

Qualifications of Stephen R. Eckberg

My name is Stephen R. Eckberg. I am employed as a Utility Analyst with the Office of Consumer Advocate (OCA), where I have worked since 2007. My business address is 21 S. Fruit Street, Suite 18, Concord, New Hampshire 03301.

I earned a B.S. in Meteorology from the State University of New York at Oswego in 1978, and an M.S. in Statistics from the University of Southern Maine in 1994.

After receiving my M.S., I was employed as an analyst in the Boston office of Hagler Bailly, Inc, a consulting firm working with regulated utilities to perform evaluations of energy efficiency and demand-side management programs.

From 2000 through 2003, I was employed at the NH Governor's Office of Energy and Community Services (now the Office of Energy and Planning) as the Director of the Weatherization Assistance Program. More recently, I was employed at Belknap-Merrimack Community Action Agency as the Statewide Program Administrator of the NH Electric Assistance Program (EAP). In that capacity, I presented testimony before the NH Public Utilities Commission in dockets related to the design, implementation and management of the EAP. I have also testified before Committees of the New Hampshire Legislature on issues related to energy efficiency and low income electric assistance.

In my position with the OCA, I have testified jointly with Kenneth E. Traum, Former Assistant Consumer Advocate, in the following dockets:

- DG 08-048 Unutil Corporation and Northern Utilities, Inc. Joint Petition for Approval of Stock Acquisition.

- DW 08-070 Lakes Region Water Company Petition for Financing and Step Increases.
- DW 08-098 Aquarion Water Company of New Hampshire.
- DE 09-035 Public Service of New Hampshire Distribution Service Rate Case.

I have also entered (non-joint) testimony in:

- DT 07-027 Kearsarge Telephone Company, Wilton Telephone Company Hollis Telephone Company and Merrimack County Telephone Company Petition for Alternative Form of Regulation. Phase II and Phase III.
- DW 08-073 Pennichuck Water Works, Inc. Petition for Rate Increase.
- DW 08-070 Lakes Region Water Company Third Step Increase.
- DW 08-065 Hampstead Area Water Company Petition for Rate Increase.
- DE 09-170 2010 CORE Energy Efficiency Programs.
- DW 10-090 Pittsfield Aquaduct Company Petition for Rate Increase.
- DW 10-091 Pennichuck Water Works Petition for Rate Increase.
- DW 10-141 Lakes Region Water Petition for Rate Increase.
- DE 10-188 2011-2012 CORE and Natural Gas Energy Efficiency Programs.
- DE 12-262 2013-2014 CORE and Natural Gas Energy Efficiency Programs.
- DE 12-292 PSNH 2013 Energy Service Rate.
- DE 12-262 2014 CORE Energy Efficiency Programs Update Filing

I have attended regulatory training at New Mexico State University's Center for Public Utilities. I participate in committees of the National Association of State Consumer Advocates (NASUCA) on behalf of the OCA. I am a member of the American Statistical Association.

Public Service Company of New Hampshire
Docket No. DE 11-215

Data Request STAFF-02
Dated: 05/31/2012
Q-STAFF-001
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Witness: Robert A. Baumann, William H. Smagula, Timothy J. Griffin
Request from: New Hampshire Public Utilities Commission Staff

Question:

Reference Exhibit 7 from December 19, 2011 hearing.

- a. How often does the Technical Accounting group perform its technical updates of depreciation rates for PSNH's generation assets?
- b. Please provide copies of any internal company policies, procedures, memoranda, etc. that involve the performance of technical updates of depreciation rates.
- c. Please provide the years that the five most recent Technical Updates were performed.
- d. Please provide any reports or other documentation prepared in connection with the three most recent technical updates.

Response:

- a. There is no pre-determined timing for the performance of Technical Updates for Average Year of Final Retirement (AYFR) assets. Technical Updates are performed based upon engineering updates of changes in the AYFR year which are triggered by either the present year closely approaching the assessment AYFR or a large investment in a Unit.
- b. While there are procedures around the timing of Technical Updates on Distribution assets, there are no policies, procedures or memoranda in place for Technical Updates to AYFR assets because those changes are done on an as needed basis.
- c. The five most recent studies were performed in 1986, 1997, 1998, 2007 and 2012.
- d. See Attachments 1 through 3 which has the 2012, 2007 and 1998 AYFR Technical Updates.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement A

Comparison of Present and Proposed Accrual Rates

Present: BG Procedure / RL Technique

Proposed: BG Procedure / RL Technique

Account Description	Present			Proposed				
	Rem. Life	Net Salvage	Accrual Rate	Avg. Life	Avg. Net Salvage	W/L Rate	Amortization	R/L Rate
	B	C	D	E	F	G	H	I-G-H
STEAM PRODUCTION								
311.00 Structures and Improvements				33.37		3.00%	-1.34%	1.66%
312.00 Boiler Plant Equipment				21.23		4.71%	-0.73%	3.98%
314.00 Turbogenerator Units				29.21		3.42%	-1.60%	1.82%
315.00 Accessory Electric Equipment				27.21		3.68%	-0.75%	2.93%
316.00 Miscellaneous Power Plant Equipment				22.18		4.51%	-1.16%	3.35%
Total Steam Production			3.96%	23.55		4.24%	-0.58%	3.65%
HYDRAULIC PRODUCTION								
331.00 Structures and Improvements				58.00		1.72%	-0.27%	1.45%
332.00 Reservoirs, Dams and Waterways				73.00		1.37%	-0.30%	1.07%
333.00 Waterwheels, Turbines and Generators				61.00		1.64%	-0.26%	1.36%
334.00 Accessory Electric Equipment				30.00		3.33%	-0.60%	2.73%
335.00 Miscellaneous Power Plant Equipment				39.00		2.56%	-0.59%	1.97%
336.00 Roads, Railroads and Bridges				50.00		2.00%	-0.87%	1.13%
Total Hydraulic Production			1.25%	58.43		1.71%	-0.35%	1.36%
OTHER PRODUCTION								
341.00 Structures and Improvements				14.67		6.82%	-0.04%	6.78%
342.00 Fuel Holders, Producers and Accessories				21.14		4.73%	-3.42%	1.31%
343.00 Prime Movers				16.32		6.13%	-1.37%	4.76%
344.00 Generators				41.21		2.43%	-2.35%	0.08%
345.00 Accessory Electric Equipment				15.69		6.37%	-0.12%	6.25%
346.00 Miscellaneous Power Plant Equipment				8.71		11.48%	0.22%	11.70%
Total Other Production			0.37%	22.26		4.49%	-1.82%	2.67%
TRANSMISSION PLANT								
352.00 Structures and Improvements			1.51%	57.00		1.75%	-0.11%	1.64%
353.00 Station Equipment								
354.00 Towers and Fixtures - System	-20.0%	1.98%	55.00	-20.0%	2.18%	0.03%	2.21%	
354.45 Towers and Fixtures - 345 kV	-25.0%	1.46%	53.00	-25.0%	2.36%	-1.00%	1.36%	
355.10 Poles and Fixtures - System	-25.0%	1.46%	53.00	-25.0%	2.36%	-0.84%	1.52%	
355.45 Poles and Fixtures - 345 kV	-40.0%	2.36%	52.00	-40.0%	2.69%	-0.15%	2.54%	
356.00 Overhead Conduct. and Devices - System	-40.0%	2.36%	52.00	-40.0%	2.69%	-0.35%	2.34%	
356.45 Overhead Conduct. and Devices - 345 kV	-30.0%	2.49%	50.00	-30.0%	2.60%	-0.15%	2.45%	
359.00 Roads and Trails - System	-30.0%	2.49%	50.00	-30.0%	2.60%	-0.31%	2.29%	
359.45 Roads and Trails -345 kV	-30.0%	1.37%	65.00	-30.0%	1.54%	-0.35%	1.19%	
Total Transmission Plant		2.13%	53.19	-26.9%	2.39%	-0.13%	2.26%	
DISTRIBUTION PLANT								
361.00 Structures and Improvements			0.84%	55.00		1.82%	-0.58%	1.24%
362.00 Station Equipment								
364.00 Poles, Towers and Fixtures	-10.0%	1.71%	55.00	-17.2%	2.13%	-0.85%	1.48%	
365.00 Overhead Conductors and Devices	-15.0%	1.45%	35.00	-13.8%	3.25%	-0.80%	2.45%	
366.00 Underground Conduit	-20.0%	3.41%	35.00	-12.7%	3.22%	0.19%	3.41%	
367.00 Underground Conductors and Devices	-15.0%	1.31%	70.00	-12.0%	1.80%	0.05%	1.65%	
368.00 Line Transformers	-15.0%	2.66%	40.00	-12.0%	2.80%	0.41%	3.21%	
369.32 Services - Overhead		1.45%	40.00		2.50%	-0.60%	1.90%	
369.07 Services - Direct Burial	-45.0%	0.77%	40.00	-12.2%	2.81%	-0.28%	2.53%	
370.00 Meters	-45.0%	0.77%	40.00	-12.2%	2.81%	-0.20%	2.61%	
371.00 Installations on Customers' Premises		3.33%	35.00		2.86%	0.32%	3.18%	
373.00 Street Lighting and Signal Systems	-15.0%	7.66%	17.00	-12.2%	6.60%	0.92%	7.52%	
Total Distribution Plant	-15.0%	7.08%	20.00	-12.2%	5.61%	1.63%	7.24%	
		2.17%	38.24	-10.1%	2.88%	-0.25%	2.63%	
GENERAL PLANT								
Distribution								
390.10 Structures and Improvements			0.45%	40.00		2.50%	-0.22%	2.28%
391.10 Office Furniture and Fixtures - System	2.0%	5.58%	23.00	2.0%	4.26%	-1.56%	2.70%	
391.20 Office Furniture and Fixtures - PCs		20.78%	4.00		25.00%	-2.89%	22.11%	
392.04 Transportation - Autos	10.0%	6.31%	8.00	10.0%	11.25%	3.61%	14.86%	
393.10 Stores Equipment		3.88%	25.00		4.00%	-2.93%	1.07%	
394.10 Tools, Shop and Garage Equipment	10.0%	1.41%	24.00	10.0%	3.75%	-3.72%	0.03%	
395.10 Laboratory Equipment		2.43%	28.00		3.57%	-2.04%	1.53%	
396.10 Power Operated Equipment		11.09%	10.00		10.00%	-0.34%	9.66%	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement A

Comparison of Present and Proposed Accrual Rates
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description A	Present			Proposed				
	Rem. Life B	Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G+H
397.10 Communication Equipment - Microwave			3.75%	18.00		5.56%	-4.22%	1.34%
397.20 Communication Equipment - Misc.			3.75%	18.00		5.56%	-3.99%	1.57%
398.10 Miscellaneous Equipment			2.17%	20.00		5.00%	-5.42%	-0.42%
Total Distribution General			2.98%	21.40	1.0%	4.63%	-1.44%	3.19%
Non-Distribution								
390.11 Structures and Improvements			1.40%	35.00		2.86%	-0.48%	2.38%
391.11 Office Furniture and Fixtures - System		10.0%	4.53%	14.00	0.1%	7.14%	1.12%	8.26%
391.21 Office Furniture and Fixtures - PCs								
393.11 Stores Equipment				25.00		4.00%	-4.01%	-0.01%
394.11 Tools, Shop and Garage Equipment			5.78%	24.00		4.17%	-0.47%	3.70%
395.11 Laboratory Equipment			3.62%	28.00		3.57%	-1.72%	1.85%
396.11 Power Operated Equipment								
397.11 Communication Equipment - Microwave			6.09%	18.00		5.56%	0.91%	6.47%
397.21 Communication Equipment - Misc.			6.09%	18.00		5.56%	1.78%	7.34%
398.11 Miscellaneous Equipment			10.56%	20.00		5.00%	-0.20%	4.80%
Total Non-Distribution General			5.71%	17.94		5.55%	1.07%	6.64%
TOTAL GENERAL PLANT			3.49%	20.66	-8.2%	4.80%	-0.97%	3.84%
TOTAL UTILITY PLANT			2.72%	32.12	-8.2%	3.30%	-0.38%	2.92%
STEAM PRODUCTION (BY UNIT)								
Merrimack								
311.00 Structures and Improvements				41.55		2.41%	-1.49%	0.92%
312.00 Boiler Plant Equipment				29.52		3.39%	-1.34%	2.05%
314.00 Turbogenerator Units				35.49		2.82%	-2.07%	0.75%
315.00 Accessory Electric Equipment				28.75		3.48%	-0.58%	2.90%
316.00 Miscellaneous Power Plant Equipment				31.15		3.21%	-1.72%	1.49%
Total Merrimack			6.68%	31.41		3.18%	-1.49%	1.69%
Merrimack Unit 1								
311.00 Structures and Improvements			3.08%	46.39		2.16%	-1.60%	0.56%
312.00 Boiler Plant Equipment			8.27%	30.10		3.32%	-1.37%	1.95%
314.00 Turbogenerator Units			4.74%	38.04		2.63%	-2.19%	0.44%
315.00 Accessory Electric Equipment			5.14%	44.91		2.23%	-0.86%	1.37%
316.00 Miscellaneous Power Plant Equipment			7.54%	28.99		3.45%	-1.58%	1.87%
Total Merrimack Unit 1			6.90%	33.03		3.03%	-1.56%	1.47%
Merrimack Unit 2								
311.00 Structures and Improvements			3.51%	48.41		2.07%	-1.63%	0.44%
312.00 Boiler Plant Equipment			7.51%	28.47		3.51%	-1.28%	2.23%
314.00 Turbogenerator Units			5.41%	34.62		2.89%	-2.03%	0.86%
315.00 Accessory Electric Equipment			5.10%	25.28		3.96%	-0.48%	3.48%
316.00 Miscellaneous Power Plant Equipment			4.77%	35.38		2.83%	-1.96%	0.87%
Total Merrimack Unit 2			6.78%	30.15		3.32%	-1.45%	1.87%
Merrimack Common								
311.00 Structures and Improvements			5.07%	35.85		2.79%	-1.33%	1.46%
312.00 Boiler Plant Equipment			5.39%	36.31		2.75%	-1.66%	1.09%
314.00 Turbogenerator Units			5.82%	31.31		3.19%	-1.83%	1.36%
315.00 Accessory Electric Equipment			8.96%	27.31		3.66%	-0.53%	3.13%
316.00 Miscellaneous Power Plant Equipment			7.84%	31.11		3.21%	-1.71%	1.50%
Total Merrimack Common			5.83%	34.70		2.88%	-1.54%	1.34%
Newington								
311.00 Structures and Improvements			2.75%	31.70		3.15%	-0.11%	3.04%
312.00 Boiler Plant Equipment			5.09%	18.46		5.42%	2.23%	7.65%
314.00 Turbogenerator Units			3.97%	23.70		4.22%	0.83%	5.05%
315.00 Accessory Electric Equipment			2.04%	33.09		3.02%	-0.62%	2.40%
316.00 Miscellaneous Power Plant Equipment			5.11%	16.85		5.93%	0.78%	6.71%
Total Newington			4.42%	20.94		4.78%	1.47%	6.24%
Schiller								
311.00 Structures and Improvements				30.60		3.27%	-1.70%	1.57%
312.00 Boiler Plant Equipment				18.04		5.54%	-1.01%	4.53%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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Proposed: BG Procedure / RL Technique

Account Description A	Present			Proposed				
	Rem. Life B	Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=GH
314.00 Turbogenerator Units				29.83		3.35%	-2.21%	1.14%
315.00 Accessory Electric Equipment				20.81		4.85%	-1.18%	3.67%
316.00 Miscellaneous Power Plant Equipment				20.34		4.92%	-1.13%	3.79%
Total Schiller			0.92%	20.23		4.94%	-1.24%	3.70%
Schiller Unit 4								
311.00 Structures and Improvements			1.29%	48.01		2.08%	-2.18%	-0.10%
312.00 Boiler Plant Equipment				26.94		3.71%	-1.90%	1.81%
314.00 Turbogenerator Units				33.24		3.01%	-2.40%	0.61%
315.00 Accessory Electric Equipment				44.71		2.24%	-2.39%	-0.15%
316.00 Miscellaneous Power Plant Equipment			1.47%	15.87		6.30%	-0.50%	5.80%
Total Schiller Unit 4			0.07%	28.01		3.57%	-1.97%	1.80%
Schiller Unit 5								
311.00 Structures and Improvements			1.45%	20.85		4.80%	-1.07%	3.73%
312.00 Boiler Plant Equipment			0.83%	13.75		7.27%	-0.13%	7.14%
314.00 Turbogenerator Units			1.47%	24.75		4.04%	-1.83%	2.21%
315.00 Accessory Electric Equipment				14.56		6.87%	-0.25%	6.62%
316.00 Miscellaneous Power Plant Equipment			4.44%	15.24		6.56%	-0.38%	6.18%
Total Schiller Unit 5			0.70%	14.31		6.99%	-0.27%	6.72%
Schiller Unit 6								
311.00 Structures and Improvements			4.91%	38.21		2.62%	-1.96%	0.66%
312.00 Boiler Plant Equipment				30.35		3.29%	-2.11%	1.18%
314.00 Turbogenerator Units			1.93%	31.70		3.15%	-2.31%	0.84%
315.00 Accessory Electric Equipment				50.86		1.97%	-2.52%	-0.55%
316.00 Miscellaneous Power Plant Equipment			7.55%	19.22		5.20%	-0.99%	4.21%
Total Schiller Unit 6			0.88%	31.08		3.21%	-2.19%	1.02%
Schiller Common								
311.00 Structures and Improvements			1.84%	31.37		3.19%	-1.73%	1.46%
312.00 Boiler Plant Equipment			1.51%	31.55		3.17%	-2.18%	0.99%
314.00 Turbogenerator Units			2.17%	28.41		3.52%	-2.12%	1.40%
315.00 Accessory Electric Equipment				20.25		4.94%	-1.14%	3.80%
316.00 Miscellaneous Power Plant Equipment			2.70%	21.94		4.56%	-1.29%	3.27%
Total Schiller Common			1.73%	30.35		3.30%	-1.90%	1.40%
Wyman								
311.00 Structures and Improvements			2.92%	31.44		3.18%	0.11%	3.29%
312.00 Boiler Plant Equipment			2.61%	32.38		3.09%	-0.47%	2.62%
314.00 Turbogenerator Units			2.43%	32.99		3.03%	-0.74%	2.29%
315.00 Accessory Electric Equipment			0.17%	53.30		1.88%	-1.88%	
316.00 Miscellaneous Power Plant Equipment			10.72%	23.71		4.22%	13.28%	17.50%
Total Wyman			2.75%	32.28		3.10%	-0.19%	2.91%
HYDRAULIC PRODUCTION								
Amoskeag								
331.00 Structures and Improvements			1.52%	58.00		1.72%	-0.22%	1.50%
332.00 Reservoirs, Dams and Waterways			1.17%	73.00		1.37%	-0.23%	1.14%
333.00 Waterwheels, Turbines and Generators			0.53%	61.00		1.64%	-1.18%	0.46%
334.00 Accessory Electric Equipment			2.40%	30.00		3.33%	-1.13%	2.20%
335.00 Miscellaneous Power Plant Equipment			2.19%	39.00		2.56%	-0.57%	1.99%
336.00 Roads, Railroads and Bridges			1.56%	50.00		2.00%	-0.42%	1.58%
Total Amoskeag			1.35%	60.20		1.66%	-0.35%	1.31%
Ayers Island								
331.00 Structures and Improvements			1.14%	58.00		1.72%	-0.22%	1.50%
332.00 Reservoirs, Dams and Waterways			0.87%	73.00		1.37%	-0.50%	0.87%
333.00 Waterwheels, Turbines and Generators			1.13%	61.00		1.64%	-0.18%	1.46%
334.00 Accessory Electric Equipment			2.80%	30.00		3.33%	-0.30%	3.03%
335.00 Miscellaneous Power Plant Equipment			1.62%	39.00		2.56%	0.27%	2.83%
336.00 Roads, Railroads and Bridges			1.61%	50.00		2.00%	1.71%	3.71%
Total Ayers Island			1.23%	58.83		1.76%	-0.34%	1.42%

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Account Description	Present			Proposed				
	Rem. Life	Net Salvage	Accrual Rate	Avg. Life	Avg. Net Salvage	W/L Rate	Amortization	R/L Rate
A	B	C	D	E	F	G	H	I=GH
Canaan								
331.00 Structures and Improvements				58.00		1.72%	-0.59%	1.13%
332.00 Reservoirs, Dams and Waterways			0.49%	73.00		1.37%	-0.85%	0.52%
333.00 Waterwheels, Turbines and Generators				61.00		1.64%	-1.64%	
334.00 Accessory Electric Equipment			3.01%	30.00		3.33%	-0.27%	3.08%
335.00 Miscellaneous Power Plant Equipment			1.27%	39.00		2.56%	-1.42%	1.14%
336.00 Roads, Railroads and Bridges								
Total Canaan			0.86%	57.43		1.74%	-0.79%	0.95%
Eastman Falls								
331.00 Structures and Improvements			1.57%	58.00		1.72%	-0.19%	1.53%
332.00 Reservoirs, Dams and Waterways			1.35%	73.00		1.37%	-0.08%	1.31%
333.00 Waterwheels, Turbines and Generators			1.60%	61.00		1.64%	-0.08%	1.56%
334.00 Accessory Electric Equipment			2.77%	30.00		3.33%	-0.62%	2.81%
335.00 Miscellaneous Power Plant Equipment			2.09%	39.00		2.56%	-0.34%	2.22%
336.00 Roads, Railroads and Bridges			1.66%	50.00		2.00%	-0.34%	1.66%
Total Eastman Falls			1.66%	55.76		1.79%	-0.16%	1.63%
Garvins Falls								
331.00 Structures and Improvements			1.44%	58.00		1.72%	-0.31%	1.41%
332.00 Reservoirs, Dams and Waterways			1.21%	73.00		1.37%	-0.10%	1.27%
333.00 Waterwheels, Turbines and Generators			1.41%	61.00		1.64%	-0.26%	1.38%
334.00 Accessory Electric Equipment			2.51%	30.00		3.33%	-0.74%	2.59%
335.00 Miscellaneous Power Plant Equipment			2.30%	39.00		2.56%	-0.25%	2.31%
336.00 Roads, Railroads and Bridges			1.22%	50.00		2.00%	-0.78%	1.22%
Total Garvins Falls			1.50%	56.06		1.78%	-0.29%	1.49%
Gorham								
331.00 Structures and Improvements			0.23%	58.00		1.72%	-0.88%	0.84%
332.00 Reservoirs, Dams and Waterways			0.88%	73.00		1.37%	-0.52%	0.85%
333.00 Waterwheels, Turbines and Generators			0.22%	61.00		1.64%	-0.32%	1.32%
334.00 Accessory Electric Equipment			1.78%	30.00		3.33%	-1.18%	2.15%
335.00 Miscellaneous Power Plant Equipment			1.92%	39.00		2.56%	-1.41%	1.15%
336.00 Roads, Railroads and Bridges								
Total Gorham			0.80%	57.64		1.73%	-0.62%	1.12%
Hooksett								
331.00 Structures and Improvements			1.13%	58.00		1.72%	-0.57%	1.15%
332.00 Reservoirs, Dams and Waterways			0.90%	73.00		1.37%	-0.51%	0.86%
333.00 Waterwheels, Turbines and Generators			0.17%	61.00		1.64%	-1.84%	
334.00 Accessory Electric Equipment			2.94%	30.00		3.33%	0.14%	3.47%
335.00 Miscellaneous Power Plant Equipment			1.55%	39.00		2.56%	-0.87%	1.69%
336.00 Roads, Railroads and Bridges								
Total Hooksett			1.26%	53.28		1.88%	-0.57%	1.31%
Jackman Station								
331.00 Structures and Improvements			0.39%	58.00		1.72%	-0.24%	1.48%
332.00 Reservoirs, Dams and Waterways			0.38%	73.00		1.37%	-0.22%	1.15%
333.00 Waterwheels, Turbines and Generators			0.30%	61.00		1.64%	-1.25%	0.39%
334.00 Accessory Electric Equipment			0.77%	30.00		3.33%	-0.45%	2.88%
335.00 Miscellaneous Power Plant Equipment				39.00		2.56%	-0.17%	2.39%
336.00 Roads, Railroads and Bridges			1.16%	50.00		2.00%	-1.27%	0.73%
Total Jackman Station			0.39%	60.08		1.45%	-0.27%	1.18%
Smith								
331.00 Structures and Improvements			1.16%	58.00		1.72%	-0.35%	1.37%
332.00 Reservoirs, Dams and Waterways			0.78%	73.00		1.37%	-0.63%	0.74%
333.00 Waterwheels, Turbines and Generators			0.42%	61.00		1.64%	-1.26%	0.38%
334.00 Accessory Electric Equipment			2.57%	30.00		3.33%	-0.54%	2.79%
335.00 Miscellaneous Power Plant Equipment				39.00		2.56%	-2.08%	0.48%
336.00 Roads, Railroads and Bridges				50.00		2.00%	-2.00%	
Total Smith			0.92%	60.12		1.66%	-0.68%	0.98%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement A

