

STATE OF NEW HAMPSHIRE
BEFORE THE
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

DOCKET NO. DE 19-057
REQUEST FOR PERMANENT RATES

DIRECT TESTIMONY OF
JOHN J. SPANOS

Depreciation

On behalf of Public Service Company of New Hampshire
d/b/a Eversource Energy

May 28, 2019

Table of Contents

I. INTRODUCTION	1
II. PURPOSE OF TESTIMONY	2
III. DEPRECIATION STUDY	4

Attachments

Schedule (JJS-1) – Qualification Statement

Schedule (JJS-2) – Depreciation Study

Schedule (JJS-3) – Comparison of Proposed Annual Depreciation Expense
vs. Current Annual Depreciation Expense

STATE OF NEW HAMPSHIRE
BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
DIRECT TESTIMONY OF JOHN J. SPANOS
PETITION OF PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
d/b/a EVERSOURCE ENERGY
REQUEST FOR PERMANENT RATES

May 28, 2019

Docket No. DE 19-057

1 **I. INTRODUCTION**

2 **Q. Please state your name and address.**

3 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp
4 Hill, Pennsylvania 17011.

5 **Q. Are you associated with any firm?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
7 Consultants, LLC (“Gannett Fleming”).

8 **Q. How long have you been associated with Gannett Fleming?**

9 A. I have been associated with the firm since my college graduation in June 1986.

10 **Q. What is your position with the firm?**

11 A. I am the President.

12 **Q. On whose behalf are you testifying in this case?**

13 A. I am testifying on behalf of Public Service Company of New Hampshire d/b/a

1 Eversource Energy (“PSNH” or the “Company”).

2 **Q. Please state your qualifications.**

3 A. I have over 32 years of utility depreciation experience, which includes providing
4 expert testimony in over 300 cases before approximately 40 regulatory
5 commissions. These cases have included depreciation studies in the electric, gas,
6 water, wastewater and pipeline industries. In addition to the cases where I have
7 submitted testimony, I have supervised in over 600 other depreciation or valuation
8 assignments. Please refer to Schedule (JJS-1) for my qualification statement, which
9 includes further information with respect to my work history, case experience and
10 leadership in the Society of Depreciation Professionals.

11 **II. PURPOSE OF TESTIMONY**

12 **Q. What is the purpose of your testimony in this proceeding?**

13 A. The purpose of my testimony is to present the depreciation study performed for
14 PSNH attached hereto as Schedule (JJS-2) (the “Depreciation Study”). The
15 Depreciation Study sets forth the calculated annual depreciation accrual rates by
16 account as of December 31, 2018 for all electric plant.

17 **Q. Can you summarize the impact in depreciation rates based on the**
18 **Depreciation Study?**

19 A. Yes. The table below sets forth a comparison of the current depreciation rates and
20 resultant expense to the proposed depreciation rates and expense by function as of
21 December 31, 2018.

<u>Function</u>	<u>Current</u>		<u>Proposed</u>	
	<u>Rates</u>	<u>Proforma Expense</u>	<u>Rates</u>	<u>Expense</u>
Intangible	6.80	3,600,045	4.66	\$ 2,463,433
Distribution	2.81	53,989,029	3.07	58,831,543
General	5.12	9,686,491	3.47	6,558,461
General Reserve Amount		<u>-</u>		<u>2,688,368</u>
Total		\$67,275,565		\$70,541,805

1 **Q. Can you explain some of the major factors that caused the change in**
2 **depreciation rates?**

3 A. Yes. The major components that caused depreciation rates to change by function
4 are as follows:

- 5 • Intangible Plant: Assets are amortized on an individual basis specific to their
6 amortization period. The primary cause of the rate change is the lack of
7 growth in the 10-year category.
- 8 • Distribution Plant: The primary change causing a slight increase in
9 depreciation expense is the higher negative net salvage percents for many
10 accounts. Generally, the average service lives are longer.
- 11 • General Plant: Depreciation expense has decreased due to applying the
12 proper amortization period rates to the appropriate vintage balances. Also,
13 there are longer lives for transportation equipment.

14 **Q. Are the recommended depreciation accrual rates presented in your study**
15 **reasonable and applicable to the plant in service as of December 31, 2018?**

16 A. Yes, they are. Based on the Depreciation Study, I am recommending depreciation
17 rates using the December 31, 2018 plant and reserve balances for approval.

1 **III. DEPRECIATION STUDY**

2 **Q. Please define the concept of depreciation.**

3 A. Depreciation refers to the loss in service value not restored by current maintenance,
4 incurred in connection with the consumption or prospective retirement of utility
5 plant in the course of service from causes which are known to be in current
6 operation and against which the company is not protected by insurance. Among
7 the causes to be given consideration are wear and tear, decay, action of the
8 elements, obsolescence, changes in the art, changes in demand and the requirements
9 of public authorities.

10 **Q. Please identify the Depreciation Study you performed for PSNH.**

11 A. The study is a report entitled, "2018 Depreciation Study - Calculated Annual
12 Depreciation Accruals Related to Electric Plant as of December 31, 2018." This
13 report sets forth the results of my depreciation analysis for PSNH. The study was
14 prepared, and the analyses that underlie the study were conducted under my
15 direction and supervision.

16 **Q. Is Schedule (JJS-2) a true and accurate copy of your Depreciation Study?**

17 A. Yes.

18 **Q. Does Schedule (JJS-2) accurately portray the results of your Depreciation**
19 **Study as of December 31, 2018?**

20 A. Yes.

1 **Q. What was the purpose of your Depreciation Study?**

2 A. The purpose of the Depreciation Study was to estimate the annual depreciation
3 accruals related to electric plant in service for financial and ratemaking purposes
4 and determine appropriate average service lives and net salvage percentages for the
5 plant account.

6 **Q. Are the methods and procedures of the Depreciation Study consistent with**
7 **industry practices?**

8 A. Yes, the methods and procedures of the study are generally in accordance with
9 industry standards. Both the existing rates and the rates determined in the
10 Depreciation Study are based on the average service life procedure. However, the
11 proposed rates are determined based on the more common remaining life method
12 while existing rates are based on the whole life method.

13 **Q. What are the most common depreciation methods?**

14 A. The calculation of depreciation requires the selection of a depreciation method,
15 which includes the selection of a procedure and technique (or basis) for calculating
16 depreciation rates. The recommended depreciation rates in the Depreciation Study
17 are based on the straight-line method, average service life – broad group procedure
18 and remaining life technique, which is the most commonly used depreciation
19 method for public utility depreciation. The straight-line method and average
20 service life – broad group procedure was used in the past depreciation study for
21 PSNH. However, the use of the remaining life technique is a change from the
22 previous depreciation study for the Company, in which the whole life technique

1 was used. The reason for this proposed change is that the whole life method can
2 result in the recovery of an inaccurate amount of depreciation expense without a
3 methodology to adjust based on actual experience, whereas the remaining life
4 method will ensure recovery of no more or less than the full service value.

5 For the whole life technique, depreciation is calculated on the basis of the full
6 service life, or whole life, estimated for a group of assets. For example, if the
7 service life estimate for an asset that costs \$100 is 10 years, and no net salvage is
8 expected, then the annual depreciation rate would be 10% (or $(1-0\%)/10$). Issues
9 can arise with the whole life technique if service life estimates change or if the real-
10 world experience of the group does not perfectly match the service life and net
11 salvage estimates. Using the same example, if after five years of the asset's life the
12 accumulated depreciation was \$60, then applying a 10% whole life depreciation
13 rate for each of the remaining five years of the asset's life would result in a total
14 recovery through depreciation of \$110 (the \$60 in accumulated depreciation plus
15 \$10 per year for five years). As a result, the whole life technique would, without
16 an adjustment, result in the recovery of the incorrect amount of depreciation
17 expense. Such situations can, and do, arise regularly because depreciation is, by
18 nature, a forecast of the future for thousands of individual assets.

19 The remaining life technique addresses the issue described in the previous
20 paragraph by taking a prospective approach and allocating costs over the expected
21 time the related assets will remain in service. Rather than calculating depreciation

1 based on the whole service life, the remaining life technique allocates the amount
2 remaining to be recovered (which is the original cost for the group less net salvage
3 less accumulated depreciation) over its estimated remaining life. As a result, the
4 remaining life technique ensures that the full service value (original cost less net
5 salvage) will be recovered through depreciation expense – and no more or no less.
6 In part for this reason, the remaining life technique is used in the vast majority of
7 U.S. regulatory jurisdictions. Its use is recommended in the Depreciation Study.

8 **Q. Why is the remaining life methodology superior to the whole life method?**

9 A. A simple example will explain why the remaining life methodology is superior.
10 Assume that there are three assets in an account which live 2, 5, and 8 years;
11 therefore, the average life is 5 years. Each asset costs \$100 for a total account cost
12 of \$300. Using the whole life method, the rate is 20.0%, so through year 5 the
13 recovery for the 2-year unit is \$40, and the 5-year unit is \$100, and the 8-year unit
14 is \$100. A new study is performed after year 5 and the average life is 8 years, so
15 the rate is 12.5% and the recovery for the final three years is \$37.50. Consequently,
16 using the whole life method, recovery is \$277.50 of the \$300 in original cost, which
17 fails to make the company whole.

18 Under the remaining life methodology, the average service life is still 5 years and
19 the initial rate is 20.00%. Thus, the total accrual after 5 years is still \$240.00 and
20 the two retirements totaling \$200 for an accumulated depreciation total of \$40.
21 Therefore, the remaining value is \$60 to be recovered over 3 years at a rate of

1 20.00%. Consequently, under the remaining life method, full recovery is achieved
2 at the end of life for the three units.

3 **Q. Please describe the contents of Schedule (JJS-2).**

4 A. My report is presented in nine parts. Part I, Introduction, describes the scope and
5 basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes
6 descriptions of the methodology of estimating survivor curves. Parts III and IV set
7 forth the analysis for determining life and net salvage estimation. Part V,
8 Calculation of Annual and Accrued Depreciation, includes the concepts of
9 depreciation and amortization using the remaining life method. Part VI, Results of
10 Study, presents a description of the results and a summary of the depreciation
11 calculations. Parts VII, VIII and IX include graphs and tables that relate to the
12 service life and net salvage analyses, and the detailed depreciation calculations.

13 The table on pages VI-4 and VI-5 of Schedule (JJS-2) presents the estimated
14 survivor curve, the net salvage percent, the original cost as of December 31, 2018,
15 the book depreciation reserve, and the calculated annual depreciation accrual and
16 rate for the account or subaccount. The section beginning on page VII-2 presents
17 the results of the retirement rate analyses prepared as the historical bases for the
18 service life estimates. The section beginning on page VIII-2 presents the results of
19 the salvage analysis. The section beginning on page IX-2 presents the depreciation
20 calculations related to surviving original cost as of December 31, 2018.

1 **Q. Please explain how you performed your Depreciation Study.**

2 A. I used the straight-line remaining life method of depreciation, with the average
3 service life procedure. The annual depreciation is based on a method of
4 depreciation accounting that seeks to distribute the unrecovered cost of fixed capital
5 assets over the estimated remaining useful life of the unit, or group of assets, in a
6 systematic and rational manner.

7 **Q. How did you determine the recommended annual depreciation accrual rates?**

8 A. I did this in two phases. In the first phase, I estimated the service life and net
9 salvage characteristics for the depreciable group, that is, the plant account or
10 subaccount identified as having similar characteristics. In the second phase, I
11 calculated the composite remaining lives and annual depreciation accrual rates
12 based on the service life and net salvage estimates determined in the first phase.

13 **Q. Please describe the first phase of the Depreciation Study, in which you**
14 **estimated the service life and net salvage characteristics for the depreciable**
15 **group.**

16 A. The service life and net salvage study consisted of compiling historic data from
17 records related to PSNH's plant; analyzing these data to obtain historic trends of
18 survivor and net salvage characteristics; obtaining supplementary information from
19 PSNH management personnel and operating personnel concerning practices and
20 plans as they relate to plant operations; and interpreting the above-mentioned data
21 based on my experience and in reference to estimates used by other electric utilities
22 to form judgments of average service life and net salvage characteristics.

1 **Q. What historical data did you rely on to estimate service life characteristics?**

2 A. I analyzed accounting entries for the Company relating to plant additions, transfers,
3 and retirements recorded through 2018. The records of the Company also included
4 transactional data and surviving dollar value by year installed for the plant account
5 as of December 31, 2018.

6 **Q. What method did you use to analyze this service life data?**

7 A. I used the retirement rate method for all accounts. This is the most appropriate
8 method when aged retirement data are available, because this method determines
9 the average rates of retirement actually experienced by the Company during the
10 period of time covered by the study.

11 **Q. Would you explain how you used the retirement rate method to analyze**
12 **PSNH's service life data?**

13 A. I applied the retirement rate method to the group of property in the Depreciation
14 Study. For the property group, I used the retirement rate method to form a life
15 table, which, when plotted, shows an original survivor curve for that property
16 group. The original survivor curve represents the average survivor pattern
17 experienced by the several vintage groups during the experienced band studied.
18 The survivor patterns do not necessarily describe the life characteristics of the
19 property group; therefore, interpretation of the original survivor curves is required
20 in order to use them as valid considerations in estimating service life. The Iowa-
21 type Survivor Curves were used to perform these interpretations.

1 **Q. What is an “Iowa-type Survivor Curve” and how did you use such curves to**
2 **estimate the service life characteristics for the property group?**

3 A. Iowa-type Survivor Curves are a widely used group of generalized survivor curves
4 that contain the range of survivor characteristics usually experienced by utilities
5 and other industrial companies. The Iowa curves were developed at the Iowa State
6 College Engineering Experiment Station through an extensive process of observing
7 and classifying the ages at which various types of property used by utilities and
8 other industrial companies have been retired.

9 Iowa-type Survivor Curves are used to smooth and extrapolate original survivor
10 curves determined by the retirement rate method. The Depreciation Study used
11 Iowa curves and truncated Iowa curves to describe the forecasted rates of retirement
12 based on the observed rates of retirement and the outlook for future retirements.

13 The estimated survivor curve designations for the depreciable property group
14 indicate the average service life, the family within the Iowa system to which the
15 property group belongs, and the relative height of the mode. For example, the Iowa
16 53-R0.5 indicates an average service life of 53 years; a right-moded, or R type curve
17 (the mode occurs after average life for right-moded curves); and a low height, 0.5,
18 for the mode (possible modes for R type curves range from 0.5 to 5).

19 **Q. Did you physically observe PSNH’s plant and equipment as part of the**
20 **Depreciation Study?**

21 A. Yes. I made a field review of PSNH’s property as part of the study during January
22 2018 to observe representative portions of plant. Field reviews are conducted to

1 become familiar with operations of the Company and obtain an understanding of
2 the function of the plant and information with respect to the reasons for past
3 retirements and the expected future causes of retirements. This knowledge, as well
4 as information from other discussions with PSNH management, was incorporated
5 in the interpretation and extrapolation of the statistical analyses.

6 **Q. How did your experience in development of other depreciation studies affect**
7 **your work in this case for PSNH?**

8 A. Since I customarily conduct field reviews for my depreciation studies, I have had
9 the opportunity to visit scores of similar facilities and meet with management and
10 operations personnel at many other companies. The knowledge I have accumulated
11 from those visits and meetings provides me with useful information to draw upon
12 to confirm or challenge my numerical analyses concerning asset condition and
13 remaining life estimates.

14 **Q. Are the factors considered in your estimates of service life and net salvage**
15 **percents presented in Schedule (JJS-2)?**

16 A. Yes. A discussion of the factors considered in the estimation of service lives and
17 net salvage percents are presented in Parts III and IV of the study.

18 **Q. Please describe the concept of “net salvage”.**

19 A. Net salvage is a component of the service value of capital assets that is recovered
20 through depreciation rates. The service value of an asset is its original cost less its
21 net salvage. Net salvage is the salvage value received for the asset upon retirement

1 less the cost to retire the asset. When the cost to retire the asset exceeds the salvage
2 value, the result is negative net salvage.

3 Because depreciation expense is the loss in service value of an asset during a
4 defined period (e.g., one year), it must include a ratable portion of both the original
5 cost of the asset and the net salvage. That is, the net salvage related to an asset
6 should be incorporated in the cost of service during the same period as its original
7 cost, so that customers receiving service from the asset pay rates that include a
8 portion of both elements of the asset's service value, the original cost and the net
9 salvage value. For example, the full service value of a \$5,000 circuit breaker may
10 also include \$1,300 of cost of removal and \$50 gross salvage, for a total service
11 value of \$6,250.

12 **Q. Please describe how you estimated net salvage percentages.**

13 A. I estimated the net salvage percentages by incorporating the Company's actual
14 historical data through 2018 and considered industry experience of net salvage
15 estimates for other electric companies. The net salvage percentages in the
16 Depreciation Study are based on a combination of statistical analyses and informed
17 judgment. The statistical analyses consider the cost of removal and gross salvage
18 ratios to the associated retirements during the 20-year period for PSNH. Trends of
19 these data are also measured based on three-year moving averages and the most
20 recent five-year indications.

1 **Q. Please describe the second phase of the process that you used in the**
2 **Depreciation Study in which you calculated composite remaining lives and**
3 **annual depreciation accrual rates.**

4 A. After I estimated the service life and net salvage characteristics for the depreciable
5 property group, I calculated the annual depreciation accrual rates for the group
6 based on the straight-line remaining life method, using remaining lives weighted
7 consistent with the average service life procedure. The calculation of annual
8 depreciation accrual rates were developed as of December 31, 2018.

9 **Q. Please describe the straight-line remaining life method of depreciation.**

10 A. The straight-line remaining life method of depreciation allocates the original cost
11 of the property, less accumulated depreciation, less future net salvage, in equal
12 amounts to the year of remaining service life. This method recovers the variance
13 between the actual book reserve with the theoretical book reserve over the
14 remaining life of each asset class.

15 **Q. Please describe the average service life procedure for calculating remaining**
16 **life accrual rates.**

17 A. The average service life procedure defines the group or account for which the
18 remaining life annual accrual is determined. Under this procedure, the annual
19 accrual rate is determined for the entire group or account based on its average
20 remaining life and the rate is then applied to the surviving balance of the group's
21 cost. The average remaining life of the group is calculated by first dividing the
22 future book accruals (original cost less allocated book reserve less future net
23 salvage) by the average remaining life for the vintage. The average remaining life

1 for the vintage is derived from the area under the survivor curve between the
2 attained age of the vintage and the maximum age. The sum of the future book
3 accruals is then divided by the sum of the annual accruals to determine the average
4 remaining life of the entire group for use in calculating the annual depreciation
5 accrual rate.

6 **Q. Please describe amortization accounting in contrast to depreciation**
7 **accounting.**

8 A. Amortization accounting is used for accounts with a large number of units, but
9 small asset values. In amortization accounting, units of property are capitalized in
10 the same manner as they are in depreciation accounting. However, depreciation
11 accounting is difficult for these types of assets because depreciation accounting
12 requires periodic inventories to properly reflect plant in service. Consequently,
13 amortization accounting is used for these types of assets, such that retirements are
14 recorded when a vintage is fully amortized rather than as the units are removed
15 from service. That is, there is no dispersion of retirements in amortization
16 accounting. All units are retired when the age of the vintage reaches the
17 amortization period. The plant account or group of assets is assigned a fixed period
18 that represents an anticipated life during which the asset will render full benefit.
19 For example, in amortization accounting, assets that have a 15-year amortization
20 period will be fully recovered after 15 years of service and taken off the company's
21 books at that time, but not necessarily removed from service. In contrast, assets

1 that are taken out of service before 15 years remain on the books until the
2 amortization period for that vintage has expired.

3 **Q. Is amortization accounting being utilized for certain plant accounts?**

4 A. Yes. However, amortization accounting is only appropriate for certain General
5 Plant accounts. The General Plant accounts are 391.10, 391.20, 393.00, 394.00,
6 395.00, 397.10, 397.20, 397.30 and 398.00. These accounts represent less than
7 three percent of PSNH's depreciable plant.

8 **Q. Have you made additional recommendations for these amortization accounts?**

9 A. Yes. In order to achieve a more stable accrual rate for these accounts in the future,
10 I have recommended a five-year amortization to adjust unrecovered reserve. This
11 approach will achieve consistent amortization rates for existing assets as well as
12 future assets.

13 **Q. Please provide an example to illustrate the development of the annual**
14 **depreciation accrual rate for a particular group of property in your**
15 **Depreciation Study.**

16 A. I will use Account 368.00, Line Transformers, as an example because it is one of
17 the largest depreciable groups. The retirement rate method was used to analyze the
18 survivor characteristics of this property group. Aged plant accounting data were
19 compiled from 1998 through 2018 and analyzed to best represent the overall service
20 life of this property. The life table for the 1998-2018 experience band is presented
21 on pages VII-32 and VII-33 of Schedule (JJS-2). The life table displays the
22 retirement and surviving ratios of the aged plant data exposed to retirement by age

1 interval. For example, page VII-32 shows \$804,057 retired during age interval 0.5-
2 1.5 with \$198,510,976 exposed to retirement at the beginning of the interval.
3 Consequently, the retirement ratio is 0.0041 ($\$804,057 / \$198,510,976$) and the
4 surviving ratio is 0.9959 ($1 - 0.0041$). The percent surviving at age 0.5 of .9987
5 percent is multiplied by the survivor ratio of 99.59 to derive the percent surviving
6 at age 1.5 of 99.46 percent. This process continues for the remaining age intervals
7 for which plant was exposed to retirement during the period 1998-2018. The
8 resultant life table, or original survivor curve, is plotted along with the estimated
9 smooth survivor curve, the 40-S0 on page VII-31.

10 The net salvage percent is presented on pages VIII-12 and VIII-13 of Schedule
11 (JJS-2). The percentage is based on the result of annual gross salvage minus the
12 cost to remove plant assets as compared to the original cost of plant retired during
13 the period 1999 through 2018. The 20-year period experienced negative \$33,096
14 ($\$1,567,820 - \$1,600,916$) in net salvage for \$48,019,151 plant retired. The result
15 is net salvage of 0 percent ($\$33,096 / \$48,019,151$); and, the most recent five-year
16 average is negative 2 percent. Therefore, based on the statistics for this account,
17 the three-year rolling averages, the trend in recent years, as well as the estimates of
18 other electric companies, the recommended net salvage for line transformers is
19 negative 2 percent.

20 My calculation of the annual depreciation related to original cost of Account
21 368.00, Line Transformers at December 31, 2018, is presented on pages IX-24 and

1 IX-25 of Schedule (JJS-2). The calculation is based on the 40-S0 survivor curve,
2 the negative net salvage of 2 percent, the attained age, and the allocated book
3 reserve. The tabulation sets forth the installation year, the original cost, calculated
4 accrued depreciation, allocated book reserve, future accruals, remaining life and
5 annual accrual. These totals are brought forward to the table on page VI-4.

6 **Q. Were there any rates developed for future assets?**

7 A. Yes. New assets may be added to Account 303.20, Miscellaneous Intangible Plant
8 – 10 Year. The recommended rate will be 10.00 percent, which is based on a 10-
9 year amortization period and 0 percent net salvage.

10 **Q. Please compare the proposed depreciation expense to the current pro-forma**
11 **depreciation expense as of December 31, 2018.**

12 A. Schedule (JJS-3) sets forth the proposed versus current depreciation expense as of
13 December 31, 2018 for the Company. The overall change reflected in the PSNH
14 Depreciation Study is an increase of \$3.3 million annually. Schedule (JJS-3) is
15 being submitted in conformance with Puc 308.08 and is comparable to Form E-
16 25E. The only significant difference between the information provided in Schedule
17 (JJS-3) and the information customarily provided in Form E-25E relates to the
18 Company's proposal to change from the whole life method to the remaining life
19 method in this proceeding.

1 **Q. Have you established any special amortizations within the study?**

2 A. Yes. I have established a 5-year amortization for certain General Plant accounts in
3 order to stabilize the current and future rates for these assets as well as ensure full
4 recovery of the service value of the assets by the time the assets are taken out of
5 service. The 5-year amortization is \$2,688,368 annually for PSNH.

6 **Q. In your opinion, are the depreciation rates set forth in Schedule (JJS-2) the**
7 **appropriate rates for the Commission to adopt in this proceeding for PSNH?**

8 A. Yes. These rates appropriately reflect the rates at which the value of PSNH's assets
9 are being consumed over their useful lives. These rates are an appropriate basis for
10 setting electric rates in this matter and for the Company to use for booking
11 depreciation and amortization expense going forward.

12 **Q. Does this conclude your direct testimony?**

13 A. Yes.

Schedule (JJS-1)

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming, Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso

Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company and Northern Illinois Gas Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.		Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC		Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER17- —	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	Docket Nos. ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

d/b/a EVERSOURCE ENERGY

MANCHESTER, NEW HAMPSHIRE

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2018

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
d/b/a EVERSOURCE ENERGY
Manchester, New Hampshire

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



Gannett Fleming

*Excellence Delivered **As Promised***

Public Service Company of New Hampshire
d/b/a Eversource Energy
Docket No. DE 19-057
Schedule JJS-2
Page 3 of 216

April 9, 2019

Public Service Company of New Hampshire
d/b/a Eversource Energy
107 Seldon Street
Berlin, CT 06037

Attention Eric H. Chung
Director, Revenue Requirements and Regulatory Projects

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of the Public Service Company of New Hampshire d/b/a Eversource Energy as of December 31, 2018. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JJS:mle

063383

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011
t: 717.763.7211 • f: 717.763.4590

www.gfvrc.com

000041



TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Analysis	III-2
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....	V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization	V-3
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

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.....	VI-4
PART VII. SERVICE LIFE STATISTICS.....	VII-1
PART VIII. NET SALVAGE STATISTICS.....	VIII-1
PART IX. DETAILED DEPRECIATION CALCULATIONS.....	IX-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
d/b/a EVERSOURCE ENERGY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to the request of the Public Service Company of New Hampshire d/b/a Eversource Energy (“PSNH” or “Company”), Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to the electric plant of PSNH as of December 31, 2018. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life (“ASL”) procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

The overall change in depreciation rates and expense recommended in the depreciation study is primarily the result of two factors. The first is the service life estimates for various accounts based on updated life characteristics of the assets in service today. The second factor is more negative net salvage estimates, which are supported by the historical net salvage data. The overall impact is an increase in depreciation expense compared to currently approved rates.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2018 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$70.5 million when applied to depreciable plant balances as of December 31, 2018. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	CALCULATED ANNUAL	
	AS OF	ACCRUAL	
	DECEMBER 31, 2018	RATE	AMOUNT
ELECTRIC PLANT			
Miscellaneous Intangible Plant	\$ 52,915,064.86	4.66	\$ 2,463,433
Distribution Plant	1,918,234,459.56	3.07	58,831,543
General Plant	189,213,812.95	3.47	6,558,461
General Plant – Unrecovered Reserve	<u>-</u>		<u>2,688,368</u>
Total	<u>\$2,160,363,337.37</u>	3.27	<u>\$70,541,805</u>

PART I. INTRODUCTION

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
DEPRECIATION STUDY
PART I. INTRODUCTION**

SCOPE

This report sets forth the results of the depreciation study for the Public Service Company of New Hampshire d/b/a Eversource Energy (“PSNH” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2018. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2018.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2018, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain

General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

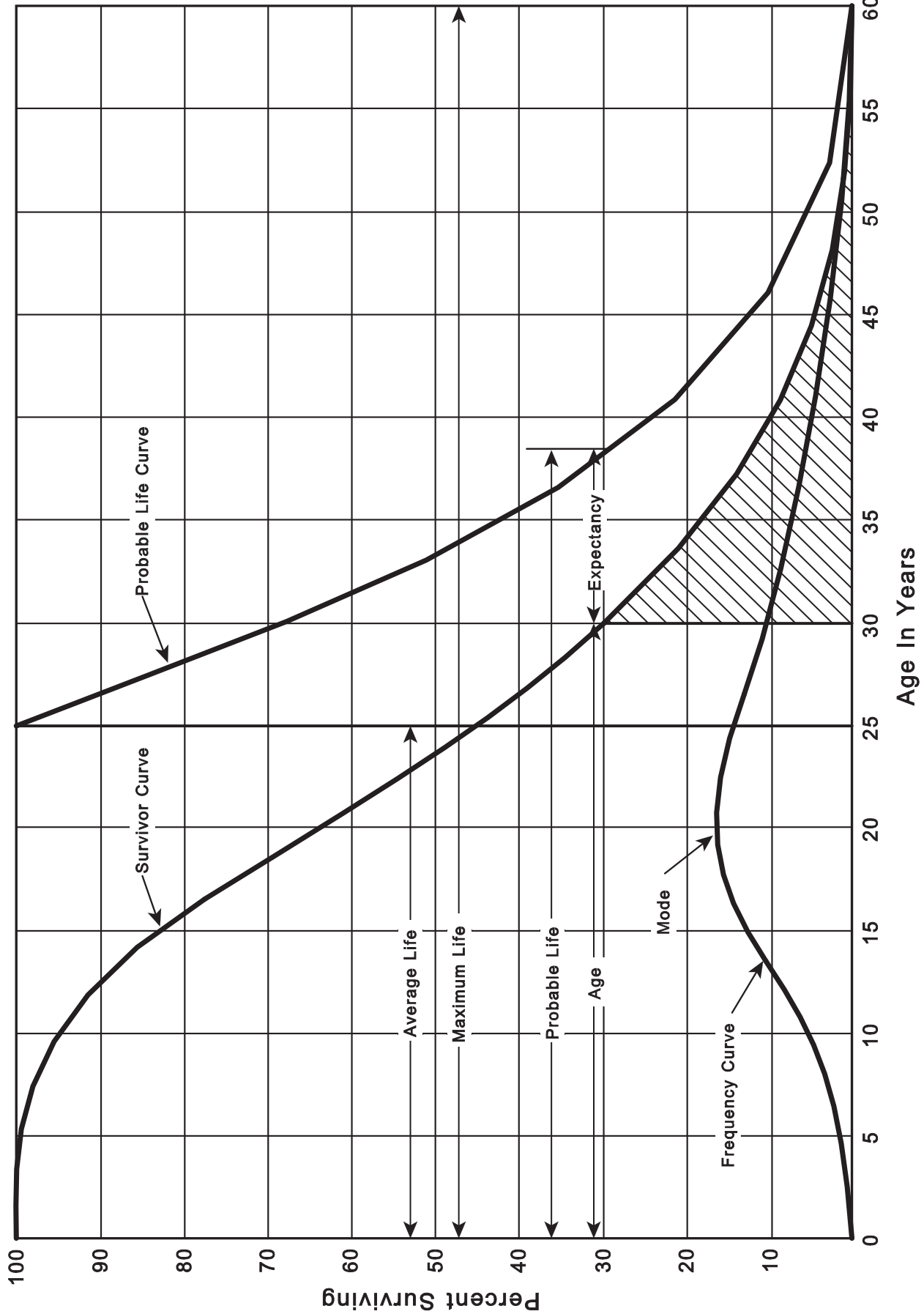


Figure 1. A Typical Survivor Curve and Derived Curves

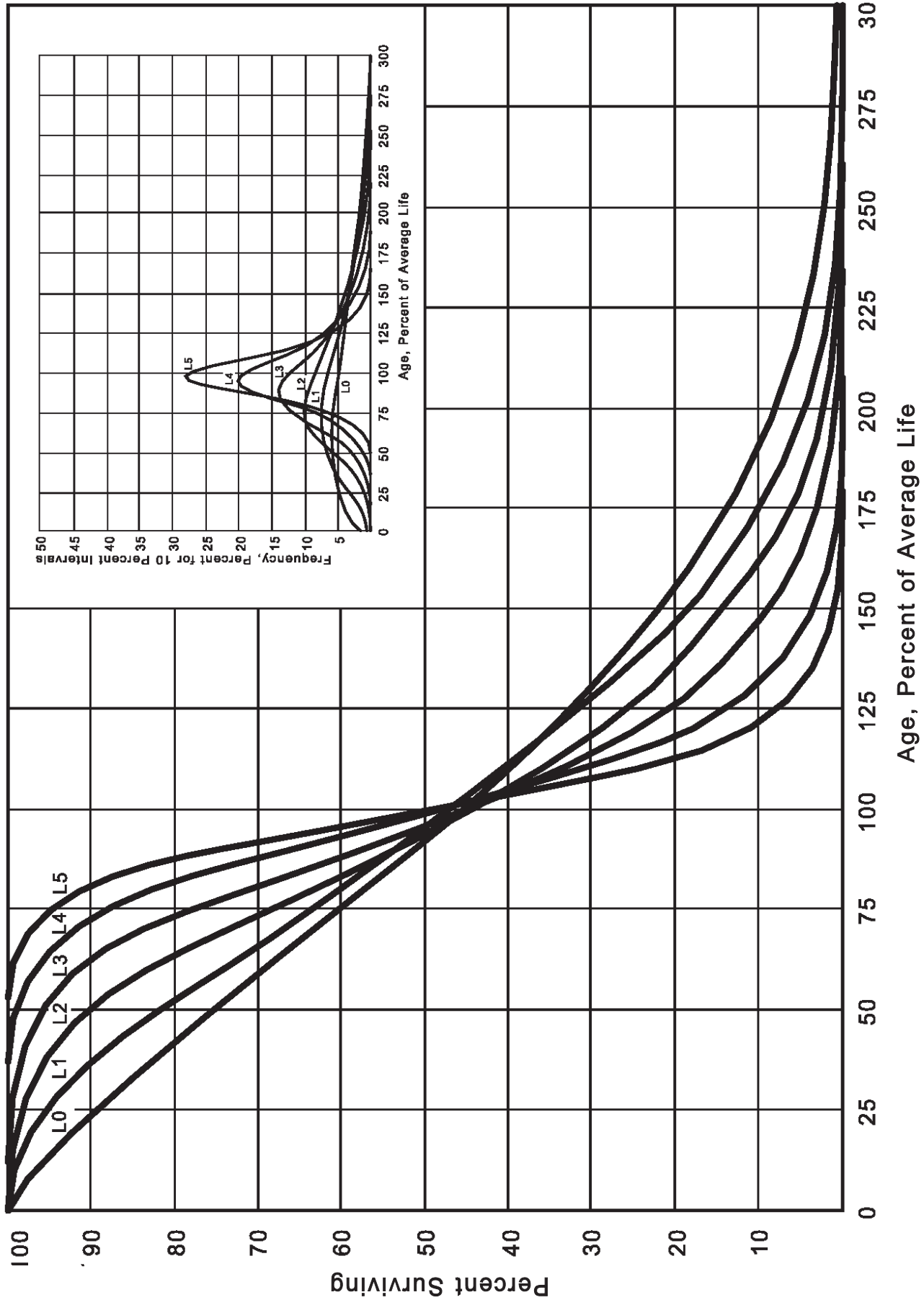


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

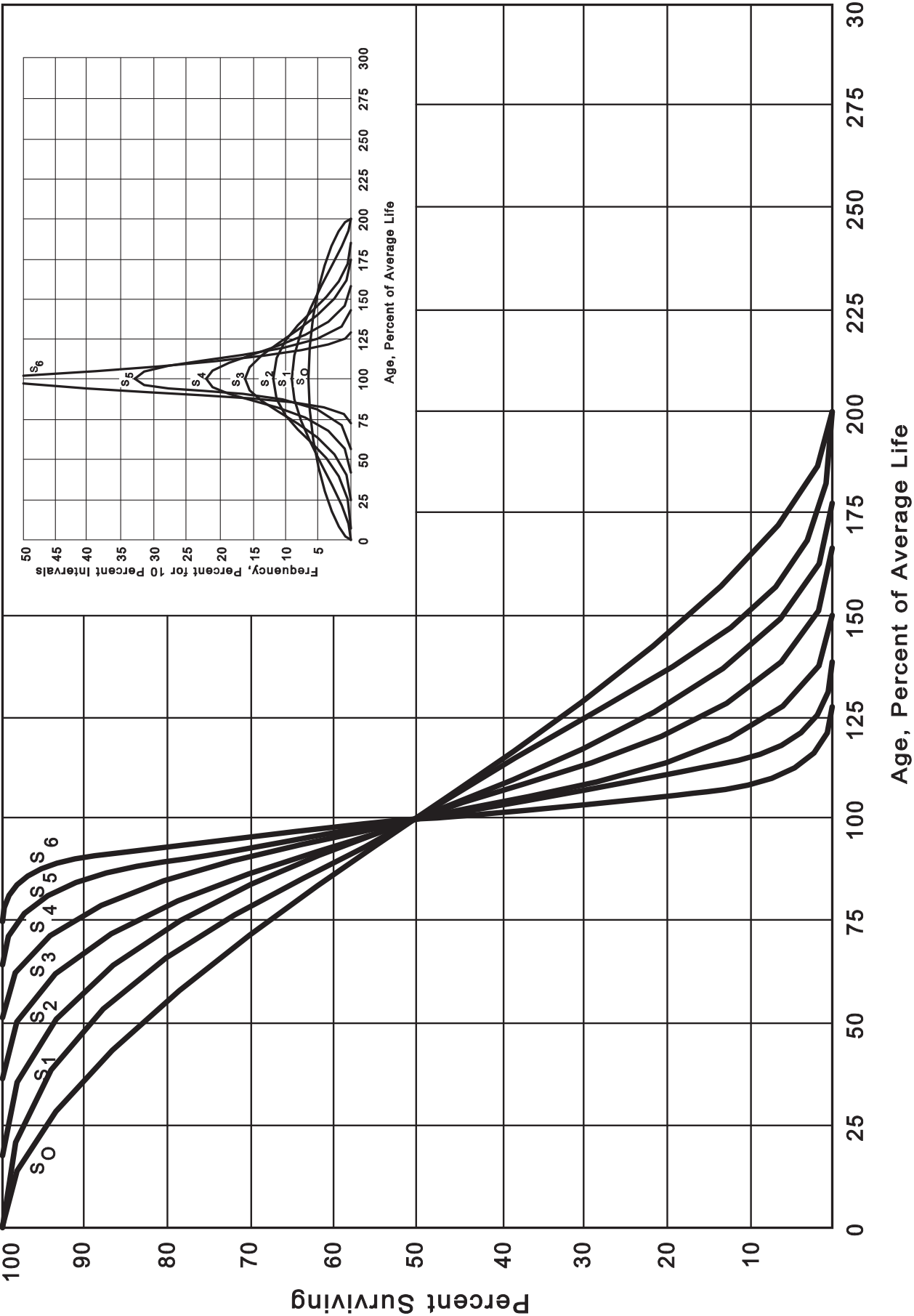


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

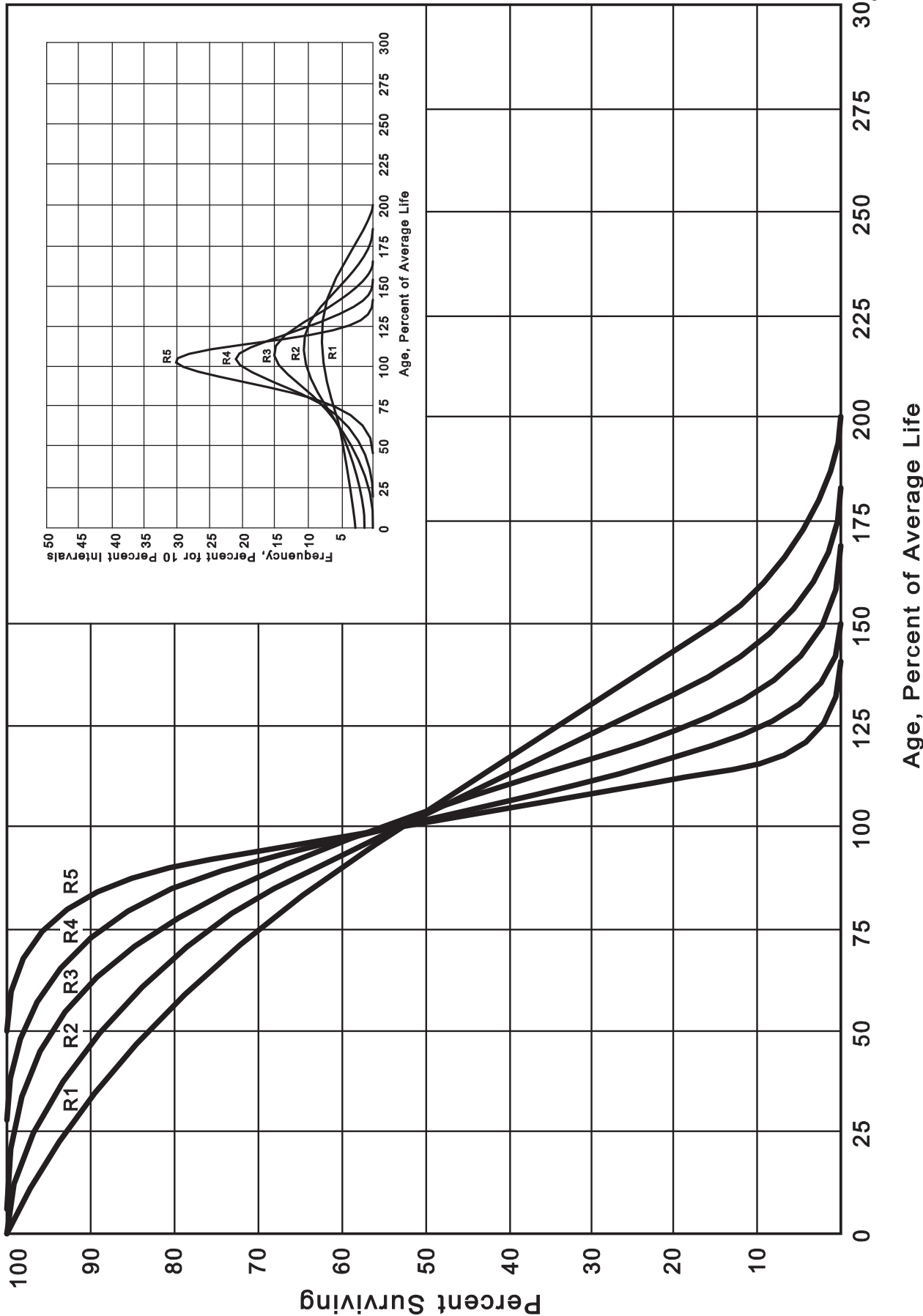


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

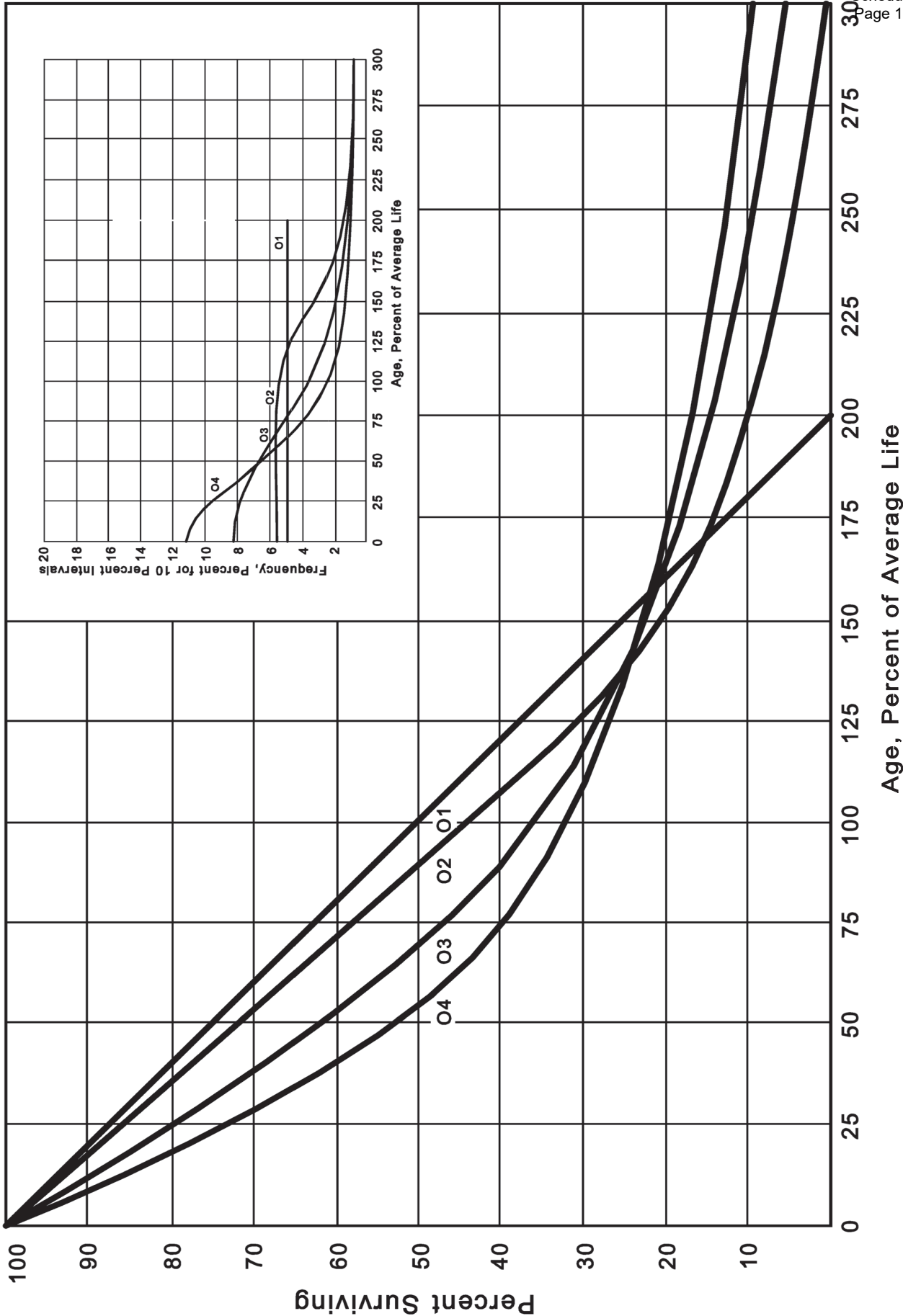


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2009-2018 during which there were placements during the years 2004-2018. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2004 were retired in 2009. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2009 retirements of 2004 installations and ending with the 2018 retirements of the 2013 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2009-2018
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018

Placement Band 2004-2018

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (6)	2014 (7)	2015 (8)	2016 (9)	2017 (10)	2018 (11)		
2004	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2005	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2006	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2007	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2008	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2009	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2010		5	11	12	13	14	15	16	18	20	113	7½-8½
2011			6	12	13	15	16	17	19	19	124	6½-7½
2012				6	13	15	16	17	19	19	131	5½-6½
2013					13	15	16	17	19	20	143	4½-5½
2014					7	14	18	20	22	23	146	3½-4½
2015						8	9	20	22	25	150	2½-3½
2016								11	23	25	151	1½-2½
2017									11	24	153	½-1½
2018										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2009-2018
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018 Placement Band 2004-2018

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (6)	2014 (7)	2015 (8)	2016 (9)	2017 (10)	2018 (11)			
2004	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2005	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2006	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2007	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2008	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2009	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2010	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2011	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2012	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2013	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2014	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2015	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2016	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2017	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2018	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)		

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2009 through 2018 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2014 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2009-2018
 SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018

Placement Band 2004-2018

Year	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	Age
Placed	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Age Interval	Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2004	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2005	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2006	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2007	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2008	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2009	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2010		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2011			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2012				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2013					660 ^a	653	639	623	628	609	3,789	4½-5½	
2014						750 ^a	742	724	685	663	4,332	3½-4½	
2015							850 ^a	841	821	799	4,955	2½-3½	
2016								960 ^a	949	926	5,719	1½-2½	
2017									1,080 ^a	1,069	6,579	½-1½	
2018										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

Public Service Company of New Hampshire

d/b/a Eversource Energy

Docket No. DE 19-057

Schedule JJS-2

Page 25 of 216

^aAdditions during the year

^aAdditions during the year

For the entire experience band 2009-2018, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4

SCHEDULE 4. ORIGINAL LIFE TABLE CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2009-2018

