,461)	7.00%	$ (227,024)	$ (52,954,311)
June 1, 2020	$ (52,954,311)	$ 1,292,717	$ (51,661,594)	27.083%	$ (37,670,084)	$ (38,141,390)	7.00%	$ (222,491)	$ (51,884,085)
July 1, 2020	$ (51,884,085)	$ 1,292,717	$ (50,591,368)	27.083%	$ (36,889,708)	$ (37,361,013)	7.00%	$ (217,939)	$ (50,809,307)
Aug 1, 2020	$ (50,809,307)	$ 1,292,717	$ (49,516,590)	27.083%	$ (36,106,012)	$ (36,577,317)	7.00%	$ (213,368)	$ (49,729,957)
Sep 1, 2020	$ (49,729,957)	$ 1,292,717	$ (48,437,240)	27.083%	$ (35,318,982)	$ (35,790,288)	7.00%	$ (208,777)	$ (48,646,017)
Oct 1, 2020	$ (48,646,017)	$ 1,292,717	$ (47,353,299)	27.083%	$ (34,528,605)	$ (34,999,911)	7.00%	$ (204,166)	$ (47,557,465)
Nov 1, 2020	$ (47,557,465)	$ 1,292,717	$ (46,264,748)	27.083%	$ (33,734,866)	$ (34,206,172)	7.00%	$ (199,536)	$ (46,464,284)
Dec 1, 2020	$ (46,464,284)	$ 1,292,717	$ (45,171,567)	27.083%	$ (32,937,751)	$ (33,409,057)	7.00%	$ (194,886)	$ (45,366,453)
Jan 1, 2021	$ (45,366,453)	$ 1,292,717	$ (44,073,735)	27.083%	$ (32,137,246)	$ (32,608,551)	7.00%	$ (190,217)	$ (44,263,952)
Feb 1, 2021	$ (44,263,952)	$ 1,292,717	$ (42,971,235)	27.083%	$ (31,333,335)	$ (31,804,640)	7.00%	$ (185,527)	$ (43,156,762)
Mar 1, 2021	$ (43,156,762)	$ 1,292,717	$ (41,864,044)	27.083%	$ (30,526,005)	$ (30,997,311)	7.00%	$ (180,818)	$ (42,044,862)
April 1, 2021	$ (42,044,862)	$ 1,292,717	$ (40,752,145)	27.083%	$ (29,715,241)	$ (30,186,547)	7.00%	$ (176,088)	$ (40,928,233)
May 1, 2021	$ (40,928,233)	$ 1,292,717	$ (39,635,515)	27.083%	$ (28,901,029)	$ (29,372,334)	7.00%	$ (171,339)	$ (39,806,854)
June 1, 2021	$ (39,806,854)	$ 1,292,717	$ (38,514,137)	27.083%	$ (28,083,353)	$ (28,554,658)	7.00%	$ (166,569)	$ (38,680,705)
July 1, 2021	$ (38,680,705)	$ 1,292,717	$ (37,387,988)	27.083%	$ (27,262,199)	$ (27,733,505)	7.00%	$ (161,779)	$ (37,549,767)
Aug 1, 2021	$ (37,549,767)	$ 1,292,717	$ (36,257,049)	27.083%	$ (26,437,553)	$ (26,908,858)	7.00%	$ (156,968)	$ (36,414,018)
Sep 1, 2021	$ (36,414,018)	$ 1,292,717	$ (35,121,300)	27.083%	$ (25,609,399)	$ (26,080,704)	7.00%	$ (152,137)	$ (35,273,438)
Oct 1, 2021	$ (35,273,438)	$ 1,292,717	$ (33,980,721)	27.083%	$ (24,777,722)	$ (25,249,027)	7.00%	$ (147,286)	$ (34,128,006)
Nov 1, 2021	$ (34,128,006)	$ 1,292,717	$ (32,835,289)	27.083%	$ (23,942,508)	$ (24,413,813)	7.00%	$ (142,414)	$ (32,977,703)
Dec 1, 2021	$ (32,977,703)	$ 1,292,717	$ (31,684,986)	27.083%	$ (23,103,741)	$ (23,575,046)	7.00%	$ (137,521)	$ (31,822,507)
Jan 1, 2022	$ (31,822,507)	$ 1,292,717	$ (30,529,789)	27.083%	$ (22,261,407)	$ (22,732,712)	7.00%	$ (132,607)	$ (30,662,397)
Feb 1, 2022	$ (30,662,397)	$ 1,292,717	$ (29,369,680)	27.083%	$ (21,415,489)	$ (21,886,795)	7.00%	$ (127,673)	$ (29,497,352)
Mar 1, 2022	$ (29,497,352)	$ 1,292,717	$ (28,204,635)	27.083%	$ (20,565,974)	$ (21,037,279)	7.00%	$ (122,717)	$ (28,327,353)
April 1, 2022	$ (28,327,353)	$ 1,292,717	$ (27,034,635)	27.083%	$ (19,712,845)	$ (20,184,150)	7.00%	$ (117,741)	$ (27,152,376)
May 1, 2022	$ (27,152,376)	$ 1,292,717	$ (25,859,659)	27.083%	$ (18,856,087)	$ (19,327,393)	7.00%	$ (112,743)	$ (25,972,402)
June 1, 2022	$ (25,972,402)	$ 1,292,717	$ (24,679,684)	27.083%	$ (17,995,686)	$ (18,466,991)	7.00%	$ (107,724)	$ (24,787,409)
July 1, 2022	$ (24,787,409)	$ 1,292,717	$ (23,494,691)	27.083%	$ (17,131,624)	$ (17,602,929)	7.00%	$ (102,684)	$ (23,597,375)
Aug 1, 2022	$ (23,597,375)	$ 1,292,717	$ (22,304,658)	27.083%	$ (16,263,887)	$ (16,735,193)	7.00%	$ (97,622)	$ (22,402,280)
Sep 1, 2022	$ (22,402,280)	$ 1,292,717	$ (21,109,562)	27.083%	$ (15,392,459)	$ (15,863,765)	7.00%	$ (92,539)	$ (21,202,101)
Oct 1, 2022	$ (21,202,101)	$ 1,292,717	$ (19,909,383)	27.083%	$ (14,517,325)	$ (14,988,630)	7.00%	$ (87,434)	$ (19,996,817)
Nov 1, 2022	$ (19,996,817)	$ 1,292,717	$ (18,704,100)	27.083%	$ (13,638,468)	$ (14,109,774)	7.00%	$ (82,307)	$ (18,786,407)
Dec 1, 2022	$ (18,786,407)	$ 1,292,717	$ (17,493,689)	27.083%	$ (12,755,873)	$ (13,227,179)	7.00%	$ (77,159)	$ (17,570,848)
Jan 1, 2023	$ (17,570,848)	$ 1,292,717	$ (16,278,131)	27.083%	$ (11,869,524)	$ (12,340,830)	7.00%	$ (71,988)	$ (16,350,119)
Feb 1, 2023	$ (16,350,119)	$ 1,292,717	$ (15,057,401)	27.083%	$ (10,979,405)	$ (11,450,711)	7.00%	$ (66,796)	$ (15,124,197)
Mar 1, 2023	$ (15,124,197)	$ 1,292,717	$ (13,831,480)	27.083%	$ (10,085,500)	$ (10,556,805)	7.00%	$ (61,581)	$ (13,893,061)
April 1, 2023	$ (13,893,061)	$ 1,292,717	$ (12,600,344)	27.083%	$ (9,187,793)	$ (9,659,098)	7.00%	$ (56,345)	$ (12,656,689)
May 1, 2023	$ (12,656,689)	$ 1,292,717	$ (11,363,971)	27.083%	$ (8,286,267)	$ (8,757,572)	7.00%	$ (51,086)	$ (11,415,057)
June 1, 2023	$ (11,415,057)	$ 1,292,717	$ (10,122,340)	27.083%	$ (7,380,906)	$ (7,852,212)	7.00%	$ (45,805)	$ (10,168,144)
July 1, 2023	$ (10,168,144)	$ 1,292,717	$ (8,875,427)	27.083%	$ (6,471,695)	$ (6,943,000)	7.00%	$ (40,501)	$ (8,915,928)
Aug 1, 2023	$ (8,915,928)	$ 1,292,717	$ (7,623,210)	27.083%	$ (5,558,616)	$ (6,029,922)	7.00%	$ (35,175)	$ (7,658,385)
Sep 1, 2023	$ (7,658,385)	$ 1,292,717	$ (6,365,667)	27.083%	$ (4,641,654)	$ (5,112,959)	7.00%	$ (29,826)	$ (6,395,493)
Oct 1, 2023	$ (6,395,493)	$ 1,292,717	$ (5,102,776)	27.083%	$ (3,720,791)	$ (4,192,096)	7.00%	$ (24,454)	$ (5,127,230)
Nov 1, 2023	$ (5,127,230)	$ 1,292,717	$ (3,834,512)	27.083%	$ (2,796,011)	$ (3,267,317)	7.00%	$ (19,059)	$ (3,853,572)
Dec 1, 2023	$ (3,853,572)	$ 1,292,717	$ (2,560,854)	27.083%	$ (1,867,298)	$ (2,338,603)	7.00%	$ (13,642)	$ (2,574,496)
Jan 1, 2024	$ (2,574,496)	$ 1,292,717	$ (1,281,779)	27.083%	$ (934,635)	$ (1,405,940)	7.00%	$ (8,201)	$ (1,289,980)
Feb 1, 2024	$ (1,289,980)	$ 1,292,717	$ 2,737	27.083%	$ 1,996	$ (469,309)	7.00%	$ (2,738)	$ (0)
								$ (9,088,688)	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF UNRECOVERED MERGER COSTS TO ACHIEVE

Description		Company Total Actual
(A)		(B)
Merger Costs to Achieve:		
Total Merger Costs to Achieve	$	125,903,082
Allocation Rate (gross plant allocator)		7.22%
Total Amount Allocated to PSNH		9,090,203
Amortization Period (years)		10
Annual Amortization	$	909,020

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF ENVIRONMENTAL RESERVE

Description	Company Total Actual	Reference
(A)	(B)	(C)
Environmental Reserve Balance 12/31/18	$ 9,164,729	Account 182EL0
Amortization Period (years)	4	
Annual Amortization	$ 2,291,182	Line 21 / Line 23

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 47,117,521		
Test Year Pro Forma	47,399,352		
Pro-Forma Adjustment		$ 281,831	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE

Description	Test Year Actual	Normalizing Adjustment	Adjusted Test Year	Pro Forma Adjustment	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)	(F)
Property Tax Expense	$ 72,109,121	$ 5,721,801	$ 77,830,922		
Less: Generation	(1,153,427)	(1,058,952)	(2,212,379)		
Less: Transmission	(27,083,680)	(1,417,342)	(28,501,022)		
Total Distribution Property Tax Expense	$ 43,872,014	$ 3,245,507	$ 47,117,521	$ 281,831	$ 47,399,352

Normalizing Adjustment

Add back: Bow Refund	$ 5,721,801

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE
Pro Forma Test Year

Town	Total Assessment	2018 Actual Mill Rate	Property Taxes Paid Pro Forma TY	Total Property Taxes Paid - Pro Forma TY by Segment Distribution	Transmission
(A)	(B)	(C)	(D) = ((B) * (C)) / 1000	(E)	(F)
ALBANY	$ 3,608,432	12.69	45,791	45,791	-
ALEXANDRIA	2,820,601	20.57	58,020	58,020	-
ALLENSTOWN	4,939,401	28.05	138,550	106,542	32,008
ALSTEAD	139,701	24.87	3,474	3,474	-
ALTON	473,800	11.90	5,638	5,638	-
AMHERST	36,860,900	24.99	921,152	589,885	331,267
ANDOVER	2,384,701	21.41	51,057	1,897	49,160
ANTRIM	11,218,865	25.94	290,071	203,724	86,348
ASHLAND	4,431,808	18.50	82,005	55,012	26,993
ATKINSON	80,101	15.76	1,262	1,262	-
AUBURN	15,618,100	15.11	235,980	139,302	96,678
BARNSTEAD	2,819,400	20.50	57,798	57,798	-
BARRINGTON	10,940,982	22.71	248,489	141,561	106,928
BATH	2,313,021	19.57	45,265	45,265	-
BEDFORD	37,819,601	18.02	681,413	577,274	104,140
BELMONT	6,838,501	26.97	184,438	157,025	27,413
BENNINGTON	3,221,201	30.14	97,087	97,087	-
BERLIN	63,234,945	37.23	2,354,237	1,859,054	495,182
BETHLEHEM	5,076,822	24.82	126,007	104,282	21,725
BOSCAWEN	87,901	24.62	2,164	2,164	-
BOW	65,027,019	31.11	2,023,054	519,277	1,503,777
BRADFORD	4,916,501	24.65	121,191	121,191	-
BRENTWOOD	20,033,201	23.60	472,784	309,069	163,715
BRIDGEWATER	5,764,418	3.69	21,271	19,591	1,680
BRISTOL	10,724,163	25.11	269,250	267,543	1,707
BROOKFIELD	1,062,001	18.99	20,167	20,167	-
BROOKLINE	10,257,601	27.59	283,007	270,274	12,733
CAMPTON	8,180,301	23.76	194,375	56,922	137,453
CANDIA	4,823,542	21.49	103,658	66,933	36,725
CANTERBURY	3,586,301	24.40	87,506	19,463	68,043
CARROLL	2,585,280	17.32	44,777	44,777	-
CENTER HARBOR	41,221	12.22	504	504	-
CHARLESTOWN	667,601	35.32	23,580	23,580	-
CHATHAM	1,067,701	14.02	14,969	14,969	-
CHESTER	33,061,101	21.99	727,014	193,127	533,887
CHESTERFIELD	5,890,801	18.99	111,837	111,837	-
CHICHESTER	1,938,001	21.54	41,745	29,936	11,809
CLAREMONT	23,608,101	39.90	941,963	773,051	168,912
CLARKSVILLE	940,001	15.34	14,420	14,420	-
COLEBROOK	2,562,001	29.94	76,706	76,651	56
COLUMBIA	1,995,401	15.07	30,071	29,099	972
CONCORD	79,991,361	17.72	1,417,258	238,355	1,178,903
CONWAY	45,907,600	18.79	862,536	192,875	669,661
CORNISH	1,481,900	19.83	29,386	29,386	-
CROYDON	2,339,800	14.18	33,178	10,909	22,269
DALTON	4,205,701	21.48	90,338	72,296	18,042
DANBURY	1,781,000	21.37	38,060	38,060	-
DANVILLE	10,804,200	25.73	277,992	12,181	265,811
DEERFIELD	66,080,500	20.84	1,377,116	129,633	1,247,483
DEERING	12,951,201	27.66	358,230	79,594	278,636
DERRY	33,900,164	23.99	813,265	522,251	291,014
DOVER	35,395,301	22.88	809,957	663,131	146,826
DUBLIN	4,008,801	26.47	106,113	106,113	-
DUMMER	12,040,400	12.19	146,825	106,910	39,915
DUNBARTON	6,892,201	20.15	138,878	92,078	46,800
DURHAM	32,239,901	24.83	800,533	376,758	423,775
EAST KINGSTON	744,601	23.69	17,640	26	17,614
EASTON	220,601	9.47	2,089	1,085	1,004
EATON	1,012,201	10.63	10,760	10,757	3
EFFINGHAM	5,812,501	20.20	117,413	117,413	-
ENFIELD	73,800	24.12	1,780	1,780	-
EPPING	12,373,100	23.42	289,778	289,767	11
EPSOM	1,633,600	23.76	38,814	36,946	1,868
ERROL	1,905,200	10.92	20,805	20,805	-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE
Pro Forma Test Year

