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July 12, 2021

Dianne Martin, Chair
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429RE: Docket No. DE 21-029
Public Service Company of New Hampshire d/b/a Eversource Energy
2021 Regulatory Reconciliation Adjustment – Updated Filing

Dear Chair Martin:

Public Service Company of New Hampshire d/b/a Eversource Energy (“Eversource”) submits this revised filing to Docket No. DE 21-029 to update the materials submitted on April 30, 2021 and July 1, 2021 in this proceeding. Included are the updated joint testimony and attachments of Erica L. Menard, as well as the testimony and associated attachments of Jennifer A. Ullram. This submission is intended to be a complete replacement of the materials submitted on April 30 and July 1, 2021. This submission does not alter the rate request proposed on July 1, 2021 of an average RRA rate request of (0.012) cents/kWh.

As noted in Eversource’s July 1, 2021 submission, certain updates were required in light of new information regarding property tax expenses that had become available following the initial submission on April 30. Thereafter, the Staff of the Department of Energy (“DOE”) identified an error in one of the attachments that was attributable to an inaccurate formula that has now been corrected. Additionally, the Staff of the DOE noted that one page of the attachments did not contain all of the information it should which was due to a print range error in converting the underlying document and has been corrected with this submission. Lastly, at the time of the April 30 and July 1 filings, information on all rates proposed for effect on August 1 was not available. Now that all of the various rate proposals for effect on August 1 have been submitted, Eversource updated the attachments to include the most recent bill impacts from all rates proposed for effect on August 1.

While the various adjustments do not result in material changes to the rate request, they result in minor adjustments throughout the testimony and attachments. In the interest of minimizing confusion, Eversource determined that it would make a complete update to its filing to have all information contained in a single submission rather than spread across multiple submissions. Any adjustments from the prior filings have been highlighted in this submission for ease of comparison. The material submitted on April 30 and July 1 may be disregarded and replaced with this submission.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'M. Fossum', with a long horizontal flourish extending to the right.

Matthew J. Fossum
Senior Regulatory Counsel

Enclosures
CC: Service List

**THE STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION**

PREPARED TESTIMONY OF ERICA L. MENARD and JENNIFER A. ULLRAM

REGULATORY RECONCILIATION ADJUSTMENT RATE

RATE EFFECTIVE AUGUST 1, 2021

Docket No. DE 21-029

1 **Q. Ms. Menard, please state your name, business address and position.**

2 A. My name is Erica L. Menard. My business address is 780 North Commercial Street,
3 Manchester, NH. I am employed by Eversource Energy Service Company as the
4 Manager of New Hampshire Revenue Requirements and in that position, I provide
5 service to Public Service Company of New Hampshire d/b/a Eversource Energy
6 (“PSNH”, “Eversource” or the “Company”).

7 **Q. Have you previously testified before the Commission?**

8 A. Yes.

9 **Q. What are your current responsibilities?**

10 A. I am currently responsible for the coordination and implementation of revenue
11 requirements calculations for Eversource, as well as the filings associated with
12 Eversource’s Energy Service (“ES”) rate, Stranded Cost Recovery Charge (“SCRC”),
13 Transmission Cost Adjustment Mechanism (“TCAM”), System Benefits Charge
14 (“SBC”), Regulatory Reconciliation Adjustment (“RRA”) mechanism and Distribution
15 Rates.

1 **Q. Ms. Ullram, please state your name, business address and position.**

2 A. My name is Jennifer A. Ullram. My business address is 107 Selden Street, Berlin,
3 Connecticut. I am employed by Eversource Energy Service Company as the Manager of
4 Rates.

5 **Q. What are your principal responsibilities in this position?**

6 A. As the Manager of Rates, I am responsible for activities related to rate design, cost of
7 service and rates administration for Connecticut and New Hampshire electric and gas
8 subsidiaries of Eversource Energy, including the Company.

9 **Q. Ms. Menard, what is the purpose of your testimony?**

10 A. The purpose of my testimony is to explain the various cost elements included in the
11 Company's first annual Regulatory Reconciliation Adjustment ("RRA"). On December
12 15, 2020, the Commission issued Order No. 26,433 approving the comprehensive
13 Settlement Agreement ("Settlement") filed on October 9, 2020 in the Company's Docket
14 No. DE 19-057 base distribution rate case. Pursuant to Section 9 of the Settlement¹ and
15 Order No. 26,433, the Company filed on March 1, 2021 the reports of its reliability
16 statistics, vegetation management activities and a request of the Commission to open a
17 docket to implement the Company's RRA to allow for the recovery or refund to
18 customers of the costs reflected in the RRA revenue requirement identified in
19 Attachments ELM/JAU-1 to ELM/JAU-6. Those elements are described below:

¹ Settlement, Bates pages 14-17

- 1 a. Regulatory Commission annual assessments and consultants hired or
2 retained by the Commission and Office of Consumer Advocate (“OCA”).
3 In accordance with RSA 363-A:6, amounts above or below the total
4 Commission assessment, less amounts charged to Base Distribution and
5 Default Energy Service rates, shall be recovered or refunded through the
6 RRA.
- 7 b. Vegetation Management Program (“VMP”) variances described in Section
8 6 of the Settlement² shall include the calendar year over- or under-
9 collection from the Company’s VMP.
- 10 c. Property tax expenses and related over- under-recoveries as compared to
11 the amount of property tax expense in base distribution rates and
12 consistent with RSA 72:8-e, shall be adjusted annually through the RRA.
- 13 d. Lost-base distribution revenues associated with net metering, calculated
14 consistent with RSA 362-A:9, VII and the Commission’s approved Docket
15 No. DE 16-576 method in Order No. 26,029 (June 23, 2017), is the
16 amount of lost base distribution revenue based on the cumulative net
17 metering installations beginning January 1, 2019 and going forward. The
18 RRA will recover lost-base distribution revenues associated with net
19 metering beginning as of January 1, 2019.
- 20 e. Storm cost amortization final reconciliation and annual reconciliation
21 updated for actual cost of long-term date for storm costs through

² Settlement, Bates pages 11-12

1 December 31, 2018. As of August 1, 2019, the Company began to (i)
2 amortize the storm costs through 2018 over five years through July 31,
3 2024; and (ii) apply a carrying charge to the unamortized balance of those
4 storms equal to its embedded cost of long-term debt. On an annual basis
5 through July 31, 2024, the RRA will reconcile the storm cost amortization
6 amount to adjust for the Company's actual cost of long-term debt interest
7 rate as filed in the Company's Form F-1 on a quarterly basis.

8 **Q. Ms. Ullram, what is the purpose of your testimony?**

9 A. As described by Ms. Menard in part d. above regarding Lost-base distribution revenues
10 associated with net metering, I describe and support the Company's calculation of lost-
11 base distribution revenues associated with net metering in separate testimony and
12 attachments in compliance with the method prescribed in RSA 362-A:9, VII and
13 approved by the Commission in Order No. 26,029. The detailed calculation of lost-base
14 distribution revenues associated with net metering beginning January 1, 2019 is provided
15 in Attachments JAU-1 to JAU-6.

16 In addition, the Company has prepared bill impacts and tariff changes reflecting the
17 proposed RRA revenue requirement and rate presented here. The bill impacts and tariff
18 changes encompassing all rate changes are provided in Attachments ELM/JAU-7 and
19 ELM/JAU-8.

1 **Q. Has the proposed RRA rate been calculated consistent with the Settlement and**
2 **Commission Order No. 26,433 approved in Docket No. DE 19-057?**

3 A. Yes, the proposed RRA rate has been prepared consistent with the terms of Section 6 and
4 Section 9 of the approved Docket No. DE 19-057 Settlement.

5 **Q. Please summarize the Company's request.**

6 A. Eversource's calculation of the average RRA rate for effect August 1, 2021 results in an
7 overall credit of (0.012) cents/kWh. As described in more detail in testimony below, the
8 overall credit is largely driven by an over recovery of vegetation management program
9 expenses and storm cost amortization offset by under recoveries in property tax expense,
10 regulatory assessment and consultant expenses, and lost base revenue due to net
11 metering.

12 **Q. Please describe the components of the RRA and their application to this rate**
13 **request.**

14 A. The RRA allows the recovery or refund of certain costs under the Settlement terms as
15 agreed to and approved by the Commission in Order No. 26,433, as noted above. RRA
16 costs calculated and proposed for recovery or refund in this proceeding include the
17 following:

- 18 1. Attachment ELM/JAU-1 is a two-page exhibit that summarizes the five
19 recoverable components of the RRA mechanism. Page 1 calculates the overall
20 RRA revenue requirement and proposed average rate of (0.012) cents per
21 kilowatt-hour (kWh). Page 2 reflects the estimated recovery and reconciliation of

1 the overall RRA mechanism for the period August 1, 2021 to July 31, 2022.

2 Attachments ELM/JAU-2 through 6 detail the specific components of the RRA
3 that comprise the total average rate credit of (0.012) cents per kWh, as follows.