Placement Band 2004-2018

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

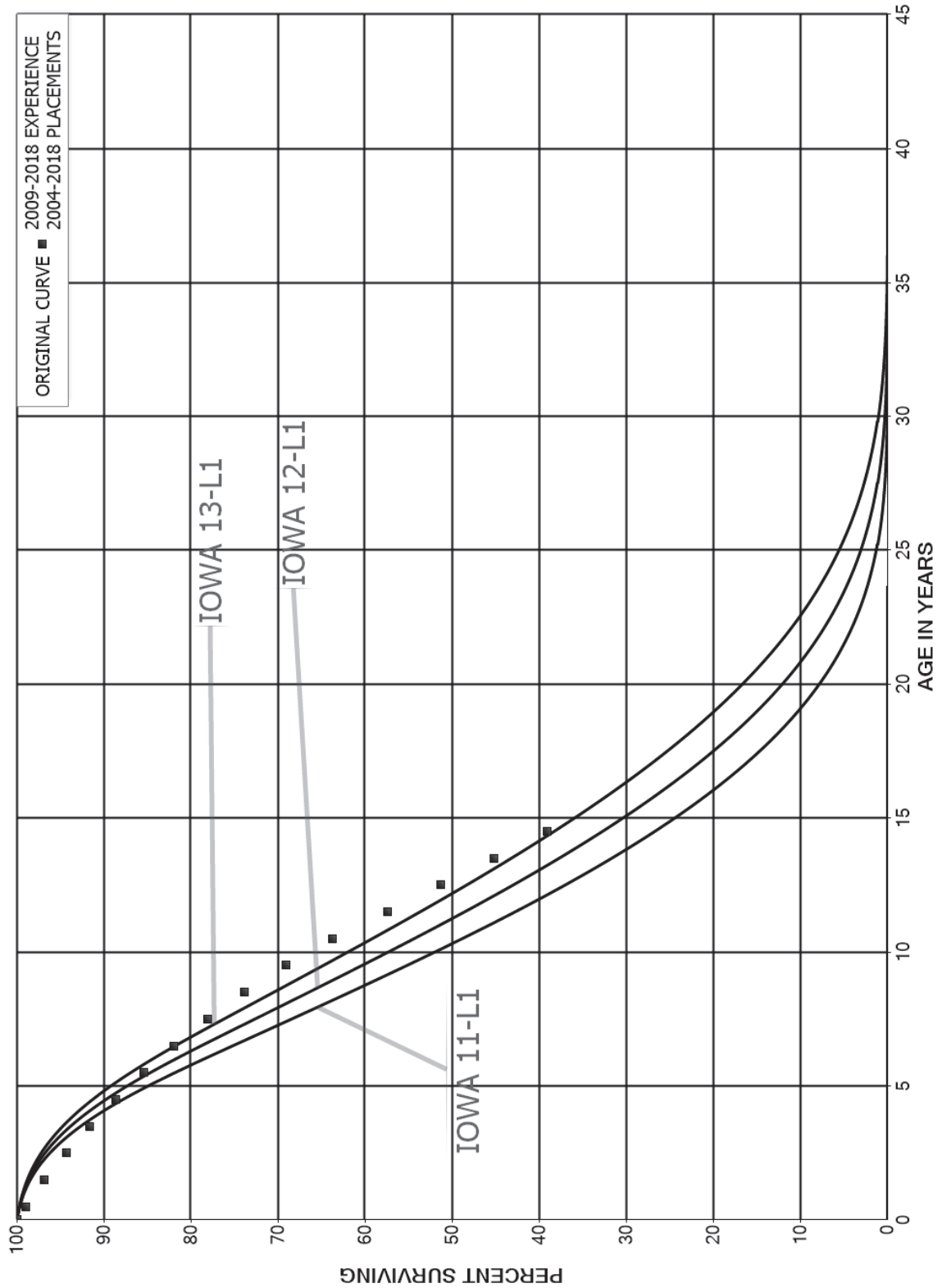


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

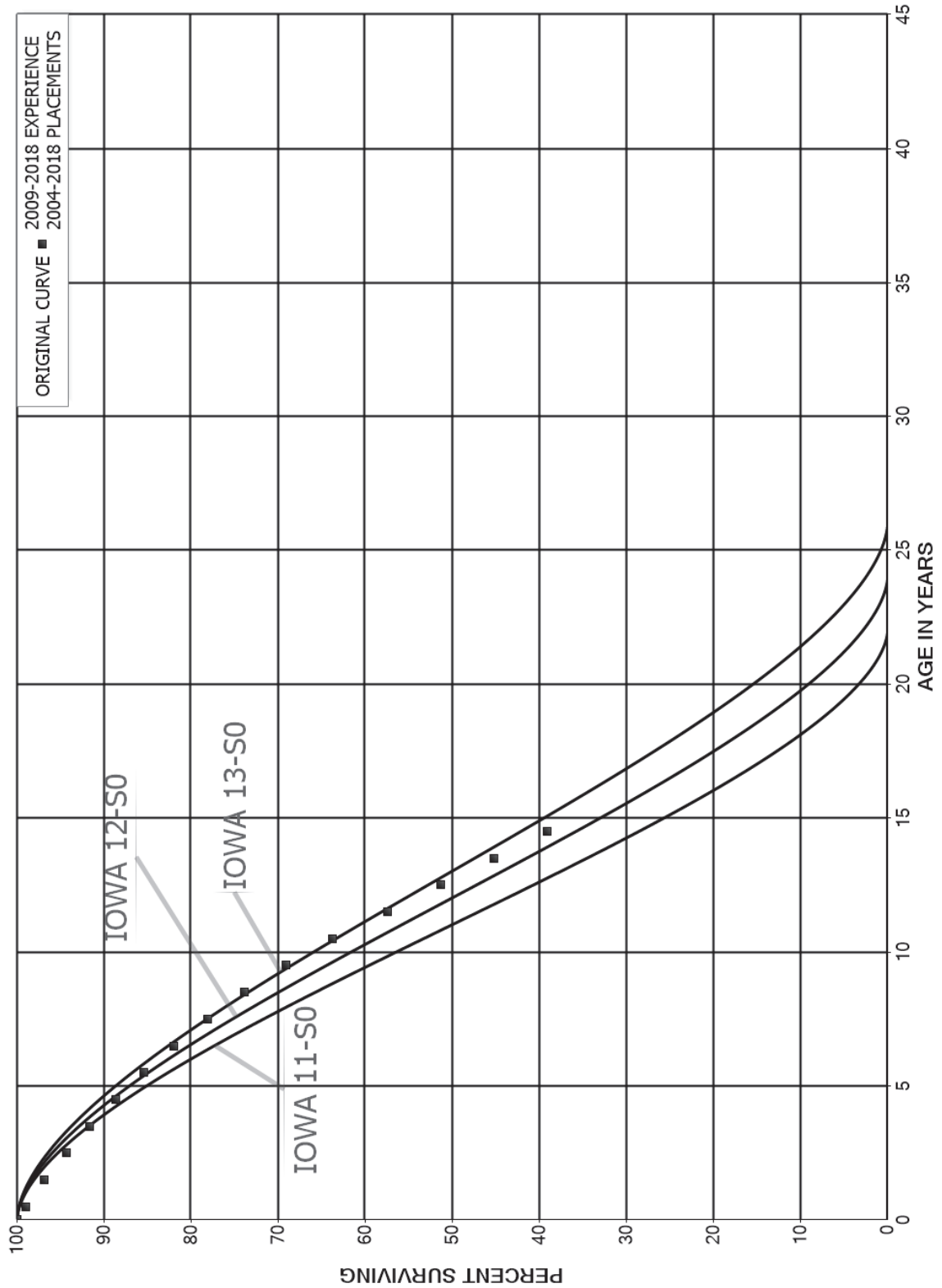


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

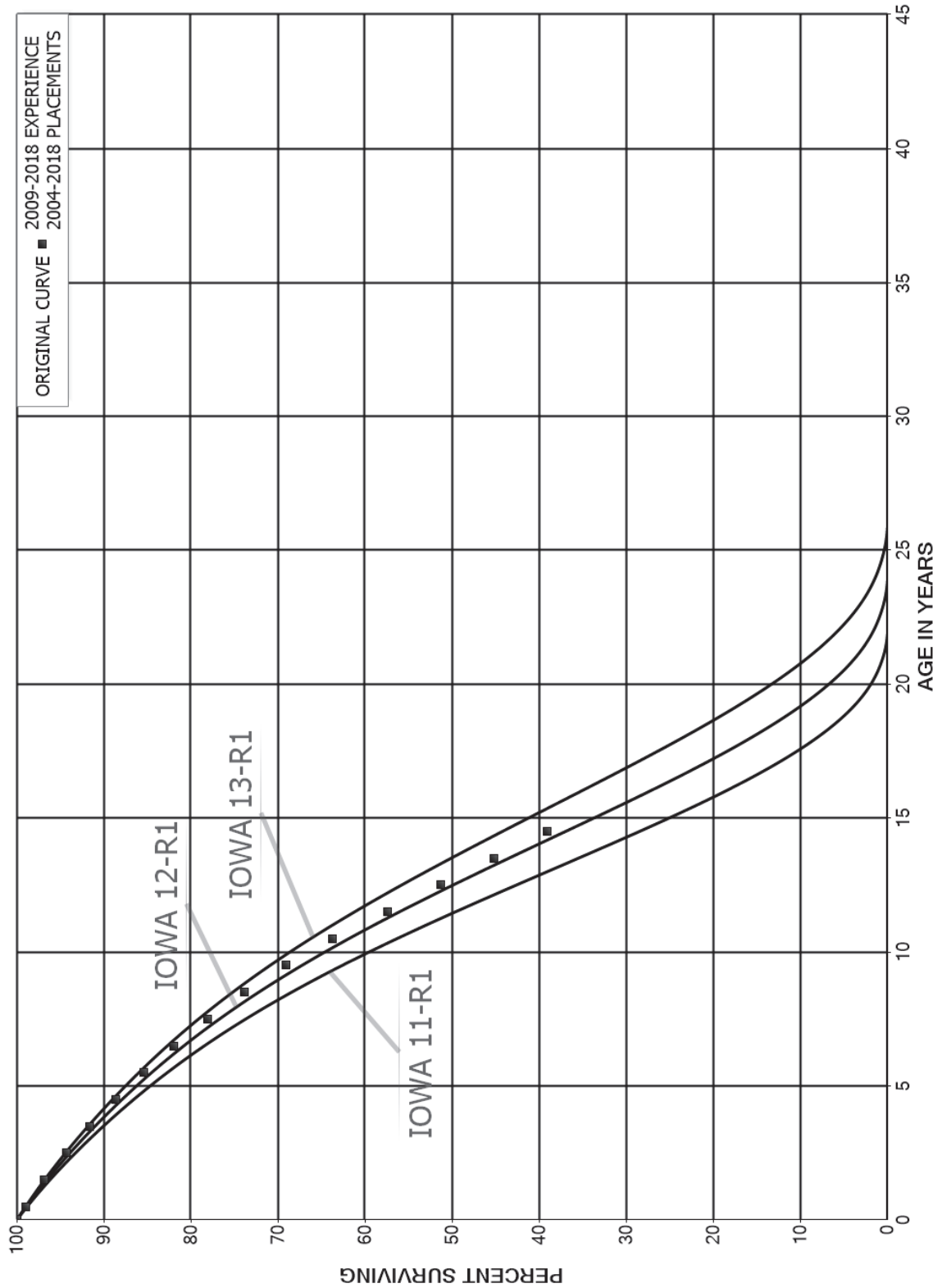
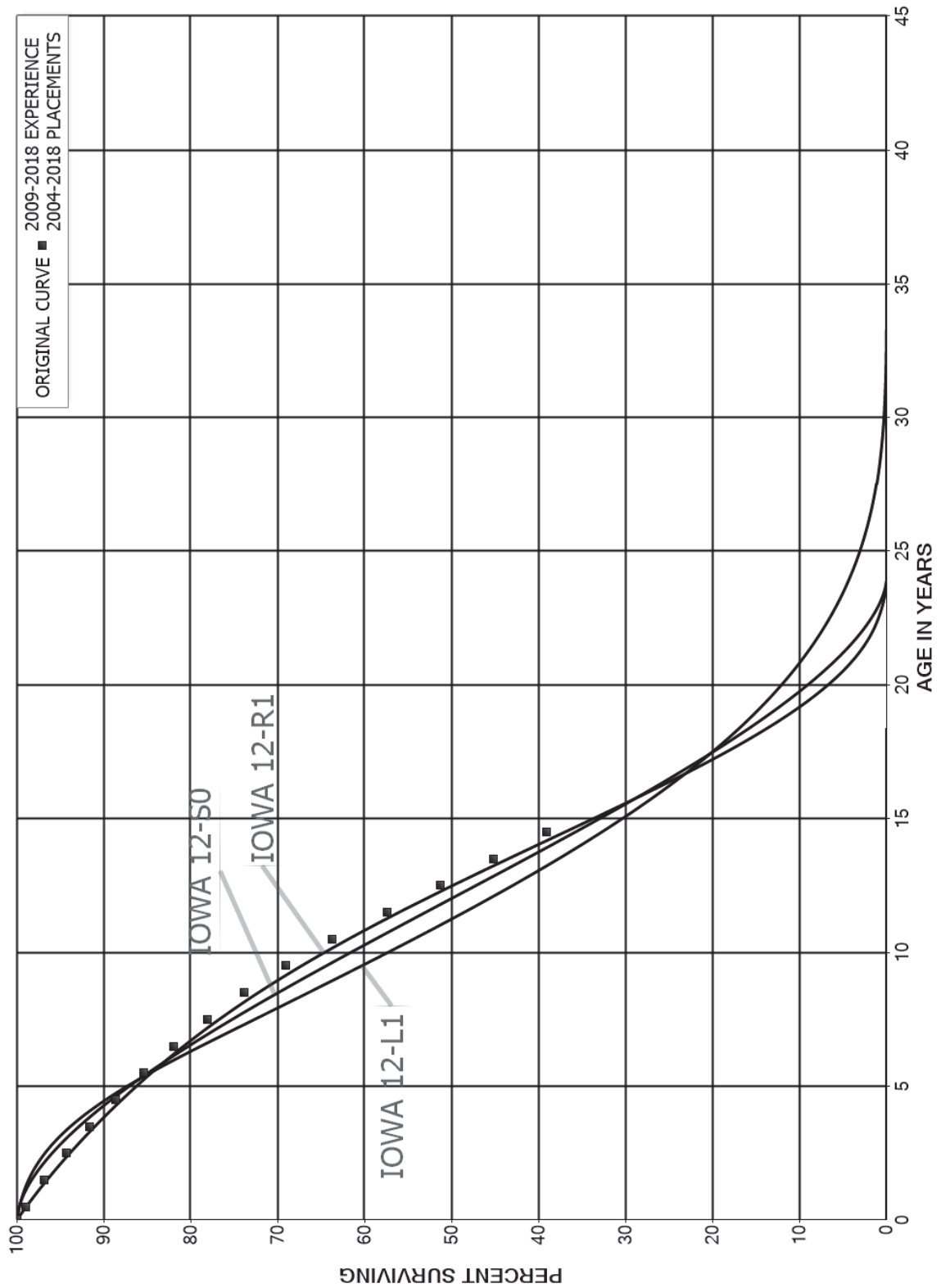


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

January 16, 2018

Public Service Company of New Hampshire Headquarters
Rimmon Substation
Huse Road Substation
Valley Street Substation
Malvern Street Substation
Hooksett Work Center

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and general knowledge of the property studied, including the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent approximately 65 percent of depreciable plant. Generally, the information external to the statistics led to little to no significant departure from the indicated survivor curves for the

accounts listed below, although for some accounts higher mode curves were recommended than indicated by the historical data. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
362.10	Station Equipment – Energy Management System
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.00	Meters
371.00	Installations on Customers' Premises

GENERAL PLANT

390.00	Structures and Improvements
390.10	Structures and Improvements – Leaseholds
392.00	Transportation Equipment – Other
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Rolling Equipment
392.60	Transportation Equipment – Trailers
396.00	Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is one of the largest plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1998 through 2018. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-16 and the life table for the experience band 1998-2018 is provided on the pages that follow.

Typical service lives for distribution poles of other electric companies range from 40 to 55 years. The Iowa 53-R0.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 68, reflects the outlook of management and is within the typical range of lives for this account. The current estimate for this account is the 53-R0.5 survivor curve. Another large account is Account 368.00, Line Transformers. The estimate of survivor characteristics is based on the 1998-2018 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 40-S0 survivor curve. The 40-year average life is within the range of lives used by others in the industry. Most other electric companies estimate lives between 35 and 45 years.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies. The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1999 through 2018. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1999 through 2018 contributed significantly toward the net salvage estimates for the following 16 plant accounts, representing approximately 71 percent of the depreciable plant. However, for some accounts the estimates are conservative (i.e., less negative) when compared to the historical data.

DISTRIBUTION PLANT

364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment – Other
392.10	Transportation Equipment – Cars
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks
392.50	Transportation Equipment – Rolling Equipment
392.60	Transportation Equipment – Trailers

The net salvage results for Accounts 365, Overhead Conductors and Devices will be used to illustrate the methods for estimating net salvage. The currently approved net salvage estimate for Account 365 is negative 12 percent, which is based on a functional analysis. The statistical analysis for this account is shown on pages VIII-8 and VIII-9 and indicates that a more negative net salvage estimate is appropriate for this account. The overall average cost of removal is 43 percent. There has been some gross salvage in the historical data, and the overall average net salvage is negative 36 percent. More recent data has been somewhat less negative than the overall average but has still been more negative than the currently approved estimate. The most recent five year average net salvage is negative 24 percent. Given the overall negative net salvage for the 20-year period, a negative net salvage of 35 percent is recommended.

For Account 368, the recommendation is to use negative 2 percent net salvage. The overall average net salvage for this account is 0 percent, which is consistent with the current estimate. However, net salvage has trended to be negative since 2013. The most recent five year average net salvage is negative 2 percent. This more recent average also includes higher retirement levels related to a review of the transformer inventory conducted by the Company and the retirements of transformers that will no longer be used on the PSNH system. Given these considerations, the recommendation is to use negative 2 percent net salvage.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2018, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2018, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which

it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.1,	Office Furniture and Equipment	20
391.2,	Office Furniture and Equipment – Computer Equipment	5
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	25
395,	Laboratory Equipment	20
397.1,	Communication Equipment – Microwave	15
397.2,	Communication Equipment – Other	15
397.3,	Communication Equipment – GPS	5
398,	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2018, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to

the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2018. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2018, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1, a summary of the results of the study as applied to the original cost of electric plant at December 31, 2018, is presented on pages VI-4 and VI-5 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2018 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

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 (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2018 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
ELECTRIC PLANT	INTANGIBLE PLANT								
	MISCELLANEOUS INTANGIBLE PLANT								
	5-SQ		0	21,143,267.53	16,840,109	4,303,159	2,102,237	9.94	2.0
	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								
	LAND AND LAND RIGHTS								
	75-R4		0	4,123,039.65	0	4,123,040	196,939	4.78	20.9
	75-R3		(25)	26,387,975.26	6,382,082	26,602,888	434,700	1.65	61.2
55-S0.5		(25)	303,092,439.65	61,788,374	317,077,175	6,998,092	2.31	45.3	
25-R2.5		0	3,155,937.71	961,746	2,194,192	130,100	4.12	16.9	
53-R0.5		(90)	303,587,829.37	144,088,112	432,728,764	9,911,815	3.26	43.7	
55-R1		(35)	582,095,624.35	120,942,294	664,886,799	15,417,665	2.65	43.1	
60-R2		(40)	38,757,668.49	5,592,977	48,667,759	1,032,816	2.66	47.1	
54-R1.5		(40)	133,741,822.05	41,987,653	145,250,898	3,478,966	2.60	41.8	
40-S0		(2)	282,481,157.73	78,706,999	189,023,782	6,424,281	2.45	29.4	
44-R2		(125)	81,721,434.74	20,935,511	162,937,717	5,367,058	6.57	30.4	
55-R1.5		(125)	76,631,011.71	14,316,181	158,103,595	3,620,266	4.72	43.7	
24-L1		0	90,764,199.51	17,296,815	73,467,385	4,888,417	5.39	15.0	
17-L0		(50)	6,563,781.88	1,207,155	8,638,518	837,862	12.76	10.3	
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									
LAND AND LAND RIGHTS									
65-R4		0	26,976.55	0	26,977	981	3.64	27.5	
50-S0.5		(10)	84,363,470.03	15,474,877	77,324,940	1,988,860	38.9	38.9	
20-S0.5		0	50,859.53	14,736	36,124	3,746	9.5	9.5	
20-SQ		0	9,769,978.62	4,687,500	5,082,479	488,388	5.00	10.4	
OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT									
5-SQ		0	454,719.71	454,720	0	0	-	-	
FULLY ACCRUED AMORTIZED				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	14.56	
TRANSPORTATION EQUIPMENT									
OTHER									
15-S4		15	30,225.00	0	25,691	3,934	13.02	6.5	
6-L3		15	97,593.41	10,019	72,935	14,812	15.18	4.9	
11-S1		15	8,605,166.97	5,261,525	2,052,867	216,589	2.52	9.5	
14-S3		15	2,764,714.96	1,298,310	1,051,697	98,770	3.57	10.6	
15-S2.5		15	26,391,434.00	14,773,133	7,659,585	619,519	2.35	12.4	
13-L2.5		15	1,321,753.47	263,582	859,908	83,154	6.29	10.3	
13-L3		15	4,958,571.11	1,656,566	2,558,220	325,073	6.56	7.9	
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
STORES EQUIPMENT									
20-SQ		0	3,257,904.89	1,109,379	2,148,526	162,896	5.00	5.00	
25-SQ		0	14,194,677.76	4,037,342	10,157,336	567,788	4.00	4.00	
LABORATORY EQUIPMENT									
20-SQ		0	144,092.53	144,093	0	0	-	-	
FULLY ACCRUED AMORTIZED				1,928,654.42	1,190,890	737,764	96,409	5.00	
TOTAL ACCOUNT 395.00				2,072,746.95	1,334,983	737,764	96,409	4.65	

Page 49 of 216

Schedule JJS-2

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

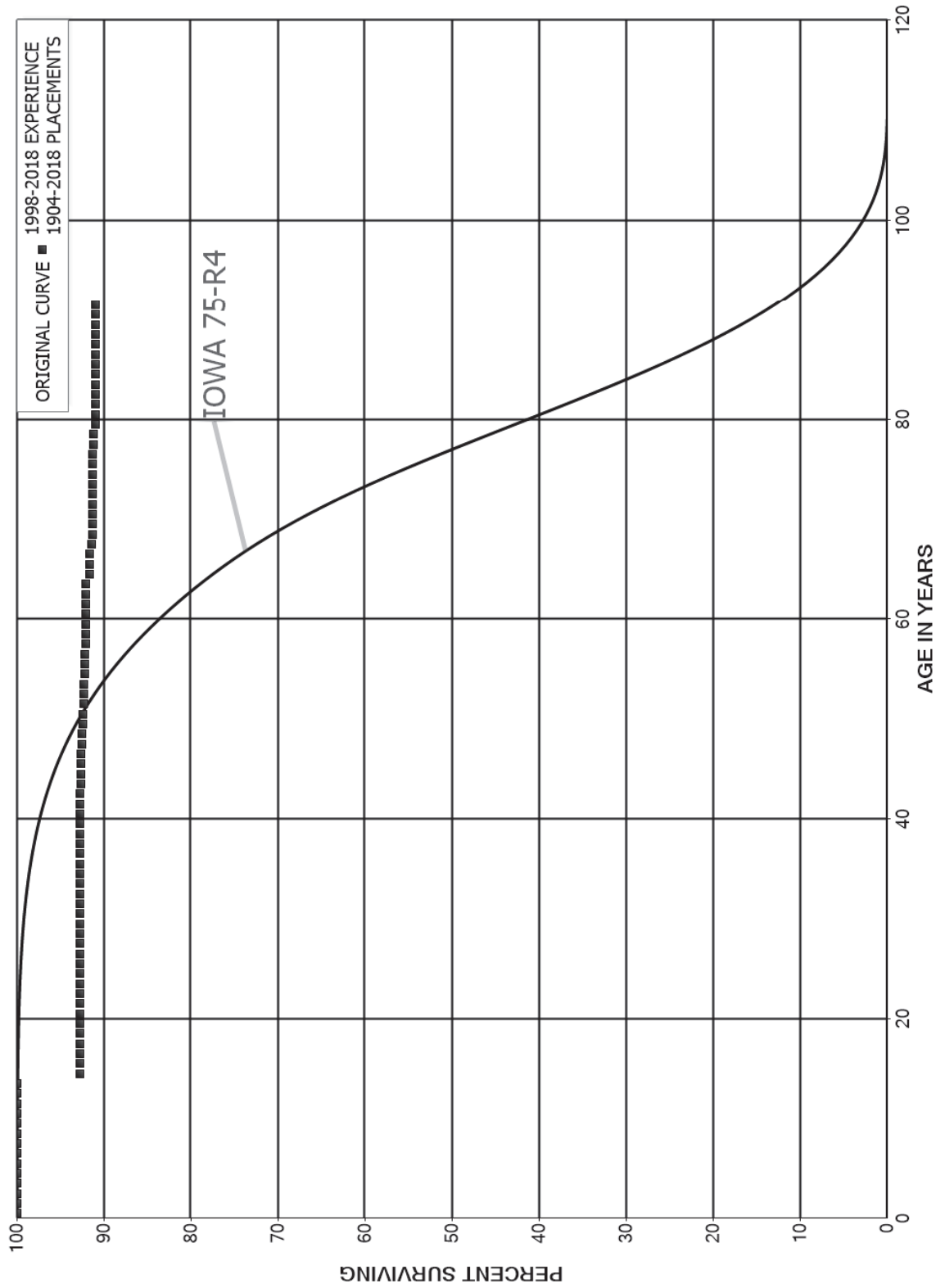
	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2018 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
396.00	POWER OPERATED EQUIPMENT	15-L4	0	159,421.09	103,592	55,830	5,895	3.70	9.5
	COMMUNICATION EQUIPMENT								
397.10	MICROWAVE FULLY ACCRUED AMORTIZED	15-SQ	0	2,047,169.96 3,599,537.15	2,047,170 1,779,210	0 1,820,327	0 240,027	- 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 AMORTIZED	15-SQ	0	2,911,233.53 19,187,568.82	2,911,234 7,643,580	0 11,543,989	0 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 AMORTIZED	5-SQ	0	171,490.06 271,997.24	171,490 186,120	0 85,877	0 54,388	- 20.00	- 1.6
	TOTAL ACCOUNT 397.30			443,487.30	357,610	85,877	54,388	12.26	
398.00	TOTAL COMMUNICATION EQUIPMENT			28,188,996.76	14,738,804	13,450,193	1,574,079	5.58	8.5
	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				(823,266)		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

** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO UTILIZATION OF AMORTIZATION ACCOUNTING

PART VII. SERVICE LIFE STATISTICS

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	658,091		0.0000	1.0000	100.00
0.5	648,624		0.0000	1.0000	100.00
1.5	805,667		0.0000	1.0000	100.00
2.5	908,436		0.0000	1.0000	100.00
3.5	921,186		0.0000	1.0000	100.00
4.5	921,186		0.0000	1.0000	100.00
5.5	759,115		0.0000	1.0000	100.00
6.5	604,640		0.0000	1.0000	100.00
7.5	557,392		0.0000	1.0000	100.00
8.5	462,179		0.0000	1.0000	100.00
9.5	439,714		0.0000	1.0000	100.00
10.5	263,800		0.0000	1.0000	100.00
11.5	433,343		0.0000	1.0000	100.00
12.5	433,842		0.0000	1.0000	100.00
13.5	438,054	31,708	0.0724	0.9276	100.00
14.5	308,225		0.0000	1.0000	92.76
15.5	326,552	30	0.0001	0.9999	92.76
16.5	318,614		0.0000	1.0000	92.75
17.5	264,140		0.0000	1.0000	92.75
18.5	272,494		0.0000	1.0000	92.75
19.5	272,535		0.0000	1.0000	92.75
20.5	277,876		0.0000	1.0000	92.75
21.5	278,885		0.0000	1.0000	92.75
22.5	278,892		0.0000	1.0000	92.75
23.5	278,892		0.0000	1.0000	92.75
24.5	280,433		0.0000	1.0000	92.75
25.5	110,078		0.0000	1.0000	92.75
26.5	115,331		0.0000	1.0000	92.75
27.5	113,491		0.0000	1.0000	92.75
28.5	158,747	1	0.0000	1.0000	92.75
29.5	137,501		0.0000	1.0000	92.75
30.5	138,326		0.0000	1.0000	92.75
31.5	138,332		0.0000	1.0000	92.75
32.5	174,127		0.0000	1.0000	92.75
33.5	177,735		0.0000	1.0000	92.75
34.5	212,771		0.0000	1.0000	92.75
35.5	237,690	11	0.0000	1.0000	92.75
36.5	254,281	62	0.0002	0.9998	92.75
37.5	290,275		0.0000	1.0000	92.73
38.5	305,396		0.0000	1.0000	92.73

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	217,398		0.0000	1.0000	92.73
40.5	1,147,868		0.0000	1.0000	92.73
41.5	1,229,930	24	0.0000	1.0000	92.73
42.5	1,250,898	1,368	0.0011	0.9989	92.72
43.5	1,334,413	12	0.0000	1.0000	92.62
44.5	1,464,145		0.0000	1.0000	92.62
45.5	1,502,117	62	0.0000	1.0000	92.62
46.5	1,511,907	1,208	0.0008	0.9992	92.62
47.5	1,579,831	350	0.0002	0.9998	92.54
48.5	1,713,652	2,435	0.0014	0.9986	92.52
49.5	1,785,319	841	0.0005	0.9995	92.39
50.5	1,911,768	928	0.0005	0.9995	92.35
51.5	1,116,487	1	0.0000	1.0000	92.30
52.5	1,134,662	584	0.0005	0.9995	92.30
53.5	1,158,691	1,535	0.0013	0.9987	92.26
54.5	1,257,665		0.0000	1.0000	92.13
55.5	1,303,564		0.0000	1.0000	92.13
56.5	1,280,717	715	0.0006	0.9994	92.13
57.5	1,253,131	25	0.0000	1.0000	92.08
58.5	1,134,766	291	0.0003	0.9997	92.08
59.5	1,109,295		0.0000	1.0000	92.06
60.5	1,096,103		0.0000	1.0000	92.06
61.5	970,088		0.0000	1.0000	92.06
62.5	843,251		0.0000	1.0000	92.06
63.5	772,841	3,517	0.0046	0.9954	92.06
64.5	623,660	130	0.0002	0.9998	91.64
65.5	519,527		0.0000	1.0000	91.62
66.5	504,370	1,507	0.0030	0.9970	91.62
67.5	465,975	253	0.0005	0.9995	91.35
68.5	353,381		0.0000	1.0000	91.30
69.5	206,103		0.0000	1.0000	91.30
70.5	181,315		0.0000	1.0000	91.30
71.5	162,504		0.0000	1.0000	91.30
72.5	147,761		0.0000	1.0000	91.30
73.5	147,871		0.0000	1.0000	91.30
74.5	144,186		0.0000	1.0000	91.30
75.5	142,987		0.0000	1.0000	91.30
76.5	148,115	267	0.0018	0.9982	91.30
77.5	150,991		0.0000	1.0000	91.13
78.5	137,155	238	0.0017	0.9983	91.13

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND RIGHTS

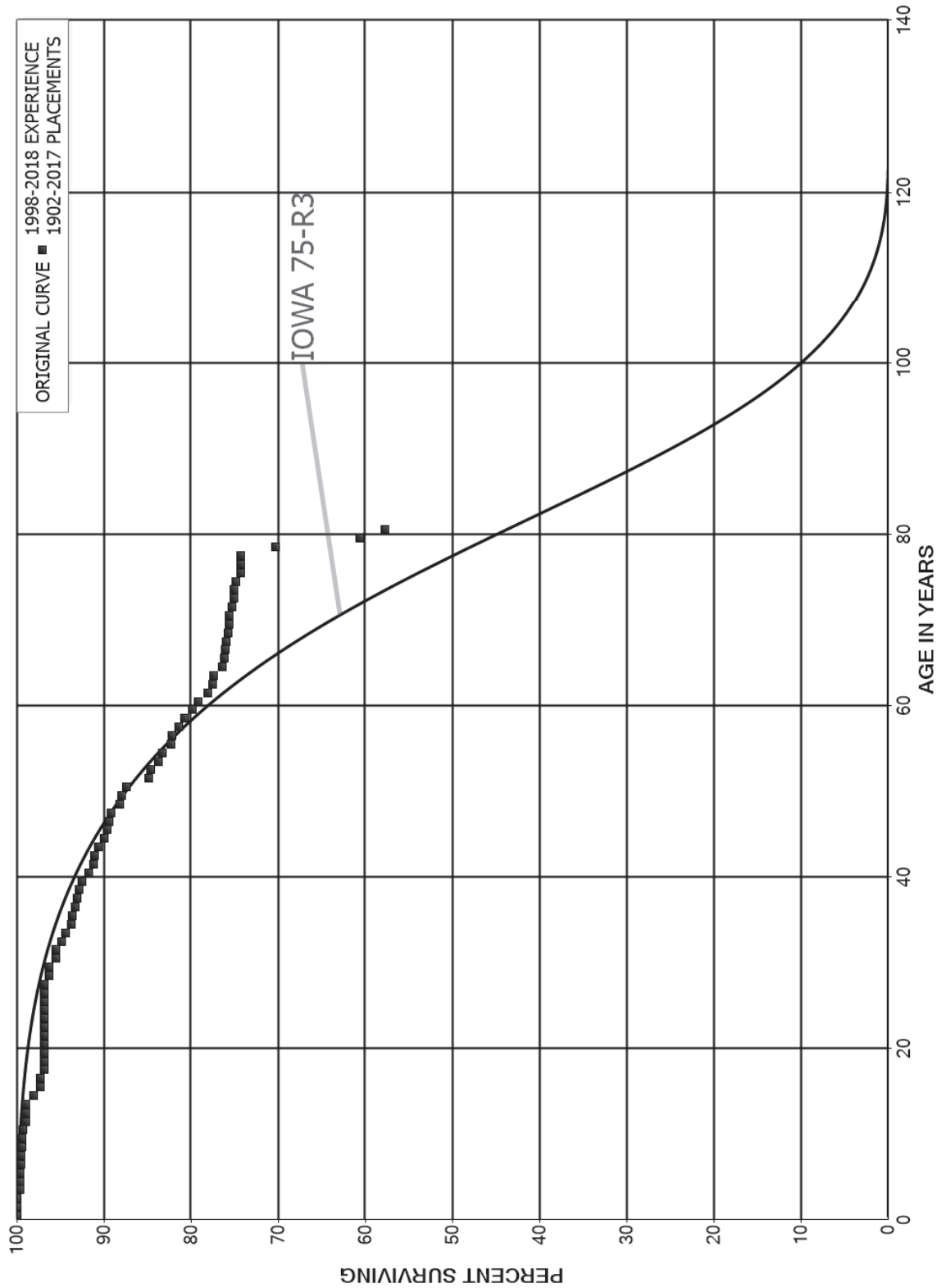
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	145,049		0.0000	1.0000	90.97
80.5	139,143		0.0000	1.0000	90.97
81.5	127,461		0.0000	1.0000	90.97
82.5	129,152		0.0000	1.0000	90.97
83.5	120,554		0.0000	1.0000	90.97
84.5	113,101		0.0000	1.0000	90.97
85.5	121,908		0.0000	1.0000	90.97
86.5	120,868		0.0000	1.0000	90.97
87.5	120,953		0.0000	1.0000	90.97
88.5	120,968		0.0000	1.0000	90.97
89.5	120,749		0.0000	1.0000	90.97
90.5	101,973		0.0000	1.0000	90.97
91.5	87,167		0.0000	1.0000	90.97
92.5	80,591		0.0000	1.0000	90.97
93.5	68,509		0.0000	1.0000	90.97
94.5	46,374		0.0000	1.0000	90.97
95.5	34,101		0.0000	1.0000	90.97
96.5	32,463		0.0000	1.0000	90.97
97.5	32,463		0.0000	1.0000	90.97
98.5	30,742		0.0000	1.0000	90.97
99.5	30,742		0.0000	1.0000	90.97
100.5	34,282		0.0000	1.0000	90.97
101.5	31,133		0.0000	1.0000	90.97
102.5	21,046		0.0000	1.0000	90.97
103.5	18,815		0.0000	1.0000	90.97
104.5	13,397		0.0000	1.0000	90.97
105.5	12,590		0.0000	1.0000	90.97
106.5	3,666		0.0000	1.0000	90.97
107.5	3,666		0.0000	1.0000	90.97
108.5	3,666		0.0000	1.0000	90.97
109.5	3,666		0.0000	1.0000	90.97
110.5	3,666		0.0000	1.0000	90.97
111.5	3,666		0.0000	1.0000	90.97
112.5	3,666		0.0000	1.0000	90.97
113.5	3,666		0.0000	1.0000	90.97
114.5					90.97

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,265,818		0.0000	1.0000	100.00
0.5	20,265,818	6,137	0.0003	0.9997	100.00
1.5	19,819,607		0.0000	1.0000	99.97
2.5	16,419,988	50,859	0.0031	0.9969	99.97
3.5	15,713,297	6,779	0.0004	0.9996	99.66
4.5	10,733,295	3,872	0.0004	0.9996	99.62
5.5	9,871,493	2,922	0.0003	0.9997	99.58
6.5	8,962,629		0.0000	1.0000	99.55
7.5	8,377,257	14,856	0.0018	0.9982	99.55
8.5	8,324,992		0.0000	1.0000	99.38
9.5	7,035,080	7,081	0.0010	0.9990	99.38
10.5	5,847,626	17,551	0.0030	0.9970	99.28
11.5	5,173,528		0.0000	1.0000	98.98
12.5	4,751,321	3,981	0.0008	0.9992	98.98
13.5	2,398,538	20,074	0.0084	0.9916	98.89
14.5	2,241,073	17,826	0.0080	0.9920	98.07
15.5	1,972,626		0.0000	1.0000	97.29
16.5	1,975,877	9,910	0.0050	0.9950	97.29
17.5	2,119,075		0.0000	1.0000	96.80
18.5	2,114,316		0.0000	1.0000	96.80
19.5	2,022,255		0.0000	1.0000	96.80
20.5	2,267,136	256	0.0001	0.9999	96.80
21.5	2,423,637		0.0000	1.0000	96.79
22.5	2,364,503		0.0000	1.0000	96.79
23.5	2,391,833		0.0000	1.0000	96.79
24.5	2,375,071		0.0000	1.0000	96.79
25.5	2,547,169		0.0000	1.0000	96.79
26.5	2,668,013		0.0000	1.0000	96.79
27.5	2,848,366	14,333	0.0050	0.9950	96.79
28.5	2,963,147	1,263	0.0004	0.9996	96.30
29.5	2,103,036	15,493	0.0074	0.9926	96.26
30.5	2,509,585	321	0.0001	0.9999	95.55
31.5	2,103,728	15,938	0.0076	0.9924	95.54
32.5	2,227,568	10,746	0.0048	0.9952	94.81
33.5	2,366,767	15,636	0.0066	0.9934	94.36
34.5	2,206,507	2,687	0.0012	0.9988	93.73
35.5	2,531,591	9,974	0.0039	0.9961	93.62
36.5	2,571,330	4,396	0.0017	0.9983	93.25
37.5	2,643,883	8,257	0.0031	0.9969	93.09
38.5	2,690,642	7,655	0.0028	0.9972	92.80

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,487,226	21,752	0.0087	0.9913	92.54
40.5	2,421,807	15,107	0.0062	0.9938	91.73
41.5	2,233,897	2,688	0.0012	0.9988	91.15
42.5	2,109,915	10,385	0.0049	0.9951	91.05
43.5	2,030,238	14,939	0.0074	0.9926	90.60
44.5	1,649,340	4,989	0.0030	0.9970	89.93
45.5	1,599,019	3,887	0.0024	0.9976	89.66
46.5	1,484,514	4,027	0.0027	0.9973	89.44
47.5	1,352,512	15,111	0.0112	0.9888	89.20
48.5	1,326,597	2,886	0.0022	0.9978	88.20
49.5	904,185	5,877	0.0065	0.9935	88.01
50.5	719,489	21,119	0.0294	0.9706	87.44
51.5	622,811	1,972	0.0032	0.9968	84.87
52.5	579,556	6,269	0.0108	0.9892	84.60
53.5	621,728	2,583	0.0042	0.9958	83.69
54.5	607,882	7,466	0.0123	0.9877	83.34
55.5	661,610	829	0.0013	0.9987	82.32
56.5	694,415	6,778	0.0098	0.9902	82.21
57.5	659,902	5,643	0.0086	0.9914	81.41
58.5	607,466	6,452	0.0106	0.9894	80.71
59.5	578,208	4,889	0.0085	0.9915	79.86
60.5	598,053	8,113	0.0136	0.9864	79.18
61.5	558,560	4,098	0.0073	0.9927	78.11
62.5	436,847	747	0.0017	0.9983	77.53
63.5	388,803	5,116	0.0132	0.9868	77.40
64.5	365,952	992	0.0027	0.9973	76.38
65.5	350,640	717	0.0020	0.9980	76.18
66.5	339,600	581	0.0017	0.9983	76.02
67.5	276,789	439	0.0016	0.9984	75.89
68.5	260,926	621	0.0024	0.9976	75.77
69.5	247,761		0.0000	1.0000	75.59
70.5	181,774	692	0.0038	0.9962	75.59
71.5	179,085	609	0.0034	0.9966	75.30
72.5	178,476		0.0000	1.0000	75.05
73.5	210,224	561	0.0027	0.9973	75.05
74.5	233,834	1,588	0.0068	0.9932	74.85
75.5	237,018		0.0000	1.0000	74.34
76.5	183,404		0.0000	1.0000	74.34
77.5	191,276	10,493	0.0549	0.9451	74.34
78.5	174,898	23,872	0.1365	0.8635	70.26

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

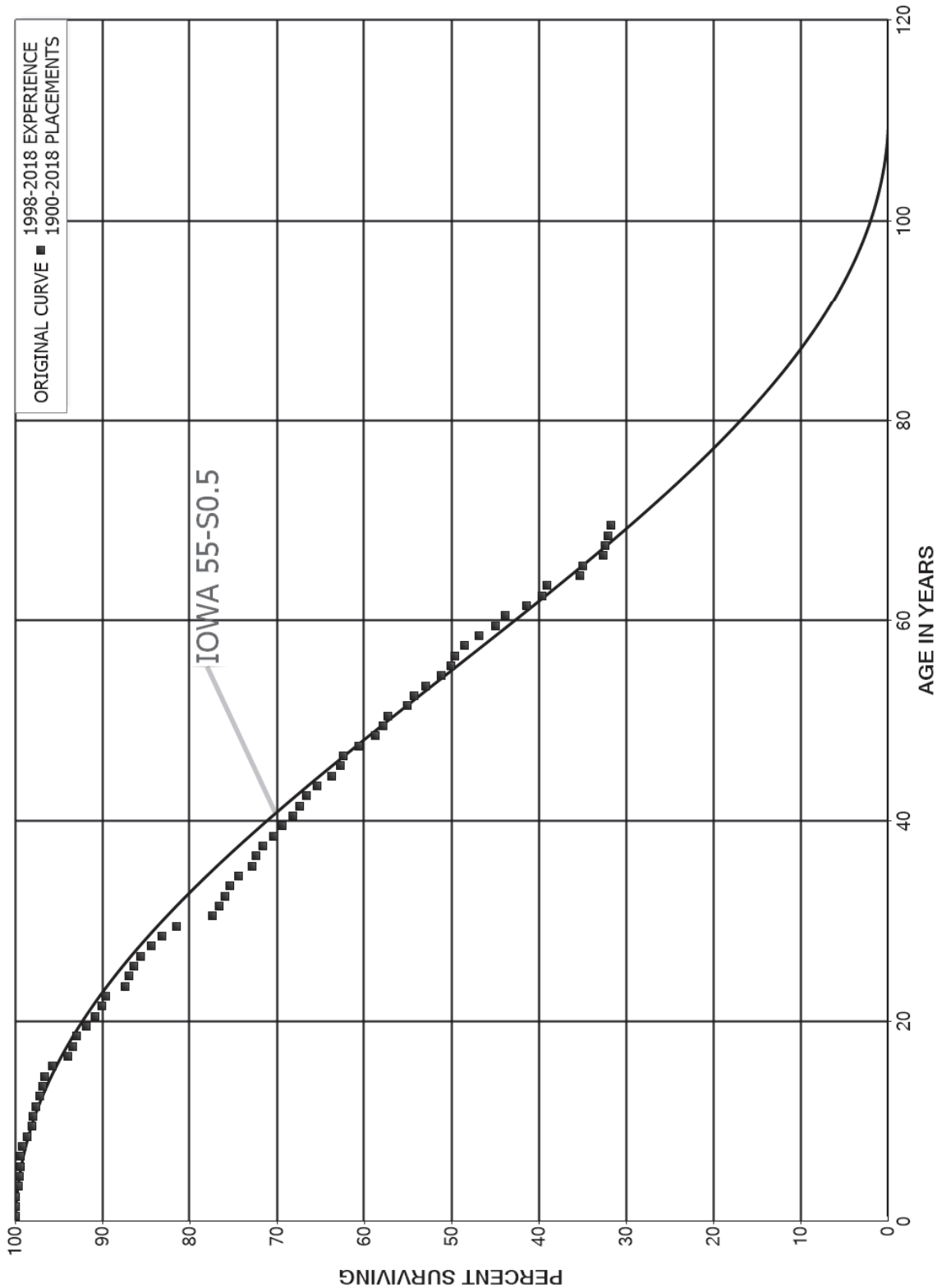
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	145,971	7,036	0.0482	0.9518	60.67
80.5	139,811		0.0000	1.0000	57.75
81.5	109,654		0.0000	1.0000	57.75
82.5	109,578		0.0000	1.0000	57.75
83.5	109,166		0.0000	1.0000	57.75
84.5	105,956		0.0000	1.0000	57.75
85.5	108,325		0.0000	1.0000	57.75
86.5	90,978		0.0000	1.0000	57.75
87.5	58,808		0.0000	1.0000	57.75
88.5	28,278		0.0000	1.0000	57.75
89.5	48,450		0.0000	1.0000	57.75
90.5	43,442		0.0000	1.0000	57.75
91.5	29,796		0.0000	1.0000	57.75
92.5	29,796		0.0000	1.0000	57.75
93.5	29,796	2,946	0.0989	0.9011	57.75
94.5	26,507		0.0000	1.0000	52.04
95.5	27,107		0.0000	1.0000	52.04
96.5	27,107		0.0000	1.0000	52.04
97.5	27,107	2,369	0.0874	0.9126	52.04
98.5	24,738		0.0000	1.0000	47.49
99.5	24,738		0.0000	1.0000	47.49
100.5	24,738		0.0000	1.0000	47.49
101.5	600		0.0000	1.0000	47.49
102.5	1,200		0.0000	1.0000	47.49
103.5	1,200		0.0000	1.0000	47.49
104.5	1,200		0.0000	1.0000	47.49
105.5	1,200		0.0000	1.0000	47.49
106.5	1,200		0.0000	1.0000	47.49
107.5	1,200		0.0000	1.0000	47.49
108.5	1,200		0.0000	1.0000	47.49
109.5	1,200		0.0000	1.0000	47.49
110.5	1,200		0.0000	1.0000	47.49
111.5	1,200		0.0000	1.0000	47.49
112.5	1,200		0.0000	1.0000	47.49
113.5	1,200		0.0000	1.0000	47.49
114.5	1,200		0.0000	1.0000	47.49
115.5	1,200		0.0000	1.0000	47.49
116.5					47.49

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	266,859,710		0.0000	1.0000	100.00
0.5	232,329,685	16,593	0.0001	0.9999	100.00
1.5	219,137,897	47,761	0.0002	0.9998	99.99
2.5	199,122,846	683,572	0.0034	0.9966	99.97
3.5	187,614,104	130,170	0.0007	0.9993	99.63
4.5	166,537,942	263,232	0.0016	0.9984	99.56
5.5	154,250,464	75,958	0.0005	0.9995	99.40
6.5	133,414,286	262,601	0.0020	0.9980	99.35
7.5	119,052,141	681,540	0.0057	0.9943	99.16
8.5	112,159,539	542,889	0.0048	0.9952	98.59
9.5	97,890,750	186,903	0.0019	0.9981	98.11
10.5	78,403,099	233,211	0.0030	0.9970	97.92
11.5	60,078,590	259,749	0.0043	0.9957	97.63
12.5	50,725,212	219,177	0.0043	0.9957	97.21
13.5	44,072,209	90,163	0.0020	0.9980	96.79
14.5	37,603,541	332,344	0.0088	0.9912	96.59
15.5	23,140,809	421,082	0.0182	0.9818	95.74
16.5	22,493,651	131,074	0.0058	0.9942	94.00
17.5	20,591,476	101,772	0.0049	0.9951	93.45
18.5	20,501,323	256,814	0.0125	0.9875	92.99
19.5	20,655,881	220,612	0.0107	0.9893	91.82
20.5	21,773,701	176,156	0.0081	0.9919	90.84
21.5	21,447,234	118,549	0.0055	0.9945	90.11
22.5	17,080,360	423,349	0.0248	0.9752	89.61
23.5	16,367,539	74,376	0.0045	0.9955	87.39
24.5	17,166,740	121,265	0.0071	0.9929	86.99
25.5	18,364,343	151,077	0.0082	0.9918	86.38
26.5	19,098,625	287,187	0.0150	0.9850	85.67
27.5	19,869,583	286,911	0.0144	0.9856	84.38
28.5	20,832,485	402,826	0.0193	0.9807	83.16
29.5	17,797,669	910,687	0.0512	0.9488	81.55
30.5	18,459,850	194,170	0.0105	0.9895	77.38
31.5	17,814,706	146,400	0.0082	0.9918	76.56
32.5	17,817,066	131,338	0.0074	0.9926	75.94
33.5	18,645,781	244,860	0.0131	0.9869	75.38
34.5	18,444,896	382,858	0.0208	0.9792	74.39
35.5	18,463,687	100,008	0.0054	0.9946	72.84
36.5	18,650,577	216,274	0.0116	0.9884	72.45
37.5	19,050,840	311,171	0.0163	0.9837	71.61
38.5	18,953,167	277,256	0.0146	0.9854	70.44

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,652,032	301,541	0.0171	0.9829	69.41
40.5	16,525,508	211,088	0.0128	0.9872	68.22
41.5	15,677,875	158,886	0.0101	0.9899	67.35
42.5	15,079,128	289,053	0.0192	0.9808	66.67
43.5	13,594,172	339,110	0.0249	0.9751	65.39
44.5	11,599,594	179,193	0.0154	0.9846	63.76
45.5	10,596,434	62,448	0.0059	0.9941	62.77
46.5	10,363,293	297,262	0.0287	0.9713	62.40
47.5	9,650,122	307,759	0.0319	0.9681	60.61
48.5	8,973,332	134,579	0.0150	0.9850	58.68
49.5	8,601,621	78,844	0.0092	0.9908	57.80
50.5	7,646,775	301,563	0.0394	0.9606	57.27
51.5	6,391,090	83,707	0.0131	0.9869	55.01
52.5	5,886,374	147,229	0.0250	0.9750	54.29
53.5	5,710,425	186,800	0.0327	0.9673	52.93
54.5	5,615,372	123,828	0.0221	0.9779	51.20
55.5	5,544,453	55,710	0.0100	0.9900	50.07
56.5	5,450,557	118,931	0.0218	0.9782	49.57
57.5	5,144,227	176,721	0.0344	0.9656	48.49
58.5	4,817,787	189,380	0.0393	0.9607	46.82
59.5	4,476,846	113,739	0.0254	0.9746	44.98
60.5	4,324,648	245,546	0.0568	0.9432	43.84
61.5	3,733,467	158,132	0.0424	0.9576	41.35
62.5	3,164,839	39,175	0.0124	0.9876	39.60
63.5	2,741,109	269,027	0.0981	0.9019	39.11
64.5	2,280,148	21,694	0.0095	0.9905	35.27
65.5	2,093,351	138,320	0.0661	0.9339	34.93
66.5	1,987,460	11,775	0.0059	0.9941	32.63
67.5	1,467,233	15,274	0.0104	0.9896	32.43
68.5	1,066,237	11,915	0.0112	0.9888	32.10
69.5	919,331	17,359	0.0189	0.9811	31.74
70.5	677,520	2,774	0.0041	0.9959	31.14
71.5	600,674	13,444	0.0224	0.9776	31.01
72.5	542,299	11,315	0.0209	0.9791	30.32
73.5	1,744,107	5,582	0.0032	0.9968	29.68
74.5	1,740,953	54,787	0.0315	0.9685	29.59
75.5	1,706,436	98,610	0.0578	0.9422	28.66
76.5	1,580,003	17,705	0.0112	0.9888	27.00
77.5	1,602,777	42,328	0.0264	0.9736	26.70
78.5	1,530,646	57,615	0.0376	0.9624	25.99