Town	Total Assessment	2018 Actual Mill Rate	Property Taxes Paid Pro Forma TY	Total Property Taxes Paid - Pro Forma TY by Segment Distribution	Transmission
(A)	(B)	(C)	(D) = ((B) * (C)) / 1000	(E)	(F)
EXETER	950,700	25.11	23,872	453	23,420
FARMINGTON	12,126,100	24.03	291,390	289,082	2,308
FITZWILLIAM	45,993,009	22.16	1,019,052	109,530	909,522
FRANCESTOWN	3,550,501	24.67	87,591	87,591	-
FRANCONIA	5,141,700	16.72	85,969	85,904	65
FRANKLIN	53,547,574	21.81	1,168,053	592,538	575,514
FREEDOM	3,279,201	10.75	35,251	35,251	-
FREMONT	7,533,801	26.98	203,262	159,397	43,865
GILFORD	9,176,901	14.87	136,462	135,272	1,190
GILMANTON	1,291,600	25.38	32,781	24,069	8,712
GILSUM	2,217,401	24.52	54,371	54,371	-
GOFFSTOWN	56,711,201	16.60	941,406	519,687	421,719
GORHAM	9,842,741	34.30	337,606	303,586	34,020
GOSHEN	954,250	25.93	24,744	24,744	-
GRAFTON	1,382,601	26.55	36,708	36,708	-
GRANTHAM	5,096,301	23.83	121,445	121,445	-
GREENFIELD	3,133,701	28.27	88,590	88,590	-
GREENLAND	13,274,701	13.77	182,792	105,368	77,424
GREEN'S GRANT	93,680	5.26	493	493	-
GREENVILLE	5,655,201	27.26	154,161	130,385	23,776
HAMPSTEAD	11,986,801	23.08	276,655	276,641	14
HAMPTON	23,528,800	14.82	348,697	177,121	171,576
HAMPTON FALLS	354,900	17.83	6,328	178	6,150
HANCOCK	7,372,901	21.47	158,296	158,296	-
HANOVER	74,801	30.91	2,312	2,312	-
HARRISVILLE	1,788,201	14.75	26,376	26,376	-
HART'S LOCATION	1,200	2.50	3	3	-
HAVERHILL	6,067,301	29.41	178,444	178,444	0
HEBRON	2,146,501	6.37	13,673	13,673	-
HENNIKER	13,223,300	30.53	403,708	403,708	0
HILL	332,641	22.71	7,555	515	7,039
HILLSBORO	39,150,310	27.30	1,068,725	752,952	315,774
HINSDALE	28,288,300	33.01	933,797	368,897	564,899
HOLDERNESS	6,640,601	10.80	71,744	51,515	20,229
HOLLIS	20,169,100	19.53	393,903	393,903	-
HOOKSETT	89,251,703	20.39	1,819,543	1,285,873	533,670
HOPKINTON	14,327,801	32.37	463,790	463,790	-
HUDSON	112,236,700	17.95	2,014,965	914,125	1,100,840
JAFFREY	7,418,801	30.70	227,757	227,756	1
JEFFERSON	4,622,801	18.95	87,603	40,944	46,659
KEENE	84,001,601	34.99	2,938,853	2,064,603	874,250
KENSINGTON	3,648,001	16.59	60,520	-	60,520
KINGSTON	23,012,800	19.05	438,394	56,071	382,323
LACONIA	20,729,100	18.75	388,668	374,974	13,694
LANCASTER	21,577,448	13.53	291,888	276,199	15,689
LANDAFF	725,700	17.40	12,627	12,627	-
LEE	4,955,401	28.28	140,138	72,088	68,050
LEMPSTER	1,406,801	27.18	38,237	38,237	-
LINCOLN	1,451,001	11.96	17,355	2	17,353
LISBON	1,812,201	29.25	53,007	53,007	-
LITCHFIELD	12,453,001	21.08	262,509	179,730	82,779
LITTLETON	37,996,021	21.01	798,300	420	797,880
LONDONDERRY	217,924,804	19.55	4,260,426	1,023,270	3,237,156
LOUDON	11,318,801	19.82	224,339	204,531	19,808
LYMAN	1,093,301	20.45	22,358	22,358	-
LYME	2,467,801	24.87	61,374	61,374	-
LYNDEBORO	2,039,300	25.95	52,920	52,920	-
MADBURY	15,627,001	27.80	434,478	89,015	345,463
MADISON	10,394,000	16.62	172,746	129,711	43,035
MANCHESTER	153,365,235	19.79	3,059,565	2,620,302	439,263
MARLBOROUGH	2,279,231	30.98	70,611	69,852	758
MARLOW	340,541	23.30	7,935	7,935	-
MASON	2,547,400	22.92	58,386	35,837	22,549
MEREDITH	721,500	13.41	9,675	9,675	-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE
Pro Forma Test Year

Town	Total Assessment	2018 Actual Mill Rate	Property Taxes Paid Pro Forma TY	Total Property Taxes Paid - Pro Forma TY by Segment Distribution	Transmission
(A)	(B)	(C)	(D) = ((B) * (C)) / 1000	(E)	(F)
MERRIMACK	111,759,801	21.98	2,457,028	920,829	1,536,199
MIDDLETON	5,346,900	26.00	139,019	139,019	-
MILAN	4,375,501	21.74	95,123	71,819	23,304
MILFORD	18,518,101	27.00	499,989	465,458	34,530
MILLSFIELD	48,970	4.50	220	220	-
MILTON	16,339,638	24.82	405,567	363,565	42,003
MOULTONBORO	2,123,301	5.62	11,933	11,933	-
MOUNT VERNON	1,905,550	28.19	53,717	53,717	-
NASHUA	167,060,100	19.27	3,219,292	2,869,881	349,411
NELSON	2,616,090	16.16	42,276	39,930	2,346
NEW BOSTON	13,888,200	21.77	302,346	286,582	15,764
NEW CASTLE	1,734,200	3.79	6,573	6,573	-
NEW DURHAM	1,540,210	20.99	32,329	32,329	-
NEW HAMPTON	11,975,098	22.55	269,994	212,349	57,646
NEW IPSWICH	12,862,801	25.72	330,831	217,248	113,583
NEW LONDON	11,050,729	10.98	121,337	114,094	7,244
NEWBURY	4,916,901	13.36	65,690	65,690	-
NEWFIELDS	1,536,300	17.94	27,561	27,561	-
NEWINGTON	24,140,300	6.86	165,576	43,300	122,276
NEWMARKET	4,521,200	26.78	121,078	121,078	-
NEWPORT	18,420,204	28.24	520,186	483,928	36,258
NEWTON	2,000	23.50	47	47	-
NORTH HAMPTON	5,553,700	14.04	77,974	69,784	8,190
NORTHFIELD	8,149,600	22.73	185,240	67,228	118,012
NORTHUMBERLAND	17,669,000	32.47	573,712	396,678	177,034
NORTHWOOD	6,118,901	23.41	143,244	113,420	29,824
NOTTINGHAM	10,862,200	20.42	221,806	63,399	158,407
ORANGE	105,801	23.71	2,509	2,509	-
ORFORD	829,600	25.58	21,221	21,221	-
OSSIPEE	8,390,400	20.67	173,409	173,366	43
PELHAM	873,200	19.37	16,914	11,297	5,617
PEMBROKE	16,931,900	24.01	406,536	307,954	98,582
PETERBOROUGH	12,060,500	27.97	337,332	337,332	-
PIERMONT	909,000	21.89	19,898	19,898	-
PINKHAMS GRANT	160,340	4.13	662	662	-
PITTSBURG	4,845,000	13.03	63,130	63,130	-
PITTSFIELD	8,141,700	31.23	254,265	240,433	13,832
PLAINFIELD	1,267,712	24.87	31,528	31,528	-
PLYMOUTH	906,700	23.07	20,917	20,917	-
PORTSMOUTH	109,214,087	13.63	1,488,588	873,788	614,800
RANDOLPH	2,218,600	12.33	27,355	22,696	4,659
RAYMOND	15,303,200	24.11	368,961	357,586	11,375
RICHMOND	4,381,131	25.62	112,244	65,531	46,713
RINDGE	8,970,859	25.25	226,515	179,160	47,355
ROCHESTER	64,194,900	25.27	1,622,206	1,010,891	611,315
ROLLINSFORD	3,644,300	22.01	80,211	80,211	-
ROXBURY	652,500	22.56	14,720	14,720	-
RUMNEY	287,500	21.96	6,314	6,314	-
RYE	4,903,201	7.90	38,735	38,735	-
SALISBURY	760,600	21.16	16,094	16,094	-
SANBORNTON	5,471,669	17.41	95,262	94,496	766
SANDOWN	4,557,600	24.42	111,297	38,870	72,427
SANDWICH	3,232,579	12.37	39,987	18,127	21,860
SEABROOK	5,117,101	14.12	72,254	647	71,607
SHARON	803,801	19.21	15,441	15,441	-
SHELBURNE	1,766,642	13.25	23,408	23,408	-
SOMERSWORTH	10,231,600	31.36	320,812	320,812	-
SOUTH HAMPTON	1,554,800	14.69	22,840	1,994	20,846
SPRINGFIELD	3,728,101	20.45	76,240	70,341	5,899
STARK	1,815,100	15.78	28,642	20,121	8,521
STEWARTSTOWN	1,502,235	22.82	25,640	25,350	290
STODDARD	4,893,600	13.91	68,071	59,679	8,392
STRAFFORD	4,031,900	21.33	86,000	53,776	32,224
STRATFORD	7,499,200	20.90	156,733	154,948	1,785

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PROPERTY TAX EXPENSE
Pro Forma Test Year

Town	Total Assessment	2018 Actual Mill Rate	Property Taxes Paid Pro Forma TY	Total Property Taxes Paid - Pro Forma TY by Segment Distribution	Transmission
(A)	(B)	(C)	(D) = ((B) * (C)) / 1000	(E)	(F)
STRATHAM	6,900,000	18.75	129,375	58,420	70,955
SUCCESS	22,130	9.04	200	200	-
SUGAR HILL	3,416,200	18.57	63,439	35,606	27,833
SULLIVAN	1,685,600	31.48	53,063	46,420	6,643
SUNAPEE	8,302,500	13.32	110,589	98,437	12,152
SURRY	1,361,100	20.01	27,236	27,236	-
SUTTON	3,657,450	25.66	93,851	93,851	-
SWANZEY	24,135,800	27.49	663,598	480,966	182,632
TAMWORTH	9,717,191	20.90	203,089	121,207	81,882
TEMPLE	2,890,401	23.51	67,953	67,953	-
THOMPSON/MES	753	1.33	1	1	-
THORNTON	1,411,400	18.30	25,829	17,785	8,044
TILTON	12,023,600	22.59	271,613	241,561	30,052
TROY	14,036,601	32.78	460,120	106,029	354,091
TUFTONBORO	4,486,300	8.93	40,063	40,051	12
UNITY	774,000	27.92	21,610	21,610	-
WAKEFIELD	14,808,801	9.30	137,722	137,722	-
WARNER	7,537,245	27.01	203,581	203,581	-
WARREN	101	21.10	2	2	-
WASHINGTON	3,035,800	17.56	53,309	53,309	-
WATERVILLE VAL.	32,700	11.81	386	386	-
WEARE	36,539,800	20.89	763,316	494,439	268,877
WEBSTER	2,093,400	19.52	40,863	40,863	-
WENTWORTH LOC.	95,520	5.41	517	517	-
WESTMORELAND	2,198,701	23.25	51,120	51,120	-
WHITEFIELD	23,290,101	23.19	540,097	208,097	332,000
WILMOT	882,800	22.16	19,563	6,929	12,634
WILTON	5,161,400	26.55	137,035	132,336	4,699
WINCHESTER	15,639,200	32.85	513,780	224,310	289,470
WINDHAM	9,587,301	20.97	201,046	200,998	48
WINDSOR	753,901	7.32	5,519	5,519	-
WOLFEBORO	200	15.00	3	3	-
WOODSTOCK	1,400,670	19.42	27,206	18,292	8,914
BERWICK, ME	9,100	17.60	160	160	-
ELIOT, ME	32,639,700	14.70	479,804	-	479,804
FRYEBURG, ME	6,313	17.65	111	111	-
HIRAM, ME	7,400	14.57	108	108	-
KITTERY, ME	222,700	16.80	3,741	79	3,662
NEWFIELD, ME	200	10.94	2	2	-
YARMOUTH, ME	1,663,900	17.80	29,617	-	29,617
CANAAN, VT	17,282	22.64	391	391	-
CONCORD, VT	319,200	22.64	7,228	-	7,228
WATERFORD, VT.	59,300	20.42	1,211	-	1,211
NEW HAMPSHIRE UTILITY PROP TAX	1,842,914,326	0.0066	11,871,009	7,153,387	4,717,622
1580 ELM ST. LEASE	1,238,302	19.79	24,506	21,075	3,431
BERLIN DISTRICT OFFICE LEASE	457,618	61.70	28,235	22,306	5,929
CHOCORUA DISTRICT OFFICE LEASE	587,608	20.90	12,281	7,369	4,912
EPPING DISTRICT OFFICE LEASE	1,147,968	23.62	27,115	27,115	-
LANCASTER DISTRICT OFFICE LEASE	1,712,343	13.53	23,168	22,009	1,158
NEWPORT DISTRICT OFFICE LEASE	607,897	28.24	17,167	15,965	1,202
ROCHESTER DISTRICT OFFICE LEASE	1,430,563	26.83	38,382	23,797	14,585
TOTAL FOR ALL TOWNS	$ 4,975,395,537		$ 80,531,183	$ 49,061,039	$ 31,470,143
				61%	39%
Composite Mill Rate		$ 16.19			
Less: Amounts transferred to CWIP			(3,752,763)	(1,661,687)	(2,091,077)
			76,778,420	$ 47,399,352	$ 29,379,066
Less: Non-Utility Property			(8,142)		
Total Pro Forma Property Tax Expense			$ 76,770,278		

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL AND OTHER TAXES

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ 4,745,354		
Test Year Pro Forma	5,138,032		
Pro-Forma Adjustment		$ 392,679	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PAYROLL AND OTHER TAXES

Description	FERC Account	Test Year Actual	Normalizing Adjustments	Adjusted Test year	8.069% Wage Increase	Incremental FTEs	Test Year Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Payroll Taxes							
FICA	408020	$ 5,853,823	$ -	$ 5,853,823	$ 472,345	$ 38,930	$ 6,365,098
Medicare	408050	1,580,872	-	1,580,872	127,561	9,105	1,717,537
Federal Unemployment	408010	37,753	-	37,753	-	714	38,467
State Unemployment							
Massachusetts	408011	48,063	-	48,063	-	-	48,063
Connecticut	408001	68,249	-	68,249	-	-	68,249
New Hampshire	4081H0	(126,093)	139,362	13,269	-	238	13,507
Other State Unemployment	Various	56	-	56	-	-	56
Universal Health	408180	8,779	-	8,779	-	-	8,779
Total Payroll Taxes		$ 7,471,501	$ 139,362	$ 7,610,864	$ 599,906	$ 48,987	$ 8,259,756
Taxes Other Than Income							
Federal Highway	408140	5,856	-	5,856	-	-	5,856
Tangible Property	408300	13,005	-	13,005	-	-	13,005
New Hampshire Business Enterprise Tax	408400	656,722	-	656,722	-	-	656,722
New Hampshire Consumption Tax	408500	4,631	(4,631)	-	-	-	-
Insurance Premium Excise	408600	49,077	-	49,077	-	-	49,077
Total Taxes Other Than Income		$ 729,291	$ (4,631)	$ 724,660	$ -	$ -	$ 724,660
Subtotal: Gross Payroll and Other Taxes		8,200,792	134,731	8,335,523	599,906	48,987	8,984,415
Less: Capitalized Portion		(3,518,013)	(72,156)	(3,590,169)	(256,018)	(195)	(3,846,383)
Net Payroll and Other Taxes		**$ 4,682,779**	$ 62,575	**$ 4,745,354**	$ 343,887	$ 48,791	**$ 5,138,032**

NOTE: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CURRENT INCOME TAX EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Unadjusted Test Year	$ 22,646,344		
Restated Test Year	12,876,576		
Adjustment		(9,769,767)	
Adjusted Test Year	8,132,608		
Test Year Normalizing Adjustments		(4,743,968)	
Total Adjustment		$ (14,513,736)	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CURRENT INCOME TAX EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Adjusted Test Year	$ 8,132,608		
Test Year Pro Forma	3,404,932		
Adjustment		$ (4,727,676)	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CURRENT INCOME TAXES
(Thousands of Dollars)