- 4 2. Attachment ELM/JAU-2 is a five-page exhibit that identifies the cost of
5 Regulatory Commission annual assessments and consultants hired or retained by
6 the Commission and OCA to be recovered or refunded through the RRA
7 mechanism. Page 1 calculates the average RRA rate of 0.006 cents per kWh for
8 the portion of the RRA based on the cost of Regulatory Commission annual
9 assessments and consultants hired or retained by the Commission and OCA in
10 excess of what is included in Docket No. DE 19-057 base distribution rates in
11 accordance with Section 9.1(a) of the Settlement and Order No. 26,433. As
12 shown on Page 1, the total under-collection of Regulatory Commission annual
13 assessments and consultants hired or retained by the Commission and OCA as
14 compared to amounts in base rates is \$468 thousand dollars, reflecting the
15 difference in expenses and recoveries through base rates over the period January,
16 2019, through December 2020, as presented on pages 3 and 4 of this exhibit.
17 Page 2 projects the monthly recovery and reconciliation of the \$468 thousand net
18 under recover through December 2020 over the period August 1, 2021 to July 31,
19 2022, the period time during which the RRA is proposed to be in effect. Pages 3
20 and 4 reflect the revenue requirement of the Regulatory Commission annual
21 assessments and consultants hired or retained by the Commission and OCA, in
22 excess of what was included in base distribution rates for the period January 1,

1 2019 to December 31, 2020. Page 5 provides a listing of invoices of the quarterly
2 NH PUC assessments and consultants hired or retained by the Commission and
3 OCA for the various regulatory initiatives over the January 1, 2019 to December
4 31, 2020 time period.

5 3. Attachment ELM/JAU-3 is a three-page exhibit that identifies the cost of the
6 Vegetation Management Program (“VMP”) to be recovered or refunded through
7 the RRA mechanism. Page 1 calculates the average RRA rate of (0.045) cents per
8 kWh for the portion of the RRA based on the cost of the VMP in accordance with
9 Section 6 and Section 9.1(b) of the Settlement and Order No. 26,433. Page 2
10 projects the monthly revenues (in this case, a credit to customers) of the over-
11 recovery associated with the VMP of (\$3,482) thousand over the period August 1,
12 2021 to July 31, 2022, the period time during which the RRA is proposed to be in
13 effect. Page 3 reflects the reconciliation of actual revenues (recovered through
14 base rates) to expenses for the period July 1, 2020 to December 31, 2020, to be
15 returned to customers as part of this process.

16 4. Attachment ELM/JAU-4 is a three-page exhibit that identifies the cost of Property
17 Taxes to be recovered or refunded through the RRA mechanism as compared to
18 the amount in base rates. Page 1 calculates the average RRA rate of 0.027 cents
19 per kWh for the portion of the RRA based on the cost of Property Taxes in excess
20 of what is included in base distribution rates in accordance with Section 9.1(c) of
21 the Settlement and Order No. 26,433. Page 2 projects the monthly revenues of
22 the under-recovery associated with the Property Taxes of \$2,041 thousand over

1 the period August 1, 2021 to July 31, 2022, the period of time during which the
2 RRA is proposed to be in effect. Page 3 reflects the reconciliation of actual
3 revenues (recovered through base rates) to expenses for the period January 1,
4 2020 to December 31, 2020, to be recovered from customers as part of this
5 process.

6 5. Attachment ELM/JAU-5 is a four-page exhibit that identifies the cost of the Lost
7 Base Revenue (“LBR”) due to Net Metering to be recovered or refunded through
8 the RRA mechanism. Page 1 calculates the average RRA rate of 0.004 cents per
9 kWh for the portion of the RRA based on the cost of the LBR due to Net
10 Metering in accordance with Section 9.1(d) of the Settlement and Order No.
11 26,433. Page 2 projects the monthly revenues to recover the under-recovery
12 associated with the LBR due to Net Metering of \$290 thousand over the period
13 August 1, 2021 to July 31, 2022, the period of time during which the RRA is
14 proposed to be in effect. Pages 3 and 4 reflect the reconciliation of actual
15 revenues (recovered through base rates) to expenses for the period January 1,
16 2019 to December 31, 2020, to be recovered from customers as part of this
17 process.

18 6. Attachment ELM/JAU-6 is a five-page exhibit that identifies the cost of Storm
19 Cost amortization to be recovered or refunded through the RRA mechanism.
20 Page 1 calculates the average RRA rate of (0.003) cents per kWh for the portion
21 of the RRA based on the cost of Storm Cost amortization in accordance with
22 Section 9.1(e) of the Settlement and Order No. 26,433. Page 2 projects the

1 estimated revenues (in this case, a credit) of the over-recovery associated with the
2 Storm Cost amortization of (\$233) thousand for the period August 1, 2021 to July
3 31, 2022, the period of time during which the RRA is proposed to be in effect.

4 Pages 3 and 4 reflect the reconciliation of actual revenues (recovered through base
5 rates) to expenses for the period August 1, 2019 to December 31, 2020, to be
6 refunded to customers as part of this process. Page 5 provides a listing of the
7 Storm Cost amortization reconciliation by month based on the actual cost of long-
8 term debt as calculated per the Company's quarterly Form F-1.

9 7. Attachment ELM/JAU-7 is an 8-page exhibit that calculates the rates by rate class
10 and provides the Rate R bill impacts due to the proposed RRA rate change.

11 8. Attachment ELM/JAU-8 is a 32-page exhibit that reflects the tariff changes due to
12 the proposed RRA rate adjustments.

13 **Q. Please describe how the average RRA rate is calculated.**

A. Attachments ELM/JAU-1 to ELM/JAU-6 provide calculations of the over or under-
recoveries for the individual components within the RRA rate mechanism. The RRA rate
is an average rate based on the total over and under-recoveries of the RRA components
through December 31, 2020 in accordance with Section 9.1 of the Settlement and Order
No. 26,433. The table below provides the rate calculation for each component of the
RRA, however the actual RRA rate is an average rate for all components in the RRA.

Cost Category	Current Rate (cents/kWh)	Proposed Rate (cents/kWh)
Regulatory Assessments/PUC and OCA Consultants	NA	0.006
Vegetation Management Program (VMP)	NA	(0.045)
Property Tax Expense	NA	0.027
LBR due to Net Metering	NA	0.004
Storm Cost Amortization Reconciliation	NA	(0.003)
Total Average RRA	NA	(0.012)

Regulatory Assessments/Commission and OCA Consultant Expenses

Q. Please describe the detailed support for the calculation of the Regulatory

Assessments/Commission and OCA Consultant costs included on pages 2 to 4 of

Attachment ELM/JAU-2.

A. Per the Commission's Order No. 26,433 issued on December 15, 2020 approving the settlement agreement in Docket No. DE 19-057, to comply with the intent of Section 9.1(a) of the settlement agreement, the Company has prepared Attachment ELM/JAU-2 to recover or refund the Regulatory Assessments/Commission and OCA Consultant Costs through the RRA. Section 9.1(a) of the settlement agreement states the following, with emphasis added:

Regulatory Commission annual assessments and consultants hired or retained by the Commission and OCA. In accordance with RSA 363-A:6, amounts above or below the total Commission assessment, less amounts charged to base distribution and default Energy Service, shall be recovered through the RRA. The amount in base distribution rates pertaining to Commission assessments is \$5,220,056 reflecting the fiscal year 2020 assessment to PSNH and excludes \$10,000 which is to be recovered through the default Energy Service rate per Docket No. DE 14-238 and RSA 363-A:2, III. Additionally, legal and consulting outside service charges related to Commission approved special assessments assessed by the Commission to the Company for the expenses of experts employed by the Commission, Staff, and OCA pursuant to the provisions of RSA 365:37, II, RSA 365:38-a, and RSA 363:28, III shall also be recovered through the RRA. The Settling Parties acknowledge that current base distribution rates do not include

1 any costs associated with consultants hired or retained by the Commission, Staff,
2 and OCA, and any costs incurred within the calendar year shall be included in the
3 RRA for recovery in the year following the year in which they are incurred. To
4 the extent any such costs are recovered through another rate or method, they shall
5 not be recovered through the RRA.

6 Consistent with the Commission's approval of the settlement agreement in Order No,
7 26,433, Attachment ELM/JAU-2, Pages 3 and 4 reflect the revenue requirement of: (i)
8 the actual Regulatory Commission annual assessments per book expense compared to the
9 approved annual Regulatory Commission annual assessments amount included in base
10 distribution rates, for the period July 1, 2019 to December 31, 2020; and (ii) the actual
11 Commission and OCA Consultant expenses incurred for the period January 1, 2019 to
12 December 31, 2020³. The total RRA amount of Regulatory Commission regulatory
13 assessments and Commission/OCA Consultant expenses is approximately \$468 thousand
14 to be recovered. Attachment ELM/JAU-2, Page 1 reflects that on a stand-alone basis the
15 average Regulatory Commission regulatory assessments and Commission/OCA
16 Consultant Cost component rate of 0.006 cents per kWh effective August 1, 2021.

17 **Q. Why does the reconciliation period for NH PUC Regulatory Assessments costs cover**
18 **the period July 1, 2019 through December 31, 2020?**

19 A. The effect of the permanent rate increase is extended back to the temporary rate period,
20 or July 1, 2019. Therefore, for the first RRA reconciliation, the over or under recovery
21 calculation for regulatory assessment costs were captured beginning July 1, 2019. Going
22 forward, the reconciliation calculation will be performed on a calendar year basis.

³ Settlement, Bates page 15

1 **Q. Why does the reconciliation period for NH PUC and OCA consultant costs cover the**
2 **period January 1, 2019 through December 31, 2020?**

3 A. As indicated in the settlement agreement in Docket No. DE 19-057, base distribution
4 rates do not include any costs associated with consultants hired or retained by the
5 Commission, Staff and OCA, and any costs incurred within the calendar year shall be
6 included in the RRA for recovery in the year following the year in which they are
7 incurred. This first RRA reconciliation filing incorporates two calendar year periods,
8 2019 and 2020, for consultant costs to recover any over or under recoveries since the test
9 year ended December 31, 2018. Consultant costs were not included in any recoupment
10 calculations. Going forward, the reconciliation calculation will be performed on a
11 calendar basis.