Comparison of Present and Proposed Accrual Rates
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description A	Present			Proposed				
	Rem. Life B	Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G*H
OTHER PRODUCTION (BY UNIT)								
Lost Nation CT Unit 10								
341.00 Structures and Improvements			0.40%	19.48		5.13%	-3.26%	1.87%
342.00 Fuel Holders, Producers and Accessories			1.41%	26.52		3.77%	-3.77%	
343.00 Prime Movers				11.31		8.84%	-0.56%	8.28%
344.00 Generators								
345.00 Accessory Electric Equipment			4.75%	16.78		5.96%	2.16%	8.12%
346.00 Miscellaneous Power Plant Equipment			0.50%	33.00		3.03%	-3.03%	
Total Lost Nation CT Unit 10			0.28%	12.39		8.07%	-0.92%	7.15%
Merrimack CT								
341.00 Structures and Improvements				43.50		2.30%	-2.30%	
342.00 Fuel Holders, Producers and Accessories				16.97		5.89%	-3.02%	2.87%
343.00 Prime Movers				24.80		4.03%	-3.93%	0.10%
344.00 Generators				43.48		2.30%	-2.30%	
345.00 Accessory Electric Equipment				19.88		5.03%	-1.10%	3.93%
346.00 Miscellaneous Power Plant Equipment				29.05		3.44%	-3.44%	
Total Merrimack CT			0.04%	36.05		2.77%	-2.46%	0.31%
Merrimack CT Unit 1								
341.00 Structures and Improvements				44.00		2.27%	-2.30%	-0.03%
342.00 Fuel Holders, Producers and Accessories			0.22%	20.24		4.94%	-3.26%	1.68%
343.00 Prime Movers			0.49%	23.90		4.18%	-3.89%	0.29%
344.00 Generators				44.00		2.27%	-2.30%	-0.03%
345.00 Accessory Electric Equipment				40.00		2.50%	-1.31%	1.19%
346.00 Miscellaneous Power Plant Equipment			0.04%	30.97		3.23%	-3.49%	-0.26%
Total Merrimack CT Unit 1			0.07%	35.76		2.79%	-2.56%	0.22%
Merrimack CT Unit 2								
341.00 Structures and Improvements				43.00		2.33%	-2.30%	0.03%
342.00 Fuel Holders, Producers and Accessories				12.08		8.28%	-2.44%	5.84%
343.00 Prime Movers				28.19		3.55%	-4.07%	-0.52%
344.00 Generators				43.00		2.33%	-2.30%	0.03%
345.00 Accessory Electric Equipment			0.21%	19.62		5.10%	-1.10%	4.00%
346.00 Miscellaneous Power Plant Equipment			1.14%	26.14		3.83%	-3.36%	0.47%
Total Merrimack CT Unit 2			0.01%	36.36		2.75%	-2.34%	0.41%
Schiller CT Unit 10								
341.00 Structures and Improvements			4.46%	31.76		3.15%	-1.02%	2.13%
342.00 Fuel Holders, Producers and Accessories				41.14		2.43%	-2.43%	
343.00 Prime Movers			11.90%	27.55		3.63%	-1.55%	2.08%
344.00 Generators				38.01		2.63%	-2.42%	0.21%
345.00 Accessory Electric Equipment			0.87%	18.84		5.31%	-5.31%	
346.00 Miscellaneous Power Plant Equipment				34.74		2.88%	-2.88%	
Total Schiller CT Unit 10			0.59%	36.77		2.72%	-2.38%	0.33%
White Lake CT Unit 10								
341.00 Structures and Improvements				9.41		10.63%	4.05%	14.68%
342.00 Fuel Holders, Producers and Accessories			1.81%	24.17		4.14%	-4.14%	
343.00 Prime Movers				40.97		2.44%	-2.18%	0.26%
344.00 Generators								
345.00 Accessory Electric Equipment			3.04%	9.89		10.11%	-0.94%	9.17%
346.00 Miscellaneous Power Plant Equipment			15.38%	6.93		14.43%	1.41%	15.84%
Total White Lake CT Unit 10			0.85%	23.38		4.28%	-1.37%	2.91%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement B

Comparison of Present and Proposed Accruals
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description A	12/31/06		2007 Annualized Accrual			
	Plant Investment B	Present C	Proposed			Difference G-F-C
			Whole-Life D	Amortization E	Total F=D+E	
STEAM PRODUCTION						
311.00 Structures and Improvements	\$60,756,527	\$1,667,109	\$1,821,020	(\$680,222)	\$1,140,798	(\$526,311)
312.00 Boiler Plant Equipment	334,708,366	14,067,442	15,762,482	(1,091,850)	14,670,612	603,170
314.00 Turbogenerator Units	91,855,188	3,529,564	3,144,828	(1,019,109)	2,125,517	(1,404,047)
315.00 Accessory Electric Equipment	14,355,705	405,314	527,870	(109,445)	418,225	12,911
316.00 Miscellaneous Power Plant Equipment	12,871,202	694,428	584,645	(92,838)	492,009	(202,419)
Total Steam Production	\$514,646,988	\$20,363,857	\$21,640,423	(\$2,993,282)	\$18,647,181	(\$1,516,696)
HYDRAULIC PRODUCTION						
331.00 Structures and Improvements	\$11,573,146	\$159,034	\$189,059	(\$31,737)	\$187,322	\$8,288
332.00 Reservoirs, Dams and Waterways	19,278,915	170,561	264,093	(62,578)	201,515	30,954
333.00 Waterwheels, Turbines and Generators	9,263,760	116,497	151,928	(32,288)	119,638	3,141
334.00 Accessory Electric Equipment	3,882,245	98,609	129,279	(24,644)	104,635	6,026
335.00 Miscellaneous Power Plant Equipment	883,962	15,190	22,629	(5,935)	16,694	1,504
336.00 Roads, Railroads and Bridges	171,163	1,971	3,424	(1,030)	2,394	423
Total Hydraulic Production	\$45,051,191	\$591,862	\$770,410	(\$158,213)	\$612,197	\$50,335
OTHER PRODUCTION						
341.00 Structures and Improvements	\$650,330	\$3,616	\$44,333	(\$270)	\$44,063	\$40,447
342.00 Fuel Holders, Producers and Accessories	692,522	5,792	32,764	(23,726)	9,039	3,247
343.00 Prime Movers	3,943,822	9,446	241,843	(53,740)	187,903	178,457
344.00 Generators	4,493,530		109,057	(105,416)	3,641	3,641
345.00 Accessory Electric Equipment	185,016	5,575	11,796	(238)	11,558	5,983
346.00 Miscellaneous Power Plant Equipment	113,904	13,047	13,077	249	13,326	279
Total Other Production	\$10,079,124	\$37,476	\$452,670	(\$163,140)	\$289,530	\$232,054
TRANSMISSION PLANT						
352.00 Structures and Improvements	\$4,894,058	\$73,749	\$85,471	(\$5,372)	\$80,099	\$6,350
353.00 Station Equipment	95,066,950	1,892,326	2,072,480	28,520	2,100,860	218,654
354.00 Towers and Fixtures - System	2,320,328	33,877	54,760	(23,204)	31,556	(2,321)
354.45 Towers and Fixtures - 345 kV	8,976,365	131,055	211,842	(75,401)	136,441	5,386
355.10 Poles and Fixtures - System	41,252,480	973,559	1,108,862	(61,879)	1,047,913	74,254
355.45 Poles and Fixtures - 345 kV	13,431,486	316,983	361,307	(47,010)	314,297	(2,686)
356.00 Overhead Conduct. and Devices - System	18,394,149	458,014	478,248	(27,591)	450,657	(7,357)
356.45 Overhead Conduct. and Devices - 345 kV	17,417,965	433,707	452,667	(53,998)	398,871	(34,838)
359.00 Roads and Trails - System	185,484	2,541	2,856	(649)	2,207	(334)
359.45 Roads and Trails -345 kV	524,614	7,187	8,079	(1,102)	6,977	(210)
Total Transmission Plant	\$202,453,879	\$4,312,998	\$4,837,582	(\$267,684)	\$4,569,898	\$256,900
DISTRIBUTION PLANT						
361.00 Structures and Improvements	\$10,153,051	\$85,286	\$184,786	(\$58,888)	\$125,898	\$40,612
362.00 Station Equipment	101,984,467	1,743,934	2,172,269	(662,899)	1,509,370	(234,564)
364.00 Poles, Towers and Fixtures	185,165,716	2,684,903	8,017,686	(1,481,328)	4,536,580	1,851,557
365.00 Overhead Conductors and Devices	228,747,725	7,800,089	7,365,877	434,620	7,800,297	228
366.00 Underground Conduit	15,131,800	198,227	242,109	7,566	249,675	51,448
367.00 Underground Conductors and Devices	80,194,268	2,133,168	2,245,440	328,796	2,574,236	441,068
368.00 Line Transformers	166,265,523	2,410,705	4,156,388	(997,533)	3,158,855	748,150
369.32 Services - Overhead	43,432,716	334,432	1,220,459	(121,611)	1,098,848	764,416
369.07 Services - Direct Burial	40,089,344	308,688	1,126,511	(80,179)	1,046,332	737,644
370.00 Meters	57,120,399	1,902,109	1,633,643	182,766	1,816,429	(85,680)
371.00 Installations on Customers' Premises	5,463,926	418,537	380,819	50,268	410,887	(7,650)
373.00 Street Lighting and Signal Systems	5,614,861	397,532	314,894	91,522	406,516	8,984
Total Distribution Plant	\$939,353,798	\$20,417,590	\$27,040,781	(\$2,306,878)	\$24,733,903	\$4,316,313
GENERAL PLANT						
Distribution						
393.10 Structures and Improvements	\$46,771,768	\$210,473	\$1,189,294	(\$102,898)	\$1,086,396	\$655,923
391.10 Office Furniture and Fixtures - System	12,599,550	702,803	536,741	(198,553)	340,188	(362,615)
391.20 Office Furniture and Fixtures - PCs	4,796,077	996,625	1,199,019	(138,606)	1,060,413	63,788
392.04 Transportation - Autos	487,839	30,763	54,682	17,811	72,493	41,710
393.10 Stores Equipment	588,807	22,844	23,552	(17,252)	6,300	(16,544)
394.10 Tools, Shop and Garage Equipment	5,516,706	77,777	206,839	(205,184)	1,655	(76,122)
395.10 Laboratory Equipment	3,218,927	78,220	114,916	(65,666)	49,250	(28,970)
396.10 Power Operated Equipment	1,932	214	193	(6)	187	(27)
397.10 Communication Equipment - Microwave	2,817,750	105,666	156,667	(118,909)	37,758	(67,908)
397.20 Communication Equipment - Misc.	9,522,967	357,111	529,477	(379,968)	149,511	(207,600)
398.10 Miscellaneous Equipment	811,842	17,619	40,597	(44,007)	(3,410)	(21,028)
Total Distribution General	\$67,133,275	\$2,600,135	\$4,032,177	(\$1,251,438)	\$2,780,739	\$180,604

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement B

Comparison of Present and Proposed Accruals
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description A	12/31/06 Plant		2007 Annualized Accrual			
	Investment B	Present C	Whole-Life D	Proposed		
				Amortization E	Total F+D-E	Difference G+C
Non-Distribution						
390.11 Structures and Improvements	\$720,516	\$10,087	\$20,607	(\$3,459)	\$17,148	\$7,081
391.11 Office Furniture and Fixtures - System	2,559,619	115,951	182,757	28,668	211,425	95,474
391.21 Office Furniture and Fixtures - PCs						
393.11 Stores Equipment	391		18	(16)	(0)	(0)
394.11 Tools, Shop and Garage Equipment	1,201,856	69,467	50,117	(5,648)	44,469	(24,998)
395.11 Laboratory Equipment	38,553	1,396	1,376	(663)	713	(683)
396.11 Power Operated Equipment						
397.11 Communication Equipment - Microwave	9,230,491	582,137	513,215	83,998	597,213	35,076
397.21 Communication Equipment - Misc.	6,187,795	376,837	344,041	110,143	454,184	77,347
398.11 Miscellaneous Equipment	38,671	3,873	1,834	(74)	1,760	(2,113)
Total Non-Distribution General	\$19,975,891	\$1,139,748	\$1,113,983	\$212,949	\$1,326,912	\$187,164
TOTAL GENERAL PLANT	\$107,109,166	\$3,739,883	\$5,146,140	(\$1,039,469)	\$4,107,651	\$387,766
TOTAL UTILITY PLANT	\$1,818,894,144	\$49,433,666	\$80,088,006	(\$6,947,666)	\$53,140,340	\$3,706,674
STEAM PRODUCTION (BY UNIT)						
Merrimack						
311.00 Structures and Improvements	\$16,548,775	\$674,221	\$398,771	(\$248,884)	\$152,107	(\$522,114)
312.00 Boiler Plant Equipment	120,677,120	9,039,889	4,085,078	(1,618,471)	2,466,607	(6,573,282)
314.00 Turbogenerator Units	36,878,739	1,926,601	1,039,655	(784,875)	274,980	(1,651,621)
315.00 Accessory Electric Equipment	5,307,907	300,277	184,814	(30,933)	153,881	(146,396)
316.00 Miscellaneous Power Plant Equipment	5,139,881	385,833	164,790	(88,101)	76,689	(309,144)
Total Merrimack	\$184,552,422	\$12,326,821	\$5,873,108	(\$2,748,845)	\$3,124,263	(\$9,202,558)
Merrimack Unit 1						
311.00 Structures and Improvements	\$4,549,184	\$140,115	\$98,262	(\$72,787)	\$25,475	(\$114,640)
312.00 Boiler Plant Equipment	30,804,531	2,547,535	1,022,710	(422,022)	600,688	(1,946,847)
314.00 Turbogenerator Units	10,427,732	494,274	274,249	(228,367)	45,882	(448,392)
315.00 Accessory Electric Equipment	1,338,542	68,698	29,805	(11,464)	18,311	(50,387)
316.00 Miscellaneous Power Plant Equipment	279,393	21,066	9,639	(4,414)	5,225	(15,841)
Total Merrimack Unit 1	\$47,397,382	\$3,271,688	\$1,434,665	(\$739,084)	\$695,581	(\$2,576,107)
Merrimack Unit 2						
311.00 Structures and Improvements	\$4,761,062	\$167,113	\$98,554	(\$77,605)	\$20,949	(\$146,164)
312.00 Boiler Plant Equipment	77,746,270	5,838,745	2,728,894	(995,152)	1,733,742	(4,105,003)
314.00 Turbogenerator Units	28,127,157	1,413,479	755,075	(530,381)	224,694	(1,188,785)
315.00 Accessory Electric Equipment	3,219,052	164,172	127,474	(15,451)	112,023	(62,149)
316.00 Miscellaneous Power Plant Equipment	229,092	10,928	6,483	(4,480)	1,993	(8,935)
Total Merrimack Unit 2	\$112,082,633	\$7,594,437	\$3,718,480	(\$1,623,080)	\$2,095,400	(\$5,601,037)
Merrimack Common						
311.00 Structures and Improvements	\$7,238,529	\$366,993	\$201,955	(\$96,272)	\$105,683	(\$261,310)
312.00 Boiler Plant Equipment	12,126,319	653,609	333,474	(201,287)	132,177	(521,432)
314.00 Turbogenerator Units	323,850	18,848	10,331	(5,927)	4,404	(14,444)
315.00 Accessory Electric Equipment	752,313	67,407	27,535	(3,988)	23,547	(43,860)
316.00 Miscellaneous Power Plant Equipment	4,631,396	353,839	148,668	(79,197)	69,471	(284,368)
Total Merrimack Common	\$25,072,407	\$1,480,688	\$721,963	(\$386,681)	\$335,282	(\$1,125,414)
Newington						
311.00 Structures and Improvements	\$18,740,669	\$515,388	\$580,331	(\$20,615)	\$569,716	\$54,348
312.00 Boiler Plant Equipment	81,728,549	4,159,881	4,429,579	1,822,502	6,252,081	2,092,200
314.00 Turbogenerator Units	30,830,670	1,223,974	1,301,050	255,894	1,556,944	332,970
315.00 Accessory Electric Equipment	5,143,177	104,921	155,324	(31,888)	123,438	18,515
316.00 Miscellaneous Power Plant Equipment	3,515,085	179,821	208,445	27,417	235,862	56,241
Total Newington	\$139,958,050	\$6,183,765	\$6,684,729	\$2,053,311	\$8,738,040	\$2,554,276
Schiller						
311.00 Structures and Improvements	\$24,404,461	\$445,491	\$798,127	(\$414,112)	\$384,015	(\$62,476)
312.00 Boiler Plant Equipment	128,993,805	781,258	7,145,498	(1,280,320)	5,865,178	5,083,920
314.00 Turbogenerator Units	22,639,482	342,383	758,277	(499,181)	259,096	(83,287)
315.00 Accessory Electric Equipment	3,836,618		188,254	(45,348)	140,908	140,908
316.00 Miscellaneous Power Plant Equipment	4,200,194	116,534	206,513	(47,382)	159,151	42,617
Total Schiller	\$184,074,540	\$1,686,666	\$9,094,669	(\$2,286,321)	\$6,808,348	\$5,121,682
Schiller Unit 4						
311.00 Structures and Improvements	\$626,038	\$8,076	\$13,022	(\$13,648)	(\$626)	(\$8,702)
312.00 Boiler Plant Equipment	17,904,305		664,250	(340,182)	324,068	324,068
314.00 Turbogenerator Units	3,618,410		108,914	(86,842)	22,072	22,072
315.00 Accessory Electric Equipment	884,954		19,823	(21,150)	(1,327)	(1,327)
316.00 Miscellaneous Power Plant Equipment	590,805	8,685	37,221	(2,954)	34,267	25,582
Total Schiller Unit 4	\$23,624,512	\$16,761	\$843,230	(\$464,777)	\$378,453	\$381,682
Schiller Unit 5						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement B