	Unadjusted Test Year	Test Year Adjustments	Restated Test Year	Test Year Normalizing Adjustments	Adjusted Test Year
Reconciliation of Book to Taxable Income:	-				68,323,159
Book Net Income Before Interest and Income Taxes	$ 87,776	$ (2,252)	$ 85,524	$ (17,200)	$ 68,323
Plus: Adjustments for Taxable Income:					
Deductible Interest Expense	(22,072)	0	(22,072)	(214)	(22,286)
Permanent & Flowthrough Temporary Differences:					
Depr flowthrough - plant	298	0	298	0	298
Provision for uncollectible accounts	5,255	0	5,255	0	5,255
Disallowed meals expense	39	0	39	0	39
Subtotal - Perm & Flowthrough Differences	5,592	0	5,592	0	5,592
Normalized Temporary Differences:					
Provision for Uncollectible Accounts	(29)	0	(29)	0	(29)
LT Pension Accrual	30,202	0	30,202	0	30,202
Non-SERP Supplemental Retirement Program	(73)	0	(73)	0	(73)
Supplemental executive retirement program	1,181	0	1,181	0	1,181
Deferred Compensation Amount	14	0	14	0	14
Medical Reserve	142	0	142	0	142
Injuries and Damages Actuary Gross-up	(738)	0	(738)	0	(738)
Injuries and Damages	1,512	0	1,512	0	1,512
Long Term Disability	1,074	0	1,074	0	1,074
Severance Benefits	(10)	0	(10)	0	(10)
Storm Reserve Trans/Distr	(33,129)	0	(33,129)	0	(33,129)
Contra Storm Reserve Trans /Distr	(3,897)	0	(3,897)	0	(3,897)
Performance Reward Program	(91)	0	(91)	0	(91)
EICP/ECP Incentive payments	(388)	0	(388)	0	(388)
Restricted Stock Unit Accruals	(142)	0	(142)	0	(142)
Performance Share Units	(38)	0	(38)	0	(38)
OPEB - FAS 106	(2,755)	0	(2,755)	0	(2,755)
Med Vantage Liability	370	0	370	0	370
Reserve for Misc. Contingencies	12,585	0	12,585	0	12,585
Def Tax Due to Rate Change	(196)	0	(196)	0	(196)
Reserve - Environ Remed Cost Reserve	(209)	0	(209)	0	(209)
Environmental Accrual PSNH	(81)	0	(81)	0	(81)
Renewable Portfolio Standards	17,871	(17,871)	0	0	0
Asset Retirement Regulatory Liability	225	0	225	0	225
Deferred Rep Revenue	1,272	0	1,272	0	1,272
Allconnect Commission Deferral	15	0	15	0	15
Deferred Asset- Medicare Tax	(345)	0	(345)	0	(345)
Amortization Rehab Tax Credit	(34)	0	(34)	0	(34)
Normalized tax/book depreciation diff - plant	(41,462)	0	(41,462)	0	(41,462)
Depreciation of ARO Asset	27	0	27	0	27
Property Tax Expense Book/Tax	(3,636)	0	(3,636)	0	(3,636)
Other Reg Asset - F158 Pension	3,089	0	3,089	0	3,089
Other Reg Asset - Non Serp	24	0	24	0	24
Other Reg Asset - F158 SERP	(1,060)	0	(1,060)	0	(1,060)
Storm Reserve Recovery	17,988	0	17,988	0	17,988
Injuries and Damages Insurance	738	0	738	0	738
Other Reg Assets - F158 OPEB	1,567	0	1,567	0	1,567
FAS158 Medvantage	19	0	19	0	19

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CURRENT INCOME TAXES
(Thousands of Dollars)

	Unadjusted Test Year	Test Year Adjustments	Restated Test Year	Test Year Normalizing Adjustments	Adjusted Test Year
Normalized Temporary Differences (cont'd):					
DEF'D Environmental rimed Costs 09-035	(161)	0	(161)	0	(161)
New Hampshire Assessment Deferral	713	0	713	0	713
Reg Def/Amort - Rate Case Exp Deferred	(514)	0	(514)	0	(514)
Deferred Asset - Medicare Tax	(76)	0	(76)	0	(76)
EAP Deferred Costs NHPUC Assessment	(253)	0	(253)	0	(253)
Amort Recovery FAS109 Former T Flow Thru	161	0	161	0	161
Federal Diesters Expense	0	0	0	0	0
SEC 168 Casualty Loss	179	0	179	0	179
Reverse book capitalization / Amort of Intangibles	(70)	0	(70)	0	(70)
Deferred PSNH G Stranded Costs Securitization	830	(830)	0	0	0
MISC	6,987	(6,987)	0	0	0
NOTE: Numbers may not add due to rounding.	0	0	0	0	0
Subtotal - Normalized Timing Differences:	9,399	(25,689)	(16,290)	0	(16,290)
Total Adjustments	(7,081)	(25,689)	(32,770)	(214)	(32,984)
Taxable Income Before State Income Taxes	80,695	(27,941)	52,754	(17,415)	35,339
Calculation of State Income Taxes					
Taxable Income Before State Income Taxes	80,695	(27,941)	52,754	(17,415)	35,339
NH Adjs: Adj. to Depreciation Differences	(23,940)	0	(23,940)	0	(23,940)
Taxable Income for State Income Taxes	56,755	(27,941)	28,814	(17,415)	11,399
NH Apportionment Factor	1.0000		1.0000	1.0000	1.0000
Apportioned Taxable Income	56,755	(27,941)	28,814	(17,415)	11,399
NH Income Tax Rate	7.900%		7.900%		7.900%
NH Income Taxes	4,484	(2,207)	2,276	(1,376)	901
NH BET	(755)	755	0	0	0
NH Income Taxes	3,728	(1,452)	2,276	(1,376)	901
Tax Audit and Reserve Adjustments	615	(615)	0	0	0
Total State Income Taxes	4,343	(2,067)	2,276	(1,376)	901
Calculation of Federal Income Taxes					
Taxable Income Before State Income Taxes	80,695	(27,941)	52,754	(17,415)	35,339
Less: NH Income Taxes	3,728	(1,452)	2,276	(1,376)	901
Federal Taxable Income	76,966	(26,489)	50,478	(16,039)	34,439
Federal Income Tax Calculated @ 21%	16,163	(5,563)	10,600	(3,368)	7,232
Tax Audit and Reserve Adjustments	2,140	(2,140)	0	0	0
Total Federal Income Taxes	18,303	(7,703)	10,600	(3,368)	7,232
Total Current Income Taxes	$ 22,646	$ (9,770)	$ 12,877	$ (4,744)	$ 8,133

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CURRENT INCOME TAXES
(Thousands of Dollars)

	Adjusted Test Year	Adjustments	Test Year Pro Forma
Reconciliation of Book to Taxable Income:			51,894,679
Book Net Income Before Interest and Income Taxes	$ 68,323	$ (16,428)	$ 51,895
Plus: Adjustments for Taxable Income:			
Deductible Interest Expense	(22,286)	(961)	(23,248)
Permanent & Flowthrough Temporary Differences:			
Depr flowthrough - plant	298	0	298
Provision for uncollectible accounts	5,255	0	5,255
Disallowed meals expense	39	0	39
Subtotal - Perm & Flowthrough Differences	5,592	0	5,592
Normalized Temporary Differences:			
Provision for Uncollectible Accounts	(29)	0	(29)
LT Pension Accrual	30,202	0	30,202
Non-SERP Supplemental Retirement Program	(73)	0	(73)
Supplemental executive retirement program	1,181	0	1,181
Deferred Compensation Amount	14	0	14
Medical Reserve	142	0	142
Injuries and Damages Actuary Gross-up	(738)	0	(738)
Injuries and Damages	1,512	0	1,512
Long Term Disability	1,074	0	1,074
Severance Benefits	(10)	0	(10)
Storm Reserve Trans/Distr	(33,129)	0	(33,129)
Contra Storm Reserve Trans /Distr	(3,897)	0	(3,897)
Performance Reward Program	(91)	0	(91)
EICP/ECP Incentive payments	(388)	0	(388)
Restricted Stock Unit Accruals	(142)	0	(142)
Performance Share Units	(38)	0	(38)
OPEB - FAS 106	(2,755)	0	(2,755)
Med Vantage Liability	370	0	370
Reserve for Misc. Contingencies	12,585	0	12,585
Def Tax Due to Rate Change	(196)	0	(196)
Reserve - Environ Remed Cost Reserve	(209)	0	(209)
Environmental Accrual PSNH	(81)	0	(81)
Renewable Portfolio Standards	0	0	0
Asset Retirement Regulatory Liability	225	0	225
Deferred Rep Revenue	1,272	0	1,272
Allconnect Commission Deferral	15	0	15
Deferred Asset- Medicare Tax	(345)	0	(345)
Amortization Rehab Tax Credit	(34)	0	(34)
Normalized tax/book depreciation diff - plant	(41,462)	0	(41,462)
Depreciation of ARO Asset	27	0	27
Property Tax Expense Book/Tax	(3,636)	0	(3,636)
Other Reg Asset - F158 Pension	3,089	0	3,089
Other Reg Asset - Non Serp	24	0	24
Other Reg Asset - F158 SERP	(1,060)	0	(1,060)
Storm Reserve Recovery	17,988	0	17,988
Injuries and Damages Insurance	738	0	738
Other Reg Assets - F158 OPEB	1,567	0	1,567
FAS158 Medvantage	19	0	19

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CURRENT INCOME TAXES
(Thousands of Dollars)

	Adjusted Test Year	Adjustments	Test Year Pro Forma
Normalized Temporary Differences (cont'd):			
DEF'D Environmental rimed Costs 09-035	(161)	0	(161)
New Hampshire Assessment Deferral	713	0	713
Reg Def/Amort - Rate Case Exp Deferred	(514)	0	(514)
Deferred Asset - Medicare Tax	(76)	0	(76)
EAP Deferred Costs NHPUC Assessment	(253)	0	(253)
Amort Recovery FAS109 Former T Flow Thru	161	0	161
Federal Diesters Expense	0	0	0
SEC 168 Casualty Loss	179	0	179
Reverse book capitalization / Amort of Intangibles	(70)	0	(70)
Deferred PSNH G Stranded Costs Securitization	0	0	0
MISC	0	0	0
NOTE: Numbers may not add due to rounding.	0	0	0
Subtotal - Normalized Timing Differences:	(16,290)	0	(16,290)
Total Adjustments	(32,984)	(961)	(33,945)
Taxable Income Before State Income Taxes	35,339	(17,390)	17,949
Calculation of State Income Taxes			
Taxable Income Before State Income Taxes	35,339	0	17,949
NH Adjs: Adj. to Depreciation Differences	(23,940)	0	(23,940)
Taxable Income for State Income Taxes	11,399	0	(5,991)
NH Apportionment Factor	1.0000	1.0000	1.0000
Apportioned Taxable Income	11,399	(17,390)	(5,991)
NH Income Tax Rate	7.900%		7.700%
NH Income Taxes	901 $	(1,362)	(461)
	0		0
NH Income Taxes	901	(1,362)	(461)
Tax Audit and Reserve Adjustments	0	0	0
Total State Income Taxes	901	(1,362)	(461)
Calculation of Federal Income Taxes			
Taxable Income Before State Income Taxes	35,339 $	(17,390)	17,949
Less: NH Income Taxes	901	(1,362)	(461)
Federal Taxable Income	34,439	(16,028)	18,411
Federal Income Tax Calculated @ 21%	7,232	(3,366)	3,866
Total Current Income Taxes	$ 8,133 $	(4,728) $	3,405

Note: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEFERRED INCOME TAX EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Unadjusted Test Year	$ (1,462,256)		
Restated Test Year	6,030,481		
Adjustment		7,492,736	
Adjusted Test Year	6,030,481		
Test Year Normalizing Adjustments		0	
Total Adjustment		$ 7,492,736	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEFERRED INCOME TAX EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Adjusted Test Year	$ 6,030,481		
Test Year Pro Forma	6,070,253		
Adjustment		$ 39,773	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DEFERRED INCOME TAX EXPENSE
TEST YEAR 12 Months Ending 12/31/18
(Thousands of Dollars)

Description	Temporary Differences	NH @ 7.90%	FIT @ 21.0%	Total Taxes
(A)	(B)	(C)	(D)	(E)
Deferred Income Taxes:				
Provision for Uncollectible Accounts	29 $	2 $	6 $	8
LT Pension Accrual	(30,202)	(2,386)	(5,841)	(8,227)
Non-SERP Supplemental Retirement Program	73	6	14	20
Supplemental executive retirement program	(1,181)	(93)	(228)	(322)
Deferred Compensation Amount	(14)	(1)	(3)	(4)
Medical Reserve	(142)	(11)	(27)	(39)
Injuries and Damages Actuary Gross-up	738	58	143	201
Injuries and Damages	(1,512)	(119)	(292)	(412)
Long Term Disability	(1,074)	(85)	(208)	(293)
Severance Benefits	10	1	2	3
Storm Reserve Trans/Distr	33,129	2,617	6,407	9,025
Contra Storm Reserve Trans /Distr	3,897	308	754	1,062
Performance Reward Program	91	7	18	25
EICP/ECP Incentive payments	388	31	75	106
Restricted Stock Unit Accruals	142	11	28	39
Performance Share Units	38	3	7	10
OPEB - FAS 106	2,755	218	533	751
Med Vantage Liability	(370)	(29)	(72)	(101)
Reserve for Misc. Contingencies	(12,585)	(994)	(2,434)	(3,428)
Def Tax Due to Rate Change	196	16	38	54
Reserve - Environ Remed Cost Reserve	209	16	40	57
Environmental Accrual PSNH	81	6	16	22
Renewable Portfolio Standards	(17,871)	(1,412)	(3,456)	(4,868)
Asset Retirement Regulatory Liability	(225)	(18)	(44)	(61)
Deferred Rep Revenue	(1,272)	(100)	(246)	(346)
Allconnect Commission Deferral	(15)	(1)	(3)	(4)
Deferred Asset- Medicare Tax	345	27	67	94
Amortization Rehab Tax Credit	34	3	7	9
Normalized tax/book depreciation diff - plant	41,462	5,227	7,661	12,888
Depreciation of ARO Asset	(27)	(2)	(5)	(7)
Property Tax Expense Book/Tax	3,636	287	703	991
Other Reg Asset - F158 Pension	(3,089)	(244)	(597)	(841)
Other Reg Asset - Non Serp	(24)	(2)	(5)	(7)
Other Reg Asset - F158 SERP	1,060	84	205	289
Storm Reserve Recovery	(17,988)	(1,421)	(3,479)	(4,900)
Injuries and Damages Insurance	(738)	(58)	(143)	(201)
Other Reg Assets - F158 OPEB	(1,567)	(124)	(303)	(427)
FAS158 Medvantage	(19)	(2)	(4)	(5)
DEF'D Environmental rimed Costs 09-035	161	13	31	44
New Hampshire Assessment Deferral	(713)	(56)	(138)	(194)
Reg Def/Amort - Rate Case Exp Deferred	514	41	99	140
Deferred Asset - Medicare Tax	76	6	15	21
EAP Deferred Costs NHPUC Assessment	253	20	49	69
Amort Recovery FAS109 Former T Flow Thru	(161)	(13)	(31)	(44)
Federal Diesters Expense	0	0	0	0
SEC 168 Casualty Loss	(179)	(14)	(35)	(49)
Reverse book capitalization / Amort of Intangibles	70	5	13	19
Deferred PSNH G Stranded Costs Securitization	(830)	(66)	(161)	(226)
MISC	(6,987)	0	0	0
Total	(9,399)	1,760	(824)	936
Tax Audit and Reserve Adjustments		(1,176)	(1,222)	(2,398)
Total	(9,399)	584	(2,046)	(1,462)

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DEFERRED INCOME TAX EXPENSE
TEST YEAR 12 Months Ending 12/31/18
(Thousands of Dollars)