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

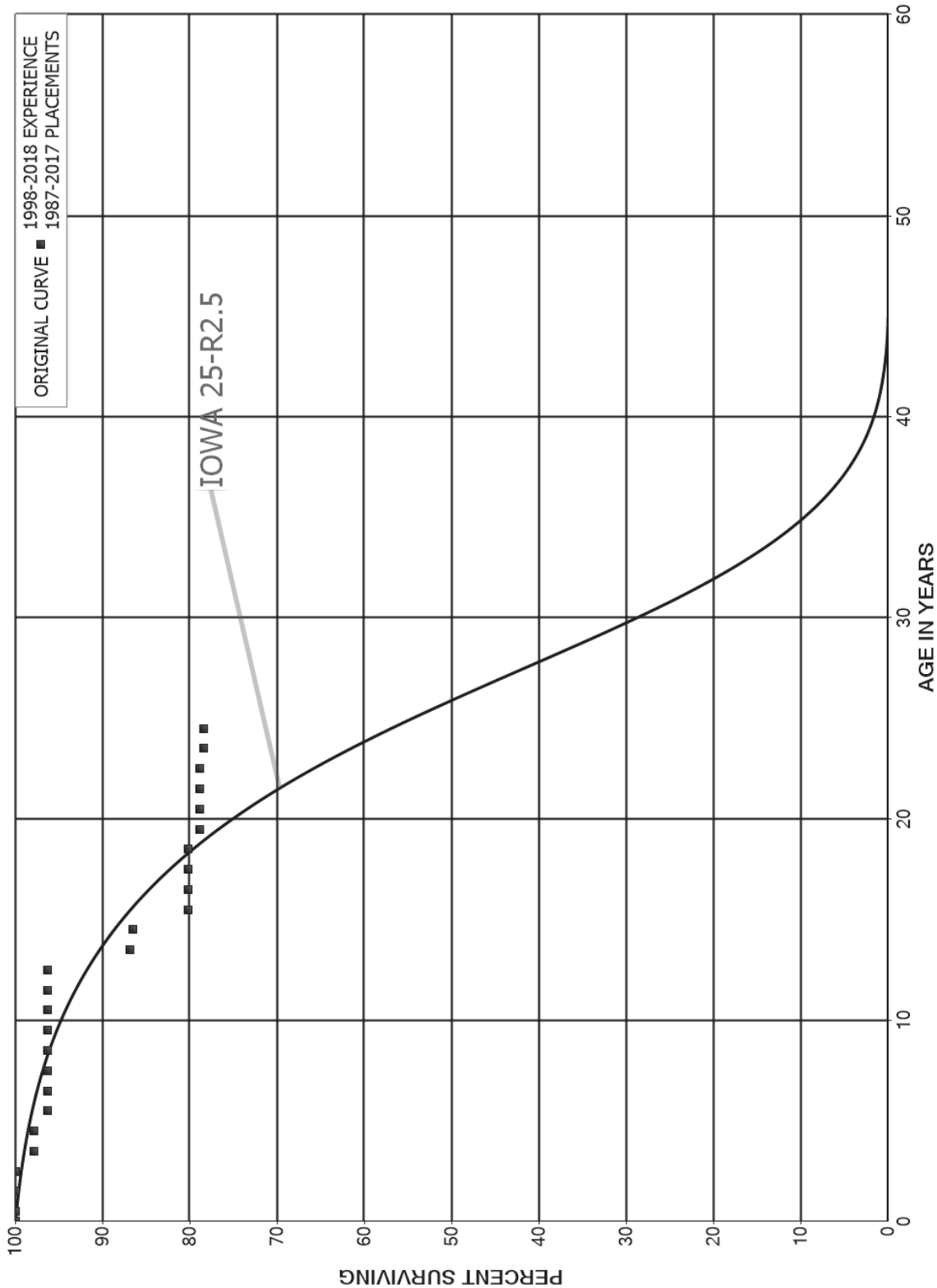
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,434,602	34,962	0.0244	0.9756	25.02
80.5	1,393,866	1,906	0.0014	0.9986	24.41
81.5	1,344,478	135	0.0001	0.9999	24.37
82.5	1,341,852	34	0.0000	1.0000	24.37
83.5	1,340,893	60	0.0000	1.0000	24.37
84.5	1,337,919	2,559	0.0019	0.9981	24.37
85.5	1,335,360	407	0.0003	0.9997	24.32
86.5	1,334,953	1,515	0.0011	0.9989	24.31
87.5	166,229		0.0000	1.0000	24.29
88.5	155,761		0.0000	1.0000	24.29
89.5	125,188	68	0.0005	0.9995	24.29
90.5	104,727		0.0000	1.0000	24.27
91.5	8,952	906	0.1012	0.8988	24.27
92.5	8,047		0.0000	1.0000	21.82
93.5	7,742		0.0000	1.0000	21.82
94.5	5,666	46	0.0081	0.9919	21.82
95.5	5,620		0.0000	1.0000	21.64
96.5	91		0.0000	1.0000	21.64
97.5	91		0.0000	1.0000	21.64
98.5	91		0.0000	1.0000	21.64
99.5	91		0.0000	1.0000	21.64
100.5	91		0.0000	1.0000	21.64
101.5	91		0.0000	1.0000	21.64
102.5					21.64

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 362.10 STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.10 STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM

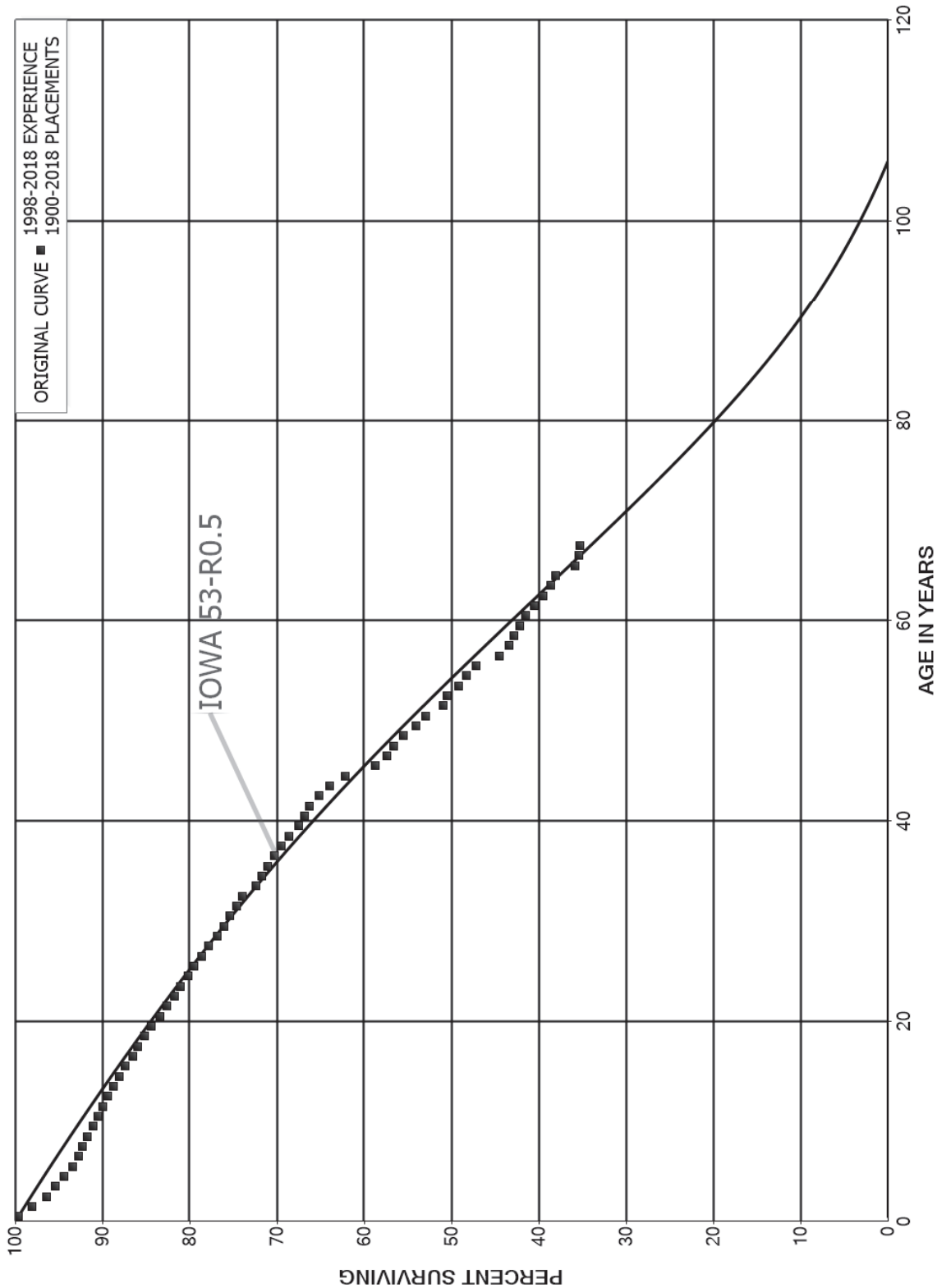
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2017

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,152,288		0.0000	1.0000	100.00
0.5	3,152,288		0.0000	1.0000	100.00
1.5	3,105,037		0.0000	1.0000	100.00
2.5	2,865,707	61,798	0.0216	0.9784	100.00
3.5	2,714,445		0.0000	1.0000	97.84
4.5	2,663,877	41,078	0.0154	0.9846	97.84
5.5	2,594,672		0.0000	1.0000	96.33
6.5	2,501,322		0.0000	1.0000	96.33
7.5	1,948,279		0.0000	1.0000	96.33
8.5	1,128,080		0.0000	1.0000	96.33
9.5	810,052		0.0000	1.0000	96.33
10.5	830,654		0.0000	1.0000	96.33
11.5	856,510		0.0000	1.0000	96.33
12.5	812,199	80,178	0.0987	0.9013	96.33
13.5	552,643	1,717	0.0031	0.9969	86.82
14.5	333,504	24,671	0.0740	0.9260	86.56
15.5	103,262		0.0000	1.0000	80.15
16.5	103,262		0.0000	1.0000	80.15
17.5	108,860		0.0000	1.0000	80.15
18.5	108,860	1,717	0.0158	0.9842	80.15
19.5	107,144		0.0000	1.0000	78.89
20.5	107,144		0.0000	1.0000	78.89
21.5	107,144		0.0000	1.0000	78.89
22.5	107,144	617	0.0058	0.9942	78.89
23.5	75,906		0.0000	1.0000	78.43
24.5	6,698		0.0000	1.0000	78.43
25.5	6,698		0.0000	1.0000	78.43
26.5	4,981		0.0000	1.0000	78.43
27.5	4,981		0.0000	1.0000	78.43
28.5	4,981		0.0000	1.0000	78.43
29.5	4,981		0.0000	1.0000	78.43
30.5	4,981		0.0000	1.0000	78.43
31.5					78.43

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	209,749,034	740,006	0.0035	0.9965	100.00
0.5	199,392,236	3,255,578	0.0163	0.9837	99.65
1.5	181,503,573	2,918,874	0.0161	0.9839	98.02
2.5	171,835,944	1,814,370	0.0106	0.9894	96.44
3.5	160,863,080	1,684,507	0.0105	0.9895	95.43
4.5	156,601,600	1,667,193	0.0106	0.9894	94.43
5.5	148,575,825	1,056,573	0.0071	0.9929	93.42
6.5	143,260,521	701,251	0.0049	0.9951	92.76
7.5	140,951,859	903,304	0.0064	0.9936	92.30
8.5	139,636,855	929,612	0.0067	0.9933	91.71
9.5	135,974,107	857,805	0.0063	0.9937	91.10
10.5	130,501,210	798,957	0.0061	0.9939	90.53
11.5	129,650,333	841,913	0.0065	0.9935	89.97
12.5	125,616,896	928,170	0.0074	0.9926	89.39
13.5	121,504,747	933,895	0.0077	0.9923	88.73
14.5	116,458,234	824,494	0.0071	0.9929	88.04
15.5	110,642,049	1,130,354	0.0102	0.9898	87.42
16.5	107,676,037	770,015	0.0072	0.9928	86.53
17.5	108,255,174	980,759	0.0091	0.9909	85.91
18.5	102,066,309	875,426	0.0086	0.9914	85.13
19.5	96,270,312	1,109,934	0.0115	0.9885	84.40
20.5	92,477,480	844,664	0.0091	0.9909	83.43
21.5	87,777,809	1,005,122	0.0115	0.9885	82.67
22.5	84,130,760	702,462	0.0083	0.9917	81.72
23.5	79,387,229	826,860	0.0104	0.9896	81.04
24.5	76,680,297	678,161	0.0088	0.9912	80.19
25.5	71,993,174	756,653	0.0105	0.9895	79.48
26.5	67,894,188	706,316	0.0104	0.9896	78.65
27.5	67,064,575	898,058	0.0134	0.9866	77.83
28.5	58,953,758	545,987	0.0093	0.9907	76.79
29.5	52,966,680	485,502	0.0092	0.9908	76.08
30.5	48,983,021	492,432	0.0101	0.9899	75.38
31.5	43,633,718	376,556	0.0086	0.9914	74.62
32.5	43,292,566	911,735	0.0211	0.9789	73.98
33.5	38,782,808	390,193	0.0101	0.9899	72.42
34.5	35,015,284	330,727	0.0094	0.9906	71.69
35.5	31,566,227	311,501	0.0099	0.9901	71.01
36.5	28,525,135	340,159	0.0119	0.9881	70.31
37.5	25,935,065	315,037	0.0121	0.9879	69.47
38.5	23,490,165	386,401	0.0164	0.9836	68.63

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,883,201	198,421	0.0095	0.9905	67.50
40.5	18,742,714	166,086	0.0089	0.9911	66.86
41.5	17,160,485	290,909	0.0170	0.9830	66.27
42.5	15,759,888	289,343	0.0184	0.9816	65.14
43.5	14,305,474	401,319	0.0281	0.9719	63.95
44.5	14,049,159	786,592	0.0560	0.9440	62.15
45.5	12,137,549	260,830	0.0215	0.9785	58.67
46.5	10,568,769	145,761	0.0138	0.9862	57.41
47.5	9,693,751	187,418	0.0193	0.9807	56.62
48.5	6,916,002	186,937	0.0270	0.9730	55.53
49.5	6,713,984	134,664	0.0201	0.9799	54.03
50.5	6,650,552	256,042	0.0385	0.9615	52.94
51.5	6,332,761	49,769	0.0079	0.9921	50.90
52.5	6,231,175	160,330	0.0257	0.9743	50.50
53.5	2,818,690	53,734	0.0191	0.9809	49.21
54.5	2,784,594	61,620	0.0221	0.9779	48.27
55.5	2,796,128	160,575	0.0574	0.9426	47.20
56.5	2,581,223	60,571	0.0235	0.9765	44.49
57.5	2,436,555	33,329	0.0137	0.9863	43.44
58.5	2,227,166	34,909	0.0157	0.9843	42.85
59.5	2,063,577	31,048	0.0150	0.9850	42.18
60.5	1,972,386	48,668	0.0247	0.9753	41.54
61.5	1,725,991	43,000	0.0249	0.9751	40.52
62.5	1,445,431	31,439	0.0218	0.9782	39.51
63.5	1,260,758	18,160	0.0144	0.9856	38.65
64.5	1,119,654	67,624	0.0604	0.9396	38.09
65.5	544,871	5,677	0.0104	0.9896	35.79
66.5	524,403	2,077	0.0040	0.9960	35.42
67.5	464,253	2,525	0.0054	0.9946	35.28
68.5	407,793	5,128	0.0126	0.9874	35.09
69.5	325,917	5,633	0.0173	0.9827	34.65
70.5	293,129	8,790	0.0300	0.9700	34.05
71.5	256,911	1,050	0.0041	0.9959	33.03
72.5	250,740	1,413	0.0056	0.9944	32.89
73.5	248,621	4,496	0.0181	0.9819	32.71
74.5	256,834	315	0.0012	0.9988	32.11
75.5	260,027	10,391	0.0400	0.9600	32.08
76.5	91,602	189	0.0021	0.9979	30.79
77.5	93,036	297	0.0032	0.9968	30.73
78.5	80,156	51	0.0006	0.9994	30.63

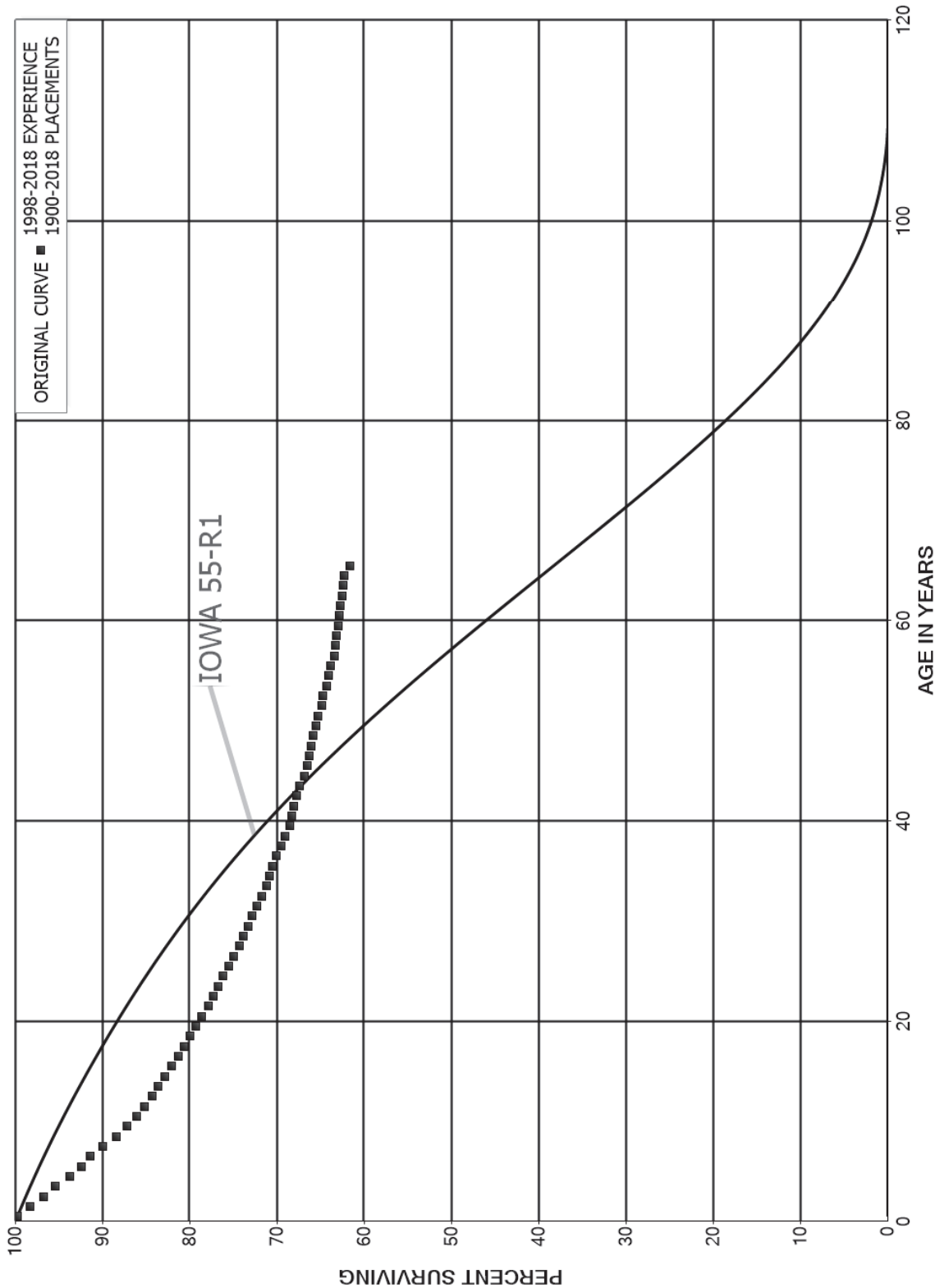
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1998-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,830	2,391	0.0315	0.9685	30.61
80.5	136,013	304	0.0022	0.9978	29.65
81.5	120,879	148	0.0012	0.9988	29.58
82.5	115,670	287	0.0025	0.9975	29.54
83.5	108,177	365	0.0034	0.9966	29.47
84.5	119,375	186	0.0016	0.9984	29.37
85.5	119,190		0.0000	1.0000	29.33
86.5	117,922	79	0.0007	0.9993	29.33
87.5	116,788		0.0000	1.0000	29.31
88.5	100,971	293	0.0029	0.9971	29.31
89.5	104,905		0.0000	1.0000	29.22
90.5	101,732		0.0000	1.0000	29.22
91.5	98,078	127	0.0013	0.9987	29.22
92.5	96,005	244	0.0025	0.9975	29.18
93.5	95,660	691	0.0072	0.9928	29.11
94.5	29,469		0.0000	1.0000	28.90
95.5	28,302	406	0.0144	0.9856	28.90
96.5	27,896	406	0.0146	0.9854	28.48
97.5	27,490		0.0000	1.0000	28.07
98.5	27,490		0.0000	1.0000	28.07
99.5	27,490	1,544	0.0562	0.9438	28.07
100.5	25,946		0.0000	1.0000	26.49
101.5	23,276		0.0000	1.0000	26.49
102.5	23,276		0.0000	1.0000	26.49
103.5	16,934		0.0000	1.0000	26.49
104.5	16,934		0.0000	1.0000	26.49
105.5	5,377		0.0000	1.0000	26.49
106.5	5,377		0.0000	1.0000	26.49
107.5					26.49

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	479,754,803	1,159,965	0.0024	0.9976	100.00
0.5	434,077,237	6,348,666	0.0146	0.9854	99.76
1.5	385,845,859	6,162,392	0.0160	0.9840	98.30
2.5	344,255,635	4,862,788	0.0141	0.9859	96.73
3.5	319,305,747	5,466,464	0.0171	0.9829	95.36
4.5	297,369,720	4,088,144	0.0137	0.9863	93.73
5.5	282,280,155	3,172,709	0.0112	0.9888	92.44
6.5	261,327,115	4,165,977	0.0159	0.9841	91.40
7.5	243,803,879	4,276,893	0.0175	0.9825	89.95
8.5	228,275,665	3,090,045	0.0135	0.9865	88.37
9.5	218,390,973	2,690,689	0.0123	0.9877	87.17
10.5	202,056,446	2,293,809	0.0114	0.9886	86.10
11.5	191,248,414	1,951,136	0.0102	0.9898	85.12
12.5	179,911,375	1,454,141	0.0081	0.9919	84.25
13.5	170,648,582	1,566,456	0.0092	0.9908	83.57
14.5	160,666,208	1,453,442	0.0090	0.9910	82.80
15.5	154,184,619	1,390,095	0.0090	0.9910	82.05
16.5	144,166,366	1,238,853	0.0086	0.9914	81.31
17.5	130,318,420	1,011,993	0.0078	0.9922	80.62
18.5	116,958,478	1,002,314	0.0086	0.9914	79.99
19.5	105,596,333	988,923	0.0094	0.9906	79.30
20.5	99,382,418	922,578	0.0093	0.9907	78.56
21.5	93,015,588	701,253	0.0075	0.9925	77.83
22.5	84,989,400	629,997	0.0074	0.9926	77.25
23.5	83,977,751	595,253	0.0071	0.9929	76.67
24.5	79,081,670	611,711	0.0077	0.9923	76.13
25.5	83,070,031	682,024	0.0082	0.9918	75.54
26.5	82,043,359	665,608	0.0081	0.9919	74.92
27.5	89,475,387	624,082	0.0070	0.9930	74.31
28.5	85,694,330	582,723	0.0068	0.9932	73.79
29.5	79,158,644	457,917	0.0058	0.9942	73.29
30.5	69,933,901	536,418	0.0077	0.9923	72.87
31.5	64,727,616	483,554	0.0075	0.9925	72.31
32.5	74,111,387	598,217	0.0081	0.9919	71.77
33.5	69,759,630	400,887	0.0057	0.9943	71.19
34.5	66,948,290	294,781	0.0044	0.9956	70.78
35.5	64,315,380	376,828	0.0059	0.9941	70.47
36.5	55,526,502	403,486	0.0073	0.9927	70.06
37.5	53,074,412	346,652	0.0065	0.9935	69.55
38.5	50,643,102	393,342	0.0078	0.9922	69.09

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,923,932	184,990	0.0039	0.9961	68.56
40.5	44,918,544	155,202	0.0035	0.9965	68.29
41.5	42,082,058	211,652	0.0050	0.9950	68.06
42.5	39,402,040	212,864	0.0054	0.9946	67.71
43.5	37,221,946	255,763	0.0069	0.9931	67.35
44.5	44,690,726	269,718	0.0060	0.9940	66.89
45.5	41,961,488	151,119	0.0036	0.9964	66.48
46.5	39,113,223	102,502	0.0026	0.9974	66.24
47.5	36,553,297	154,281	0.0042	0.9958	66.07
48.5	26,142,768	114,644	0.0044	0.9956	65.79
49.5	25,896,928	93,613	0.0036	0.9964	65.50
50.5	25,709,512	161,821	0.0063	0.9937	65.26
51.5	25,440,145	38,130	0.0015	0.9985	64.85
52.5	25,322,341	179,681	0.0071	0.9929	64.76
53.5	11,684,282	42,955	0.0037	0.9963	64.30
54.5	11,715,599	41,843	0.0036	0.9964	64.06
55.5	15,953,976	109,091	0.0068	0.9932	63.83
56.5	15,814,911	40,513	0.0026	0.9974	63.40
57.5	15,690,480	17,789	0.0011	0.9989	63.23
58.5	15,558,576	38,428	0.0025	0.9975	63.16
59.5	15,401,120	30,785	0.0020	0.9980	63.01
60.5	15,217,472	34,251	0.0023	0.9977	62.88
61.5	14,985,595	50,413	0.0034	0.9966	62.74
62.5	14,728,983	40,077	0.0027	0.9973	62.53
63.5	14,547,642	25,103	0.0017	0.9983	62.36
64.5	14,368,969	144,892	0.0101	0.9899	62.25
65.5	4,592,961	9,198	0.0020	0.9980	61.62
66.5	4,558,700	11,542	0.0025	0.9975	61.50
67.5	4,457,166	14,752	0.0033	0.9967	61.34
68.5	4,356,885	4,592	0.0011	0.9989	61.14
69.5	4,318,213	3,874	0.0009	0.9991	61.07
70.5	4,296,903	10,033	0.0023	0.9977	61.02
71.5	4,265,339	10,334	0.0024	0.9976	60.88
72.5	4,251,707	7,248	0.0017	0.9983	60.73
73.5	4,244,459	9,473	0.0022	0.9978	60.63
74.5	4,233,905	3,275	0.0008	0.9992	60.49
75.5	4,233,925	46,214	0.0109	0.9891	60.44
76.5	40,752	38	0.0009	0.9991	59.78
77.5	39,815	7	0.0002	0.9998	59.73
78.5	32,168	2,453	0.0762	0.9238	59.72

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

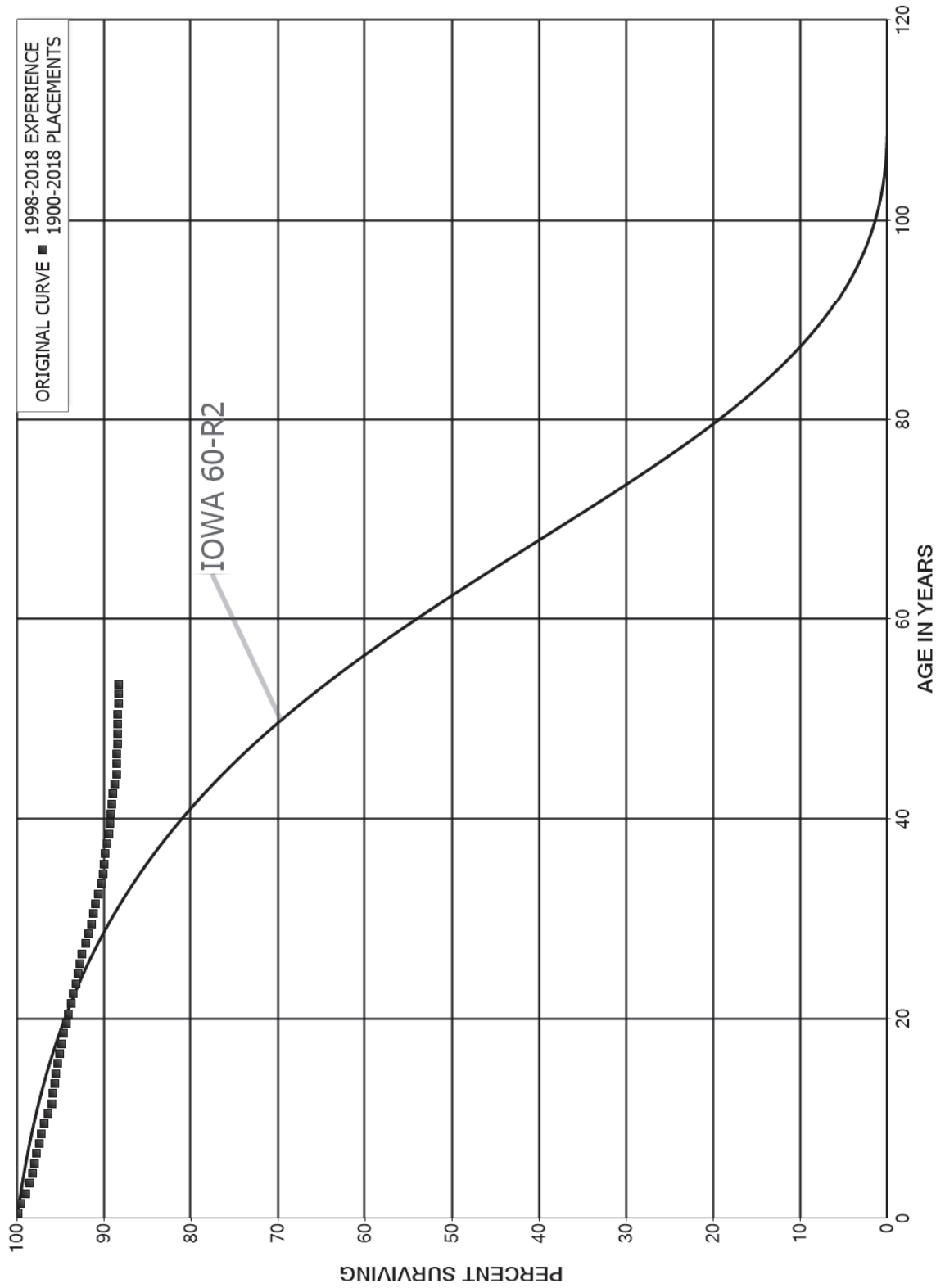
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,945	3	0.0001	0.9999	55.16
80.5	43,025		0.0000	1.0000	55.16
81.5	41,204		0.0000	1.0000	55.16
82.5	36,571	221	0.0060	0.9940	55.16
83.5	23,028	196	0.0085	0.9915	54.83
84.5	40,819	37	0.0009	0.9991	54.36
85.5	40,782		0.0000	1.0000	54.31
86.5	40,782	6	0.0001	0.9999	54.31
87.5	40,776		0.0000	1.0000	54.30
88.5	40,353	299	0.0074	0.9926	54.30
89.5	41,201	17	0.0004	0.9996	53.90
90.5	41,184	2	0.0000	1.0000	53.88
91.5	41,045	27	0.0007	0.9993	53.87
92.5	39,743	17	0.0004	0.9996	53.84
93.5	39,727		0.0000	1.0000	53.82
94.5	24,664		0.0000	1.0000	53.82
95.5	25,083		0.0000	1.0000	53.82
96.5	25,083	21	0.0008	0.9992	53.82
97.5	25,063		0.0000	1.0000	53.77
98.5	25,063		0.0000	1.0000	53.77
99.5	25,063	1,695	0.0676	0.9324	53.77
100.5	23,367		0.0000	1.0000	50.13
101.5	22,554		0.0000	1.0000	50.13
102.5	22,554	6	0.0003	0.9997	50.13
103.5	20,885		0.0000	1.0000	50.12
104.5	20,885		0.0000	1.0000	50.12
105.5	3,738		0.0000	1.0000	50.12
106.5	3,738		0.0000	1.0000	50.12
107.5					50.12

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,101,727	38,265	0.0012	0.9988	100.00
0.5	28,615,986	120,275	0.0042	0.9958	99.88
1.5	26,591,714	149,105	0.0056	0.9944	99.46
2.5	22,401,724	81,623	0.0036	0.9964	98.90
3.5	20,391,929	84,595	0.0041	0.9959	98.54
4.5	18,987,136	34,156	0.0018	0.9982	98.13
5.5	16,703,208	44,655	0.0027	0.9973	97.96
6.5	14,886,173	39,898	0.0027	0.9973	97.70
7.5	13,628,849	33,915	0.0025	0.9975	97.43
8.5	12,801,867	43,989	0.0034	0.9966	97.19
9.5	12,213,109	57,840	0.0047	0.9953	96.86
10.5	11,491,038	48,548	0.0042	0.9958	96.40
11.5	11,249,351	14,442	0.0013	0.9987	95.99
12.5	10,613,793	33,682	0.0032	0.9968	95.87
13.5	10,103,162	10,981	0.0011	0.9989	95.56
14.5	8,730,827	15,517	0.0018	0.9982	95.46
15.5	7,193,645	18,931	0.0026	0.9974	95.29
16.5	7,003,065	15,854	0.0023	0.9977	95.04
17.5	6,405,114	15,670	0.0024	0.9976	94.82
18.5	5,714,013	16,352	0.0029	0.9971	94.59
19.5	5,101,456	10,990	0.0022	0.9978	94.32
20.5	4,778,209	22,222	0.0047	0.9953	94.12
21.5	4,571,937	9,477	0.0021	0.9979	93.68
22.5	4,228,278	15,672	0.0037	0.9963	93.49
23.5	4,029,694	7,142	0.0018	0.9982	93.14
24.5	3,370,963	7,151	0.0021	0.9979	92.98
25.5	3,061,840	8,298	0.0027	0.9973	92.78
26.5	3,238,305	17,775	0.0055	0.9945	92.53
27.5	3,539,808	12,998	0.0037	0.9963	92.02
28.5	3,163,247	8,726	0.0028	0.9972	91.68
29.5	2,996,062	7,953	0.0027	0.9973	91.43
30.5	2,813,080	8,561	0.0030	0.9970	91.19
31.5	2,708,579	10,271	0.0038	0.9962	90.91
32.5	3,058,742	8,884	0.0029	0.9971	90.56
33.5	2,818,296	6,818	0.0024	0.9976	90.30
34.5	2,718,820	2,925	0.0011	0.9989	90.08
35.5	2,538,671	4,541	0.0018	0.9982	89.98
36.5	2,483,045	4,932	0.0020	0.9980	89.82
37.5	2,423,001	6,004	0.0025	0.9975	89.65
38.5	2,351,292	3,261	0.0014	0.9986	89.42

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 366.00 UNDERGROUND CONDUIT

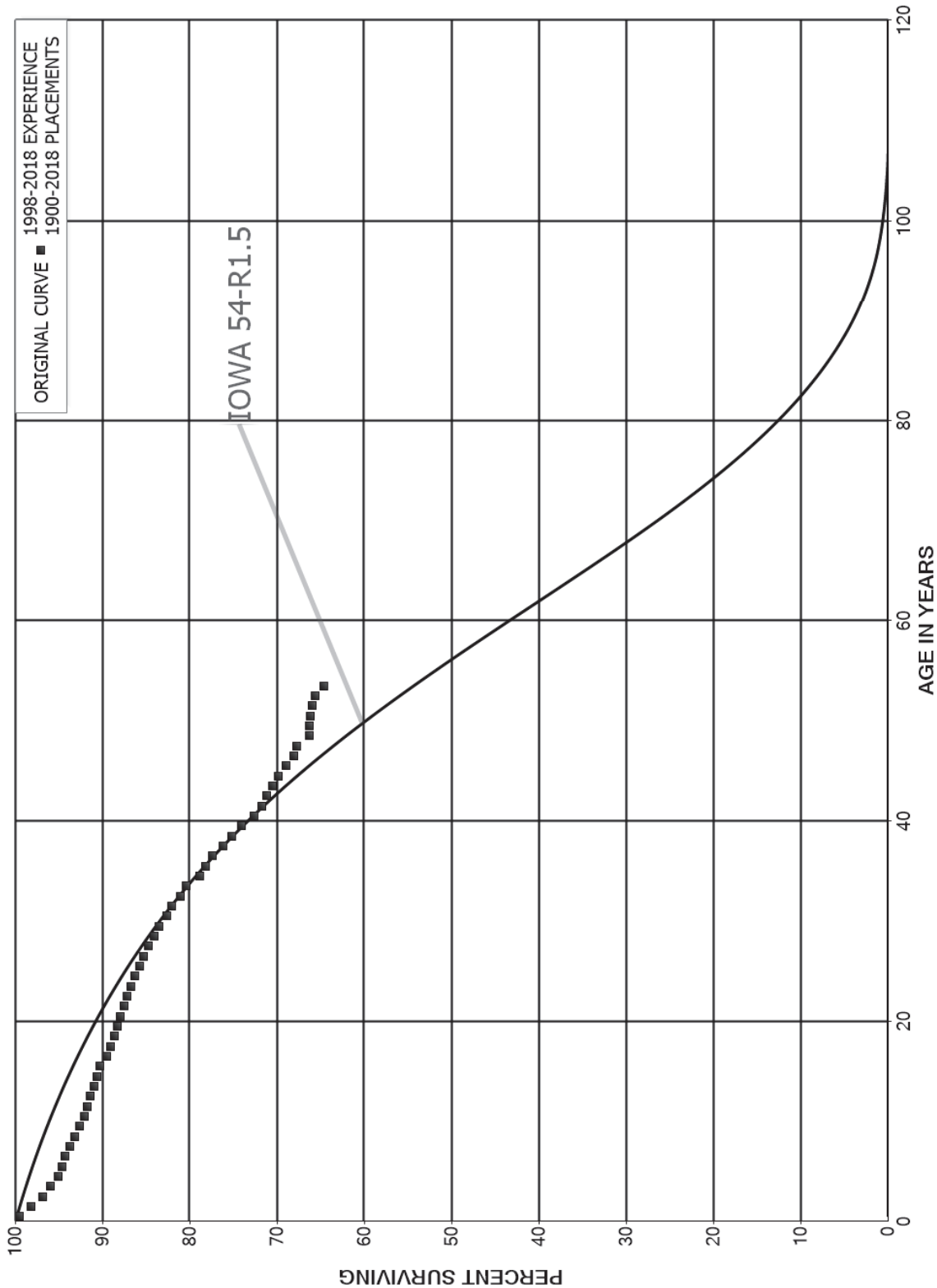
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,297,288	4,046	0.0018	0.9982	89.30
40.5	2,128,766	2,990	0.0014	0.9986	89.14
41.5	2,080,220	801	0.0004	0.9996	89.02
42.5	2,013,107	5,521	0.0027	0.9973	88.98
43.5	1,978,432	4,165	0.0021	0.9979	88.74
44.5	1,889,161	1,447	0.0008	0.9992	88.55
45.5	1,770,695	506	0.0003	0.9997	88.48
46.5	1,687,630	669	0.0004	0.9996	88.46
47.5	1,378,295	1,086	0.0008	0.9992	88.42
48.5	1,093,430	24	0.0000	1.0000	88.35
49.5	1,090,658	113	0.0001	0.9999	88.35
50.5	1,093,307	112	0.0001	0.9999	88.34
51.5	1,090,621	23	0.0000	1.0000	88.33
52.5	1,085,820	99	0.0001	0.9999	88.33
53.5	397,479	20	0.0001	0.9999	88.32
54.5	443,924	1	0.0000	1.0000	88.32
55.5	729,298	3,837	0.0053	0.9947	88.32
56.5	743,143	913	0.0012	0.9988	87.85
57.5	682,344	769	0.0011	0.9989	87.75
58.5	681,575	63	0.0001	0.9999	87.65
59.5	676,165		0.0000	1.0000	87.64
60.5	676,165	8,826	0.0131	0.9869	87.64
61.5	666,582	1,636	0.0025	0.9975	86.50
62.5	508,393		0.0000	1.0000	86.28
63.5	508,393		0.0000	1.0000	86.28
64.5	505,631	17	0.0000	1.0000	86.28
65.5	294,479		0.0000	1.0000	86.28
66.5	294,479	1,310	0.0044	0.9956	86.28
67.5	293,169	2,832	0.0097	0.9903	85.90
68.5	290,337	436	0.0015	0.9985	85.07
69.5	289,901	4,867	0.0168	0.9832	84.94
70.5	267,351		0.0000	1.0000	83.51
71.5	267,351	98	0.0004	0.9996	83.51
72.5	267,253	4	0.0000	1.0000	83.48
73.5	267,249	192	0.0007	0.9993	83.48
74.5	267,057	368	0.0014	0.9986	83.42
75.5	266,690	5,465	0.0205	0.9795	83.31
76.5					81.60

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,027,786	483,970	0.0046	0.9954	100.00
0.5	103,857,011	1,414,484	0.0136	0.9864	99.54
1.5	102,270,044	1,454,669	0.0142	0.9858	98.18
2.5	94,306,442	869,555	0.0092	0.9908	96.79
3.5	91,870,044	783,552	0.0085	0.9915	95.89
4.5	88,447,368	386,455	0.0044	0.9956	95.08
5.5	79,930,673	355,729	0.0045	0.9955	94.66
6.5	75,590,972	414,825	0.0055	0.9945	94.24
7.5	72,460,531	423,416	0.0058	0.9942	93.72
8.5	71,517,886	410,037	0.0057	0.9943	93.18
9.5	71,750,048	430,289	0.0060	0.9940	92.64
10.5	70,239,312	288,148	0.0041	0.9959	92.09
11.5	68,887,137	250,291	0.0036	0.9964	91.71
12.5	65,369,819	305,821	0.0047	0.9953	91.37
13.5	62,082,546	262,404	0.0042	0.9958	90.95
14.5	58,124,876	194,543	0.0033	0.9967	90.56
15.5	55,716,740	484,623	0.0087	0.9913	90.26
16.5	53,913,395	264,595	0.0049	0.9951	89.47
17.5	48,521,250	215,177	0.0044	0.9956	89.04
18.5	43,586,940	183,723	0.0042	0.9958	88.64
19.5	38,020,489	154,661	0.0041	0.9959	88.27
20.5	33,802,196	137,390	0.0041	0.9959	87.91
21.5	30,826,416	140,125	0.0045	0.9955	87.55
22.5	27,708,454	144,243	0.0052	0.9948	87.15
23.5	25,307,837	132,905	0.0053	0.9947	86.70
24.5	23,639,025	131,768	0.0056	0.9944	86.24
25.5	21,666,909	122,755	0.0057	0.9943	85.76
26.5	21,528,312	141,884	0.0066	0.9934	85.28
27.5	21,452,642	156,927	0.0073	0.9927	84.71
28.5	20,225,674	141,413	0.0070	0.9930	84.10
29.5	17,633,821	178,700	0.0101	0.9899	83.51
30.5	14,240,189	107,216	0.0075	0.9925	82.66
31.5	12,609,692	145,783	0.0116	0.9884	82.04
32.5	10,948,448	99,710	0.0091	0.9909	81.09
33.5	9,303,555	175,316	0.0188	0.9812	80.35
34.5	8,083,259	73,306	0.0091	0.9909	78.84
35.5	7,380,697	65,935	0.0089	0.9911	78.12
36.5	6,988,041	115,259	0.0165	0.9835	77.42
37.5	6,351,982	80,126	0.0126	0.9874	76.15
38.5	5,936,994	86,012	0.0145	0.9855	75.19

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,520,959	112,030	0.0203	0.9797	74.10
40.5	4,944,930	55,643	0.0113	0.9887	72.59
41.5	4,461,617	40,272	0.0090	0.9910	71.78
42.5	4,085,889	33,402	0.0082	0.9918	71.13
43.5	3,842,665	41,450	0.0108	0.9892	70.55
44.5	3,847,665	44,758	0.0116	0.9884	69.79
45.5	3,208,180	41,122	0.0128	0.9872	68.98
46.5	2,714,281	13,274	0.0049	0.9951	68.09
47.5	2,072,456	45,138	0.0218	0.9782	67.76
48.5	1,295,026	116	0.0001	0.9999	66.28
49.5	1,281,104	1,874	0.0015	0.9985	66.28
50.5	1,315,336	5,512	0.0042	0.9958	66.18
51.5	1,345,156	6,964	0.0052	0.9948	65.90
52.5	1,320,107	18,698	0.0142	0.9858	65.56
53.5	698,512	573	0.0008	0.9992	64.63
54.5	697,940	95	0.0001	0.9999	64.58
55.5	794,303	52	0.0001	0.9999	64.57
56.5	845,776	16,024	0.0189	0.9811	64.57
57.5	772,377	5,590	0.0072	0.9928	63.34
58.5	806,255		0.0000	1.0000	62.88
59.5	787,482		0.0000	1.0000	62.88
60.5	787,482	574	0.0007	0.9993	62.88
61.5	767,031	452	0.0006	0.9994	62.84
62.5	686,929	270	0.0004	0.9996	62.80
63.5	686,659		0.0000	1.0000	62.78
64.5	650,554		0.0000	1.0000	62.78
65.5	147,095		0.0000	1.0000	62.78
66.5	147,095	1,408	0.0096	0.9904	62.78
67.5	145,687	678	0.0047	0.9953	62.18
68.5	145,009		0.0000	1.0000	61.89
69.5	153,129	12	0.0001	0.9999	61.89
70.5	101,593	23	0.0002	0.9998	61.88
71.5	101,570		0.0000	1.0000	61.87
72.5	101,570	11	0.0001	0.9999	61.87
73.5	102,819		0.0000	1.0000	61.86
74.5	102,819		0.0000	1.0000	61.86
75.5	102,819		0.0000	1.0000	61.86
76.5	1,260		0.0000	1.0000	61.86
77.5	1,260		0.0000	1.0000	61.86
78.5	1,260		0.0000	1.0000	61.86

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

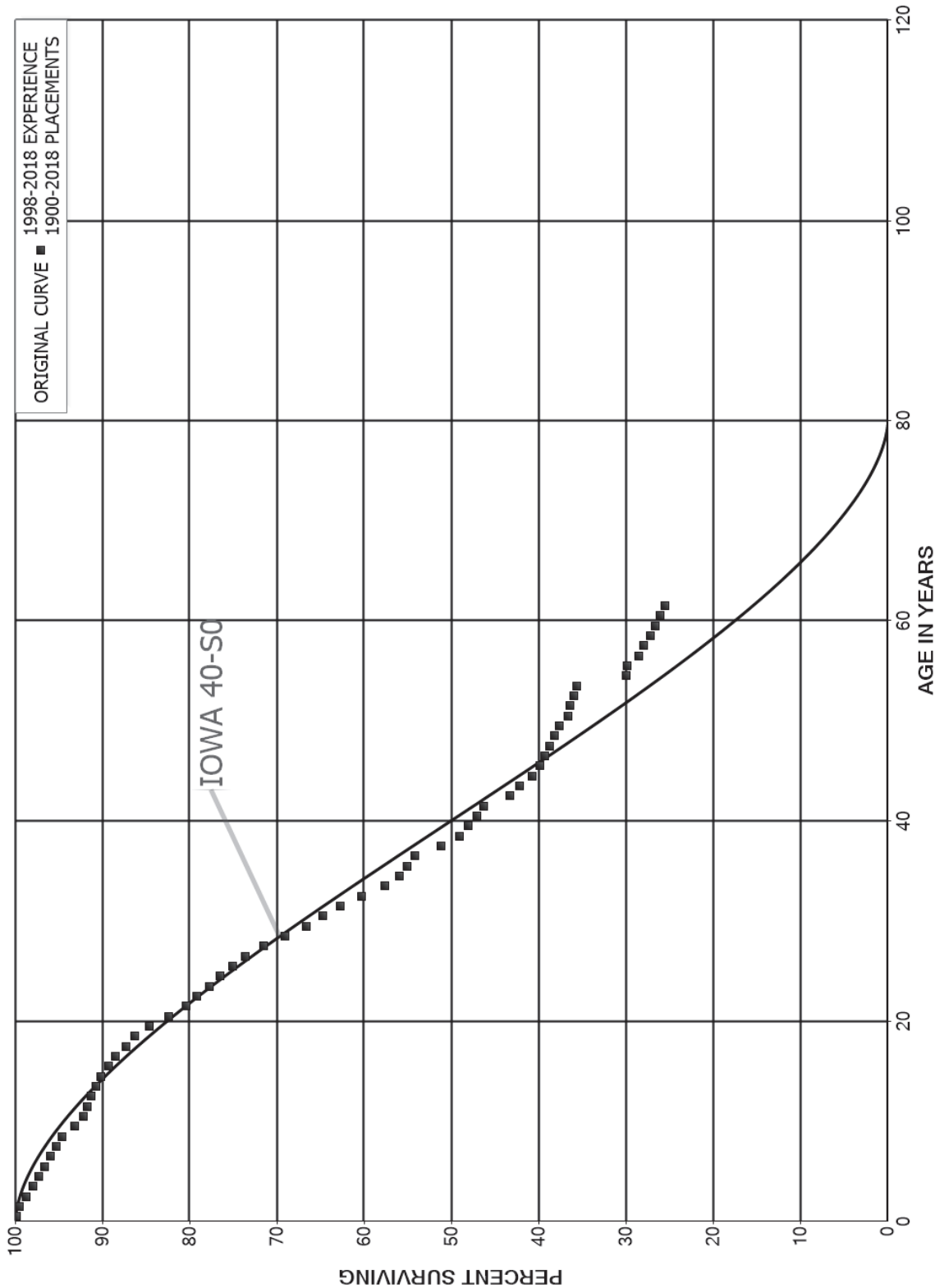
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,260		0.0000	1.0000	61.86
80.5	1,260		0.0000	1.0000	61.86
81.5	1,260		0.0000	1.0000	61.86
82.5	1,260		0.0000	1.0000	61.86
83.5	1,260		0.0000	1.0000	61.86
84.5	1,260		0.0000	1.0000	61.86
85.5	1,260		0.0000	1.0000	61.86
86.5	1,260		0.0000	1.0000	61.86
87.5					61.86

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,229,685	272,000	0.0013	0.9987	100.00
0.5	198,510,976	804,057	0.0041	0.9959	99.87
1.5	187,576,586	1,409,505	0.0075	0.9925	99.46
2.5	177,225,076	1,406,962	0.0079	0.9921	98.72
3.5	172,677,137	1,237,588	0.0072	0.9928	97.93
4.5	165,554,257	996,724	0.0060	0.9940	97.23
5.5	158,799,367	1,220,705	0.0077	0.9923	96.65
6.5	148,087,970	1,010,303	0.0068	0.9932	95.90
7.5	142,087,120	1,002,965	0.0071	0.9929	95.25
8.5	136,134,921	2,041,132	0.0150	0.9850	94.58
9.5	129,607,284	1,314,481	0.0101	0.9899	93.16
10.5	123,933,960	687,204	0.0055	0.9945	92.21
11.5	118,120,807	604,991	0.0051	0.9949	91.70
12.5	111,704,240	581,522	0.0052	0.9948	91.23
13.5	105,754,879	637,343	0.0060	0.9940	90.76
14.5	101,997,962	1,073,476	0.0105	0.9895	90.21
15.5	97,312,230	850,761	0.0087	0.9913	89.26
16.5	91,510,024	1,193,580	0.0130	0.9870	88.48
17.5	85,694,408	1,008,636	0.0118	0.9882	87.33
18.5	81,279,175	1,591,015	0.0196	0.9804	86.30
19.5	76,480,954	1,978,168	0.0259	0.9741	84.61
20.5	73,331,085	1,827,814	0.0249	0.9751	82.42
21.5	69,673,986	1,049,971	0.0151	0.9849	80.37
22.5	70,040,918	1,244,724	0.0178	0.9822	79.16
23.5	66,222,565	1,059,314	0.0160	0.9840	77.75
24.5	62,377,161	1,138,309	0.0182	0.9818	76.50
25.5	58,342,980	1,168,492	0.0200	0.9800	75.11
26.5	55,199,761	1,553,467	0.0281	0.9719	73.60
27.5	58,057,176	1,994,328	0.0344	0.9656	71.53
28.5	55,098,725	2,002,523	0.0363	0.9637	69.08
29.5	50,120,657	1,398,935	0.0279	0.9721	66.57
30.5	44,256,146	1,324,232	0.0299	0.9701	64.71
31.5	38,800,017	1,529,232	0.0394	0.9606	62.77
32.5	39,658,497	1,794,136	0.0452	0.9548	60.30
33.5	34,465,539	961,611	0.0279	0.9721	57.57
34.5	31,346,743	505,586	0.0161	0.9839	55.96
35.5	28,740,673	457,976	0.0159	0.9841	55.06
36.5	27,175,154	1,527,094	0.0562	0.9438	54.18
37.5	24,104,783	970,600	0.0403	0.9597	51.14
38.5	21,665,305	434,592	0.0201	0.9799	49.08