Comparison of Present and Proposed Accruals
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description	12/31/06		2007 Annualized Accrual			
	Plant Investment	Present	Whole-Life	Proposed		Difference
				Amortization	Total	
A	B	C	D	E	F=D+E	G=F-C
311.00 Structures and Improvements	\$1,739,030	\$25,216	\$83,473	(\$18,607)	\$64,866	\$39,650
312.00 Boiler Plant Equipment	71,673,516	451,543	5,210,665	(93,178)	5,117,487	4,665,946
314.00 Turbogenerator Units	5,522,653	81,183	223,115	(101,084)	122,051	40,868
315.00 Accessory Electric Equipment	1,884,381		129,457	(4,711)	124,746	124,746
316.00 Miscellaneous Power Plant Equipment	189,219	8,357	12,347	(715)	11,832	3,275
Total Schiller Unit 5	\$81,007,799	\$566,299	\$5,559,057	(\$218,274)	\$5,440,783	\$4,874,484
Schiller Unit 6						
311.00 Structures and Improvements	\$249,988	\$12,274	\$6,550	(\$4,900)	\$1,650	(\$10,624)
312.00 Boiler Plant Equipment	17,580,583		578,401	(370,950)	207,451	207,451
314.00 Turbogenerator Units	13,215,007	255,050	416,273	(305,267)	111,006	(144,044)
315.00 Accessory Electric Equipment	530,295		10,447	(13,364)	(2,917)	(2,917)
316.00 Miscellaneous Power Plant Equipment	146,811	11,084	7,634	(1,453)	6,181	(4,903)
Total Schiller Unit 6	\$31,722,684	\$278,408	\$1,019,305	(\$695,934)	\$323,371	\$44,963
Schiller Common						
311.00 Structures and Improvements	\$21,789,405	\$400,925	\$695,082	(\$376,957)	\$318,125	(\$82,800)
312.00 Boiler Plant Equipment	21,835,401	329,715	692,182	(476,012)	216,170	(113,545)
314.00 Turbogenerator Units	283,392	6,150	9,975	(6,008)	3,967	(2,183)
315.00 Accessory Electric Equipment	536,988		26,527	(8,121)	20,406	20,406
316.00 Miscellaneous Power Plant Equipment	3,274,359	88,408	149,311	(42,239)	107,072	18,664
Total Schiller Common	\$47,719,545	\$825,198	\$1,573,077	(\$907,337)	\$665,740	(\$159,468)
Wyman						
311.00 Structures and Improvements	\$1,062,622	\$31,029	\$33,791	\$1,169	\$34,960	\$3,931
312.00 Boiler Plant Equipment	3,310,892	86,414	102,307	(15,562)	86,745	331
314.00 Turbogenerator Units	1,506,417	36,808	45,644	(11,147)	34,497	(2,109)
315.00 Accessory Electric Equipment	88,003	116	1,278	(1,278)		(118)
316.00 Miscellaneous Power Plant Equipment	116,042	12,440	4,897	15,410	20,307	7,867
Total Wyman	\$6,063,976	\$166,805	\$187,917	(\$11,407)	\$176,510	\$9,605
HYDRAULIC PRODUCTION						
Amoakeag						
331.00 Structures and Improvements	\$2,200,968	\$33,455	\$37,857	(\$4,842)	\$33,015	(\$440)
332.00 Reservoirs, Dams and Waterways	4,632,077	54,195	63,459	(10,653)	52,806	(1,389)
333.00 Waterwheels, Turbines and Generators	400,897	2,125	6,575	(4,731)	1,844	(281)
334.00 Accessory Electric Equipment	605,911	14,542	20,177	(6,847)	13,330	(1,212)
335.00 Miscellaneous Power Plant Equipment	198,704	4,352	5,087	(1,133)	3,954	(398)
336.00 Roads, Railroads and Bridges	77,585	1,226	1,552	(326)	1,226	(0)
Total Amoakeag	\$8,116,142	\$108,995	\$134,707	(\$28,533)	\$106,174	(\$3,721)
Ayers Island						
331.00 Structures and Improvements	\$986,783	\$11,249	\$16,973	(\$2,171)	\$14,802	\$3,563
332.00 Reservoirs, Dams and Waterways	2,158,237	19,759	29,540	(10,781)	18,759	0
333.00 Waterwheels, Turbines and Generators	710,668	8,031	11,855	(1,279)	10,376	2,345
334.00 Accessory Electric Equipment	575,872	16,124	19,177	(1,728)	17,449	1,325
335.00 Miscellaneous Power Plant Equipment	61,676	999	1,579	166	1,745	746
336.00 Roads, Railroads and Bridges	23,838	384	477	407	884	500
Total Ayers Island	\$4,515,074	\$55,546	\$79,401	(\$15,385)	\$64,016	\$8,470
Canaan						
331.00 Structures and Improvements	\$55,463	\$954	\$954	(\$327)	\$627	\$627
332.00 Reservoirs, Dams and Waterways	746,944	3,660	10,233	(6,349)	3,884	224
333.00 Waterwheels, Turbines and Generators	46,088		756	(756)		
334.00 Accessory Electric Equipment	167,771	5,050	5,587	(463)	5,134	84
335.00 Miscellaneous Power Plant Equipment	19,452	247	499	(276)	222	(25)
336.00 Roads, Railroads and Bridges						
Total Canaan	\$1,035,718	\$8,957	\$18,028	(\$8,162)	\$9,865	\$908
Eastman Falls						
331.00 Structures and Improvements	\$2,795,083	\$43,882	\$49,075	(\$5,311)	\$42,764	(\$1,118)
332.00 Reservoirs, Dams and Waterways	1,814,107	24,490	24,863	(1,088)	23,765	(725)
333.00 Waterwheels, Turbines and Generators	2,961,267	47,380	48,565	(2,369)	46,196	(1,164)
334.00 Accessory Electric Equipment	862,155	23,882	28,710	(4,483)	24,227	345
335.00 Miscellaneous Power Plant Equipment	114,703	2,397	2,936	(390)	2,546	149
336.00 Roads, Railroads and Bridges	4,086	88	82	(14)	68	(0)
Total Eastman Falls	\$8,551,381	\$142,099	\$153,221	(\$13,655)	\$139,566	(\$2,533)
Garvins Falls						
331.00 Structures and Improvements	\$3,617,130	\$52,087	\$82,215	(\$11,213)	\$51,002	(\$1,086)
332.00 Reservoirs, Dams and Waterways	1,779,557	21,533	24,380	(1,780)	22,600	1,067
333.00 Waterwheels, Turbines and Generators	3,887,021	54,807	63,747	(10,106)	53,641	(1,166)
334.00 Accessory Electric Equipment	862,308	21,644	28,715	(6,381)	22,334	690
335.00 Miscellaneous Power Plant Equipment	292,176	6,340	5,944	(581)	5,363	23

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Statement B

Comparison of Present and Proposed Accruals
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Account Description	12/31/06	2007 Annualized Accrual				
	Plant Investment	Present	Proposed			Difference
			Whole-Life	Amortization	Total	
A	B	C	D	E	F=D+E	G=F-C
338.00 Roads, Railroads and Bridges	7,029	86	141	(55)	86	(0)
Total Garvina Falls	\$10,385,221	\$155,497	\$185,142	(\$30,118)	\$155,028	(\$471)
Gorham						
331.00 Structures and Improvements	\$221,027	\$508	\$3,802	(\$1,945)	\$1,657	\$1,349
332.00 Reservoirs, Dams and Waterways	987,920	8,694	13,535	(5,138)	8,397	(297)
333.00 Waterwheels, Turbines and Generators	338,793	741	5,523	(1,077)	4,446	3,705
334.00 Accessory Electric Equipment	244,849	4,358	8,153	(2,895)	5,258	908
335.00 Miscellaneous Power Plant Equipment	4,821	93	123	(68)	55	(38)
Total Gorham	\$1,795,410	\$14,394	\$31,136	(\$11,117)	\$20,019	\$6,625
Hooksett						
331.00 Structures and Improvements	\$111,423	\$1,259	\$1,916	(\$635)	\$1,281	\$22
332.00 Reservoirs, Dams and Waterways	528,545	4,757	7,241	(2,898)	4,545	(212)
333.00 Waterwheels, Turbines and Generators	100,385	171	1,646	(1,646)		(171)
334.00 Accessory Electric Equipment	158,362	4,657	5,274	222	5,496	838
335.00 Miscellaneous Power Plant Equipment	113,651	1,762	2,909	(988)	1,921	159
Total Hooksett	\$1,012,376	\$12,808	\$18,986	(\$5,742)	\$13,244	\$638
Jackman Station						
331.00 Structures and Improvements	\$233,118	\$909	\$4,010	(\$560)	\$3,450	\$2,541
332.00 Reservoirs, Dams and Waterways	4,313,225	18,390	59,091	(9,489)	49,602	33,212
333.00 Waterwheels, Turbines and Generators	170,465	511	2,796	(2,131)	665	154
334.00 Accessory Electric Equipment	114,217	879	3,803	(514)	3,289	2,410
335.00 Miscellaneous Power Plant Equipment	11,527		295	(20)	275	275
336.00 Roads, Railroads and Bridges	17,658	207	357	(227)	130	(77)
Total Jackman Station	\$4,660,408	\$18,896	\$70,352	(\$12,940)	\$57,412	\$38,516
Smith						
331.00 Structures and Improvements	\$1,352,171	\$15,685	\$23,257	(\$4,732)	\$18,525	\$2,840
332.00 Reservoirs, Dams and Waterways	2,318,303	18,083	31,761	(14,606)	17,155	(928)
333.00 Waterwheels, Turbines and Generators	850,196	2,731	10,863	(8,192)	2,471	(260)
334.00 Accessory Electric Equipment	290,770	7,473	9,883	(1,571)	8,112	639
335.00 Miscellaneous Power Plant Equipment	127,252		3,258	(2,647)	611	811
336.00 Roads, Railroads and Bridges	40,769		815	(815)		
Total Smith	\$4,779,461	\$43,972	\$79,437	(\$32,563)	\$46,874	\$2,902
OTHER PRODUCTION (BY UNIT)						
Lost Nation CT Unit 10						
341.00 Structures and Improvements	\$258,948	\$1,036	\$13,284	(\$8,442)	\$4,842	\$3,806
342.00 Fuel Holders, Producers and Accessories	167,018	2,214	5,920	(5,920)		(2,214)
343.00 Prime Movers	2,203,193		194,762	(12,338)	182,424	182,424
344.00 Generators						
345.00 Accessory Electric Equipment	90,919	4,319	5,419	1,984	7,383	3,064
346.00 Miscellaneous Power Plant Equipment	12,308	62	373	(373)		(62)
Total Lost Nation CT Unit 10	\$2,722,380	\$7,831	\$210,758	(\$25,109)	\$194,649	\$167,018
Merrimack CT						
341.00 Structures and Improvements	\$74,762		\$1,719	(\$1,719)	(\$0)	(\$0)
342.00 Fuel Holders, Producers and Accessories	315,307	498	18,581	(9,542)	9,039	8,543
343.00 Prime Movers	223,181	832	8,993	(8,778)	215	(617)
344.00 Generators	2,773,221		63,813	(63,784)	29	29
345.00 Accessory Electric Equipment	34,551	71	1,739	(382)	1,357	1,286
346.00 Miscellaneous Power Plant Equipment	10,629	46	367	(367)	0	(48)
Total Merrimack CT	\$3,431,651	\$1,445	\$95,212	(\$84,572)	\$10,640	\$9,195
Merrimack CT Unit 1						
341.00 Structures and Improvements	\$38,018		\$883	(\$874)	(\$11)	(\$11)
342.00 Fuel Holders, Producers and Accessories	225,348	496	11,132	(7,346)	3,786	3,290
343.00 Prime Movers	169,886	832	7,100	(6,607)	493	(339)
344.00 Generators	1,338,644		30,387	(30,789)	(402)	(402)
345.00 Accessory Electric Equipment	886		22	(11)	11	11
346.00 Miscellaneous Power Plant Equipment	5,828	3	221	(239)	(18)	(21)
Total Merrimack CT Unit 1	\$1,779,588	\$1,331	\$49,725	(\$45,867)	\$3,858	\$2,527

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Comparison of Present and Proposed Accruals
 Present: BG Procedure / RL Technique
 Proposed: BG Procedure / RL Technique

Statement B

Account Description	12/31/08 Plant Investment	2007 Annualized Accrual				Total P-O-E	Difference G-F-C
		Present	Whole-Life	Amorization	Proposed		
A	B	C	D	E	F=O+E	G=F-C	
Merrimack CT Unit 2							
341.00 Structures and Improvements	\$36,746		\$958	(\$845)	\$11	\$11	
342.00 Fuel Holders, Producers and Accessories	89,959		7,449	(2,195)	5,254	5,254	
343.00 Prime Movers	53,315		1,893	(2,170)	(277)	(277)	
344.00 Generators	1,434,577		33,428	(32,996)	430	430	
345.00 Accessory Electric Equipment	33,665	71	1,717	(370)	1,347	1,276	
346.00 Miscellaneous Power Plant Equipment	3,801	43	146	(128)	18	(25)	
Total Merrimack CT Unit 2	\$1,652,063	\$114	\$45,467	(\$38,705)	\$6,782	\$6,668	
Schiller CT Unit 10							
341.00 Structures and Improvements	\$67,843	\$2,580	\$1,822	(\$590)	\$1,232	(\$1,348)	
342.00 Fuel Holders, Producers and Accessories	49,907		1,213	(1,213)			
343.00 Prime Movers	72,385	8,614	2,628	(1,122)	1,506	(7,108)	
344.00 Generators	1,720,309		45,244	(41,631)	3,613	3,613	
345.00 Accessory Electric Equipment	28,808	251	1,530	(1,530)		(251)	
346.00 Miscellaneous Power Plant Equipment	8,842		197	(197)			
Total Schiller CT Unit 10	\$1,938,094	\$11,445	\$52,634	(\$46,284)	\$6,350	(\$5,095)	
White Lake CT Unit 10							
341.00 Structures and Improvements	\$258,779		\$27,508	\$10,481	\$37,989	\$37,989	
342.00 Fuel Holders, Producers and Accessories	170,292	3,082	7,050	(7,050)		(3,082)	
343.00 Prime Movers	1,445,063		35,280	(31,503)	3,757	3,757	
344.00 Generators							
345.00 Accessory Electric Equipment	30,738	934	3,108	(289)	2,819	1,885	
346.00 Miscellaneous Power Plant Equipment	64,127	12,939	12,140	1,186	13,326	387	
Total White Lake CT Unit 10	\$1,968,999	\$18,955	\$85,066	(\$27,176)	\$67,890	\$40,935	

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Depreciation Reserve Summary
 Broad Group Procedure
 December 31, 2006

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
STEAM PRODUCTION							
311.00 Structures and Improvements	\$60,756,527	\$48,625,973	80.03%	\$38,830,807	63.91%	\$9,795,166	20.14%
312.00 Boiler Plant Equipment	334,708,366	168,685,798	50.40%	138,282,204	41.31%	30,403,595	18.02%
314.00 Turbogenerator Units	91,855,188	71,972,689	78.35%	54,502,744	59.34%	17,469,945	24.27%
315.00 Accessory Electric Equipment	14,355,705	8,987,123	62.60%	7,624,468	53.11%	1,362,655	15.16%
316.00 Miscellaneous Power Plant Equipment	12,971,202	7,702,276	59.38%	5,875,174	45.29%	1,827,102	23.72%
Total Steam Production	\$514,646,988	\$305,973,859	59.45%	\$245,115,396	47.63%	\$60,858,462	19.89%
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	\$11,573,146	\$4,626,203	39.97%	\$3,314,417	28.64%	\$1,311,786	28.36%
332.00 Reservoirs, Dams and Waterways	19,276,915	8,233,246	42.71%	5,160,978	26.77%	3,072,269	37.32%
333.00 Waterwheels, Turbines and Generators	9,263,760	4,028,111	43.48%	2,958,854	31.94%	1,069,257	26.54%
334.00 Accessory Electric Equipment	3,882,245	2,066,230	53.22%	1,661,010	42.78%	405,220	19.61%
335.00 Miscellaneous Power Plant Equipment	883,962	493,728	55.85%	376,328	42.57%	117,400	23.78%
336.00 Roads, Railroads and Bridges	171,163	122,884	71.79%	85,563	49.99%	37,321	30.37%
Total Hydraulic Production	\$45,051,191	\$19,570,402	43.44%	\$13,557,150	30.09%	\$6,013,251	36.73%
OTHER PRODUCTION							
341.00 Structures and Improvements	\$650,330	\$407,877	62.72%	\$406,498	62.51%	\$1,380	0.34%
342.00 Fuel Holders, Producers and Accessories	692,522	642,753	92.81%	512,342	73.98%	130,411	20.29%
343.00 Prime Movers	3,943,822	2,910,459	73.80%	2,614,484	66.29%	295,974	10.17%
344.00 Generators	4,493,530	4,473,409	99.55%	3,893,781	86.65%	579,628	12.96%
345.00 Accessory Electric Equipment	185,016	121,462	65.65%	120,152	64.94%	1,309	1.08%
346.00 Miscellaneous Power Plant Equipment	113,904	40,626	35.67%	41,990	36.86%	(1,364)	-3.36%
Total Other Production	\$10,079,124	\$8,596,585	85.29%	\$7,589,247	75.30%	\$1,007,339	11.72%
TRANSMISSION PLANT							
352.00 Structures and Improvements	\$4,884,058	\$1,403,573	28.74%	\$1,154,180	23.63%	\$249,393	17.77%
353.00 Station Equipment	95,066,950	19,408,333	20.42%	20,492,977	21.56%	(1,084,645)	-5.59%
354.00 Towers and Fixtures - System	2,320,328	2,187,150	94.26%	1,662,537	71.65%	524,613	23.99%
354.45 Towers and Fixtures - 345 kV	8,976,365	7,798,300	86.89%	5,927,788	66.04%	1,870,512	23.99%
355.10 Poles and Fixtures - System	41,252,480	18,178,386	44.07%	15,793,353	38.28%	2,385,033	13.12%
355.45 Poles and Fixtures - 345 kV	13,431,486	10,069,330	75.12%	8,765,594	65.26%	1,323,736	13.12%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Depreciation Reserve Summary
 Broad Group Procedure
 December 31, 2006

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount	Ratio	Amount	Ratio	Amount	Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
356.00 Overhead Conduct. and Devices - System	18,394,149	9,851,173	53.56%	9,019,755	49.04%	831,418	8.44%
356.45 Overhead Conduct. and Devices - 345 kV	17,417,965	13,854,060	79.54%	12,684,807	72.83%	1,169,253	8.44%
359.00 Roads and Trails - System	185,484	116,271	62.69%	96,166	51.85%	20,105	17.29%
359.45 Roads and Trails -345 kV	524,614	251,765	47.99%	208,231	39.69%	43,533	17.29%
Total Transmission Plant	\$202,453,879	\$83,138,341	41.07%	\$75,805,390	37.44%	\$7,332,951	8.82%
DISTRIBUTION PLANT							
361.00 Structures and Improvements	\$10,153,051	\$3,765,308	37.09%	\$3,178,828	31.31%	\$586,480	15.58%
362.00 Station Equipment	101,984,467	30,433,025	29.84%	23,774,767	23.31%	6,658,258	21.88%
364.00 Poles, Towers and Fixtures	185,165,716	85,488,725	46.17%	70,681,034	38.17%	14,807,691	17.32%
365.00 Overhead Conductors and Devices	228,747,725	71,960,885	31.46%	76,234,754	33.33%	(4,273,869)	-5.94%
366.00 Underground Conduit	15,131,800	3,266,978	21.59%	3,338,680	22.06%	(71,702)	-2.19%
367.00 Underground Conductors and Devices	80,194,268	19,567,770	24.40%	22,858,574	28.50%	(3,290,804)	-16.82%
368.00 Line Transformers	166,255,523	60,479,350	36.38%	50,541,679	30.40%	9,937,671	16.43%
369.32 Services - Overhead	43,432,716	10,994,695	25.31%	9,770,667	22.50%	1,224,028	11.13%
369.07 Services - Direct Burial	40,089,344	7,212,663	17.99%	6,409,685	15.99%	802,978	11.13%
370.00 Meters	57,120,399	25,069,449	43.89%	26,895,548	47.09%	(1,826,099)	-7.28%
371.00 Installations on Customers' Premises	5,463,926	3,078,032	56.33%	3,580,948	65.54%	(502,915)	-16.34%
373.00 Street Lighting and Signal Systems	5,614,861	2,472,166	44.03%	3,386,182	60.31%	(914,016)	-36.97%
Total Distribution Plant	\$939,353,796	\$323,789,047	34.47%	\$300,651,347	32.01%	\$23,137,700	7.15%
GENERAL PLANT							
Distribution							
390.10 Structures and Improvements	\$46,771,768	\$7,251,794	15.50%	\$6,536,355	13.98%	\$715,440	9.87%
391.10 Office Furniture and Fixtures - System	12,599,560	8,694,560	69.01%	7,317,277	58.08%	1,377,283	15.84%
391.20 Office Furniture and Fixtures - PCs	4,796,077	3,475,402	72.46%	2,505,950	52.25%	969,452	27.89%
392.04 Transportation - Autos	487,839	229,212	46.99%	352,342	72.23%	(123,130)	-53.72%
393.10 Stores Equipment	588,807	445,849	75.72%	325,021	55.20%	120,827	27.10%
394.10 Tools, Shop and Garage Equipment	5,515,706	3,395,263	61.56%	1,960,833	35.55%	1,434,429	42.25%
395.10 Laboratory Equipment	3,218,927	1,834,857	57.00%	1,374,942	42.71%	459,915	25.07%
396.10 Power Operated Equipment	1,932	143	7.39%	97	5.00%	46	32.35%
397.10 Communication Equipment - Microwave	2,817,750	2,420,439	85.90%	1,588,898	56.39%	831,541	34.35%
397.20 Communication Equipment - Misc.	9,522,967	7,736,940	81.25%	5,078,916	53.33%	2,658,024	34.35%
398.10 Miscellaneous Equipment	811,942	621,289	76.52%	313,004	38.55%	308,285	49.62%
Total Distribution General	\$87,133,275	\$36,105,746	41.44%	\$27,353,634	31.39%	\$8,752,113	24.24%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Depreciation Reserve Summary
 Broad Group Procedure
 December 31, 2006

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=CB	Amount E	Ratio F=EB	Amount G=C-E	Multiple H=GC
Non-Distribution							
390.11 Structures and Improvements	\$720,515	\$293,669	40.76%	\$207,508	28.80%	\$86,161	29.34%
391.11 Office Furniture and Fixtures - System	2,559,619	184,258	7.20%	507,759	19.84%	(323,501)	-175.57%
391.21 Office Furniture and Fixtures - PCs							
393.11 Stores Equipment	391	391	100.01%	368	94.00%	23	6.00%
394.11 Tools, Shop and Garage Equipment	1,201,856	330,961	27.54%	219,839	18.29%	111,122	33.58%
395.11 Laboratory Equipment	38,553	21,122	54.79%	4,819	12.50%	16,303	77.18%
396.11 Power Operated Equipment							
397.11 Communication Equipment - Microwave	9,230,491	1,049,347	11.37%	2,205,062	23.89%	(1,155,714)	-110.14%
397.21 Communication Equipment - Misc.	6,187,795	1,118,969	18.08%	2,351,362	38.00%	(1,232,393)	-110.14%
398.11 Miscellaneous Equipment	36,671	5,162	14.08%	3,832	10.45%	1,330	25.77%
Total Non-Distribution General	\$19,975,891	\$3,003,880	15.04%	\$5,500,549	27.54%	(\$2,496,670)	-83.11%
TOTAL GENERAL PLANT	\$107,109,166	\$39,109,626	36.51%	\$32,854,183	30.67%	\$6,255,443	15.99%
TOTAL UTILITY PLANT	\$1,818,694,144	\$780,177,859	42.90%	\$675,572,713	37.15%	\$104,605,146	13.41%
STEAM PRODUCTION (BY UNIT)							
Merrimack							
311.00 Structures and Improvements	\$16,548,775	\$14,041,792	84.85%	\$9,976,426	60.28%	\$4,065,366	28.95%
312.00 Boiler Plant Equipment	120,677,120	79,945,063	66.25%	53,222,042	44.10%	26,723,021	33.43%
314.00 Turbogenerator Units	36,878,739	32,329,381	87.66%	19,732,719	53.51%	12,596,662	38.96%
315.00 Accessory Electric Equipment	5,307,907	2,766,983	52.13%	2,261,289	42.60%	505,695	18.28%
316.00 Miscellaneous Power Plant Equipment	5,139,881	3,877,959	75.45%	2,417,639	47.04%	1,460,320	37.66%
Total Merrimack	\$184,552,422	\$132,961,179	72.05%	\$87,610,115	47.47%	\$45,351,064	34.11%
Merrimack Unit 1							
311.00 Structures and Improvements	\$4,549,184	\$4,125,557	90.69%	\$2,931,130	64.43%	\$1,194,427	28.95%
312.00 Boiler Plant Equipment	30,804,531	20,906,779	67.87%	13,918,326	45.18%	6,988,453	33.43%
314.00 Turbogenerator Units	10,427,732	9,673,987	92.77%	5,904,662	56.62%	3,769,325	38.96%
315.00 Accessory Electric Equipment	1,335,542	1,034,573	77.41%	845,495	63.26%	189,079	18.28%
316.00 Miscellaneous Power Plant Equipment	279,393	193,082	69.11%	120,373	43.08%	72,709	37.66%
Total Merrimack Unit 1	\$47,397,382	\$35,933,978	75.81%	\$23,719,986	50.04%	\$12,213,993	33.99%
Merrimack Unit 2							
311.00 Structures and Improvements	\$4,761,062	\$4,417,160	92.78%	\$3,138,308	65.92%	\$1,278,852	28.95%
312.00 Boiler Plant Equipment	77,746,270	49,100,551	63.15%	32,687,842	42.04%	16,412,709	33.43%