Description	Test Year Temp Diffs	Proforma Adjustments	Proforma Year Temp Diffs	NH @ 7.90%	FIT @ 21.0%	Total Taxes
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Deferred Income Taxes:						
Provision for Uncollectible Accounts	29	$ 0	$ 29	$ 2	$ 6	$ 8
LT Pension Accrual	(30,202)	0	(30,202)	(2,386)	(5,841)	(8,227)
Non-SERP Supplemental Retirement Program	73	0	73	6	14	20
Supplemental executive retirement program	(1,181)	0	(1,181)	(93)	(228)	(322)
Deferred Compensation Amount	(14)	0	(14)	(1)	(3)	(4)
Medical Reserve	(142)	0	(142)	(11)	(27)	(39)
Injuries and Damages Actuary Gross-up	738	0	738	58	143	201
Injuries and Damages	(1,512)	0	(1,512)	(119)	(292)	(412)
Long Term Disability	(1,074)	0	(1,074)	(85)	(208)	(293)
Severance Benefits	10	0	10	1	2	3
Storm Reserve Trans/Distr	33,129	0	33,129	2,617	6,407	9,025
Contra Storm Reserve Trans /Distr	3,897	0	3,897	308	754	1,062
Performance Reward Program	91	0	91	7	18	25
EICP/ECP Incentive payments	388	0	388	31	75	106
Restricted Stock Unit Accruals	142	0	142	11	28	39
Performance Share Units	38	0	38	3	7	10
OPEB - FAS 106	2,755	0	2,755	218	533	751
Med Vantage Liability	(370)	0	(370)	(29)	(72)	(101)
Reserve for Misc. Contingencies	(12,585)	0	(12,585)	(994)	(2,434)	(3,428)
Def Tax Due to Rate Change	196	0	196	16	38	54
Reserve - Environ Remed Cost Reserve	209	0	209	16	40	57
Environmental Accrual PSNH	81	0	81	6	16	22
Renewable Portfolio Standards	(17,871)	17,871	0	0	0	0
Asset Retirement Regulatory Liability	(225)	0	(225)	(18)	(44)	(61)
Deferred Rep Revenue	(1,272)	0	(1,272)	(100)	(246)	(346)
Allconnect Commission Deferral	(15)	0	(15)	(1)	(3)	(4)
Deferred Asset- Medicare Tax	345	0	345	27	67	94
Amortization Rehab Tax Credit	34	0	34	3	7	9
Normalized tax/book depreciation diff - plant	41,462	0	41,462	5,227	7,661	12,888
Depreciation of ARO Asset	(27)	0	(27)	(2)	(5)	(7)
Property Tax Expense Book/Tax	3,636	0	3,636	287	703	991
Other Reg Asset - F158 Pension	(3,089)	0	(3,089)	(244)	(597)	(841)
Other Reg Asset - Non Serp	(24)	0	(24)	(2)	(5)	(7)
Other Reg Asset - F158 SERP	1,060	0	1,060	84	205	289
Storm Reserve Recovery	(17,988)	0	(17,988)	(1,421)	(3,479)	(4,900)
Injuries and Damages Insurance	(738)	0	(738)	(58)	(143)	(201)
Other Reg Assets - F158 OPEB	(1,567)	0	(1,567)	(124)	(303)	(427)
FAS158 Medvantage	(19)	0	(19)	(2)	(4)	(5)
DEF'D Environmental rimed Costs 09-035	161	0	161	13	31	44
New Hampshire Assessment Deferral	(713)	0	(713)	(56)	(138)	(194)
Reg Def/Amort - Rate Case Exp Deferred	514	0	514	41	99	140
Deferred Asset - Medicare Tax	76	0	76	6	15	21
EAP Deferred Costs NHPUC Assessment	253	0	253	20	49	69
Amort Recovery FAS109 Former T Flow Thru	(161)	0	(161)	(13)	(31)	(44)
Federal Diesters Expense	0	0	0	0	0	0
SEC 168 Casualty Loss	(179)	0	(179)	(14)	(35)	(49)
Reverse book capitalization / Amort of Intangibles	70	0	70	5	13	19
Deferred PSNH G Stranded Costs Securitization	(830)	830	0	0	0	0
MISC	(6,987)	6,987	0	0	0	0
Tax Audit and Reserve Adjustments						
Total	$ (9,399)	$ 25,689	$ 16,290	$ 3,238	$ 2,793	$ 6,030

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DEFERRED INCOME TAX EXPENSE
TEST YEAR 12 Months Ending 12/31/18
(Thousands of Dollars)

Description	Proforma Year Temp Diffs	Rate Year Adjustments	Rate Year Temp Diffs	NH @ 7.70%	FIT @ 21.0%	Total Taxes
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Deferred Income Taxes:						
Provision for Uncollectible Accounts	$ 29	$ 0	$ 29	$ 2	$ 6	$ 8
LT Pension Accrual	$ (30,202)	0	(30,202)	(2,326)	(5,854)	(8,180)
Non-SERP Supplemental Retirement Program	$ 73	0	73	6	14	20
Supplemental executive retirement program	$ (1,181)	0	(1,181)	(91)	(229)	(320)
Deferred Compensation Amount	$ (14)	0	(14)	(1)	(3)	(4)
Medical Reserve	$ (142)	0	(142)	(11)	(28)	(38)
Injuries and Damages Actuary Gross-up	$ 738	0	738	57	143	200
Injuries and Damages	$ (1,512)	0	(1,512)	(116)	(293)	(409)
Long Term Disability	$ (1,074)	0	(1,074)	(83)	(208)	(291)
Severance Benefits	$ 10	0	10	1	2	3
Storm Reserve Trans/Distr	$ 33,129	0	33,129	2,551	6,421	8,972
Contra Storm Reserve Trans /Distr	$ 3,897	0	3,897	300	755	1,055
Performance Reward Program	$ 91	0	91	7	18	25
EICP/ECP Incentive payments	$ 388	0	388	30	75	105
Restricted Stock Unit Accruals	$ 142	0	142	11	28	39
Performance Share Units	$ 38	0	38	3	7	10
OPEB - FAS 106	$ 2,755	0	2,755	212	534	746
Med Vantage Liability	$ (370)	0	(370)	(29)	(72)	(100)
Reserve for Misc. Contingencies	$ (12,585)	0	(12,585)	(969)	(2,439)	(3,409)
Def Tax Due to Rate Change	$ 196	0	196	15	38	53
Reserve - Environ Remed Cost Reserve	$ 209	0	209	16	40	57
Environmental Accrual PSNH	$ 81	0	81	6	16	22
Renewable Portfolio Standards	$ 0	0	0	0	0	0
Asset Retirement Regulatory Liability	$ (225)	0	(225)	(17)	(44)	(61)
Deferred Rep Revenue	$ (1,272)	0	(1,272)	(98)	(247)	(344)
Allconnect Commission Deferral	$ (15)	0	(15)	(1)	(3)	(4)
Deferred Asset- Medicare Tax	$ 345	0	345	27	67	93
Amortization Rehab Tax Credit	$ 34	0	34	3	7	9
Normalized tax/book depreciation diff - plant	$ 41,462	0	41,462	5,227	7,661	12,888
Depreciation of ARO Asset	$ (27)	0	(27)	(2)	(5)	(7)
Property Tax Expense Book/Tax	$ 3,636	0	3,636	280	705	985
Other Reg Asset - F158 Pension	$ (3,089)	0	(3,089)	(238)	(599)	(837)
Other Reg Asset - Non Serp	$ (24)	0	(24)	(2)	(5)	(6)
Other Reg Asset - F158 SERP	$ 1,060	0	1,060	82	205	287
Storm Reserve Recovery	$ (17,988)	0	(17,988)	(1,385)	(3,487)	(4,872)
Injuries and Damages Insurance	$ (738)	0	(738)	(57)	(143)	(200)
Other Reg Assets - F158 OPEB	$ (1,567)	0	(1,567)	(121)	(304)	(424)
FAS158 Medvantage	$ (19)	0	(19)	(1)	(4)	(5)
DEF'D Environmental rimed Costs 09-035	$ 161	0	161	12	31	44
New Hampshire Assessment Deferral	$ (713)	0	(713)	(55)	(138)	(193)
Reg Def/Amort - Rate Case Exp Deferred	$ 514	0	514	40	100	139
Deferred Asset - Medicare Tax	$ 76	0	76	6	15	20
EAP Deferred Costs NHPUC Assessment	$ 253	0	253	19	49	68
Amort Recovery FAS109 Former T Flow Thru	$ (161)	0	(161)	(12)	(31)	(44)
Federal Diesters Expense	$ 0	0	0	0	0	0
SEC 168 Casualty Loss	$ (179)	0	(179)	(14)	(35)	(48)
Reverse book capitalization / Amort of Intangibles	$ 70	0	70	5	13	19
Deferred PSNH G Stranded Costs Securitization	$ 0	0	0	0	0	0
MISC	$ 0	0	0	0	0	0
Tax Audit and Reserve Adjustments						
Total	$ 16,290	$ 0	$ 16,290	$ 3,288	$ 2,782	$ 6,070

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

INVESTMENT TAX CREDIT

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	$ (3,684,000)		
Restated Test Year	(3,684,000)		
Proforma Adjustment		0	
Test Year Pro Forma	(3,684,000)		
Proforma Adjustment		0	
Total Adjustment		$ 0	

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

RATE BASE AND RETURN ON RATE BASE

	TEMP FILING 12/31/2018 TEST YEAR RATE BASE	CHANGE	PERM FILING 12/31/2018 PRO FORMA RATE BASE	REFERENCE
Utility Plant in Service	$ 2,171,045,401	$ -	$2,171,045,401	Actual 12/31/18
LESS:				
Reserve For Depreciation	602,426,195	-	602,426,195	Actual 12/31/18
Reserve For Amortization	-	-	-	
Net Utility Plant In Service	1,568,619,205	$ -	1,568,619,205	Line 19 - Line 22 - Line 23
ADDITIONS TO PLANT				
Cash Working Capital	12,591,324	1,191,346	13,782,670	Schedule EHC/TMD-41 (Perm)
ASC 740 (net)	-	-	-	
Materials and Supplies	12,213,448	-	12,213,448	Actual 12/31/18
Prepayments	728,530	-	728,530	Actual 12/31/18
Regulatory Assets	3,423,381	-	3,423,381	Actual 12/31/18
Total Additions to Plant	28,956,683	$ 1,191,346	30,148,029	Sum of Lines 28 thru Line 32
DEDUCTIONS FROM PLANT				
Reserve for Deferred Income Taxes	365,771,776	4,868,277	370,640,053	Actual 12/31/18
Regulatory Liabilities	4,036,554		4,036,554	Actual 12/31/18
Customer Deposits/Advances	8,400,957	-	8,400,957	Actual 12/31/18
Total Deductions from Plant	$ 378,209,287	$ 4,868,277	$ 383,077,564	Sum of Lines 37 thru Line 40
RATE BASE	1,219,366,601	$ (3,676,931)	1,215,689,670	Line 25 + Line 34 - Line 42
COST OF CAPITAL	7.08%		7.62%	
RETURN ON RATE BASE	$ 86,345,788	$ 6,246,000	$ 92,591,788	Line 44 * Line 46

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PLANT IN SERVICE BY MAJOR PROPERTY GROUPING

Major Property Grouping	Test Year Actual #REF!	Normalizing Adjustments	Adjusted Test Year Actual #REF!	Additions / Retirements / Transfers	Plant In Service Adjustments	Pro-forma Plant In Service #REF!	Reference
(A)	(B)	(C)	(D)=(B)+(C)	(E)	(F)	(G)=(D)+(E)+(F)	(H)
Intangible	$ 52,960,122	$ -	$ 52,960,122	$ -	$ -	$ 52,960,122	
Distribution (Note 1)	1,924,901,934	(837,463)	1,924,064,471	-	-	1,924,064,471	
General	194,020,807	-	194,020,807	-	-	194,020,807	
Total Distribution Plant	$ 2,171,882,864	$ (837,463)	$ 2,171,045,401	$ -	$ -	$ 2,171,045,401	Line 22 + Line 24 + Line 26

Note 1: Reflects removal of asset retirement costs from plant in service (see Schedule EHC/TMD-37 (Perm), page 2, line 44).

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
PLANT IN SERVICE CLASSIFIED (ACCOUNT 101 + 106)
DEPRECIABLE PLANT DETAIL

Account Number	Account Description	Test Year Actual 12/31/18	Plant In Service Retirements Adjustments	Plant In Service Adjustments	Adjusted Plant Balance 12/31/18	Pro Forma Plant In Service Transfers	Other Plant In Service Adjustments	Pro-forma Plant Balance as of 12/31/18
(A)	(B)	(C)	(D)	(E)	(F) = Sum of (C) through (E)	(G)	(H)	(I) = Sum of (F) through (H)
	Intangible Plant							
301	Intangible Plant - Organization	$ 45,057	$ -	$ -	$ 45,057	$ -	$ -	$ 45,057
302	Franchises and Consents	-			-			-
303	Miscellaneous Intangible Plant	52,915,065	-	-	52,915,065	-	-	52,915,065
	Total Intangible Plant	$ 52,960,122	$ -	$ -	$ 52,960,122	$ -	$ -	$ 52,960,122
	Distribution Plant							
360	Land and Land Rights	$ 9,953,053	$ -	$ -	$ 9,953,053	$ -	$ -	$ 9,953,053
361	Structures and Improvements	26,387,975	-	-	26,387,975	-	-	26,387,975
362	Station Equipment	306,248,377	-	-	306,248,377	-	-	306,248,377
364	Poles, Towers and Fixtures	303,587,829	-	-	303,587,829	-	-	303,587,829
365	Overhead Conductors and Devices	582,095,624	-	-	582,095,624	-	-	582,095,624
366	Underground Conduit	38,757,668	-	-	38,757,668	-	-	38,757,668
367	Underground Conductors and Devices	133,741,822	-	-	133,741,822	-	-	133,741,822
368	Line Transformers	262,481,158	-	-	262,481,158	-	-	262,481,158
369	Services	158,352,446	-	-	158,352,446	-	-	158,352,446
370	Meters	90,764,200	-	-	90,764,200	-	-	90,764,200
371	Installations on Customer Premises	6,563,782	-	-	6,563,782	-	-	6,563,782
373	Street Lighting and Signal Systems	5,130,537	-	-	5,130,537	-	-	5,130,537
374	Asset Retirement Costs for Distrubution Plant	837,463	-	(837,463)	-	-	-	-
	Total Distribution Plant	$ 1,924,901,934	$ -	$ (837,463)	$ 1,924,064,471	$ -	$ -	$ 1,924,064,471
	General Plant							
389	Land and Land Rights	$ 4,833,969	$ -		$ 4,833,969	$ -	$ -	$ 4,833,969
390	Structures and Improvements	84,414,330	-		84,414,330	-	-	84,414,330
391	Office Furniture and Equipment	11,442,230	-		11,442,230	-	-	11,442,230
392	Transportation Equipment	44,177,361	-		44,177,361	-	-	44,177,361
393	Stores Equipment	3,257,905	-		3,257,905	-	-	3,257,905
394	Tools, Shop and Garage Equipment	14,194,678	-		14,194,678	-	-	14,194,678
395	Laboratory Equipment	2,072,747	-		2,072,747	-	-	2,072,747
396	Power Operated Equipment	159,421	-		159,421	-	-	159,421
397	Communication Equipment	28,188,997	-		28,188,997	-	-	28,188,997
398	Miscellaneous Equipment	1,279,169	-		1,279,169	-	-	1,279,169
	Total General Plant	$ 194,020,807	$ -	$ -	$ 194,020,807	$ -	$ -	$ 194,020,807
	Total	$ 2,171,882,864	$ -	$ (837,463)	$ 2,171,045,401	$ -	$ -	$ 2,171,045,401

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEPRECIATION RESERVE

Plant Function	Test Year Actual #REF!	Normalizing Adjustments	Adjusted Test Year Actual #REF!	Pro Forma 2018 Adjustments	Transfers / Adjustments	Pro Forma Depreciation Reserve #REF!	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Intangible Plant Amortization	$ 46,514,955	$ (355,578)	$ 46,159,377	$ -	$ -	$ 46,159,377	
Distribution Depreciation (Note 1)	503,548,772	(209,233)	503,339,539	-	-	503,339,539	
General Depreciation	52,571,701	355,578	52,927,279	-	-	52,927,279	
General Amortization	-	-	-	-	-	-	
Total Distribution Depreciation Reserve	$ 602,635,428	$ (209,233)	$ 602,426,195	$ -	$ -	$ 602,426,195	

Note 1: Reflects removal of asset retirement costs from depreciation reserve (see Schedule EHC/TMD-38 (Perm), page 2, line 40).