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

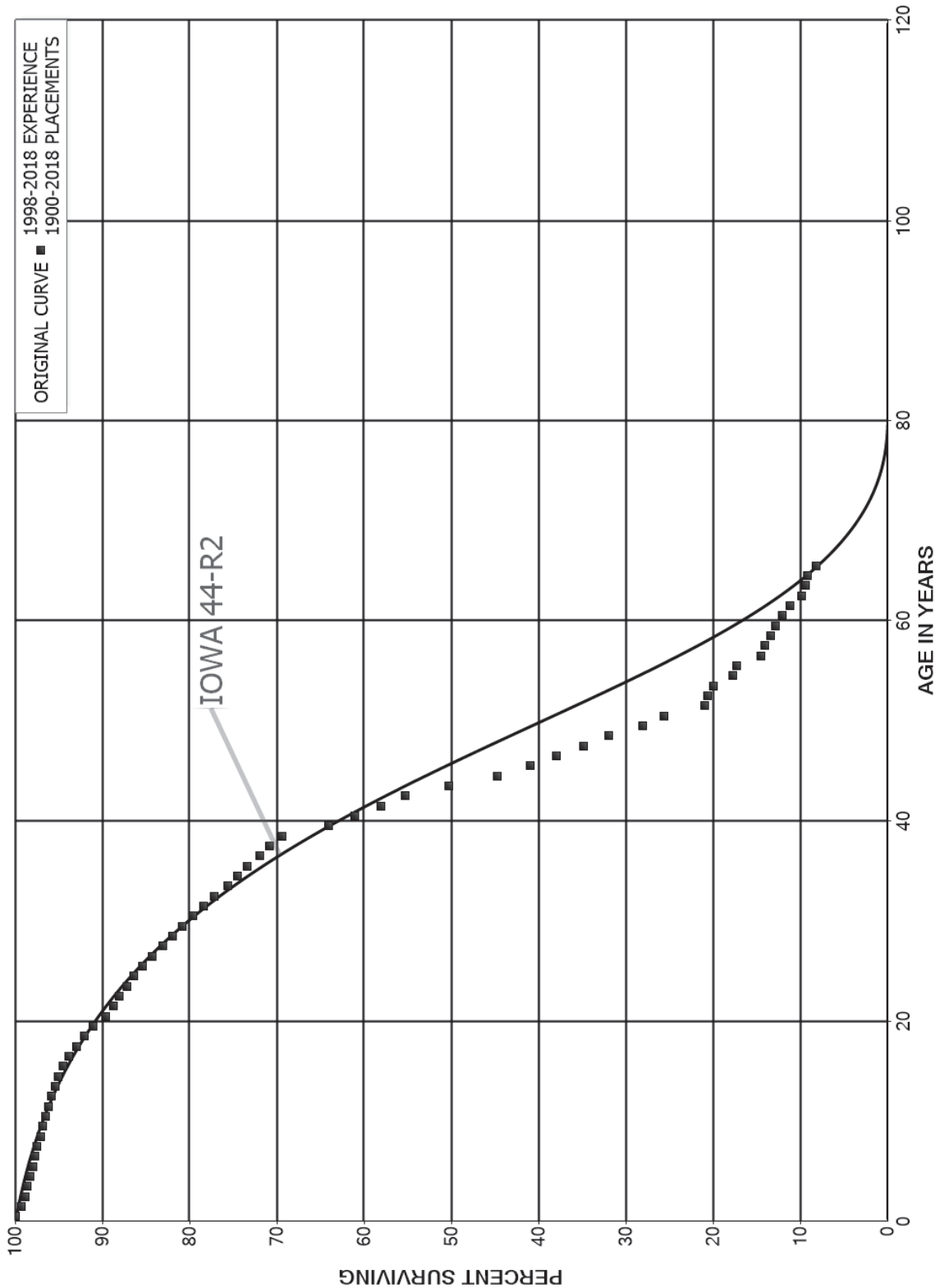
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,589,425	389,388	0.0209	0.9791	48.09
40.5	16,955,190	280,726	0.0166	0.9834	47.09
41.5	15,692,638	1,010,790	0.0644	0.9356	46.31
42.5	14,006,701	384,673	0.0275	0.9725	43.32
43.5	10,403,774	349,471	0.0336	0.9664	42.14
44.5	11,554,849	262,244	0.0227	0.9773	40.72
45.5	11,116,370	141,986	0.0128	0.9872	39.80
46.5	10,959,906	164,570	0.0150	0.9850	39.29
47.5	10,741,369	148,629	0.0138	0.9862	38.70
48.5	6,992,323	110,158	0.0158	0.9842	38.16
49.5	6,799,903	167,159	0.0246	0.9754	37.56
50.5	6,591,880	47,352	0.0072	0.9928	36.64
51.5	6,457,187	74,946	0.0116	0.9884	36.37
52.5	6,295,883	65,361	0.0104	0.9896	35.95
53.5	1,648,184	258,963	0.1571	0.8429	35.58
54.5	1,380,723	8,128	0.0059	0.9941	29.99
55.5	1,369,398	60,301	0.0440	0.9560	29.81
56.5	1,304,434	27,434	0.0210	0.9790	28.50
57.5	1,254,916	32,392	0.0258	0.9742	27.90
58.5	1,206,384	26,677	0.0221	0.9779	27.18
59.5	1,179,053	24,333	0.0206	0.9794	26.58
60.5	1,153,301	22,101	0.0192	0.9808	26.03
61.5	1,119,619	4,085	0.0036	0.9964	25.53
62.5	1,104,706	11,372	0.0103	0.9897	25.44
63.5	1,071,795	7,035	0.0066	0.9934	25.18
64.5	1,053,846	11,303	0.0107	0.9893	25.01
65.5	60,674		0.0000	1.0000	24.74
66.5	60,287		0.0000	1.0000	24.74
67.5	909		0.0000	1.0000	24.74
68.5	469		0.0000	1.0000	24.74
69.5	469		0.0000	1.0000	24.74
70.5					24.74

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 369.10 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,423,353	44,279	0.0006	0.9994	100.00
0.5	65,408,787	456,259	0.0070	0.9930	99.94
1.5	61,919,198	274,020	0.0044	0.9956	99.24
2.5	59,737,073	135,579	0.0023	0.9977	98.80
3.5	57,144,978	157,956	0.0028	0.9972	98.57
4.5	54,516,501	172,180	0.0032	0.9968	98.30
5.5	51,751,002	131,807	0.0025	0.9975	97.99
6.5	49,116,496	146,800	0.0030	0.9970	97.74
7.5	45,501,468	155,812	0.0034	0.9966	97.45
8.5	42,484,417	133,716	0.0031	0.9969	97.12
9.5	38,424,514	111,423	0.0029	0.9971	96.81
10.5	36,602,121	144,167	0.0039	0.9961	96.53
11.5	32,817,964	103,707	0.0032	0.9968	96.15
12.5	27,813,320	120,351	0.0043	0.9957	95.85
13.5	24,099,781	102,921	0.0043	0.9957	95.43
14.5	20,369,348	116,735	0.0057	0.9943	95.02
15.5	17,213,066	117,690	0.0068	0.9932	94.48
16.5	15,958,840	154,593	0.0097	0.9903	93.83
17.5	15,720,765	147,448	0.0094	0.9906	92.92
18.5	15,119,191	166,320	0.0110	0.9890	92.05
19.5	14,743,409	228,769	0.0155	0.9845	91.04
20.5	14,314,764	139,658	0.0098	0.9902	89.63
21.5	13,954,508	114,725	0.0082	0.9918	88.75
22.5	13,590,719	129,766	0.0095	0.9905	88.02
23.5	12,814,091	115,226	0.0090	0.9910	87.18
24.5	12,367,105	140,998	0.0114	0.9886	86.40
25.5	11,841,140	152,768	0.0129	0.9871	85.41
26.5	11,369,202	166,895	0.0147	0.9853	84.31
27.5	11,809,919	166,046	0.0141	0.9859	83.07
28.5	11,093,244	149,883	0.0135	0.9865	81.91
29.5	10,267,048	149,544	0.0146	0.9854	80.80
30.5	9,737,304	147,164	0.0151	0.9849	79.62
31.5	9,588,872	158,612	0.0165	0.9835	78.42
32.5	11,164,511	213,679	0.0191	0.9809	77.12
33.5	10,127,355	154,448	0.0153	0.9847	75.65
34.5	9,318,732	140,071	0.0150	0.9850	74.49
35.5	8,662,226	169,095	0.0195	0.9805	73.37
36.5	8,061,769	126,282	0.0157	0.9843	71.94
37.5	7,441,004	154,569	0.0208	0.9792	70.81
38.5	6,761,663	512,079	0.0757	0.9243	69.34

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.10 OVERHEAD SERVICES

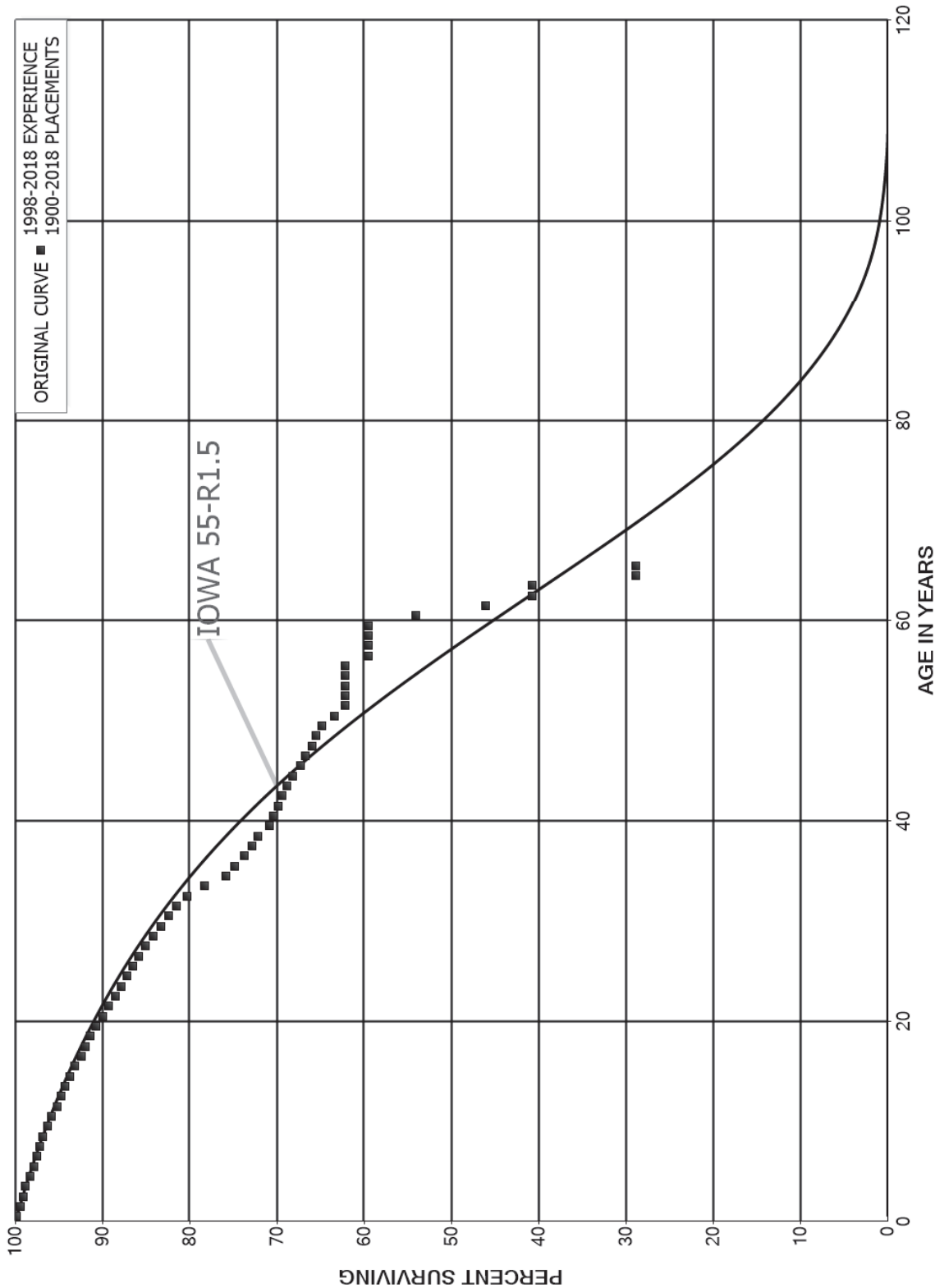
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,976,488	285,477	0.0478	0.9522	64.09
40.5	5,294,500	254,746	0.0481	0.9519	61.03
41.5	4,671,537	227,074	0.0486	0.9514	58.09
42.5	3,572,349	325,383	0.0911	0.9089	55.27
43.5	3,053,207	335,822	0.1100	0.8900	50.24
44.5	2,875,852	243,650	0.0847	0.9153	44.71
45.5	2,416,212	176,505	0.0731	0.9269	40.92
46.5	2,022,476	166,906	0.0825	0.9175	37.93
47.5	1,636,244	131,318	0.0803	0.9197	34.80
48.5	675,820	82,220	0.1217	0.8783	32.01
49.5	593,599	53,918	0.0908	0.9092	28.11
50.5	539,353	98,138	0.1820	0.8180	25.56
51.5	441,215	5,685	0.0129	0.9871	20.91
52.5	435,530	14,562	0.0334	0.9666	20.64
53.5	126,641	13,786	0.1089	0.8911	19.95
54.5	112,854	2,852	0.0253	0.9747	17.78
55.5	162,183	26,747	0.1649	0.8351	17.33
56.5	135,436	3,950	0.0292	0.9708	14.47
57.5	131,486	6,587	0.0501	0.9499	14.05
58.5	124,899	4,677	0.0374	0.9626	13.35
59.5	120,222	7,011	0.0583	0.9417	12.85
60.5	113,210	9,068	0.0801	0.9199	12.10
61.5	104,142	12,523	0.1203	0.8797	11.13
62.5	91,619	3,796	0.0414	0.9586	9.79
63.5	87,823	2,107	0.0240	0.9760	9.38
64.5	85,716	9,573	0.1117	0.8883	9.16
65.5	7,153	52	0.0073	0.9927	8.14
66.5	7,101	1,142	0.1608	0.8392	8.08
67.5	5,959	1,616	0.2712	0.7288	6.78
68.5	4,343	992	0.2284	0.7716	4.94
69.5	3,351	747	0.2228	0.7772	3.81
70.5	2,604	373	0.1433	0.8567	2.96
71.5	2,231	858	0.3847	0.6153	2.54
72.5	1,373	591	0.4304	0.5696	1.56
73.5	782	162	0.2077	0.7923	0.89
74.5	620	566	0.9141	0.0859	0.70
75.5	53		0.0000	1.0000	0.06
76.5					0.06

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 369.20 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,228,781	129,284	0.0019	0.9981	100.00
0.5	64,022,503	257,995	0.0040	0.9960	99.81
1.5	60,496,733	183,633	0.0030	0.9970	99.41
2.5	58,324,342	190,022	0.0033	0.9967	99.10
3.5	55,651,481	250,371	0.0045	0.9955	98.78
4.5	52,809,431	286,286	0.0054	0.9946	98.34
5.5	49,825,125	126,343	0.0025	0.9975	97.80
6.5	47,620,539	187,250	0.0039	0.9961	97.56
7.5	45,387,181	175,115	0.0039	0.9961	97.17
8.5	43,644,880	211,877	0.0049	0.9951	96.80
9.5	41,086,922	211,343	0.0051	0.9949	96.33
10.5	39,154,657	261,549	0.0067	0.9933	95.83
11.5	36,450,269	176,521	0.0048	0.9952	95.19
12.5	31,884,440	161,830	0.0051	0.9949	94.73
13.5	27,216,165	155,115	0.0057	0.9943	94.25
14.5	21,476,185	134,647	0.0063	0.9937	93.71
15.5	17,338,853	141,228	0.0081	0.9919	93.12
16.5	15,003,500	70,732	0.0047	0.9953	92.37
17.5	14,058,420	85,963	0.0061	0.9939	91.93
18.5	13,191,701	98,598	0.0075	0.9925	91.37
19.5	12,445,063	98,530	0.0079	0.9921	90.69
20.5	11,897,687	94,459	0.0079	0.9921	89.97
21.5	11,471,459	98,658	0.0086	0.9914	89.25
22.5	11,055,800	78,890	0.0071	0.9929	88.49
23.5	10,172,525	82,803	0.0081	0.9919	87.85
24.5	9,687,121	71,537	0.0074	0.9926	87.14
25.5	9,188,441	74,619	0.0081	0.9919	86.50
26.5	9,032,160	73,858	0.0082	0.9918	85.79
27.5	8,860,129	95,661	0.0108	0.9892	85.09
28.5	8,457,923	93,471	0.0111	0.9889	84.17
29.5	7,849,849	79,414	0.0101	0.9899	83.24
30.5	7,251,741	75,164	0.0104	0.9896	82.40
31.5	6,830,457	105,359	0.0154	0.9846	81.55
32.5	5,828,939	142,040	0.0244	0.9756	80.29
33.5	4,905,689	153,191	0.0312	0.9688	78.33
34.5	4,129,784	58,581	0.0142	0.9858	75.89
35.5	3,616,671	53,739	0.0149	0.9851	74.81
36.5	3,209,924	35,673	0.0111	0.9889	73.70
37.5	2,833,666	29,358	0.0104	0.9896	72.88
38.5	2,481,572	43,210	0.0174	0.9826	72.12

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.20 UNDERGROUND SERVICES

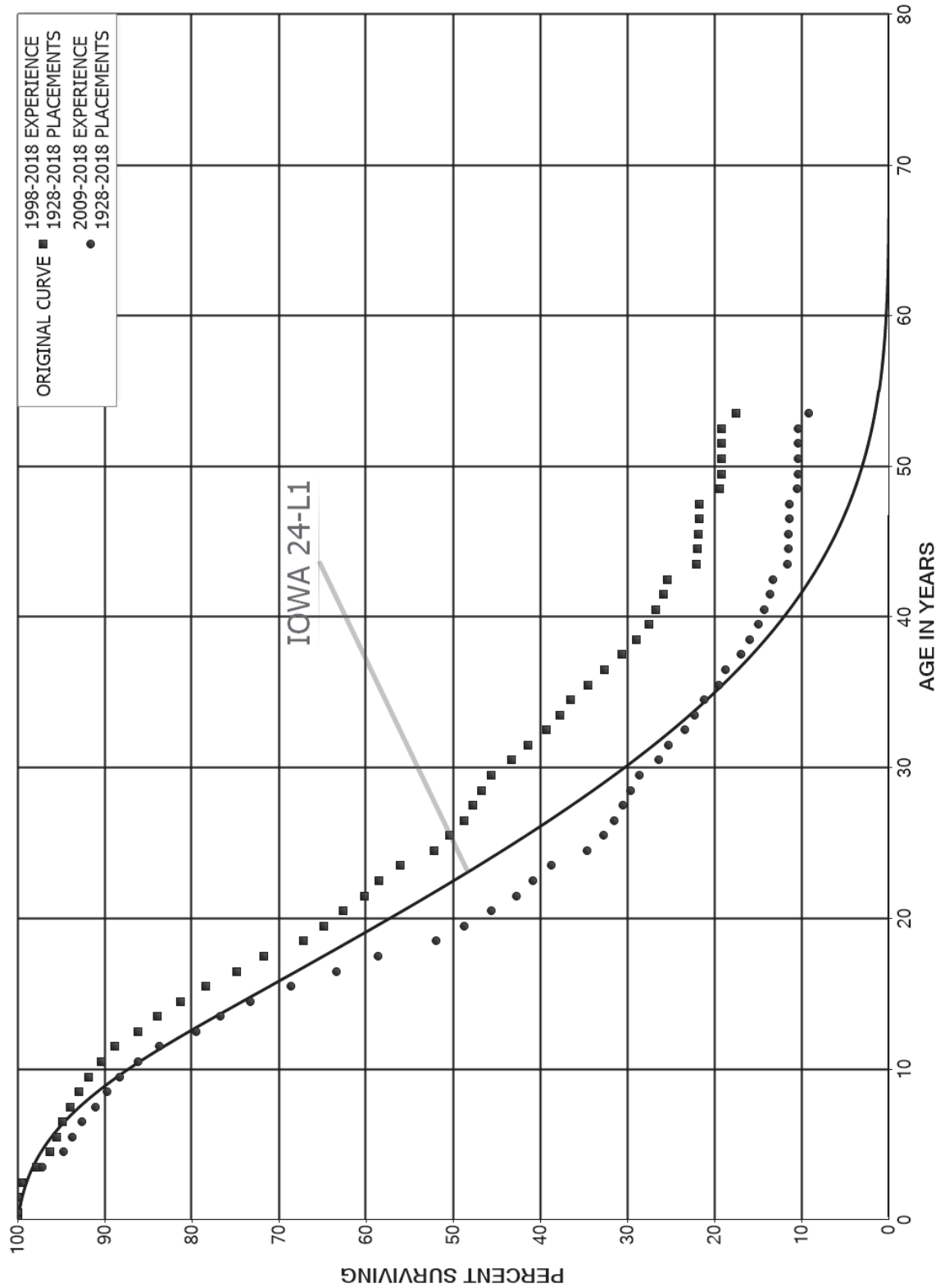
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,073,782	15,292	0.0074	0.9926	70.87
40.5	1,682,545	12,081	0.0072	0.9928	70.35
41.5	1,337,566	7,490	0.0056	0.9944	69.84
42.5	803,320	7,324	0.0091	0.9909	69.45
43.5	652,496	5,630	0.0086	0.9914	68.82
44.5	491,120	6,480	0.0132	0.9868	68.22
45.5	309,856	2,712	0.0088	0.9912	67.32
46.5	176,875	1,993	0.0113	0.9887	66.73
47.5	104,578	704	0.0067	0.9933	65.98
48.5	26,703	304	0.0114	0.9886	65.54
49.5	26,399	559	0.0212	0.9788	64.79
50.5	25,839	487	0.0188	0.9812	63.42
51.5	25,352		0.0000	1.0000	62.22
52.5	25,352		0.0000	1.0000	62.22
53.5	554		0.0000	1.0000	62.22
54.5	554		0.0000	1.0000	62.22
55.5	2,478	107	0.0431	0.9569	62.22
56.5	2,371		0.0000	1.0000	59.54
57.5	2,371		0.0000	1.0000	59.54
58.5	2,371		0.0000	1.0000	59.54
59.5	2,371	218	0.0918	0.9082	59.54
60.5	2,153	319	0.1480	0.8520	54.07
61.5	1,835	213	0.1160	0.8840	46.07
62.5	2,087		0.0000	1.0000	40.73
63.5	2,087	611	0.2929	0.7071	40.73
64.5	1,475		0.0000	1.0000	28.80
65.5	922		0.0000	1.0000	28.80
66.5	922		0.0000	1.0000	28.80
67.5	922		0.0000	1.0000	28.80
68.5	922		0.0000	1.0000	28.80
69.5	922		0.0000	1.0000	28.80
70.5	922		0.0000	1.0000	28.80
71.5	922		0.0000	1.0000	28.80
72.5	922		0.0000	1.0000	28.80
73.5	922		0.0000	1.0000	28.80
74.5	922		0.0000	1.0000	28.80
75.5	922		0.0000	1.0000	28.80
76.5					28.80

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,920,143		0.0000	1.0000	100.00
0.5	80,396,818	993	0.0000	1.0000	100.00
1.5	79,138,764	363,308	0.0046	0.9954	100.00
2.5	75,200,749	1,308,113	0.0174	0.9826	99.54
3.5	57,592,015	905,302	0.0157	0.9843	97.81
4.5	41,814,886	319,335	0.0076	0.9924	96.27
5.5	38,685,040	286,743	0.0074	0.9926	95.54
6.5	37,353,003	364,491	0.0098	0.9902	94.83
7.5	36,772,882	360,906	0.0098	0.9902	93.90
8.5	36,069,022	457,278	0.0127	0.9873	92.98
9.5	35,949,410	540,134	0.0150	0.9850	91.80
10.5	35,750,581	647,481	0.0181	0.9819	90.42
11.5	35,356,396	1,061,143	0.0300	0.9700	88.78
12.5	34,933,602	871,606	0.0250	0.9750	86.12
13.5	35,247,997	1,138,907	0.0323	0.9677	83.97
14.5	34,359,476	1,190,737	0.0347	0.9653	81.26
15.5	33,154,951	1,510,433	0.0456	0.9544	78.44
16.5	32,601,816	1,391,621	0.0427	0.9573	74.87
17.5	31,510,209	1,963,603	0.0623	0.9377	71.67
18.5	29,975,945	1,044,227	0.0348	0.9652	67.21
19.5	30,145,348	1,048,941	0.0348	0.9652	64.87
20.5	29,512,215	1,140,448	0.0386	0.9614	62.61
21.5	28,309,794	810,553	0.0286	0.9714	60.19
22.5	29,819,404	1,226,647	0.0411	0.9589	58.47
23.5	28,584,137	1,973,405	0.0690	0.9310	56.06
24.5	25,859,142	897,466	0.0347	0.9653	52.19
25.5	24,202,919	784,545	0.0324	0.9676	50.38
26.5	22,972,219	488,201	0.0213	0.9787	48.75
27.5	24,402,512	526,273	0.0216	0.9784	47.71
28.5	23,352,682	511,411	0.0219	0.9781	46.68
29.5	22,119,067	1,155,421	0.0522	0.9478	45.66
30.5	19,674,993	831,740	0.0423	0.9577	43.27
31.5	18,010,087	961,823	0.0534	0.9466	41.44
32.5	19,299,578	752,691	0.0390	0.9610	39.23
33.5	17,364,832	570,239	0.0328	0.9672	37.70
34.5	16,144,595	849,779	0.0526	0.9474	36.46
35.5	14,661,818	819,219	0.0559	0.9441	34.54
36.5	13,367,567	816,083	0.0610	0.9390	32.61
37.5	11,729,122	633,989	0.0541	0.9459	30.62
38.5	10,525,177	525,170	0.0499	0.9501	28.97

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,504,971	286,701	0.0302	0.9698	27.52
40.5	8,674,317	286,610	0.0330	0.9670	26.69
41.5	7,965,677	126,473	0.0159	0.9841	25.81
42.5	7,381,579	958,375	0.1298	0.8702	25.40
43.5	4,730,411	38,920	0.0082	0.9918	22.10
44.5	5,353,531	20,509	0.0038	0.9962	21.92
45.5	5,217,486	18,907	0.0036	0.9964	21.84
46.5	5,189,852	18,004	0.0035	0.9965	21.76
47.5	5,155,435	539,189	0.1046	0.8954	21.68
48.5	3,142,556	38,272	0.0122	0.9878	19.41
49.5	3,077,163	921	0.0003	0.9997	19.18
50.5	3,059,546		0.0000	1.0000	19.17
51.5	3,058,423	234	0.0001	0.9999	19.17
52.5	3,054,305	263,266	0.0862	0.9138	19.17
53.5	885,485		0.0000	1.0000	17.52
54.5	876,039	58,821	0.0671	0.9329	17.52
55.5	819,355	4,296	0.0052	0.9948	16.34
56.5	815,258	6,515	0.0080	0.9920	16.26
57.5	800,964	3,559	0.0044	0.9956	16.13
58.5	792,827	4,214	0.0053	0.9947	16.05
59.5	786,872	7,581	0.0096	0.9904	15.97
60.5	778,942	3,814	0.0049	0.9951	15.82
61.5	774,222		0.0000	1.0000	15.74
62.5	773,961		0.0000	1.0000	15.74
63.5	770,114		0.0000	1.0000	15.74
64.5	766,906	239,147	0.3118	0.6882	15.74
65.5	9,478		0.0000	1.0000	10.83
66.5	5,625		0.0000	1.0000	10.83
67.5	5,336		0.0000	1.0000	10.83
68.5	4,186		0.0000	1.0000	10.83
69.5	4,874		0.0000	1.0000	10.83
70.5	4,874		0.0000	1.0000	10.83
71.5	4,874		0.0000	1.0000	10.83
72.5	4,874		0.0000	1.0000	10.83
73.5	4,874		0.0000	1.0000	10.83
74.5	4,874		0.0000	1.0000	10.83
75.5	4,874		0.0000	1.0000	10.83
76.5	3,115		0.0000	1.0000	10.83
77.5	2,571		0.0000	1.0000	10.83
78.5	841		0.0000	1.0000	10.83

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	841		0.0000	1.0000	10.83
80.5	841		0.0000	1.0000	10.83
81.5	841		0.0000	1.0000	10.83
82.5	841		0.0000	1.0000	10.83
83.5	688		0.0000	1.0000	10.83
84.5	688		0.0000	1.0000	10.83
85.5	688		0.0000	1.0000	10.83
86.5	688		0.0000	1.0000	10.83
87.5	688		0.0000	1.0000	10.83
88.5	688		0.0000	1.0000	10.83
89.5	688		0.0000	1.0000	10.83
90.5					10.83

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 2009-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,934,549		0.0000	1.0000	100.00
0.5	58,623,948	426	0.0000	1.0000	100.00
1.5	57,877,109	298,946	0.0052	0.9948	100.00
2.5	55,314,760	1,296,019	0.0234	0.9766	99.48
3.5	36,436,851	900,005	0.0247	0.9753	97.15
4.5	21,436,677	227,074	0.0106	0.9894	94.75
5.5	19,253,768	224,930	0.0117	0.9883	93.75
6.5	19,369,460	333,153	0.0172	0.9828	92.65
7.5	19,240,056	286,993	0.0149	0.9851	91.06
8.5	20,035,909	312,263	0.0156	0.9844	89.70
9.5	19,744,869	477,865	0.0242	0.9758	88.30
10.5	19,161,860	555,043	0.0290	0.9710	86.17
11.5	18,895,992	939,947	0.0497	0.9503	83.67
12.5	17,466,640	612,885	0.0351	0.9649	79.51
13.5	17,663,557	800,520	0.0453	0.9547	76.72
14.5	17,411,040	1,089,266	0.0626	0.9374	73.24
15.5	16,718,015	1,290,646	0.0772	0.9228	68.66
16.5	15,637,541	1,174,373	0.0751	0.9249	63.36
17.5	14,257,304	1,628,583	0.1142	0.8858	58.60
18.5	12,728,973	785,224	0.0617	0.9383	51.91
19.5	12,390,143	779,593	0.0629	0.9371	48.70
20.5	13,422,625	841,220	0.0627	0.9373	45.64
21.5	13,335,017	603,896	0.0453	0.9547	42.78
22.5	14,057,006	732,193	0.0521	0.9479	40.84
23.5	14,542,350	1,559,820	0.1073	0.8927	38.72
24.5	13,315,230	697,332	0.0524	0.9476	34.56
25.5	13,278,752	518,076	0.0390	0.9610	32.75
26.5	13,048,279	379,805	0.0291	0.9709	31.47
27.5	13,790,283	427,275	0.0310	0.9690	30.56
28.5	13,762,987	439,628	0.0319	0.9681	29.61
29.5	13,658,883	1,069,009	0.0783	0.9217	28.67
30.5	12,234,580	548,196	0.0448	0.9552	26.42
31.5	11,718,573	834,017	0.0712	0.9288	25.24
32.5	10,660,819	547,676	0.0514	0.9486	23.44
33.5	11,435,335	553,010	0.0484	0.9516	22.24
34.5	10,745,752	849,779	0.0791	0.9209	21.16
35.5	9,382,020	391,420	0.0417	0.9583	19.49
36.5	8,515,250	766,128	0.0900	0.9100	18.68
37.5	6,939,745	418,291	0.0603	0.9397	17.00
38.5	7,817,354	525,170	0.0672	0.9328	15.97

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 2009-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,822,402	286,701	0.0420	0.9580	14.90
40.5	6,007,537	283,348	0.0472	0.9528	14.27
41.5	5,302,869	126,170	0.0238	0.9762	13.60
42.5	4,719,110	596,340	0.1264	0.8736	13.28
43.5	4,694,838	38,856	0.0083	0.9917	11.60
44.5	4,212,047	16,328	0.0039	0.9961	11.50
45.5	4,076,329	18,907	0.0046	0.9954	11.46
46.5	4,048,751	18,004	0.0044	0.9956	11.40
47.5	4,022,693	295,509	0.0735	0.9265	11.35
48.5	2,257,838	16,316	0.0072	0.9928	10.52
49.5	2,216,142		0.0000	1.0000	10.44
50.5	2,199,796		0.0000	1.0000	10.44
51.5	2,199,578		0.0000	1.0000	10.44
52.5	2,196,108	263,266	0.1199	0.8801	10.44
53.5	31,135		0.0000	1.0000	9.19
54.5	24,897		0.0000	1.0000	9.19
55.5	811,926	4,296	0.0053	0.9947	9.19
56.5	811,138	6,515	0.0080	0.9920	9.14
57.5	795,404	3,559	0.0045	0.9955	9.07
58.5	788,417	3,836	0.0049	0.9951	9.03
59.5	782,840	7,581	0.0097	0.9903	8.98
60.5	774,910	3,814	0.0049	0.9951	8.90
61.5	770,189		0.0000	1.0000	8.85
62.5	769,776		0.0000	1.0000	8.85
63.5	765,929		0.0000	1.0000	8.85
64.5	762,720	239,147	0.3135	0.6865	8.85
65.5	5,292		0.0000	1.0000	6.08
66.5	3,198		0.0000	1.0000	6.08
67.5	3,453		0.0000	1.0000	6.08
68.5	4,032		0.0000	1.0000	6.08
69.5	4,032		0.0000	1.0000	6.08
70.5	4,032		0.0000	1.0000	6.08
71.5	4,032		0.0000	1.0000	6.08
72.5	4,032		0.0000	1.0000	6.08
73.5	4,186		0.0000	1.0000	6.08
74.5	4,186		0.0000	1.0000	6.08
75.5	4,186		0.0000	1.0000	6.08
76.5	2,427		0.0000	1.0000	6.08
77.5	1,883		0.0000	1.0000	6.08
78.5	153		0.0000	1.0000	6.08

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

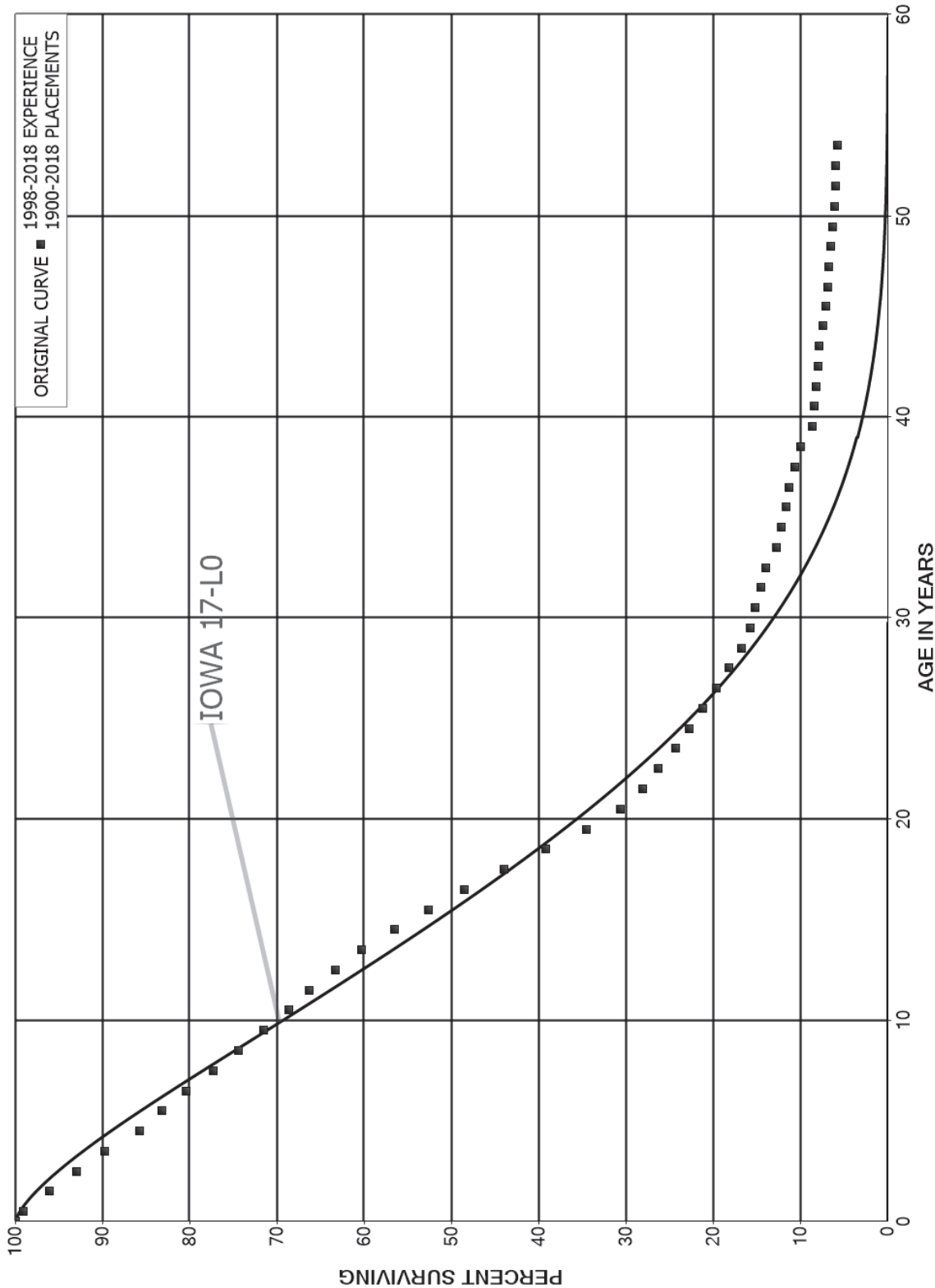
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018

EXPERIENCE BAND 2009-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	153		0.0000	1.0000	6.08
80.5	841		0.0000	1.0000	6.08
81.5	841		0.0000	1.0000	6.08
82.5	841		0.0000	1.0000	6.08
83.5	688		0.0000	1.0000	6.08
84.5	688		0.0000	1.0000	6.08
85.5	688		0.0000	1.0000	6.08
86.5	688		0.0000	1.0000	6.08
87.5	688		0.0000	1.0000	6.08
88.5	688		0.0000	1.0000	6.08
89.5	688		0.0000	1.0000	6.08
90.5					6.08

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,643,948	63,765	0.0096	0.9904	100.00
0.5	6,412,501	194,370	0.0303	0.9697	99.04
1.5	6,052,917	193,315	0.0319	0.9681	96.04
2.5	6,153,075	217,060	0.0353	0.9647	92.97
3.5	4,961,434	220,604	0.0445	0.9555	89.69
4.5	4,803,836	139,690	0.0291	0.9709	85.70
5.5	4,844,566	163,717	0.0338	0.9662	83.21
6.5	4,910,974	187,267	0.0381	0.9619	80.40
7.5	5,009,530	187,647	0.0375	0.9625	77.33
8.5	5,119,197	198,730	0.0388	0.9612	74.44
9.5	4,991,907	201,272	0.0403	0.9597	71.55
10.5	4,915,504	167,883	0.0342	0.9658	68.66
11.5	4,851,012	219,365	0.0452	0.9548	66.32
12.5	4,716,256	227,985	0.0483	0.9517	63.32
13.5	4,437,532	277,932	0.0626	0.9374	60.26
14.5	4,126,680	281,996	0.0683	0.9317	56.48
15.5	3,802,545	299,681	0.0788	0.9212	52.62
16.5	3,523,156	330,054	0.0937	0.9063	48.48
17.5	3,169,463	345,871	0.1091	0.8909	43.93
18.5	2,830,941	335,862	0.1186	0.8814	39.14
19.5	2,460,244	276,607	0.1124	0.8876	34.50
20.5	2,206,475	180,181	0.0817	0.9183	30.62
21.5	2,060,411	138,058	0.0670	0.9330	28.12
22.5	1,962,706	142,667	0.0727	0.9273	26.23
23.5	1,679,723	111,216	0.0662	0.9338	24.33
24.5	1,556,293	105,431	0.0677	0.9323	22.72
25.5	1,441,414	106,952	0.0742	0.9258	21.18
26.5	1,294,431	94,965	0.0734	0.9266	19.61
27.5	1,464,174	118,027	0.0806	0.9194	18.17
28.5	1,244,435	72,636	0.0584	0.9416	16.70
29.5	1,102,055	39,681	0.0360	0.9640	15.73
30.5	1,013,631	43,449	0.0429	0.9571	15.16
31.5	920,493	37,208	0.0404	0.9596	14.51
32.5	1,062,192	91,097	0.0858	0.9142	13.93
33.5	939,049	44,492	0.0474	0.9526	12.73
34.5	869,886	35,103	0.0404	0.9596	12.13
35.5	826,110	27,114	0.0328	0.9672	11.64
36.5	784,656	47,373	0.0604	0.9396	11.26
37.5	715,374	38,779	0.0542	0.9458	10.58
38.5	653,263	92,421	0.1415	0.8585	10.00

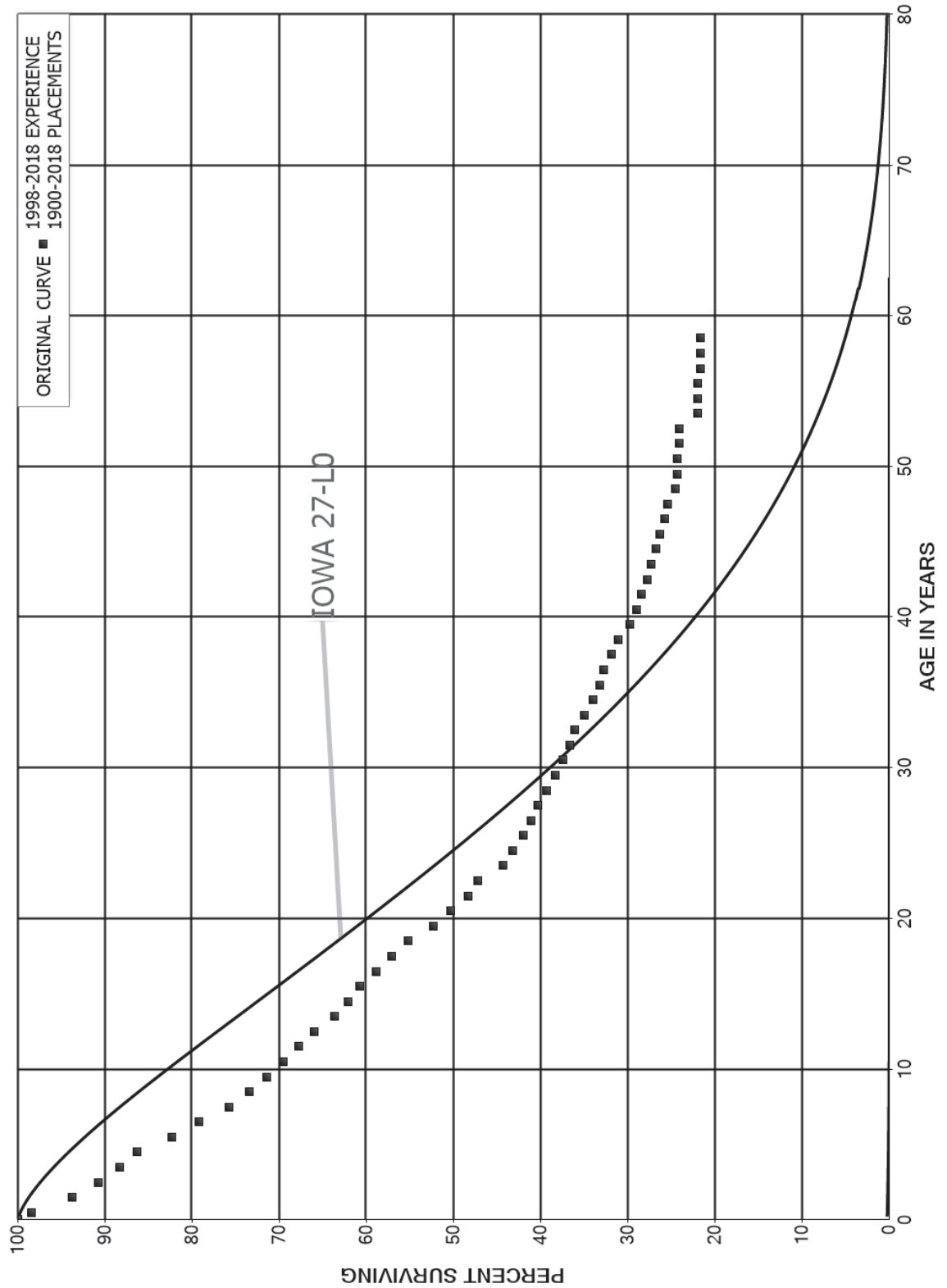
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018			EXPERIENCE BAND 1998-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	537,764	12,847	0.0239	0.9761	8.59
40.5	502,099	11,365	0.0226	0.9774	8.38
41.5	469,953	11,438	0.0243	0.9757	8.19
42.5	412,157	10,779	0.0262	0.9738	7.99
43.5	345,683	18,359	0.0531	0.9469	7.78
44.5	304,374	12,110	0.0398	0.9602	7.37
45.5	272,210	7,439	0.0273	0.9727	7.08
46.5	236,587	5,389	0.0228	0.9772	6.88
47.5	199,100	7,310	0.0367	0.9633	6.73
48.5	55,759	1,993	0.0357	0.9643	6.48
49.5	53,766	1,388	0.0258	0.9742	6.25
50.5	52,378	1,318	0.0252	0.9748	6.09
51.5	51,954	260	0.0050	0.9950	5.93
52.5	51,694	1,427	0.0276	0.9724	5.90
53.5	2,085	215	0.1032	0.8968	5.74
54.5	1,870		0.0000	1.0000	5.15
55.5	1,870	542	0.2900	0.7100	5.15
56.5	2,523	269	0.1066	0.8934	3.66
57.5	2,254		0.0000	1.0000	3.27
58.5	2,254		0.0000	1.0000	3.27
59.5	2,254		0.0000	1.0000	3.27
60.5	2,254		0.0000	1.0000	3.27
61.5	2,254		0.0000	1.0000	3.27
62.5	2,254		0.0000	1.0000	3.27
63.5	2,254		0.0000	1.0000	3.27
64.5	2,254		0.0000	1.0000	3.27
65.5	384		0.0000	1.0000	3.27
66.5	384		0.0000	1.0000	3.27
67.5	384		0.0000	1.0000	3.27
68.5	384		0.0000	1.0000	3.27
69.5	384		0.0000	1.0000	3.27
70.5	384		0.0000	1.0000	3.27
71.5	384		0.0000	1.0000	3.27
72.5	384		0.0000	1.0000	3.27
73.5	384		0.0000	1.0000	3.27
74.5	384		0.0000	1.0000	3.27
75.5	384		0.0000	1.0000	3.27
76.5					3.27

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,193,961	66,975	0.0160	0.9840	100.00
0.5	4,519,481	214,894	0.0475	0.9525	98.40
1.5	4,604,373	149,446	0.0325	0.9675	93.72
2.5	4,844,097	129,095	0.0266	0.9734	90.68
3.5	4,800,107	109,223	0.0228	0.9772	88.27
4.5	4,968,679	231,221	0.0465	0.9535	86.26
5.5	4,825,129	178,032	0.0369	0.9631	82.24
6.5	4,602,623	202,331	0.0440	0.9560	79.21
7.5	4,480,142	137,741	0.0307	0.9693	75.73
8.5	4,430,745	121,653	0.0275	0.9725	73.40
9.5	4,360,390	111,809	0.0256	0.9744	71.38
10.5	4,231,000	111,753	0.0264	0.9736	69.55
11.5	4,134,932	108,508	0.0262	0.9738	67.72
12.5	4,280,788	148,380	0.0347	0.9653	65.94
13.5	4,151,375	104,919	0.0253	0.9747	63.65
14.5	4,180,414	91,963	0.0220	0.9780	62.04
15.5	4,115,213	122,721	0.0298	0.9702	60.68
16.5	4,080,985	125,326	0.0307	0.9693	58.87
17.5	3,768,908	126,157	0.0335	0.9665	57.06
18.5	3,379,435	178,278	0.0528	0.9472	55.15
19.5	3,048,968	112,877	0.0370	0.9630	52.24
20.5	2,892,251	118,284	0.0409	0.9591	50.31
21.5	2,615,966	60,308	0.0231	0.9769	48.25
22.5	2,307,297	140,173	0.0608	0.9392	47.14
23.5	1,855,281	47,182	0.0254	0.9746	44.27
24.5	1,796,036	49,906	0.0278	0.9722	43.15
25.5	1,638,260	35,556	0.0217	0.9783	41.95
26.5	1,608,913	31,046	0.0193	0.9807	41.04
27.5	1,845,812	42,885	0.0232	0.9768	40.25
28.5	1,624,322	43,014	0.0265	0.9735	39.31
29.5	1,521,688	34,870	0.0229	0.9771	38.27
30.5	1,423,686	29,090	0.0204	0.9796	37.39
31.5	1,325,169	21,561	0.0163	0.9837	36.63
32.5	1,651,650	46,966	0.0284	0.9716	36.03
33.5	1,534,074	47,334	0.0309	0.9691	35.01
34.5	1,411,090	33,229	0.0235	0.9765	33.93
35.5	1,340,415	17,334	0.0129	0.9871	33.13
36.5	1,284,857	32,748	0.0255	0.9745	32.70
37.5	1,189,376	31,600	0.0266	0.9734	31.87
38.5	1,121,114	48,824	0.0435	0.9565	31.02