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A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
314.00 Turbogenerator Units	26,127,157	22,404,422	85.75%	13,674,872	52.34%	8,729,549	38.96%
315.00 Accessory Electric Equipment	3,219,052	1,368,031	42.50%	1,118,009	34.73%	250,022	18.28%
316.00 Miscellaneous Power Plant Equipment	229,092	196,095	85.60%	122,251	53.36%	73,843	37.66%
Total Merrimack Unit 2	\$112,082,633	\$77,486,258	69.13%	\$50,741,283	45.27%	\$26,744,975	34.52%
Merrimack Common							
311.00 Structures and Improvements	\$7,238,529	\$5,499,075	75.97%	\$3,906,988	53.97%	\$1,592,087	28.95%
312.00 Boiler Plant Equipment	12,126,319	9,937,733	81.95%	6,615,874	54.56%	3,321,859	33.43%
314.00 Turbogenerator Units	323,850	250,973	77.50%	153,185	47.30%	97,788	38.96%
315.00 Accessory Electric Equipment	752,313	364,379	48.43%	297,765	39.58%	66,594	18.28%
316.00 Miscellaneous Power Plant Equipment	4,631,396	3,488,782	75.33%	2,175,014	46.96%	1,313,768	37.66%
Total Merrimack Common	\$25,072,407	\$19,540,942	77.94%	\$13,148,646	52.44%	\$6,392,096	32.71%
Newington							
311.00 Structures and Improvements	\$18,740,669	\$14,461,374	77.17%	\$14,306,757	76.34%	\$154,617	1.07%
312.00 Boiler Plant Equipment	81,726,549	34,806,546	42.59%	48,522,371	59.37%	(13,715,825)	-39.41%
314.00 Turbogenerator Units	30,830,570	19,148,463	62.11%	21,074,061	68.35%	(1,925,598)	-10.06%
315.00 Accessory Electric Equipment	5,143,177	4,217,751	82.01%	3,977,452	77.33%	240,299	5.70%
316.00 Miscellaneous Power Plant Equipment	3,515,085	1,747,419	49.71%	1,950,507	55.49%	(203,088)	-11.62%
Total Newington	\$139,956,050	\$74,381,554	53.15%	\$89,831,148	64.19%	(\$15,449,594)	-20.77%
Schiller							
311.00 Structures and Improvements	\$24,404,461	\$19,217,676	78.75%	\$13,637,095	55.88%	\$5,580,580	29.04%
312.00 Boiler Plant Equipment	128,993,805	51,013,148	39.55%	33,687,029	26.12%	17,326,119	33.96%
314.00 Turbogenerator Units	22,639,462	19,143,606	84.56%	12,395,029	54.75%	6,748,576	35.25%
315.00 Accessory Electric Equipment	3,836,618	1,934,385	50.42%	1,323,465	34.50%	610,920	31.58%
316.00 Miscellaneous Power Plant Equipment	4,200,194	2,052,235	48.86%	1,413,010	33.64%	639,225	31.15%
Total Schiller	\$184,074,540	\$93,361,049	50.72%	\$62,455,628	33.93%	\$30,905,421	33.10%
Schiller Unit 4							
311.00 Structures and Improvements	\$626,038	\$634,151	101.30%	\$450,001	71.88%	\$184,150	29.04%
312.00 Boiler Plant Equipment	17,904,305	13,526,286	75.55%	8,932,215	49.89%	4,594,071	33.96%
314.00 Turbogenerator Units	3,618,410	3,318,792	91.72%	2,148,839	59.39%	1,169,953	35.25%
315.00 Accessory Electric Equipment	884,954	902,901	102.03%	617,746	69.81%	285,155	31.58%
316.00 Miscellaneous Power Plant Equipment	590,805	128,144	21.69%	88,230	14.93%	39,914	31.15%
Total Schiller Unit 4	\$23,624,512	\$18,510,275	78.35%	\$12,237,031	51.80%	\$6,273,244	33.89%
Schiller Unit 5							
311.00 Structures and Improvements	\$1,739,030	\$863,908	49.68%	\$613,039	35.25%	\$250,868	29.04%

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312.00 Boiler Plant Equipment	71,673,516	3,788,931	5.29%	2,502,057	3.49%	1,286,873	33.96%
314.00 Turbogenerator Units	5,522,653	3,877,049	70.20%	2,510,297	45.45%	1,366,752	35.25%
315.00 Accessory Electric Equipment	1,884,381	200,514	10.64%	137,187	7.28%	63,326	31.58%
316.00 Miscellaneous Power Plant Equipment	188,219	31,211	16.58%	21,490	11.42%	9,722	31.15%
Total Schiller Unit 5	\$81,007,799	\$8,761,612	10.82%	\$5,784,070	7.14%	\$2,977,542	33.98%
Schiller Unit 6							
311.00 Structures and Improvements	\$249,988	\$227,821	91.13%	\$161,665	64.67%	\$66,156	29.04%
312.00 Boiler Plant Equipment	17,580,583	14,780,662	84.07%	9,760,554	55.52%	5,020,108	33.96%
314.00 Turbogenerator Units	13,215,007	11,718,060	88.67%	7,587,165	57.41%	4,130,895	35.25%
315.00 Accessory Electric Equipment	530,295	569,349	107.36%	389,536	73.46%	179,812	31.58%
316.00 Miscellaneous Power Plant Equipment	146,811	63,458	43.22%	43,692	29.76%	19,766	31.15%
Total Schiller Unit 6	\$31,722,684	\$27,359,350	86.25%	\$17,942,612	56.56%	\$9,416,737	34.42%
Schiller Common							
311.00 Structures and Improvements	\$21,789,405	\$17,491,795	80.28%	\$12,412,390	56.97%	\$5,079,406	29.04%
312.00 Boiler Plant Equipment	21,835,401	18,917,269	86.64%	12,492,202	57.21%	6,425,066	33.96%
314.00 Turbogenerator Units	283,392	229,705	81.06%	148,728	52.48%	80,976	35.25%
315.00 Accessory Electric Equipment	536,988	261,622	48.72%	178,996	33.33%	82,626	31.58%
316.00 Miscellaneous Power Plant Equipment	3,274,359	1,829,423	55.87%	1,259,598	38.47%	569,824	31.15%
Total Schiller Common	\$47,719,545	\$38,729,813	81.16%	\$26,491,915	55.52%	\$12,237,898	31.60%
Wyman							
311.00 Structures and Improvements	\$1,062,622	\$905,131	85.18%	\$910,529	85.69%	(\$5,398)	-0.60%
312.00 Boiler Plant Equipment	3,310,892	2,921,042	88.23%	2,850,762	86.10%	70,280	2.41%
314.00 Turbogenerator Units	1,506,417	1,351,239	89.70%	1,300,934	86.36%	50,304	3.72%
315.00 Accessory Electric Equipment	68,003	68,003	100.00%	62,262	91.56%	5,741	8.44%
316.00 Miscellaneous Power Plant Equipment	116,042	24,662	21.25%	94,018	81.02%	(69,356)	-281.22%
Total Wyman	\$6,063,976	\$5,270,077	86.91%	\$5,218,505	86.06%	\$51,572	0.98%
HYDRAULIC PRODUCTION							
Amoskeag							
331.00 Structures and Improvements	\$2,200,968	\$773,244	35.13%	\$558,211	25.36%	\$215,033	27.81%
332.00 Reservoirs, Dams and Waterways	4,632,077	1,747,206	37.72%	1,150,405	24.84%	596,801	34.16%
333.00 Waterwheels, Turbines and Generators	400,897	359,467	89.67%	253,617	63.26%	105,850	29.45%
334.00 Accessory Electric Equipment	605,911	388,412	64.10%	276,093	45.57%	112,319	28.92%
335.00 Miscellaneous Power Plant Equipment	198,704	116,117	58.44%	92,219	46.41%	23,898	20.58%
336.00 Roads, Railroads and Bridges	77,585	39,184	50.50%	28,970	37.34%	10,214	26.07%

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Total Amoskeag	\$8,116,142	\$3,423,631	42.18%	\$2,359,515	29.07%	\$1,064,116	31.08%
Ayers Island							
331.00 Structures and Improvements	\$986,783	\$324,332	32.87%	\$225,429	22.84%	\$98,904	30.49%
332.00 Reservoirs, Dams and Waterways	2,156,237	1,379,895	64.00%	939,883	43.59%	440,012	31.89%
333.00 Waterwheels, Turbines and Generators	710,668	223,667	31.47%	164,968	23.21%	56,699	26.24%
334.00 Accessory Electric Equipment	575,872	236,758	41.11%	202,899	35.23%	33,859	14.30%
335.00 Miscellaneous Power Plant Equipment	61,676	21,361	34.63%	25,113	40.72%	(3,752)	-17.56%
336.00 Roads, Railroads and Bridges	23,838	21,123	88.61%	22,374	93.86%	(1,251)	-5.92%
Total Ayers Island	\$4,515,074	\$2,207,137	48.88%	\$1,580,667	35.01%	\$626,470	28.38%
Canaan							
331.00 Structures and Improvements	\$55,463	\$34,921	62.96%	\$24,098	43.45%	\$10,823	30.99%
332.00 Reservoirs, Dams and Waterways	746,944	555,699	74.40%	247,617	33.15%	308,082	55.44%
333.00 Waterwheels, Turbines and Generators	46,088	46,088	100.00%	33,727	73.18%	12,360	26.82%
334.00 Accessory Electric Equipment	167,771	42,216	25.16%	31,149	18.57%	11,067	26.21%
335.00 Miscellaneous Power Plant Equipment	19,452	15,184	78.06%	9,811	50.44%	5,374	35.39%
336.00 Roads, Railroads and Bridges							
Total Canaan	\$1,035,718	\$694,108	67.02%	\$346,402	33.45%	\$347,706	50.09%
Eastman Falls							
331.00 Structures and Improvements	\$2,795,063	\$1,014,966	36.31%	\$784,063	28.05%	\$230,902	22.75%
332.00 Reservoirs, Dams and Waterways	1,814,107	464,843	25.62%	407,553	22.47%	57,290	12.32%
333.00 Waterwheels, Turbines and Generators	2,961,267	871,237	29.42%	766,531	25.89%	104,705	12.02%
334.00 Accessory Electric Equipment	862,155	468,760	54.37%	396,304	45.97%	72,456	15.46%
335.00 Miscellaneous Power Plant Equipment	114,703	54,722	47.71%	45,322	39.51%	9,400	17.18%
336.00 Roads, Railroads and Bridges	4,086	2,157	52.79%	1,757	43.00%	400	18.54%
Total Eastman Falls	\$8,551,361	\$2,876,685	33.64%	\$2,401,531	28.08%	\$475,154	16.52%
Garvins Falls							
331.00 Structures and Improvements	\$3,617,130	\$1,539,469	42.56%	\$1,074,537	29.71%	\$464,931	30.20%
332.00 Reservoirs, Dams and Waterways	1,779,557	426,560	23.97%	320,076	17.99%	106,483	24.96%
333.00 Waterwheels, Turbines and Generators	3,887,021	1,547,389	39.81%	1,115,129	28.69%	432,260	27.93%
334.00 Accessory Electric Equipment	862,308	493,543	57.24%	388,613	45.07%	104,929	21.26%
335.00 Miscellaneous Power Plant Equipment	232,176	97,153	41.84%	82,571	35.56%	14,581	15.01%
336.00 Roads, Railroads and Bridges	7,029	5,096	72.50%	3,866	55.00%	1,230	24.14%
Total Garvins Falls	\$10,385,221	\$4,109,209	39.57%	\$2,984,793	28.74%	\$1,124,416	27.36%

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Gorham							
331.00 Structures and Improvements	\$221,027	\$170,539	77.16%	\$117,259	53.05%	\$53,280	31.24%
332.00 Reservoirs, Dams and Waterways	987,920	577,058	58.41%	324,525	32.85%	252,533	43.76%
333.00 Waterwheels, Turbines and Generators	336,793	144,439	42.89%	98,167	29.15%	46,272	32.04%
334.00 Accessory Electric Equipment	244,849	174,477	71.26%	135,891	55.50%	38,586	22.12%
335.00 Miscellaneous Power Plant Equipment	4,821	3,500	72.61%	1,885	39.10%	1,615	46.15%
336.00 Roads, Railroads and Bridges							
Total Gorham	\$1,795,410	\$1,070,014	59.60%	\$677,727	37.75%	\$392,287	36.66%
Hooksett							
331.00 Structures and Improvements	\$111,423	\$64,004	57.44%	\$40,304	36.17%	\$23,700	37.03%
332.00 Reservoirs, Dams and Waterways	528,545	326,416	61.76%	205,988	38.97%	120,429	36.89%
333.00 Waterwheels, Turbines and Generators	100,365	100,365	100.00%	72,016	71.75%	28,349	28.25%
334.00 Accessory Electric Equipment	158,392	53,850	34.00%	57,919	36.57%	(4,068)	-7.55%
335.00 Miscellaneous Power Plant Equipment	113,651	66,249	58.29%	41,759	36.74%	24,490	36.97%
336.00 Roads, Railroads and Bridges							
Total Hooksett	\$1,012,376	\$610,885	60.34%	\$417,986	41.29%	\$192,899	31.58%
Jackman Station							
331.00 Structures and Improvements	\$233,118	\$80,015	34.32%	\$55,024	23.60%	\$24,991	31.23%
332.00 Reservoirs, Dams and Waterways	4,313,225	1,149,093	26.64%	555,992	12.89%	593,101	51.61%
333.00 Waterwheels, Turbines and Generators	170,465	148,675	87.22%	79,504	46.64%	69,171	46.53%
334.00 Accessory Electric Equipment	114,217	52,763	46.19%	43,136	37.77%	9,627	18.25%
335.00 Miscellaneous Power Plant Equipment	11,527	1,756	15.23%	1,034	8.97%	722	41.09%
336.00 Roads, Railroads and Bridges	17,856	14,555	81.51%	8,749	49.00%	5,806	39.89%
Total Jackman Station	\$4,860,408	\$1,446,856	29.77%	\$743,440	15.30%	\$703,417	48.62%
Smith							
331.00 Structures and Improvements	\$1,352,171	\$624,714	46.20%	\$435,492	32.21%	\$189,222	30.29%
332.00 Reservoirs, Dams and Waterways	2,318,303	1,606,476	69.30%	1,008,938	43.52%	597,537	37.20%
333.00 Waterwheels, Turbines and Generators	650,196	586,784	90.25%	375,195	57.70%	211,589	36.06%
334.00 Accessory Electric Equipment	290,770	155,449	53.46%	129,005	44.37%	26,444	17.01%
335.00 Miscellaneous Power Plant Equipment	127,252	117,685	92.48%	76,614	60.21%	41,073	34.90%
336.00 Roads, Railroads and Bridges	40,769	40,769	100.00%	19,846	48.68%	20,922	51.32%
Total Smith	\$4,779,461	\$3,131,877	65.53%	\$2,045,089	42.79%	\$1,086,787	34.70%

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OTHER PRODUCTION (BY UNIT)							
Lost Nation CT Unit 10							
341.00 Structures and Improvements	\$258,946	\$232,260	89.69%	\$185,835	71.77%	\$46,425	19.99%
342.00 Fuel Holders, Producers and Accessories	157,016	157,016	100.00%	124,452	79.26%	32,564	20.74%
343.00 Prime Movers	2,203,193	1,199,630	54.45%	1,131,791	51.37%	67,840	5.66%
344.00 Generators							
345.00 Accessory Electric Equipment	90,919	50,327	55.35%	61,118	67.22%	(10,791)	-21.44%
346.00 Miscellaneous Power Plant Equipment	12,306	12,306	100.00%	10,255	83.33%	2,051	16.67%
Total Lost Nation CT Unit 10	\$2,722,380	\$1,651,539	60.67%	\$1,513,451	55.59%	\$138,088	8.36%
Merrimack CT							
341.00 Structures and Improvements	\$74,762	\$74,762	100.00%	\$65,310	87.36%	\$9,452	12.64%
342.00 Fuel Holders, Producers and Accessories	315,307	265,538	84.22%	213,113	67.59%	52,425	19.74%
343.00 Prime Movers	223,181	222,002	99.47%	173,688	77.82%	48,314	21.76%
344.00 Generators	2,773,221	2,772,935	99.99%	2,422,398	87.35%	350,537	12.64%
345.00 Accessory Electric Equipment	34,551	27,088	78.40%	24,992	72.33%	2,096	7.74%
346.00 Miscellaneous Power Plant Equipment	10,629	10,629	100.00%	8,617	81.07%	2,013	18.93%
Total Merrimack CT	\$3,431,651	\$3,372,955	98.29%	\$2,908,118	84.74%	\$464,837	13.76%
Merrimack CT Unit 1							
341.00 Structures and Improvements	\$38,016	\$38,078	100.16%	\$33,264	87.50%	\$4,814	12.64%
342.00 Fuel Holders, Producers and Accessories	225,348	204,483	90.74%	164,112	72.83%	40,371	19.74%
343.00 Prime Movers	169,866	167,153	98.40%	130,775	76.99%	36,377	21.76%
344.00 Generators	1,338,644	1,340,810	100.16%	1,171,314	87.50%	169,497	12.64%
345.00 Accessory Electric Equipment	886	828	93.48%	764	86.25%	64	7.74%
346.00 Miscellaneous Power Plant Equipment	6,828	6,927	101.45%	5,615	82.24%	1,312	18.93%
Total Merrimack CT Unit 1	\$1,779,588	\$1,758,280	98.80%	\$1,505,845	84.62%	\$252,435	14.36%
Merrimack CT Unit 2							
341.00 Structures and Improvements	\$36,746	\$36,684	99.83%	\$32,046	87.21%	\$4,638	12.64%
342.00 Fuel Holders, Producers and Accessories	89,959	61,055	67.87%	49,001	54.47%	12,054	19.74%
343.00 Prime Movers	53,315	54,850	102.88%	42,913	80.49%	11,937	21.76%
344.00 Generators	1,434,577	1,432,125	99.83%	1,251,085	87.21%	181,040	12.64%
345.00 Accessory Electric Equipment	33,665	26,260	78.00%	24,228	71.97%	2,032	7.74%
346.00 Miscellaneous Power Plant Equipment	3,801	3,702	97.40%	3,001	78.96%	701	18.93%
Total Merrimack CT Unit 2	\$1,652,063	\$1,614,675	97.74%	\$1,402,273	84.88%	\$212,402	13.15%

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A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
Schiller CT Unit 10							
341.00 Structures and Improvements	\$57,843	\$51,076	88.30%	\$47,826	82.68%	\$3,250	6.36%
342.00 Fuel Holders, Producers and Accessories	49,907	49,907	100.00%	43,235	86.63%	6,672	13.37%
343.00 Prime Movers	72,385	64,113	88.57%	57,934	80.04%	6,178	9.64%
344.00 Generators	1,720,309	1,700,474	98.85%	1,471,382	85.53%	229,091	13.47%
345.00 Accessory Electric Equipment	28,808	28,808	100.00%	20,398	70.81%	8,410	29.19%
346.00 Miscellaneous Power Plant Equipment	6,842	6,842	100.00%	5,759	84.17%	1,083	15.83%
Total Schiller CT Unit 10	\$1,936,094	\$1,901,219	98.20%	\$1,646,535	85.04%	\$254,685	13.40%
White Lake CT Unit 10							
341.00 Structures and Improvements	\$258,779	\$49,779	19.24%	\$107,527	41.55%	(\$57,748)	-116.01%
342.00 Fuel Holders, Producers and Accessories	170,292	170,292	100.00%	131,541	77.24%	38,751	22.76%
343.00 Prime Movers	1,445,063	1,424,713	98.59%	1,251,071	86.58%	173,642	12.19%
344.00 Generators							
345.00 Accessory Electric Equipment	30,738	15,239	49.58%	13,644	44.39%	1,595	10.47%
346.00 Miscellaneous Power Plant Equipment	84,127	10,849	12.90%	17,360	20.63%	(6,511)	-60.01%
Total White Lake CT Unit 10	\$1,988,999	\$1,670,872	84.01%	\$1,521,143	76.48%	\$149,729	8.96%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Average Net Salvage

Statement D

Account Description A	Plant Investment			Net Salvage Rate		Net Salvage		Total M+H	Average Rate J+K
	Additions B	Retirements C	Survivors D+E	Realized E	Future F	Realized G+E	Future H+F		
STEAM PRODUCTION									
311.00 Structures and Improvements	\$60,756,527		\$60,756,527						
312.00 Boiler Plant Equipment	334,708,366		334,708,366						
314.00 Turbogenerator Units	91,855,188		91,855,188						
315.00 Accessory Electric Equipment	14,355,705		14,355,705						
316.00 Miscellaneous Power Plant Equipment	12,971,202		12,971,202						
Total Steam Production	\$514,646,988		\$514,646,988						
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	\$11,573,146		\$11,573,146						
332.00 Reservoirs, Dams and Waterways	19,276,915		19,276,915						
333.00 Waterwheels, Turbines and Generators	9,263,760		9,263,760						
334.00 Accessory Electric Equipment	3,882,245		3,882,245						
335.00 Miscellaneous Power Plant Equipment	883,962		883,962						
336.00 Roads, Railroads and Bridges	171,163		171,163						
Total Hydraulic Production	\$45,051,191		\$45,051,191						
OTHER PRODUCTION									
341.00 Structures and Improvements	\$650,330		\$650,330						
342.00 Fuel Holders, Producers and Accessories	692,522		692,522						
343.00 Prime Movers	3,943,822		3,943,822						
344.00 Generators	4,493,530		4,493,530						
345.00 Accessory Electric Equipment	185,016		185,016						
346.00 Miscellaneous Power Plant Equipment	113,904		113,904						
Total Other Production	\$10,079,124		\$10,079,124						
TRANSMISSION PLANT									
352.00 Structures and Improvements	\$4,884,058		\$4,884,058						
353.00 Station Equipment	95,066,950		95,066,950		-20.0%	(19,013,390)	(19,013,390)	-20.0%	
354.00 Towers and Fixtures - System	2,320,328		2,320,328		-25.0%	(580,082)	(580,082)	-25.0%	
354.45 Towers and Fixtures - 345 kV	6,976,365		6,976,365		-25.0%	(2,244,091)	(2,244,091)	-25.0%	
355.10 Poles and Fixtures - System	41,252,480		41,252,480		-40.0%	(16,500,992)	(16,500,992)	-40.0%	
355.45 Poles and Fixtures - 345 kV	13,431,486		13,431,486		-40.0%	(5,372,594)	(5,372,594)	-40.0%	
356.00 Overhead Conduct. and Devices - System	18,394,149		18,394,149		-30.0%	(5,518,245)	(5,518,245)	-30.0%	
356.45 Overhead Conduct. and Devices - 345 kV	17,417,965		17,417,965		-30.0%	(5,225,390)	(5,225,390)	-30.0%	
359.00 Roads and Trails - System	185,484		185,484						
359.45 Roads and Trails - 345 kV	524,614		524,614						
Total Transmission Plant	\$202,453,879		\$202,453,879		-26.9%	(\$54,454,784)	(\$54,454,784)	-26.9%	
DISTRIBUTION PLANT									
361.00 Structures and Improvements	\$10,153,051		\$10,153,051						
362.00 Station Equipment	101,984,487		101,984,467		-17.2%	(17,541,328)	(17,541,328)	-17.2%	
364.00 Poles, Towers and Fixtures	185,165,716		185,165,716		-13.8%	(25,552,669)	(25,552,669)	-13.8%	
365.00 Overhead Conductors and Devices	228,747,725		228,747,725		-12.7%	(29,050,961)	(29,050,961)	-12.7%	
366.00 Underground Conduit	15,131,800		15,131,800		-12.0%	(1,815,818)	(1,815,818)	-12.0%	
367.00 Underground Conductors and Devices	80,194,268		80,194,268		-12.0%	(9,623,312)	(9,623,312)	-12.0%	
368.00 Line Transformers	166,255,523		166,255,523						