12 **Vegetation Management Program (VMP) Expenses**

13 **Q. Please describe the detailed support for the calculation of the VMP costs included**
14 **on pages 2 to 3 of Attachment ELM/JAU-3.**

15 A. Per Order No. 26,433, in addition to the Company's March 1, 2021 filing in this docket,
16 to comply with the intent of Section 9.1(b) of the Settlement, the Company has prepared
17 Attachment ELM/JAU-3 to recover or refund the VMP Costs through the RRA. Section
18 9.1(b) of the Settlement states the following:

19 Vegetation management program variances as described in Section 6 above. The
20 RRA shall include the calendar year over- or under-collection from the
21 Company's Vegetation Management Program. The over- or under-collection shall
22 be credited or charged to the RRA on August 1 of the following year. The
23 Company may request transfer of unspent amounts to the subsequent year's
24 Vegetation Management Program budgets. The amount in base rates shall be
25 \$27.1 million for ETT, Hazard Tree Removal, ROW and SMT programs. The

1 amount to be recovered in the RRA shall be based on the overall vegetation
2 management program variance for the prior calendar year, rather than variances
3 for individual activities within the overall program. The first RRA shall recover
4 any over/under recoveries for the July 1, 2020 – December 31, 2020 vegetation
5 management program associated with activities related to ETT, Hazard Tree
6 Removal, and ROW clearing consistent with the expenditures noted in extension
7 of the Temporary Rates Settlement Agreement as described in the Staff's March
8 24, 2020 letter in this docket. The first full year of the \$27.1 million total
9 vegetation management program reconciliation shall begin in the 2021 annual
10 reconciliation.

11 Consistent with the Settlement, Attachment ELM/JAU-3, Page 3, reflects the actual VMP
12 per book expense compared to the plan for the period July 1, 2020 to December 31, 2020.
13 As noted in Mr. Allen's testimony in the March 1, 2021 filing⁴, the RRA amount of VMP
14 expenses is approximately (\$3,482) thousand to be refunded. As noted by Mr. Allen, this
15 refund is due to VMP activities falling behind planned levels related primarily to an
16 uncertain budget for VMP activities for the latter part of 2020 resulting from the delay in
17 the Docket No. DE 19-057 base rate case schedule and final decision. In addition,
18 Attachment ELM/JAU-3, Page 1 reflects that on a stand-alone basis the average VMP
19 Cost component rate is (0.045) cents-per-kWh effective August 1, 2021.

20 **Q. Is the Company requesting a transfer of the unspent amount of (\$3,482) to the 2021**
21 **vegetation management program budget as allowed by the settlement agreement?**

22 **A.** No. The Company is proposing to refund the unspent amount to customers through this
23 RRA rate effective August 1, 2021.

⁴ March 1, 2021 filing, Bates page 17

1 **Q. Why does the reconciliation period for Vegetation Management Program costs**
2 **cover the period August 1, 2020 through December 31, 2020?**

3 A. As described above and outlined in the Docket No. DE 19-057 settlement agreement, the
4 first RRA filing was a reconciliation of vegetation management program expenses for the
5 six-month period August 1, 2020 through December 31, 2020. Going forward, vegetation
6 management program expenses will be reconciled on a calendar year basis.

7 **Property Tax Expense**

8 **Q. Please describe the detailed support for the calculation of the Property Tax expense**
9 **included on pages 2 to 3 of Attachment ELM/JAU-4.**

10 A. Per Order No. 26,433, to comply with the intent of Section 9.1(c) of the Settlement, the
11 Company has prepared Attachment ELM/JAU-4 to recover or refund the Property Tax
12 expense through the RRA. Section 9.1(c) of the Settlement states the following:

13 Property tax expenses, as compared to the amount in base rates. Consistent with
14 RSA 72:8-e, property tax over- or under-recoveries as compared to the amount in
15 base distribution rates shall be adjusted annually through the RRA. The amount
16 included in base distribution rates for property tax expense shall be \$45,186,407
17 based on property tax expense as of December 2019, normalized to exclude any
18 credits related to property tax settlement proceeds for tax years preceding the test
19 year. On an annual basis, actual property tax expense for the prior calendar year
20 shall be compared against the amount in base rates and any variances will be
21 reconciled through the RRA mechanism. Annual actual property tax expense shall
22 be normalized to adjust for any credits received due to abatement settlement
23 proceeds received for tax years preceding the test year.

24 Consistent with the Commission's approval of the Settlement in Order No, 26,433,
25 Attachment ELM/JAU-4, Page 3, reflects the comparison of actual Property Tax per book
26 expense (net of pre-test year abatements and other related expenses) for the period

1 January 1, 2020 to December 31, 2020, to the approved Settlement amount in base
2 distribution rates. The RRA recoverable amount of Property Tax expense is
3 approximately \$2,041 thousand. In addition, Attachment ELM/JAU-4, Page 1 reflects
4 that on a stand-alone basis the average Property Tax expense component rate is 0.027
5 cents-per-kWh effective August 1, 2021.

6 **Q. Is the Step 1 Property Tax amount reflected in the calculation of recoverable**
7 **Property Tax expense amount of \$2,041 thousand as shown in Attachment**
8 **ELM/JAU-4, Page 3?**

9 A. No. The Step 1 revenue requirement included a calculation of property tax of \$1,595,774
10 to account for incremental property taxes resulting from the additional plant in service
11 through December 31, 2019 and would be reflected in fiscal year 2021 property tax bills
12 (April 2020-March 2021). Since the distribution rate change from the Step 1 revenue
13 requirement increase went into effect on January 1, 2021 (including Property Tax
14 expense), the Step 1 Property Tax amount of approximately \$1.6 million is not reflected
15 in the calendar year 2020 reconciliation as presented in this RRA filing, however, will be
16 included in the next RRA filing to be made on or before May 1, 2022.

17 **Q. Please describe what is included in the property tax expense included in base**
18 **distribution rates?**

19 A. Schedule EHC/TMD-31 in Docket No. DE 19-057 distribution rate case provides detail
20 to support the property tax expense of \$45,186,407. This amount includes local municipal
21 property taxes and New Hampshire state utility property tax and excludes property tax

1 allocated to Construction Work in Progress (“CWIP”) and non-utility property. The
2 property tax expense included in base distribution rates was also normalized to remove
3 any refunds received from property tax settlements received for taxes paid through the
4 test year ending December 31, 2018. However, any future refunds received for property
5 taxes paid post-test year would be included in the property tax reconciliation. The
6 Company will also note that while Schedule EHC/TMD-31 does identify property taxes
7 associated with certain building leases, these buildings were formerly leased, but as of the
8 test year the leases has been transferred to Eversource. Any property taxes associated
9 with leases are not included in the property tax expense that is subject to this
10 reconciliation.

11 **Q. Please explain the property tax adjustment shown in Attachment ELM/JAU-4, Page**
12 **2.**

13 A. During the preparation of this RRA filing, it was discovered that the amount allocated to
14 distribution property tax expense was overstated by \$1,024,597 for the April 2020-
15 December 2020 time period. The adjustment was reflected on the Company’s books in
16 April 2021, however, since the adjustment relates to 2020 property tax expense, the
17 Company felt it was appropriate to reflect the adjustment as part of the 2020 property tax
18 reconciliation.

1 **Q. Why does the reconciliation period for Property Tax expense cover the period**
2 **January 1, 2020 through December 31, 2020?**

3 A. As described above and outlined in the Docket No. DE 19-057 settlement agreement, the
4 first RRA filing was a reconciliation of property tax expenses for the calendar year.
5 Going forward, property tax expenses will continue to be reconciled on a calendar year
6 basis.

7 **Lost Base Distribution Revenue due to Net Metering**

8 **Q. Please describe the detailed support for the calculation of the LBR due to Net**
9 **Metering included on pages 3 and 4 of Attachment ELM/JAU-5.**

10 A. As noted in the separate testimony and attachments of Ms. Ullram and per Order No.
11 26,433, the Company has summarized the LBR due to Net Metering to be recovered
12 through the RRA as previously referenced and provided in Attachments JAU-1 to JAU-6,
13 in compliance with Section 9.1(d) of the Settlement as follows:

14 Lost-base distribution revenues associated with net metering, as calculated
15 consistent with RSA 362-A:9, VII and the Commission's approved method in
16 Order No. 26,029 (June 23, 2017) in Docket No. DE 16-576. The Settling Parties
17 acknowledge that base distribution rates do not include any lost base distribution
18 revenue associated with net metering for installations occurring on or after
19 January 1, 2019. The amount of lost base distribution revenue shall be calculated
20 based on the cumulative net metering installations from January 1, 2019 forward
21 unless a different recovery methodology is adopted by the Commission in Docket
22 No. DE 20-136, Recovery Mechanism and Rate Treatment for Net Metering and
23 Group Host Costs, or any other docket. The RRA shall recover lost base
24 distribution revenues beginning as of January 1, 2019.

25 Consistent with the Commission's approval of the Settlement, Attachment ELM/JAU-5,
26 Pages 3 and 4, summarizes the total actual displaced LBR due to Net Metering amount to

1 be recovered for the period January 1, 2019 to December 31, 2020 and represents the
2 displaced kWh for all customer installations beginning January 1, 2019. The RRA
3 amount of LBR due to Net Metering is approximately \$290 thousand to be recovered.
4 Attachment ELM/JAU-5, Page 1 reflects that on a stand-alone basis the average LBR due
5 to Net Metering component rate is 0.004 cents-per-kWh effective August 1, 2021.