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

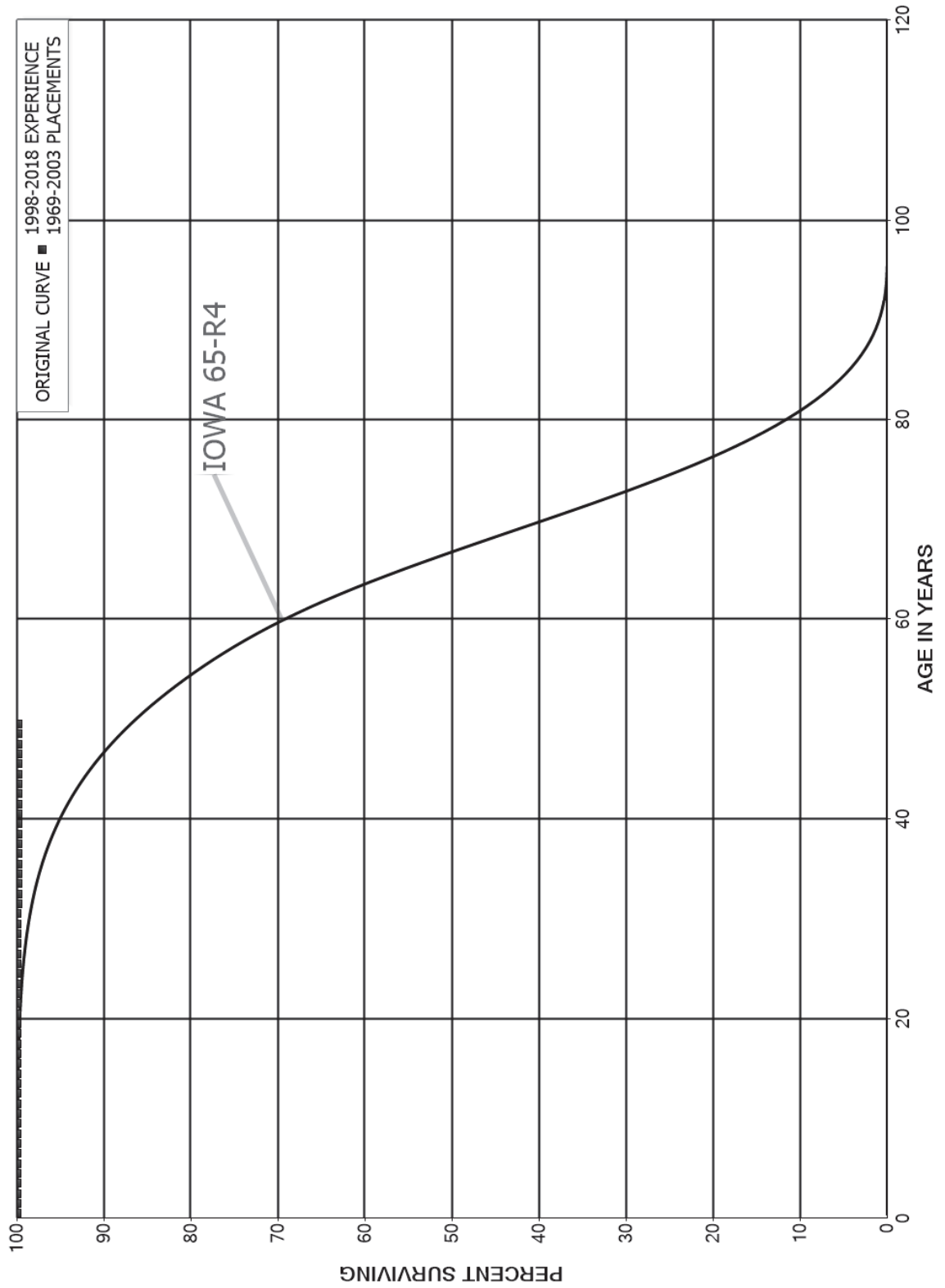
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,021,146	26,836	0.0263	0.9737	29.67
40.5	915,590	15,827	0.0173	0.9827	28.89
41.5	783,664	19,047	0.0243	0.9757	28.39
42.5	752,585	11,772	0.0156	0.9844	27.70
43.5	716,848	13,816	0.0193	0.9807	27.27
44.5	716,599	13,163	0.0184	0.9816	26.74
45.5	674,463	14,125	0.0209	0.9791	26.25
46.5	543,033	7,433	0.0137	0.9863	25.70
47.5	453,329	15,712	0.0347	0.9653	25.35
48.5	283,167	2,143	0.0076	0.9924	24.47
49.5	281,024	469	0.0017	0.9983	24.29
50.5	280,556	1,892	0.0067	0.9933	24.25
51.5	280,337	725	0.0026	0.9974	24.08
52.5	279,125	23,437	0.0840	0.9160	24.02
53.5	95,342		0.0000	1.0000	22.00
54.5	95,078		0.0000	1.0000	22.00
55.5	136,599	2,570	0.0188	0.9812	22.00
56.5	134,029		0.0000	1.0000	21.59
57.5	134,029		0.0000	1.0000	21.59
58.5	64,451	4	0.0001	0.9999	21.59
59.5	64,447	6	0.0001	0.9999	21.59
60.5	64,441	152	0.0024	0.9976	21.59
61.5	64,288	106	0.0016	0.9984	21.53
62.5	64,183		0.0000	1.0000	21.50
63.5	64,183	9	0.0001	0.9999	21.50
64.5	64,174	127	0.0020	0.9980	21.50
65.5	38,955		0.0000	1.0000	21.45
66.5	38,955		0.0000	1.0000	21.45
67.5	38,955		0.0000	1.0000	21.45
68.5	38,955		0.0000	1.0000	21.45
69.5	17,103		0.0000	1.0000	21.45
70.5	17,103		0.0000	1.0000	21.45
71.5	17,103		0.0000	1.0000	21.45
72.5	17,103		0.0000	1.0000	21.45
73.5	17,103		0.0000	1.0000	21.45
74.5	17,103		0.0000	1.0000	21.45
75.5	17,103	1,039	0.0608	0.9392	21.45
76.5					20.15

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 389.20 LAND AND LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 389.20 LAND AND LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2003

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,000		0.0000	1.0000	100.00
0.5	4,000		0.0000	1.0000	100.00
1.5	4,000		0.0000	1.0000	100.00
2.5	4,000		0.0000	1.0000	100.00
3.5	14,000		0.0000	1.0000	100.00
4.5	14,000		0.0000	1.0000	100.00
5.5	14,000		0.0000	1.0000	100.00
6.5	14,000		0.0000	1.0000	100.00
7.5	14,000		0.0000	1.0000	100.00
8.5	14,000		0.0000	1.0000	100.00
9.5	14,000		0.0000	1.0000	100.00
10.5	14,000		0.0000	1.0000	100.00
11.5	14,000		0.0000	1.0000	100.00
12.5	14,000		0.0000	1.0000	100.00
13.5	14,000		0.0000	1.0000	100.00
14.5	14,000		0.0000	1.0000	100.00
15.5	10,000		0.0000	1.0000	100.00
16.5	10,000		0.0000	1.0000	100.00
17.5	10,000		0.0000	1.0000	100.00
18.5	10,000		0.0000	1.0000	100.00
19.5	10,025		0.0000	1.0000	100.00
20.5	10,025		0.0000	1.0000	100.00
21.5	10,025		0.0000	1.0000	100.00
22.5	10,025		0.0000	1.0000	100.00
23.5	10,025		0.0000	1.0000	100.00
24.5	25		0.0000	1.0000	100.00
25.5	25		0.0000	1.0000	100.00
26.5	25		0.0000	1.0000	100.00
27.5	11,168		0.0000	1.0000	100.00
28.5	13,002		0.0000	1.0000	100.00
29.5	13,002		0.0000	1.0000	100.00
30.5	13,002	25	0.0019	0.9981	100.00
31.5	12,977		0.0000	1.0000	99.81
32.5	12,977		0.0000	1.0000	99.81
33.5	12,977		0.0000	1.0000	99.81
34.5	12,977		0.0000	1.0000	99.81
35.5	12,977		0.0000	1.0000	99.81
36.5	12,977		0.0000	1.0000	99.81
37.5	12,977		0.0000	1.0000	99.81
38.5	12,977		0.0000	1.0000	99.81

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 389.20 LAND AND LAND RIGHTS

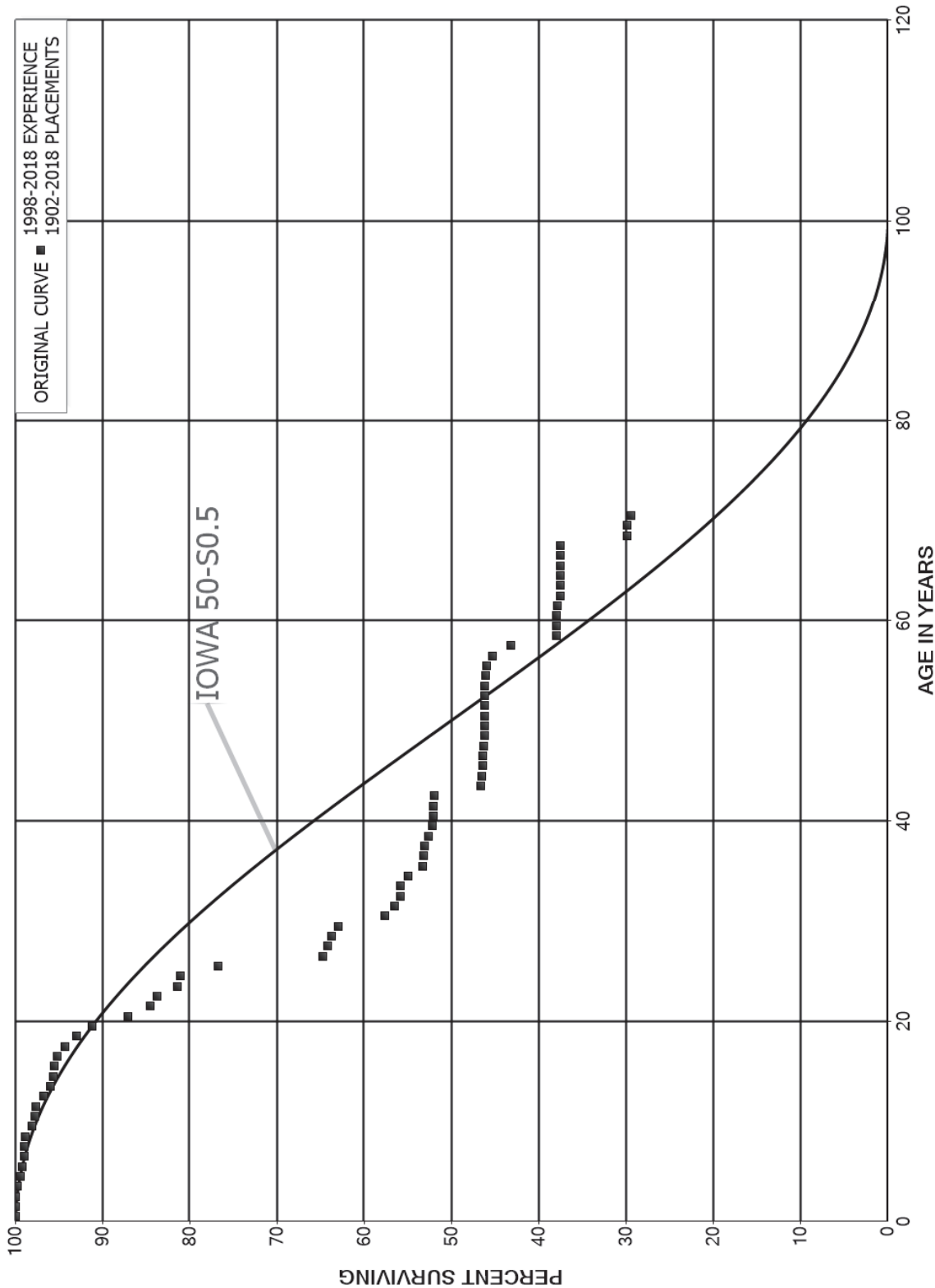
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2003

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,977		0.0000	1.0000	99.81
40.5	12,977		0.0000	1.0000	99.81
41.5	12,977		0.0000	1.0000	99.81
42.5	12,977		0.0000	1.0000	99.81
43.5	12,977		0.0000	1.0000	99.81
44.5	12,977		0.0000	1.0000	99.81
45.5	12,977		0.0000	1.0000	99.81
46.5	12,977		0.0000	1.0000	99.81
47.5	12,977		0.0000	1.0000	99.81
48.5	1,834		0.0000	1.0000	99.81
49.5					99.81

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,823,541	3,092	0.0000	1.0000	100.00
0.5	77,473,983	53,707	0.0007	0.9993	100.00
1.5	77,118,079	24,598	0.0003	0.9997	99.93
2.5	69,549,118	104,245	0.0015	0.9985	99.89
3.5	68,272,917	271,791	0.0040	0.9960	99.75
4.5	67,775,844	85,418	0.0013	0.9987	99.35
5.5	65,079,903	152,521	0.0023	0.9977	99.22
6.5	63,593,985	45,064	0.0007	0.9993	98.99
7.5	57,250,101	55,034	0.0010	0.9990	98.92
8.5	55,907,370	424,367	0.0076	0.9924	98.83
9.5	48,378,374	177,846	0.0037	0.9963	98.08
10.5	48,313,559	65,826	0.0014	0.9986	97.71
11.5	41,256,738	340,955	0.0083	0.9917	97.58
12.5	40,827,628	347,758	0.0085	0.9915	96.77
13.5	40,133,773	138,572	0.0035	0.9965	95.95
14.5	36,004,429	53,043	0.0015	0.9985	95.62
15.5	35,987,937	98,707	0.0027	0.9973	95.48
16.5	7,348,665	71,783	0.0098	0.9902	95.22
17.5	5,619,773	77,003	0.0137	0.9863	94.29
18.5	5,046,711	101,062	0.0200	0.9800	92.99
19.5	4,774,094	211,755	0.0444	0.9556	91.13
20.5	4,325,139	125,739	0.0291	0.9709	87.09
21.5	4,493,722	43,123	0.0096	0.9904	84.56
22.5	4,195,220	118,854	0.0283	0.9717	83.75
23.5	4,125,036	15,321	0.0037	0.9963	81.37
24.5	4,016,057	214,898	0.0535	0.9465	81.07
25.5	3,120,107	488,603	0.1566	0.8434	76.73
26.5	2,724,584	25,152	0.0092	0.9908	64.72
27.5	3,529,566	23,275	0.0066	0.9934	64.12
28.5	4,069,615	50,007	0.0123	0.9877	63.70
29.5	4,111,961	343,974	0.0837	0.9163	62.91
30.5	3,754,744	72,813	0.0194	0.9806	57.65
31.5	3,579,310	43,808	0.0122	0.9878	56.53
32.5	3,312,599		0.0000	1.0000	55.84
33.5	3,329,244	53,102	0.0160	0.9840	55.84
34.5	3,257,490	99,902	0.0307	0.9693	54.95
35.5	3,113,180	7,355	0.0024	0.9976	53.27
36.5	2,385,120	4,015	0.0017	0.9983	53.14
37.5	1,929,906	17,774	0.0092	0.9908	53.05
38.5	1,917,120	14,333	0.0075	0.9925	52.56

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,861,835	4,780	0.0026	0.9974	52.17
40.5	1,845,938		0.0000	1.0000	52.03
41.5	1,849,178	2,776	0.0015	0.9985	52.03
42.5	1,824,985	188,608	0.1033	0.8967	51.96
43.5	1,605,967	2,943	0.0018	0.9982	46.59
44.5	1,600,217	2,456	0.0015	0.9985	46.50
45.5	1,622,991	1,470	0.0009	0.9991	46.43
46.5	1,556,274	4,037	0.0026	0.9974	46.39
47.5	1,460,352	2,332	0.0016	0.9984	46.27
48.5	643,795	90	0.0001	0.9999	46.19
49.5	233,813		0.0000	1.0000	46.19
50.5	235,498	220	0.0009	0.9991	46.19
51.5	232,221		0.0000	1.0000	46.14
52.5	230,544	49	0.0002	0.9998	46.14
53.5	225,453	537	0.0024	0.9976	46.13
54.5	204,685	146	0.0007	0.9993	46.02
55.5	190,822	3,026	0.0159	0.9841	45.99
56.5	187,105	8,528	0.0456	0.9544	45.26
57.5	165,440	19,919	0.1204	0.8796	43.20
58.5	128,559		0.0000	1.0000	38.00
59.5	140,677		0.0000	1.0000	38.00
60.5	132,423	659	0.0050	0.9950	38.00
61.5	115,028	834	0.0073	0.9927	37.81
62.5	107,245		0.0000	1.0000	37.54
63.5	107,650		0.0000	1.0000	37.54
64.5	103,932		0.0000	1.0000	37.54
65.5	101,733		0.0000	1.0000	37.54
66.5	88,524		0.0000	1.0000	37.54
67.5	91,296	18,680	0.2046	0.7954	37.54
68.5	26,659		0.0000	1.0000	29.86
69.5	23,535	400	0.0170	0.9830	29.86
70.5	21,485		0.0000	1.0000	29.35
71.5	31,591		0.0000	1.0000	29.35
72.5	31,591		0.0000	1.0000	29.35
73.5	31,591		0.0000	1.0000	29.35
74.5	31,591		0.0000	1.0000	29.35
75.5	39,439		0.0000	1.0000	29.35
76.5	39,439	13,413	0.3401	0.6599	29.35
77.5	26,026		0.0000	1.0000	19.37
78.5	19,014		0.0000	1.0000	19.37

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

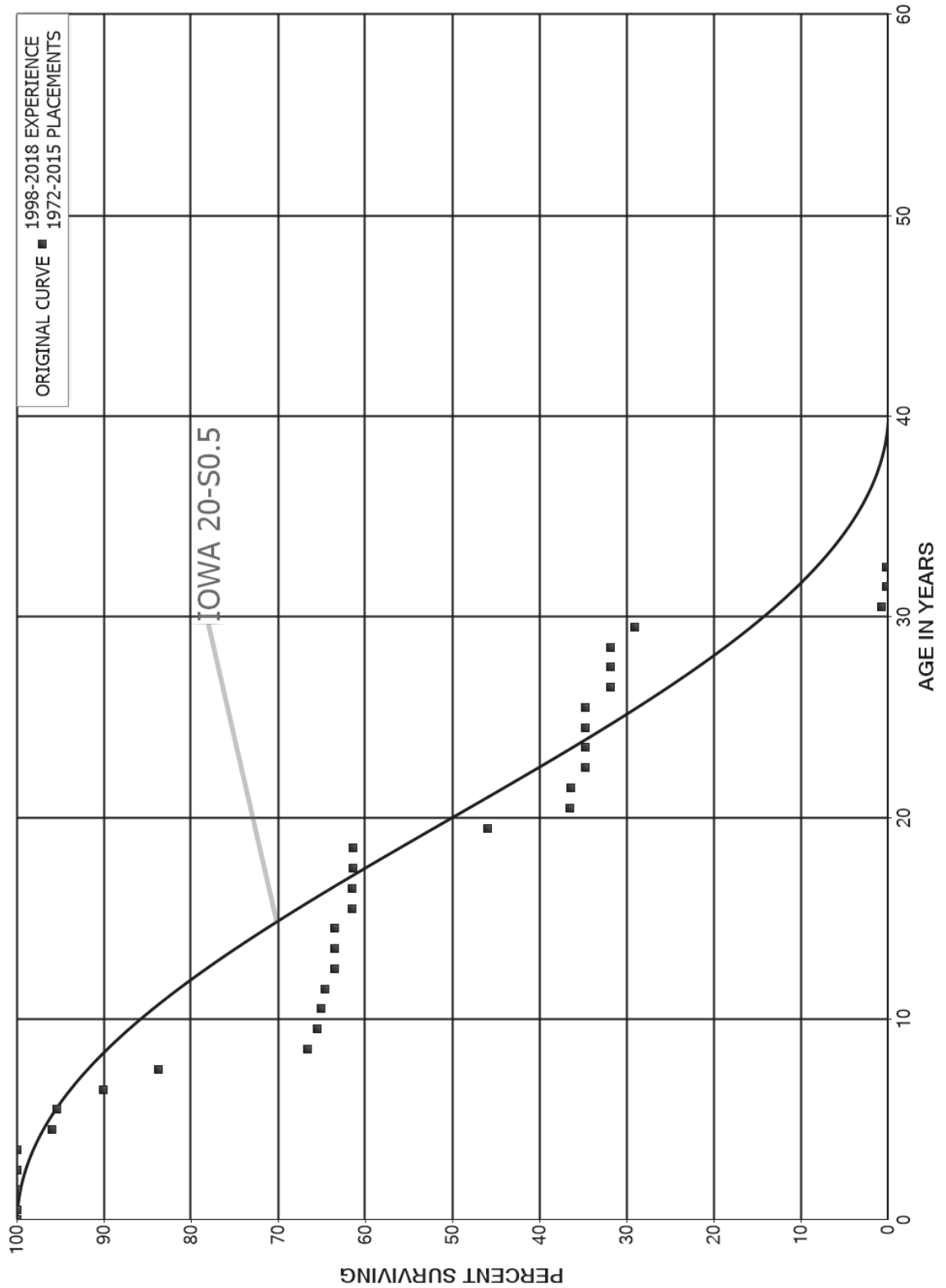
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,014	7,848	0.0000	1.0000	19.37
80.5	19,014		0.4127	0.5873	19.37
81.5	10,889		0.0000	1.0000	11.37
82.5	10,889		0.0000	1.0000	11.37
83.5	46,829		0.0000	1.0000	11.37
84.5	42,189		0.0000	1.0000	11.37
85.5	42,189		0.0000	1.0000	11.37
86.5	42,189		0.0000	1.0000	11.37
87.5	40,764		0.0000	1.0000	11.37
88.5	35,940		0.0000	1.0000	11.37
89.5	35,940		0.0000	1.0000	11.37
90.5	35,940		0.0000	1.0000	11.37
91.5	35,940		0.0000	1.0000	11.37
92.5	35,940		0.0000	1.0000	11.37
93.5	35,940		0.0000	1.0000	11.37
94.5	35,940		0.0000	1.0000	11.37
95.5	58,339		0.0000	1.0000	11.37
96.5	58,339		0.0000	1.0000	11.37
97.5	58,339		0.0000	1.0000	11.37
98.5	58,339		0.0000	1.0000	11.37
99.5	58,339		0.0000	1.0000	11.37
100.5	58,339		0.0000	1.0000	11.37
101.5	58,339		0.0000	1.0000	11.37
102.5	58,339		0.0000	1.0000	11.37
103.5	58,339		0.0000	1.0000	11.37
104.5	22,399		0.0000	1.0000	11.37
105.5	22,399		0.0000	1.0000	11.37
106.5	22,399		0.0000	1.0000	11.37
107.5	22,399		0.0000	1.0000	11.37
108.5	22,399		0.0000	1.0000	11.37
109.5	22,399		0.0000	1.0000	11.37
110.5	22,399		0.0000	1.0000	11.37
111.5	22,399		0.0000	1.0000	11.37
112.5	22,399		0.0000	1.0000	11.37
113.5	22,399		0.0000	1.0000	11.37
114.5	22,399		0.0000	1.0000	11.37
115.5	22,399		0.0000	1.0000	11.37
116.5					11.37

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2015

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,007,477		0.0000	1.0000	100.00
0.5	1,077,569		0.0000	1.0000	100.00
1.5	1,109,245		0.0000	1.0000	100.00
2.5	1,233,527		0.0000	1.0000	100.00
3.5	1,502,644	61,636	0.0410	0.9590	100.00
4.5	1,423,556	6,724	0.0047	0.9953	95.90
5.5	1,377,988	77,853	0.0565	0.9435	95.45
6.5	1,238,999	86,502	0.0698	0.9302	90.05
7.5	1,080,741	220,653	0.2042	0.7958	83.77
8.5	735,462	12,881	0.0175	0.9825	66.66
9.5	718,980	5,000	0.0070	0.9930	65.50
10.5	713,980	5,101	0.0071	0.9929	65.04
11.5	651,660	10,807	0.0166	0.9834	64.58
12.5	587,271		0.0000	1.0000	63.50
13.5	459,693		0.0000	1.0000	63.50
14.5	216,014	6,891	0.0319	0.9681	63.50
15.5	214,260		0.0000	1.0000	61.48
16.5	201,864	101	0.0005	0.9995	61.48
17.5	100,183		0.0000	1.0000	61.45
18.5	100,183	25,237	0.2519	0.7481	61.45
19.5	74,946	15,368	0.2051	0.7949	45.97
20.5	51,780	225	0.0043	0.9957	36.54
21.5	108,965	4,988	0.0458	0.9542	36.38
22.5	108,348		0.0000	1.0000	34.72
23.5	63,827		0.0000	1.0000	34.72
24.5	63,827		0.0000	1.0000	34.72
25.5	699,776	57,410	0.0820	0.9180	34.72
26.5	650,165		0.0000	1.0000	31.87
27.5	650,165		0.0000	1.0000	31.87
28.5	650,165	56,461	0.0868	0.9132	31.87
29.5	593,704	579,488	0.9761	0.0239	29.10
30.5	14,216	9,846	0.6926	0.3074	0.70
31.5	4,370		0.0000	1.0000	0.21
32.5	5,577		0.0000	1.0000	0.21
33.5	4,832		0.0000	1.0000	0.21
34.5	462		0.0000	1.0000	0.21
35.5	1,511		0.0000	1.0000	0.21
36.5	462		0.0000	1.0000	0.21
37.5	462		0.0000	1.0000	0.21
38.5	4,686		0.0000	1.0000	0.21

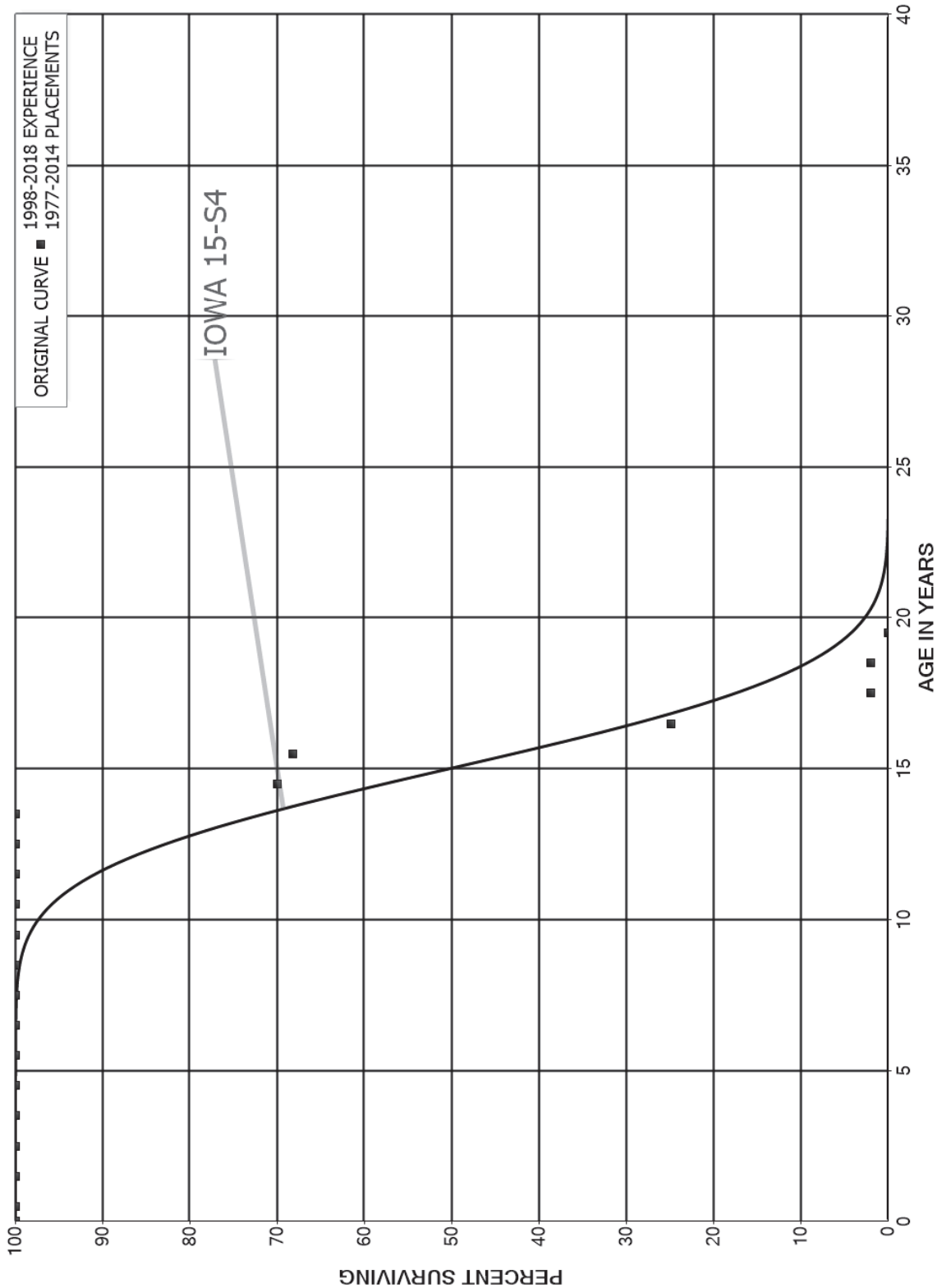
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2015			EXPERIENCE BAND 1998-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	462		0.0000	1.0000	0.21
40.5	462		0.0000	1.0000	0.21
41.5	462		0.0000	1.0000	0.21
42.5	462		0.0000	1.0000	0.21
43.5	462		0.0000	1.0000	0.21
44.5					0.21

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - OTHER

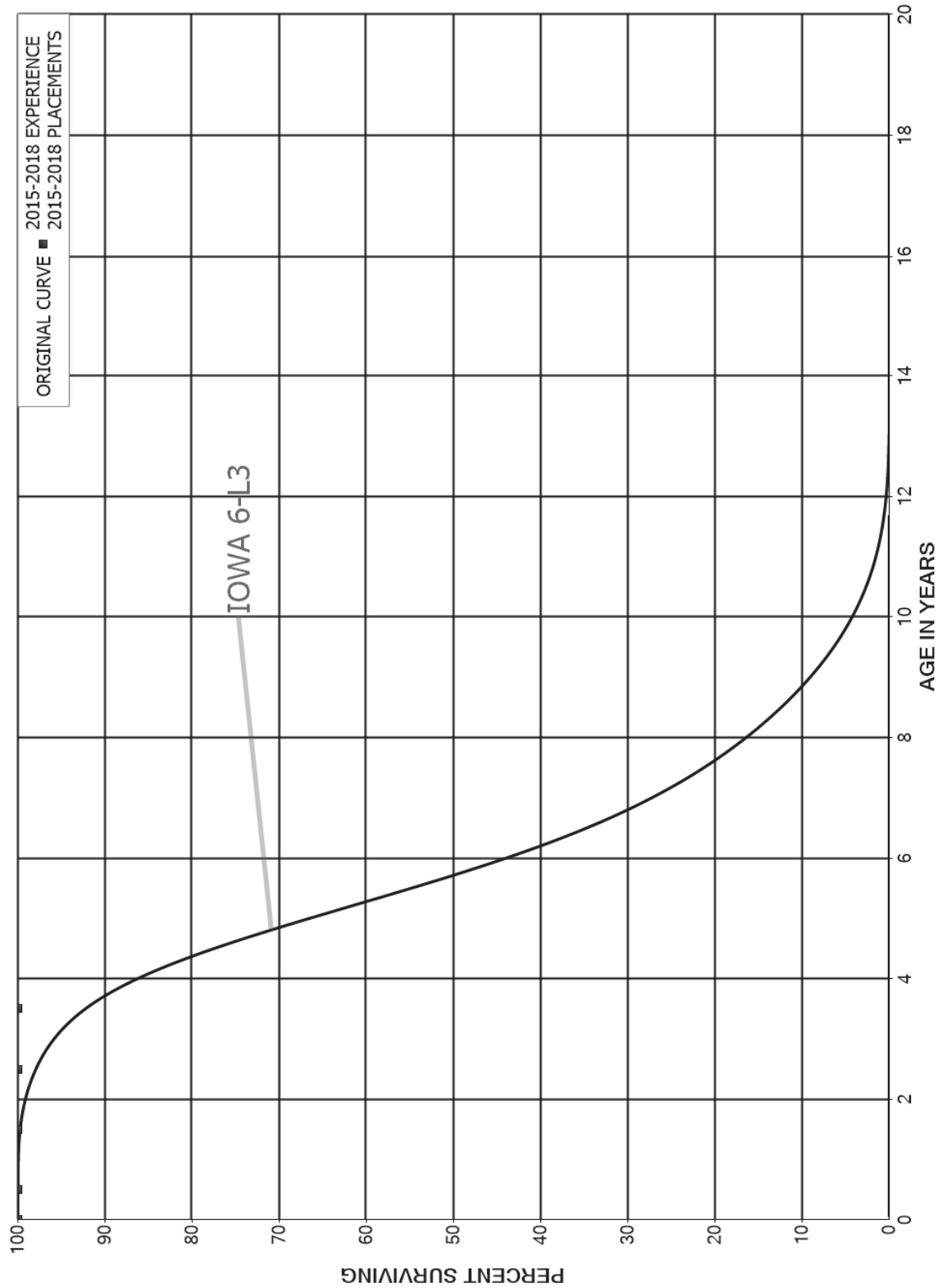
ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2014

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,977		0.0000	1.0000	100.00
0.5	47,977		0.0000	1.0000	100.00
1.5	46,971		0.0000	1.0000	100.00
2.5	46,971		0.0000	1.0000	100.00
3.5	30,225		0.0000	1.0000	100.00
4.5	30,225		0.0000	1.0000	100.00
5.5	30,225		0.0000	1.0000	100.00
6.5	30,225		0.0000	1.0000	100.00
7.5	30,225		0.0000	1.0000	100.00
8.5	143,175		0.0000	1.0000	100.00
9.5	151,459		0.0000	1.0000	100.00
10.5	357,343		0.0000	1.0000	100.00
11.5	466,186		0.0000	1.0000	100.00
12.5	466,186		0.0000	1.0000	100.00
13.5	475,748	143,175	0.3009	0.6991	100.00
14.5	332,574	8,285	0.0249	0.9751	69.91
15.5	324,289	205,884	0.6349	0.3651	68.16
16.5	118,405	108,843	0.9192	0.0808	24.89
17.5	9,562		0.0000	1.0000	2.01
18.5	9,562	9,562	1.0000		2.01
19.5	3,952		0.0000	1.0000	
20.5	7,870		0.0000		
21.5	7,870		0.0000		
22.5	7,870		0.0000		
23.5	7,870		0.0000		
24.5	7,870	3,952	0.5022		
25.5	3,918	3,918	1.0000		
26.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



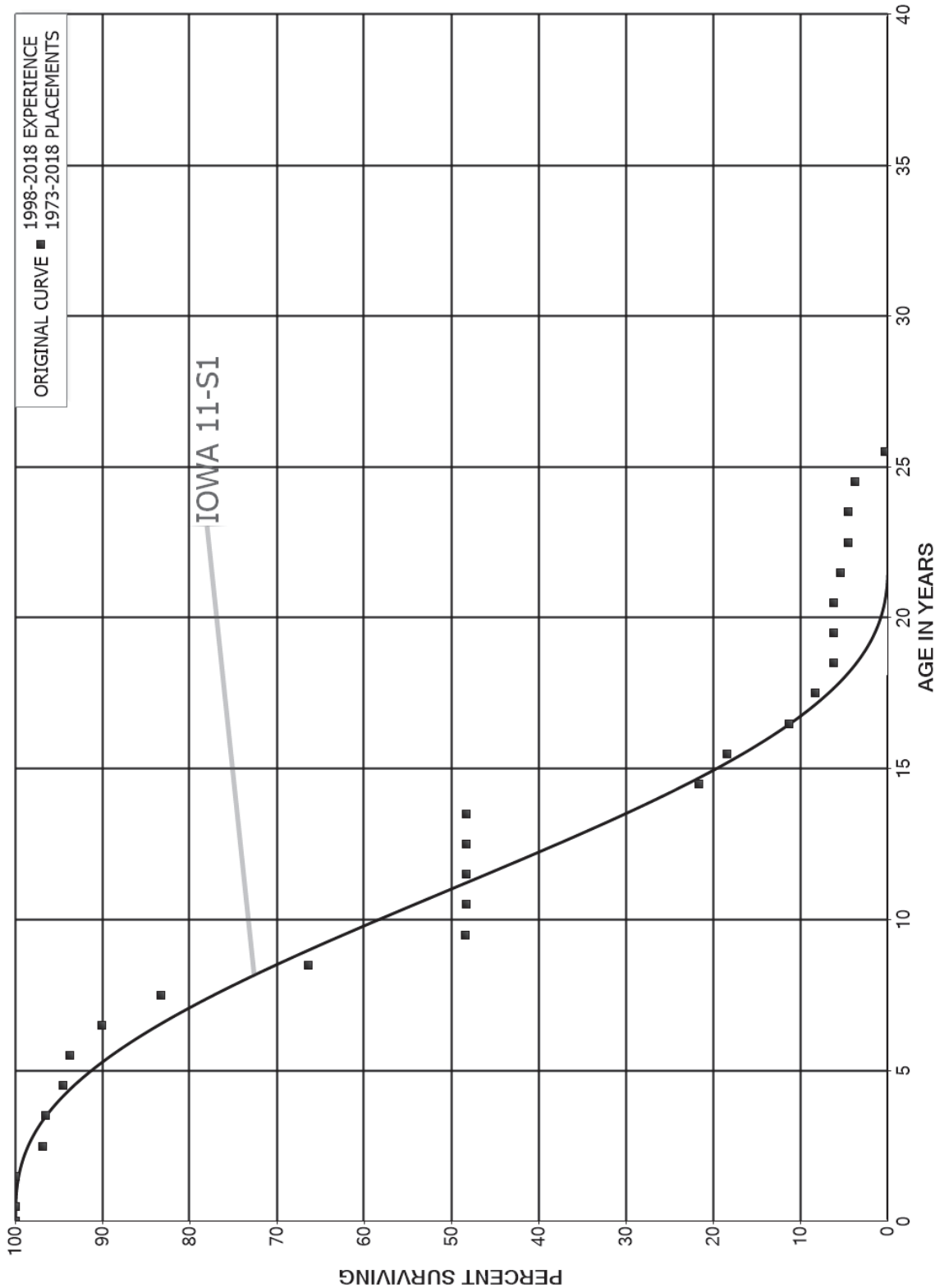
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2018			EXPERIENCE BAND 2015-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,593		0.0000	1.0000	100.00
0.5	16,979		0.0000	1.0000	100.00
1.5	16,979		0.0000	1.0000	100.00
2.5	16,979		0.0000	1.0000	100.00
3.5					100.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

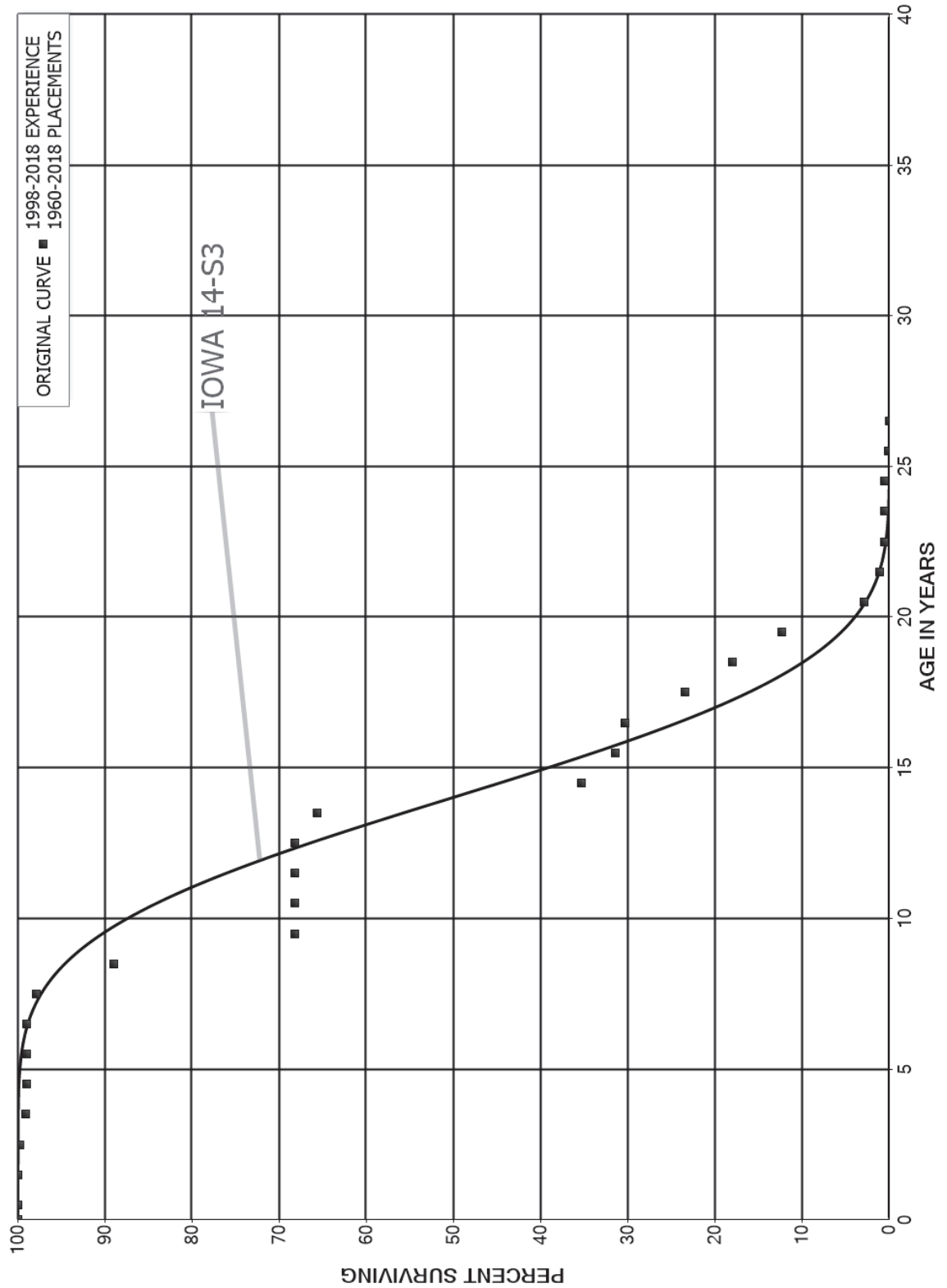
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,552,688		0.0000	1.0000	100.00
0.5	9,509,390		0.0000	1.0000	100.00
1.5	8,270,156	258,694	0.0313	0.9687	100.00
2.5	7,266,635	28,051	0.0039	0.9961	96.87
3.5	6,449,773	130,681	0.0203	0.9797	96.50
4.5	6,172,536	52,646	0.0085	0.9915	94.54
5.5	6,025,517	237,228	0.0394	0.9606	93.74
6.5	4,630,041	345,691	0.0747	0.9253	90.05
7.5	3,970,332	806,740	0.2032	0.7968	83.32
8.5	1,361,903	370,198	0.2718	0.7282	66.39
9.5	830,044	166	0.0002	0.9998	48.35
10.5	1,008,164		0.0000	1.0000	48.34
11.5	1,089,027		0.0000	1.0000	48.34
12.5	1,147,413		0.0000	1.0000	48.34
13.5	1,147,413	633,006	0.5517	0.4483	48.34
14.5	514,407	78,000	0.1516	0.8484	21.67
15.5	461,262	178,286	0.3865	0.6135	18.38
16.5	310,278	80,863	0.2606	0.7394	11.28
17.5	230,144	58,386	0.2537	0.7463	8.34
18.5	187,674		0.0000	1.0000	6.22
19.5	187,674		0.0000	1.0000	6.22
20.5	187,674	24,855	0.1324	0.8676	6.22
21.5	162,819	27,302	0.1677	0.8323	5.40
22.5	145,274	729	0.0050	0.9950	4.49
23.5	144,546	24,035	0.1663	0.8337	4.47
24.5	120,640	110,753	0.9180	0.0820	3.73
25.5	9,887		0.0000	1.0000	0.31
26.5	9,887		0.0000	1.0000	0.31
27.5	9,887	9,757	0.9869	0.0131	0.31
28.5	130		0.0000	1.0000	0.00
29.5	130	130	1.0000		0.00
30.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,989,575		0.0000	1.0000	100.00
0.5	2,865,159		0.0000	1.0000	100.00
1.5	2,415,198	5,435	0.0023	0.9977	100.00
2.5	1,730,368	13,138	0.0076	0.9924	99.77
3.5	1,717,230	2,177	0.0013	0.9987	99.02
4.5	1,715,053		0.0000	1.0000	98.89
5.5	1,770,301		0.0000	1.0000	98.89
6.5	571,730	6,312	0.0110	0.9890	98.89
7.5	552,250	50,311	0.0911	0.9089	97.80
8.5	867,983	202,736	0.2336	0.7664	88.89
9.5	711,497		0.0000	1.0000	68.13
10.5	742,953		0.0000	1.0000	68.13
11.5	941,649		0.0000	1.0000	68.13
12.5	1,100,559	40,589	0.0369	0.9631	68.13
13.5	1,223,854	564,817	0.4615	0.5385	65.62
14.5	943,878	106,090	0.1124	0.8876	35.33
15.5	891,804	31,456	0.0353	0.9647	31.36
16.5	878,156	198,696	0.2263	0.7737	30.26
17.5	679,460	158,910	0.2339	0.7661	23.41
18.5	520,550	163,884	0.3148	0.6852	17.93
19.5	369,494	284,841	0.7709	0.2291	12.29
20.5	87,628	54,016	0.6164	0.3836	2.82
21.5	33,612	17,809	0.5298	0.4702	1.08
22.5	15,803		0.0000	1.0000	0.51
23.5	15,803		0.0000	1.0000	0.51
24.5	15,803	12,828	0.8118	0.1882	0.51
25.5	2,975	2,975	1.0000		0.10
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	14,964		0.0000		
38.5	14,964		0.0000		

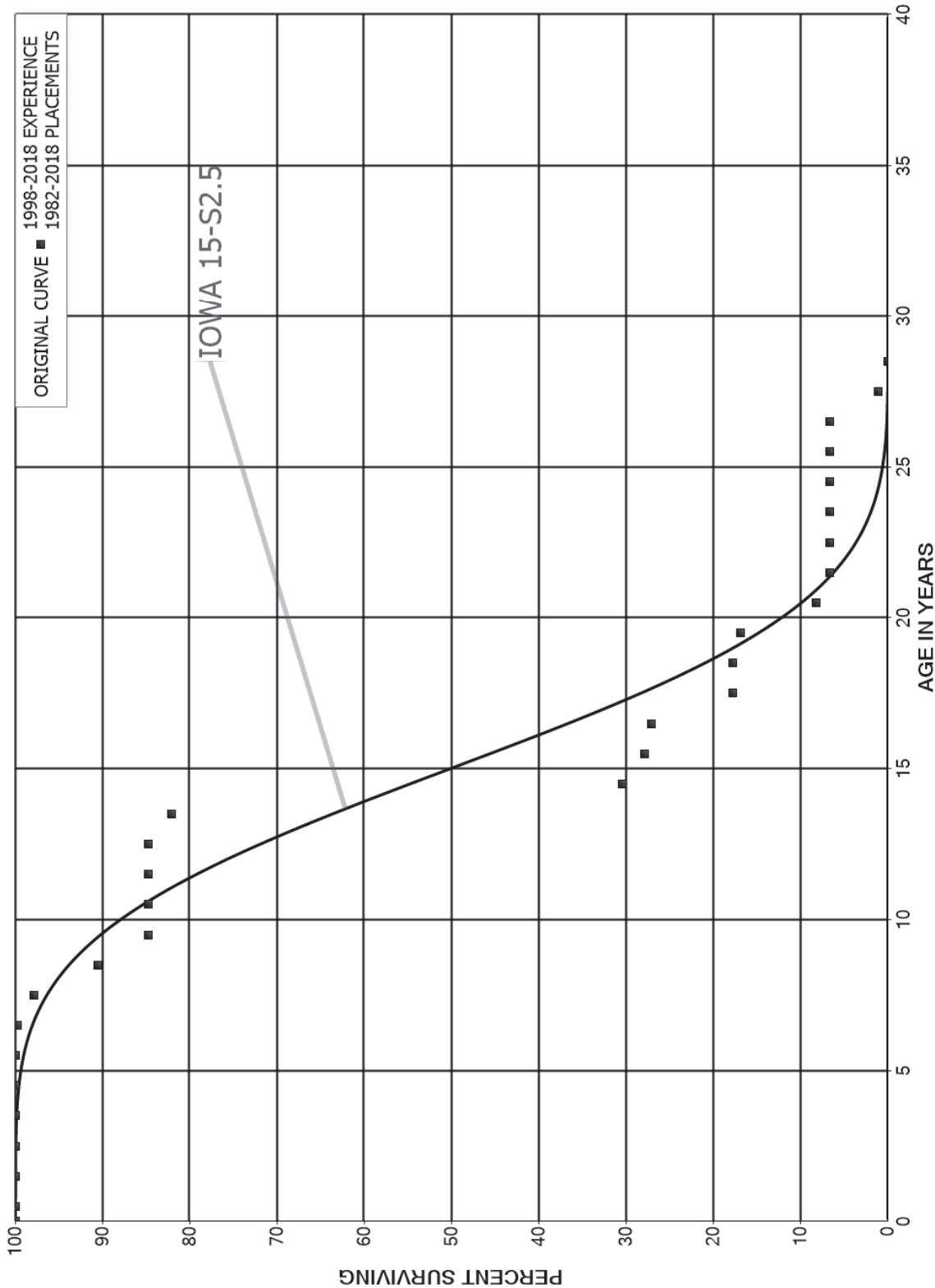
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2018			EXPERIENCE BAND 1998-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,964		0.0000		
40.5	14,964		0.0000		
41.5	14,964		0.0000		
42.5	14,964	14,964	1.0000		
43.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