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEPRECIATION RESERVE

Account Number	Account Description	Ending Test Year Reserve 12/31/18	Depr Reserve Adjustments	ARO Depr Reserve Adjustments	Depr Reserve Adjustments	Adjusted Reserve Balance 12/31/18	Pro Forma Depr Reserve Transfers	Other Depr Reserve Adjustments	Pro Forma Reserve Balance as of 12/31/18
(A)	(B)	(C)	(D)	(E)	(F)	(G) = Sum of (C) through (F)	(H)	(I)	(J) = Sum of (G) through (I)
	Intangible Plant								
303	Miscellaneous Intangible Plant	$ 46,514,955	$ (355,578)		$ -	$ 46,159,377	$ -	$ -	$ 46,159,377
303	Total Intangible Plant	$ 46,514,955	$ (355,578)	$ -	$ -	$ 46,159,377	$ -	$ -	$ 46,159,377
	Distribution Plant								
360	Land and Land Rights	-	$ -	$ -	$ -	$ -			$ -
361	Structures and Improvements	6,382,082	-	-	-	6,382,082	-	-	6,382,082
362	Station Equipment	62,750,120	-	-	-	62,750,120	-	-	62,750,120
364	Poles, Towers and Fixtures	136,744,838	-	-	-	136,744,838	-	-	136,744,838
365	Overhead Conductors and Devices	113,599,020	-	-	-	113,599,020	-	-	113,599,020
366	Underground Conduit	5,592,977	-	-	-	5,592,977	-	-	5,592,977
367	Underground Conductors and Devices	41,987,653	-	-	-	41,987,653	-	-	41,987,653
368	Line Transformers	78,706,999	(11)	-	-	78,706,987	-	-	78,706,987
369	Services	35,251,692	(510)	-	-	35,251,183	-	-	35,251,183
370	Meters	17,296,815	-	-	-	17,296,815	-	-	17,296,815
371	Installations on Customers' Premises	1,207,155	-	-	-	1,207,155	-	-	1,207,155
373	Street Lighting and Signal Systems	3,820,709	-	-		3,820,709	-	-	3,820,709
374	Asset Retirement Costs for Distribution Plant	208,712	-	(208,712)	-	-	-	-	-
360 - 373	Total Distribution Plant	$ 503,548,772	$ (521)	$ (208,712)	$ -	$ 503,339,539	$ -	$ -	$ 503,339,539
	General Plant								
389	Land and Land Rights	$ -	$ -		$ -	$ -	$ -	$ -	$ -
390	Structures and Improvements	15,134,035	355,578		-	15,489,613	-	-	15,489,613
391	Office Furniture and Equipment	1,310,985	-		-	1,310,985	-	-	1,310,985
392	Transportation Equipment	23,270,988	-		-	23,270,988	-	-	23,270,988
393	Stores Equipment	723,285	-		-	723,285	-	-	723,285
394	Tools, Shop and Garage Equipment	3,214,074	-		-	3,214,074	-	-	3,214,074
395	Laboratory Equipment	328,850	-		-	328,850	-	-	328,850
396	Power Operated Equipment	103,592	-		-	103,592	-	-	103,592
397	Communication Equipment	7,991,790	-		-	7,991,790	-	-	7,991,790
398	Miscellaneous Equipment	494,103	-		-	494,103	-	-	494,103
									-
389 - 398	Total General Plant	$ 52,571,701	$ 355,578	$ -	$ -	$ 52,927,279	$ -	$ -	$ 52,927,279
	Total	$ 602,635,428	$ (521)	$ (208,712)	$ -	$ 602,426,195	$ -	$ -	$ 602,426,195

NOTE: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCUMULATED DEFERRED INCOME TAXES

Description	Test Year Actual 12/31/2018
ACCOUNT 190	2,122,113
ACCOUNT 282	(365,945,055)
ACCOUNT 283	(6,817,111)
Total ADIT	(370,640,053)

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

COST OF CAPITAL

5 - QUARTER AVERAGE - DECEMBER 31, 2018 (USING 9.67% ROE)

	PRINCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
Short-Term Debt	$ 151,300,000	6.51%	2.21%	0.14%
Long-term Debt	$ 909,660,000	39.16%	4.30%	1.68%
Common Equity	$ 1,262,051,000	54.33%	9.67%	5.25%
Total Capital	$ 2,323,011,000	100.00%		7.08%
Weighted Cost of				
Debt				1.83%
Equity				5.25%
Cost of Capital				7.08%

5 - QUARTER AVERAGE - DECEMBER 31, 2019 (USING 10.4% ROE)

	PRINCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
Short-Term Debt	$ 71,805,000	3.17%	2.45%	0.08%
Long-term Debt	$ 949,708,000	41.98%	4.37%	1.83%
Common Equity	$ 1,240,847,000	54.85%	10.40%	5.70%
Total Capital	$ 2,262,360,000	100.00%		7.62%
Weighted Cost of				
Debt				1.91%
Equity				5.70%
Cost of Capital				7.62%

Public Service Company of New Hampshire and Subsidiaries
Capitalization @ 12/31/2018 - for FH Purposes Only

		[A]		[B]	[C]	[D]	[E]	[F]	[G]	[H]
				Unamor Issuance	Net Balance	Annualized		Ann. Int. Exp.	Total Ann. Exp.	Eff. Int. Rate
Series A is variable rate debt		Balance-LTD	Acct #s	Expense	[A] + [B]	Amor. Expense	Int Rate*	[A] X [E]	[D] + [F]	[G]/[C]
PCRB Series A Tax-Prepaid Ins 2001	224QA	-		0	0	261,335		-	261,335	
PCRB Series A Tax-Exempt-VR	224QA0	-	see	(473,305)	(473,305)	202,846		-	202,846	
PCRB Series B Tax-Prepaid Ins 2001	224QB	-	detail	-	-	-		-	-	
PCRB Series B Tax-Exempt-FR	224QB	-	below	(1,535,929)	(1,535,929)	317,778	4.75%	-	317,778	
PCRB Series C Tax-Exempt	224QC	-		(1,038,674)	(1,038,674)	214,898	5.45%	-	214,898	
FMB Series L - 2004	221P3	-		-	-	-		-	-	
FMB Series M - 2035	221P40	50,000,000		(261,075)	49,738,925	15,587	5.60%	2,800,000	2,815,587	
FMB Series N - 2017	2216A0	-		(0)	(0)	(0)	6.15%	-	(0)	
FMB Series O - 2018	221NF0	-		-	-	-	6.00%	-	-	
FMB Series P - 2019	221CV0	150,000,000		(52,721)	149,947,279	57,515	4.50%	6,750,000	6,807,515	
FMB Series Q - 2021	221NS0	122,000,000		(1,158,490)	120,841,510	479,388	4.05%	4,941,000	5,420,388	
FMB Series R - 2021	221NR0	160,000,000		(3,788,210)	156,211,790	1,420,571	3.20%	5,120,000	6,540,571	
FMB Series S - 2023	221SF0	250,000,000		(1,343,943)	248,656,057	294,068	3.50%	8,750,000	9,044,068	
FMB Series S - 2023	221SF0	75,000,000		(301,491)	74,698,509	46,564	3.50%	2,625,000	2,671,564	
Total Debt		807,000,000		(9,953,838)	797,046,162	3,310,548		30,986,000	34,296,548	4.3030%
Capital Surplus		678,133,850								
Retained Earnings		627,257,655								
Total --excludes OCI		1,305,391,505								

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		Capitalization	Embedded	Weighted Avg.	Tax Gross-up	Tax-Adjusted	Return
	Balance-LTD	Percentage	Cost/Return	[B] * [C]	[D]/ [1-TR]	Return	By Month
Capitalization---							
LTD--use net of issuance exp-above	797,046,162	37.9106%	4.3030%	1.6313%	N/A	1.6313%	0.1359%
Total Equity from above	1,305,391,505	62.0894%	9.8100%	6.0910%	8.3533%	8.3533%	
Total	2,102,437,667	100.0000%		7.7222%		9.9846%	**0.832048%**

Statutory Tax Rate (STR) -- **27.083%**

Amortization of Issuance costs and Loss on Reacquisition--Use quarterly data and annualize (1)

	1. Issuance/Prepaid -			**2. Loss on Reacq/Disc/Prepaid -**			**3. OCI and OCI Amor**			**4. OCI ADIT and Amor**		**Total Bal Col--1, 2, 3 +4 (to LTD)**	**Total Amor Exp**
	Acct #	Bal-Issuance	Amor. Expense	Acct #	Bal-Loss on Re	Amor. Expense	Net Balance (3)	Amor. Expense		Net Balance (3)	Amor. Expense		
PCRB Series A Tax-Prepaid Ins 2001	165.QA	**0**	**65,334**				-	-		-	-	**0**	**65,334**
PCRB Series A Tax-Exempt-VR	181.QA	**(0)**	**13,050**	189.QA	**(182,699)**	**6,525**	-	-		-	-	**(182,699)**	**19,575**
PCRB Series A Tax-Exempt-VR				189.PA	**(290,607)**	**31,136**						**(290,607)**	**31,136**
PCRB Series B Tax-Prepaid Ins 2001	165.Q6	-	-				-	-		-	-	-	-
PCRB Series B Tax-Exempt-FR	181.Q6	-	-	189.QB	**(1,535,929)**	**79,445**	-	-		-	-	**(1,535,929)**	**79,445**
PCRB Series C Tax-Exempt	181.QC	-	-	189.PC	**(1,038,674)**	**53,725**	-	-		-	-	**(1,038,674)**	**53,725**
FMB Series L 2004	181.P3	-	-	226.P3 (2)	-	-	-	-		-	-	-	-
FMB Series M - 2035	181.P4	**(217,675)**	**3,249**	226.P4	**(43,400)**	**648**	-	-		-	-	**(261,075)**	**3,897**
FMB Series N - 2017	181.6A	**(0)**	**(0)**	226.6A	-	-	-	-		-	-	**(0)**	**(0)**
FMB Series O - 2018	181.NF	-	-	226.NF	-	-	219.NE -	-	190.CP	-	-	-	-
FMB Series P - 2019	181.CV	**(35,332)**	**9,636**	226.CV	**(17,389)**	**4,743**						**(52,721)**	**14,379**
FMB Series Q - 2021	181.NS	**(184,513)**	**19,088**	226.NS	**(51,788)**	**5,357**	219.NE **(417,046)**	**43,142**	190.CP	**(190,438)**	**19,704**	**(843,784)**	**87,291**
FMB Series Q - 2021				189.ND	**(198,862)**	**20,572**						**(198,862)**	**20,572**
FMB Series Q - 2021				189.NE	**(115,844)**	**11,984**						**(115,844)**	**11,984**
FMB Series R - 2021	181.NR	**(184,893)**	**17,334**	226.NR	**(97,634)**	**9,153**	219.NE **(2,406,058)**	**225,568**	190.CP	**(1,099,625)**	**103,088**	**(3,788,210)**	**355,143**
FMB Series S - 2023	181.SF	**(901,693)**	**50,641**	226.SF	**(442,250)**	**22,876**						**(1,343,943)**	**73,517**
FMB Series S - 2023	181.SF	**(301,491)**	**11,641**	226.SF	**(0)**	**0**						**(301,491)**	**11,641**
Total		**(1,825,597)**	**189,972**		**(4,015,076)**	**246,163**	**(2,823,103)**	**268,710**		**(1,290,063)**	**122,792**	**(9,953,838)**	**827,637**

Summary--Col [B]	(9,953,838)	Annual Amor-->	**3,310,548**
Total Def	(9,953,838)	Summary--Col [D]	3,310,548
Diff= 0	**-**	**Diff= 0**	**-**

(1) THIS DATA IS LINKED TO AMORTIZATION SCHEDULE FOR THE QUARTER.
(2) THIS IS THE "DEBT DISCOUNT" (LIABILITY) ACCOUNT DUE TO THE SALE OF BONDS AT LESS THAN PAR VALUE.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CASH WORKING CAPITAL

Purpose and Description: Test Year Lead/Lag

	(1) Revenue Lag (Days)	(2) Expense Lead (Days)	(3) Net Days (1) - (2)	(4) Annual Distribution Expense	(5) Daily Expense (4/365)	(6) Working Capital Requested (5) * (3)	Lead (Lag) Days Reference
Retail Operating Expenses							
Operation and Maintenance							
Payroll	45.79	11.97	33.82	$ 54,496,899	149,307	$ 5,050,081	Page 4
Payroll Incentive	45.79	270.00	(224.21)	7,613,826	20,860	(4,676,999)	N/A
Employee Benefits	45.79	11.96	33.83	15,517,897	42,515	1,438,146	Page 5
Regulatory Assessments	45.79	12.10	33.69	5,230,057	14,329	482,766	Page 6
Insurance Expense & Injuries & Damages	45.79	(158.71)	204.50	2,513,011	6,885	1,407,976	Page 7
Other O&M	45.79	45.95	(0.16)	82,190,722	225,180	(35,965)	Page 8
Total Operation and Maintenance				167,562,411		3,666,005	
Taxes:							
Local Property	45.79	(25.41)	71.20	47,399,353	129,861	9,246,483	Page 9
Payroll Taxes	45.79	11.98	33.82	5,138,032	14,077	476,018	Page 10
Federal Income Taxes	45.79	30.01	15.78	6,648,231	18,214	287,423	Page 11
NH Profit and Enterprise Taxes	45.79	31.99	13.80	2,823,270	7,735	106,741	Page 12
Total Taxes (above the line)				62,008,886		10,116,665	
Weighted Net Lag Days						21.91	
Percentage						6.00%	
Test Year Distribution Working Capital						$ 13,782,670	

Change in Proforma Adjustment for Actuarial Reports

Description	Test Year Actual	Updated Test Year Proforma	Updated Proforma Adjustment	Initial Proforma Adjustment	Change in Adjustment
Pension	$ 1,830,804	$ 2,715,195	$ 884,391	$ 1,581,235	$ (696,845)
Other Account Activity					
PBOP	(16,006)	86,932	102,938	251,441	(148,503)
MedVantage	104,627	110,223	5,596	(6,282)	11,877
SERP	660,854	764,925	104,071	-	104,071
Non-Qualified Pension	236,433	189,352	(47,082)	-	(47,082)
Non-SERP	242,122	220,015	(22,107)	-	(22,107)
Other	612,036	612,036	-	-	-
Total Net Expense	$ 3,670,869	$ 4,698,676	$ 1,027,807	$ 1,826,394	$ (798,588)

Public Service Company of New Hampshire
d/b/a Eversource Energy
Docket No. DE 19-057
Attachment EHC/TMD-1 (Perm)
Schedule EHC/TMD-12 (Perm)
May 28, 2019
Page 2 of 2

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS

Description	FERC Account	Test Year Actual	Capitalization	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments: Updated Actuarial Reports	Pro Forma Adjustments: 8.069% Wage Increase	Pro Forma Adjustments: Incremental FTEs	Test Year Pro Forma
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
Medical / Prescription	926000	$ 12,249,212	$ (5,194,728)	$ -	$ 7,054,485	$ 811,309	$ -	$ 48,848	$ 7,914,642
Dental	926000	690,474	(287,185)	-	403,289	(72,342)	-	2,215	333,162
Vision	926000	74,108	(29,759)	-	44,349	(9,810)	-	231	34,770
401K	926000	3,960,045	(1,627,444)	-	2,332,601	-	188,218	15,828	2,536,647
Total Healthcare and 401K		$ 16,973,840	$ (7,139,116)	$ -	$ 9,834,724	$ 729,157	$ 188,218	$ 67,122	$ 10,819,221
Pension	926000	3,327,908	(1,497,104)	-	1,830,804	884,391	-	-	2,715,195
Other Account Activity	925000 / 926000	2,865,459	(1,025,393)	-	1,840,066	143,416	-	-	1,983,481
Total Employee Benefits		$ 23,167,207	$ (9,661,614)	$ -	$ 13,505,593	$ 1,756,964	$ 188,218	$ 67,122	$ 15,517,897

Note: Adjustment for updated actuarial reports includes changes in Healthcare working rates and Pension, PBOP, and SERP expense

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

2019 PSNH DISTRIBUTION PENSION, PBOP, MEDVANTAGE EXPENSE

Description	PSNH	EESCO	Total
(a)	(b)	(c)	(d)
Pension			
Total Pension Expense	$ 3,894,392	$ 12,575,056	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ 3,894,392	$ 1,006,004	$ 4,900,396
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	(1,990,398)	(194,804)	(2,185,202)
Net Expense Allocated to PSNH	$ 1,903,994	$ 811,200	$ 2,715,195
PBOP			
Total PBOP Expense	$ 677,323	$ (3,785,782)	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ 677,323	$ (302,863)	$ 374,460
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	(346,175)	58,647	(287,529)
Net Expense Allocated to PSNH	$ 331,148	$ (244,216)	$ 86,932
MedVantage			
Total MedVantage Expense	$ 112,070	$ 859,276	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ 112,070	$ 68,742	$ 180,812
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	(57,278)	(13,311)	(70,590)
Net Expense Allocated to PSNH	$ 54,792	$ 55,431	$ 110,223

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

2019 PSNH DISTRIBUTION SERP EXPENSE

Description	PSNH	EESCO	Total
(a)	(b)	(c)	(d)
SERP			
Total SERP Expense	$ 722,282	$ 6,383,583	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ 722,282	$ 510,687	$ 1,232,969
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	(369,154)	(98,890)	(468,044)
Net Expense Allocated to PSNH	$ 353,128	$ 411,797	$ 764,925
Non-Qualified Pension			
Total SERP Expense	$ -	$ 2,935,287	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ -	$ 234,823	$ 234,823
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	-	(45,471)	(45,471)
Net Expense Allocated to PSNH	$ -	$ 189,352	$ 189,352
Non-SERP			
Total SERP Expense	$ 105,427	$ 2,611,601	
Allocation to PSNH	100.00%	8.00%	
Gross Expense Allocated to PSNH	$ 105,427	$ 208,928	$ 314,355
Capitalization Rate	51.11%	19.36%	
Capitalization Credit	(53,883)	(40,457)	(94,340)
Net Expense Allocated to PSNH	$ 51,544	$ 168,471	$ 220,015