6 **Storm Cost Amortization Reconciliation**

7 **Q. Please describe the detailed support for the calculation of the Storm Cost**
8 **Amortization Reconciliation included on pages 2 to 4 of Attachment ELM/JAU-7.**

9 A. Per Order No. 26,433, to comply with the intent of Section 9.1(e) of the Settlement, the
10 Company has prepared Attachment ELM/JAU-6 to recover or refund the Storm Cost
11 Amortization Reconciliation through the RRA. Section 9.1(e) of the Settlement states the
12 following:

13 Storm cost amortization final reconciliation and annual reconciliation updated for
14 actual cost of long-term debt. The RRA shall be used to reconcile the recovery
15 amount of the storm costs through December 31, 2018, which are included for
16 recovery as part of the temporary rate increase. Consistent with the temporary rate
17 settlement, the \$68.5 million currently being recovered over five years shall be
18 reconciled based on final actual costs, including any audit adjustments, and to
19 reflect the actual cost of debt over time. As part of the temporary rate settlement
20 agreement, PSNH began amortizing the unrecovered storm costs as of December
21 31, 2018, which were estimated to be \$68,474,355, over a five-year period
22 beginning August 1, 2019. As of August 1, 2019, PSNH began applying a
23 carrying charge on these storms equal to its embedded cost of long-term debt. On
24 an annual basis through July 31, 2024, the RRA shall reconcile the amortization
25 amount to adjust for the Company's actual cost of long-term debt interest rate as
26 filed in the Company's Form F-1 on a quarterly basis.

1 Consistent with the Settlement, Attachment ELM/JAU-6, Page 3, reflects the actual
2 Storm Cost Amortization amount to be recovered for the period August 1, 2019 to
3 December 31, 2020. The RRA amount of Storm Cost Amortization Reconciliation is
4 approximately (\$233) thousand to be refunded through the RRA rate. Attachment
5 ELM/JAU-6, Page 1 reflects the average Storm Cost Amortization Reconciliation
6 component/adder rate of (0.003) cents-per-kWh effective August 1, 2021.

7 **Q. Please explain whether any charges and associated carrying charges incurred after**
8 **December 31, 2018 are included in this storm cost amortization reconciliation.**

9 A. No. The \$68.5 million being amortized beginning August 1, 2019 reflected the shortfall
10 between the storm fund account collected from customers and the deferred storm costs
11 and carrying charges through December 31, 2018. Any costs and associated carrying
12 charges incurred after December 31, 2018 are reconciled once the Commission approves
13 the storm costs and the amount collected in the storm fund is used to offset those
14 additional costs. The RRA is only reconciling the variance in the long-term debt rate used
15 to amortize the \$68.5 million.

16 **Q. Did the Company include Accumulated Deferred Income Taxes (ADIT) in its**
17 **calculation of carrying charges as part of this filing?**

18 A. No. In compliance with the Section 9.2 Settlement⁵ as approved in Order No. 26,433,
19 ADIT is not included in the carrying charge calculation of RRA over or under recoveries.

⁵ Settlement, Bates page 18

1 **Q. Why does the reconciliation period for Storm Cost Amortization cover the period**
2 **August 1, 2019 through December 31, 2020?**

3 A. The Company began amortizing storm costs beginning August 1, 2019 when temporary
4 rates went into effect. Therefore, the reconciliation of the amortization expense using the
5 actual long-term debt rates is performed beginning on August 1, 2019.

6 **Q. How has the Company allocated the total average RRA rate to each rate class?**

7 A. The Company has allocated the total average RRA rate to each class using the same
8 allocation methodology used to allocate the Step 1 rate adjustment. That is, the Company
9 calculated an equal percentage decrease to each rate class and set rates using the target
10 revenue decrease for each rate class. Attachment ELM/JAU-7, page 3 provides the
11 revenue allocation to each rate class and page 4 calculates the kWh or kW rates for each
12 rate class. The proposed rates are included on page 1 of Attachment ELM/JAU-7.

13 **Q. Has the Company included rate exhibits and calculations of the customer bill**
14 **impacts for the proposed August 1, 2021 RRA rate change?**

15 A. Yes, this detail is provided in Attachment ELM/JAU-7.

- 16 • Page 5 provides a comparison of residential rates proposed for effect August 1,
17 2021 to current rates effective February 1, 2021 for a 550 kWh monthly bill, a
18 600 kWh monthly bill, and a 650 kWh monthly bill.
- 19 • Page 6 provides a comparison of residential rates proposed for effect August 1,
20 2021 to rates effective August 1, 2020 for a 550 kWh monthly bill, a 600 kWh
21 monthly bill, and a 650 kWh monthly bill.

- 1 • Page 7 provides the average impact of each change on bills for all rate classes by
- 2 rate component on a total bill basis, excluding energy service.
- 3 • Page 8 provides the average impact of each change on bills for all rate classes by
- 4 rate component on a total bill basis, including energy service.

5 The rate impacts provided in Attachment ELM/JAU-7 incorporate the rates reflecting (i)

6 the permanent Distribution rates approved in Order No. 26,433 in Docket No. DE 19-

7 057; (ii) the 2019 Step Adjustment revenue requirement approved in Order No. 26,439 in

8 Docket No. DE 19-057; (iii) the Energy Service rate reflecting rate changes approved in

9 Order No. 26,438 in Docket No. DE 20-054 and in effect as of February 1, 2021; (iv) the

10 Stranded Cost Recovery Charge rate reflecting rate changes approved in Order No.

11 26,451 in Docket No. DE 20-095 and in effect as of February 1, 2021; (v) the

12 Transmission Cost Adjustment Mechanism rate reflecting rate changes approved in Order

13 No. 26,386 in Docket No. DE 20-085 and in effect as of August 1, 2020; (vi) the System

14 Benefits Charge rate reflecting rate changes approved in Order No. 26,323 in Docket No.

15 DE 17-136 and in effect as of January 1, 2020; and (vii) the RRA rate change(s) proposed

16 in this filing. Revised rates will be proposed at a later date for the Distribution Rate to

17 incorporate the Step 2 adjustment, Energy Service, Stranded Cost Recovery Charge, and

18 Transmission Cost Adjustment Mechanism for effect on August 1, 2021.

19 **Q. Has the Company provided updated Tariff pages as part of this filing?**

20 **A. Yes. Updated tariff pages are provided in Attachment ELM/JAU-8.**

1 **Q. Does Eversource require Commission approval of the RRA rate billed to customers**
2 **by a specific date?**

3 A. Yes, Eversource would need final approval of the RRA rate by July 26, 2021, to
4 implement the new rates for service rendered on and after August 1, 2021.

5 **Q. Does this conclude your testimony?**

6 A. Yes, it does.

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Attachment ELM/JAU-Index

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**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING**

Line	Description	Attachment (# of Pages)
1	RRA Revenue Requirement and Rate	ELM/JAU-1 (2 Pages)
2	Regulatory Assessments/PUC and OCA Consultants Cost	ELM/JAU-2 (5 Pages)
3	Vegetation Management Program (VMP) Cost	ELM/JAU-3 (3 Pages)
4	Property Tax Expense	ELM/JAU-4 (3 Pages)
5	Lost Base Revenue (LBR) due to Net Metering	ELM/JAU-5 (4 Pages)
6	Storm Cost Amortization Reconciliation	ELM/JAU-6 (5 Pages)
7	Bill Impacts	ELM/JAU-7 (8 Pages)
8	Tariff Pages	ELM/JAU-8 (32 Pages)

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Attachment ELM/JAU-1
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total RRA	Attachment/Source
1	Regulatory Assessments/PUC and OCA Consultants Cost	\$ 468	ELM/JAU-2, Page 1, Line 3
2	Vegetation Management Program (VMP) Cost	(3,482)	ELM/JAU-3, Page 1, Line 3
3	Property Tax Expense	2,041	ELM/JAU-4, Page 1, Line 3
4	Lost Base Revenue (LBR) due to Net Metering	290	ELM/JAU-5, Page 1, Line 3
5	Storm Cost Amortization Reconciliation	(233)	ELM/JAU-6, Page 1, Line 3
6	Recoverable RRA Revenue Requirement	\$ (915)	Sum of Lines 1 to 5
7	Forecast Retail MWH Sales (August 2021 - July 2022)	7,681,096	Company Forecast
8	Average RRA Rate (cents/kWh)	(0.012)	(Line 6 / Line 7) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
RRA REVENUE REQUIREMENT
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	Attachment/Source
1	RRA Revenues		\$ (86)	\$ (73)	\$ (72)	\$ (72)	\$ (81)	\$ (84)	\$ (73)	\$ (77)	\$ (70)	\$ (71)	\$ (76)	\$ (87)	\$ (922)	Company Forecast
2	RRA Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a) to (e))
3	RRA Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a) to (e))
4	Total RRA Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 + Line 3
5	Monthly (Over)/Under Recovery	\$ -	\$ 86	\$ 73	\$ 72	\$ 72	\$ 81	\$ 84	\$ 73	\$ 77	\$ 70	\$ 71	\$ 76	\$ 87		Line 4 - Line 1
6	Beginning Balance - RRA Cost (Over)/Under Recovery		\$ (915)	\$ (829)	\$ (757)	\$ (685)	\$ (613)	\$ (532)	\$ (448)	\$ (375)	\$ (298)	\$ (227)	\$ (157)	\$ (81)		Previous month Line 7
7	Ending Balance - RRA Cost (Over)/Under Recovery	\$ (915)	\$ (829)	\$ (757)	\$ (685)	\$ (613)	\$ (532)	\$ (448)	\$ (375)	\$ (298)	\$ (227)	\$ (157)	\$ (81)	\$ 7	\$ 7	Page 1, Line 6; Line 7 previous + Line 5
8	Average Balance - RRA Cost (Over)/Under Recovery		\$ (872)	\$ (793)	\$ (721)	\$ (649)	\$ (573)	\$ (490)	\$ (411)	\$ (336)	\$ (262)	\$ (192)	\$ (119)	\$ (37)		(Line 6 + Line 7) / 2
9	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
10	Monthly Carrying Charge	\$ -	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (15)	Line 8 x Line 9
11	(Over)/Under Recovery plus Carrying Charge	\$ (915)													\$ (8)	Line 7 + Line 10