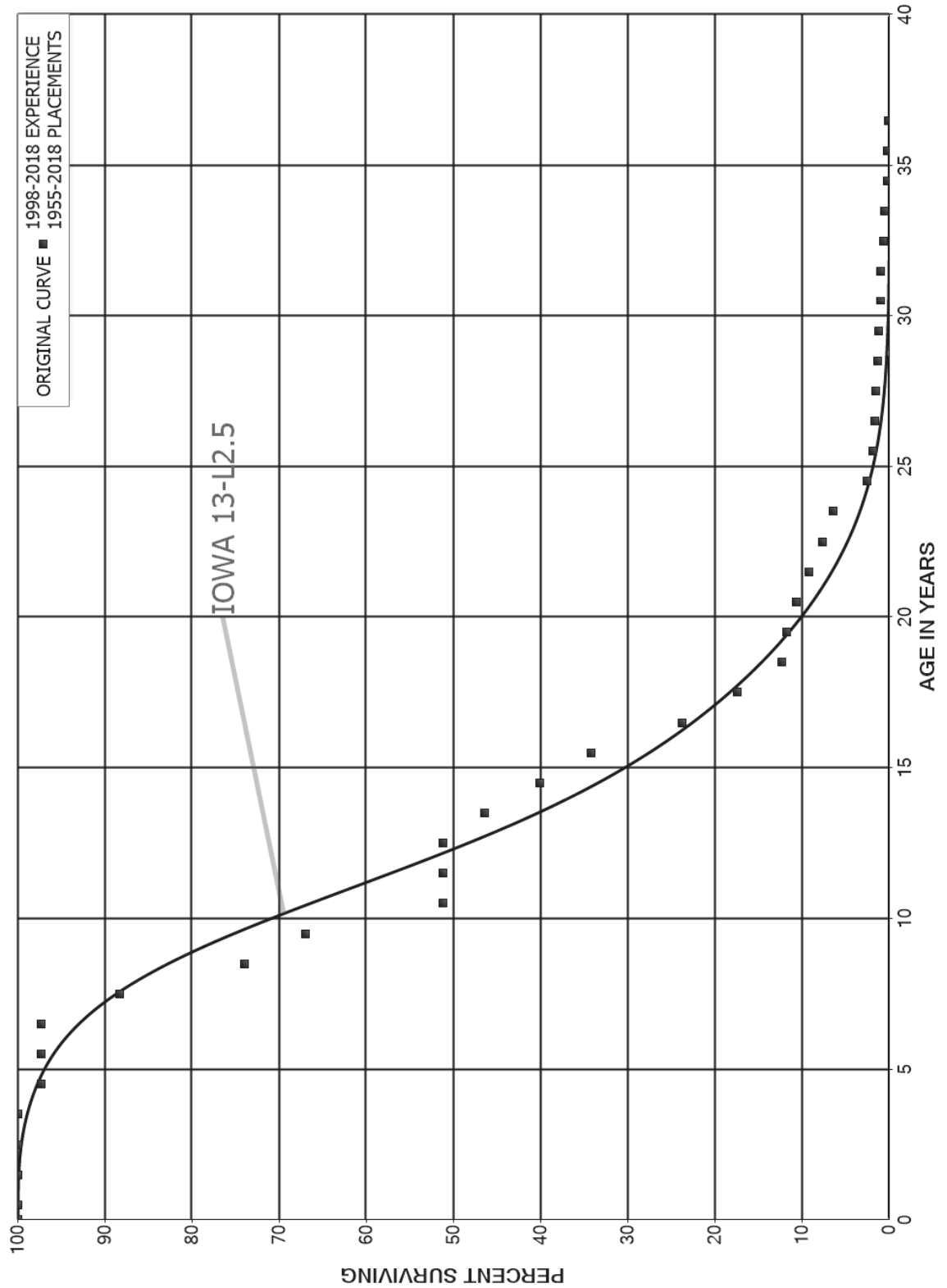
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,108,594		0.0000	1.0000	100.00
0.5	25,456,365		0.0000	1.0000	100.00
1.5	23,086,256	23,565	0.0010	0.9990	100.00
2.5	20,645,529		0.0000	1.0000	99.90
3.5	17,176,044		0.0000	1.0000	99.90
4.5	16,801,049		0.0000	1.0000	99.90
5.5	16,552,416	27,330	0.0017	0.9983	99.90
6.5	14,397,355	267,629	0.0186	0.9814	99.73
7.5	11,458,080	865,684	0.0756	0.9244	97.88
8.5	11,140,836	707,842	0.0635	0.9365	90.48
9.5	1,855,650		0.0000	1.0000	84.74
10.5	2,151,555		0.0000	1.0000	84.74
11.5	2,638,163		0.0000	1.0000	84.74
12.5	2,638,163	82,805	0.0314	0.9686	84.74
13.5	2,592,634	1,632,403	0.6296	0.3704	82.08
14.5	1,338,033	113,695	0.0850	0.9150	30.40
15.5	1,296,767	36,629	0.0282	0.9718	27.82
16.5	1,260,137	435,772	0.3458	0.6542	27.03
17.5	824,366		0.0000	1.0000	17.68
18.5	824,366	37,276	0.0452	0.9548	17.68
19.5	787,090	404,548	0.5140	0.4860	16.88
20.5	382,542	72,429	0.1893	0.8107	8.21
21.5	310,112		0.0000	1.0000	6.65
22.5	310,112		0.0000	1.0000	6.65
23.5	310,112		0.0000	1.0000	6.65
24.5	310,112		0.0000	1.0000	6.65
25.5	310,112		0.0000	1.0000	6.65
26.5	310,112	259,275	0.8361	0.1639	6.65
27.5	50,837	50,837	1.0000		1.09
28.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - ROLLING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - ROLLING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,397,789		0.0000	1.0000	100.00
0.5	1,330,924		0.0000	1.0000	100.00
1.5	1,109,282		0.0000	1.0000	100.00
2.5	231,608		0.0000	1.0000	100.00
3.5	231,608	6,230	0.0269	0.9731	100.00
4.5	252,794		0.0000	1.0000	97.31
5.5	252,794		0.0000	1.0000	97.31
6.5	252,794	23,526	0.0931	0.9069	97.31
7.5	177,030	28,737	0.1623	0.8377	88.25
8.5	186,400	17,541	0.0941	0.9059	73.93
9.5	116,469	27,416	0.2354	0.7646	66.97
10.5	162,541		0.0000	1.0000	51.21
11.5	250,834		0.0000	1.0000	51.21
12.5	297,031	28,206	0.0950	0.9050	51.21
13.5	280,084	38,107	0.1361	0.8639	46.34
14.5	257,094	37,333	0.1452	0.8548	40.04
15.5	240,565	73,488	0.3055	0.6945	34.22
16.5	189,119	50,960	0.2695	0.7305	23.77
17.5	157,136	46,197	0.2940	0.7060	17.36
18.5	151,742	6,354	0.0419	0.9581	12.26
19.5	158,365	15,117	0.0955	0.9045	11.75
20.5	147,992	20,804	0.1406	0.8594	10.62
21.5	133,085	22,042	0.1656	0.8344	9.13
22.5	120,174	18,977	0.1579	0.8421	7.62
23.5	104,602	63,543	0.6075	0.3925	6.42
24.5	49,913	12,977	0.2600	0.7400	2.52
25.5	42,027	4,744	0.1129	0.8871	1.86
26.5	54,441	5,897	0.1083	0.8917	1.65
27.5	62,688	9,132	0.1457	0.8543	1.47
28.5	73,137	3,404	0.0465	0.9535	1.26
29.5	76,104	13,760	0.1808	0.8192	1.20
30.5	66,324	5,090	0.0768	0.9232	0.98
31.5	63,348	17,159	0.2709	0.7291	0.91
32.5	47,247	14,143	0.2994	0.7006	0.66
33.5	33,426	19,581	0.5858	0.4142	0.46
34.5	17,604	6,371	0.3619	0.6381	0.19
35.5	11,232	3,979	0.3542	0.6458	0.12
36.5	7,253	2,114	0.2915	0.7085	0.08
37.5	5,980	1,058	0.1769	0.8231	0.06
38.5	4,922	323	0.0656	0.9344	0.05

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - ROLLING EQUIPMENT

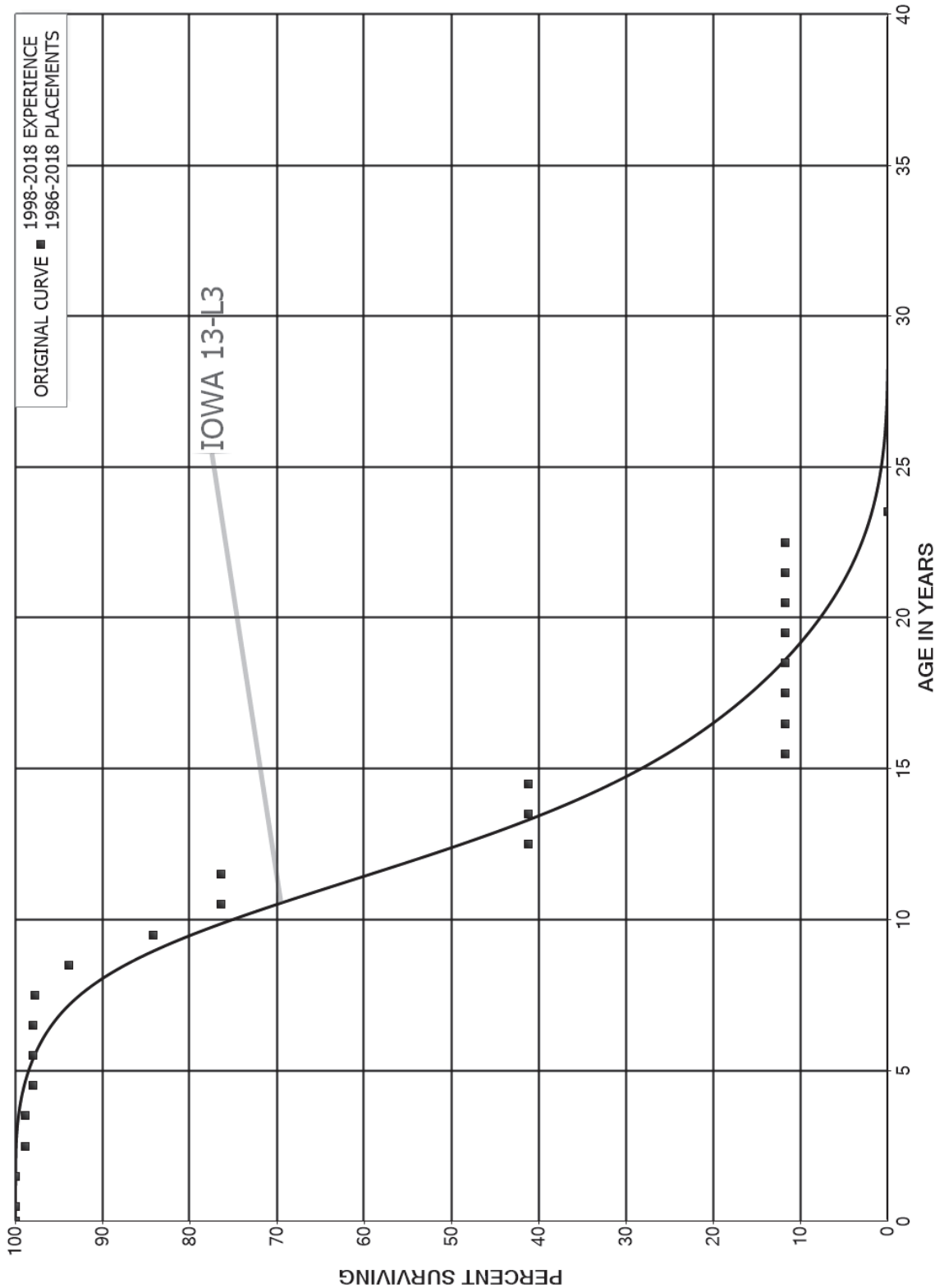
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,599	3,758	0.8172	0.1828	0.04
40.5	1,882		0.0000	1.0000	0.01
41.5	11,342		0.0000	1.0000	0.01
42.5	16,259	841	0.0517	0.9483	0.01
43.5	15,419		0.0000	1.0000	0.01
44.5	15,419		0.0000	1.0000	0.01
45.5	15,419	1,041	0.0675	0.9325	0.01
46.5	14,377	9,460	0.6580	0.3420	0.01
47.5	4,918	4,918	1.0000		0.00
48.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - TRAILERS

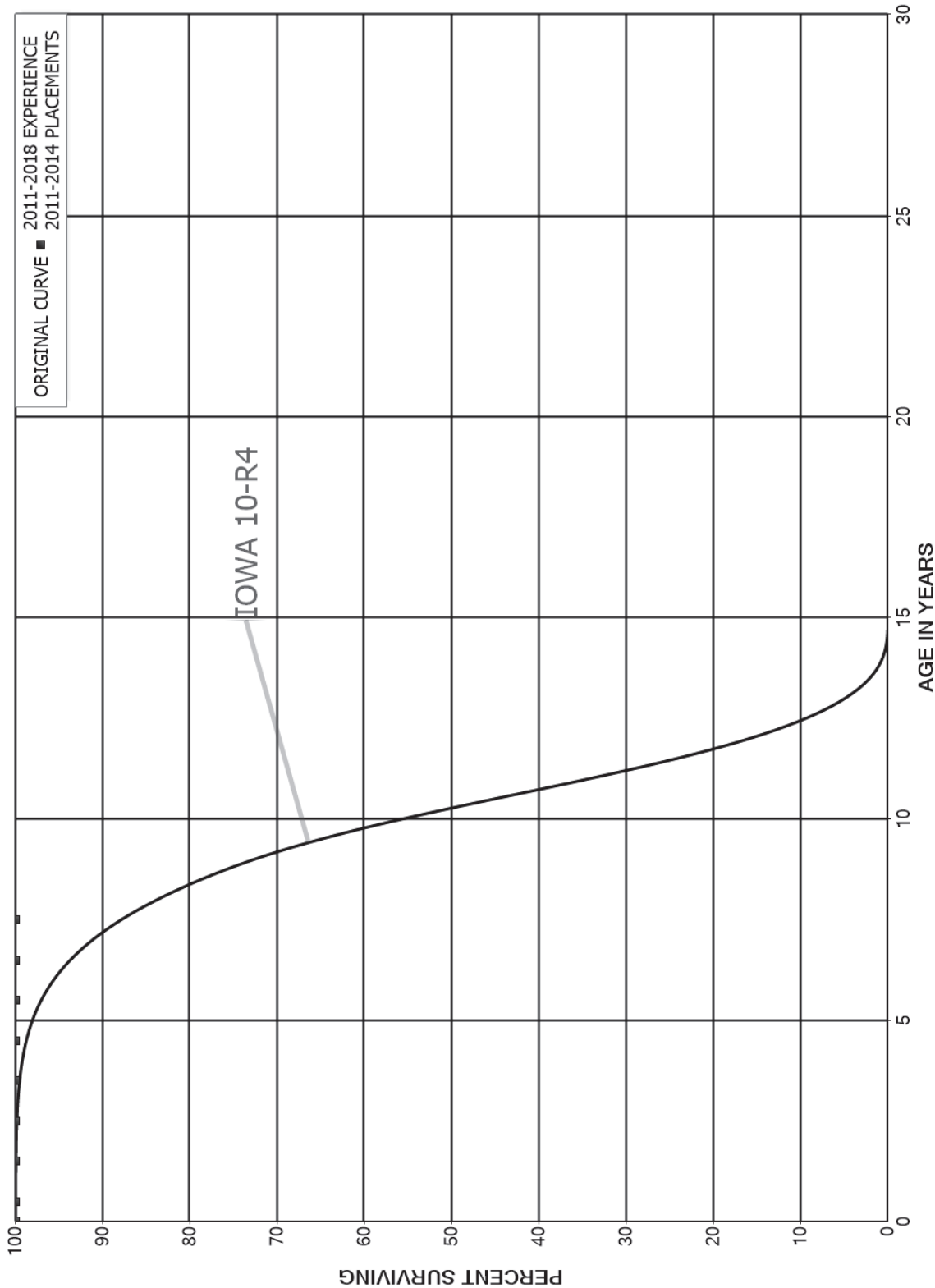
ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,221,861		0.0000	1.0000	100.00
0.5	5,018,680		0.0000	1.0000	100.00
1.5	4,633,366	55,475	0.0120	0.9880	100.00
2.5	3,685,704		0.0000	1.0000	98.80
3.5	3,337,147	27,352	0.0082	0.9918	98.80
4.5	3,055,507		0.0000	1.0000	97.99
5.5	2,701,307		0.0000	1.0000	97.99
6.5	1,764,575	3,875	0.0022	0.9978	97.99
7.5	1,760,700	71,946	0.0409	0.9591	97.78
8.5	1,107,004	113,819	0.1028	0.8972	93.78
9.5	181,374	16,605	0.0915	0.9085	84.14
10.5	14,610		0.0000	1.0000	76.44
11.5	23,747	10,960	0.4615	0.5385	76.44
12.5	12,787		0.0000	1.0000	41.16
13.5	12,787		0.0000	1.0000	41.16
14.5	12,787	9,137	0.7145	0.2855	41.16
15.5	3,650		0.0000	1.0000	11.75
16.5	3,650		0.0000	1.0000	11.75
17.5	3,650		0.0000	1.0000	11.75
18.5	3,650		0.0000	1.0000	11.75
19.5	3,650		0.0000	1.0000	11.75
20.5	3,650		0.0000	1.0000	11.75
21.5	3,650		0.0000	1.0000	11.75
22.5	3,650	3,650	1.0000		11.75
23.5					

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLE CHARGING STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



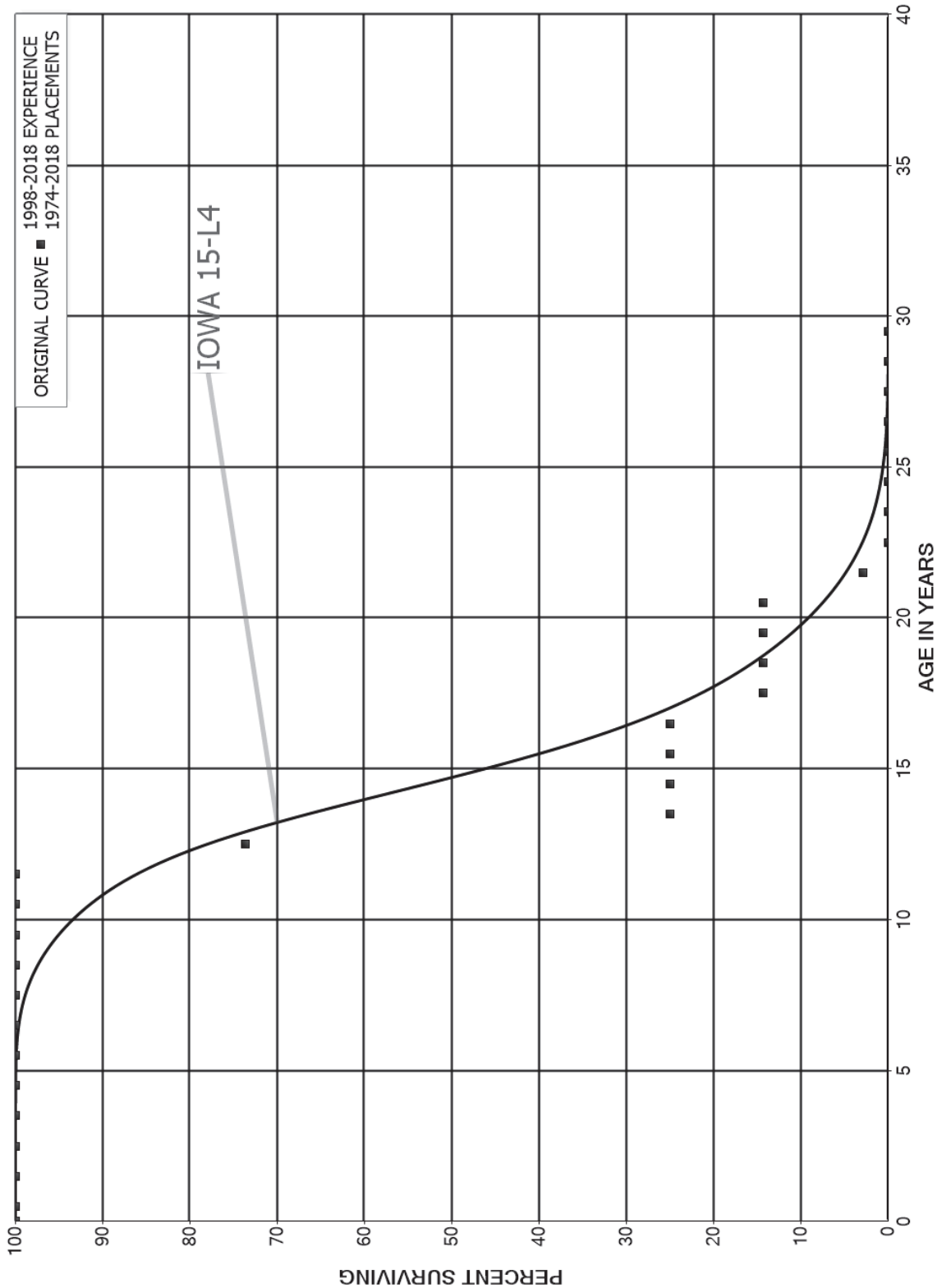
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLE CHARGING STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2014			EXPERIENCE BAND 2011-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,897		0.0000	1.0000	100.00
0.5	6,897		0.0000	1.0000	100.00
1.5	7,902		0.0000	1.0000	100.00
2.5	7,902		0.0000	1.0000	100.00
3.5	7,902		0.0000	1.0000	100.00
4.5	6,897		0.0000	1.0000	100.00
5.5	6,897		0.0000	1.0000	100.00
6.5	6,897		0.0000	1.0000	100.00
7.5					100.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2018

EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	159,496		0.0000	1.0000	100.00
0.5	135,604	75	0.0006	0.9994	100.00
1.5	135,528		0.0000	1.0000	99.94
2.5	135,528		0.0000	1.0000	99.94
3.5	135,528		0.0000	1.0000	99.94
4.5	135,528		0.0000	1.0000	99.94
5.5	135,528		0.0000	1.0000	99.94
6.5	109,194		0.0000	1.0000	99.94
7.5	181,550		0.0000	1.0000	99.94
8.5	181,550		0.0000	1.0000	99.94
9.5	111,511		0.0000	1.0000	99.94
10.5	111,511		0.0000	1.0000	99.94
11.5	148,691	39,155	0.2633	0.7367	99.94
12.5	109,536	72,356	0.6606	0.3394	73.63
13.5	37,180		0.0000	1.0000	24.99
14.5	37,180		0.0000	1.0000	24.99
15.5	76,692		0.0000	1.0000	24.99
16.5	86,555	37,180	0.4296	0.5704	24.99
17.5	49,375		0.0000	1.0000	14.26
18.5	49,375		0.0000	1.0000	14.26
19.5	49,375		0.0000	1.0000	14.26
20.5	49,376	39,512	0.8002	0.1998	14.26
21.5	9,864	9,863	0.9999	0.0001	2.85
22.5	1		0.0000	1.0000	0.00
23.5	15,996		0.0000	1.0000	0.00
24.5	15,996		0.0000	1.0000	0.00
25.5	15,996	1	0.0001	0.9999	0.00
26.5	15,995		0.0000	1.0000	0.00
27.5	15,995		0.0000	1.0000	0.00
28.5	15,995	15,995	1.0000		0.00
29.5					

PART VIII. NET SALVAGE STATISTICS

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	5,816	2,990	51		0	2,990-	51-
2000							
2001	27,744		0		0		0
2002							
2003	6,655	539	8		0	539-	8-
2004	9,896	11,090	112		0	11,090-	112-
2005	7,359	19,679	267	771	10	18,907-	257-
2006	41,193	18,541	45		0	18,541-	45-
2007	25,118	53,290	212		0	53,290-	212-
2008	39,077	21,341	55		0	21,341-	55-
2009	56,622	23,238	41		0	23,238-	41-
2010	25,703	43,627	170	12,520	49	31,106-	121-
2011	16,707	5,175	31	101	1	5,075-	30-
2012	16,039	27,265	170	239	1	27,026-	168-
2013	8,010	21,147	264	50	1	21,096-	263-
2014	26,201	22,590	86	77	0	22,512-	86-
2015	67,258	100,081	149	8,173	12	91,909-	137-
2016	40,118	64,250	160		0	64,250-	160-
2017	67,831	17,476	26		0	17,476-	26-
2018	22,027	25,104	114		0	25,104-	114-
TOTAL	509,375	477,423	94	21,932	4	455,491-	89-

THREE-YEAR MOVING AVERAGES

99-01	11,187	997	9		0	997-	9-
00-02	9,248		0		0		0
01-03	11,466	180	2		0	180-	2-
02-04	5,517	3,876	70		0	3,876-	70-
03-05	7,970	10,436	131	257	3	10,179-	128-
04-06	19,483	16,437	84	257	1	16,180-	83-
05-07	24,557	30,503	124	257	1	30,246-	123-
06-08	35,130	31,058	88		0	31,058-	88-
07-09	40,272	32,623	81		0	32,623-	81-
08-10	40,467	29,402	73	4,174	10	25,229-	62-
09-11	33,011	24,013	73	4,207	13	19,806-	60-
10-12	19,483	25,356	130	4,287	22	21,069-	108-
11-13	13,585	17,862	131	130	1	17,732-	131-
12-14	16,750	23,667	141	122	1	23,545-	141-
13-15	33,823	47,939	142	2,767	8	45,172-	134-
14-16	44,526	62,307	140	2,750	6	59,557-	134-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	58,402	60,603	104	2,724	5	57,878-	99-
16-18	43,325	35,610	82		0	35,610-	82-
FIVE-YEAR AVERAGE							
14-18	44,687	45,900	103	1,650	4	44,250-	99-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	601	103,894			0	103,894-	
2000							
2001	120,710		0		0		0
2002	100,995	68,667	68	5,235	5	63,432-	63-
2003	88,710	32,677	37		0	32,677-	37-
2004	949,626	635,385	67	1,044	0	634,341-	67-
2005	1,179,540	557,823	47	6,122	1	551,701-	47-
2006	640,627	730,719	114		0	730,719-	114-
2007	899,075	434,493	48		0	434,493-	48-
2008	1,410,132	396,209	28	30,749	2	365,460-	26-
2009	1,731,690	586,158	34	65,940	4	520,218-	30-
2010	602,991	369,551	61	8,410	1	361,141-	60-
2011	900,793	588,702	65	1,001	0	587,701-	65-
2012	1,203,016	542,441	45	5,706	0	536,736-	45-
2013	856,870	457,894	53	3,813	0	454,082-	53-
2014	28,626	13,588	47		0	13,588-	47-
2015	1,103,210	1,378,681	125	16,293	1	1,362,389-	123-
2016	616,456	691,217	112		0	691,217-	112-
2017	2,014,008	410,878	20		0	410,878-	20-
2018	988,807	479,582	49		0	479,582-	49-
TOTAL	15,436,482	8,478,559	55	144,311	1	8,334,248-	54-

THREE-YEAR MOVING AVERAGES

99-01	40,437	34,631	86		0	34,631-	86-
00-02	73,902	22,889	31	1,745	2	21,144-	29-
01-03	103,472	33,781	33	1,745	2	32,036-	31-
02-04	379,777	245,576	65	2,093	1	243,483-	64-
03-05	739,292	408,628	55	2,389	0	406,240-	55-
04-06	923,264	641,309	69	2,389	0	638,920-	69-
05-07	906,414	574,345	63	2,041	0	572,304-	63-
06-08	983,278	520,474	53	10,250	1	510,224-	52-
07-09	1,346,966	472,287	35	32,230	2	440,057-	33-
08-10	1,248,271	450,639	36	35,033	3	415,607-	33-
09-11	1,078,492	514,804	48	25,117	2	489,687-	45-
10-12	902,267	500,232	55	5,039	1	495,193-	55-
11-13	986,893	529,679	54	3,506	0	526,173-	53-
12-14	696,171	337,975	49	3,173	0	334,802-	48-
13-15	662,902	616,721	93	6,702	1	610,019-	92-
14-16	582,764	694,495	119	5,431	1	689,064-	118-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	1,244,558	826,925	66	5,431	0	821,495-	66-
16-18	1,206,423	527,226	44		0	527,226-	44-
FIVE-YEAR AVERAGE							
14-18	950,221	594,789	63	3,259	0	591,531-	62-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	933,842	207,400-	22-	81,219	9	288,619	31
2000	114,862		0		0		0
2001	716,515	66,872	9	4,573	1	62,300-	9-
2002	867,750	578,625	67	68,861	8	509,764-	59-
2003	1,017,009	582,095	57	117,500	12	464,595-	46-
2004	1,382,699	2,890,176	209	307,369	22	2,582,808-	187-
2005	865,793	454,395	52	147,257	17	307,138-	35-
2006	326,579	711,394	218	1,423,173	436	711,779	218
2007	145,559	3,052,717		1,473,632		1,579,085-	
2008	2,177,570	3,600,932	165	167,185	8	3,433,747-	158-
2009	806,392	2,135,995	265	33,750	4	2,102,245-	261-
2010	1,544,670	1,609,591	104	30,579	2	1,579,011-	102-
2011	855,150	2,423,051	283	80,919	9	2,342,133-	274-
2012	2,189,047	1,128,394	52	97,689-	4-	1,226,082-	56-
2013	2,263,701	1,141,085	50	3,644-	0	1,144,729-	51-
2014	142,472	1,212,699	851	245,175	172	967,525-	679-
2015	398,619	607,545	152	45,417	11	562,127-	141-
2016	1,070,830	1,653,227	154	569,876	53	1,083,351-	101-
2017	1,424,724	1,558,314	109	16,613	1	1,541,700-	108-
2018	4,201,139	1,733,308	41	66,350	2	1,666,958-	40-
TOTAL	23,444,919	26,933,015	115	4,778,115	20	22,154,900-	94-

THREE-YEAR MOVING AVERAGES

99-01	588,406	46,843-	8-	28,597	5	75,440	13
00-02	566,376	215,166	38	24,478	4	190,688-	34-
01-03	867,091	409,197	47	63,645	7	345,553-	40-
02-04	1,089,153	1,350,299	124	164,577	15	1,185,722-	109-
03-05	1,088,500	1,308,889	120	190,709	18	1,118,180-	103-
04-06	858,357	1,351,988	158	625,933	73	726,055-	85-
05-07	445,977	1,406,169	315	1,014,688	228	391,481-	88-
06-08	883,236	2,455,014	278	1,021,330	116	1,433,684-	162-
07-09	1,043,174	2,929,881	281	558,189	54	2,371,692-	227-
08-10	1,509,544	2,448,839	162	77,171	5	2,371,668-	157-
09-11	1,068,737	2,056,212	192	48,416	5	2,007,796-	188-
10-12	1,529,622	1,720,345	112	4,603	0	1,715,742-	112-
11-13	1,769,299	1,564,177	88	6,805-	0	1,570,981-	89-
12-14	1,531,740	1,160,726	76	47,947	3	1,112,779-	73-
13-15	934,930	987,110	106	95,649	10	891,460-	95-
14-16	537,307	1,157,824	215	286,823	53	871,001-	162-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	964,724	1,273,028	132	210,636	22	1,062,393-	110-
16-18	2,232,231	1,648,283	74	217,613	10	1,430,670-	64-
FIVE-YEAR AVERAGE							
14-18	1,447,557	1,353,018	93	188,686	13	1,164,332-	80-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	609,058	533,780	88	33,773	6	500,006-	82-
2000	374,511		0		0		0
2001	637,841	62,026	10	4,288	1	57,739-	9-
2002	794,191	655,444	83	78,885	10	576,559-	73-
2003	1,024,418	667,171	65	90,368	9	576,803-	56-
2004	1,695,158	2,754,985	163	188,271	11	2,566,714-	151-
2005	1,359,835	885,656	65	80,275	6	805,381-	59-
2006	2,694,389	1,581,561	59	2,557	0	1,579,004-	59-
2007	5,806,538	3,107,049	54	88,288	2	3,018,762-	52-
2008	4,333,861	3,403,476	79	384,818	9	3,018,658-	70-
2009	2,251,422	759,405	34	1,285,506	57	526,101	23
2010	3,524,093	967,168	27	115,527	3	851,641-	24-
2011	3,537,116	1,278,002	36	370,479	10	907,523-	26-
2012	4,728,376	2,244,180	47	442,344	9	1,801,836-	38-
2013	3,637,285	2,095,498	58	451,990	12	1,643,507-	45-
2014	3,084,655	2,610,683	85	489,482	16	2,121,201-	69-
2015	4,079,173	137,852	3	72,908	2	64,945-	2-
2016	8,500,818	1,894,471	22	288,588	3	1,605,883-	19-
2017	3,275,925	1,805,456	55	164,424	5	1,641,032-	50-
2018	14,526,276	2,547,569	18	28,699	0	2,518,870-	17-
TOTAL	70,474,938	29,991,431	43	4,661,467	7	25,329,964-	36-

THREE-YEAR MOVING AVERAGES

99-01	540,470	198,602	37	12,687	2	185,915-	34-
00-02	602,181	239,157	40	27,724	5	211,433-	35-
01-03	818,817	461,547	56	57,847	7	403,700-	49-
02-04	1,171,256	1,359,200	116	119,174	10	1,240,025-	106-
03-05	1,359,803	1,435,937	106	119,638	9	1,316,299-	97-
04-06	1,916,460	1,740,734	91	90,367	5	1,650,366-	86-
05-07	3,286,920	1,858,089	57	57,040	2	1,801,049-	55-
06-08	4,278,262	2,697,362	63	158,554	4	2,538,808-	59-
07-09	4,130,607	2,423,310	59	586,204	14	1,837,106-	44-
08-10	3,369,792	1,710,016	51	595,283	18	1,114,733-	33-
09-11	3,104,210	1,001,525	32	590,504	19	411,021-	13-
10-12	3,929,862	1,496,450	38	309,450	8	1,187,000-	30-
11-13	3,967,592	1,872,560	47	421,604	11	1,450,955-	37-
12-14	3,816,772	2,316,787	61	461,272	12	1,855,515-	49-
13-15	3,600,371	1,614,678	45	338,127	9	1,276,551-	35-
14-16	5,221,549	1,547,669	30	283,659	5	1,264,010-	24-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	5,285,305	1,279,260	24	175,307	3	1,103,953-	21-
16-18	8,767,673	2,082,499	24	160,570	2	1,921,928-	22-
FIVE-YEAR AVERAGE							
14-18	6,693,369	1,799,206	27	208,820	3	1,590,386-	24-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNTS 366.00 AND 367.00 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	25,695	61,855	241	13,560	53	48,295-	188-
2000	20,120		0		0		0
2001	14,469		0		0		0
2002	91,182	50,836	56	3,247	4	47,589-	52-
2003	226,504	105,597	47	41,195	18	64,402-	28-
2004	630,316	298,425	47	25,455	4	272,970-	43-
2005	621,743	135,306	22	27,661	4	107,645-	17-
2006	410,399	178,736	44		0	178,736-	44-
2007	1,065,616	333,460	31		0	333,460-	31-
2008	308,629	46,361	15	4,080	1	42,281-	14-
2009	1,175,539	548,698	47	39,968	3	508,730-	43-
2010	1,050,129	396,921	38	17,788	2	379,134-	36-
2011	530,802	126,059	24	22,015	4	104,044-	20-
2012	1,687,970	463,843	27	37,103	2	426,740-	25-
2013	1,875,755	668,765	36	71,383	4	597,382-	32-
2014	811,742	88,277	11	25,737	3	62,540-	8-
2015	567,019	403,307	71	2,066	0	401,241-	71-
2016	892,596	466,081	52	883	0	465,198-	52-
2017	320,100	384,773	120	112	0	384,662-	120-
2018	1,173,943	598,576	51	260	0	598,316-	51-
TOTAL	13,500,267	5,355,876	40	332,511	2	5,023,365-	37-

THREE-YEAR MOVING AVERAGES

99-01	20,095	20,618	103	4,520	22	16,098-	80-
00-02	41,923	16,945	40	1,082	3	15,863-	38-
01-03	110,718	52,144	47	14,814	13	37,330-	34-
02-04	316,000	151,619	48	23,299	7	128,321-	41-
03-05	492,854	179,776	36	31,437	6	148,339-	30-
04-06	554,153	204,156	37	17,705	3	186,450-	34-
05-07	699,253	215,834	31	9,220	1	206,613-	30-
06-08	594,881	186,186	31	1,360	0	184,826-	31-
07-09	849,928	309,506	36	14,683	2	294,824-	35-
08-10	844,765	330,660	39	20,612	2	310,048-	37-
09-11	918,823	357,226	39	26,590	3	330,636-	36-
10-12	1,089,634	328,941	30	25,635	2	303,306-	28-
11-13	1,364,843	419,555	31	43,500	3	376,055-	28-
12-14	1,458,489	406,962	28	44,741	3	362,221-	25-
13-15	1,084,839	386,783	36	33,062	3	353,721-	33-
14-16	757,119	319,222	42	9,562	1	309,660-	41-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNTS 366.00 AND 367.00 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	593,238	418,054	70	1,020	0	417,034-	70-
16-18	795,546	483,143	61	418	0	482,725-	61-
FIVE-YEAR AVERAGE							
14-18	753,080	388,203	52	5,811	1	382,392-	51-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	39,070	80,495	206	108,343	277	27,848	71
2000	30,461		0	14,377	47	14,377	47
2001	44,425	99,776	225	31,885	72	67,891-	153-
2002	1,357,638	146,917	11	380,056	28	233,140	17
2003	3,770,963	113,227	3	257,192	7	143,965	4
2004	106,465	43,541	41	1,807	2	41,733-	39-
2005	115,947	6,916	6	5,419	5	1,497-	1-
2006	339,043	14,087-	4-	2,578	1	16,665	5
2007	10,843,500	152,856	1	219,525	2	66,669	1
2008	598,278	95,408	16	3,937	1	91,471-	15-
2009	4,637,948	13,870	0	60,688	1	46,819	1
2010	3,108,605	101,078	3	71,065	2	30,013-	1-
2011	2,936,465	58,653	2	58,460	2	194-	0
2012	2,557,518	14,166	1	75,178	3	61,012	2
2013	2,624,318	229,490	9	191,165	7	38,326-	1-
2014	2,382,289	183,416	8	61,048	3	122,368-	5-
2015	2,868,998	76,471	3	24,837	1	51,634-	2-
2016	2,492,889	63,855	3	248	0	63,607-	3-
2017	2,786,320	49,876	2		0	49,876-	2-
2018	4,378,009	84,991	2	11	0	84,979-	2-
TOTAL	48,019,151	1,600,916	3	1,567,820	3	33,096-	0

THREE-YEAR MOVING AVERAGES

99-01	37,985	60,090	158	51,535	136	8,555-	23-
00-02	477,508	82,231	17	142,106	30	59,875	13
01-03	1,724,342	119,973	7	223,044	13	103,071	6
02-04	1,745,022	101,228	6	213,019	12	111,790	6
03-05	1,331,125	54,561	4	88,139	7	33,578	3
04-06	187,152	12,123	6	3,268	2	8,855-	5-
05-07	3,766,164	48,562	1	75,841	2	27,279	1
06-08	3,926,941	78,059	2	75,347	2	2,712-	0
07-09	5,359,909	87,378	2	94,717	2	7,339	0
08-10	2,781,610	70,119	3	45,230	2	24,889-	1-
09-11	3,561,006	57,867	2	63,404	2	5,537	0
10-12	2,867,529	57,966	2	68,234	2	10,268	0
11-13	2,706,100	100,770	4	108,267	4	7,498	0
12-14	2,521,375	142,358	6	109,130	4	33,227-	1-
13-15	2,625,202	163,126	6	92,350	4	70,776-	3-
14-16	2,581,392	107,914	4	28,711	1	79,203-	3-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	2,716,069	63,401	2	8,362	0	55,039-	2-
16-18	3,219,073	66,241	2	86	0	66,154-	2-
FIVE-YEAR AVERAGE							
14-18	2,981,701	91,722	3	17,229	1	74,493-	2-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNTS 369.10 AND 369.20 OVERHEAD AND UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	216,080	339,842	157	16,560	8	323,282	150
2000	121,082		0		0		0
2001	358,154	36,328	10	2,561	1	33,767	9
2002	161,194	405,091	251	42,768	27	362,323	225
2003	269,696	651,061	241	90,392	34	560,668	208
2004	137,264	2,169,118		70,425	51	2,098,693	
2005	574,299	946,672	165	14,208	2	932,464	162
2006	2,273,466	2,486,473	109		0	2,486,473	109
2007	1,408,510	1,467,478	104		0	1,467,478	104
2008	598,116	1,543,882	258		0	1,543,882	258
2009	676,814	1,349,800	199	25,718	4	1,324,082	196
2010	821,446	1,339,905	163	2,262	0	1,337,643	163
2011	389,168	1,178,972	303	1,644	0	1,177,329	303
2012	459,290	1,474,534	321	2,461	1	1,472,073	321
2013	471,966	1,038,858	220	2,114	0	1,036,744	220
2014	505,125	718,381	142	1,950	0	716,431	142
2015	668,564	1,267,561	190	10,920	2	1,256,641	188
2016	765,725	985,777	129	3,266	0	982,511	128
2017	448,468	1,092,367	244	530	0	1,091,837	243
2018	1,359,050	1,484,748	109	1,916	0	1,482,832	109
TOTAL	12,683,477	21,976,848	173	289,694	2	21,687,154	171

THREE-YEAR MOVING AVERAGES

99-01	231,772	125,390	54	6,374	3	119,016	51
00-02	213,477	147,140	69	15,110	7	132,030	62
01-03	263,015	364,160	138	45,240	17	318,919	121
02-04	189,385	1,075,090	568	67,862	36	1,007,228	532
03-05	327,086	1,255,617	384	58,342	18	1,197,275	366
04-06	995,010	1,867,421	188	28,211	3	1,839,210	185
05-07	1,418,758	1,633,541	115	4,736	0	1,628,805	115
06-08	1,426,697	1,832,611	128		0	1,832,611	128
07-09	894,480	1,453,720	163	8,573	1	1,445,147	162
08-10	698,792	1,411,196	202	9,326	1	1,401,869	201
09-11	629,143	1,289,559	205	9,874	2	1,279,685	203
10-12	556,635	1,331,137	239	2,122	0	1,329,015	239
11-13	440,141	1,230,788	280	2,073	0	1,228,715	279
12-14	478,794	1,077,258	225	2,175	0	1,075,083	225
13-15	548,552	1,008,267	184	4,995	1	1,003,272	183
14-16	646,472	990,573	153	5,379	1	985,194	152

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNTS 369.10 AND 369.20 OVERHEAD AND UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	627,586	1,115,235	178	4,905	1	1,110,330	177
16-18	857,748	1,187,631	138	1,904	0	1,185,727	138
FIVE-YEAR AVERAGE							
14-18	749,386	1,109,767	148	3,716	0	1,106,050	148

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		3,550-		242		3,792	
2000							
2001	3,192,825	7,624	0	49,871	2	42,247	1
2002	565,860		0	16,280	3	16,280	3
2003	7,848	272	3		0	272-	3-
2004	1		0		0		0
2005	5,018	346	7		0	346-	7-
2006	13,994	47,911-	342-		0	47,911	342
2007	14,852	865-	6-		0	865	6
2008	2,994,870	37,200	1	38,163	1	963	0
2009	610,097	17,327-	3-	1,189	0	18,516	3
2010	727,183	17,759	2	19,009	3	1,250	0
2011	805,372	3,168	0	1,476	0	1,691-	0
2012	1,154,481	4,626-	0	1,022	0	5,648	0
2013	768,460	1,959-	0	6,618	1	8,577	1
2014	985,853	8,577	1	8,577	1		0
2015				2,602		2,602	
2016							
2017		1				1-	
2018	23,891,344	84-	0		0	84	0
TOTAL	35,738,056	1,376-	0	145,050	0	146,426	0

THREE-YEAR MOVING AVERAGES

99-01	1,064,275	1,358	0	16,704	2	15,346	1
00-02	1,252,895	2,541	0	22,051	2	19,509	2
01-03	1,255,511	2,632	0	22,051	2	19,418	2
02-04	191,236	91	0	5,427	3	5,336	3
03-05	4,289	206	5		0	206-	5-
04-06	6,338	15,855-	250-		0	15,855	250
05-07	11,288	16,143-	143-		0	16,143	143
06-08	1,007,905	3,859-	0	12,721	1	16,580	2
07-09	1,206,606	6,336	1	13,117	1	6,781	1
08-10	1,444,050	12,544	1	19,454	1	6,910	0
09-11	714,217	1,200	0	7,225	1	6,025	1
10-12	895,678	5,433	1	7,169	1	1,736	0
11-13	909,438	1,139-	0	3,039	0	4,178	0
12-14	969,598	664	0	5,406	1	4,742	0
13-15	584,771	2,206	0	5,932	1	3,726	1
14-16	328,618	2,859	1	3,726	1	867	0

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17				867		867	
16-18	7,963,781		28- 0		0	28	0
FIVE-YEAR AVERAGE							
14-18	4,975,439	1,699	0	2,236	0	537	0

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	35,558	109,335	307	14,279	40	95,055-	267-
2000	107,939-		0		0		0
2001	96,919	22,578	23	1,541	2	21,038-	22-
2002	89,697	346,680	387	50,506	56	296,174-	330-
2003	183,852	215,859	117	85,818	47	130,041-	71-
2004	556,268	519,471	93	54,606	10	464,865-	84-
2005	210,908	133,437	63	8,268	4	125,169-	59-
2006	276,010	43,434	16	4,797-	2-	48,231-	17-
2007	1,171,321	82,623	7		0	82,623-	7-
2008	223,364	116,971	52	9	0	116,962-	52-
2009	249,692	224,581	90	17,198	7	207,383-	83-
2010	279,199	118,796	43	16,304	6	102,492-	37-
2011	253,407	142,181	56	16,099	6	126,082-	50-
2012	297,454	138,960	47	20,083	7	118,877-	40-
2013	242,519	176,491	73	9,940	4	166,551-	69-
2014	85,459	162,184	190	14,867	17	147,318-	172-
2015	126,916	138,713	109	1,683	1	137,030-	108-
2016	354,040	113,062	32	1,091-	0	114,153-	32-
2017	119,154	123,602	104		0	123,602-	104-
2018	274,903	139,146	51		0	139,146-	51-
TOTAL	5,018,699	3,068,103	61	305,312	6	2,762,791-	55-

THREE-YEAR MOVING AVERAGES

99-01	8,179	43,971	538	5,273	64	38,698-	473-
00-02	26,225	123,086	469	17,349	66	105,737-	403-
01-03	123,489	195,039	158	45,955	37	149,084-	121-
02-04	276,606	360,670	130	63,644	23	297,026-	107-
03-05	317,009	289,589	91	49,564	16	240,025-	76-
04-06	347,729	232,114	67	19,359	6	212,755-	61-
05-07	552,746	86,498	16	1,157	0	85,341-	15-
06-08	556,898	81,010	15	1,596-	0	82,606-	15-
07-09	548,125	141,392	26	5,736	1	135,656-	25-
08-10	250,751	153,449	61	11,170	4	142,279-	57-
09-11	260,766	161,853	62	16,533	6	145,319-	56-
10-12	276,687	133,312	48	17,495	6	115,817-	42-
11-13	264,460	152,544	58	15,374	6	137,170-	52-
12-14	208,477	159,212	76	14,963	7	144,248-	69-
13-15	151,631	159,129	105	8,830	6	150,300-	99-
14-16	188,805	137,986	73	5,153	3	132,833-	70-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	200,037	125,125	63	197	0	124,928-	62-
16-18	249,366	125,270	50	364-	0	125,633-	50-
FIVE-YEAR AVERAGE							
14-18	192,094	135,341	70	3,092	2	132,250-	69-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	74,709	13,692-	18-	838	1	14,529	19
2000	14,959		0		0		0
2001	41,859	1,634	4	108	0	1,526-	4-
2002	33,956	33,103	97	3,765	11	29,338-	86-
2003	159,274	16,711	10	19,948	13	3,238	2
2004	442,642	23,561	5	6,112	1	17,449-	4-
2005	172,315	36,567	21	8,988	5	27,580-	16-
2006	182,871	50,798-	28-	127,745	70	178,543	98
2007	224,846	507,534-	226-	36,021	16	543,555	242
2008	156,561	29,882	19	165-	0	30,047-	19-
2009	246,120	128,567	52	12,919	5	115,648-	47-
2010	195,388	38,958	20	41,398	21	2,440	1
2011	144,937	40,555	28	39,481	27	1,073-	1-
2012	99,776	7,207	7	16,173	16	8,966	9
2013	52,348	1,282	2	4,522	9	3,239	6
2014	42,323	14,506	34	2,324	5	12,182-	29-
2015	21,792	9,855-	45-	205	1	10,060	46
2016	68,479	13,280	19	167	0	13,113-	19-
2017	25,771	13,769	53	1	0	13,768-	53-
2018	1,037,387	22,287	2		0	22,287-	2-
TOTAL	3,438,312	160,010-	5-	320,549	9	480,559	14

THREE-YEAR MOVING AVERAGES

99-01	43,842	4,019-	9-	315	1	4,334	10
00-02	30,258	11,579	38	1,291	4	10,288-	34-
01-03	78,363	17,149	22	7,940	10	9,209-	12-
02-04	211,957	24,458	12	9,942	5	14,517-	7-
03-05	258,077	25,613	10	11,683	5	13,930-	5-
04-06	265,943	3,110	1	47,615	18	44,505	17
05-07	193,344	173,921-	90-	57,585	30	231,506	120
06-08	188,093	176,150-	94-	54,534	29	230,684	123
07-09	209,176	116,362-	56-	16,258	8	132,620	63
08-10	199,356	65,802	33	18,051	9	47,752-	24-
09-11	195,482	69,360	35	31,266	16	38,093-	19-
10-12	146,700	28,906	20	32,351	22	3,444	2
11-13	99,020	16,348	17	20,059	20	3,711	4
12-14	64,816	7,665	12	7,673	12	8	0
13-15	38,821	1,978	5	2,350	6	372	1
14-16	44,198	5,977	14	898	2	5,078-	11-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	38,680	5,731	15	124	0	5,607-	14-
16-18	377,212	16,445	4	56	0	16,389-	4-
FIVE-YEAR AVERAGE							
14-18	239,150	10,797	5	539	0	10,258-	4-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		34,380				34,380-	
2000	85,818	38,035	44		0	38,035-	44-
2001	456,870	156,166	34		0	156,166-	34-
2002	1,199,536	30,841	3		0	30,841-	3-
2003	732,120	6,122	1		0	6,122-	1-
2004	72,624	35,825	49		0	35,825-	49-
2005	343,747	26,345	8		0	26,345-	8-
2006	84,357	178,122	211		0	178,122-	211-
2007	184,505	33,654	18		0	33,654-	18-
2008	582,126	14,818	3		0	14,818-	3-
2009	83,712	336,257	402		0	336,257-	402-
2010	179,469	239,077-	133-	3	0	239,079	133
2011	185,358	396,790	214		0	396,790-	214-
2012	1,263,984	272,246	22	638	0	271,607-	21-
2013	144,046	22,888	16		0	22,888-	16-
2014	3,018	24	1		0	24-	1-
2015	2,560	7,885	308		0	7,885-	308-
2016	313,694	192-	0		0	192	0
2017	258,128	40,926	16		0	40,926-	16-
2018	5,459	14,220	261		0	14,220-	261-
TOTAL	6,181,131	1,406,274	23	641	0	1,405,633-	23-

THREE-YEAR MOVING AVERAGES

99-01	180,896	76,194	42		0	76,194-	42-
00-02	580,741	75,014	13		0	75,014-	13-
01-03	796,175	64,376	8		0	64,376-	8-
02-04	668,094	24,262	4		0	24,262-	4-
03-05	382,830	22,764	6		0	22,764-	6-
04-06	166,909	80,097	48		0	80,097-	48-
05-07	204,203	79,374	39		0	79,374-	39-
06-08	283,663	75,531	27		0	75,531-	27-
07-09	283,448	128,243	45		0	128,243-	45-
08-10	281,769	37,332	13	1	0	37,332-	13-
09-11	149,513	164,657	110	1	0	164,656-	110-
10-12	542,937	143,320	26	214	0	143,106-	26-
11-13	531,129	230,641	43	213	0	230,429-	43-
12-14	470,349	98,386	21	213	0	98,173-	21-
13-15	49,875	10,266	21		0	10,266-	21-
14-16	106,424	2,572	2		0	2,572-	2-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	191,460	16,206	8		0	16,206-	8-
16-18	192,427	18,318	10		0	18,318-	10-
FIVE-YEAR AVERAGE							
14-18	116,572	12,573	11		0	12,573-	11-

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNTS 392.00, 392.10, 392.20, 392.30, 392.40, 392.50 AND 392.60
TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	327,692		0	54,257	17	54,257	17
2011	288,358	19,268-	7-	153,417	53	172,686	60
2012	63,583	186,117-	293-	10,729	17	196,846	310
2013	107,700	67,195-	62-	85,400	79	152,595	142
2014	56,361	34,388-	61-	7,920	14	42,308	75
2015	172,709	30,519-	18-	29,505	17	60,024	35
2016	665,907	59-	0	39,743-	6-	39,684-	6-
2017	1,517,932		0	117,574	8	117,574	8
2018	1,878,040	85	0	315,441	17	315,356	17
TOTAL	5,078,282	337,462-	7-	734,499	14	1,071,961	21