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Average Net Salvage

Statement D

Account Description A	Plant Investment			Net Salvage Rate		Net Salvage		Average Rate JMB	
	Additions B	Retirements C	Survivors D=8-C	Realized E	Future F	Realized G=E-C	Future H=F-D		
						Total I=G+H			
369.32 Services - Overhead	43,432,716		43,432,716		-12.2%		(5,298,791)	(5,298,791)	-12.2%
369.07 Services - Direct Burial	40,089,344		40,089,344		-12.2%		(4,890,900)	(4,890,900)	-12.2%
370.00 Meters	57,120,399		57,120,399						
371.00 Installations on Customers' Premises	5,463,926		5,463,926		-12.2%		(666,599)	(666,599)	-12.2%
373.00 Street Lighting and Signal Systems	5,614,661		5,614,661		-12.2%		(685,013)	(685,013)	-12.2%
Total Distribution Plant	\$939,353,796		\$939,353,796		-10.1%		(\$95,125,580)	(\$95,125,580)	-10.1%
GENERAL PLANT									
Distribution									
390.10 Structures and Improvements	\$46,771,768		\$46,771,768						
391.10 Office Furniture and Fixtures - System	12,599,560		12,599,560		2.0%		251,991	251,991	2.0%
391.20 Office Furniture and Fixtures - PCs	4,796,077		4,796,077						
392.04 Transportation - Autos	487,839		487,839		10.0%		48,784	48,784	10.0%
393.10 Stores Equipment	588,807		588,807						
394.10 Tools, Shop and Garage Equipment	5,515,706		5,515,706		10.0%		551,571	551,571	10.0%
395.10 Laboratory Equipment	3,218,927		3,218,927						
398.10 Power Operated Equipment	1,932		1,932						
397.10 Communication Equipment - Microwave	2,817,750		2,817,750						
397.20 Communication Equipment - Misc.	9,522,967		9,522,967						
398.10 Miscellaneous Equipment	811,942		811,942						
Total Distribution General	\$87,133,275		\$87,133,275		1.0%		\$852,346	\$852,346	1.0%
Non-Distribution									
390.11 Structures and Improvements	\$720,515		\$720,515						
391.11 Office Furniture and Fixtures - System	2,559,619		2,559,619		0.1%		2,560	2,560	0.1%
391.21 Office Furniture and Fixtures - PCs									
393.11 Stores Equipment	391		391						
394.11 Tools, Shop and Garage Equipment	1,201,856		1,201,856						
395.11 Laboratory Equipment	38,553		38,553						
398.11 Power Operated Equipment									
397.11 Communication Equipment - Microwave	9,230,491		9,230,491						
397.21 Communication Equipment - Misc.	6,187,795		6,187,795						
398.11 Miscellaneous Equipment	36,671		36,671						
Total Non-Distribution General	\$19,975,891		\$19,975,891		0.0%		\$2,560	\$2,560	
TOTAL GENERAL PLANT	\$107,109,166		\$107,109,166		0.8%		\$854,905	\$854,905	0.8%
TOTAL UTILITY PLANT	\$1,818,694,144		\$1,818,694,144		-8.2%		(\$148,725,468)	(\$148,725,468)	-8.2%

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Present and Proposed Parameters
 Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
STEAM PRODUCTION												
311.00 Structures and Improvements									33.37	12.04		
312.00 Boiler Plant Equipment									21.23	12.46		
314.00 Turbogenerator Units									29.21	11.88		
315.00 Accessory Electric Equipment									27.21	12.76		
316.00 Miscellaneous Power Plant Equipment									22.18	12.13		
Total Steam Production									23.56	12.34		
HYDRAULIC PRODUCTION												
331.00 Structures and Improvements									58.00	41.39		
332.00 Reservoirs, Dams and Waterways									73.00	53.46		
333.00 Waterwheels, Turbines and Generators									61.00	41.52		
334.00 Accessory Electric Equipment									30.00	17.16		
335.00 Miscellaneous Power Plant Equipment									39.00	22.40		
336.00 Roads, Railroads and Bridges									50.00	25.01		
Total Hydraulic Production									58.43	40.85		
OTHER PRODUCTION												
341.00 Structures and Improvements									14.67	5.50		
342.00 Fuel Holders, Producers and Accessories									21.14	5.50		
343.00 Prime Movers									16.32	5.50		
344.00 Generators									41.21	5.50		
345.00 Accessory Electric Equipment									15.69	5.50		
346.00 Miscellaneous Power Plant Equipment									8.71	5.50		
Total Other Production									22.26	5.50		
TRANSMISSION PLANT												
352.00 Structures and Improvements	57.00	R3	57.00				57.00	R3	57.00	43.53		
353.00 Station Equipment	55.00	R4	55.00		-20.0	-20.0	55.00	R4	55.00	45.12	-20.0	-20.0
354.00 Towers and Fixtures - System	53.00	R4	53.00		-25.0	-25.0	53.00	R4	53.00	22.62	-25.0	-25.0
354.45 Towers and Fixtures - 345 kV	53.00	R4	53.00		-25.0	-25.0	53.00	R4	53.00	25.00	-25.0	-25.0
355.10 Poles and Fixtures - System	52.00	R3	52.00		-40.0	-40.0	52.00	R3	52.00	37.78	-40.0	-40.0
355.45 Poles and Fixtures - 345 kV	52.00	R3	52.00		-40.0	-40.0	52.00	R3	52.00	27.76	-40.0	-40.0
356.00 Overhead Conduct. and Devices - System	50.00	S4	50.00		-30.0	-30.0	50.00	S4	50.00	31.14	-30.0	-30.0
356.45 Overhead Conduct. and Devices - 345 kV	50.00	S4	50.00		-30.0	-30.0	50.00	S4	50.00	21.99	-30.0	-30.0

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Present and Proposed Parameters
Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
359.00 Roads and Trails - System	65.00	SQ	65.00				65.00	SQ	65.00	31.30		
359.45 Roads and Trails -345 kV	65.00	SQ	65.00				65.00	SQ	65.00	39.20		
Total Transmission Plant									53.19	37.73	-26.9	-26.9
DISTRIBUTION PLANT												
361.00 Structures and Improvements	50.00	L3	50.00				55.00	L3	55.00	37.78		
362.00 Station Equipment	50.00	R1	50.00		-10.0	-10.0	55.00	R1	55.00	44.06	-17.2	-17.2
364.00 Poles, Towers and Fixtures	26.00	S1	26.00		-15.0	-15.0	35.00	S1	35.00	23.26	-13.8	-13.8
365.00 Overhead Conductors and Devices	36.00	R2	36.00		-20.0	-20.0	35.00	R2	35.00	24.65	-12.7	-12.7
366.00 Underground Conduit	70.00	R3	70.00		-15.0	-15.0	70.00	R3	70.00	56.21	-12.0	-12.0
367.00 Underground Conductors and Devices	40.00	R2.5	40.00		-15.0	-15.0	40.00	R2.5	40.00	29.82	-12.0	-12.0
368.00 Line Transformers	40.00	R2	40.00				40.00	R2	40.00	27.84		
369.32 Services - Overhead	33.00	R1	33.00		-45.0	-45.0	40.00	R1	40.00	31.98	-12.2	-12.2
369.07 Services - Direct Burial	33.00	R1	33.00		-45.0	-45.0	40.00	R1	40.00	34.30	-12.2	-12.2
370.00 Meters	35.00	S6	35.00				35.00	S6	35.00	18.52		
371.00 Installations on Customers' Premises	17.00	S3	17.00		-15.0	-15.0	17.00	S3	17.00	7.07	-12.2	-12.2
373.00 Street Lighting and Signal Systems	20.00	R2	20.00		-15.0	-15.0	20.00	R2	20.00	9.25	-12.2	-12.2
Total Distribution Plant									38.24	27.06	-10.1	-10.1
GENERAL PLANT												
Distribution												
390.10 Structures and Improvements	40.00	R1.5	40.00				40.00	R1.5	40.00	34.41		
391.10 Office Furniture and Fixtures - System	23.00	S4	23.00		2.0	2.0	23.00	S4	23.00	9.37	2.0	2.0
391.20 Office Furniture and Fixtures - PCs	4.00	SQ	4.00				4.00	SQ	4.00	1.91		
392.04 Transportation - Autos	8.00	SC	8.00		10.0	10.0	8.00	SC	8.00	1.58	10.0	10.0
393.10 Stores Equipment	25.00	SQ	25.00				25.00	SQ	25.00	11.20		
394.10 Tools, Shop and Garage Equipment	24.00	SQ	24.00		10.0	10.0	24.00	SQ	24.00	14.52	10.0	10.0
395.10 Laboratory Equipment	28.00	SQ	28.00				28.00	SQ	28.00	16.04		
396.10 Power Operated Equipment	10.00	SQ	10.00				10.00	SQ	10.00	9.50		
397.10 Communication Equipment - Microwave	18.00	L4	18.00				18.00	L4	18.00	7.85		
397.20 Communication Equipment - Misc.	18.00	L4	18.00				18.00	L4	18.00	8.40		
398.10 Miscellaneous Equipment	20.00	SQ	20.00				20.00	SQ	20.00	12.29		
Total Distribution General									21.40	14.58	1.0	1.0
Non-Distribution												
390.11 Structures and Improvements	35.00	S4	35.00				35.00	S4	35.00	24.92		
391.11 Office Furniture and Fixtures - System	14.00	SQ	14.00		10.0	10.0	14.00	SQ	14.00	11.22	0.1	0.1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Present and Proposed Parameters
 Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
391.21 Office Furniture and Fixtures - PCs												
393.11 Stores Equipment	25.00	SQ	25.00				25.00	SQ	25.00	1.50		
394.11 Tools, Shop and Garage Equipment	24.00	SQ	24.00				24.00	SQ	24.00	19.61		
395.11 Laboratory Equipment	28.00	SQ	28.00				28.00	SQ	28.00	24.50		
396.11 Power Operated Equipment												
397.11 Communication Equipment - Microwave	18.00	SQ	18.00				18.00	SQ	18.00	13.70		
397.21 Communication Equipment - Misc.	18.00	SQ	18.00				18.00	SQ	18.00	11.16		
398.11 Miscellaneous Equipment	20.00	SQ	20.00				20.00	SQ	20.00	17.91		
Total Non-Distribution General									17.94	13.00		0.0
TOTAL GENERAL PLANT									20.66	14.24	-8.2	-8.2
TOTAL UTILITY PLANT									32.12	20.94	-8.2	-8.2
STEAM PRODUCTION (BY UNIT)												
Merrimack												
311.00 Structures and Improvements									41.55	16.50		
312.00 Boiler Plant Equipment									29.52	16.50		
314.00 Turbogenerator Units									35.49	16.50		
315.00 Accessory Electric Equipment									28.75	16.50		
316.00 Miscellaneous Power Plant Equipment									31.15	16.50		
Total Merrimack									31.41	16.50		
Merrimack Unit 1												
311.00 Structures and Improvements	2005	200-SQ					2023	200-SQ	46.39	16.50		
312.00 Boiler Plant Equipment	2005	200-SQ					2023	200-SQ	30.10	16.50		
314.00 Turbogenerator Units	2005	200-SQ					2023	200-SQ	38.04	16.50		
315.00 Accessory Electric Equipment	2005	200-SQ					2023	200-SQ	44.91	16.50		
316.00 Miscellaneous Power Plant Equipment	2005	200-SQ					2023	200-SQ	28.99	16.50		
Total Merrimack Unit 1									33.03	16.50		
Merrimack Unit 2												
311.00 Structures and Improvements	2007	200-SQ					2023	200-SQ	48.41	16.50		
312.00 Boiler Plant Equipment	2007	200-SQ					2023	200-SQ	28.47	16.50		
314.00 Turbogenerator Units	2007	200-SQ					2023	200-SQ	34.62	16.50		
315.00 Accessory Electric Equipment	2007	200-SQ					2023	200-SQ	25.28	16.50		
316.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2023	200-SQ	35.38	16.50		
Total Merrimack Unit 2									30.15	16.50		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Present and Proposed Parameters
Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
Merrimack Common												
311.00 Structures and Improvements	2007	200-SQ					2023	200-SQ	35.85	16.50		
312.00 Boiler Plant Equipment	2007	200-SQ					2023	200-SQ	36.31	16.50		
314.00 Turbogenerator Units	2007	200-SQ					2023	200-SQ	31.31	16.50		
315.00 Accessory Electric Equipment	2007	200-SQ					2023	200-SQ	27.31	16.50		
316.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2023	200-SQ	31.11	16.50		
Total Merrimack Common									34.70	16.50		
Newington												
311.00 Structures and Improvements	2014	200-SQ					2014	200-SQ	31.70	7.50		
312.00 Boiler Plant Equipment	2017	200-SQ					2014	200-SQ	18.46	7.50		
314.00 Turbogenerator Units	2014	200-SQ					2014	200-SQ	23.70	7.50		
315.00 Accessory Electric Equipment	2014	200-SQ					2014	200-SQ	33.09	7.50		
316.00 Miscellaneous Power Plant Equipment	2014	200-SQ					2014	200-SQ	16.85	7.50		
Total Newington									20.94	7.50		
Schiller												
311.00 Structures and Improvements									30.60	13.50		
312.00 Boiler Plant Equipment									18.04	13.33		
314.00 Turbogenerator Units									29.83	13.50		
315.00 Accessory Electric Equipment									20.61	13.50		
316.00 Miscellaneous Power Plant Equipment									20.34	13.50		
Total Schiller									20.23	13.37		
Schiller Unit 4												
311.00 Structures and Improvements	2002	200-SQ					2020	200-SQ	48.01	13.50		
312.00 Boiler Plant Equipment	2002	200-SQ					2020	200-SQ	26.94	13.50		
314.00 Turbogenerator Units	2002	200-SQ					2020	200-SQ	33.24	13.50		
315.00 Accessory Electric Equipment	2002	200-SQ					2020	200-SQ	44.71	13.50		
316.00 Miscellaneous Power Plant Equipment	2002	200-SQ					2020	200-SQ	15.87	13.50		
Total Schiller Unit 4									28.01	13.50		
Schiller Unit 5												
311.00 Structures and Improvements	2005	200-SQ					2020	200-SQ	20.85	13.50		
312.00 Boiler Plant Equipment	2005	200-SC					2020	200-SC	13.75	13.27		
314.00 Turbogenerator Units	2005	200-SQ					2020	200-SQ	24.75	13.50		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Present and Proposed Parameters
 Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
315.00 Accessory Electric Equipment	2005	200-SQ					2020	200-SQ	14.56	13.50		
316.00 Miscellaneous Power Plant Equipment	2005	200-SQ					2020	200-SQ	15.24	13.50		
Total Schiller Unit 5									14.31	13.29		
Schiller Unit 6												
311.00 Structures and Improvements	2007	200-SQ					2020	200-SQ	38.21	13.50		
312.00 Boiler Plant Equipment	2007	200-SQ					2020	200-SQ	30.35	13.50		
314.00 Turbogenerator Units	2007	200-SQ					2020	200-SQ	31.70	13.50		
315.00 Accessory Electric Equipment	2007	200-SQ					2020	200-SQ	50.86	13.50		
316.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2020	200-SQ	19.22	13.50		
Total Schiller Unit 6									31.08	13.50		
Schiller Common												
311.00 Structures and Improvements	2007	200-SQ					2020	200-SQ	31.37	13.50		
312.00 Boiler Plant Equipment	2007	200-SQ					2020	200-SQ	31.55	13.50		
314.00 Turbogenerator Units	2007	200-SQ					2020	200-SQ	28.41	13.50		
315.00 Accessory Electric Equipment	2007	200-SQ					2020	200-SQ	20.25	13.50		
316.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2020	200-SQ	21.94	13.50		
Total Schiller Common									30.35	13.50		
Wyman												
311.00 Structures and Improvements	2011	200-SQ					2011	200-SQ	31.44	4.50		
312.00 Boiler Plant Equipment	2011	200-SQ					2011	200-SQ	32.38	4.50		
314.00 Turbogenerator Units	2011	200-SQ					2011	200-SQ	32.99	4.50		
315.00 Accessory Electric Equipment	2011	200-SQ					2011	200-SQ	53.30	4.50		
316.00 Miscellaneous Power Plant Equipment	2011	200-SQ					2011	200-SQ	23.71	4.50		
Total Wyman									32.28	4.50		
HYDRAULIC PRODUCTION												
Amoskeag												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	43.29		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	54.87		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	22.41		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	16.33		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	20.90		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	31.33		
Total Amoskeag									60.20	42.70		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
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Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
Ayers Island												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	44.75		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	41.18		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	46.84		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	19.43		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	23.12		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	3.07		
Total Ayers Island									56.83	36.93		
Canaan												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	32.80		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	48.80		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	16.36		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	24.43		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	19.33		
336.00 Roads, Railroads and Bridges												
Total Canaan									57.43	38.22		
Eastman Falls												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	41.73		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	56.60		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	45.21		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	16.21		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	23.59		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	28.50		
Total Eastman Falls									55.76	40.10		
Garvins Falls												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	40.77		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	59.87		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	43.50		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	16.48		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	25.13		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	22.50		
Total Garvins Falls									56.05	39.94		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
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Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
Gorham												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	27.23		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	49.02		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	43.22		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	13.35		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	23.75		
336.00 Roads, Railroads and Bridges												
Total Gorham									57.64	35.88		
Hooksett												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	37.02		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	44.55		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	17.23		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	19.03		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	24.67		
336.00 Roads, Railroads and Bridges												
Total Hooksett									53.28	31.28		
Jackman Station												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	44.31		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	63.59		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	32.55		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	18.67		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	35.50		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	25.50		
Total Jackman Station									69.08	58.51		
Smith												
331.00 Structures and Improvements	58.00	S0	58.00				58.00	S0	58.00	39.32		
332.00 Reservoirs, Dams and Waterways	73.00	R0.5	73.00				73.00	R0.5	73.00	41.23		
333.00 Waterwheels, Turbines and Generators	61.00	S0	61.00				61.00	S0	61.00	25.80		
334.00 Accessory Electric Equipment	30.00	S0	30.00				30.00	S0	30.00	16.69		
335.00 Miscellaneous Power Plant Equipment	39.00	S6	39.00				39.00	S6	39.00	15.52		
336.00 Roads, Railroads and Bridges	50.00	SQ	50.00				50.00	SQ	50.00	25.66		
Total Smith									60.12	34.39		

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 Present and Proposed Parameters
 Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
OTHER PRODUCTION (BY UNIT)												
Lost Nation CT Unit 10												
341.00 Structures and Improvements	2007	200-SQ					2012	200-SQ	19.48	5.50		
342.00 Fuel Holders, Producers and Accessories	2007	200-SQ					2012	200-SQ	26.52	5.50		
343.00 Prime Movers	2007	200-SQ					2012	200-SQ	11.31	5.50		
344.00 Generators												
345.00 Accessory Electric Equipment	2007	200-SQ					2012	200-SQ	16.78	5.50		
346.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2012	200-SQ	33.00	5.50		
Total Lost Nation CT Unit 10									12.99	5.50		
Merrimack CT												
341.00 Structures and Improvements									43.50	5.50		
342.00 Fuel Holders, Producers and Accessories									16.97	5.50		
343.00 Prime Movers									24.80	5.50		
344.00 Generators									43.48	5.50		
345.00 Accessory Electric Equipment									19.88	5.50		
346.00 Miscellaneous Power Plant Equipment									29.05	5.50		
Total Merrimack CT									36.05	5.50		
Merrimack CT Unit 1												
341.00 Structures and Improvements	2007	200-SQ					2012	200-SQ	44.00	5.50		
342.00 Fuel Holders, Producers and Accessories	2007	200-SQ					2012	200-SQ	20.24	5.50		
343.00 Prime Movers	2007	200-SQ					2012	200-SQ	23.90	5.50		
344.00 Generators	2007	200-SQ					2012	200-SQ	44.00	5.50		
345.00 Accessory Electric Equipment	2007	200-SQ					2012	200-SQ	40.00	5.50		
346.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2012	200-SQ	30.97	5.50		
Total Merrimack CT Unit 1									35.76	5.50		
Merrimack CT Unit 2												
341.00 Structures and Improvements	2007	200-SQ					2012	200-SQ	43.00	5.50		
342.00 Fuel Holders, Producers and Accessories	2007	200-SQ					2012	200-SQ	12.08	5.50		
343.00 Prime Movers	2007	200-SQ					2012	200-SQ	28.19	5.50		
344.00 Generators	2007	200-SQ					2012	200-SQ	43.00	5.50		
345.00 Accessory Electric Equipment	2007	200-SQ					2012	200-SQ	19.62	5.50		
346.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2012	200-SQ	26.14	5.50		
Total Merrimack CT Unit 2									36.38	5.50		

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
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 Broad Group Procedure

Statement E

Account Description	Present Parameters						Proposed Parameters					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
Schiller CT Unit 10												
341.00 Structures and Improvements	2007	200-SQ					2012	200-SQ	31.76	5.50		
342.00 Fuel Holders, Producers and Accessories	2007	200-SQ					2012	200-SQ	41.14	5.50		
343.00 Prime Movers	2007	200-SQ					2012	200-SQ	27.55	5.50		
344.00 Generators	2007	200-SQ					2012	200-SQ	38.01	5.50		
345.00 Accessory Electric Equipment	2007	200-SQ					2012	200-SQ	18.84	5.50		
346.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2012	200-SQ	34.74	5.50		
Total Schiller CT Unit 10									36.77	5.50		
White Lake CT Unit 10												
341.00 Structures and Improvements	2007	200-SQ					2012	200-SQ	9.41	5.50		
342.00 Fuel Holders, Producers and Accessories	2007	200-SQ					2012	200-SQ	24.17	5.50		
343.00 Prime Movers	2007	200-SQ					2012	200-SQ	40.97	5.50		
344.00 Generators												
345.00 Accessory Electric Equipment	2007	200-SQ					2012	200-SQ	9.89	5.50		
346.00 Miscellaneous Power Plant Equipment	2007	200-SQ					2012	200-SQ	6.93	5.50		
Total White Lake CT Unit 10									23.38	5.50		