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Attachment ELM/JAU-2
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
REGULATORY ASSESSMENTS/PUC AND OCA CONSULTANTS COST
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total Regulatory Assessments/Consultant Costs	Attachment/Source
1	Annual Assessments/Consultants Cost	\$ -	ELM/JAU-2, Page 2, Line 4
2	Actual Under/(Over) Recovery at December 31, 2020	<u>468</u>	ELM/JAU-2, Page 3, Line 12
3	Recoverable Assessments/Consultants Cost	\$ 468	Line 1 + Line 2
4	Forecast Retail MWH Sales (August 2021 - July 2022)	<u>7,681,096</u>	Company Forecast
5	RRA Assessments/Consultants Cost Rate (cents/kWh)	0.006	(Line 3 / Line 4) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
REGULATORY ASSESSMENTS/PUC AND OCA CONSULTANTS COST
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	Attachment/Source
1	Regulatory Assessments/Consultants Cost Revenues		\$ 43	\$ 36	\$ 36	\$ 36	\$ 40	\$ 42	\$ 37	\$ 39	\$ 35	\$ 35	\$ 38	\$ 44	\$ 461	Company Forecast
2	Regulatory Assessments Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a))
3	Consultants Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a))
4	Total Regulatory Assessments/Consultants Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 + Line 3
5	Monthly (Over)/Under Recovery	\$ -	\$ (43)	\$ (36)	\$ (36)	\$ (36)	\$ (40)	\$ (42)	\$ (37)	\$ (39)	\$ (35)	\$ (35)	\$ (38)	\$ (44)		Line 4 - Line 1
	Beginning Balance - Regulatory Assessments/Consultants Cost (Over)/Under Recovery		\$ 468	\$ 425	\$ 389	\$ 353	\$ 318	\$ 277	\$ 235	\$ 198	\$ 160	\$ 125	\$ 89	\$ 51		Previous month Line 7
6	Ending Balance - Regulatory Assessments/Consultants Cost (Over)/Under Recovery	\$ 468	\$ 425	\$ 389	\$ 353	\$ 318	\$ 277	\$ 235	\$ 198	\$ 160	\$ 125	\$ 89	\$ 51	\$ 8	\$ 8	Page 4, Line 12, RRA Total col.; Line 7 previous + Line 5
	Average Balance - Regulatory Assessments/Consultants Cost (Over)/Under Recovery		\$ 447	\$ 407	\$ 371	\$ 335	\$ 297	\$ 256	\$ 217	\$ 179	\$ 142	\$ 107	\$ 70	\$ 29		(Line 6 + Line 7) / 2
9	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
10	Monthly Carrying Charge	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8	Line 8 x Line 9
11	(Over)/Under Recovery plus Carrying Charge	\$ 468													\$ 15	Line 7 + Line 10

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
REGULATORY ASSESSMENTS/PUC AND OCA CONSULTANTS COST
ACTUALS FOR THE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019
(\$ in 000's)

Line #	FERC Account	FERC Account/Consultant Description	Reference	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	Total 2019
1		Regulatory Commission Annual Assessments														
2	928000	Regulatory Commission Assessment Expense per book		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465	\$ 233	\$ 349	\$ 464	\$ 464	\$ 464	\$ 2,437
3	928000	Distribution Base Rate Recovery	(A)	-	-	-	-	-	-	435	435	435	435	435	435	2,610
4	928000	Assessments (Over)/Under Recovery	Line 2 - Line 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ (202)	\$ (86)	\$ 29	\$ 29	\$ 29	\$ (173)
5		Regulatory Commission PUC and OCA Consultants Cost (B)														
6	182NHA	Optimal Energy		\$ 11	\$ 6	\$ 6	\$ 2	\$ 0	\$ 2	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 33
7	182NHA	Strategen Consulting		-	-	-	-	2	-	-	13	-	-	-	-	15
8	182NHA	Navigant		-	-	-	-	-	-	-	-	-	-	-	-	-
9	182NHA	Regulatory Assistance Project		-	-	-	-	-	-	-	-	-	-	-	-	-
10	182NHA	Vermont Energy Investment Corp		-	-	-	-	-	-	-	-	-	-	-	-	-
11	182NHA	PUC and OCA Consultant Costs	Sum of Line 6 to Line 11	\$ 11	\$ 6	\$ 6	\$ 2	\$ 2	\$ 2	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 49
12		Assessments/PUC and OCA Consultant Costs	Line 4 + Line 11	\$ 11	\$ 6	\$ 6	\$ 2	\$ 2	\$ 2	\$ 30	\$ (184)	\$ (86)	\$ 29	\$ 29	\$ 29	\$ (124)

(A) The effect of the permanent rate increase is extended back to the temporary rate period, or 7/1/2019.

DE 19-057 Settlement Agreement, Section 9.1(a) Bates pages 14 and 15; Regulatory Commission annual assessments and consultants hired or retained by the Commission and OCA. In accordance with RSA 363-A:6, amounts above or below the total Commission assessment, less amounts charged to base distribution and default Energy Service, shall be recovered through the RRA. The amount in base distribution rates pertaining to Commission assessments is \$5,220,056 reflecting the fiscal year 2020 assessment to PSNH and excludes \$10,000 which is to be recovered through the default Energy Service rate per Docket No. DE 14-238 and RSA 363-A:2, III. Additionally, legal and consulting outside service charges related to Commission approved special assessments assessed by the Commission to the Company for the expenses of experts employed by the Commission, Staff, and OCA pursuant to the provisions of RSA 365:37, II, RSA 365:38-a, and RSA363:28, III shall also be recovered through the RRA. The Settling Parties acknowledge that current base distribution rates do not include any costs associated with consultants hired or retained by the Commission, Staff, and OCA, and any costs incurred within the calendar year shall be included in the RRA for recovery in the year following the year in which they are incurred. To the extent any such costs are recovered through another rate or method, they shall not be recovered through the RRA.

Annual Assessment Installment Payments					
Fiscal Year (FY)	1	2	3	4	Total
2020	\$ 1,048,089	\$ 1,393,989	\$ 1,393,989	\$ 1,393,989	\$ 5,230,056
Distribution Base Rate Recovery					\$ 5,220,056
Energy Service Rate Recovery					\$ 10,000
2021	\$ 1,166,219	\$ 1,426,065	\$ 1,426,065	\$ 1,426,065	\$ 5,444,414

(B) Please see Attachment ELM/JAU-2, Page 5 for a detailed invoice listing of PUC and OCA Consultants Cost

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
REGULATORY ASSESSMENTS/PUC AND OCA CONSULTANTS COST
ACTUALS FOR THE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020
(\$ in 000's)

Line #	FERC Account	FERC Account/Consultant Description	Reference	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Total 2020	RRA Total
1		Regulatory Commission Annual Assessments															
2	928000	Regulatory Commission Assessment Expense per book		\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 312	\$ 388	\$ 475	\$ 475	\$ 475	\$ 5,370	\$ 7,807
3	928000	Distribution Base Rate Recovery	(A)	435	435	435	435	435	435	435	435	435	435	435	435	5,220	7,830
4	928000	Assessments (Over)/Under Recovery	Line 2 - Line 3	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ (123)	\$ (47)	\$ 40	\$ 40	\$ 40	\$ 150	\$ (23)
5		Regulatory Commission PUC and OCA Consultants Cost (B)															
6	182NHA	Optimal Energy		\$ -	\$ 30	\$ 1	\$ 2	\$ -	\$ -	\$ 17	\$ -	\$ 15	\$ 19	\$ 19	\$ -	\$ 102	\$ 136
7	182NHA	Strategen Consulting		-	-	1	-	-	-	-	-	-	-	-	-	1	16
8	182NHA	Navigant		-	-	119	32	19	-	70	-	-	-	71	-	311	311
9	182NHA	Regulatory Assistance Project		-	-	16	-	-	-	-	-	-	-	-	-	16	16
10	182NHA	Vermont Energy Investment Corp		-	-	-	-	13	-	-	-	-	-	-	-	13	13
11	182NHA	PUC and OCA Consultant Costs	Sum of Line 6 to Line 10	\$ -	\$ 30	\$ 137	\$ 34	\$ 32	\$ -	\$ 86	\$ -	\$ 15	\$ 19	\$ 89	\$ -	\$ 443	\$ 491
12		Assessments/PUC and OCA Consultant Costs	Line 4 + Line 11	\$ 29	\$ 59	\$ 166	\$ 63	\$ 61	\$ 29	\$ 115	\$ (123)	\$ (32)	\$ 58	\$ 129	\$ 40	\$ 593	\$ 468

(A) Through the recoupment process, the effect of the permanent rate increase is extended back to the temporary rate period, or 7/1/2019.