THREE-YEAR MOVING AVERAGES

10-12	226,544	68,462-	30-	72,801	32	141,263	62
11-13	153,214	90,860-	59-	83,182	54	174,042	114
12-14	75,881	95,900-	126-	34,683	46	130,583	172
13-15	112,257	44,034-	39-	40,942	36	84,976	76
14-16	298,326	21,655-	7-	773-	0	20,883	7
15-17	785,516	10,193-	1-	35,778	5	45,971	6
16-18	1,353,960	9	0	131,091	10	131,082	10

FIVE-YEAR AVERAGE

14-18	858,190	12,976-	2-	86,139	10	99,116	12
-------	---------	---------	----	--------	----	--------	----

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		26,532-				26,532	
2000							
2001	6,458		0		0		0
2002							
2003	214,062		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	220,520	26,532-	12-		0	26,532	12

THREE-YEAR MOVING AVERAGES

99-01	2,153	8,844-	411-		0	8,844	411
00-02	2,153		0		0		0
01-03	73,507		0		0		0
02-04	71,354		0		0		0
03-05	71,354		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

PART IX. DETAILED DEPRECIATION CALCULATIONS

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	160,489.06	160,489	160,489			
2006	156,152.24	156,152	156,152			
2008	79,579.24	79,579	79,579			
2009	42,140.28	42,140	42,140			
2010	485,668.69	485,669	485,669			
2011	871,913.21	871,913	871,913			
2012	964,508.16	964,508	964,508			
2013	8,862,119.74	8,862,120	8,862,120			
2014	410,347.49	369,313	341,731	68,616	0.50	68,616
2015	3,953,067.30	2,767,147	2,560,480	1,392,587	1.50	928,391
2016	4,775,117.55	2,387,559	2,209,241	2,565,877	2.50	1,026,351
2017	382,164.57	114,649	106,087	276,078	3.50	78,879
	21,143,267.53	17,261,238	16,840,109	4,303,159		2,102,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						9.94

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	4,826,698.33	4,826,698	4,826,698			
2008	22,077,032.87	22,077,033	22,077,033			
2015	4,868,066.13	1,703,823	2,520,292	2,347,774	6.50	361,196
	31,771,797.33	28,607,554	29,424,023	2,347,774		361,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						1.14

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1904	3,666.32	3,660		3,666	0.12	3,666
1912	8,924.16	8,728		8,924	1.65	5,408
1913	806.05	786		806	1.85	436
1914	5,418.24	5,269		5,418	2.07	2,617
1915	2,231.04	2,162		2,231	2.31	966
1916	10,086.97	9,747		10,087	2.53	3,987
1917	3,149.09	3,033		3,149	2.77	1,137
1918	126.20	121		126	3.02	42
1920	1,720.92	1,640		1,721	3.51	490
1922	1,638.05	1,550		1,638	4.02	407
1923	12,273.10	11,573		12,273	4.28	2,868
1924	22,134.80	20,795		22,135	4.54	4,876
1925	12,082.27	11,309		12,082	4.80	2,517
1926	6,576.23	6,132		6,576	5.07	1,297
1927	14,805.95	13,752		14,806	5.34	2,773
1928	18,775.60	17,371		18,776	5.61	3,347
1929	219.52	202		220	5.89	37
1930	10,071.93	9,243		10,072	6.17	1,632
1931	2,745.40	2,509		2,745	6.46	425
1932	1,166.30	1,061		1,166	6.75	173
1933	117.27	106		117	7.05	17
1934	9,979.34	9,000		9,979	7.36	1,356
1935	14,016.24	12,581		14,016	7.68	1,825
1936	2,003.36	1,789		2,003	8.01	250
1937	23,755.32	21,111		23,755	8.35	2,845
1938	28,359.74	25,066		28,360	8.71	3,256
1939	630.47	554		630	9.08	69
1940	15,414.18	13,468		15,414	9.47	1,628
1941	275.89	240		276	9.88	28
1942	12,522.63	10,803		12,523	10.30	1,216
1943	1,593.58	1,365		1,594	10.75	148
1944	14,223.39	12,097		14,223	11.21	1,269
1945	1,628.37	1,374		1,628	11.70	139
1946	18,216.79	15,251		18,217	12.21	1,492
1947	23,887.23	19,830		23,887	12.74	1,875
1948	46,135.45	37,960		46,135	13.29	3,471
1949	157,312.97	128,242		157,313	13.86	11,350
1950	114,343.92	92,298		114,344	14.46	7,908
1951	52,130.95	41,656		52,131	15.07	3,459
1952	46,028.84	36,394		46,029	15.70	2,932
1953	105,399.94	82,436		105,400	16.34	6,450
1954	162,367.56	125,564		162,368	17.00	9,551
1955	71,696.12	54,805		71,696	17.67	4,057

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1956	136,343.64	102,984		136,344	18.35	7,430
1957	126,015.36	94,041		126,015	19.03	6,622
1958	34,510.70	25,432		34,511	19.73	1,749
1959	25,182.44	18,319		25,182	20.44	1,232
1960	119,936.48	86,114		119,936	21.15	5,671
1961	44,972.58	31,853		44,973	21.88	2,055
1962	47,383.49	33,099		47,383	22.61	2,096
1963	66,835.19	46,018		66,835	23.36	2,861
1965	6,111.84	4,084		6,112	24.88	246
1966	504.38	332		504	25.65	20
1967	876,174.74	567,297		876,175	26.44	33,138
1968	2,009.75	1,280		2,010	27.23	74
1969	10,850.05	6,794		10,850	28.04	387
1970	20,829.31	12,817		20,829	28.85	722
1971	8,459.88	5,112		8,460	29.68	285
1972	36,801.59	21,831		36,802	30.51	1,206
1974	363.28	207		363	32.21	11
1975	1,007.60	563		1,008	33.07	30
1976	14,717.44	8,057		14,717	33.94	434
1977	5,365.24	2,875		5,365	34.81	154
1978	15.44	8		15	35.70	
1979	102,620.81	52,555		102,621	36.59	2,805
1980	1,540.66	771		1,541	37.49	41
1981	1,001.00	488		1,001	38.40	26
1982	7.70	4		8	39.32	
1983	1,786.20	828		1,786	40.24	44
1985	50.70	22		51	42.10	1
1986	512.52	218		513	43.04	12
1988	43.44	17		43	44.93	1
1989	22,355.04	8,680		22,355	45.88	487
1991	3,034.30	1,100		3,034	47.80	63
1992	731.40	256		731	48.77	15
1993	230,402.59	77,630		230,403	49.73	4,633
1997	1,212.00	345		1,212	53.64	23
2000	4,052.67	995		4,053	56.59	72
2001	54,474.24	12,653		54,474	57.58	946
2002	7,951.83	1,742		7,952	58.57	136
2003	4,028.00	829		4,028	59.56	68
2004	99,906.67	19,249		99,907	60.55	1,650
2007	61,372.82	9,386		61,373	63.53	966
2008	175,913.25	24,580		175,913	64.52	2,726
2009	22,706.86	2,870		22,707	65.52	347
2010	95,212.52	10,766		95,213	66.52	1,431

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 360.20 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2011	20,248.49	2,022		20,248	67.51	300
2012	154,509.05	13,370		154,509	68.51	2,255
2013	162,070.88	11,864		162,071	69.51	2,332
2015	34,776.22	1,623		34,776	71.50	486
2016	179,002.77	5,966		179,003	72.50	2,469
2018	36,466.91	243		36,467	74.50	489
	4,123,039.65	2,204,822		4,123,040		196,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9						4.78

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -25						
1902	1,200.00	1,451	1,497	3	2.44	1
1917	1,808.98	2,072	2,137	124	6.26	20
1924	343.17	383	395	34	8.12	4
1927	13,646.09	15,018	15,490	1,568	8.97	175
1928	5,008.49	5,488	5,660	601	9.26	65
1929	5,102.54	5,564	5,739	639	9.57	67
1930	30,529.54	33,135	34,176	3,986	9.88	403
1931	33,074.83	35,721	36,843	4,501	10.20	441
1934	3,210.47	3,413	3,520	493	11.22	44
1935	411.26	435	449	65	11.59	6
1936	76.65	81	84	12	11.96	1
1937	30,156.66	31,494	32,484	5,212	12.34	422
1938	28.00	29	30	5	12.74	
1939	4,917.82	5,070	5,229	918	13.14	70
1940	5,885.36	6,027	6,216	1,141	13.56	84
1941	4,526.23	4,602	4,747	911	14.00	65
1942	58,622.57	59,170	61,029	12,249	14.44	848
1943	331.07	332	342	72	14.90	5
1944	37.02	37	38	8	15.37	1
1947	1,996.41	1,935	1,996	500	16.85	30
1948	67,682.78	65,009	67,052	17,551	17.37	1,010
1949	19,116.75	18,190	18,762	5,134	17.91	287
1950	15,501.27	14,610	15,069	4,308	18.45	233
1951	92,169.81	86,009	88,712	26,500	19.01	1,394
1952	14,593.12	13,479	13,903	4,338	19.58	222
1953	17,277.96	15,792	16,288	5,309	20.16	263
1954	23,055.49	20,846	21,501	7,318	20.75	353
1955	52,138.38	46,612	48,077	17,096	21.36	800
1956	117,939.73	104,219	107,494	39,931	21.98	1,817
1957	54,892.08	47,939	49,445	19,170	22.60	848
1958	11,818.99	10,196	10,516	4,258	23.24	183
1959	22,834.70	19,451	20,062	8,481	23.89	355
1960	50,500.48	42,463	43,797	19,329	24.55	787
1961	31,586.70	26,206	27,029	12,454	25.22	494
1962	29,499.93	24,146	24,905	11,970	25.89	462
1963	13,352.29	10,775	11,114	5,576	26.58	210
1964	14,135.79	11,243	11,596	6,074	27.28	223
1965	12,118.70	9,497	9,795	5,353	27.98	191
1966	50,817.65	39,214	40,446	23,076	28.70	804
1967	84,453.31	64,156	66,172	39,395	29.42	1,339
1968	188,065.97	140,579	144,996	90,086	30.15	2,988
1969	466,584.46	343,015	353,793	229,438	30.89	7,428
1970	110,964.05	80,190	82,710	55,995	31.64	1,770

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -25						
1971	166,230.15	118,050	121,759	86,029	32.39	2,656
1972	151,838.73	105,908	109,236	80,562	33.15	2,430
1973	43,714.86	29,930	30,870	23,774	33.92	701
1974	417,291.05	280,279	289,086	232,528	34.70	6,701
1975	110,351.72	72,667	74,950	62,990	35.49	1,775
1976	156,816.95	101,200	104,380	91,641	36.28	2,526
1977	215,654.58	136,294	140,577	128,991	37.08	3,479
1978	90,824.71	56,190	57,956	55,575	37.88	1,467
1979	226,263.07	136,889	141,190	141,639	38.70	3,660
1980	20,946.38	12,386	12,775	13,408	39.52	339
1981	22,184.36	12,815	13,218	14,512	40.34	360
1982	84,650.95	47,715	49,214	56,600	41.18	1,374
1983	143,885.01	79,088	81,573	98,283	42.02	2,339
1984	237,942.80	127,457	131,462	165,966	42.86	3,872
1985	14,937.64	7,788	8,033	10,639	43.72	243
1986	33,189.21	16,832	17,361	24,126	44.57	541
1987	445,004.20	219,237	226,126	330,129	45.44	7,265
1988	28,655.73	13,702	14,133	21,687	46.31	468
1989	1,018,231.84	472,116	486,951	785,839	47.18	16,656
1990	45,972.16	20,634	21,282	36,183	48.07	753
1991	62,946.54	27,329	28,188	50,495	48.95	1,032
1992	13,700.93	5,743	5,923	11,203	49.85	225
1993	66,058.30	26,710	27,549	55,024	50.74	1,084
1994	53,373.81	20,771	21,424	45,293	51.65	877
1995	6,380.17	2,386	2,461	5,514	52.56	105
1996	192,192.33	68,966	71,133	169,107	53.47	3,163
1999	107,644.08	33,656	34,714	99,841	56.24	1,775
2000	39,760.36	11,815	12,186	37,514	57.17	656
2001	300,082.30	84,473	87,127	287,976	58.11	4,956
2002	27,923.19	7,423	7,656	27,248	59.05	461
2003	1,267,378.30	317,051	327,014	1,257,209	59.99	20,957
2004	156,660.96	36,712	37,866	157,960	60.94	2,592
2005	2,423,974.63	529,638	546,281	2,483,687	61.89	40,131
2006	419,198.90	84,956	87,625	436,374	62.84	6,944
2007	668,894.66	124,858	128,781	707,337	63.80	11,087
2008	1,230,756.83	210,044	216,644	1,321,802	64.76	20,411
2009	1,291,174.54	199,486	205,754	1,408,214	65.73	21,424
2010	237,379.31	32,877	33,910	262,814	66.69	3,941
2011	626,657.93	76,664	79,073	704,249	67.66	10,409
2012	905,941.36	96,177	99,199	1,033,228	68.63	15,055
2013	891,034.35	80,048	82,563	1,031,230	69.61	14,814
2014	5,054,166.87	372,303	384,002	5,933,707	70.58	84,071

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -25						
2015	676,647.87	38,797	40,016	805,794	71.56	11,260
2016	3,791,372.43	155,446	160,331	4,578,885	72.54	63,122
2017	440,074.66	10,853	11,195	538,899	73.52	7,330
	26,387,975.26	6,187,652	6,382,082	26,602,888		434,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						61.2 1.65

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -25						
1916	90.56	108	102	11	2.64	4
1924	2,075.86	2,343	2,219	376	5.33	71
1925	304.62	342	324	57	5.67	10
1927	87,199.51	96,435	91,335	17,664	6.34	2,786
1928	20,393.36	22,400	21,215	4,277	6.67	641
1929	10,868.64	11,854	11,227	2,359	7.01	337
1930	10,086.09	10,925	10,347	2,261	7.34	308
1931	1,157,368.74	1,244,692	1,178,872	267,839	7.68	34,875
1934	9,349.86	9,839	9,319	2,368	8.70	272
1935	924.29	965	914	241	9.04	27
1936	2,086.11	2,163	2,049	559	9.38	60
1937	47,616.97	48,991	46,400	13,121	9.73	1,349
1938	5,769.20	5,890	5,579	1,632	10.08	162
1939	33,652.79	34,097	32,294	9,772	10.42	938
1940	29,803.53	29,959	28,375	8,879	10.77	824
1941	16,728.92	16,680	15,798	5,113	11.13	459
1942	71,858.10	71,074	67,316	22,507	11.48	1,961
1943	100.00	98	93	32	11.83	3
1944	6,200.67	6,033	5,714	2,037	12.19	167
1945	428.06	413	391	144	12.55	11
1946	45,236.06	43,262	40,974	15,571	12.92	1,205
1947	74,112.37	70,272	66,556	26,084	13.28	1,964
1948	313,401.73	294,527	278,952	112,800	13.65	8,264
1949	137,150.85	127,737	120,982	50,457	14.02	3,599
1950	387,879.13	357,993	339,062	145,787	14.39	10,131
1951	597,572.22	546,368	517,476	229,489	14.77	15,538
1952	46,408.67	42,032	39,809	18,202	15.15	1,201
1953	200,252.75	179,637	170,138	80,178	15.53	5,163
1954	229,672.96	203,993	193,206	93,885	15.92	5,897
1955	422,734.47	371,716	352,059	176,359	16.31	10,813
1956	476,654.27	414,904	392,964	202,854	16.70	12,147
1957	380,495.55	327,745	310,414	165,205	17.10	9,661
1958	143,458.83	122,299	115,832	63,492	17.49	3,630
1959	158,278.33	133,458	126,401	71,447	17.90	3,991
1960	181,473.67	151,324	143,322	83,520	18.31	4,561
1961	242,238.22	199,738	189,176	113,622	18.72	6,070
1962	348,905.26	284,436	269,395	166,737	19.13	8,716
1963	220,914.72	177,988	168,576	107,567	19.55	5,502
1964	142,689.08	113,568	107,562	70,799	19.98	3,543
1965	386,486.23	303,918	287,847	195,261	20.40	9,572
1966	470,515.90	365,291	345,974	242,171	20.84	11,620
1967	1,081,990.22	829,440	785,579	566,909	21.27	26,653
1968	1,016,223.21	768,633	727,987	542,292	21.72	24,967

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -25						
1969	579,704.00	432,539	409,666	314,964	22.17	14,207
1970	682,782.32	502,468	475,897	377,581	22.62	16,692
1971	876,387.03	635,775	602,155	493,329	23.08	21,375
1972	820,523.60	586,674	555,650	470,004	23.54	19,966
1973	933,104.25	657,197	622,444	543,936	24.01	22,655
1974	2,065,945.89	1,432,553	1,356,799	1,225,633	24.49	50,046
1975	1,762,898.63	1,203,178	1,139,553	1,064,070	24.97	42,614
1976	929,618.33	624,320	591,306	570,717	25.45	22,425
1977	1,293,697.48	854,131	808,964	808,158	25.95	31,143
1978	1,383,573.54	897,749	850,276	879,191	26.45	33,240
1979	1,377,885.45	878,092	831,658	890,699	26.96	33,038
1980	407,137.33	254,741	241,270	267,652	27.47	9,743
1981	418,244.60	256,745	243,168	279,638	27.99	9,991
1982	619,007.57	372,526	352,827	420,932	28.52	14,759
1983	191,576.64	112,944	106,971	132,500	29.06	4,560
1984	798,601.01	461,012	436,633	561,618	29.60	18,974
1985	280,001.86	158,138	149,776	200,226	30.15	6,641
1986	910,799.37	502,807	476,218	662,281	30.71	21,566
1987	1,155,378.78	622,850	589,913	854,310	31.28	27,312
1988	1,092,528.78	574,820	544,423	821,238	31.85	25,785
1989	4,715,794.64	2,417,906	2,290,046	3,604,697	32.44	111,119
1990	504,224.81	251,766	238,452	391,829	33.03	11,863
1991	637,379.21	309,416	293,054	503,670	33.64	14,972
1992	810,669.70	382,302	362,086	651,251	34.25	19,015
1993	516,130.95	236,014	223,533	421,631	34.88	12,088
1994	332,272.16	147,180	139,397	275,943	35.51	7,771
1995	790,271.44	338,562	320,659	667,180	36.15	18,456
1996	5,546,626.94	2,293,045	2,171,788	4,761,496	36.81	129,353
1997	519,031.52	206,789	195,854	452,935	37.47	12,088
1998	206,457.86	79,063	74,882	183,190	38.15	4,802
1999	328,856.64	120,781	114,394	296,677	38.84	7,638
2000	988,527.31	347,331	328,964	906,695	39.54	22,931
2001	3,748,479.21	1,256,584	1,190,135	3,495,464	40.25	86,844
2002	1,483,672.93	473,088	448,071	1,406,520	40.97	34,330
2003	18,904,077.56	5,709,977	5,408,031	18,222,066	41.71	436,875
2004	7,077,336.14	2,017,041	1,910,379	6,936,291	42.46	163,361
2005	6,680,943.95	1,788,656	1,694,071	6,657,109	43.22	154,028
2006	9,417,580.77	2,354,395	2,229,893	9,542,083	44.00	216,866
2007	18,652,581.16	4,328,331	4,099,447	19,216,279	44.79	429,031
2008	19,572,815.84	4,185,891	3,964,539	20,501,481	45.59	449,692
2009	13,998,766.34	2,732,909	2,588,391	14,910,067	46.41	321,268
2010	11,575,233.66	2,038,833	1,931,018	12,538,024	47.25	265,355
2011	13,689,197.01	2,146,637	2,033,122	15,078,374	48.10	313,480

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -25						
2012	20,955,060.67	2,876,606	2,724,490	23,469,336	48.96	479,357
2013	10,418,719.20	1,221,855	1,157,243	11,866,156	49.84	238,085
2014	20,233,294.57	1,958,836	1,855,252	23,436,366	50.74	461,891
2015	11,513,303.53	876,594	830,239	13,561,390	51.65	262,563
2016	22,034,129.31	1,211,877	1,147,792	26,394,870	52.58	501,994
2017	14,025,556.81	468,629	443,848	17,088,098	53.53	319,225
2018	35,418,400.77	394,472	373,611	43,899,389	54.51	805,346
	303,092,439.65	65,238,205	61,788,374	317,077,175		6,998,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3						2.31

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 362.10 STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1987	4,981.35	4,250	4,025	956	3.67	260
1992	1,716.81	1,351	1,280	437	5.32	82
1994	69,207.43	52,016	49,265	19,942	6.21	3,211
1995	30,620.74	22,414	21,229	9,392	6.70	1,402
2003	205,571.07	109,035	103,269	102,302	11.74	8,714
2004	217,422.32	108,885	103,127	114,295	12.48	9,158
2005	156,567.51	73,712	69,814	86,754	13.23	6,557
2007	18,454.88	7,522	7,124	11,331	14.81	765
2009	354,348.28	121,045	114,644	239,704	16.46	14,563
2010	841,453.67	259,168	245,463	595,991	17.30	34,450
2011	636,636.71	174,184	164,973	471,664	18.16	25,973
2012	93,350.11	22,255	21,078	72,272	19.04	3,796
2013	29,843.75	6,052	5,732	24,112	19.93	1,210
2014	50,567.38	8,435	7,989	42,578	20.83	2,044
2015	141,503.18	18,452	17,476	124,027	21.74	5,705
2016	256,442.03	24,003	22,734	233,708	22.66	10,314
2017	47,250.49	2,665	2,524	44,726	23.59	1,896
	3,155,937.71	1,015,444	961,746	2,194,192		130,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						4.12

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R0.5						
NET SALVAGE PERCENT.. -90						
1911	5,377.26	10,217	10,217			
1913	11,557.06	21,851	21,958			
1915	6,342.15	11,770	12,050			
1917	2,669.28	4,862	5,072			
1923	6,543.61	11,272	12,433			
1924	65,501.04	111,795	124,452			
1925	101.13	171	192			
1926	1,946.13	3,262	3,698			
1927	3,654.15	6,070	6,943			
1928	3,172.94	5,224	6,029			
1929	3,133.26	5,113	5,953			
1930	15,817.51	25,579	30,053			
1931	1,054.74	1,691	2,004			
1932	1,267.71	2,014	2,409			
1934	1,537.45	2,398	2,921			
1935	7,206.38	11,137	13,692			
1936	5,060.28	7,750	9,615			
1937	22,426.83	34,024	42,611			
1938	5,596.23	8,412	10,633			
1939	4,275.51	6,365	8,123			
1940	14,943.59	22,034	28,393			
1941	1,914.17	2,795	3,637			
1942	161,758.55	233,927	304,479	2,862	12.66	226
1944	4,780.89	6,775	8,818	266	13.47	20
1945	705.74	990	1,289	52	13.87	4
1946	7,142.85	9,915	12,905	666	14.28	47
1947	27,624.21	37,938	49,380	3,106	14.69	211
1948	29,391.47	39,933	51,977	3,867	15.10	256
1949	89,292.42	119,975	156,159	13,497	15.52	870
1950	65,901.37	87,555	113,961	11,252	15.94	706
1951	71,589.12	94,033	122,393	13,626	16.36	833
1952	18,766.67	24,368	31,717	3,940	16.78	235
1953	512,255.37	657,240	855,463	117,822	17.21	6,846
1954	147,788.57	187,340	243,842	36,956	17.64	2,095
1955	156,263.47	195,619	254,617	42,284	18.08	2,339
1956	264,889.07	327,425	426,176	77,113	18.52	4,164
1957	202,395.09	246,982	321,472	63,079	18.96	3,327
1958	137,016.55	164,990	214,751	45,580	19.41	2,348
1959	133,431.86	158,521	206,331	47,190	19.86	2,376
1960	179,457.45	210,306	273,734	67,235	20.31	3,310
1961	99,503.21	114,967	149,641	39,415	20.77	1,898
1962	80,789.21	92,012	119,763	33,736	21.23	1,589
1963	193,418.85	217,032	282,489	85,007	21.70	3,917

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R0.5						
NET SALVAGE PERCENT.. -90						
1964	54,462.63	60,194	78,348	25,131	22.17	1,134
1965	3,338,017.91	3,633,022	4,728,737	1,613,497	22.64	71,268
1966	76,008.79	81,418	105,974	38,443	23.12	1,663
1967	124,226.89	130,886	170,361	65,670	23.61	2,781
1968	93,628.00	97,002	126,258	51,635	24.10	2,143
1969	165,352.44	168,407	219,198	94,972	24.59	3,862
1970	2,819,312.81	2,820,835	3,671,596	1,685,098	25.09	67,162
1971	857,136.38	842,242	1,096,261	532,298	25.59	20,801
1972	1,362,274.65	1,314,195	1,710,555	877,767	26.09	33,644
1973	1,236,266.02	1,170,013	1,522,888	826,017	26.60	31,053
1974	1,849,013.42	1,715,459	2,232,840	1,280,285	27.12	47,208
1975	1,272,682.20	1,157,035	1,505,995	912,101	27.64	32,999
1976	1,223,807.32	1,089,791	1,418,471	906,763	28.16	32,200
1977	1,633,183.41	1,423,306	1,852,574	1,250,474	28.69	43,586
1978	2,067,120.81	1,762,204	2,293,683	1,633,847	29.22	55,915
1979	2,356,129.48	1,963,815	2,556,099	1,920,547	29.75	64,556
1980	2,228,378.01	1,814,192	2,361,350	1,872,568	30.29	61,821
1981	2,440,424.17	1,938,695	2,523,403	2,113,403	30.84	68,528
1982	2,843,875.00	2,204,140	2,868,906	2,534,456	31.38	80,767
1983	3,305,146.55	2,495,333	3,247,923	3,031,855	31.94	94,923
1984	3,677,423.34	2,703,870	3,519,354	3,467,750	32.49	106,733
1985	4,228,112.71	3,023,938	3,935,954	4,097,460	33.05	123,978
1986	5,633,139.93	3,915,680	5,096,645	5,606,321	33.61	166,805
1987	4,992,277.08	3,368,145	4,383,974	5,101,352	34.18	149,250
1988	3,663,647.53	2,398,249	3,121,558	3,839,372	34.74	110,517
1989	5,609,223.24	3,555,137	4,627,362	6,030,162	35.32	170,729
1990	7,420,401.64	4,551,504	5,924,233	8,174,530	35.89	227,766
1991	4,239,368.87	2,512,212	3,269,892	4,784,909	36.47	131,201
1992	4,996,134.33	2,856,720	3,718,304	5,774,351	37.05	155,853
1993	5,907,059.49	3,254,790	4,236,431	6,986,982	37.63	185,676
1994	3,653,478.57	1,937,125	2,521,360	4,420,249	38.21	115,683
1995	5,891,683.69	2,999,150	3,903,690	7,290,509	38.80	187,900
1996	4,396,012.65	2,144,819	2,791,694	5,560,730	39.39	141,171
1997	5,669,011.81	2,646,034	3,444,075	7,327,047	39.98	183,268
1998	4,814,833.01	2,145,523	2,792,610	6,355,573	40.57	156,657
1999	7,469,900.05	3,170,674	4,126,946	10,065,864	41.16	244,555
2000	8,139,754.25	3,279,930	4,269,153	11,196,380	41.76	268,113
2001	6,079,212.20	2,320,958	3,020,956	8,529,547	42.35	201,406
2002	4,827,079.13	1,739,090	2,263,598	6,907,852	42.95	160,835
2003	9,231,316.95	3,127,293	4,070,481	13,469,021	43.55	309,277
2004	8,326,219.62	2,641,593	3,438,295	12,381,522	44.15	280,442
2005	7,865,722.09	2,326,319	3,027,934	11,916,938	44.75	266,300
2006	8,161,462.40	2,238,248	2,913,301	12,593,478	45.35	277,695

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R0.5						
NET SALVAGE PERCENT.. -90						
2007	6,560,499.84	1,658,088	2,158,166	10,306,784	45.95	224,304
2008	9,796,113.41	2,261,619	2,943,721	15,668,894	46.56	336,531
2009	7,460,632.15	1,559,272	2,029,547	12,145,654	47.17	257,487
2010	6,816,361.59	1,278,013	1,663,460	11,287,627	47.77	236,291
2011	6,451,717.76	1,068,553	1,390,827	10,867,437	48.38	224,627
2012	9,039,388.43	1,299,448	1,691,360	15,483,478	48.99	316,054
2013	12,364,402.98	1,507,035	1,961,555	21,530,811	49.60	434,089
2014	10,338,215.41	1,030,255	1,340,979	18,301,630	50.22	364,429
2015	14,585,828.44	1,134,573	1,476,759	26,236,315	50.83	516,158
2016	14,238,411.40	791,300	1,029,956	26,023,026	51.45	505,793
2017	20,527,515.76	684,490	890,931	38,111,349	52.07	731,925
2018	16,394,560.33	182,226	237,186	30,912,479	52.69	586,686
	303,587,829.37	110,737,706	144,088,112	432,728,764		9,911,815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7						3.26

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1911	3,737.77	4,953	3,887	1,159	1.01	1,148
1913	17,146.73	22,445	17,613	5,535	1.67	3,314
1915	1,663.55	2,150	1,687	559	2.35	238
1917	813.18	1,038	815	283	3.01	94
1923	3,324.13	4,094	3,213	1,275	4.82	265
1924	15,062.93	18,442	14,472	5,863	5.12	1,145
1926	1,274.75	1,542	1,210	511	5.72	89
1927	137.25	165	129	56	6.02	9
1929	570.49	677	531	239	6.64	36
1930	423.68	500	392	180	6.96	26
1934	884.05	1,014	796	397	8.26	48
1935	13,322.27	15,176	11,909	6,076	8.59	707
1936	4,632.93	5,239	4,111	2,143	8.93	240
1937	5,377.98	6,035	4,736	2,524	9.28	272
1938	1,999.16	2,226	1,747	952	9.63	99
1939	770.74	852	669	371	9.98	37
1940	8,756.76	9,599	7,533	4,289	10.34	415
1941	1,042.07	1,133	889	518	10.70	48
1942	4,146,959.37	4,472,614	3,509,790	2,088,605	11.06	188,843
1943	6.00	6	5	3	11.44	
1944	1,389.83	1,473	1,156	720	11.81	61
1946	3,452.09	3,594	2,820	1,840	12.58	146
1947	21,688.71	22,375	17,558	11,722	12.97	904
1948	18,332.78	18,733	14,700	10,049	13.37	752
1949	62,931.19	63,687	49,977	34,980	13.77	2,540
1950	95,981.60	96,191	75,484	54,091	14.17	3,817
1951	96,006.24	95,251	74,746	54,862	14.58	3,763
1952	26,153.38	25,678	20,150	15,157	15.00	1,010
1953	9,631,908.82	9,357,534	7,343,128	5,659,949	15.42	367,052
1954	165,172.57	158,724	124,555	98,428	15.85	6,210
1955	143,580.66	136,459	107,083	86,751	16.28	5,329
1956	209,225.09	196,588	154,268	128,186	16.72	7,667
1957	197,983.88	183,839	144,264	123,014	17.17	7,164
1958	154,565.47	141,816	111,287	97,376	17.62	5,526
1959	119,937.23	108,718	85,314	76,601	18.07	4,239
1960	148,509.15	132,941	104,323	96,164	18.53	5,190
1961	100,501.97	88,808	69,690	65,988	19.00	3,473
1962	42,129.38	36,731	28,824	28,051	19.48	1,440
1963	151,702.43	130,475	102,388	102,410	19.96	5,131
1964	31,046.49	26,336	20,667	21,246	20.44	1,039
1965	13,549,041.07	11,330,487	8,891,361	9,399,844	20.93	449,109
1966	105,540.90	86,964	68,243	74,237	21.43	3,464
1967	186,724.41	151,522	118,904	133,174	21.94	6,070

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
1968	255,393.59	204,048	160,122	184,659	22.45	8,225
1969	267,056.91	209,956	164,759	195,768	22.97	8,523
1970	10,430,683.94	8,067,388	6,330,713	7,750,710	23.49	329,958
1971	2,572,293.10	1,956,009	1,534,937	1,937,659	24.02	80,669
1972	2,823,809.40	2,109,830	1,655,645	2,156,498	24.56	87,805
1973	2,565,130.34	1,882,585	1,477,319	1,985,607	25.10	79,108
1974	2,629,323.70	1,894,202	1,486,435	2,063,152	25.65	80,435
1975	2,082,647.98	1,472,253	1,155,319	1,656,256	26.20	63,216
1976	2,538,073.39	1,758,668	1,380,078	2,046,321	26.77	76,441
1977	2,854,635.66	1,938,787	1,521,422	2,332,336	27.33	85,340
1978	2,950,469.25	1,961,892	1,539,553	2,443,580	27.91	87,552
1979	2,461,589.17	1,601,756	1,256,944	2,066,201	28.49	72,524
1980	2,199,618.57	1,399,964	1,098,592	1,870,893	29.07	64,358
1981	2,247,608.26	1,397,434	1,096,607	1,937,664	29.67	65,307
1982	8,661,537.04	5,257,674	4,125,849	7,567,226	30.27	249,991
1983	2,587,843.03	1,532,742	1,202,787	2,290,801	30.87	74,208
1984	2,770,385.75	1,599,382	1,255,081	2,484,940	31.48	78,937
1985	3,987,342.79	2,241,230	1,758,758	3,624,155	32.10	112,902
1986	5,621,241.96	3,074,097	2,412,333	5,176,344	32.72	158,201
1987	4,832,328.84	2,569,141	2,016,079	4,507,565	33.34	135,200
1988	9,067,174.99	4,680,349	3,672,805	8,567,881	33.97	252,219
1989	6,248,204.99	3,127,136	2,453,954	5,981,123	34.61	172,815
1990	3,534,544.13	1,713,446	1,344,591	3,427,044	35.25	97,221
1991	3,448,504.42	1,616,709	1,268,678	3,386,803	35.90	94,340
1992	3,283,764.07	1,487,077	1,166,952	3,266,129	36.55	89,361
1993	3,726,180.87	1,628,021	1,277,555	3,752,789	37.20	100,881
1994	7,203,882.61	3,030,774	2,378,336	7,346,906	37.86	194,055
1995	3,058,683.28	1,237,280	970,929	3,158,293	38.52	81,991
1996	9,598,004.65	3,724,578	2,922,784	10,034,522	39.19	256,048
1997	8,140,545.26	3,025,145	2,373,919	8,615,817	39.86	216,152
1998	8,240,502.67	2,926,792	2,296,738	8,827,941	40.53	217,813
1999	13,675,322.73	4,628,898	3,632,430	14,829,256	41.21	359,846
2000	15,389,023.48	4,955,920	3,889,054	16,886,128	41.88	403,203
2001	15,565,275.89	4,748,966	3,726,651	17,286,471	42.57	406,072
2002	11,522,877.36	3,323,359	2,607,936	12,947,948	43.25	299,375
2003	9,866,504.07	2,678,475	2,101,877	11,217,903	43.94	255,300
2004	11,564,985.55	2,943,780	2,310,069	13,302,661	44.63	298,065
2005	11,365,315.07	2,700,399	2,119,081	13,224,094	45.32	291,794
2006	14,031,515.85	3,096,159	2,429,646	16,512,900	46.01	358,898
2007	14,773,425.85	3,006,178	2,359,035	17,585,090	46.71	376,474
2008	18,931,639.27	3,526,964	2,767,711	22,790,002	47.41	480,700
2009	16,586,943.64	2,801,062	2,198,074	20,194,300	48.12	419,665
2010	18,125,186.23	2,744,933	2,154,028	22,314,973	48.83	456,993

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -35						
2011	17,385,538.44	2,329,914	1,828,351	21,642,126	49.54	436,862
2012	21,470,448.33	2,503,154	1,964,298	27,020,807	50.25	537,728
2013	14,733,124.10	1,457,320	1,143,601	18,746,117	50.97	367,787
2014	21,129,327.49	1,711,476	1,343,045	27,181,547	51.70	525,755
2015	28,074,152.25	1,777,894	1,395,165	36,504,941	52.42	696,393
2016	38,900,254.03	1,766,616	1,386,315	51,129,028	53.15	961,976
2017	52,786,188.19	1,438,054	1,128,482	70,132,872	53.89	1,301,408
2018	53,838,160.79	489,147	383,848	72,297,669	54.63	1,323,406
	582,095,624.35	154,119,837	120,942,294	664,886,799		15,417,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 2.65

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
1942	261,224.49	304,702	177,054	188,660	10.01	18,847
1948	17,682.78	19,747	11,474	13,282	12.14	1,094
1953	211,135.03	225,978	131,310	164,279	14.13	11,626
1954	2,761.83	2,928	1,701	2,166	14.56	149
1956	156,553.17	162,774	94,583	124,591	15.44	8,069
1957	757.86	780	453	608	15.90	38
1959	5,347.30	5,385	3,129	4,357	16.84	259
1961	59,886.50	58,940	34,248	49,593	17.82	2,783
1963	1,507.38	1,448	841	1,269	18.84	67
1965	688,241.08	643,961	374,188	589,350	19.90	29,616
1966	4,777.90	4,410	2,563	4,126	20.44	202
1967	2,573.38	2,342	1,361	2,242	21.00	107
1969	2,747.26	2,427	1,410	2,436	22.14	110
1970	440,332.01	383,028	222,567	393,898	22.72	17,337
1971	309,424.30	264,898	153,925	279,269	23.31	11,981
1972	82,559.04	69,503	40,386	75,197	23.92	3,144
1973	122,509.74	101,394	58,917	112,597	24.53	4,590
1974	256,153.53	208,294	121,034	237,581	25.15	9,447
1975	89,040.60	71,096	41,312	83,345	25.78	3,233
1976	66,311.59	51,973	30,200	62,636	26.41	2,372
1977	47,063.14	36,173	21,019	44,869	27.06	1,658
1978	164,474.94	123,922	72,008	158,257	27.71	5,711
1979	50,743.03	37,438	21,754	49,286	28.38	1,737
1980	70,482.67	50,900	29,577	69,099	29.05	2,379
1981	57,684.75	40,743	23,675	57,084	29.73	1,920
1982	51,133.50	35,292	20,507	51,080	30.42	1,679
1983	179,971.44	121,319	70,495	181,465	31.11	5,833
1984	94,475.53	62,142	36,109	96,157	31.81	3,023
1985	231,918.62	148,706	86,409	238,277	32.52	7,327
1986	331,677.31	207,099	120,340	344,008	33.24	10,349
1987	103,462.48	62,839	36,514	108,333	33.97	3,189
1988	175,371.91	103,529	60,158	185,363	34.70	5,342
1989	158,499.13	90,830	52,779	169,120	35.44	4,772
1990	364,113.66	202,288	117,544	392,215	36.19	10,838
1991	140,197.70	75,435	43,833	152,444	36.94	4,127
1992	132,187.99	68,782	39,967	145,096	37.70	3,849
1993	391,302.78	196,576	114,225	433,599	38.47	11,271
1994	781,784.35	378,510	219,942	874,556	39.25	22,282
1995	455,395.52	212,197	123,302	514,252	40.03	12,847
1996	432,640.52	193,720	112,565	493,132	40.81	12,084
1997	255,255.38	109,530	63,645	293,713	41.61	7,059
1998	361,249.98	148,271	86,156	419,594	42.41	9,894
1999	766,535.82	300,300	174,496	898,654	43.21	20,797

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -40						
2000	732,089.26	272,968	158,614	866,311	44.02	19,680
2001	660,583.61	233,674	135,782	789,035	44.84	17,597
2002	235,094.87	78,607	45,676	283,457	45.67	6,207
2003	1,577,573.07	497,311	288,974	1,919,628	46.49	41,291
2004	1,545,514.50	456,913	265,500	1,898,220	47.33	40,106
2005	579,871.05	160,066	93,010	718,809	48.17	14,922
2006	862,774.03	221,248	128,561	1,079,323	49.01	22,023
2007	543,493.32	128,461	74,645	686,246	49.87	13,761
2008	776,347.19	168,109	97,684	989,202	50.72	19,503
2009	738,616.47	145,110	84,319	949,744	51.58	18,413
2010	978,010.26	172,288	100,112	1,269,102	52.45	24,196
2011	1,592,768.38	248,252	144,253	2,085,623	53.32	39,115
2012	1,930,625.61	261,287	151,827	2,551,049	54.20	47,067
2013	2,388,013.28	274,144	159,297	3,183,922	55.08	57,805
2014	1,732,391.67	163,299	94,889	2,330,459	55.96	41,645
2015	2,722,521.53	200,105	116,275	3,695,255	56.85	65,000
2016	4,521,825.73	237,396	137,944	6,192,612	57.75	107,231
2017	2,346,967.18	74,488	43,283	3,242,471	58.64	55,295
2018	3,713,438.56	38,991	22,657	5,176,157	59.55	86,921
	38,757,668.49	9,625,266	5,592,977	48,667,759		1,032,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.1 2.66						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
NET SALVAGE PERCENT.. -40						
1931	1,260.15	1,570	1,556	208	5.93	35
1942	101,559.11	118,565	117,499	24,684	8.97	2,752
1948	51,524.34	57,640	57,122	15,012	10.85	1,384
1953	503,459.00	540,642	535,779	169,064	12.58	13,439
1954	36,105.60	38,426	38,080	12,468	12.95	963
1956	79,649.14	83,198	82,450	29,059	13.71	2,120
1957	19,878.21	20,558	20,373	7,456	14.11	528
1959	18,772.20	19,020	18,849	7,432	14.92	498
1961	57,375.28	56,867	56,356	23,969	15.77	1,520
1965	602,896.03	569,112	563,993	280,061	17.59	15,922
1966	18,085.48	16,847	16,695	8,625	18.07	477
1967	1,326.12	1,218	1,207	650	18.56	35
1969	13,805.79	12,323	12,212	7,116	19.57	364
1970	811,941.81	713,814	707,394	429,325	20.09	21,370
1971	648,429.21	561,157	556,110	351,691	20.62	17,056
1972	467,738.16	398,355	394,772	260,061	21.15	12,296
1973	613,498.74	513,750	509,129	349,769	21.70	16,118
1974	435,685.83	358,522	355,297	254,663	22.26	11,440
1975	267,197.21	215,995	214,052	160,024	22.82	7,012
1976	335,456.76	266,215	263,821	205,818	23.39	8,799
1977	441,266.03	343,438	340,349	277,423	23.98	11,569
1978	466,979.79	356,306	353,101	300,671	24.57	12,237
1979	330,023.46	246,675	244,456	217,577	25.17	8,644
1980	367,754.75	269,059	266,639	248,218	25.78	9,628
1981	522,617.02	373,961	370,598	361,066	26.40	13,677
1982	326,720.69	228,535	226,480	230,929	27.02	8,547
1983	688,639.40	470,440	466,209	497,886	27.65	18,007
1984	1,117,010.65	744,548	737,852	825,963	28.29	29,196
1985	1,589,763.85	1,032,866	1,023,577	1,202,092	28.94	41,537
1986	2,147,437.45	1,358,447	1,346,229	1,660,183	29.60	56,087
1987	1,691,314.35	1,040,974	1,031,612	1,336,228	30.26	44,158
1988	3,345,719.64	2,001,102	1,983,104	2,700,903	30.93	87,323
1989	2,451,130.19	1,422,837	1,410,040	2,021,542	31.61	63,953
1990	1,156,786.82	650,797	644,944	974,558	32.30	30,172
1991	920,460.08	501,373	496,864	791,780	32.99	24,001
1992	679,611.48	358,033	354,813	596,643	33.68	17,715
1993	2,463,205.77	1,252,318	1,241,055	2,207,433	34.39	64,188
1994	2,140,047.21	1,048,623	1,039,192	1,956,874	35.10	55,751
1995	2,767,244.54	1,305,005	1,293,268	2,580,874	35.81	72,071
1996	3,305,647.96	1,497,221	1,483,755	3,144,152	36.53	86,070
1997	3,163,788.72	1,373,084	1,360,735	3,068,569	37.26	82,356
1998	4,466,685.26	1,853,996	1,837,321	4,416,038	37.99	116,242
1999	6,030,346.67	2,387,366	2,365,894	6,076,591	38.73	156,896

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1.5						
NET SALVAGE PERCENT.. -40						
2000	5,160,312.40	1,943,879	1,926,396	5,298,041	39.47	134,230
2001	5,598,490.92	2,000,150	1,982,161	5,855,726	40.22	145,592
2002	1,913,836.46	646,532	640,717	2,038,654	40.97	49,760
2003	2,621,477.64	833,913	826,413	2,843,656	41.73	68,144
2004	4,479,517.52	1,336,733	1,324,710	4,946,615	42.49	116,418
2005	4,244,254.72	1,182,865	1,172,226	4,769,731	43.25	110,283
2006	5,065,901.67	1,310,721	1,298,933	5,793,329	44.02	131,607
2007	3,529,686.38	842,833	835,253	4,106,308	44.79	91,679
2008	2,948,625.69	644,434	638,638	3,489,438	45.57	76,573
2009	2,939,518.20	583,018	577,774	3,537,551	46.35	76,323
2010	3,155,109.00	561,155	556,108	3,861,045	47.14	81,906
2011	3,988,849.88	627,741	622,095	4,962,295	47.93	103,532
2012	5,047,882.41	689,672	683,469	6,383,566	48.73	130,999
2013	8,871,823.46	1,028,173	1,018,926	11,401,627	49.53	230,196
2014	5,187,293.61	493,540	489,101	6,773,110	50.33	134,574
2015	3,937,351.92	291,931	289,305	5,222,988	51.14	102,131
2016	9,494,416.73	504,571	500,033	12,792,150	51.95	246,240
2017	3,865,269.17	123,271	122,163	5,289,214	52.77	100,231
2018	4,026,358.32	42,784	42,399	5,594,503	53.59	104,395
	133,741,822.05	42,368,714	41,987,653	145,250,898		3,478,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.8 2.60

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. -2						
1948	469.15	437	470	9	3.51	3
1950	439.99	401	432	17	4.27	4
1951	59,377.99	53,525	57,598	2,968	4.65	638
1952	386.41	345	371	23	5.03	5
1953	981,869.64	866,053	931,961	69,546	5.41	12,855
1954	10,913.54	9,518	10,242	890	5.80	153
1955	21,540.33	18,577	19,991	1,980	6.18	320
1956	10,827.44	9,230	9,932	1,112	6.57	169
1957	11,581.39	9,758	10,501	1,312	6.96	189
1958	1,418.78	1,181	1,271	176	7.35	24
1959	654.57	538	579	89	7.75	11
1960	16,140.00	13,113	14,111	2,352	8.14	289
1961	22,083.39	17,716	19,064	3,461	8.54	405
1962	4,663.15	3,693	3,974	782	8.94	87
1963	3,197.50	2,500	2,690	571	9.34	61
1964	8,497.67	6,555	7,054	1,614	9.75	166
1965	4,582,338.52	3,487,962	3,753,402	920,583	10.15	90,698
1966	86,357.46	64,830	69,764	18,321	10.56	1,735
1967	87,341.20	64,656	69,576	19,512	10.97	1,779
1968	40,864.23	29,813	32,082	9,600	11.39	843
1969	104,623.40	75,235	80,961	25,755	11.80	2,183
1970	3,600,417.40	2,550,500	2,744,598	927,828	12.22	75,927
1971	63,189.85	44,086	47,441	17,013	12.64	1,346
1972	102,581.98	70,445	75,806	28,828	13.07	2,206
1973	182,783.48	123,516	132,916	53,523	13.50	3,965
1974	219,948.22	146,218	157,345	67,002	13.93	4,810
1975	3,260,575.22	2,131,829	2,294,065	1,031,722	14.36	71,847
1976	714,626.41	459,219	494,166	234,753	14.80	15,862
1977	1,016,992.93	642,109	690,975	346,358	15.24	22,727
1978	1,310,182.18	812,523	874,358	462,028	15.68	29,466
1979	2,653,503.11	1,615,148	1,738,064	968,509	16.13	60,044
1980	1,480,684.11	884,279	951,574	558,724	16.58	33,699
1981	1,583,727.65	927,645	998,240	617,162	17.03	36,240
1982	1,155,335.97	663,169	713,637	464,806	17.49	26,576
1983	2,114,544.19	1,188,416	1,278,857	877,978	17.96	48,885
1984	2,175,035.80	1,196,900	1,287,986	930,551	18.42	50,519
1985	3,421,149.23	1,841,622	1,981,773	1,507,799	18.89	79,820
1986	4,442,449.53	2,337,017	2,514,868	2,016,431	19.37	104,101
1987	4,321,190.64	2,220,336	2,389,308	2,018,306	19.85	101,678
1988	4,564,963.99	2,288,553	2,462,716	2,193,547	20.34	107,844
1989	3,053,241.11	1,492,531	1,606,115	1,508,191	20.83	72,405
1990	2,636,259.70	1,255,084	1,350,598	1,338,387	21.33	62,747
1991	1,849,424.42	856,903	922,115	964,298	21.83	44,173

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. -2						
1992	2,069,446.01	931,934	1,002,856	1,107,979	22.34	49,596
1993	3,119,249.62	1,363,330	1,467,082	1,714,553	22.86	75,002
1994	3,825,389.76	1,621,238	1,744,617	2,157,281	23.38	92,270
1995	3,772,748.96	1,547,940	1,665,741	2,182,463	23.91	91,278
1996	3,925,977.95	1,556,748	1,675,219	2,329,279	24.45	95,267
1997	3,327,947.09	1,273,788	1,370,726	2,023,780	24.99	80,984
1998	3,244,650.64	1,195,573	1,286,558	2,022,986	25.55	79,178
1999	5,636,117.74	1,996,285	2,148,206	3,600,634	26.11	137,902
2000	5,948,084.85	2,020,327	2,174,078	3,892,969	26.68	145,913
2001	7,261,573.13	2,359,067	2,538,596	4,868,209	27.26	178,584
2002	7,669,674.50	2,376,257	2,557,095	5,265,973	27.85	189,083
2003	5,532,671.86	1,629,510	1,753,519	3,889,806	28.45	136,724
2004	6,407,990.41	1,787,637	1,923,680	4,612,470	29.06	158,722
2005	8,997,132.40	2,365,391	2,545,402	6,631,673	29.69	223,364
2006	10,962,905.57	2,703,288	2,909,013	8,273,151	30.33	272,771
2007	12,194,176.69	2,804,783	3,018,232	9,419,828	30.98	304,062
2008	10,122,671.53	2,157,951	2,322,175	8,002,950	31.64	252,938
2009	11,328,443.14	2,215,674	2,384,291	9,170,721	32.33	283,660
2010	9,128,277.56	1,622,414	1,745,883	7,564,960	33.03	229,033
2011	8,732,434.47	1,391,732	1,497,645	7,409,438	33.75	219,539
2012	11,895,912.94	1,671,435	1,798,634	10,335,197	34.49	299,658
2013	8,657,988.97	1,048,699	1,128,507	7,702,642	35.25	218,515
2014	9,586,416.93	968,036	1,041,705	8,736,440	36.04	242,410
2015	7,704,664.65	618,877	665,975	7,192,783	36.85	195,191
2016	12,891,199.31	756,069	813,607	12,335,416	37.70	327,199
2017	14,392,745.43	521,161	560,823	14,119,777	38.58	365,987
2018	12,166,272.75	152,018	163,587	12,246,011	39.51	309,947
	262,481,157.73	73,140,846	78,706,999	189,023,782		6,424,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.45