PUBLIC SERVICE OF NEW HAMPSHIRE
CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCUR RATE
STEAM PRODUCTION PLANT												
MERRIMACK												
311	STRUCTURES AND IMPROVEMENTS											
	UNIT 1	\$ 3,915,558	F-2005	36.3	0.0	\$ 0	\$ 3,915,558	\$ 3,235,212	\$ 680,346	7.5	\$ 90,713	2.32
	UNIT 2	\$ 5,697,237	F-2007	31.3	0.0	\$ 0	\$ 3,965,729	\$ 3,462,239	\$ 2,234,998	9.5	\$ 235,263	4.13
	COMMON ALL	\$ 6,108,958	F-2007	24.8	0.0	\$ 0	\$ 3,765,062	\$ 3,287,048	\$ 2,821,890	9.5	\$ 297,041	4.86
	TOTAL ACCOUNT 311	\$ 15,721,753		29.3	0.0	\$ 0	\$ 11,646,349	\$ 9,984,499	\$ 5,737,234	7.5	\$ 623,017	3.96
312	BOILER PLANT EQUIPMENT											
	UNIT 1	\$ 27,418,041	F-2005	15.7	0.0	\$ 0	\$ 17,747,104	\$ 17,202,366	\$ 10,215,675	7.5	\$ 1,362,090	4.97
	UNIT 2	\$ 66,134,466	F-2007	17.9	0.0	\$ 0	\$ 30,987,225	\$ 23,548,067	\$ 42,586,399	9.5	\$ 4,482,779	6.78
	COMMON ALL	\$ 10,860,580	F-2007	25.7	0.0	\$ 0	\$ 6,844,199	\$ 5,201,100	\$ 5,659,680	9.5	\$ 595,735	5.49
	TOTAL ACCOUNT 312	\$ 104,413,087		17.8	0.0	\$ 0	\$ 55,578,528	\$ 45,951,533	\$ 58,461,554	7.8	\$ 6,440,604	6.17
314	TURBOGENERATOR UNITS											
	UNIT 1	\$ 9,466,371	F-2005	23.5	0.0	\$ 0	\$ 7,393,352	\$ 6,994,228	\$ 2,472,143	7.5	\$ 329,619	3.48
	UNIT 2	\$ 24,832,631	F-2007	20.5	0.0	\$ 0	\$ 13,326,114	\$ 10,834,528	\$ 13,998,103	9.5	\$ 1,475,485	5.98
	COMMON ALL	\$ 283,784	F-2007	18.1	0.0	\$ 0	\$ 134,570	\$ 109,410	\$ 174,374	9.5	\$ 18,355	6.47
	TOTAL ACCOUNT 314	\$ 34,582,786		21.2	0.0	\$ 0	\$ 20,854,036	\$ 17,938,166	\$ 16,644,620	8.1	\$ 1,821,459	5.27
315	ACCESSORY ELECTRIC EQUIPMENT											
	UNIT 1	\$ 1,215,489	F-2005	33.9	0.0	\$ 0	\$ 1,039,018	\$ 1,059,335	\$ 156,154	7.5	\$ 20,821	1.71
	UNIT 2	\$ 1,783,634	F-2007	32.0	0.0	\$ 0	\$ 1,253,546	\$ 1,159,392	\$ 624,242	9.5	\$ 65,710	3.68
	COMMON ALL	\$ 445,000	F-2007	24.5	0.0	\$ 0	\$ 272,530	\$ 252,060	\$ 192,940	9.5	\$ 20,309	4.56
	TOTAL ACCOUNT 315	\$ 3,444,123		31.4	0.0	\$ 0	\$ 2,565,094	\$ 2,470,787	\$ 973,356	7.8	\$ 106,840	3.10
316	MISCELLANEOUS POWER PLANT EQUIPMENT											
	UNIT 1	\$ 226,160	F-2005	14.8	0.0	\$ 0	\$ 141,285	\$ 186,132	\$ 40,028	7.5	\$ 5,337	2.36
	UNIT 2	\$ 194,393	F-2007	26.8	0.0	\$ 0	\$ 125,439	\$ 124,900	\$ 69,493	9.5	\$ 7,515	3.76
	COMMON ALL	\$ 3,851,958	F-2007	20.3	0.0	\$ 0	\$ 2,047,453	\$ 2,038,651	\$ 1,813,287	9.5	\$ 198,872	4.96
	TOTAL ACCOUNT 316	\$ 4,272,491		20.1	0.0	\$ 0	\$ 2,314,177	\$ 2,349,683	\$ 1,922,808	9.1	\$ 203,524	4.76
	TOTAL MERRIMACK	\$ 162,434,220		19.4	0.0	\$ 0	\$ 92,958,184	\$ 78,694,668	\$ 83,739,552	7.9	\$ 9,195,444	5.66
NEWINGTON												
311	STRUCTURES AND IMPROVEMENTS	\$ 18,123,380	F-2014	33.7	0.0	\$ 0	\$ 10,329,062	\$ 10,335,473	\$ 7,787,907	14.5	\$ 537,097	2.96
312	BOILER PLANT EQUIPMENT	\$ 51,571,809	F-2014	37.6	0.0	\$ 0	\$ 24,838,329	\$ 30,883,513	\$ 20,688,296	19.5	\$ 1,060,938	2.06
314	TURBOGENERATOR UNITS	\$ 27,089,022	F-2014	29.8	0.0	\$ 0	\$ 12,072,296	\$ 12,437,443	\$ 14,651,579	16.5	\$ 887,974	3.28
315	ACCESSORY ELECTRIC EQUIPMENT	\$ 4,860,595	F-2014	37.5	0.0	\$ 0	\$ 2,719,832	\$ 3,299,181	\$ 1,561,414	16.5	\$ 94,631	1.95
316	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 2,048,210	F-2014	37.7	0.0	\$ 0	\$ 1,152,056	\$ 1,029,523	\$ 1,018,687	16.5	\$ 61,739	3.01
	TOTAL NEWINGTON	\$ 103,693,016		34.5	0.0	\$ 0	\$ 51,111,575	\$ 57,985,133	\$ 45,707,883	17.5	\$ 2,642,379	2.55

PUBLIC SERVICE OF NEW HAMPSHIRE
CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
<u>STEAM PRODUCTION PLANT</u>												
<u>SCHILLER</u>												
311	<u>STRUCTURES AND IMPROVEMENTS</u>											
	UNIT 4	\$ 561,642	F-2002	33.4	0.0	\$ 0	\$ 485,962	\$ 553,585	\$ 8,057	4.5	\$ 1,790	0.32
	UNITS	\$ 819,236	F-2005	39.7	0.0	\$ 0	\$ 664,354	\$ 756,801	\$ 62,435	7.5	\$ 8,325	1.02
	UNIT 6	\$ 203,414	F-2007	29.0	0.0	\$ 0	\$ 136,806	\$ 144,451	\$ 58,963	9.5	\$ 6,207	3.05
	COMMON ALL	\$ 17,289,915	F-2007	28.6	0.0	\$ 0	\$ 11,544,888	\$ 13,180,610	\$ 4,109,305	9.5	\$ 432,558	2.50
	TOTAL ACCOUNT 311	\$ 18,874,207		29.1	0.0	\$ 0	\$ 12,832,010	\$ 14,635,447	\$ 4,238,768	9.3	\$ 448,880	2.38
312	<u>BOILER PLANT EQUIPMENT</u>											
	UNIT 3	\$ 14,424	F-1988	3.0	0.0	\$ 0	\$ 31,252	\$ 14,424	\$ 0	1.0	\$ 0	0.00
	UNIT 4	\$ 13,715,424	F-2002	18.0	0.0	\$ 0	\$ 10,282,966	\$ 11,370,324	\$ 2,345,100	4.5	\$ 521,133	3.80
	UNITS	\$ 13,124,009	F-2005	21.3	0.0	\$ 0	\$ 8,580,397	\$ 9,599,259	\$ 3,724,750	7.5	\$ 496,633	3.78
	UNIT 6	\$ 15,076,140	F-2007	22.9	0.0	\$ 0	\$ 8,811,665	\$ 9,743,442	\$ 5,332,698	9.5	\$ 561,337	3.72
	COMMON ALL	\$ 19,707,674	F-2007	20.6	0.0	\$ 0	\$ 10,636,426	\$ 11,758,948	\$ 7,948,726	9.5	\$ 836,708	4.25
	TOTAL ACCOUNT 312	\$ 61,637,671		20.6	0.0	\$ 0	\$ 38,260,706	\$ 42,286,397	\$ 19,351,274	7.7	\$ 2,415,611	3.92
314	<u>TURBOGENERATOR UNITS</u>											
	UNIT 4	\$ 3,080,980	F-2002	22.1	0.0	\$ 0	\$ 2,452,608	\$ 2,696,715	\$ 384,265	4.5	\$ 85,392	2.77
	UNITS	\$ 3,380,204	F-2005	30.2	0.0	\$ 0	\$ 2,541,181	\$ 2,794,104	\$ 586,100	7.5	\$ 78,147	2.31
	UNIT 6	\$ 12,362,271	F-2007	20.7	0.0	\$ 0	\$ 6,676,980	\$ 7,344,837	\$ 5,017,434	9.5	\$ 528,151	4.27
	COMMON ALL	\$ 238,290	F-2007	18.1	0.0	\$ 0	\$ 113,047	\$ 124,299	\$ 113,991	9.5	\$ 11,929	5.04
	TOTAL ACCOUNT 314	\$ 19,061,745		22.1	0.0	\$ 0	\$ 11,783,816	\$ 12,959,955	\$ 6,101,790	8.4	\$ 703,689	3.69
315	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	UNIT 4	\$ 883,686	F-2002	23.4	0.0	\$ 0	\$ 713,418	\$ 825,036	\$ 58,650	4.5	\$ 13,033	1.47
	UNITS	\$ 522,773	F-2005	36.5	0.0	\$ 0	\$ 415,337	\$ 480,519	\$ 42,454	7.5	\$ 5,661	1.08
	UNIT 6	\$ 529,026	F-2007	36.9	0.0	\$ 0	\$ 392,834	\$ 454,295	\$ 74,731	9.5	\$ 7,866	1.49
	COMMON ALL	\$ 303,281	F-2007	22.7	0.0	\$ 0	\$ 176,338	\$ 203,927	\$ 92,354	9.5	\$ 10,458	3.45
	TOTAL ACCOUNT 315	\$ 2,238,766		28.1	0.0	\$ 0	\$ 1,697,927	\$ 1,963,577	\$ 275,189	6.8	\$ 37,018	1.65
316	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	UNIT 3	\$ 65,250	F-1988	4.0	0.0	\$ 0	\$ 65,250	\$ 65,250	\$ 0	1.0	\$ 0	0.00
	UNIT 4	\$ 90,774	F-2002	15.0	0.0	\$ 0	\$ 63,605	\$ 78,255	\$ 12,519	4.5	\$ 2,782	3.06
	UNITS	\$ 54,866	F-2005	19.3	0.0	\$ 0	\$ 33,588	\$ 41,324	\$ 13,542	7.5	\$ 1,806	3.29
	UNIT 6	\$ 49,588	F-2007	19.7	0.0	\$ 0	\$ 25,644	\$ 31,550	\$ 17,958	9.5	\$ 1,890	3.82
	COMMON ALL	\$ 1,638,459	F-2007	22.4	0.0	\$ 0	\$ 945,810	\$ 1,162,670	\$ 475,789	9.5	\$ 50,083	3.06
	TOTAL ACCOUNT 316	\$ 1,898,857		18.8	0.0	\$ 0	\$ 1,133,097	\$ 1,379,049	\$ 519,808	3.2	\$ 56,561	2.98
	TOTAL SCHILLER	\$ 103,711,246		22.1	0.0	\$ 0	\$ 65,707,556	\$ 73,224,425	\$ 30,486,821	7.8	\$ 3,661,959	3.53
<u>WYMAN</u>												
311	STRUCTURES AND IMPROVEMENTS	\$ 1,020,046	F-2011	32.6	0.0	\$ 0	\$ 597,376	\$ 666,146	\$ 353,900	13.5	\$ 26,215	2.57
312	BOILER PLANT EQUIPMENT	\$ 3,310,072	F-2011	32.5	0.0	\$ 0	\$ 1,934,166	\$ 2,145,289	\$ 1,164,783	13.5	\$ 86,280	2.61
314	TURBOGENERATOR UNITS	\$ 1,506,071	F-2011	33.0	0.0	\$ 0	\$ 889,481	\$ 988,613	\$ 517,458	13.5	\$ 38,330	2.55
315	ACCESSORY ELECTRIC EQUIPMENT	\$ 97,355	F-2011	32.5	0.0	\$ 0	\$ 56,859	\$ 63,226	\$ 34,129	13.5	\$ 2,528	2.60
316	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 97,711	F-2011	29.2	0.0	\$ 0	\$ 53,619	\$ 59,430	\$ 38,281	13.5	\$ 2,836	2.90
	TOTAL WYMAN	\$ 6,031,255		32.6	0.0	\$ 0	\$ 3,531,501	\$ 3,922,704	\$ 2,108,551	13.5	\$ 156,189	2.59
	TOTAL STEAM PRODUCTION PLANT	\$ 375,869,737		23.2	0.0	\$ 0	\$ 213,308,816	\$ 213,826,930	\$ 162,042,807	9.6	\$ 15,655,971	4.17

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PUBLIC SERVICE OF NEW HAMPSHIRE

CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
NUCLEAR PRODUCTION PLANT												
HILLSTONE UNIT NO. 3												
321	STRUCTURES AND IMPROVEMENTS	\$ 34,143,891	F-2025	38.8	-0.8	\$ -273,151	\$ 10,005,259	\$ 9,543,782	\$ 24,873,260	27.5	\$ 904,482	2.65
322	REACTOR PLANT EQUIPMENT	\$ 56,565,524	F-2025	38.9	-0.8	\$ -452,524	\$ 16,704,884	\$ 15,840,833	\$ 41,177,215	27.5	\$ 1,497,353	2.65
323	TURBOGENERATOR UNITS	\$ 13,647,219	F-2025	38.5	-0.8	\$ -109,178	\$ 3,917,881	\$ 3,133,462	\$ 10,622,935	27.5	\$ 386,289	2.83
324	ACCESSORY ELECTRIC EQUIPMENT	\$ 11,071,304	F-2025	38.9	-0.8	\$ -88,570	\$ 3,268,446	\$ 3,134,362	\$ 8,025,512	27.5	\$ 291,837	2.64
325	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 2,474,816	F-2025	38.6	-0.8	\$ -19,799	\$ 718,477	\$ 657,510	\$ 1,837,105	27.5	\$ 66,804	2.78
TOTAL NUCLEAR PRODUCTION PLANT		\$ 117,902,754		38.8	-0.8	\$ -943,222	\$ 34,614,947	\$ 32,309,949	\$ 86,536,027	0.0	\$ 3,146,765	2.60 2.67

PUBLIC SERVICE OF NEW HAMPSHIRE
 CAPITAL RECOVERY STUDY
 PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCURAL RATE
<u>HYDRAULIC PRODUCTION PLANT</u>												
<u>AMOSKEAG - LP #1893</u>												
331	<u>STRUCTURES AND IMPROVEMENTS</u>											
	PROJECT	\$ 2,056,089	\$0.0	58.0	0.0	\$ 0	\$ 341,839	\$ 477,952	\$ 1,578,137	48.4	\$ 32,606	1.59
	NON PROJECT	\$ 3,726	\$0.0	58.0	0.0	\$ 0	\$ 207	\$ 289	\$ 3,437	54.6	\$ 63	1.69
	TOTAL ACCOUNT 331	\$ 2,059,815		58.0	0.0	\$ 0	\$ 342,046	\$ 478,241	\$ 1,581,574	48.4	\$ 32,669	1.59
332	<u>RESERVOIRS, DAMS, WATERWAYS</u>											
	PROJECT	\$ 4,348,042	R0.5	73.0	0.0	\$ 0	\$ 819,661	\$ 1,240,060	\$ 3,107,982	59.2	\$ 52,500	1.21
	NON PROJECT	\$ 19,826	R0.5	73.0	0.0	\$ 0	\$ 5,183	\$ 7,720	\$ 3,108	38.6	\$ 80	0.74
	TOTAL ACCOUNT 332	\$ 4,358,868		73.0	0.0	\$ 0	\$ 824,764	\$ 1,247,780	\$ 3,111,088	59.2	\$ 52,580	1.21
333	<u>WATERWHEELS, TURBINES, GENERATORS</u>											
	PROJECT	\$ 400,497	\$0.0	61.0	0.0	\$ 0	\$ 226,856	\$ 332,061	\$ 68,436	26.5	\$ 2,582	0.64
334	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	PROJECT	\$ 363,022	\$0.0	30.0	0.0	\$ 0	\$ 209,244	\$ 260,179	\$ 102,843	12.7	\$ 8,098	2.23
	NON PROJECT	\$ 48,748	\$0.0	30.0	0.0	\$ 0	\$ 22,866	\$ 28,530	\$ 20,318	15.9	\$ 1,278	2.62
	TOTAL ACCOUNT 334	\$ 411,770		30.0	0.0	\$ 0	\$ 232,090	\$ 288,609	\$ 123,161	13.1	\$ 9,376	2.28
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	PROJECT	\$ 138,935	\$6.0	39.0	0.0	\$ 0	\$ 63,587	\$ 87,328	\$ 51,607	21.2	\$ 2,434	1.75
	NON PROJECT	\$ 2,580	\$6.0	39.0	0.0	\$ 0	\$ 695	\$ 954	\$ 1,626	28.5	\$ 57	2.21
	TOTAL ACCOUNT 335	\$ 141,515		39.0	0.0	\$ 0	\$ 64,282	\$ 88,282	\$ 53,233	21.3	\$ 2,491	1.76
336	<u>ROADS, RAILROADS, BRIDGES</u>											
	PROJECT	\$ 77,585	SQ	50.0	0.0	\$ 0	\$ 14,997	\$ 28,267	\$ 49,318	40.3	\$ 1,224	1.58
	TOTAL AMOSKEAG - LP #1893	\$ 7,450,050		61.7	0.0	\$ 0	\$ 1,705,035	\$ 2,463,240	\$ 4,986,810	47.6	\$ 100,922	1.35
<u>AYERS ISLAND - LP #2456</u>												
331	<u>STRUCTURES AND IMPROVEMENTS</u>											
	PROJECT	\$ 468,731	\$0.0	58.0	0.0	\$ 0	\$ 162,421	\$ 258,075	\$ 210,656	37.9	\$ 5,558	1.19
332	<u>RESERVOIRS, DAMS, WATERWAYS</u>											
	PROJECT	\$ 2,119,569	R0.5	73.0	0.0	\$ 0	\$ 802,947	\$ 1,274,529	\$ 845,040	45.4	\$ 18,613	0.88
333	<u>WATERWHEELS, TURBINES, GENERATORS</u>											
	PROJECT	\$ 402,198	\$0.0	61.0	0.0	\$ 0	\$ 127,538	\$ 199,694	\$ 202,504	41.7	\$ 4,856	1.21
334	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	PROJECT	\$ 325,355	\$0.0	30.0	0.0	\$ 0	\$ 144,588	\$ 176,796	\$ 148,559	16.7	\$ 8,896	2.73
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	PROJECT	\$ 62,813	\$6.0	39.0	0.0	\$ 0	\$ 14,635	\$ 23,235	\$ 39,578	29.9	\$ 1,324	2.11
336	<u>ROADS, RAILROADS, BRIDGES</u>											
	PROJECT	\$ 23,838	SQ	50.0	0.0	\$ 0	\$ 18,082	\$ 23,529	\$ 309	12.1	\$ 26	0.11

PUBLIC SERVICE OF NEW HAMPSHIRE
 CAPITAL RECOVERY STUDY
 PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
<u>HYDRAULIC PRODUCTION PLANT</u>												
<u>CANAAN - LP #7528</u>												
	TOTAL AYERS ISLAND - LP #2456	\$ 3,402,504		60.1	0.0	\$ 0	\$ 1,278,211	\$ 1,955,858	\$ 1,446,646	37.6	\$ 39,273	1.15
<u>CANAAN - LP #7528</u>												
331	<u>STRUCTURES AND IMPROVEMENTS</u>											
	PROJECT	\$ 30,067	S0.0	58.0	0.0	\$ 0	\$ 20,544	\$ 30,067	\$ 0	1.0	\$ 0	0.00
	NON PROJECT	\$ 2,869	S0.0	58.0	0.0	\$ 0	\$ 471	\$ 2,869	\$ 0	48.5	\$ 0	0.00
	TOTAL ACCOUNT 331	\$ 32,936		58.1	0.0	\$ 0	\$ 21,015	\$ 32,936	\$ 0	21.0	\$ 0	0.00
332	<u>RESERVOIRS, DAMS, WATERWAYS</u>											
	PROJECT	\$ 426,582	R0.5	73.0	0.0	\$ 0	\$ 165,675	\$ 418,274	\$ 16,308	44.7	\$ 365	0.09
	NON PROJECT	\$ 294,891	R0.5	73.0	0.0	\$ 0	\$ 31,310	\$ 77,536	\$ 217,355	65.3	\$ 3,329	1.13
	TOTAL ACCOUNT 332	\$ 721,473		73.0	0.0	\$ 0	\$ 196,985	\$ 487,810	\$ 233,663	53.1	\$ 3,694	0.51
333	<u>WATERWHEELS, TURBINES, GENERATORS</u>											
	PROJECT	\$ 46,088	S0.0	61.0	0.0	\$ 0	\$ 30,887	\$ 45,485	\$ 603	20.1	\$ 30	0.07
334	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	PROJECT	\$ 25,941	S0.0	30.0	0.0	\$ 0	\$ 22,110	\$ 25,941	\$ 0	1.0	\$ 0	0.00
	NON PROJECT	\$ 27,522	S0.0	30.0	0.0	\$ 0	\$ 5,858	\$ 20,422	\$ 7,100	23.6	\$ 301	1.09
	TOTAL ACCOUNT 334	\$ 53,463		30.0	0.0	\$ 0	\$ 27,968	\$ 46,363	\$ 7,100	14.3	\$ 301	0.56
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	PROJECT	\$ 1,645	S6.0	39.0	0.0	\$ 0	\$ 1,413	\$ 1,645	\$ 0	1.0	\$ 0	0.00
	NON PROJECT	\$ 16,482	S6.0	39.0	0.0	\$ 0	\$ 4,868	\$ 11,743	\$ 4,739	27.5	\$ 172	1.04
	TOTAL ACCOUNT 335	\$ 18,127		39.0	0.0	\$ 0	\$ 6,273	\$ 13,388	\$ 4,739	25.5	\$ 172	0.95
	TOTAL CANAAN - LP #7528	\$ 872,087		64.8	0.0	\$ 0	\$ 283,128	\$ 625,982	\$ 246,105	43.8	\$ 4,197	0.48
<u>EASTMAN FALLS - LP #2457</u>												
331	<u>STRUCTURES AND IMPROVEMENTS</u>											
	PROJECT	\$ 2,687,767	S0.0	58.0	0.0	\$ 0	\$ 509,956	\$ 638,990	\$ 2,048,777	47.0	\$ 43,591	1.62
332	<u>RESERVOIRS, DAMS, WATERWAYS</u>											
	PROJECT	\$ 1,274,973	R0.5	73.0	0.0	\$ 0	\$ 287,742	\$ 259,871	\$ 1,015,102	56.5	\$ 17,966	1.41
333	<u>WATERWHEELS, TURBINES, GENERATORS</u>											
	PROJECT	\$ 2,901,300	S0.0	61.0	0.0	\$ 0	\$ 490,749	\$ 615,417	\$ 2,285,883	50.7	\$ 45,086	1.55
334	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	PROJECT	\$ 818,677	S0.0	30.0	0.0	\$ 0	\$ 259,833	\$ 248,136	\$ 570,541	20.5	\$ 27,831	3.40
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	PROJECT	\$ 77,920	S6.0	39.0	0.0	\$ 0	\$ 30,697	\$ 40,442	\$ 37,478	23.6	\$ 1,588	2.04