DE 19-057 Settlement Agreement, Section 9.1(a) Bates pages 14 and 15; Regulatory Commission annual assessments and consultants hired or retained by the Commission and OCA. In accordance with RSA 363-A:6, amounts above or below the total Commission assessment, less amounts charged to base distribution and default Energy Service, shall be recovered through the RRA. The amount in base distribution rates pertaining to Commission assessments is \$5,220,056 reflecting the fiscal year 2020 assessment to PSNH and excludes \$10,000 which is to be recovered through the default Energy Service rate per Docket No. DE 14-238 and RSA 363-A:2, III. Additionally, legal and consulting outside service charges related to Commission approved special assessments assessed by the Commission to the Company for the expenses of experts employed by the Commission, Staff, and OCA pursuant to the provisions of RSA 365:37, II, RSA 365:38-a, and RSA 363:28, III shall also be recovered through the RRA. The Settling Parties acknowledge that current base distribution rates do not include any costs associated with consultants hired or retained by the Commission, Staff, and OCA, and any costs incurred within the calendar year shall be included in the RRA for recovery in the year following the year in which they are incurred. To the extent any such costs are recovered through another rate or method, they shall not be recovered through the RRA.

Annual Assessment Installment Payments					
Fiscal Year (FY)	1	2	3	4	Total
2020	\$ 1,048,089	\$ 1,393,989	\$ 1,393,989	\$ 1,393,989	\$ 5,230,056
Distribution Base Rate Recovery					\$ 5,220,056
Energy Service Rate Recovery					\$ 10,000
2021	\$ 1,166,219	\$ 1,426,065	\$ 1,426,065	\$ 1,426,065	\$ 5,444,414

(B) Please see Attachment ELM/JAU-2, Page 5 for a detailed invoice listing of PUC and OCA Consultants Cost

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**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
NH PUC ASSESSMENTS AND PUC AND OCA CONSULTANTS COST INVOICE LISTING**

Line	Docket No.	Docket Description	Vendor Name	Invoice Date	Invoice #	Invoice Amount		
1	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	12/07/2018	12065	\$ 11,376		
2	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	01/11/2019	12075	4,124		
3	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	01/30/2019	12085	1,622		
4	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	03/20/2019	12108	355		
5	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	03/27/2019	12116	1,854		
6	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	04/05/2019	12112R	6,396		
7	DE 16-576/19-033	Net Metering	Strategen Consulting	04/23/2019	12123	1,802		
8	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	04/30/2019	12128	2,439		
9	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	06/24/2019	12140	5,270		
10	DE 16-576/19-033	Net Metering	Strategen Consulting	08/21/2019	12158	13,339		
11	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	01/27/2020	12226	1,174		
12	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	12/16/2019	12195	88		
13	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	01/13/2020	12209	77		
14	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	01/13/2020	12213	28,927		
15	DE 16-576	LV DG Study	Navigant	01/16/2020	12218	52,489		
					12158 to			
16	DE 16-576/19-033	Net Metering	Strategen Consulting	02/13/2020	12238 Rev	721		
17	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	02/25/2020	12242	841		
18	DE 16-576	LV DG Study	Navigant	03/19/2020	12252	66,988		
19	IR 15-296	Grid Mod	Regulatory Assistance Project	03/23/2020	12255	15,742		
20	DE 16-576	LV DG Study	Navigant	03/27/2020	12258	31,713		
21	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	04/10/2020	12265	2,344		
22	DE 16-576	LV DG Study	Navigant	05/06/2020	12278	18,987		
23	DE 17-136	2018 - 2020 EE Plan	Vermont Energy Investment Corp	05/07/2020	12281	6,780		
24	DE 17-136	2018 - 2020 EE Plan	Vermont Energy Investment Corp	05/21/2020	12286	6,411		
25	DE 16-576	LV DG Study	Navigant	06/11/2020	12296	24,249		
26	DE 16-576	LV DG Study	Navigant	06/24/2020	12300	45,444		
27	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	06/30/2020	12308	16,795		
28	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	08/25/2020	12320	14,198		
29	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	08/25/2020	12332	583		
30	DE 16-576	LV DG Study	Navigant	09/29/2020	12335	70,648		
31	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	09/29/2020	12341	18,576		
32	DE 17-136	2018 - 2020 EE Plan	Optimal Energy	10/26/2020	12360	18,793		
33								
34	Total Energy Efficiency, Grid Mod & Net Metering Proceeding Costs					\$ 491,146		
35								
							Less	Net
							Allocation	Distribution
							to Energy	Amount
							Service	
36	Docket No.	Docket Description	Vendor Name	Invoice Date	Invoice #	Invoice Amount		
37	Annual Assessment	FY 2020 Annual Assessment (Q1)	NH Public Utilities Commission	08/08/2019	08152019	1,048,089	2,500	1,045,589
38	Annual Assessment	FY 2020 Annual Assessment (Q2)	NH Public Utilities Commission	10/11/2019	10152019	1,393,989	2,500	1,391,489
39	Annual Assessment	FY 2020 Annual Assessment (Q3)	NH Public Utilities Commission	01/09/2020	01152020	1,393,989	2,500	1,391,489
40	Annual Assessment	FY 2020 Annual Assessment (Q4)	NH Public Utilities Commission	04/10/2020	04152020	1,393,989	2,500	1,391,489
41	Annual Assessment	FY 2021 Annual Assessment (Q1)	NH Public Utilities Commission	08/19/2020	08152020	1,166,219	2,500	1,163,719
42	Annual Assessment	FY 2021 Annual Assessment (Q2)	NH Public Utilities Commission	11/30/2020	10152020	1,426,065	2,500	1,423,565
43	Total NH Public Utilities Commission Assessments					7,822,340	15,000	7,807,340

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
VEGETATION MANAGEMENT PROGRAM (VMP) COST
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total VMP Costs	Attachment/Source
1	Vegetation Management Program (VMP) Costs	\$ -	ELM/JAU-3, Page 2, Line 4
2	Actual Under/(Over) Recovery at December 31, 2020	<u>(3,482)</u>	ELM/JAU-3, Page 2, Line 8
3	Recoverable VMP Costs	\$ (3,482)	Line 1 + Line 2
4	Forecast Retail MWH Sales (August 2021 - July 2022)	<u>7,681,096</u>	Company Forecast
5	RRA VMP Cost Rate (cents/kWh)	(0.045)	(Line 3 / Line 4) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
VEGETATION MANAGEMENT PROGRAM (VMP) COST
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	Attachment/Source
1	Vegetation Management Program Revenues		\$ (322)	\$ (272)	\$ (269)	\$ (269)	\$ (303)	\$ (316)	\$ (275)	\$ (289)	\$ (264)	\$ (265)	\$ (285)	\$ (328)	\$ (3,456)	Company Forecast
2	Enhanced Trim		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Page 3, Line 1
3	Hazard Tree		-	-	-	-	-	-	-	-	-	-	-	-	-	Page 3, Line 2
4	ROW		-	-	-	-	-	-	-	-	-	-	-	-	-	Page 3, Line 3
5	Total VMP Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 + Line 3 + Line 4
6	Monthly (Over)/Under Recovery	\$ -	\$ 322	\$ 272	\$ 269	\$ 269	\$ 303	\$ 316	\$ 275	\$ 289	\$ 264	\$ 265	\$ 285	\$ 328		Line 5 - Line 1
7	Beginning Balance - VMP Costs (Over)/Under Recovery		\$ (3,482)	\$ (3,160)	\$ (2,888)	\$ (2,619)	\$ (2,351)	\$ (2,048)	\$ (1,732)	\$ (1,456)	\$ (1,167)	\$ (904)	\$ (639)	\$ (354)		Previous month Line 7
8	Ending Balance - VMP Costs (Over)/Under Recovery	\$ (3,482)	\$ (3,160)	\$ (2,888)	\$ (2,619)	\$ (2,351)	\$ (2,048)	\$ (1,732)	\$ (1,456)	\$ (1,167)	\$ (904)	\$ (639)	\$ (354)	\$ (26)	\$ (26)	Page 3, Line 7, Dec 2020 col.; Line 8 previous + Line 6
9	Average Balance - VMP Costs (Over)/Under Recovery		\$ (3,321)	\$ (3,024)	\$ (2,754)	\$ (2,485)	\$ (2,199)	\$ (1,890)	\$ (1,594)	\$ (1,312)	\$ (1,035)	\$ (771)	\$ (496)	\$ (190)		(Line 7 + Line 8) / 2
10	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
11	Monthly Carrying Charge	\$ -	\$ (9)	\$ (8)	\$ (7)	\$ (7)	\$ (6)	\$ (5)	\$ (4)	\$ (4)	\$ (3)	\$ (2)	\$ (1)	\$ (1)	\$ (57)	Line 9 x Line 10
12	(Over)/Under Recovery plus Carrying Charge	\$ (3,482)													\$ (83)	Line 8 + Line 11

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
VEGETATION MANAGEMENT PROGRAM (VMP) COST
CALENDAR YEAR 2020**

Line	Work Order	Program Description	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Total
1	NHETOM06	Enhanced Tree Trimming (ETT)	\$ 150,661	\$ 346,340	\$ 65,302	\$ 529,728	\$ 374,128	\$ (97,383)	\$ 138,775	\$ 83,249	\$ 190,324	\$ (59,715)	\$ 141,902	\$ 162,797	\$ 2,026,108
2	NHRMV006	Hazard Tree Removal	1,706,048	(844,707)	(518,079)	1,486,636	12,528	2,133,997	776,519	1,107,188	(1,768,982)	1,148,465	794,194	(461,642)	5,572,165
3	NHROW006	Full Width Right of Way Clearing	73,580	192,844	142,954	55,660	111,656	213,499	64,701	3,279	(11,511)	43,281	164,647	104	1,054,695
4		Total Actual VMP Costs	\$ 1,930,288	\$ (305,523)	\$ (309,822)	\$ 2,072,025	\$ 498,311	\$ 2,250,113	\$ 979,995	\$ 1,193,716	\$ (1,590,169)	\$ 1,132,031	\$ 1,100,743	\$ (298,741)	\$ 8,652,967
5		Source: March 1, 2021 filing, Exhibit RDA/LGL-2, Page 1 (Bates Page 67)				Jan-Jun 2020 Actual	\$ 6,135,393					Jul-Dec 2020 Actual	\$ 2,517,574	\$ 8,652,967	
6						Jan-Jun 2020 Budget	6,000,000					Jul-Dec 2020 Budget	6,000,000	12,000,000	
7						Variance	\$ 135,393					Variance	\$ (3,482,426)	\$ (3,347,033)	

Note - DE 19-057 Settlement language approved on December 15, 2020 per Order No. 26,433 is as follows:

SECTION 6. VEGETATION MANAGEMENT PROGRAM (VMP)

6.1 The Company shall be allowed to include \$27.1 million annually in rates for vegetation management. Of this amount, \$11.6 million annually is associated with enhanced tree trimming (“ETT”) and hazard tree removal; \$14.0 million annually is associated with scheduled maintenance trimming (“SMT”); and \$1.5 million annually is associated with full-width right-of-way (“ROW”) clearing.