Allocation of ASC 715 Accounting Results by Company as of January 1, 2019

	CL&P					WMECO		PSNH		
	Distribution	Transmission	HWP	NUSCO	NNECO	Distribution	Transmission	Distribution	Generation	Transmission
Accumulated Benefit Obligation	$ 999,830,810	$ 34,222,861	$ 4,568,996	$ 1,449,511,969	$ 150,588,117	$ 218,522,739	$ 4,775,107	$ 380,113,835	$ 152,128,420	$ 21,734,412
Projected Benefit Obligation										
Retired	$ 688,202,324	$ 19,482,407	$ 4,441,558	$ 678,509,088	$ 109,738,682	$ 161,860,264	$ 4,151,819	$ 250,181,907	$ 132,502,851	$ 12,840,090
Terminated Vested	21,988,440	590,849	127,438	41,533,305	40,849,435	2,762,188	218,789	7,485,505	15,062,199	191,396
Active	395,024,417	19,454,098	0	427,677,460	0	67,615,554	588,915	161,014,106	5,804,811	11,412,644
Total	$ 1,105,215,181	$ 39,527,354	$ 4,568,996	$ 1,535,268,047	$ 150,588,117	$ 232,238,006	$ 4,959,523	$ 418,681,518	$ 153,369,861	$ 24,444,130
Reconciliation of Funded Status										
Projected Benefit Obligation	$ (1,105,215,181)	$ (39,527,354)	$ (4,568,996)	$ (1,535,268,047)	$ (150,588,117)	$ (232,238,006)	$ (4,959,523)	$ (418,681,518)	$ (153,369,861)	$ (24,444,130)
Fair Value of Assets	880,791,048	28,692,608	21,086,714	1,239,461,811	120,818,453	220,120,934	3,661,815	359,866,582	125,530,096	18,178,285
Funded Status	$ (224,424,133)	$ (10,834,746)	$ 16,517,718	$ (295,806,236)	$ (29,769,664)	$ (12,117,072)	$ (1,297,708)	$ (58,814,936)	$ (27,839,765)	$ (6,265,845)
(Gain)/Loss	368,690,495	10,906,236	3,976,024	486,139,761	56,777,116	79,699,518	2,079,169	139,110,335	(2,764,629)	6,553,005
Prior Service Cost	0	0	0	3,021,723	0	0	0	0	0	0
Net Amount Recognized	$ 144,266,362	$ 71,490	$ 20,493,742	$ 193,355,248	$ 27,007,452	$ 67,582,446	$ 781,461	$ 80,295,399	$ (30,604,394)	$ 287,160
AOCI	$ 368,690,495	$ 10,906,236	$ 3,976,024	$ 489,161,484	$ 56,777,116	$ 79,699,518	$ 2,079,169	$ 139,110,335	$ (2,764,629)	$ 6,553,005
2019 Pension Expense (ASC 715)										
Service Cost	$ 16,932,601	$ 1,044,664	$ 0	$ 18,428,681	$ 0	$ 2,634,805	$ 36,496	$ 6,369,998	$ 263,026	$ 477,006
Interest Cost	43,782,759	1,626,857	157,574	61,159,893	5,744,277	9,115,112	197,463	16,785,379	5,999,285	1,000,804
Expected Return on Assets	(70,767,927)	(2,422,843)	(1,717,858)	(100,649,869)	(9,541,782)	(17,602,564)	(302,861)	(28,992,734)	(10,174,711)	(1,551,746)
(Gain)/Loss	25,839,174	692,440	355,992	33,249,942	4,185,503	5,655,873	159,112	9,731,749	0	408,748
Prior Service Cost	0	0	0	386,409	0	0	0	0	0	0
2019 Pension Expense (ASC 715)	$ 15,786,607	$ 941,118	$ (1,204,292)	$ 12,575,056	$ 387,998	$ (196,774)	$ 90,210	$ 3,894,392	$ (3,912,400)	$ 334,812

Allocation of ASC 715 Accounting Results by Company as of January 1, 2019(continued)

	NAESCO	SELECT	NGS	Yankee Gas	NSTAR Elec	NSTAR Gas	Total
Accumulated Benefit Obligation	$ 98,203,490	$ 20,498,519	$ 41,404,941	$ 156,045,259	$ 991,146,442	$ 239,363,429	$ 4,962,659,346
Projected Benefit Obligation							
Retired	$ 73,214,373	$ 15,082,940	$ 38,941,106	$ 96,944,106	$ 477,053,890	$ 139,640,601	$ 2,902,788,006
Terminated Vested	24,989,117	5,114,606	2,463,835	6,657,452	72,148,003	11,580,771	253,763,328
Active	0	385,899	0	67,442,274	474,790,087	92,752,117	1,723,962,382
Total	$ 98,203,490	$ 20,583,445	$ 41,404,941	$ 171,043,832	$ 1,023,991,980	$ 243,973,489	$ 5,268,061,910
Reconciliation of Funded Status							
Projected Benefit Obligation	$ (98,203,490)	$ (20,583,445)	$ (41,404,941)	$ (171,043,832)	$ (1,023,991,980)	$ (243,973,489)	$ (5,268,061,910)
Fair Value of Assets	94,126,076	2,544,685	32,510,882	136,339,414	994,597,413	196,300,260	4,474,627,076
Funded Status	$ (4,077,414)	$ (18,038,760)	$ (8,894,059)	$ (34,704,418)	$ (29,394,567)	$ (47,673,229)	$ (793,434,834)
(Gain)/Loss	36,562,330	4,712,026	15,354,200	48,952,845	486,503,202	114,856,424	1,858,108,057
Prior Service Cost	0	0	0	0	2,119,630	591,021	5,732,374
Net Amount Recognized	$ 32,484,916	$ (13,326,734)	$ 6,460,141	$ 14,248,427	$ 459,228,265	$ 67,774,216	$ 1,070,405,597
AOCI	$ 36,562,330	$ 4,712,026	$ 15,354,200	$ 48,952,845	$ 488,622,832	$ 115,447,445	$ 1,863,840,431
2019 Pension Expense (ASC 715)							
Service Cost	$ 0	$ 18,747	$ 0	$ 3,055,312	$ 11,907,585	$ 2,493,301	$ 63,662,222
Interest Cost	3,779,414	805,634	1,571,267	6,867,071	39,530,046	9,559,719	207,682,554
Expected Return on Assets	(7,508,142)	(154,922)	(2,561,754)	(10,993,179)	(79,200,361)	(15,787,536)	(359,930,789)
(Gain)/Loss	2,682,360	262,280	1,124,712	3,175,113	38,666,662	9,105,245	135,294,905
Prior Service Cost	0	0	0	0	271,052	75,578	733,039
2019 Pension Expense (ASC 715)	$ (1,046,368)	$ 931,739	$ 134,225	$ 2,104,317	$ 11,174,984	$ 5,446,307	$ 47,441,931

2.6 PBOP valuation results by company as of January 1, 2019

All monetary amounts shown in US Dollars

		CL&P	CL&P Transmission	HWP	EESCO	NNECO	WMECO	WMECO Transmission
1	APBO	(153,888,465)	(5,827,390)	(1,664,009)	(198,743,028)	(14,251,793)	(31,367,537)	(660,858)
2	FVA[1]	115,248,365	4,785,711	3,645,630	170,827,290	1,044,229	28,572,565	342,041
3	Unfunded APBO	(38,640,100)	(1,041,679)	1,981,621	(27,915,738)	(13,207,564)	(2,794,972)	(318,816)
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 01/01/2019**							
1	Net prior service cost/(credit)	9,297,465	542,030	(79,695)	(31,560,220)	1,246,085	1,302,254	51,461
2	Net loss/(gain)	31,138,568	393,342	(531,986)	45,643,884	5,899,309	3,277,759	160,588
3	AOCI[2]	40,436,033	935,372	(611,681)	14,083,664	7,145,394	4,580,013	212,049
C	**Total Benefit Cost**							
1	Service cost	1,335,226	83,539	0	3,083,028	0	323,559	24,387
2	Interest cost	6,050,481	240,615	60,263	8,072,086	535,631	1,233,689	28,052
3	Expected return on assets	(8,823,036)	(366,659)	(267,187)	(13,372,811)	(151,586)	(2,140,458)	(23,352)
4	Subtotal	(1,437,329)	(42,505)	(206,924)	(2,217,700)	384,045	(583,210)	29,087
5	Prior service cost/(credit) amortization	1,034,968	60,337	(8,872)	(3,513,197)	60,291	144,963	5,728
6	Net loss/(gain)amortization	1,326,971	0	(22,671)	1,945,115	251,399	139,682	6,843
7	Amortization subtotal	2,361,939	60,337	(31,543)	(1,568,082)	311,690	284,645	12,571
8	Total benefit cost	924,610	17,832	(238,467)	(3,785,782)	695,735	(298,565)	41,658

[1] Excludes receivable contributions
[2] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.6 PBOP valuation results by company as of January 1, 2019 (continued)

All monetary amounts shown in US Dollars

		PSNH	PSNH Transmission	PSNH Gen	NAESCO	Select	NGS	Yankee Gas
1	APBO	(62,331,707)	(4,537,016)	(18,718,774)	(6,945,416)	(1,829,553)	(5,213,456)	(24,206,700)
2	FVA [1]	43,615,098	3,017,950	25,034,080	3,716,666	(6,056)	2,474,663	15,771,070
3	Unfunded APBO	(18,716,609)	(1,519,066)	6,315,306	(3,228,750)	(1,835,609)	(2,738,793)	(8,435,630)
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 01/01/2019**							
1	Net prior service cost/(credit)	3,740,678	268,937	0	879,175	259,349	912,020	2,981,457
2	Net loss/(gain)	11,832,111	877,030	(4,628,885)	3,119,778	767,593	1,469,953	2,641,078
3	AOCI[2]	15,572,789	1,145,967	(4,628,885)	3,998,953	1,026,942	2,381,973	5,622,535
C	**Total Benefit Cost**							
1	Service cost	646,902	76,115	0	0	0	0	457,816
2	Interest cost	2,486,459	187,300	709,250	262,159	70,320	201,200	987,614
3	Expected return on assets	(3,376,666)	(225,290)	(1,835,220)	(265,209)	19,345	(189,130)	(1,360,561)
4	Subtotal	(243,305)	38,125	(1,125,970)	(3,050)	89,665	12,070	84,869
5	Prior service cost/(credit) amortization	416,402	29,937	0	97,867	28,500	101,523	331,888
6	Net loss/(gain)amortization	504,226	37,375	(197,260)	132,949	32,711	62,642	112,550
7	Amortization subtotal	920,628	67,312	(197,260)	230,816	61,211	164,165	444,438
8	Total benefit cost	677,323	105,437	(1,323,230)	227,766	150,876	176,235	529,307

[1] Excludes receivable contributions.
[2] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.6 PBOP valuation results by company as of January 1, 2019 (continued)

All monetary amounts shown in US Dollars

		NSTAR Electric	NSTAR Gas	Total
1	APBO	(210,342,828)	(39,596,199)	(780,124,728)
2	FVA [1]	347,650,335	62,841,330	828,580,967
3	Unfunded APBO	137,307,507	23,245,131	48,456,239
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 01/01/2019**			
1	Net prior service cost/(credit)	(153,852,022)	(30,253,376)	(194,264,402)
2	Net loss/(gain)	76,002,165	16,006,961	194,069,248
3	AOCI[2]	(77,849,857)	(14,246,415)	(195,154)
C	**Total Benefit Cost**			
1	Service cost	1,367,452	377,742	7,775,763
2	Interest cost	8,201,080	1,571,111	30,897,309
3	Expected return on assets	(28,020,239)	(5,078,880)	(65,476,939)
4	Subtotal	(18,451,707)	(3,130,027)	(26,803,867)
5	Prior service cost/(credit) amortization	(17,126,385)	(3,367,723)	(21,703,773)
6	Net loss/(gain)amortization	3,238,834	682,137	8,253,503
7	Amortization subtotal	(13,887,551)	(2,685,586)	(13,450,270)
8	Total benefit cost	(32,339,258)	(5,815,613)	(40,254,137)

[1] Excludes receivable contributions
[2] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

3.3 MedVantage valuation results by company as of January 1, 2019

All monetary amounts shown in US Dollars

		CL&P	CL&P Transmission	HWP	EESCO	NNECO	WMECO	WMECO Transmission
1	APBO	(648,733)	(45,659)	0	(4,480,452)	0	(182,008)	(34,374)
2	FVA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Unfunded APBO	(648,733)	(45,659)	0	(4,480,452)	0	(182,008)	(34,374)
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI)**							
1	Net prior service cost/(credit)	0	0	0	0	0	0	0
2	Net loss/(gain)	(96,257)	(36,538)	0	(85,956)	0	10,886	11,554
3	AOCI[1]	(96,257)	(36,538)	0	(85,956)	0	10,886	11,554
C	**Total Benefit Cost**							
1	Service cost	116,422	5,800	0	657,594	0	33,875	3,915
2	Interest cost	32,398	2,079	0	208,905	0	9,200	1,639
3	Expected return on assets	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Subtotal	148,820	7,879	0	866,499	0	43,075	5,554
5	Prior service cost/(credit) amortization	0	0	0	0	0	0	0
6	Net loss/(gain)amortization	(8,089)	(3,070)	0	(7,223)	0	915	971
7	Amortization subtotal	(8,089)	(3,070)	0	(7,223)	0	915	971
8	Total benefit cost	140,732	4,808	0	859,276	0	43,989	6,525

[1] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

3.3 MedVantage valuation results by company as of January 1, 2019 (continued)

All monetary amounts shown in US Dollars

		PSNH	PSNH Transmission	PSNH Gen	NAESCO	Select	NGS	Yankee Gas
1	APBO	(539,570)	(43,268)	(29,208)	0	0	0	(257,822)
2	FVA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Unfunded APBO	(539,570)	(43,268)	(29,208)	0	0	0	(257,822)
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI)**							
1	Net prior service cost/(credit)	0	0	0	0	0	0	0
2	Net loss/(gain)	(35,725)	(6,348)	(290,653)	0	0	0	(122,064)
3	AOCI[1]	(35,725)	(6,348)	(290,653)	0	0	0	(122,064)
C	**Total Benefit Cost**							
1	Service cost	88,943	10,682	0	0	0	0	53,368
2	Interest cost	26,129	2,226	1,049	0	0	0	12,709
3	Expected return on assets	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Subtotal	115,072	12,908	1,049	0	0	0	66,077
5	Prior service cost/(credit) amortization	0	0	0	0	0	0	0
6	Net loss/(gain)amortization	(3,002)	(533)	(24,425)	0	0	0	(10,257)
7	Amortization subtotal	(3,002)	(533)	(24,425)	0	0	0	(10,257)
8	Total benefit cost	112,070	12,375	(23,375)	0	0	0	55,820

[1] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

3.3 MedVantage valuation results by company as of January 1, 2019 (continued)

All monetary amounts shown in US Dollars

		NSTAR Electric	NSTAR Gas	Total
1	APBO	(196,406)	(79,992)	(6,537,492)
2	FVA	N/A	N/A	N/A
3	Unfunded APBO	(196,406)	(79,992)	(6,537,492)
B	**Accumulated Other Comprehensive (Income)/Loss (AOCI)**			
1	Net prior service cost/(credit)	0	0	0
2	Net loss/(gain)	15,860	9,362	(625,879)
3	AOCI[1]	15,860	9,362	(625,879)
C	**Total Benefit Cost**			
1	Service cost	72,824	32,263	1,075,686
2	Interest cost	11,684	4,877	312,896
3	Expected return on assets	N/A	N/A	N/A
4	Subtotal	84,508	37,140	1,388,582
5	Prior service cost/(credit) amortization	0	0	0
6	Net loss/(gain)amortization	1,333	787	(52,595)
7	Amortization subtotal	1,333	787	(52,595)
8	Total benefit cost	85,841	37,927	1,335,987