PUBLIC SERVICE OF NEW HAMPSHIRE
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											AMOUNT	ACCRUAL RATE
<u>HYDRAULIC PRODUCTION PLANT</u>												
<u>EASTMAN FALLS - LP #2457</u>												
336	<u>ROADS, RAILROADS, BRIDGES PROJECT</u>	\$ 4,086	SQ	50.0	0.0	\$ 0	\$ 1,022	\$ 1,577	\$ 2,509	37.5	\$ 67	1.64
	TOTAL EASTMAN FALLS - LP #2457	\$ 7,764,723		55.2	0.0	\$ 0	\$ 1,579,999	\$ 1,804,433	\$ 5,960,290	43.9	\$ 136,129	1.75
<u>GORHAM - LP #2288</u>												
331	<u>STRUCTURES AND IMPROVEMENTS PROJECT</u>	\$ 147,455	S0.0	58.0	0.0	\$ 0	\$ 104,184	\$ 147,454	\$ 1	17.0	\$ 0	0.00
332	<u>RESERVOIRS, DAMS, WATERWAYS PROJECT</u>	\$ 960,614	R0.5	73.0	0.0	\$ 0	\$ 257,389	\$ 467,188	\$ 473,426	53.4	\$ 8,866	0.92
333	<u>WATERWHEELS, TURBINES, GENERATORS PROJECT</u>	\$ 151,937	S0.0	61.0	0.0	\$ 0	\$ 80,479	\$ 138,681	\$ 13,256	28.7	\$ 462	0.36
334	<u>ACCESSORY ELECTRIC EQUIPMENT PROJECT</u>	\$ 196,823	S0.0	30.0	0.0	\$ 0	\$ 93,965	\$ 134,910	\$ 61,913	15.7	\$ 3,944	2.00
	NON PROJECT	\$ 12,015	S0.0	30.0	0.0	\$ 0	\$ 8,648	\$ 13,169	\$ -1,154	8.4	\$ 137	1.14
	TOTAL ACCOUNT 334	\$ 208,838		30.0	0.0	\$ 0	\$ 102,613	\$ 148,079	\$ 60,759	15.3	\$ 3,807	1.82
335	<u>MISCELLANEOUS POWER PLANT EQUIPMENT PROJECT</u>	\$ 2,996	S6.0	39.0	0.0	\$ 0	\$ 1,783	\$ 2,996	\$ 0	1.0	\$ 0	0.00
	TOTAL GORHAM - LP #2288	\$ 1,471,840		58.3	0.0	\$ 0	\$ 546,448	\$ 924,398	\$ 547,442	36.7	\$ 13,135	0.89
<u>JACKMAN STATION</u>												
331	<u>STRUCTURES AND IMPROVEMENTS LIMITED LIFE UNIT 1</u>	\$ 60,499	S0.0	58.0	0.0	\$ 0	\$ 38,082	\$ 60,499	\$ 0	1.0	\$ 0	0.00
	UNIT 1	\$ 33,257	S0.0	58.0	0.0	\$ 0	\$ 6,447	\$ 12,769	\$ 20,488	46.8	\$ 438	1.32
	TOTAL ACCOUNT 331	\$ 93,756		58.0	0.0	\$ 0	\$ 44,529	\$ 73,268	\$ 20,488	30.5	\$ 438	0.47
332	<u>RESERVOIRS, DAMS, WATERWAYS LIMITED LIFE UNIT 1</u>	\$ 860,209	R0.5	73.0	0.0	\$ 0	\$ 394,934	\$ 860,209	\$ 0	1.0	\$ 0	0.00
	UNIT 1	\$ 796,085	R0.5	73.0	0.0	\$ 0	\$ 118,751	\$ 348,158	\$ 447,927	62.1	\$ 7,213	0.91
	TOTAL ACCOUNT 332	\$ 1,656,294		73.0	0.0	\$ 0	\$ 513,685	\$ 1,208,367	\$ 447,927	50.4	\$ 7,213	0.44
333	<u>WATERWHEELS, TURBINES, GENERATORS LIMITED LIFE UNIT 1</u>	\$ 81,013	S0.0	61.0	0.0	\$ 0	\$ 50,437	\$ 81,013	\$ 0	1.0	\$ 0	0.00
	UNIT 1	\$ 84,506	S0.0	61.0	0.0	\$ 0	\$ 15,333	\$ 58,404	\$ 26,102	49.9	\$ 523	0.62
	TOTAL ACCOUNT 333	\$ 165,519		61.0	0.0	\$ 0	\$ 65,770	\$ 139,417	\$ 26,102	36.8	\$ 523	0.32
334	<u>ACCESSORY ELECTRIC EQUIPMENT LIMITED LIFE UNIT 1</u>	\$ 46,683	S0.0	30.0	0.0	\$ 0	\$ 29,846	\$ 35,838	\$ 10,845	10.8	\$ 1,004	2.15
	UNIT 1	\$ 3,318	S0.0	30.0	0.0	\$ 0	\$ 1,378	\$ 1,820	\$ 2,298	17.5	\$ 151	3.95
	TOTAL ACCOUNT 334	\$ 50,001		30.0	0.0	\$ 0	\$ 31,224	\$ 36,858	\$ 13,143	11.3	\$ 1,155	2.27

PUBLIC SERVICE OF NEW HAMPSHIRE

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											AMOUNT	ACCRUAL RATE
HYDRAULIC PRODUCTION PLANT												
JACKMAN STATION												
335	MISCELLANEOUS POWER PLANT EQUIPMENT LIMITED LIFE	\$ 1,288	S6.0	39.0	0.0	\$ 0	\$ 1,288	\$ 1,288	\$ 0	1.0	\$ 0	0.00
336	ROADS, RAILROADS, BRIDGES LIMITED LIFE	\$ 17,857	SQ	58.0	0.0	\$ 0	\$ 8,810	\$ 12,192	\$ 5,665	25.3	\$ 224	1.25
	TOTAL JACKMAN STATION	\$ 1,984,715		68.3	0.0	\$ 0	\$ 665,306	\$ 1,471,398	\$ 513,325	45.4	\$ 9,533	0.48
SMITH - LP# 2287												
331	STRUCTURES AND IMPROVEMENTS	\$ 670,544	S0.0	58.0	0.0	\$ 0	\$ 339,566	\$ 559,033	\$ 111,511	28.6	\$ 3,899	0.58
332	RESERVOIRS, DAMS, WATERWAYS	\$ 2,312,560	R0.5	73.0	0.0	\$ 0	\$ 852,922	\$ 1,398,316	\$ 914,244	46.1	\$ 19,832	0.86
333	WATERWHEELS, TURBINES, GENERATORS	\$ 650,146	S0.0	61.0	0.0	\$ 0	\$ 330,485	\$ 544,712	\$ 105,434	30.0	\$ 3,514	0.54
334	ACCESSORY ELECTRIC EQUIPMENT	\$ 151,230	S0.0	30.0	0.0	\$ 0	\$ 86,825	\$ 119,924	\$ 31,306	12.8	\$ 2,446	1.62
335	MISCELLANEOUS POWER PLANT EQUIPMENT PROJECT	\$ 125,872	S6.0	39.0	0.0	\$ 0	\$ 92,944	\$ 119,043	\$ 6,029	10.0	\$ 683	0.48
	NON PROJECT	\$ 3,491	S6.0	39.0	0.0	\$ 0	\$ 1,424	\$ 1,824	\$ 1,667	23.1	\$ 72	2.06
	TOTAL ACCOUNT 335	\$ 128,563		39.0	0.0	\$ 0	\$ 94,368	\$ 120,867	\$ 7,696	10.4	\$ 675	0.53
336	ROADS, RAILROADS, BRIDGES	\$ 40,769	SQ	58.0	0.0	\$ 0	\$ 33,975	\$ 48,769	\$ 0	1.0	\$ 0	0.00
	TOTAL SMITH - LP# 2287	\$ 3,953,812		62.7	0.0	\$ 0	\$ 1,738,141	\$ 2,783,621	\$ 1,170,191	35.1	\$ 30,366	0.77
GARVINS FALLS - LP #2140												
331	STRUCTURES AND IMPROVEMENTS	\$ 3,506,675	S0.0	58.0	0.0	\$ 0	\$ 720,305	\$ 1,083,307	\$ 2,423,368	46.1	\$ 52,568	1.50
332	RESERVOIRS, DAMS, WATERWAYS	\$ 1,289,923	R0.5	73.0	0.0	\$ 0	\$ 226,532	\$ 365,249	\$ 924,674	60.2	\$ 15,360	1.19
333	WATERWHEELS, TURBINES, GENERATORS	\$ 3,869,408	S0.0	61.0	0.0	\$ 0	\$ 734,264	\$ 1,097,729	\$ 2,771,679	49.4	\$ 56,187	1.45
334	ACCESSORY ELECTRIC EQUIPMENT	\$ 754,934	S0.0	30.0	0.0	\$ 0	\$ 257,563	\$ 293,039	\$ 461,895	19.8	\$ 23,328	3.09
335	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 118,456	S6.0	39.0	0.0	\$ 0	\$ 47,625	\$ 73,159	\$ 45,317	23.3	\$ 1,945	1.64
336	ROADS, RAILROADS, BRIDGES	\$ 7,029	SQ	50.0	0.0	\$ 0	\$ 2,601	\$ 4,313	\$ 2,716	31.5	\$ 86	1.22
	TOTAL GARVINS FALLS - LP #2140	\$ 9,546,425		56.2	0.0	\$ 0	\$ 1,988,890	\$ 2,916,776	\$ 6,629,649	44.5	\$ 149,394	1.56
HOOKSETT - LP #1913												
331	STRUCTURES AND IMPROVEMENTS	\$ 94,648	S0.0	58.0	0.0	\$ 0	\$ 30,409	\$ 47,330	\$ 47,318	39.4	\$ 1,201	1.27
332	RESERVOIRS, DAMS, WATERWAYS	\$ 528,545	R0.5	73.0	0.0	\$ 0	\$ 170,691	\$ 275,267	\$ 253,278	49.4	\$ 5,127	0.97
333	WATERWHEELS, TURBINES, GENERATORS	\$ 183,551	S0.0	61.0	0.0	\$ 0	\$ 65,757	\$ 99,437	\$ 4,114	22.3	\$ 184	0.18
334	ACCESSORY ELECTRIC EQUIPMENT	\$ 66,244	S0.0	30.0	0.0	\$ 0	\$ 33,225	\$ 35,841	\$ 30,403	15.0	\$ 2,027	3.06
335	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 74,238	S6.0	39.0	0.0	\$ 0	\$ 23,207	\$ 63,824	\$ 10,384	26.8	\$ 387	0.52
	TOTAL HOOKSETT - LP #1913	\$ 867,196		59.1	0.0	\$ 0	\$ 323,289	\$ 521,699	\$ 345,497	37.0	\$ 8,926	1.03
	TOTAL HYDRAULIC PRODUCTION PLANT	\$ 37,313,352		58.9	0.0	\$ 0	\$ 10,100,447	\$ 15,467,397	\$ 21,845,955	43.0	\$ 491,875	1.32

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 CAPITAL RECOVERY STUDY
 PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
<u>OTHER PRODUCTION PLANT</u>												
<u>HERRIMACK</u>												
341	<u>STRUCTURES AND IMPROVEMENTS</u>											
	UNIT 1	\$ 38,016	F-2004	36.0	0.0	\$ 0	\$ 31,152	\$ 36,331	\$ 1,685	6.5	\$ 259	0.68
	UNIT 2	\$ 36,746	F-2004	35.0	0.0	\$ 0	\$ 29,922	\$ 33,927	\$ 2,819	6.5	\$ 434	1.18
	TOTAL ACCOUNT 341	\$ 74,762		35.5	0.0	\$ 0	\$ 61,074	\$ 70,258	\$ 4,504	6.5	\$ 693	0.93
342	<u>FUEL HOLDERS, PRODUCERS, ACCESSORIES</u>											
	UNIT 1	\$ 201,073	F-2004	16.1	0.0	\$ 0	\$ 120,103	\$ 150,979	\$ 40,094	6.5	\$ 6,168	3.07
	UNIT 2	\$ 37,555	F-2004	35.0	0.0	\$ 0	\$ 30,581	\$ 30,198	\$ 7,357	6.5	\$ 1,132	3.01
	TOTAL ACCOUNT 342	\$ 238,628		17.6	0.0	\$ 0	\$ 150,684	\$ 191,177	\$ 47,451	6.5	\$ 7,300	3.06
343	<u>PRIME MOVERS</u>											
	UNIT 1	\$ 207,482	F-2004	15.9	0.0	\$ 0	\$ 122,452	\$ 164,138	\$ 43,344	6.5	\$ 6,668	3.21
	UNIT 2	\$ 53,315	F-2004	19.0	0.0	\$ 0	\$ 35,083	\$ 39,153	\$ 14,162	6.5	\$ 2,179	4.09
	TOTAL ACCOUNT 343	\$ 260,797		16.4	0.0	\$ 0	\$ 157,535	\$ 203,291	\$ 57,506	2.6	\$ 8,847	3.39
344	<u>GENERATORS</u>											
	UNIT 1	\$ 1,338,644	F-2004	36.0	0.0	\$ 0	\$ 1,096,944	\$ 1,279,561	\$ 59,083	6.5	\$ 9,090	0.68
	UNIT 2	\$ 1,449,068	F-2004	35.0	0.0	\$ 0	\$ 1,179,955	\$ 1,338,158	\$ 110,910	6.5	\$ 17,063	1.18
	TOTAL ACCOUNT 344	\$ 2,787,712		35.5	0.0	\$ 0	\$ 2,276,899	\$ 2,617,719	\$ 169,993	6.5	\$ 26,153	0.94
345	<u>ACCESSORY ELECTRIC EQUIPMENT</u>											
	UNIT 1	\$ 886	F-2004	32.0	0.0	\$ 0	\$ 869	\$ 886	\$ 0	1.0	\$ 0	0.00
	UNIT 2	\$ 28,983	F-2004	29.5	0.0	\$ 0	\$ 27,144	\$ 25,738	\$ 3,245	6.5	\$ 499	1.72
	TOTAL ACCOUNT 345	\$ 29,869		29.6	0.0	\$ 0	\$ 28,013	\$ 26,624	\$ 3,245	0.9	\$ 499	1.67
346	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>											
	UNIT 1	\$ 6,828	F-2004	21.6	0.0	\$ 0	\$ 4,773	\$ 5,765	\$ 1,063	6.5	\$ 164	2.40
	UNIT 2	\$ 3,891	F-2004	17.1	0.0	\$ 0	\$ 2,355	\$ 2,880	\$ 921	6.5	\$ 142	3.74
	TOTAL ACCOUNT 346	\$ 10,629		19.8	0.0	\$ 0	\$ 7,128	\$ 8,645	\$ 1,984	6.5	\$ 306	2.88
	TOTAL HERRIMACK	\$ 3,402,397		30.5	0.0	\$ 0	\$ 2,681,333	\$ 3,117,714	\$ 284,683	5.3	\$ 43,798	1.29
<u>SCHILLER</u>												
341	<u>STRUCTURES AND IMPROVEMENTS</u>	\$ 47,603	F-2004	28.3	0.0	\$ 0	\$ 36,663	\$ 41,092	\$ 6,511	6.5	\$ 1,002	2.10
342	<u>FUEL HOLDERS, PRODUCERS, ACCESSORIES</u>	\$ 49,907	F-2004	33.1	0.0	\$ 0	\$ 40,110	\$ 48,166	\$ 1,741	6.5	\$ 268	0.54
343	<u>PRIME MOVERS</u>	\$ 45,721	F-2004	25.3	0.0	\$ 0	\$ 32,479	\$ 49,698	\$ -9,977	6.5	\$ 920	2.10
344	<u>GENERATORS</u>	\$ 1,667,598	F-2004	33.8	0.0	\$ 0	\$ 1,346,598	\$ 1,550,206	\$ 117,392	6.5	\$ 18,060	1.08
345	<u>ACCESSORY ELECTRIC EQUIPMENT</u>	\$ 19,224	F-2004	13.2	0.0	\$ 0	\$ 9,775	\$ 6,724	\$ 12,500	6.5	\$ 1,923	10.00
346	<u>MISCELLANEOUS POWER PLANT EQUIPMENT</u>	\$ 6,842	F-2004	26.6	0.0	\$ 0	\$ 5,173	\$ 6,134	\$ 708	6.5	\$ 109	1.59
	TOTAL SCHILLER	\$ 1,834,895		32.8	0.0	\$ 0	\$ 1,470,798	\$ 1,702,020	\$ 132,875	6.5	\$ 20,442	1.11

PUBLIC SERVICE OF NEW HAMPSHIRE

CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCURAL RATE
OTHER PRODUCTION PLANT												
LOST NATION CT												
341	STRUCTURES AND IMPROVEMENTS	\$ 209,700	F-2004	24.4	0.0	\$ 0	\$ 155,877	\$ 178,352	\$ 31,348	6.5	\$ 4,823	2.30
342	FUEL HOLDERS, PRODUCERS, ACCESSORIES	\$ 157,016	F-2004	17.2	0.0	\$ 0	\$ 97,764	\$ 115,212	\$ 43,804	6.5	\$ 6,739	4.29
343	PRIME MOVERS	\$ 1,318,246	F-2004	35.0	0.0	\$ 0	\$ 1,073,406	\$ 1,220,469	\$ 97,777	6.5	\$ 15,043	1.14
345	ACCESSORY ELECTRIC EQUIPMENT	\$ 47,691	F-2004	23.9	0.0	\$ 0	\$ 34,716	\$ 45,228	\$ 2,463	6.5	\$ 379	0.79
346	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 12,306	F-2004	24.1	0.0	\$ 0	\$ 8,985	\$ 10,321	\$ 1,285	6.5	\$ 305	2.48
	TOTAL LOST NATION CT	\$ 1,744,959		30.1	0.0	\$ 0	\$ 1,368,748	\$ 1,567,582	\$ 177,377	6.5	\$ 27,289	1.56
WHITE LAKE CT												
341	STRUCTURES AND IMPROVEMENTS	\$ 48,099	F-2004	33.4	0.0	\$ 0	\$ 38,743	\$ 46,806	\$ 1,293	6.5	\$ 199	0.41
342	FUEL HOLDERS, PRODUCERS, ACCESSORIES	\$ 180,532	F-2004	15.9	0.0	\$ 0	\$ 106,544	\$ 109,581	\$ 70,951	6.5	\$ 10,916	6.05
343	PRIME MOVERS	\$ 1,486,960	F-2004	31.6	0.0	\$ 0	\$ 1,180,882	\$ 1,366,339	\$ 120,621	6.5	\$ 18,557	1.25
345	ACCESSORY ELECTRIC EQUIPMENT	\$ 13,826	F-2004	11.2	0.0	\$ 0	\$ 5,768	\$ 5,559	\$ 8,267	6.5	\$ 1,272	9.20
346	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 5,446	F-2004	31.2	0.0	\$ 0	\$ 4,311	\$ 3,872	\$ 1,574	6.5	\$ 242	4.44
	TOTAL WHITE LAKE CT	\$ 1,754,863		28.3	0.0	\$ 0	\$ 1,536,248	\$ 1,532,157	\$ 202,706	5.4	\$ 31,186	1.80
	TOTAL OTHER PRODUCTION PLANT	\$ 8,717,114		30.4	0.0	\$ 0	\$ 6,857,127	\$ 7,919,473	\$ 797,641	5.7	\$ 122,715	1.41

PUBLIC SERVICE OF NEW HAMPSHIRE
 CAPITAL RECOVERY STUDY
 PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
<u>TRANSMISSION PLANT</u>												
352	STRUCTURES AND IMPROVEMENTS SYSTEM	\$ 7,867,735	R3.0	57.0	0.0	\$ 0	\$ 2,462,225	\$ 3,197,572	\$ 4,670,163	39.2	\$ 119,137	1.51
353	STATION EQUIPMENT ALL OTHER SYSTEM	\$ 69,164,818	R4.0	55.0	-20.0	\$ -13,832,964	\$ 31,027,604	\$ 35,879,943	\$ 47,117,839	34.4	\$ 1,369,705	1.98
354	TOWERS AND FIXTURES											
	345 KV SYSTEM	\$ 8,027,756	R4.0	53.0	-25.0	\$ -2,006,939	\$ 3,984,051	\$ 6,206,876	\$ 3,827,819	32.0	\$ 119,619	1.49
	ALL OTHER SYSTEM	\$ 2,528,185	R4.0	53.0	-25.0	\$ -632,046	\$ 1,385,358	\$ 2,135,180	\$ 1,025,051	29.8	\$ 34,398	1.36
	TOTAL ACCOUNT 354	\$ 10,555,941		53.0	-25.0	\$ -2,638,985	\$ 5,369,409	\$ 8,342,056	\$ 4,852,870	31.4	\$ 154,017	1.46
355	POLES AND FIXTURES											
	345 KV SYSTEM	\$ 17,214,047	R3.0	52.0	-40.0	\$ -6,885,619	\$ 8,723,022	\$ 10,592,617	\$ 13,507,049	33.2	\$ 406,839	2.36
	ALL OTHER SYSTEM	\$ 21,200,028	R3.0	52.0	-40.0	\$ -8,480,011	\$ 12,671,050	\$ 14,831,367	\$ 14,848,672	29.8	\$ 498,278	2.35
	TOTAL ACCOUNT 355	\$ 38,414,075		52.0	-40.0	\$ -15,365,630	\$ 21,394,072	\$ 25,423,984	\$ 28,355,721	31.3	\$ 905,117	2.36
356	OVERHEAD CONDUCTORS AND DEVICES											
	345 KV SYSTEM	\$ 20,345,851	S4.0	50.0	-30.0	\$ -6,103,755	\$ 10,413,580	\$ 11,331,691	\$ 15,117,915	30.3	\$ 498,941	2.45
	ALL OTHER SYSTEM	\$ 19,368,849	S4.0	50.0	-30.0	\$ -5,810,655	\$ 10,988,579	\$ 11,310,208	\$ 13,869,296	28.2	\$ 421,819	2.44
	TOTAL ACCOUNT 356	\$ 39,714,700		50.0	-30.0	\$ -11,914,410	\$ 21,402,159	\$ 22,641,899	\$ 28,987,211	29.3	\$ 990,760	2.49
357	UNDERGROUND CONDUIT	\$ 265,542	R4.0	61.0	-10.0	\$ -26,554	\$ 180,144	\$ 231,785	\$ 60,311	23.4	\$ 2,577	0.97
358	UNDERGROUND CONDUCTORS AND DEVICES	\$ 787,768	R3.0	49.0	-5.0	\$ -39,388	\$ 466,412	\$ 629,663	\$ 197,493	21.4	\$ 9,229	1.17
359	ROADS AND TRAILS											
	345KV SYSTEM	\$ 608,840	SQ	65.0	0.0	\$ 0	\$ 163,380	\$ 206,054	\$ 402,786	47.6	\$ 8,462	1.39
	ALL OTHER SYSTEM	\$ 331,291	SQ	65.0	0.0	\$ 0	\$ 107,839	\$ 135,993	\$ 195,298	45.8	\$ 4,459	1.35
	TOTAL ACCOUNT 359	\$ 940,131		65.0	0.0	\$ 0	\$ 271,219	\$ 342,047	\$ 598,084	46.2	\$ 12,921	1.37
TOTAL TRANSMISSION PLANT		\$ 167,710,710		53.0	-26.1	\$ -43,817,931	\$ 82,573,244	\$ 96,688,949	\$ 114,839,692	32.4	\$ 3,563,463	2.12