6.2 The following terms apply to annual reconciliation of vegetation management program costs:

(a) The Company may request recovery of its actual annual vegetation management expenses up to 10 percent over, or any amount under, the total amount allowed in base rates (\$27.1 million), credited to or recovered through the annual Regulatory Reconciliation Adjustment Mechanism as further described in Section 9 below.

(b) The Company shall submit a detailed vegetation management plan on or by November 15th each year starting in November 2020 for the following calendar year’s vegetation work. The Company shall provide a summary of budgeted costs by program (i.e. ETT/Hazard Tree Removal, SMT and Full-Width ROW Clearing). Further details relating to the contents of the vegetation management plan are included as Appendix 3.

(c) The previous calendar year’s actual vegetation activity shall be reconciled to the budget each year in an annual report submitted to the Commission by March 1. If the actual expense incurred in the prior calendar year is less than the amount in base rates (\$27.1 million) the Company may request either to carry that amount into the budget each year in an annual report submitted to the Commission by March 1. If the actual expense incurred in the prior calendar year is less than the amount in base rates (\$27.1 million) the Company may request either to carry that amount into the next program year as an offset to the current year’s expenditures or to return the under-spent amount to customers as a credit to the Regulatory Reconciliation Adjustment, subject to Commission approval. If the actual expense incurred in the prior calendar year is greater than the amount in base rates, the Company shall be allowed to recover amounts up to 10 percent of the amount in base rates through the Regulatory Reconciliation Mechanism (\$2.71 million + \$27.1 million = \$29.81 million total), subject to Commission approval. Amounts greater than 10 percent over the amount in base rates shall not be recovered through the Regulatory Reconciliation Adjustment Mechanism or any other recovery mechanism.

(d) *The first actual base rate reconciliation to be performed in the March 1, 2021 filing shall reconcile the costs from the period July 1, 2020 through December 31, 2020.* The period January 1, 2020 through June 30, 2020 shall be reflected in the Company’s recoupment adjustment.

6.3 The Company shall undertake a review of ETT and Hazard Tree Removal activities in an engineering review described in Section 11. The engineering review shall assess the benefits and costs of ETT and Hazard Tree Removal and make recommendations for targeted application of those programs and may result in adjustment to ETT/ Hazard Tree Removal budget after the review has been completed, as determined by the Commission pursuant to Section 11.5 of this Settlement.

SECTION 9.1 ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM (VMP)

(b) Vegetation management program variances as described in Section 6 above. The RRA shall include the calendar year over- or under-collection from the Company’s Vegetation Management Program. The over- or under-collection shall be credited or charged to the RRA on August 1 of the following year. The Company may request transfer of unspent amounts to the subsequent year’s Vegetation Management Program budgets. The amount in base rates shall be \$27.1 million for ETT, Hazard Tree Removal, ROW and SMT programs. The amount to be recovered in the RRA shall be based on the overall vegetation management program variance for the prior calendar year, rather than variances for individual activities within the overall program. *The first RRA shall recover any over/under recoveries for the July 1, 2020 – December 31, 2020 vegetation management program associated with activities related to ETT, Hazard Tree Removal, and ROW clearing consistent with the expenditures noted in extension of the Temporary Rates Settlement Agreement as described in the Staff’s March 24, 2020 letter in this docket.* The first full year of the \$27.1 million total vegetation management program reconciliation shall begin in the 2021 annual reconciliation.

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Dated: 07/12/2021
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
PROPERTY TAX EXPENSE
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total Property Tax Expense	Attachment/Source
1	Property Tax Expense	\$ -	ELM/JAU-4, Page 2, Line 2
2	Actual Under/(Over) Recovery at December 31, 2020	<u>2,041</u>	ELM/JAU-4, Page 2, Line 5
3	Recoverable Property Tax Expense	\$ 2,041	Line 1 + Line 2
4	Forecast Retail MWH Sales (August 2021 - July 2022)	<u>7,681,096</u>	Company Forecast
5	RRA Property Tax Rate (cents/kWh)	0.027	(Line 3 / Line 4) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
PROPERTY TAX EXPENSE
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

		Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	
Line	Description															Attachment/Source
1	Property Tax Expense Revenues		\$ 193	\$ 163	\$ 161	\$ 161	\$ 182	\$ 189	\$ 165	\$ 173	\$ 158	\$ 159	\$ 171	\$ 197	\$ 2,074	Company Forecast
2	Property Tax Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Page 3, Line 1
3	Monthly (Over)/Under Recovery	\$ -	\$ (193)	\$ (163)	\$ (161)	\$ (161)	\$ (182)	\$ (189)	\$ (165)	\$ (173)	\$ (158)	\$ (159)	\$ (171)	\$ (197)		Line 2 - Line 1
4	Beginning Balance - Property Tax Expense (Over)/Under Recovery		\$ 2,041	\$ 1,848	\$ 1,685	\$ 1,524	\$ 1,363	\$ 1,181	\$ 991	\$ 826	\$ 652	\$ 494	\$ 335	\$ 164		Previous month Line 5
5	Ending Balance - Property Tax Expense (Over)/Under Recovery	\$ 2,041	\$ 1,848	\$ 1,685	\$ 1,524	\$ 1,363	\$ 1,181	\$ 991	\$ 826	\$ 652	\$ 494	\$ 335	\$ 164	\$ (32)	\$ (32)	Page 3, Line 4, Total 2020 col.; Line 5 previous + Line 3
6	Average Balance - Property Tax Expense (Over)/Under Recovery		\$ 1,945	\$ 1,767	\$ 1,604	\$ 1,443	\$ 1,272	\$ 1,086	\$ 909	\$ 739	\$ 573	\$ 415	\$ 250	\$ 66		(Line 4 + Line 5) / 2
7	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
8	Monthly Carrying Charge	\$ -	\$ 5	\$ 5	\$ 4	\$ 4	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 0	\$ 33	Line 6 x Line 7
9	(Over)/Under Recovery plus Carrying Charge	\$ 2,041													\$ 0	Line 5 + Line 8

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
PROPERTY TAX EXPENSE
CALENDAR YEAR 2020

Line	Description	Reference	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Total
1	Property Tax Expense		\$ 3,831,199	\$ 3,736,133	\$ 3,609,863	\$ 3,853,503	\$ 3,853,503	\$ 3,692,278	\$ 3,841,277	\$ 3,853,590	\$ 3,850,207	\$ 3,696,540	\$ 4,757,790	\$ 5,676,606	\$ 48,252,490
2	Property Tax Expense - Adjustment for Allocation to Transmission														\$ 1,024,597
3	DE 19-057 Settlement, Section 9.1(c) - Base Rate recovery amount														\$ 45,186,407
4	RRA Property Tax Recoverable amount	Line 1 - Line 2 - Line 3													\$ 2,041,486

Note - DE 19-057 Settlement language approved on December 15, 2020 per Order No. 26,433 is as follows:

SECTION 9.1 ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM (Property Tax Expense)

(c) Property tax expenses, as compared to the amount in base rates. Consistent with RSA 72:8-e, property tax over- or under-recoveries as compared to the amount in base distribution rates shall be adjusted annually through the RRA. The amount included in base distribution rates for property tax expense shall be \$45,186,407 based on property tax expense as of December 2019, normalized to exclude any credits related to property tax settlement proceeds for tax years preceding the test year. On an annual basis, actual property tax expense for the prior calendar year shall be compared against the amount in base rates and any variances will be reconciled through the RRA mechanism. Annual actual property tax expense shall be normalized to adjust for any credits received due to abatement settlement proceeds received for tax years preceding the test year. The RRA shall recover any over- or under- recoveries beginning in calendar year 2020.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
LOST BASE REVENUE (LBR) DUE TO NET METERING
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total LBR	Attachment/Source
1	Lost Base Revenue (LBR) due to Net Metering	\$ -	ELM/JAU-5, Page 2, Line 4
2	Actual Under/(Over) Recovery at December 31, 2020	290	ELM/JAU-5, Page 2, Line 7
3	Recoverable LBR	\$ 290	Line 1 + Line 2
4	Forecast Retail MWH Sales (August 2021 - July 2022)	7,681,096	Company Forecast
5	RRA LBR Rate (cents/kWh)	0.004	(Line 3 / Line 4) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
LOST BASE REVENUE (LBR) DUE TO NET METERING
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	Attachment/Source
1	LBR Net Metering Revenues		\$ 29	\$ 24	\$ 24	\$ 24	\$ 27	\$ 28	\$ 24	\$ 26	\$ 23	\$ 24	\$ 25	\$ 29	\$ 307	Company Forecast
2	LBR Net Metering		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Page 3, Line 1
3	LBR Net Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	Page 3, Line 3
4	Total LBR Net Metering		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 + Line 3
5	Monthly (Over)/Under Recovery	\$ -	\$ (29)	\$ (24)	\$ (24)	\$ (24)	\$ (27)	\$ (28)	\$ (24)	\$ (26)	\$ (23)	\$ (24)	\$ (25)	\$ (29)		Line 4 - Line 1
6	Beginning Balance - LBR Net Metering (Over)/Under Recovery		\$ 290	\$ 262	\$ 237	\$ 214	\$ 190	\$ 163	\$ 135	\$ 110	\$ 85	\$ 61	\$ 38	\$ 12		Previous month Line 7 Page 4, Line 4, RRA Total col.; Line 7
7	Ending Balance - LBR Net Metering (Over)/Under Recovery	\$ 290	\$ 262	\$ 237	\$ 214	\$ 190	\$ 163	\$ 135	\$ 110	\$ 85	\$ 61	\$ 38	\$ 12	\$ (17)	\$ (17)	previous + Line 5
8	Average Balance - LBR Net Metering (Over)/Under Recovery		\$ 276	\$ 250	\$ 226	\$ 202	\$ 176	\$ 149	\$ 122	\$ 97	\$ 73	\$ 49	\$ 25	\$ (2)		(Line 6 + Line 7) / 2
9	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
10	Monthly Carrying Charge	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 4	Line 8 x Line 9
11	(Over)/Under Recovery plus Carrying Charge	\$ 290													\$ (13)	Line 7 + Line 10