[1] Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

Eversource Supplemental Executive Retirement Plan - Northeast Utilities

FY 2019 Pension Expense Under ASC 715-30

01/16/2019

	11 CL&P	61 NUSCO	41 WMECO	6 PSNH	22 Select	71 Yankee Gas	X3 NGS	Total
Reconciliation of PBO								
Plan Liability as of January 1, 2019								
Accumulated Benefit Obligation	$ (6,381,410)	$ (60,353,092)	$ (1,461,260)	$ (5,654,990)	$ (95,076)	$ (2,577,107)	$ 0	$ (76,522,935)
Projected Benefit Obligation								
Retired	$ (3,988,527)	$ (46,079,835)	$ (922,948)	$ (5,654,990)	$ (95,076)	$ (1,118,520)	$ 0	$ (57,859,896)
Terminated Vested	0	0	0	0	0	0	0	0
Active	(2,424,669)	(14,903,180)	(639,511)	0	0	(1,459,403)	0	(19,426,763)
Total	$ (6,413,196)	$ (60,983,015)	$ (1,562,459)	$ (5,654,990)	$ (95,076)	$ (2,577,923)	$ 0	$ (77,286,659)
Reconciliation of Funded Status as of January 1, 2019								
Projected Benefit Obligation	$ (6,413,196)	$ (60,983,015)	$ (1,562,459)	$ (5,654,990)	$ (95,076)	$ (2,577,923)	$ 0	$ (77,286,659)
Fair Value of Assets	0	0	0	0	0	0	0	0
Funded Status	$ (6,413,196)	$ (60,983,015)	$ (1,562,459)	$ (5,654,990)	$ (95,076)	$ (2,577,923)	$ 0	$ (77,286,659)
(Gain)/Loss	1,970,244	16,499,013	973,770	2,414,115	10,640	455,125	(39,479)	22,283,428
Prior Service Cost	0	0	0	0	0	0	0	0
Net Amount Recognized	$ (4,442,952)	$ (44,484,002)	$ (588,689)	$ (3,240,875)	$ (84,436)	$ (2,122,798)	$ (39,479)	$ (55,003,231)
2019 Pension Expense	11	61	41	6	22	71	X3	Total
Service Cost	$ 57,567	$ 556,966	$ 18,019	$ 0	$ 0	$ 30,921	$ 0	$ 663,473
Interest Cost	253,438	2,353,141	62,755	214,047	3,651	102,114	0	2,989,146
Expected Return on Assets	0	0	0	0	0	0	0	0
(Gain)/Loss	414,788	3,473,476	205,004	508,235	2,240	95,816	(8,311)	4,691,248
Prior Service Cost	0	0	0	0	0	0	0	0
2019 Pension Expense	$ 725,793	$ 6,383,583	$ 285,778	$ 722,282	$ 5,891	$ 228,851	$ (8,311)	$ 8,343,867
2018 Pension Expense	$ 791,360	$ 6,835,732	$ 97,147	$ 405,789	$ 7,233	$ 279,933	$ (8,952)	$ 8,408,242
Expected Benefit Payments	$ 319,928	$ 3,658,769	$ 72,129	$ 414,976	$ 6,279	$ 90,092	$ 0	$ 4,562,173

Discount Rate - PBO	4.37%
Discount Rate - FY 2019 Service Cost	4.48%
Discount Rate - FY 2019 Interest Cost	3.99%
Weighted Average Salary Scale	3.50%
(Gain)/Loss Amortization Period (yrs.)	4.75

Eversource Supplemental Executive Retirement Plan - NSTAR

FY2019 Pension Expense under ASC 715-30

	NSTAR Electric	NSTAR Gas	NUSCo 61	Total
Reconciliation of Funded Status as of January 1, 2019				
Projected Benefit Obligation	$ (2,211,391)	$ (1,529,134)	$ (55,614,414)	$ (59,354,939)
Fair Value of Assets	0	0	0	0
Funded Status	$ (2,211,391)	$ (1,529,134)	$ (55,614,414)	$ (59,354,939)
(Gain)/Loss	(233,865)	(639,607)	6,711,411	5,837,939
Prior Service Cost	40,937	9,040	1,368,133	1,418,110
Net Amount Recognized	$ (2,404,319)	$ (2,159,701)	$ (47,534,870)	$ (52,098,890)
2019 Pension Expense				
Service Cost	$ 282	$ 7,896	$ 697,109	$ 705,287
Interest Cost	79,943	57,559	2,044,392	2,181,894
Expected Return on Assets	0	0	0	0
(Gain)/Loss	0	0	0	0
Prior Service Cost	5,798	1,280	193,786	200,864
2019 Pension Expense	$ 86,023	$ 66,735	$ 2,935,287	$ 3,088,045
2018 Pension Expense	$ 79,928	$ 22,242	$ 3,494,768	$ 3,596,938
Expected Benefit Payments in 2019	$ 208,706	$ 103,622	$ 4,053,875	$ 4,366,203
Discount Rate - PBO				4.22%
Discount Rate - Service Cost				4.21%
Discount Rate - Interest Cost				3.85%
Weighted Average Salary Scale				3.50%
Mortality - Employee Before Commencement				RP-2014 Employee Table
Mortality - Retiree/Beneficiary in Pay Status				RP-2014 Healthy Annuitant Table
Mortality Projection Scale				Projection Scale Scale MP-2018
Gain/Loss Amortization Period/Method				7.43 Years (10% Corridor Used)

Eversource Energy
2019 NU NonSERP Pension Expense
All Amounts in $US

Reconciliation of Funded Status, 1/1/2019	Officer A	Officer B	Officer C	Officer D	Officer E	Officer F	CL&P Distribution	CL&P Transmission	NUSCO	PSNH Distribution	PSNH Generation	WMECO	YANKEE GAS	TOTAL
Projected Benefit Obligation (PBO)	(6,931,398)	(2,407,400)	(13,611,138)	(1,284,934)	(2,375,551)	(5,581,936)	(235,381)	(17,408)	(14,697,858)	(1,657,110)	(75,633)	(96,846)	(110,874)	(49,083,467)
Fair Market Value of Assets (FMV)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Funded Status of the Plan (FS)	(6,931,398)	(2,407,400)	(13,611,138)	(1,284,934)	(2,375,551)	(5,581,936)	(235,381)	(17,408)	(14,697,858)	(1,657,110)	(75,633)	(96,846)	(110,874)	(49,083,467)
Unrecognized:														
Net (Gain)/Loss	3,919,284	807,989	3,051,547	585,664	61,345	(1,160,181)	(222,895)	(50,373)	6,941,341	550,378	39,505	11,020	5,444	14,540,068
Prior Service Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Amount Recognized	(3,012,114)	(1,599,411)	(10,559,591)	(699,270)	(2,314,206)	(6,742,117)	(458,276)	(67,781)	(7,756,517)	(1,106,732)	(36,128)	(85,826)	(105,430)	(34,543,399)

Development of 2019 Expense	Officer A	Officer B	Officer C	Officer D	Officer E	Officer F	CL&P Distribution	CL&P Transmission	NUSCO	PSNH Distribution	PSNH Generation	WMECO	YANKEE GAS	TOTAL
Service Cost (with interest to eoy)	0	0	0	0	0	332,456	0	0	0	0	0	0	0	332,456
Interest Cost	247,512	87,215	515,569	46,309	87,350	182,140	7,996	599	543,131	57,981	2,520	3,309	3,593	1,785,224
Expected Return on Plan Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Unrecognized:														
Net (Gain)/Loss	249,954	63,471	194,614	39,254	4,326	(580,091)	(19,215)	(4,343)	598,391	47,446	3,406	950	5,444	603,607
Prior Service Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019 Expense	**497,466**	**150,686**	**710,183**	**85,563**	**91,676**	**(65,495)**	**(11,219)**	**(3,744)**	**1,141,522**	**105,427**	**5,926**	**4,259**	**9,037**	**2,721,287**
2018 Expense	476,373	142,752	669,881	80,423	85,719	229,381	(13,098)	(4,019)	1,165,089	100,909	5,825	4,248	(287,368)	2,656,115
Discount Rate - PBO														4.20%
Discount Rate - FY 2019 Service Cost														4.20%
Discount Rate - FY 2019 Interest Cost														3.79%
Salary Scale														3.50%
Expected Benefit Payments During Year	790,383	215,903	947,316	120,297	197,864	0	30,483	2,064	1,216,861	189,013	10,628	12,142	17,838	3,750,792
(Gain)/Loss Amortization Period (yrs.)	15.68	12.73	15.68	14.92	14.18	2.00	11.60	11.60	11.60	11.60	11.60	11.60	1.00	

Aon Hewitt

Change in Proforma Adjustment for Working Rates

Description	Test Year Actual	Updated Test Year Proforma	Updated Proforma Adjustment	Initial Proforma Adjustment	Change in Adjustment
Medical / Prescription	$ 7,054,485	$ 7,914,642	$ 860,157	$ 551,266	$ 308,891
Dental	403,289	333,162	(70,127)	(57,009)	(13,118)
Vision	44,349	34,770	(9,579)	(8,246)	(1,333)
401K	2,332,601	2,536,647	204,046	204,046	-
Total Net Expense	$ 9,834,724	$ 10,819,221	$ 984,497	$ 690,057	$ 294,440

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS

Description	FERC Account	Test Year Actual	Capitalization	Normalizing Adjustments	Adjusted Test Year	Pro Forma Adjustments: Updated Actuarial Reports	Pro Forma Adjustments: 8.069% Wage Increase	Pro Forma Adjustments: Incremental FTEs	Test Year Pro Forma
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
Medical / Prescription	926000	$ 12,249,212	$ (5,194,728)	$ -	$ 7,054,485	$ 811,309	$ -	$ 48,848	$ 7,914,642
Dental	926000	690,474	(287,185)	-	403,289	(72,342)	-	2,215	333,162
Vision	926000	74,108	(29,759)	-	44,349	(9,810)	-	231	34,770
401K	926000	3,960,045	(1,627,444)	-	2,332,601	-	188,218	15,828	2,536,647
Total Healthcare and 401K		$ 16,973,840	$ (7,139,116)	$ -	$ 9,834,724	$ 729,157	$ 188,218	$ 67,122	$ 10,819,221
Pension	926000	3,327,908	(1,497,104)	-	1,830,804	884,391	-	-	2,715,195
Other Account Activity	925000 / 926000	2,865,459	(1,025,393)	-	1,840,066	143,416	-	-	1,983,481
Total Employee Benefits		$ 23,167,207	$ (9,661,614)	$ -	$ 13,505,593	$ 1,756,964	$ 188,218	$ 67,122	$ 15,517,897

Note: Adjustment for updated actuarial reports includes changes in Healthcare working rates and Pension, PBOP, and SERP expense

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

BENEFIT SUMMARY

	Non-Represented		Represented					
Description	Enrollment as of 12/31/2018 (#)	Test Year Pro Forma	Enrollment as of 12/31/2018 (#)	Test Year Pro Forma	Test Year Pro Forma (C) + (E)	Non - O&M%	Adjusted Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PSNH								
Medical / Prescription	350	$ 5,889,490	293	$ 4,854,762	$ 10,744,252	51.11%	$ 5,252,936	Exh. ES-EHC-12, WP EHC-12, Page 2
Dental	350	246,329	293	196,187	442,516	51.11%	216,349	Exh. ES-EHC-12, WP EHC-12, Page 3
Vision	350	26,191	293	20,112	46,302	51.11%	22,638	Exh. ES-EHC-12, WP EHC-12, Page 4
PSNH BENEFITS		**$ 6,162,010**		**$ 5,071,060**	**$ 11,233,070**		**$ 5,491,922**	**Line 21 + 22 + 23**
EESCO								
Medical / Prescription	2,216	$ 33,863,301	464	$ 6,640,666	$ 40,503,967	19.36%	$ 32,660,724	Exh. ES-EHC-12, WP EHC-12, Page 2
Dental	2,216	1,411,795	464	364,677	1,776,472	19.36%	1,432,474	Exh. ES-EHC-12, WP EHC-12, Page 3
Vision	2,216	149,475	464	35,011	184,487	19.36%	148,762	Exh. ES-EHC-12, WP EHC-12, Page 4
EESCO BENEFITS		$ 35,424,571		$ 7,040,354	$ 42,464,926		$ 34,241,961	Line 28 + 29 + 30
EESCO ALLOCATED TO PSNH	**177**	**$ 2,833,966**	**37**	**$ 563,228**	**$ 3,397,194**		**$ 2,739,357**	**Line 31 * 8.00%**
TOTAL								
Medical / Prescription	527	$ 8,598,554	330	$ 5,386,015	$ 13,984,569		$ 7,865,794	Line 21 + (Line 28 * 8.00%)
Dental	527	359,273	330	225,361	584,633		330,947	Line 22 + (Line 29 * 8.00%)
Vision	527	38,149	330	22,913	61,061		34,539	Line 23 + (Line 30 * 8.00%)
TOTAL MEDICAL EXPENSE		**$ 8,995,975**		**$ 5,634,289**	**$ 14,630,264**		**$ 8,231,279**	**Line 36 + 37 + 38**

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

MEDICAL EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (B)*(C)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (E)*(F)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (H)*(I)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (K)*(L)	Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
MEDICAL - PSNH														
PPO 100 EE Only	33	9,614	$ 317,247	39	9,614	$ 374,929	-	8,959	$ -	-	9,614	$ -		
PPO 100 EE + Spouse	45	18,426	829,159	26	18,426	479,070	-	-	-	-	18,426	-		
PPO 100 EE + Child(ren)	13	16,023	208,293	23	16,023	368,518	-	-	-	-	16,023	-		
PPO 100 Employee + 1	-	-	-	-	-	-	-	18,814	-		-	-		
PPO 100 Family	47	26,437	1,242,554	47	26,437	1,242,554	-	27,773	-	-	26,437	-		
Total PPO 100	138		$ 2,597,253	135		$ 2,465,071	-		$ -	-		$ -	$ 5,062,324	
PPO 90 EE Only	17	9,614	$ 163,431	15	9,614	$ 144,203	-	8,545	$ -	-	9,614	$ -		
PPO 90 EE + Spouse	11	18,426	202,683	6	18,426	110,555	-	-	-	-	18,426	-		
PPO 90 EE + Child(ren)	4	16,023	64,090	9	16,023	144,203	-	-	-	-	16,023	-		
PPO 90 Employee + 1	-	-	-	-	-	-	-	17,945	-		-	-		
PPO 90 Family	17	26,437	449,434	19	26,437	502,309	-	26,491	-	-	26,437	-		
Total PPO 90	49		$ 879,638	49		$ 901,270	-		$ -	-		$ -	$ 1,780,908	
Saver EE Only	26	8,143	$ 211,729	23	8,143	$ 187,299	-	7,853	$ -	-	8,143	$ -		
Saver EE + Spouse	29	16,359	474,401	11	16,359	179,945	-	-	-	-	16,359	-		
Saver EE + Child(ren)	12	14,149	169,783	8	14,149	113,189	-	-	-	-	14,149	-		
Saver Employee + 1	-	-		-	-		-	16,482			-			
Saver Family	65	23,726	1,542,185	42	23,726	996,489	-	24,235	-	-	23,726	-		
Total Saver	132		$ 2,398,098	84		$ 1,476,922	-		$ -	-		$ -	$ 3,875,020	
Medical Opt-out	29	500	$ 14,500	23	500	$ 11,500	-	500	$ -	-	500	$ -	$ 26,000	
Medical Not Enrolled / Not Eligible	2	-	$ -	2	-	$ -	-	-	$ -	-	-	$ -	$ -	
PSNH MEDICAL EXPENSE	**350**		**5,889,490**	**293**		**4,854,762**	**-**		**-**	**-**		**-**	**10,744,252**	Line 28 + 35 + 42 + 44
MEDICAL - EESCO														
PPO 100 EE Only	334	9,614	$ 3,210,929	-	9,614	$ -	122	8,959	$ 1,093,008	10	9,614	$ 96,136		
PPO 100 EE + Spouse	240	18,426	4,422,182	-	18,426	-	-	-	-	9	18,426	165,832		
PPO 100 EE + Child(ren)	141	16,023	2,259,175	-	16,023	-	-	-	-	3	16,023	48,068		
PPO 100 Employee + 1	-	-	-	-	-	-	74	18,814	1,392,224	-	-			
PPO 100 Family	295	26,437	7,799,009	-	26,437	-	65	27,773	1,805,216	12	26,437	317,248		
Total PPO 100	1,010		$ 17,691,296	-		$ -	261		$ 4,290,448	34		$ 627,283	$ 22,609,027	
PPO 90 EE Only	119	9,614	$ 1,144,014	-	9,614	$ -	16	8,545	$ 136,727	4	9,614	$ 38,454		
PPO 90 EE + Spouse	44	18,426	810,733	-	18,426	-	-	-	-	2	18,426	36,852		
PPO 90 EE + Child(ren)	43	16,023	688,968	-	16,023	-	-	-	-	2	16,023	32,045		
PPO 90 Employee + 1	-	-	-	-	-	-	3	17,945	53,835	-	-			
PPO 90 Family	102	26,437	2,696,607	-	26,437	-	9	26,491	238,418	1	26,437	26,437		
Total PPO 90	308		$ 5,340,322	-		$ -	28		$ 428,980	9		$ 133,788	$ 5,903,090	
Saver EE Only	202	8,143	$ 1,644,975	-	8,143	$ -	21	7,853	$ 164,916	4	8,143	$ 32,574		
Saver EE + Spouse	88	16,359	1,439,560	-	16,359	-	-	-	-	2	16,359	32,717		
Saver EE + Child(ren)	76	14,149	1,075,294	-	14,149	-	-	-	-	3	14,149	42,446		
Saver Employee + 1	-	-	-	-	-	-	7	16,482	115,371	-	-			
Saver Family	276	23,726	6,548,354	-	23,726	-	16	24,235	387,754	15	23,726	355,889		
Total Saver	642		$ 10,708,183	-		$ -	44		$ 668,041	24		$ 463,626	$ 11,839,849	
Medical Opt-out	247	500	$ 123,500	-	500	$ -	52	500	$ 26,000	5	500	$ 2,500	$ 152,000	
Medical Not Enrolled / Not Eligible	9	-	$ -	-	-	$ -	7	-	$ -	-	-	$ -	$ -	
EESCO MEDICAL EXPENSE	2,216		33,863,301	-		-	392		5,413,469	72		1,227,197	40,503,967	Line 57 + 64 + 71 + 73
EESCO ALLOCATED TO PSNH ELECTRIC	**177**		**$ 2,709,064**	**-**		**$ -**	**31**		**$ 433,078**	**6**		**$ 98,176**	**$ 3,240,317**	Line 77 * 8.00%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