PUBLIC SERVICE OF NEW HAMPSHIRE

CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCURAL RATE
<u>DISTRIBUTION PLANT</u>												
361	STRUCTURES AND IMPROVEMENTS	\$ 963,096	S3.0	58.0	0.0	\$ 0	\$ 542,235	\$ 770,865	\$ 192,231	25.4	\$ 7,568	0.79
362	<u>STATION EQUIPMENT</u>											
	ALL OTHER SYSTEM	\$ 16,112,527	R1.0	54.0	-5.0	\$ -805,626	\$ 5,650,402	\$ 6,508,290	\$ 10,409,863	36.0	\$ 289,163	1.79
364	POLES, TOWERS AND FIXTURES	\$ 93,829,211	S5.0	32.0	-15.0	\$ -14,074,382	\$ 45,689,524	\$ 55,029,281	\$ 52,874,312	18.5	\$ 2,858,671	3.05
365	OVERHEAD CONDUCTORS AND DEVICES	\$ 129,336,463	R1.0	43.0	-15.0	\$ -19,400,469	\$ 26,284,593	\$ 30,495,696	\$ 118,241,236	35.4	\$ 3,340,148	2.58
366	<u>UNDERGROUND CONDUIT</u>											
	DUCT SYSTEM	\$ 5,224,862	R4.0	75.0	-10.0	\$ -522,486	\$ 1,489,576	\$ 1,768,225	\$ 3,979,123	55.6	\$ 71,567	1.37
	DIRECT BURIAL	\$ 847,091	R4.0	75.0	-10.0	\$ -84,709	\$ 96,577	\$ 116,831	\$ 816,969	67.2	\$ 12,157	1.44
	TOTAL ACCOUNT 366	\$ 6,071,953		75.0	-10.0	\$ -607,195	\$ 1,586,153	\$ 1,883,056	\$ 4,796,092	57.2	\$ 83,724	1.38
367	<u>UNDERGROUND CONDUCTORS AND DEVICES</u>											
	DUCT SYSTEM	\$ 2,832,588	S1.0	47.0	-10.0	\$ -283,259	\$ 1,187,589	\$ 1,696,218	\$ 1,419,629	29.1	\$ 48,785	1.72
	DIRECT BURIAL	\$ 27,871,607	S1.0	47.0	-10.0	\$ -2,787,161	\$ 5,865,024	\$ 8,170,348	\$ 22,488,420	38.0	\$ 591,801	2.12
	TOTAL ACCOUNT 367	\$ 30,704,195		47.0	-10.0	\$ -3,070,420	\$ 7,052,613	\$ 9,866,566	\$ 23,908,049	37.2	\$ 640,586	2.09
368	LINE TRANSFORMERS	\$ 103,491,662	R2.5	45.0	0.0	\$ 0	\$ 27,813,429	\$ 40,517,457	\$ 62,974,205	32.9	\$ 1,914,110	1.85
369	<u>SERVICES</u>											
	OVERHEAD	\$ 17,533,798	S4.0	35.0	-40.0	\$ -7,013,519	\$ 11,353,427	\$ 11,490,726	\$ 13,056,591	18.8	\$ 694,500	3.96
	DUCT SYSTEMS	\$ 256,788	S4.0	35.0	-40.0	\$ -102,715	\$ 196,788	\$ 195,618	\$ 163,885	15.9	\$ 10,307	4.01
	DIRECT BURIAL	\$ 15,084,065	S4.0	35.0	-40.0	\$ -6,033,626	\$ 6,359,583	\$ 6,881,550	\$ 14,236,161	24.5	\$ 581,067	3.85
	TOTAL ACCOUNT 369	\$ 32,874,651		35.0	-40.0	\$ -13,149,860	\$ 17,909,718	\$ 18,567,894	\$ 27,456,617	21.4	\$ 1,285,874	3.91
370	METERS	\$ 42,858,805	R3.0	45.0	0.0	\$ 0	\$ 13,167,083	\$ 16,890,319	\$ 25,968,486	31.2	\$ 832,323	1.94
371	INSTALLATIONS ON CUSTOMERS' PREMISES	\$ 6,496,017	R1.0	23.0	-15.0	\$ -974,403	\$ 1,585,949	\$ 2,534,332	\$ 4,936,088	18.2	\$ 271,214	4.18
373	STREET LIGHTING AND SIGNAL SYSTEMS	\$ 3,459,416	R2.0	29.0	-10.0	\$ -345,942	\$ 1,594,920	\$ 1,526,150	\$ 2,279,208	16.8	\$ 135,667	3.92
	TOTAL DISTRIBUTION PLANT	\$ 466,197,996		40.3	-11.2	\$ -52,428,297	\$ 148,876,619	\$ 184,589,906	\$ 334,036,387	28.8	\$ 11,658,448	2.50

PUBLIC SERVICE OF NEW HAMPSHIRE

CAPITAL RECOVERY STUDY
PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCRUAL RATE
GENERAL PLANT												
390	STRUCTURES AND IMPROVEMENTS	\$ 9,974,206	S4.0	35.0	20.0	\$ 1,994,841	\$ 3,333,798	\$ 5,163,598	\$ 2,815,767	20.2	\$ 139,394	1.40
391	*** ACCOUNT NOT MATCHED ***	\$ 13,220,646	SQ	14.0	10.0	\$ 1,522,065	\$ 8,330,671	\$ 8,901,501	\$ 2,997,080	5.0	\$ 599,416	4.53
393	STORES EQUIPMENT	\$ 474,590	SQ	25.0	0.0	\$ 0	\$ 266,571	\$ 222,200	\$ 262,390	8.0	\$ 32,799	6.91
394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$ 3,928,684	SQ	24.0	10.0	\$ 392,868	\$ 1,698,819	\$ 1,401,575	\$ 2,134,241	9.4	\$ 227,047	5.78
395	LABORATORY EQUIPMENT	\$ 2,754,277	SQ	28.0	0.0	\$ 0	\$ 1,046,292	\$ 1,118,451	\$ 1,635,826	16.4	\$ 99,745	3.62
397	COMMUNICATION EQUIPMENT											
	MICROHAVE	\$ 3,895,385	SQ	18.0	0.0	\$ 0	\$ 641,183	\$ 648,350	\$ 3,247,035	14.9	\$ 217,922	5.59
	MISCELLANEOUS	\$ 13,877,451	SQ	18.0	0.0	\$ 0	\$ 8,141,827	\$ 8,169,057	\$ 5,708,394	6.6	\$ 864,808	6.23
	TOTAL ACCOUNT 397	\$ 17,772,836		18.0	0.0	\$ 0	\$ 8,783,010	\$ 8,817,407	\$ 8,955,429	9.1	\$ 1,082,830	6.09
398	MISCELLANEOUS EQUIPMENT	\$ 516,774	SQ	20.0	0.0	\$ 0	\$ 320,699	\$ 205,645	\$ 311,129	5.7	\$ 54,584	10.56
	TOTAL EXCLUDING ACCOUNTS 392 & 396	\$ 48,642,013		19.3	7.6	\$ 3,709,774	\$ 23,779,860	\$ 25,820,377	\$ 19,111,862	9.1	\$ 2,235,815	4.60
392	TRANSPORTATION EQUIPMENT											
	CLASS 1 AUTOS	\$ 433,545	SQ	6.0	10.0	\$ 43,355	\$ 351,172	\$ 390,191	\$ -1	1.0	\$ 1	0.00
	CLASS 2 LIGHT TRUCKS	\$ 2,020,793	SQ	8.0	10.0	\$ 202,079	\$ 1,636,843	\$ 1,818,714	\$ 0	1.0	\$ 0	0.00
	CLASS 4 HEAVY TRUCKS	\$ 5,710,570	SQ	14.0	10.0	\$ 571,057	\$ 3,514,860	\$ 2,508,256	\$ 2,631,257	3.4	\$ 773,899	13.55
	TOTAL ACCOUNT 392	\$ 8,164,908		11.1	10.0	\$ 816,491	\$ 5,502,875	\$ 4,717,161	\$ 2,631,256	2.8	\$ 773,898	9.48
396	POWER OPERATED EQUIPMENT	\$ 214,062	SQ	10.0	0.0	\$ 0	\$ 182,269	\$ 116,315	\$ 97,747	5.0	\$ 19,549	9.13
	TOTAL ACCOUNTS 392 & 396	\$ 8,378,970		11.1	9.7	\$ 816,491	\$ 5,685,144	\$ 4,833,476	\$ 2,729,003	2.8	\$ 793,447	9.47
	TOTAL GENERAL PLANT	\$ 57,020,983		17.4	7.9	\$ 4,526,265	\$ 29,465,004	\$ 30,653,853	\$ 21,840,865	7.6	\$ 3,029,262	5.31

PUBLIC SERVICE OF NEW HAMPSHIRE
 SUMMARY OF CAPITAL RECOVERY STUDY
 PLANT BALANCE AS OF 12/31/97

ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE 12/31/97	DISPERSION TYPE	AVERAGE DOLLAR SERVICE LIFE	NET SALVAGE PERCENT	FUTURE NET SALVAGE EXPECTANCY	INDICATED RESERVE	ACCUMULATED DEPRECIATION	NET UNRECOVERED PLANT	AVERAGE DOLLAR REMAINING LIFE	REMAINING LIFE	
											AMOUNT	ACCUR RATE
DISTRIBUTION PLANT												
361	STRUCTURES AND IMPROVEMENTS	\$ 963,096	S3.0	58.0	0.0	\$ 0	\$ 542,235	\$ 770,865	\$ 192,231	25.3	\$ 7,568	0.79
362	STATION EQUIPMENT	\$ 16,112,527	R1.0	34.0	-5.0	\$ -805,626	\$ 5,650,402	\$ 6,508,290	\$ 10,409,863	36.0	\$ 289,163	1.79
364	POLES, TOWERS AND FIXTURES	\$ 93,829,211	S5.0	32.0	-15.0	\$ -14,074,382	\$ 45,689,524	\$ 55,029,281	\$ 52,874,312	18.5	\$ 2,858,071	3.05
365	OVERHEAD CONDUCTORS AND DEVICES	\$ 129,336,463	R1.0	43.0	-15.0	\$ -19,400,469	\$ 26,284,593	\$ 30,495,696	\$ 118,241,236	35.4	\$ 3,340,148	2.58
366	UNDERGROUND CONDUIT	\$ 6,071,953	R4.0	75.0	-10.0	\$ -607,195	\$ 1,586,153	\$ 1,883,056	\$ 4,794,892	57.2	\$ 83,724	1.58
367	UNDERGROUND CONDUCTORS AND DEVICES	\$ 30,704,195	S1.0	47.0	-10.0	\$ -3,070,420	\$ 7,052,613	\$ 9,866,566	\$ 23,908,049	37.2	\$ 648,586	2.09
368	LINE TRANSFORMERS	\$ 103,491,662	R2.5	45.0	0.0	\$ 0	\$ 27,813,429	\$ 40,517,457	\$ 62,974,205	32.9	\$ 1,914,110	1.85
369	SERVICES	\$ 32,874,651	S4.0	35.0	-48.0	\$ -13,149,860	\$ 17,909,718	\$ 18,567,894	\$ 27,456,617	21.4	\$ 1,285,874	3.91
370	METERS	\$ 42,858,805	R3.0	45.0	0.0	\$ 0	\$ 13,167,083	\$ 16,890,319	\$ 25,968,486	31.2	\$ 832,323	1.94
371	INSTALLATIONS ON CUSTOMERS' PREMISES	\$ 6,496,017	R1.0	23.0	-15.0	\$ -974,403	\$ 1,585,949	\$ 2,534,332	\$ 4,936,088	18.1	\$ 271,214	4.18
373	STREET LIGHTING AND SIGNAL SYSTEMS	\$ 3,459,416	R2.0	29.0	-10.0	\$ -345,942	\$ 1,594,920	\$ 1,526,150	\$ 2,279,208	16.8	\$ 135,667	3.92
	TOTAL EXCLUDING EASEMENTS	\$ 466,197,996		40.3	-11.2	\$ -52,428,297	\$ 148,876,619	\$ 184,589,906	\$ 334,036,387	28.8	\$ 11,658,448	2.50
360.2	EASEMENTS	\$ 0	SQ	0.0	0.0	\$ 0	\$ 0	\$ 0	\$ 0	0.0	\$ 0	0.0
	TOTAL DISTRIBUTION PLANT	\$ 466,197,996			-11.2	\$ -52,428,297	\$ 148,876,619	\$ 184,589,906	\$ 334,036,387		\$ 11,658,448	2.50
GENERAL PLANT												
390	STRUCTURES AND IMPROVEMENTS	\$ 9,974,206	S4.0	35.0	20.0	\$ 1,994,841	\$ 3,333,798	\$ 5,163,598	\$ 2,815,767	20.4	\$ 139,394	1.40
391	OFFICE FURNITURE AND EQUIPMENT	\$ 13,220,646	SQ	14.0	10.0	\$ 1,322,065	\$ 8,330,671	\$ 8,901,501	\$ 2,997,080	4.2	\$ 599,416	4.53
395	STORES EQUIPMENT	\$ 474,590	SQ	25.0	0.0	\$ 0	\$ 266,571	\$ 212,200	\$ 262,390	11.0	\$ 32,799	6.91
394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$ 3,928,686	SQ	24.0	10.0	\$ 392,868	\$ 1,690,819	\$ 1,401,575	\$ 2,134,241	12.5	\$ 227,047	5.70
395	LABORATORY EQUIPMENT	\$ 2,754,277	SQ	28.0	0.0	\$ 0	\$ 1,046,252	\$ 1,118,451	\$ 1,635,826	17.4	\$ 99,745	3.62
397	COMMUNICATION EQUIPMENT	\$ 17,772,836	SQ	18.0	0.0	\$ 0	\$ 8,783,010	\$ 8,817,487	\$ 8,955,429	9.1	\$ 1,082,830	6.09
398	MISCELLANEOUS EQUIPMENT	\$ 516,774	SQ	20.0	0.0	\$ 0	\$ 320,699	\$ 205,645	\$ 311,129	7.6	\$ 84,584	10.56
	TOTAL EXCLUDING 392,396	\$ 48,642,013		19.3	7.2	\$ 3,709,774	\$ 23,779,860	\$ 25,820,377	\$ 19,111,862	9.1	\$ 2,255,613	4.60
392	TRANSPORTATION EQUIPMENT	\$ 8,164,908	VARIOUS	11.1	10.0	\$ 816,491	\$ 5,502,875	\$ 4,717,161	\$ 2,631,256	2.8	\$ 773,898	9.48
396	POWER OPERATED EQUIPMENT	\$ 214,062	VARIOUS	10.0	0.0	\$ 0	\$ 182,269	\$ 116,315	\$ 97,747	1.5	\$ 19,549	9.13
FULLY DEPRECIATED GENERAL PLANT												
392	TRANSPORTATION EQUIPMENT	\$ 0	VARIOUS	0.0	0.0	\$ 0	\$ 0	\$ 0	\$ 0	0.0	\$ 0	0.00
	SUBTOTAL 392,396	\$ 8,378,970		11.1	9.7	\$ 816,491	\$ 5,685,144	\$ 4,833,476	\$ 2,729,003	2.8	\$ 793,447	9.47
	GENERAL PLANT GRAND TOTAL	\$ 57,020,983		17.4	7.9	\$ 4,526,265	\$ 29,465,004	\$ 30,653,353	\$ 21,840,865	7.6	\$ 3,029,262	5.31
TOTAL DEPRECIABLE ELECTRIC PLANT IN SERVICE EXCLUDING ACCTS. 392 & 396 AND EASEMENTS												
		\$1,222,353,676		32.6	-7.6	\$ -93,479,676	\$ 520,111,060	\$ 576,622,981	\$ 739,210,371	19.2	\$ 36,875,052	3.02
TOTAL DEPRECIABLE ELECTRIC PLANT IN SERVICE EXCLUDING ACCTS. 392 & 396 AND INCLUDING EASEMENTS												
		\$1,222,353,676			-7.6	\$ -93,479,676	\$ 520,111,060	\$ 576,622,981	\$ 739,210,371		\$ 36,875,052	3.02
TOTAL DEPRECIABLE ELECTRIC PLANT IN SERVICE INCLUDING ACCTS. 392 & 396 AND EXCLUDING EASEMENTS												
		\$1,230,732,646		32.2	-7.5	\$ -92,663,185	\$ 525,796,204	\$ 581,456,457	\$ 741,939,374	18.9	\$ 37,668,499	3.06
TOTAL DEPRECIABLE ELECTRIC PLANT IN SERVICE INCLUDING ACCTS. 392 & 396 AND EASEMENTS												
		\$1,230,732,646			-7.5	\$ -92,663,185	\$ 525,796,204	\$ 581,456,457	\$ 741,939,374		\$ 37,668,499	3.06

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Public Service Company of New Hampshire
Docket No. DE 13-108

Date Request Received: 08/26/2013

Date of Response: 08/26/2013

Request No. Q-OCA-014

Page 1 of 2

Request from: Office of Consumer Advocate

Witness: Michael L. Shelnitz

Request:

Reference response to OCA 1-19. Please provide an estimate of the carrying costs paid by ES customers for the #6 oil inventory sold prior to being used for fuel in the Company's generation facility during the period the fuel was in inventory. Please provide the details used in calculating the estimate.

Response:

PSNH earns a return on rate base which includes oil inventory. In order to calculate the amount of return on the oil that was sold, an assumption must be made as to when the oil was purchased. As such, for purposes of this calculation, it has been assumed that the oil that was purchased in January and February 2009 (the last purchases of such oil) and included in the return on rate base calculation at their respective purchase prices from that day forward, is the appropriate period and amount for calculating the return estimate. It is important to note that the total profit returned to customers as the result of both sales significantly exceeded the amount of return that was charged to customers due to these purchases.

Please see the return calculation on page 2 of this response.

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
CALCULATION OF RETURN ON RATE BASE
FOR NEWINGTON STATION OIL SOLD IN APRIL AND MAY 2012**

	Beginning Balance	Activity	Ending Balance	Average Balance	Rate of Return on Rate Base	Return
January-09	\$ -	\$ 3,766,923	\$ 3,766,923	\$ 1,883,462	0.9001%	\$ 16,953
February-09	\$ 3,766,923	\$ 3,923,268	\$ 7,690,191	\$ 5,728,557	0.9001%	\$ 51,563
March-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9001%	\$ 69,219
April-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9073%	\$ 69,773
May-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9073%	\$ 69,773
June-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9073%	\$ 69,773
July-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9257%	\$ 71,188
August-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9257%	\$ 71,188
September-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9257%	\$ 71,188
October-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9279%	\$ 71,357
November-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9279%	\$ 71,357
December-09	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9279%	\$ 71,357
January-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8765%	\$ 67,405
February-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8765%	\$ 67,405
March-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8765%	\$ 67,405
April-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8860%	\$ 68,135
May-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8860%	\$ 68,135
June-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8860%	\$ 68,135
July-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9152%	\$ 70,381
August-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9152%	\$ 70,381
September-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9152%	\$ 70,381
October-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9212%	\$ 70,842
November-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9212%	\$ 70,842
December-10	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9212%	\$ 70,842
January-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9339%	\$ 71,817
February-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9339%	\$ 71,817
March-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9339%	\$ 71,817
April-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9411%	\$ 72,372
May-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9411%	\$ 72,372
June-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9411%	\$ 72,372
July-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9322%	\$ 71,688
August-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9322%	\$ 71,688
September-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9322%	\$ 71,688
October-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8913%	\$ 68,539
November-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8913%	\$ 68,539
December-11	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.8913%	\$ 68,539
January-12	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9235%	\$ 71,017
February-12	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9235%	\$ 71,017
March-12	\$ 7,690,191	\$ -	\$ 7,690,191	\$ 7,690,191	0.9235%	\$ 71,017
April-12	\$ 7,690,191	\$ (1,871,725)	\$ 5,818,466	\$ 6,754,329	0.9186%	\$ 62,046
May-12	\$ 5,818,466	\$ (5,818,466)	\$ -	\$ 2,909,233	0.9186%	\$ 26,724
Total						\$ 2,760,047

Amounts shown above may be off due to rounding.

Public Service Company of New Hampshire
Docket No. DE 13-108

Data Request OCA-01
Dated: 07/19/2013
Q-OCA-019
Page 1 of 1

Witness: William H. Smagula, Jody J. TenBrock
Request from: Office of Consumer Advocate

Question:

Reference Shelnitz MLS-4 page 8 footnote 2. Please detail the cost/benefit analysis undertaken to determine that sale of oil was more cost effective than retaining the oil for future use.

Response:

As discussed in Docket No. DE 11-215, data request Staff 02, Q-Staff-005, PSNH sold oil in inventory at Newington Station during 2012. Specifically in April, 2012 a sale which realized a benefit of \$3,511,000 was completed. The second sale occurred in May, 2012 and realized benefits of \$4,940,000. Total benefits from both transactions equal \$8,451,000.

Prior to the oil sale an evaluation of Newington Station's 2012 operation reconfirmed that burning natural gas was the more economic choice as compared to burning oil. The quantity of barrels to be sold considered retaining a going-forward, on-site oil inventory that could be used in the case of natural gas constraints. The reduction in inventory also allowed the purchase of lower sulfur oil that would provide greater flexibility for environmental compliance. Going forward Newington will burn a lower sulfur oil. In recent years, the premium paid for lower sulfur oils has been reduced or reversed to the point where higher sulfur oil may trade above lower sulfur oils.

With the expected lower cost of natural gas and the associated lower dispatch cost of Newington Station using natural gas (oil was expected to be 2 - 3 times more costly), the opportunity for the use of this oil to provide over \$8 million worth of value for customers would not exist for many years. Thus, PSNH sold the oil to provide immediate value to its customers.