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -125						
1942	53.22	116	51	69	1.35	51
1953	68,988.96	139,456	61,463	93,762	4.47	20,976
1965	294,327.34	538,219	237,211	425,026	8.24	51,581
1968	327.88	581	256	482	9.36	51
1970	829,106.44	1,434,300	632,143	1,233,346	10.17	121,273
1971	219,326.34	374,712	165,148	328,336	10.59	31,004
1972	217,231.30	366,358	161,466	327,304	11.02	29,701
1973	215,989.94	359,293	158,352	327,625	11.47	28,564
1974	220,525.83	361,539	159,342	336,841	11.94	28,211
1975	193,758.79	312,996	137,948	298,009	12.41	24,014
1976	872,113.79	1,386,962	611,280	1,350,976	12.90	104,727
1977	368,216.63	576,172	253,938	574,549	13.40	42,877
1978	396,510.42	609,908	268,807	623,341	13.92	44,780
1979	273,096.13	412,669	181,877	432,589	14.45	29,937
1980	524,772.69	778,485	343,104	837,635	14.99	55,880
1981	494,482.72	719,387	317,057	795,529	15.55	51,159
1982	431,592.21	615,317	271,190	699,892	16.12	43,418
1983	516,435.21	720,950	317,746	844,233	16.70	50,553
1984	654,174.42	893,174	393,651	1,078,241	17.30	62,326
1985	823,477.41	1,099,058	484,391	1,368,433	17.90	76,449
1986	867,034.25	1,129,704	497,898	1,452,929	18.52	78,452
1987	759,924.25	965,284	425,432	1,284,398	19.16	67,035
1988	380,200.74	470,498	207,364	648,088	19.80	32,732
1989	676,805.37	814,704	359,067	1,163,745	20.46	56,879
1990	550,629.76	644,237	283,936	954,981	21.12	45,217
1991	533,519.49	605,671	266,939	933,480	21.80	42,820
1992	625,960.94	688,516	303,452	1,104,960	22.49	49,131
1993	687,433.96	731,524	322,407	1,224,319	23.19	52,795
1994	646,171.58	664,164	292,719	1,161,167	23.90	48,584
1995	948,871.08	940,343	414,440	1,720,520	24.62	69,883
1996	538,013.09	513,095	226,138	984,391	25.35	38,832
1997	636,802.02	583,223	257,046	1,175,759	26.09	45,066
1998	705,407.86	618,995	272,811	1,314,357	26.84	48,970
1999	781,288.76	655,222	288,778	1,469,122	27.60	53,229
2000	827,316.87	661,247	291,433	1,570,030	28.37	55,341
2001	844,769.19	641,934	282,921	1,617,810	29.14	55,519
2002	1,791,017.17	1,288,606	567,931	3,461,858	29.93	115,665
2003	3,643,673.65	2,474,401	1,090,550	7,107,716	30.72	231,371
2004	4,308,232.78	2,747,242	1,210,800	8,482,724	31.53	269,037
2005	4,421,164.54	2,636,119	1,161,824	8,785,796	32.34	271,670
2006	5,951,245.69	3,298,835	1,453,905	11,936,398	33.16	359,964
2007	4,684,531.50	2,397,895	1,056,831	9,483,365	33.99	279,005
2008	2,611,139.98	1,225,774	540,239	5,334,826	34.82	153,212

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2						
NET SALVAGE PERCENT.. -125						
2009	4,425,290.14	1,887,331	831,809	9,125,094	35.66	255,892
2010	3,782,709.81	1,448,844	638,553	7,872,544	36.51	215,627
2011	4,194,632.48	1,422,106	626,769	8,811,154	37.37	235,781
2012	3,172,918.40	936,217	412,622	6,726,444	38.23	175,947
2013	3,382,968.05	847,636	373,581	7,238,097	39.10	185,118
2014	3,275,787.97	673,371	296,777	7,073,746	39.98	176,932
2015	3,194,692.41	512,940	226,069	6,961,989	40.86	170,386
2016	2,971,138.94	341,874	150,675	6,534,388	41.75	156,512
2017	3,622,662.99	250,072	110,215	8,040,777	42.65	188,529
2018	3,662,971.36	84,312	37,159	8,204,526	43.55	188,393
	81,721,434.74	47,501,588	20,935,511	162,937,717		5,367,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 6.57

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -125						
1942	921.89	1,714	755	1,319	9.56	138
1953	553.54	945	416	829	13.26	63
1965	24,798.81	37,130	16,364	39,433	18.40	2,143
1970	77,171.16	107,558	47,404	126,231	20.93	6,031
1971	70,303.80	96,435	42,502	115,682	21.47	5,388
1972	130,268.99	175,758	77,462	215,643	22.02	9,793
1973	174,990.41	232,158	102,320	291,408	22.57	12,911
1974	157,248.98	205,015	90,357	263,453	23.13	11,390
1975	143,499.45	183,744	80,982	241,892	23.70	10,206
1976	526,756.11	661,769	291,663	893,538	24.29	36,786
1977	332,898.92	410,195	180,786	568,237	24.88	22,839
1978	375,945.03	454,159	200,163	645,713	25.47	25,352
1979	364,580.49	431,333	190,103	630,203	26.08	24,164
1980	322,736.24	373,775	164,735	561,422	26.69	21,035
1981	340,584.37	385,663	169,974	596,341	27.32	21,828
1982	353,008.54	390,637	172,167	622,102	27.95	22,258
1983	454,531.66	491,078	216,434	806,262	28.59	28,201
1984	622,714.10	656,489	289,336	1,111,771	29.23	38,035
1985	781,209.42	802,488	353,683	1,404,038	29.89	46,974
1986	987,020.28	987,255	435,116	1,785,680	30.55	58,451
1987	656,265.82	638,703	281,497	1,195,101	31.21	38,292
1988	518,694.57	490,376	216,125	950,938	31.89	29,819
1989	514,602.78	472,197	208,113	949,743	32.57	29,160
1990	306,545.13	272,628	120,156	569,571	33.26	17,125
1991	360,854.63	310,747	136,956	674,967	33.95	19,881
1992	259,895.12	216,363	95,358	489,406	34.65	14,124
1993	652,097.94	523,930	230,913	1,236,307	35.36	34,963
1994	643,131.92	498,045	219,505	1,227,542	36.07	34,032
1995	1,006,312.94	749,655	330,398	1,933,806	36.79	52,563
1996	523,903.20	374,853	165,210	1,013,572	37.51	27,021
1997	602,715.16	413,247	182,132	1,173,977	38.24	30,700
1998	827,359.01	542,216	238,972	1,622,586	38.98	41,626
1999	1,090,676.57	682,218	300,676	2,153,346	39.71	54,227
2000	1,203,814.86	716,041	315,583	2,393,000	40.46	59,145
2001	1,296,439.69	731,377	322,342	2,594,647	41.21	62,962
2002	2,589,333.58	1,381,286	608,778	5,217,223	41.96	124,338
2003	4,413,905.23	2,217,358	977,263	8,954,024	42.72	209,598
2004	6,097,968.60	2,873,744	1,266,554	12,453,875	43.48	286,428
2005	5,209,882.60	2,293,338	1,010,749	10,711,487	44.24	242,122
2006	5,305,825.07	2,168,438	955,702	10,982,404	45.01	243,999
2007	3,595,047.89	1,354,479	596,964	7,491,894	45.79	163,614
2008	2,489,322.85	858,462	378,352	5,222,624	46.57	112,146
2009	2,979,483.99	932,437	410,956	6,292,883	47.35	132,901

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -125						
2010	2,187,005.29	613,767	270,507	4,650,255	48.14	96,599
2011	2,412,533.06	599,056	264,024	5,164,175	48.93	105,542
2012	2,496,988.74	539,350	237,709	5,380,516	49.72	108,216
2013	2,987,599.54	547,515	241,308	6,480,791	50.52	128,282
2014	3,309,256.55	496,860	218,983	7,226,844	51.33	140,792
2015	3,201,044.20	374,522	165,064	7,037,285	52.14	134,969
2016	3,080,308.65	258,307	113,844	6,816,850	52.95	128,741
2017	3,844,131.41	193,398	85,237	8,564,059	53.77	159,272
2018	3,726,322.93	62,462	27,529	8,356,698	54.59	153,081
	76,631,011.71	32,482,673	14,316,181	158,103,595		3,620,266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.7 4.72

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1928	688.08	688	688			
1935	153.27	153	153			
1940	1,729.28	1,729	1,729			
1941	544.05	544	544			
1942	1,759.14	1,759	1,759			
1950	1,150.01	1,081	682	468	1.44	325
1951	289.05	270	170	119	1.60	74
1952	3,853.42	3,571	2,254	1,599	1.76	909
1953	518,280.25	476,600	300,867	217,413	1.93	112,649
1954	3,208.52	2,928	1,848	1,361	2.10	648
1955	3,846.99	3,485	2,200	1,647	2.26	729
1956	413.74	372	235	179	2.44	73
1957	905.67	807	509	397	2.61	152
1958	349.40	309	195	154	2.78	55
1959	1,741.02	1,526	963	778	2.96	263
1960	4,578.01	3,979	2,512	2,066	3.14	658
1961	9,508.43	8,193	5,172	4,336	3.32	1,306
1962	345.52	295	186	160	3.50	46
1964	9,446.31	7,923	5,002	4,444	3.87	1,148
1965	1,905,554.62	1,583,192	999,433	906,122	4.06	223,183
1966	3,883.49	3,194	2,016	1,867	4.26	438
1967	1,123.18	915	578	545	4.45	122
1968	16,695.47	13,461	8,498	8,197	4.65	1,763
1969	27,120.87	21,640	13,661	13,460	4.85	2,775
1970	1,473,924.81	1,163,782	734,669	739,256	5.05	146,387
1971	17,562.76	13,714	8,657	8,906	5.26	1,693
1972	9,016.07	6,961	4,394	4,622	5.47	845
1973	119,389.52	91,134	57,531	61,859	5.68	10,891
1974	453,381.56	341,927	215,851	237,531	5.90	40,259
1975	1,696,001.07	1,263,521	797,632	898,369	6.12	146,792
1976	461,472.81	339,566	214,360	247,113	6.34	38,977
1977	422,443.25	306,977	193,788	228,655	6.56	34,856
1978	544,859.24	390,708	246,645	298,214	6.79	43,920
1979	496,903.37	351,350	221,799	275,104	7.03	39,133
1980	571,941.28	398,929	251,835	320,106	7.26	44,092
1981	826,940.38	568,174	358,675	468,265	7.51	62,352
1982	484,540.22	328,072	207,104	277,436	7.75	35,798
1983	633,342.34	422,230	266,544	366,798	8.00	45,850
1984	649,998.65	426,562	269,279	380,720	8.25	46,148
1985	1,191,501.25	769,019	485,464	706,037	8.51	82,966
1986	861,318.58	546,222	344,818	516,501	8.78	58,827
1987	837,352.15	521,603	329,276	508,076	9.05	56,141
1988	1,289,775.78	788,917	498,026	791,750	9.32	84,952

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1989	741,782.25	445,069	280,962	460,820	9.60	48,002
1990	607,691.53	357,523	225,696	381,996	9.88	38,664
1991	437,218.97	251,947	159,048	278,171	10.17	27,352
1992	464,224.75	261,707	165,210	299,015	10.47	28,559
1993	775,450.00	427,467	269,850	505,600	10.77	46,945
1994	877,188.92	472,217	298,100	579,089	11.08	52,264
1995	585,932.95	307,615	194,190	391,743	11.40	34,363
1996	663,693.88	339,592	214,377	449,317	11.72	38,338
1997	814,196.95	405,405	255,923	558,274	12.05	46,330
1998	660,165.51	319,632	201,777	458,389	12.38	37,027
1999	799,074.87	375,230	236,874	562,201	12.73	44,163
2000	881,114.17	400,907	253,084	628,030	13.08	48,015
2001	946,003.14	416,241	262,764	683,239	13.44	50,836
2002	761,430.07	323,288	204,084	557,346	13.81	40,358
2003	943,407.64	386,014	243,682	699,726	14.18	49,346
2004	1,511,444.16	593,877	374,901	1,136,543	14.57	78,006
2005	422,435.51	159,119	100,448	321,988	14.96	21,523
2006	1,762,729.79	633,120	399,675	1,363,055	15.38	88,625
2007	1,391,521.04	474,272	299,397	1,092,124	15.82	69,034
2008	1,614,689.52	518,719	327,456	1,287,234	16.29	79,020
2009	1,616,729.40	484,340	305,753	1,310,976	16.81	77,988
2010	1,813,063.71	501,620	316,661	1,496,403	17.36	86,198
2011	1,853,751.75	465,755	294,021	1,559,731	17.97	86,796
2012	1,857,856.46	416,476	262,912	1,594,944	18.62	85,658
2013	3,931,989.53	765,087	482,982	3,449,008	19.33	178,428
2014	16,296,448.04	2,661,699	1,680,271	14,616,177	20.08	727,897
2015	18,464,111.29	2,392,580	1,510,383	16,953,728	20.89	811,571
2016	3,991,117.56	377,480	238,295	3,752,823	21.73	172,702
2017	3,488,361.18	202,046	127,547	3,360,814	22.61	148,643
2018	4,230,542.09	82,834	52,291	4,178,251	23.53	177,571
	90,764,199.51	27,396,860	17,296,815	73,467,385		4,888,417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 5.39

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L0						
NET SALVAGE PERCENT.. -50						
1942	384.18	576	576			
1953	1,869.61	2,623	1,027	1,777	1.10	1,615
1965	48,182.22	61,262	23,982	48,291	2.59	18,645
1970	135,312.41	163,688	64,077	138,892	3.29	42,216
1971	32,098.01	38,404	15,034	33,113	3.44	9,626
1972	27,840.85	32,942	12,895	28,866	3.59	8,041
1973	24,374.02	28,518	11,164	25,397	3.74	6,791
1974	23,972.95	27,731	10,856	25,103	3.89	6,453
1975	55,612.66	63,545	24,875	58,544	4.05	14,455
1976	46,357.54	52,316	20,480	49,056	4.21	11,652
1977	20,308.27	22,632	8,859	21,603	4.37	4,943
1978	22,604.88	24,852	9,729	24,178	4.54	5,326
1979	22,559.16	24,463	9,576	24,263	4.71	5,151
1980	22,914.32	24,505	9,593	24,778	4.88	5,077
1981	21,565.53	22,720	8,894	23,454	5.06	4,635
1982	14,339.23	14,879	5,825	15,684	5.24	2,993
1983	8,514.02	8,692	3,403	9,368	5.43	1,725
1984	24,328.35	24,428	9,563	26,930	5.62	4,792
1985	31,766.94	31,365	12,278	35,372	5.81	6,088
1986	31,942.60	31,003	12,136	35,778	6.00	5,963
1987	48,313.01	45,997	18,006	54,464	6.21	8,770
1988	48,173.47	45,014	17,621	54,639	6.41	8,524
1989	67,310.99	61,649	24,133	76,833	6.62	11,606
1990	100,904.15	90,458	35,411	115,945	6.84	16,951
1991	45,182.50	39,628	15,513	52,261	7.06	7,402
1992	132,665.59	113,664	44,495	154,503	7.29	21,194
1993	88,208.29	73,784	28,883	103,429	7.52	13,754
1994	92,650.93	75,538	29,570	109,406	7.76	14,099
1995	194,556.41	154,500	60,480	231,355	8.00	28,919
1996	57,274.64	44,220	17,310	68,602	8.25	8,315
1997	51,615.93	38,666	15,136	62,288	8.51	7,319
1998	79,738.83	57,834	22,640	96,968	8.78	11,044
1999	100,260.24	70,330	27,531	122,859	9.05	13,576
2000	66,052.95	44,703	17,499	81,580	9.33	8,744
2001	105,913.69	68,969	26,999	131,872	9.62	13,708
2002	74,816.94	46,805	18,322	93,903	9.91	9,476
2003	112,961.24	67,577	26,454	142,988	10.22	13,991
2004	135,744.73	77,495	30,336	173,281	10.53	16,456
2005	192,604.14	104,515	40,913	247,993	10.85	22,856
2006	166,453.78	85,331	33,404	216,277	11.19	19,328
2007	156,046.45	75,314	29,482	204,588	11.53	17,744
2008	149,148.73	67,381	26,377	197,346	11.88	16,612
2009	214,584.63	90,126	35,281	286,596	12.24	23,415

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L0						
NET SALVAGE PERCENT.. -50						
2010	174,634.77	67,492	26,420	235,532	12.62	18,663
2011	229,060.85	80,844	31,647	311,944	13.00	23,996
2012	296,893.61	94,047	36,815	408,525	13.41	30,464
2013	341,949.92	95,645	37,441	475,484	13.83	34,381
2014	286,950.66	68,614	26,860	403,566	14.29	28,241
2015	1,305,007.96	255,631	100,069	1,857,443	14.78	125,673
2016	291,409.36	43,454	17,010	420,104	15.31	27,440
2017	278,127.12	26,996	10,568	406,623	15.90	25,574
2018	261,717.62	9,469	3,707	388,870	16.59	23,440
	6,563,781.88	3,082,834	1,207,155	8,638,518		837,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3						12.76

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0						
NET SALVAGE PERCENT.. -10						
1942	16,063.78	14,202	17,670			
1953	25,091.39	20,424	27,601			
1964	264.67	194	291			
1965	160,638.89	116,689	176,703			
1966	486.11	349	535			
1970	155,168.14	106,393	170,685			
1971	82,271.12	55,707	90,498			
1972	56,299.97	37,640	61,930			
1973	29,470.92	19,439	32,418			
1974	81,390.12	52,955	89,529			
1975	24,046.44	15,430	26,451			
1976	12,295.08	7,774	13,525			
1977	77,371.73	48,197	85,109			
1978	72,416.77	44,432	79,658			
1979	46,044.99	27,801	50,649			
1980	33,736.66	20,040	37,110			
1981	60,754.12	35,469	66,830			
1982	34,928.87	20,036	38,319	103	12.92	8
1983	35,566.60	20,040	38,327	796	13.17	60
1984	54,421.34	30,087	57,542	2,321	13.43	173
1985	57,875.27	31,383	60,021	3,642	13.69	266
1986	43,208.11	22,955	43,902	3,627	13.96	260
1987	61,143.64	31,810	60,837	6,421	14.23	451
1988	50,651.09	25,794	49,332	6,384	14.50	440
1989	57,514.61	28,634	54,763	8,503	14.78	575
1990	99,131.18	48,181	92,148	16,896	15.07	1,121
1991	55,667.50	26,399	50,489	10,745	15.36	700
1992	103,612.40	47,869	91,551	22,423	15.66	1,432
1993	194,687.30	87,566	167,472	46,684	15.96	2,925
1994	77,544.45	33,930	64,892	20,407	16.26	1,255
1995	421,583.50	178,972	342,289	121,453	16.58	7,325
1996	296,531.42	122,137	233,590	92,595	16.89	5,482
1997	204,578.89	81,513	155,896	69,141	17.22	4,015
1998	166,602.12	64,142	122,673	60,589	17.55	3,452
1999	259,157.56	96,187	183,960	101,113	17.89	5,652
2000	345,641.41	123,495	236,188	144,018	18.23	7,900
2001	299,785.06	102,837	196,679	133,085	18.58	7,163
2002	25,253.72	8,303	15,880	11,899	18.93	629
2003	47,505.94	14,922	28,539	23,718	19.29	1,230
2004	63,841.36	19,091	36,512	33,713	19.66	1,715
2005	81,378.80	23,076	44,133	45,384	20.04	2,265
2006	86,613.12	23,218	44,405	50,869	20.42	2,491
2007	66,339.27	16,703	31,945	41,028	20.82	1,971

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0						
NET SALVAGE PERCENT.. -10						
2008	113,879.38	26,816	51,286	73,981	21.22	3,486
2009	69,563.43	15,191	29,053	47,467	21.64	2,193
2010	71,975.35	14,456	27,648	51,525	22.07	2,335
2011	85,280.73	15,531	29,703	64,106	22.53	2,845
2012	147,322.70	24,008	45,916	116,139	23.00	5,050
2013	91,595.52	13,061	24,980	75,775	23.50	3,224
2014	60,663.36	7,365	14,086	52,644	24.02	2,192
2015	46,036.16	4,539	8,681	41,959	24.58	1,707
2016	71,889.04	5,331	10,195	68,883	25.18	2,736
2017	84,118.65	3,975	7,602	84,929	25.84	3,287
2018	63,637.71	1,089	2,083	67,918	26.58	2,555
	5,130,537.46	2,083,777	3,820,709	1,822,882		92,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7						1.80

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 389.20 LAND AND LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1969	1,833.75	1,292		1,834	19.20	96
1970	11,142.85	7,725		11,143	19.94	559
1994	9,999.95	3,725		10,000	40.79	245
2003	4,000.00	950		4,000	49.57	81
	26,976.55	13,692		26,977		981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5						3.64

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1902	22,398.80	24,639	24,639			
1914	35,940.22	39,534	39,534			
1930	4,824.06	4,884	3,765	1,541	3.98	387
1931	1,424.87	1,432	1,104	463	4.32	107
1934	4,640.32	4,561	3,516	1,588	5.32	298
1937	276.63	266	205	99	6.32	16
1940	7,012.10	6,581	5,074	2,639	7.34	360
1947	3,307.15	2,928	2,257	1,381	9.75	142
1948	1,650.32	1,449	1,117	698	10.10	69
1949	3,123.64	2,718	2,096	1,340	10.45	128
1950	45,956.38	39,623	30,548	20,004	10.81	1,851
1951	2,052.36	1,753	1,352	906	11.17	81
1952	15,033.29	12,723	9,809	6,728	11.53	584
1953	2,199.42	1,844	1,422	997	11.89	84
1954	3,717.91	3,087	2,380	1,710	12.26	139
1955	4,235.53	3,482	2,685	1,974	12.63	156
1956	6,948.76	5,656	4,361	3,283	13.00	253
1957	16,735.91	13,483	10,395	8,015	13.38	599
1958	8,530.30	6,801	5,243	4,140	13.76	301
1959	6,563.24	5,178	3,992	3,228	14.14	228
1960	16,961.65	13,240	10,208	8,450	14.52	582
1961	20,808.14	16,063	12,384	10,505	14.91	705
1962	1,524.94	1,164	897	780	15.31	51
1963	13,717.27	10,351	7,980	7,109	15.70	453
1964	20,231.02	15,084	11,629	10,625	16.11	660
1965	5,041.96	3,715	2,864	2,682	16.51	162
1966	4,835.35	3,519	2,713	2,606	16.92	154
1967	3,057.45	2,197	1,694	1,669	17.34	96
1968	1,622.12	1,151	887	897	17.75	51
1969	411,542.67	288,096	222,114	230,583	18.18	12,683
1970	819,116.99	565,666	436,113	464,916	18.61	24,982
1971	160,906.75	109,597	84,496	92,501	19.04	4,858
1972	74,059.07	49,726	38,337	43,128	19.48	2,214
1973	2,728.62	1,805	1,392	1,609	19.93	81
1974	5,663.48	3,691	2,846	3,384	20.38	166
1975	34,524.16	22,156	17,082	20,895	20.83	1,003
1976	27,963.45	17,662	13,617	17,143	21.29	805
1977	769.88	478	369	478	21.76	22
1978	31,384.66	19,167	14,777	19,746	22.24	888
1979	50,015.23	30,017	23,142	31,875	22.72	1,403
1980	294.72	174	134	190	23.21	8
1981	481,495.87	278,594	214,788	314,857	23.70	13,285
1982	741,935.07	421,122	324,674	491,455	24.20	20,308

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1983	45,801.53	25,483	19,647	30,735	24.71	1,244
1984	28,551.32	15,559	11,996	19,410	25.23	769
1985	4,366.17	2,328	1,795	3,008	25.76	117
1986	227,103.76	118,462	91,331	158,483	26.29	6,028
1987	133,898.30	68,253	52,621	94,667	26.83	3,528
1988	20,766.72	10,334	7,967	14,876	27.38	543
1989	19,015.28	9,228	7,115	13,802	27.94	494
1990	51,475.75	24,337	18,763	37,860	28.51	1,328
1991	74,720.22	34,373	26,501	55,691	29.09	1,914
1992	73,147.80	32,700	25,211	55,252	29.68	1,862
1993	1,032,476.05	447,929	345,341	790,383	30.28	26,102
1994	142,354.16	59,849	46,142	110,448	30.89	3,576
1995	759.52	309	238	597	31.51	19
1996	302,804.28	118,978	91,729	241,356	32.14	7,510
1997	204,176.13	77,350	59,635	164,959	32.78	5,032
1998	245,766.78	89,592	69,073	201,270	33.43	6,021
1999	261,264.60	91,390	70,459	216,932	34.10	6,362
2000	570,896.64	191,285	147,476	480,510	34.77	13,820
2001	1,882,097.62	602,045	464,160	1,606,147	35.46	45,295
2002	28,590,718.93	8,699,012	6,706,704	24,743,087	36.17	684,078
2003	1,334,431.06	385,170	296,956	1,170,918	36.88	31,749
2004	4,400,244.45	1,199,419	924,720	3,915,549	37.61	104,109
2005	614,424.21	157,342	121,306	554,561	38.36	14,457
2006	246,528.78	59,009	45,494	225,688	39.12	5,769
2007	7,285,576.13	1,620,458	1,249,330	6,764,804	39.89	169,586
2008	269,908.27	55,342	42,667	254,232	40.68	6,250
2009	7,218,308.19	1,351,412	1,041,902	6,898,237	41.49	166,263
2010	1,503,915.46	254,432	196,160	1,458,147	42.31	34,463
2011	6,362,293.69	960,197	740,286	6,258,237	43.14	145,068
2012	1,522,135.24	200,922	154,906	1,519,443	44.00	34,533
2013	2,778,821.01	313,618	241,791	2,814,912	44.87	62,735
2014	1,804,595.25	168,333	129,780	1,855,275	45.76	40,544
2015	1,360,921.98	100,001	77,098	1,419,916	46.66	30,431
2016	7,659,362.50	406,099	313,092	8,112,207	47.59	170,460
2017	621,635.17	19,967	15,394	668,405	48.54	13,770
2018	2,341,435.35	25,241	19,460	2,556,119	49.51	51,628
	84,363,470.03	20,052,815	15,474,877	77,324,940		1,988,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 2.36

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1979	4,223.89	4,184	3,229	995	0.19	995
1982	1,049.11	985	760	289	1.22	237
1985	744.44	661	510	234	2.23	105
2011	30,421.82	9,370	7,231	23,191	13.84	1,676
2012	13,858.99	3,784	2,920	10,939	14.54	752
2014	561.28	111	86	475	16.04	30
	50,859.53	19,095	14,736	36,124		3,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						7.46

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	70,371.16	68,612	68,492	1,879	0.50	1,879
2000	87,354.58	80,803	80,662	6,693	1.50	4,462
2001	383,010.09	335,134	334,548	48,462	2.50	19,385
2002	1,343,324.44	1,108,243	1,106,306	237,018	3.50	67,719
2003	23,941.78	18,555	18,523	5,419	4.50	1,204
2004	699,430.30	507,087	506,201	193,229	5.50	35,133
2005	996,019.72	672,313	671,138	324,882	6.50	49,982
2006	24,970.36	15,606	15,579	9,391	7.50	1,252
2007	1,017,446.65	585,032	584,009	433,438	8.50	50,993
2008	74,160.21	38,934	38,866	35,294	9.50	3,715
2009	411,205.91	195,323	194,982	216,224	10.50	20,593
2010	100,940.16	42,900	42,825	58,115	11.50	5,053
2011	1,010,130.33	378,799	378,137	631,993	12.50	50,559
2012	764,180.56	248,359	247,925	516,256	13.50	38,241
2013	172,744.65	47,505	47,422	125,323	14.50	8,643
2014	578,528.35	130,169	129,941	448,587	15.50	28,941
2015	521,536.04	91,269	91,109	430,427	16.50	26,086
2016	779,398.72	97,425	97,255	682,144	17.50	38,980
2017	317,146.17	23,786	23,744	293,402	18.50	15,860
2018	394,138.44	9,853	9,836	384,302	19.50	19,708
	9,769,978.62	4,695,707	4,687,500	5,082,479		488,388
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						5.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2013	454,719.71	454,720	454,720			
	454,719.71	454,720	454,720			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	106,150.68	95,536	92,242	13,908	0.50	13,908
2015	319,559.25	223,691	215,979	103,580	1.50	69,053
2016	246,225.85	123,113	118,868	127,357	2.50	50,943
2017	44,438.68	13,332	12,872	31,566	3.50	9,019
2018	501,156.72	50,116	48,388	452,769	4.50	100,615
	1,217,531.18	505,788	488,350	729,181		243,538
	1,672,250.89	960,508	943,070	729,181		243,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						14.56

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S4						
NET SALVAGE PERCENT.. +15						
2010	30,225.00	14,507		25,691	6.53	3,934
	30,225.00	14,507		25,691		3,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 13.02						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. +15						
2015	16,978.76	7,769	5,775	8,657	2.77	3,125
2018	80,614.65	5,710	4,244	64,278	5.50	11,687
	97,593.41	13,479	10,019	72,935		14,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9						15.18

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S1						
NET SALVAGE PERCENT.. +15						
2009	239,660.95	126,116	203,712			
2010	2,569,212.05	1,256,685	2,183,830			
2011	388,491.83	174,415	330,218			
2012	1,234,348.11	499,795	1,049,196			
2013	210,728.10	75,230	178,403	716	6.38	112
2014	146,555.89	44,619	105,811	18,762	7.06	2,658
2015	788,811.11	194,442	461,106	209,383	7.81	26,810
2016	744,826.33	135,832	322,116	310,986	8.64	35,994
2017	1,239,234.84	139,811	331,552	721,798	9.54	75,660
2018	1,043,297.76	40,305	95,581	791,223	10.50	75,355
	8,605,166.97	2,687,250	5,261,525	2,052,867		216,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						2.52

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. +15						
2009	59,841.51	32,154	50,865			
2010	198,772.26	97,875	166,052	2,904	5.89	493
2011	53,757.77	23,793	40,367	5,327	6.71	794
2012	1,198,571.64	465,728	790,143	228,643	7.60	30,085
2016	679,394.77	103,122	174,955	402,531	11.50	35,003
2017	449,961.02	40,978	69,522	312,945	12.50	25,036
2018	124,415.99	3,776	6,406	99,347	13.50	7,359
	2,764,714.96	767,426	1,298,310	1,051,697		98,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6						3.57

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +15						
2009	8,691,039.25	4,284,682	7,387,383			
2010	1,258,853.10	568,536	1,069,055	970	7.03	138
2011	2,754,450.30	1,119,133	2,104,378	236,905	7.83	30,256
2012	2,127,730.87	760,812	1,430,604	377,967	8.69	43,494
2013	248,633.34	76,082	143,062	68,276	9.60	7,112
2014	374,994.74	94,773	178,208	140,538	10.54	13,334
2015	3,496,232.14	689,457	1,296,430	1,675,367	11.52	145,431
2016	2,417,161.44	342,438	643,908	1,410,679	12.50	112,854
2017	2,370,109.67	201,459	378,817	1,635,776	13.50	121,169
2018	2,652,229.15	75,139	141,288	2,113,106	14.50	145,731
	26,391,434.00	8,212,511	14,773,133	7,659,585		619,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4						2.35

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - ROLLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
2009	52,389.54	26,034	29,170	15,361	5.40	2,845
2011	103,183.30	44,258	49,590	38,116	6.44	5,919
2016	877,673.56	141,170	158,177	587,846	10.54	55,773
2017	221,641.68	21,594	24,196	164,199	11.51	14,266
2018	66,865.39	2,186	2,449	54,386	12.50	4,351
	1,321,753.47	235,242	263,582	859,908		83,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3						6.29

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +15						
2008	150,159.78	83,748	83,481	44,155	4.47	9,878
2009	811,810.41	431,536	430,158	259,881	4.87	53,364
2010	590,926.49	293,647	292,710	209,578	5.40	38,811
2012	951,341.60	383,174	381,951	426,689	6.84	62,381
2013	354,200.45	122,975	122,582	178,488	7.69	23,210
2014	270,893.07	78,111	77,862	152,397	8.59	17,741
2015	348,556.28	79,081	78,828	217,445	9.53	22,817
2016	890,830.47	145,035	144,572	612,634	10.51	58,291
2017	386,671.03	37,922	37,801	290,869	11.50	25,293
2018	203,181.53	6,642	6,621	166,083	12.50	13,287
	4,958,571.11	1,661,871	1,656,566	2,558,220		325,073
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9						6.56

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLE CHARGING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R4						
NET SALVAGE PERCENT.. 0						
2011	6,896.95	4,800	6,897			
2014	1,005.15	444	955	50	5.58	9
	7,902.10	5,244	7,852	50		9
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 0.11						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	76,266.25	70,546	70,546	5,720	1.50	3,813
2001	4,873.81	4,265	4,265	609	2.50	244
2005	80,094.61	54,064	54,064	26,031	6.50	4,005
2007	2,872.64	1,652	1,652	1,221	8.50	144
2008	47,273.08	24,818	24,818	22,455	9.50	2,364
2009	1,029,523.01	489,023	489,023	540,500	10.50	51,476
2010	506,530.81	215,276	215,276	291,255	11.50	25,327
2011	72,197.33	27,074	27,074	45,123	12.50	3,610
2012	53,500.16	17,388	17,388	36,112	13.50	2,675
2013	219,583.78	60,386	60,386	159,198	14.50	10,979
2014	68,148.02	15,333	15,333	52,815	15.50	3,407
2015	369,801.07	64,715	64,715	305,086	16.50	18,490
2016	285,765.33	35,721	35,721	250,044	17.50	14,288
2017	361,620.56	27,122	27,122	334,499	18.50	18,081
2018	79,854.43	1,996	1,996	77,858	19.50	3,993
	3,257,904.89	1,109,379	1,109,379	2,148,526		162,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2						5.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
1996	141,223.15	127,101	127,101	14,122	2.50	5,649
1997	438,260.77	376,904	376,904	61,357	3.50	17,531
1998	10,453.45	8,572	8,572	1,881	4.50	418
1999	75,741.21	59,078	59,078	16,663	5.50	3,030
2000	279,455.97	206,797	206,797	72,659	6.50	11,178
2001	223,407.96	156,386	156,386	67,022	7.50	8,936
2002	185,762.14	122,603	122,603	63,159	8.50	7,430
2003	273,115.59	169,332	169,332	103,784	9.50	10,925
2004	670,067.39	388,639	388,639	281,428	10.50	26,803
2005	441,900.13	238,626	238,626	203,274	11.50	17,676
2006	332,384.54	166,192	166,192	166,193	12.50	13,295
2007	378,388.65	174,059	174,059	204,330	13.50	15,136
2008	799,070.32	335,610	335,610	463,460	14.50	31,963
2009	523,729.55	199,017	199,017	324,713	15.50	20,949
2010	344,643.65	117,179	117,179	227,465	16.50	13,786
2011	1,075,132.21	322,540	322,540	752,592	17.50	43,005
2012	461,737.94	120,052	120,052	341,686	18.50	18,470
2013	617,497.18	135,849	135,849	481,648	19.50	24,700
2014	552,517.08	99,453	99,453	453,064	20.50	22,101
2015	921,479.63	129,007	129,007	792,473	21.50	36,859
2016	2,829,920.21	282,992	282,992	2,546,928	22.50	113,197
2017	1,224,455.88	73,467	73,467	1,150,989	23.50	48,978
2018	1,394,333.16	27,887	27,887	1,366,446	24.50	55,773
	14,194,677.76	4,037,342	4,037,342	10,157,336		567,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9						4.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1996	59,626.35	59,626	59,626			
1997	72,046.50	72,046	72,047			
1998	12,419.68	12,420	12,420			
	144,092.53	144,092	144,093			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	44,616.37	43,501	43,331	1,285	0.50	1,285
2000	60,467.48	55,932	55,713	4,754	1.50	3,169
2001	73,158.28	64,013	63,763	9,396	2.50	3,758
2002	155,763.49	128,505	128,003	27,761	3.50	7,932
2003	299,778.75	232,329	231,421	68,358	4.50	15,191
2004	254,767.18	184,706	183,984	70,783	5.50	12,870
2005	94,405.49	63,724	63,475	30,931	6.50	4,759
2006	20,369.78	12,731	12,681	7,689	7.50	1,025
2007	90,360.32	51,957	51,754	38,606	8.50	4,542
2008	159,991.47	83,996	83,668	76,324	9.50	8,034
2009	321,808.40	152,859	152,261	169,547	10.50	16,147
2010	116,573.32	49,544	49,350	67,223	11.50	5,845
2011	135,081.14	50,655	50,457	84,624	12.50	6,770
2012	2,859.14	929	925	1,934	13.50	143
2013	55,591.78	15,288	15,228	40,364	14.50	2,784
2014	19,093.32	4,296	4,279	14,814	15.50	956
2018	23,968.71	599	597	23,372	19.50	1,199
	1,928,654.42	1,195,564	1,190,890	737,764		96,409
	2,072,746.95	1,339,656	1,334,983	737,764		96,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7						4.65

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L4						
NET SALVAGE PERCENT.. 0						
2009	70,039.32	42,677	61,642	8,397	5.86	1,433
2012	65,488.82	28,247	40,800	24,689	8.53	2,894
2018	23,892.95	796	1,150	22,743	14.50	1,568
	159,421.09	71,720	103,592	55,830		5,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 3.70						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1950	637.86	638	638			
1969	29,080.56	29,081	29,081			
1970	19,938.05	19,938	19,938			
1971	4,154.05	4,154	4,154			
1973	43,584.05	43,584	43,584			
1976	32,939.22	32,939	32,939			
1977	25,425.27	25,425	25,425			
1979	56,993.05	56,993	56,993			
1981	1,413.06	1,413	1,413			
1982	46,935.03	46,935	46,935			
1983	75,030.01	75,030	75,030			
1984	107,467.58	107,468	107,468			
1985	112,688.06	112,688	112,688			
1986	63,283.86	63,284	63,284			
1987	36,763.57	36,764	36,764			
1988	564.48	564	564			
1989	190,982.65	190,983	190,983			
1990	30,856.84	30,857	30,857			
1991	6,722.78	6,723	6,723			
1992	3,491.01	3,491	3,491			
1993	7,389.19	7,389	7,389			
1995	362,974.89	362,975	362,975			
1996	155,321.47	155,321	155,321			
1997	75,644.34	75,644	75,644			
1998	7,976.74	7,977	7,977			
1999	65,885.42	65,885	65,885			
2000	101,866.80	101,867	101,867			
2001	24,974.76	24,975	24,975			
2002	208,768.85	208,769	208,769			
2003	147,416.46	147,416	147,417			
	2,047,169.96	2,047,170	2,047,170			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2004	279,108.26	269,806	265,610	13,498	0.50	13,498
2005	52,105.36	46,895	46,166	5,940	1.50	3,960
2006	52,600.75	43,834	43,152	9,448	2.50	3,779
2007	614,778.48	471,332	464,002	150,777	3.50	43,079
2008	160,763.11	112,534	110,784	49,979	4.50	11,106
2009	497,900.99	315,336	310,432	187,469	5.50	34,085

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	349,712.03	198,171	195,089	154,623	6.50	23,788
2011	79,817.21	39,909	39,288	40,529	7.50	5,404
2012	350,236.94	151,768	149,408	200,829	8.50	23,627
2013	39,190.89	14,370	14,147	25,044	9.50	2,636
2015	31,270.19	7,296	7,183	24,088	11.50	2,095
2016	712,511.21	118,754	116,907	595,604	12.50	47,648
2017	69,940.71	6,994	6,885	63,055	13.50	4,671
2018	309,601.02	10,319	10,159	299,443	14.50	20,651
	3,599,537.15	1,807,318	1,779,210	1,820,327		240,027
	5,646,707.11	3,854,488	3,826,380	1,820,327		240,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6						4.25

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2000	50,179.35	50,179	50,179			
2001	1,672,851.55	1,672,852	1,672,852			
2002	532,552.91	532,553	532,553			
2003	655,649.72	655,650	655,650			
	2,911,233.53	2,911,234	2,911,234			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	966,500.93	934,287	920,691	45,810	0.50	45,810
2005	274,918.56	247,427	243,826	31,092	1.50	20,728
2006	471,181.30	392,650	386,936	84,245	2.50	33,698
2007	1,238,292.11	949,361	935,545	302,747	3.50	86,499
2008	1,261,790.13	883,253	870,399	391,391	4.50	86,976
2009	768,121.36	486,474	479,395	288,727	5.50	52,496
2010	705,549.24	399,814	393,996	311,554	6.50	47,931
2011	2,511,018.53	1,255,509	1,237,238	1,273,781	7.50	169,837
2012	480,775.69	208,335	205,303	275,473	8.50	32,409
2013	2,116,137.24	775,924	764,632	1,351,505	9.50	142,264
2014	383,741.05	115,122	113,447	270,294	10.50	25,742
2015	2,165,720.21	505,327	497,973	1,667,747	11.50	145,021
2016	1,201,473.23	200,250	197,336	1,004,137	12.50	80,331
2017	3,719,732.39	371,973	366,560	3,353,173	13.50	248,383
2018	922,616.85	30,751	30,303	892,313	14.50	61,539
	19,187,568.82	7,756,457	7,643,580	11,543,989		1,279,664
	22,098,802.35	10,667,691	10,554,814	11,543,989		1,279,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						5.79

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - GPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2013	171,490.06	171,490	171,490			
	171,490.06	171,490	171,490			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	64,418.10	57,976	55,432	8,986	0.50	8,986
2015	185,503.47	129,852	124,155	61,349	1.50	40,899
2016	1,054.43	527	504	551	2.50	220
2017	21,021.24	6,306	6,029	14,992	3.50	4,283
	271,997.24	194,661	186,120	85,877		54,388
	443,487.30	366,151	357,610	85,877		54,388
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						12.26

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	40,105.61	39,103	38,823	1,283	0.50	1,283
2000	44,290.87	40,969	40,676	3,615	1.50	2,410
2001	9,829.25	8,601	8,539	1,290	2.50	516
2002	61,942.53	51,103	50,737	11,206	3.50	3,202
2003	18,749.20	14,531	14,427	4,322	4.50	960
2004	20,295.55	14,714	14,609	5,687	5.50	1,034
2005	9,772.04	6,596	6,549	3,223	6.50	496
2006	35,028.73	21,893	21,736	13,293	7.50	1,772
2007	327,469.31	188,295	186,946	140,523	8.50	16,532
2008	284,887.60	149,566	148,495	136,393	9.50	14,357
2009	58,714.40	27,889	27,689	31,025	10.50	2,955
2010	39,779.48	16,906	16,785	22,994	11.50	1,999
2011	111,589.01	41,846	41,547	70,042	12.50	5,603
2012	8,709.58	2,831	2,811	5,899	13.50	437
2013	12,241.56	3,366	3,342	8,900	14.50	614
2014	92,020.56	20,705	20,556	71,465	15.50	4,611
2015	27,233.39	4,766	4,732	22,501	16.50	1,364
2016	27,558.22	3,445	3,420	24,138	17.50	1,379
2017	4,331.31	325	323	4,008	18.50	217
2018	44,620.66	1,116	1,108	43,513	19.50	2,231
	1,279,168.86	658,566	653,850	625,319		63,972

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 5.00

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE											
COMPARISON OF CURRENT AND PROPOSED DEPRECIATION PARAMETERS, RATES AND ACCRUALS AS OF DECEMBER 31, 2018											
ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	AVERAGE SERVICE LIFE (3)	NET SALVAGE PERCENT (4)	CURRENT		SURVIVOR CURVE (7)	PROPOSED		ACCRAUAL AMOUNT (9)	ACCRAUAL RATE (10)	ACCRAUAL INCREASE (DECREASE) (11)=(9)-(5)
				ACCRUAL AMOUNT (5)	ACCRAUAL RATE (6)		NET SALVAGE PERCENT (8)	ACCRUAL AMOUNT (9)			
ELECTRIC PLANT											
INTANGIBLE PLANT											
303.00 MISCELLANEOUS INTANGIBLE PLANT	21,143,267.53	5	0	422,865	2.00	5-SQ	0	2,102,237	9.94	1,679,372	
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR	31,177,797.33	10	0	3,177,180	10.00	10-SQ	0	361,196	1.14	(2,815,984)	
TOTAL INTANGIBLE PLANT	52,915,064.86			3,600,045	6.80			2,463,433	4.66	(1,136,612)	
DISTRIBUTION PLANT											
360.20 LAND AND LAND RIGHTS	4,123,039.65	75-R4	0	184,300	4.47	75-R4	0	196,939	4.78	12,639	
361.00 STRUCTURES AND IMPROVEMENTS	26,387,975.26	55	0	480,261	1.82	75-R3	(25)	434,700	1.65	(45,561)	
362.00 STATION EQUIPMENT	303,092,439.65	55	(10)	6,061,849	2.00	55-S0-5	(25)	6,998,092	2.31	936,243	
362.10 STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM	3,155,937.71	25-R2-5	0	125,291	3.97	25-R2-5	0	130,100	4.12	4,809	
364.00 POLES, TOWERS AND FIXTURES	303,587,829.37	35	(12)	9,745,169	3.21	53-R0-5	(90)	9,911,815	3.26	166,646	
365.00 OVERHEAD CONDUCTORS AND DEVICES	582,095,624.35	35	(12)	18,685,270	3.21	55-R1	(35)	15,417,665	2.65	(3,267,605)	
366.00 UNDERGROUND CONDUIT	38,757,668.49	70	(12)	620,123	1.60	60-R2	(40)	1,032,916	2.66	412,693	
367.00 UNDERGROUND CONDUCTORS AND DEVICES	133,741,822.05	40	(12)	3,758,145	2.81	54-R1-5	(40)	3,478,966	2.60	(279,179)	
368.00 LINE TRANSFORMERS - STATIONS	262,481,157.73	40	0	6,562,029	2.50	40-S0	(2)	6,424,281	2.45	(137,748)	
369.10 OVERHEAD SERVICES	81,721,434.74	40	(12)	2,296,372	2.81	44-R2	(125)	5,367,058	6.57	3,070,686	
369.20 UNDERGROUND SERVICES	76,631,911.71	40	(12)	2,153,331	2.81	55-R1-5	(125)	3,620,266	4.72	1,466,935	
370.00 METERS	90,764,199.51	35	0	2,595,856	2.86	24-L1	0	4,888,417	5.39	2,292,561	
371.00 INSTALLATION ON CUSTOMER'S PREMISES	6,563,781.88	17	(12)	433,210	6.60	17-L0	(50)	837,862	12.76	404,652	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	5,130,537.46	20	(12)	287,823	5.61	27-L0	(10)	92,596	1.80	(195,227)	
TOTAL DISTRIBUTION PLANT	1,918,234,459.56			53,989,029	2.81			58,831,543	3.07	4,842,514	
GENERAL PLANT											
389.20 LAND AND LAND RIGHTS	26,976.55	65-R4	0	950	3.52	65-R4	0	981	3.64	31	
390.00 STRUCTURES AND IMPROVEMENTS	84,363,470.03	45	25	1,408,870	1.67	50-S0-5	(10)	1,988,960	2.36	579,990	
390.10 STRUCTURES AND IMPROVEMENTS - LEASEHOLD	50,859.53	20-S0-5	0	3,860	7.59	20-S0-5	0	3,795	7.46	(65)	
391.10 OFFICE FURNITURE AND EQUIPMENT	9,769,978.62	20	2	480,683	4.92	20-SQ	0	488,388	5.00	7,705	
391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	1,672,550.89	5	2	329,099	19.68	5-SQ	0	243,538	20.00	(85,561)	
TRANSPORTATION EQUIPMENT	95,883,535.62			2,223,462	2.32			2,725,562	2.84	502,100	
392.00 OTHER	30,225.00	8	10	3,412	11.29	15-S4	15	3,934	13.02	522	
392.10 CARS	97,593.41	8	10	11,018	11.29	6-L3	15	14,812	15.18	3,794	
392.20 LIGHT TRUCKS	8,605,166.97	8	10	971,523	11.29	11-S1	15	216,589	2.52	(754,944)	
392.30 MEDIUM TRUCKS	2,764,714.96	8	10	312,136	11.29	14-S3	15	98,770	3.57	(213,366)	
392.40 HEAVY TRUCKS	26,391,434.00	8	10	2,979,593	11.29	15-S2-5	15	619,519	2.35	(2,360,074)	
392.50 ROLLING EQUIPMENT	1,321,753.47	8	10	149,226	11.29	13-L2-5	15	83,154	6.29	(66,072)	
392.60 TRAILERS	4,958,571.11	8	10	559,823	11.29	13-L3	15	325,073	6.56	(234,750)	
392.70 ELECTRIC VEHICLE CHARGING STATION	7,902.10	8	10	892	11.29	10-R4	0	9	0.11	(883)	
TOTAL TRANSPORTATION EQUIPMENT	44,177,361.02			4,987,623	11.29			1,361,860	3.08	(3,625,763)	
393.00 STORES EQUIPMENT	3,257,804.89	25	0	130,316	4.00	20-SQ	0	162,896	5.00	32,580	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	14,194,677.76	24	11	525,203	3.70	25-SQ	0	567,788	4.00	42,585	
395.00 LABORATORY EQUIPMENT	2,072,746.95	28	0	73,790	3.56	20-SQ	0	96,409	5.00	22,619	
396.00 POWER OPERATED EQUIPMENT	159,421.09	15-L4	0	6,265	3.93	15-S4	0	5,895	3.70	(370)	
COMMUNICATION EQUIPMENT											
397.10 MICROWAVE	5,646,707.11	18	0	313,957	5.56	15-SQ	0	240,027	6.67	(73,930)	
397.20 OTHER	22,098,802.35	18	0	1,228,693	5.56	15-SQ	0	1,279,664	6.67	50,971	
397.30 GPS	443,487.30	5-SQ	0	133,224	30.04	5-SQ	0	54,388	20.00	(78,836)	
TOTAL COMMUNICATION EQUIPMENT	28,188,996.76			1,675,874	5.95			1,574,079	5.58	(101,795)	
398.00 MISCELLANEOUS EQUIPMENT	1,279,168.86	20	0	63,958	5.00	20-SQ	0	63,072	5.00	14	
TOTAL GENERAL PLANT	189,213,812.95			9,686,491	5.12			6,558,461	3.47	(3,128,030)	
UNRECOVERED RESERVE TO BE AMORTIZED											
391.10 OFFICE FURNITURE AND EQUIPMENT								870,581		870,581	
391.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT								(6,664)		(6,664)	
393.00 STORES EQUIPMENT								77,219		77,219	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT								164,654		164,654	
395.00 LABORATORY EQUIPMENT								201,227		201,227	
397.10 COMMUNICATION EQUIPMENT - MICROWAVE								456,858		456,858	
397.20 COMMUNICATION EQUIPMENT - OTHER								881,304		881,304	
397.30 COMMUNICATION EQUIPMENT - GPS								11,240		11,240	
398.00 MISCELLANEOUS EQUIPMENT								31,949		31,949	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED								2,688,368		2,688,368	
TOTAL DEPRECIABLE PLANT	2,160,363,337.37			67,275,565	3.11			70,541,805	3.27	3,266,240	