DENTAL EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (B)*(C)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (E)*(F)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (H)*(I)	Enrollment as of 12/31/2018 (#)	2019 Net Annual Cost per Employee ($)	Pro Forma Test Year (K)*(L)	Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
DENTAL - PSNH														
Dental 1000 EE Only	13	336	$ 4,366	12	336	$ 4,031	-	358	$ -	-	336	$ -		
Dental 1000 EE + Spouse	15	705	10,579	9	705	6,347	-	-	-	-	705	-		
Dental 1000 EE + Child(ren)	7	605	4,233	6	605	3,628	-	-	-	-	605	-		
Dental 1000 Employee + 1	-	-		-	-		-	752			-			
Dental 1000 Family	24	1,041	24,990	22	1,041	22,907	-	1,111	-	-	1,041	-		
Total Dental 1000	59		$ 44,168	49		$ 36,913	-		$ -	-		$ -	$ 81,081	
Dental 1800 EE Only	57	336	$ 19,145	61	336	$ 20,489	-	465	$ -	-	336	$ -		
Dental 1800 EE + Spouse	78	705	55,009	42	705	29,620	-	-	-	-	705	-		
Dental 1800 EE + Child(ren)	24	605	14,512	29	605	17,536	-	-	-	-	605	-		
Dental 1800 Employee + 1	-	-		-	-		-	977			-			
Dental 1800 Family	109	1,041	113,495	88	1,041	91,629	-	1,443	-	-	1,041	-		
Total Dental 1800	268		$ 202,161	220		$ 159,274	-		$ -	-		$ -	$ 361,435	
Dental Not Enrolled / Not Eligible	23	-	$ -	24	-	$ -	-	-	$ -	-	-	$ -	$ -	
PSNH DENTAL EXPENSE	**350**		**$ 246,329**	**293**		**$ 196,187**	**-**		**$ -**	**-**		**$ -**	**$ 442,516**	Line 28 + 35 + 37
DENTAL - EESCO														
Dental 1000 EE Only	136	336	$ 45,680	-	336	$ -	10	358	$ 3,583	7	336	$ 2,351		
Dental 1000 EE + Spouse	79	705	55,714	-	705	-	-	-	-	3	705	2,116		
Dental 1000 EE + Child(ren)	52	605	31,443	-	605	-	-	-	-	1	605	605		
Dental 1000 Employee + 1	-	-	-	-	-	-	-	752	-	-	-			
Dental 1000 Family	114	1,041	118,701	-	1,041	-	1	1,111	1,111	5	1,041	5,206		
Total Dental 1000	381		$ 251,538	-		$ -	11		$ 4,694	16		$ 10,278	$ 266,510	
Dental 1800 EE Only	497	336	$ 166,932	-	336	$ -	149	465	$ 69,339	11	336	$ 3,695		
Dental 1800 EE + Spouse	325	705	229,203	-	705	-	-	-	-	9	705	6,347		
Dental 1800 EE + Child(ren)	215	605	130,006	-	605	-	-	-	-	8	605	4,837		
Dental 1800 Employee + 1	-	-	-	-	-	-	93	977	90,865	-	-			
Dental 1800 Family	609	1,041	634,115	-	1,041	-	103	1,443	148,592	25	1,041	26,031		
Total Dental 1800	1,646		$ 1,160,257	-		$ -	345		$ 308,795	53		$ 40,910	$ 1,509,962	
Dental Not Enrolled / Not Eligible	189	-	$ -	-	-	$ -	36	-	$ -	3	-	$ -	$ -	
EESCO DENTAL EXPENSE	2,216		$ 1,411,795	-		$ -	392		$ 313,489	72		$ 51,188	$ 1,776,472	Line 48 + 55 + 57
EESCO ALLOCATED TO PSNH	**177**		**$ 112,944**	**-**		**$ -**	**31**		**$ 25,079**	**6**		**$ 4,095**	**$ 142,118**	Line 59 * 8.00%

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

VISION EXPENSE

	Non-Represented			Represented - PSNH Electrical Workers			Represented - EESCO - L369, L12004			Represented - EESCO - Convex, Teal Book				
Description	Enrollment as of 12/31/2018	2019 Net Annual Cost per Employee	Pro Forma Test Year	Enrollment as of 12/31/2018	2019 Net Annual Cost per Employee	Pro Forma Test Year	Enrollment as of 12/31/2018	2019 Net Annual Cost per Employee	Pro Forma Test Year	Enrollment as of 12/31/2018	2019 Net Annual Cost per Employee	Pro Forma Test Year	Pro Forma Test Year	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	(#)	($)	(B)*(C)	(#)	($)	(E)*(F)	(#)	($)	(H)*(I)	(#)	($)	(K)*(L)	(D) + (G) + (J) + (M)	
VISION - PSNH														
VSP EE Only	70	38	$ 2,638	61	38	$ 2,298	-	46	$ -	-	38	$ -		
VSP EE + Spouse	93	79	7,377	57	79	4,521	-	-	-	-	79	-		
VSP EE + Child(ren)	30	68	2,034	34	68	2,305	-	-	-	-	68	-		
VSP Employee + 1	-	-	-	-	-	-	-	97	-	-	-	-		
VSP Family	121	117	14,142	94	117	10,987	-	144	-	-	117	-		
VSP Not Enrolled / Not Eligible	36	-	-	47	-	-	-	-	-	-	-	-		
PSNH VISION EXPENSE	**350**		**$ 26,191**	**293**		**$ 20,112**	**-**		**$ -**	**-**		**$ -**	**$ 46,302**	
VISION - EESCO														
VSP EE Only	595	38	$ 22,420	-	38	$ -	143	46	$ 6,624	15	38	$ 565		
VSP EE + Spouse	428	79	33,949	-	79	-	-	-	-	14	79	1,110		
VSP EE + Child(ren)	251	68	17,018	-	68	-	-	-	-	8	68	542		
VSP Employee + 1	-	-	-	-	-	-	88	97	8,575	-	-			
VSP Family	651	117	76,089	-	117	-	98	144	14,088	30	117	3,506		
VSP Not Enrolled / Not Eligible	291	-	-	-	-	-	63	-	-	5	-	-		
EESCO VISION EXPENSE	2,216		$ 149,475	-		$ -	392		$ 29,287	72		$ 5,724	$ 184,487	
EESCO ALLOCATED TO PSNH	**177**		**$ 11,958**	**-**		**$ -**	**31**		**$ 2,343**	**6**		**$ 458**	**$ 14,759**	Line 38 * 8.00%

Schedule of Health Care Costs
Non-Represented Employees and Represented Employees in CT, NH and Western MA
January 1, 2020

PLAN	EMPLOYEE COSTS		COMPANY COSTS	
PPO 90	**Bi-Weekly**	**Monthly**	**Bi-Weekly**	**Monthly**
♦ **Employee Only**	**$39.56**	$89.02	$356.06	$801.13
♦ **Employee + Spouse**	**$148.36**	$333.81	$682.44	$1,535.48
♦ **Employee + Child(ren)**	**$118.69**	$267.05	$593.43	$1,335.21
♦ **Family**	**$247.26**	$556.35	$979.16	$2,203.11
PPO 100	**Bi-Weekly**	Monthly	Bi-Weekly	Monthly
♦ **Employee Only**	**$69.35**	$156.04	$356.06	$801.13
♦ **Employee + Spouse**	**$210.91**	$474.55	$682.44	$1,535.48
♦ **Employee + Child(ren)**	**$172.29**	$387.66	$593.43	$1,335.21
♦ **Family**	**$339.58**	$764.05	$979.16	$2,203.11
Saver	**Bi-Weekly**	Monthly	Bi-Weekly	Monthly
♦ **Employee Only**	**$21.57**	$48.53	$301.61	$678.62
♦ **Employee + Spouse**	**$72.38**	$162.85	$605.88	$1,363.22
♦ **Employee + Child(ren)**	**$58.52**	$131.67	$524.02	$1,179.05
♦ **Family**	**$118.57**	$266.79	$878.74	$1,977.16
Dental 1800	**Bi-Weekly**	Monthly	Bi-Weekly	Monthly
♦ **Employee Only**	**$9.10**	$20.48	$12.44	$27.99
♦ **Employee + Spouse**	**$19.12**	$43.01	$26.12	$58.77
♦ **Employee + Child(ren)**	**$16.38**	$36.86	$22.39	$50.39
♦ **Family**	**$28.22**	$63.50	$38.57	$86.77
Dental 1000	**Bi-Weekly**	Monthly	Bi-Weekly	Monthly
♦ **Employee Only**	**$4.14**	$9.33	$12.44	$27.99
♦ **Employee + Spouse**	**$8.71**	$19.60	$26.12	$58.77
♦ **Employee + Child(ren)**	**$7.47**	$16.80	$22.39	$50.39
♦ **Family**	**$12.86**	$28.93	$38.57	$86.77
Vision	**Bi-Weekly**	Monthly	Bi-Weekly	Monthly
♦ **Employee Only**	**$0.75**	$1.68	$1.39	$3.14
♦ **Employee + Spouse**	**$1.57**	$3.54	$2.94	$6.61
♦ **Employee + Child(ren)**	**$1.35**	$3.04	$2.51	$5.65
♦ **Family**	**$2.33**	$5.23	$4.33	$9.74

Schedule of Health Care Costs
Employees Represented by Locals 369 and 12004
Effective January 1, 2020

PLAN	EMPLOYEE COSTS		COMPANY COSTS	
PPO 90	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$40.31**	$178.03	$161.23	$712.12
♦ Employee + 1 Dependent	**$84.65**	$373.86	$338.59	$1,495.43
♦ Family	**$124.96**	$551.89	$499.83	$2,207.57
PPO 100	**Weekly**	**Monthly**	**Weekly**	
♦ Employee Only	**$47.68**	$210.58	$169.04	$746.59
♦ Employee + 1 Dependent	**$100.12**	$442.21	$354.98	$1,567.82
♦ Family	**$147.80**	$652.78	$524.01	$2,314.38
Saver	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$16.47**	$72.72	$148.17	$654.43
♦ Employee + 1 Dependent	**$34.55**	$152.61	$310.97	$1,373.46
♦ Family	**$50.81**	$224.40	$457.26	$2,019.55
Dental 1800	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$2.19**	$9.69	$8.78	$38.78
♦ Employee + 1 Dependent	**$4.61**	$20.36	$18.43	$81.42
♦ Family	**$6.80**	$30.05	$27.22	$120.22
Dental 1000	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$1.69**	$7.47	$6.76	$29.86
♦ Employee + 1 Dependent	**$3.55**	$15.68	$14.20	$62.70
♦ Family	**$5.24**	$23.14	$20.96	$92.56
Vision	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$0.22**	$0.96	$0.87	$3.86
♦ Employee + 1 Dependent	**$0.46**	$2.03	$1.84	$8.12
♦ Family	**$0.68**	$2.99	$2.71	$11.98

Schedule of Health Care Costs
Non-Represented Employees and Represented Employees in CT, NH and Western MA
January 1, 2019

PLAN	EMPLOYEE COSTS		COMPANY COSTS	
PPO 90	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$39.47	$85.51	$355.19	$769.58
♦ Employee + Spouse	$148.00	$320.66	$680.77	$1,475.01
♦ Employee + Child	$118.40	$256.53	$591.98	$1,282.62
♦ Family	$246.66	$534.43	$976.78	$2,116.35
PPO 100	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$69.18	$149.89	$355.19	$769.58
♦ Employee + Spouse	$210.39	$455.85	$680.77	$1,475.01
♦ Employee + Child	$171.87	$372.39	$591.98	$1,282.62
♦ Family	$338.75	$733.95	$976.78	$2,116.35
Saver	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$21.52	$46.62	$300.87	$651.89
♦ Employee + Spouse	$72.20	$156.44	$604.40	$1,309.53
♦ Employee + Child	$58.38	$126.48	$522.75	$1,132.62
♦ Family	$118.28	$256.28	$876.60	$1,899.29
Dental 1800	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$9.83	$21.29	$13.43	$29.10
♦ Employee + Spouse	$20.64	$44.71	$28.20	$61.10
♦ Employee + Child	$17.69	$38.32	$24.18	$52.38
♦ Family	$30.47	$66.01	$41.64	$90.21
Dental 1000	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$4.48	$9.70	$13.44	$29.11
♦ Employee + Spouse	$9.41	$20.38	$28.20	$61.10
♦ Employee + Child	$8.06	$17.46	$24.18	$52.38
♦ Family	$13.88	$30.07	$41.64	$90.21
Vision	Bi-Weekly	Monthly	Bi-Weekly	Monthly
♦ Employee Only	$0.81	$1.75	$1.50	$3.26
♦ Employee + Spouse	$1.70	$3.68	$3.17	$6.86
♦ Employee + Child	$1.46	$3.16	$2.71	$5.87
♦ Family	$2.51	$5.43	$4.67	$10.12

Schedule of Health Care Costs
Employees Represented by Locals 369 and 12004
Effective January 1, 2019

PLAN	EMPLOYEE COSTS		COMPANY COSTS	
PPO 90	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$39.47**	$171.02	$157.86	$684.07
♦ Employee + 1 Dependent	**$82.88**	$359.13	$331.51	$1,436.54
♦ Family	**$122.34**	$530.16	$489.37	$2,120.62
PPO 100	**Weekly**	**Monthly**	**Weekly**	**$1,901.71**
♦ Employee Only	**$46.68**	$202.28	$165.51	$717.19
♦ Employee + 1 Dependent	**$98.03**	$424.79	$347.55	$1,506.07
♦ Family	**$144.71**	$627.07	$513.05	$2,223.23
Saver	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$16.12**	$69.85	$145.08	$628.66
♦ Employee + 1 Dependent	**$33.83**	$146.60	$304.47	$1,319.37
♦ Family	**$49.74**	$215.56	$447.69	$1,940.01
Dental 1800	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$2.33**	$10.08	$9.30	$40.31
♦ Employee + 1 Dependent	**$4.88**	$21.16	$19.53	$84.65
♦ Family	**$7.21**	$31.24	$28.84	$124.98
Dental 1000	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$1.79**	$7.76	$7.17	$31.05
♦ Employee + 1 Dependent	**$3.76**	$16.30	$15.04	$65.18
♦ Family	**$5.55**	$24.06	$22.20	$96.22
Vision	**Weekly**	**Monthly**	**Weekly**	**Monthly**
♦ Employee Only	**$0.23**	$1.00	$0.93	$4.01
♦ Employee + 1 Dependent	**$0.49**	$2.11	$1.95	$8.43
♦ Family	**$0.72**	$3.11	$2.87	$12.44