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
LOST BASE REVENUE (LBR) DUE TO NET METERING
ACTUALS FOR THE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019
(\$ in 000's)

Line #	FERC Account	Reference	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	Total 2019
1	LBR due to Net Metering														
2	Rate R	(A)	\$ 0	\$ 1	\$ 3	\$ 2	\$ 4	\$ 3	\$ 5	\$ 5	\$ 5	\$ 4	\$ 7	\$ 10	\$ 50
3	Rate G and GV	(B)	0	0	0	0	3	1	2	2	2	1	2	3	18
4	Total	Line 2 + Line 3	\$ 0	\$ 1	\$ 3	\$ 2	\$ 7	\$ 4	\$ 6	\$ 7	\$ 7	\$ 6	\$ 9	\$ 14	\$ 68

SECTION 9. ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM

9.1 The Company shall be authorized to implement an annual Regulatory Reconciliation Adjustment (“RRA”) mechanism, which is intended to allow the Company to request recovery or refund of the limited set of costs identified below:

(d) Lost-base distribution revenues associated with net metering, as calculated consistent with RSA 362-A:9, VII and the Commission’s approved method in Order No. 26,029 (June 23, 2017) in Docket No. DE 16-576. The Settling Parties acknowledge that base distribution rates do not include any lost base distribution revenue associated with net metering for installations occurring on or after January 1, 2019. The amount of lost base distribution revenue shall be calculated based on the cumulative net metering installations from January 1, 2019 forward unless a different recovery methodology is adopted by the Commission in Docket No. DE 20-136, Recovery Mechanism and Rate Treatment for Net Metering and Group Host Costs, or any other docket. The RRA shall recover lost base distribution revenues beginning as of January 1, 2019.

- (A) Attachment JAU-2, Exhibit A
(B) Attachment JAU-4, Exhibit A

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
LOST BASE REVENUE (LBR) DUE TO NET METERING
ACTUALS FOR THE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020
(\$ in 000's)

Line #	FERC Account	Reference	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Total 2020	RRA Total
1	LBR due to Net Metering															
2	Rate R	(C)	\$ 18	\$ 21	\$ 21	\$ 18	\$ 14	\$ 8	\$ 20	\$ 22	\$ 15	\$ 5	\$ 14	\$ 22	\$ 197	\$ 246
3	Rate G and GV	(D)	2	3	3	3	2	1	2	2	2	1	2	3	26	44
4	Total	Line 2 + Line 3	\$ 20	\$ 23	\$ 25	\$ 21	\$ 15	\$ 9	\$ 23	\$ 24	\$ 17	\$ 6	\$ 15	\$ 25	\$ 223	\$ 290

SECTION 9. ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM

9.1 The Company shall be authorized to implement an annual Regulatory Reconciliation Adjustment ("RRA") mechanism, which is intended to allow the Company to request recovery or refund of the limited set of costs identified below:

(d) Lost-base distribution revenues associated with net metering, as calculated consistent with RSA 362-A:9, VII and the Commission's approved method in Order No. 26,029 (June 23, 2017) in Docket No. DE 16-576. The Settling Parties acknowledge that base distribution rates do not include any lost base distribution revenue associated with net metering for installations occurring on or after January 1, 2019. The amount of lost base distribution revenue shall be calculated based on the cumulative net metering installations from January 1, 2019 forward unless a different recovery methodology is adopted by the Commission in Docket No. DE 20-136, Recovery Mechanism and Rate Treatment for Net Metering and Group Host Costs, or any other docket. The RRA shall recover lost base distribution revenues beginning as of January 1, 2019.

(C) Attachment JAU-3, Exhibit A

(D) Attachment JAU-5, Exhibit A

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Attachment ELM/JAU-6
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
STORM COST AMORTIZATION RECONCILIATION
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Total Storm Cost Amortization Reconciliation	Attachment/Source
1	Storm Cost Amortization Reconciliation	\$ -	ELM/JAU-6, Page 2, Line 4
2	Actual Under/(Over) Recovery at December 31, 2020	<u>(233)</u>	ELM/JAU-6, Page 4, Line 4
3	Recoverable Storm Cost Amortization Reconciliation	\$ (233)	Line 1 + Line 2
4	Forecast Retail MWH Sales (August 2021 - July 2022)	<u>7,681,096</u>	Company Forecast
5	RRA Storm Cost Amortization Reconciliation Rate (cents/kWh)	(0.003)	(Line 3 / Line 4) * 100

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
STORM COST AMORTIZATION RECONCILIATION
FORECAST FOR THE PERIOD ENDING JULY 31, 2022
(\$ in 000's)

Line	Description	Ending Balance 12/31/2020	Estimate August 2021	Estimate September 2021	Estimate October 2021	Estimate November 2021	Estimate December 2021	Estimate January 2022	Estimate February 2022	Estimate March 2022	Estimate April 2022	Estimate May 2022	Estimate June 2022	Estimate July 2022	Twelve Months Ended 07/31/2022	Attachment/Source
1	Storm Cost Amortization Reconciliation Revenues		\$ (21)	\$ (18)	\$ (18)	\$ (18)	\$ (20)	\$ (21)	\$ (18)	\$ (19)	\$ (18)	\$ (18)	\$ (19)	\$ (22)	\$ (230)	Company Forecast
2	Storm Cost Amortization Balance with Return		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a))
3	Storm Cost Amortization Reconciliation Balance with Return		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DE 19-057 Settlement (Section 9.1(a))
4	Change in Storm Cost Amortization Balance with Return		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 + Line 3
5	Monthly (Over)/Under Recovery	\$ -	\$ 21	\$ 18	\$ 18	\$ 18	\$ 20	\$ 21	\$ 18	\$ 19	\$ 18	\$ 18	\$ 19	\$ 22		Line 4 - Line 1
	Beginning Balance - Storm Cost Amortization Reconciliation (Over)/Under Recovery		\$ (233)	\$ (211)	\$ (193)	\$ (175)	\$ (157)	\$ (137)	\$ (116)	\$ (98)	\$ (78)	\$ (61)	\$ (43)	\$ (24)		Previous month Line 7
6	Ending Balance - Storm Cost Amortization Reconciliation (Over)/Under Recovery	\$ (233)	\$ (211)	\$ (193)	\$ (175)	\$ (157)	\$ (137)	\$ (116)	\$ (98)	\$ (78)	\$ (61)	\$ (43)	\$ (24)	\$ (2)		Page 4, Line 4, RRA Total col.; Line 7 previous + Line 5
	Average Balance - Storm Cost Amortization Reconciliation (Over)/Under Recovery		\$ (222)	\$ (202)	\$ (184)	\$ (166)	\$ (147)	\$ (127)	\$ (107)	\$ (88)	\$ (70)	\$ (52)	\$ (34)	\$ (13)		(Line 6 + Line 7) / 2
8	Carrying Charge (Prime Rate)		0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%	0.2708%		DE 19-057 Settlement (Section 9.2)
9	Monthly Carrying Charge	\$ -	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (4)	Line 8 x Line 9
10	(Over)/Under Recovery plus Carrying Charge	\$ (233)													\$ (6)	Line 7 + Line 10

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
STORM COST AMORTIZATION RECONCILIATION
ACTUALS FOR THE PERIOD AUGUST 1, 2019 TO DECEMBER 31, 2019
(\$ in 000's)

Line #	FERC Account	Description	Reference	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	Aug to Dec 2019
1		Storm Cost Amortization							
2	182SQ0	Storm Cost Amortization Return per DE 19-057 Temporary Rates		\$ (243)	\$ (239)	\$ (236)	\$ (232)	\$ (228)	\$ (1,179)
3	182SQ0	Storm Cost Amortization Return per DE 19-057 Settlement		(231)	(228)	(225)	(221)	(218)	(1,123)
4		Change in Storm Cost Amortization Return	Line 2 - Line 3	\$ (12)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (56)

SECTION 9.1 ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM (STORM COST AMORTIZATION)

(e) Storm cost amortization final reconciliation and annual reconciliation updated for actual cost of long-term debt. The RRA shall be used to reconcile the recovery amount of the storm costs through December 31, 2018, which are included for recovery as part of the temporary rate increase. Consistent with the temporary rate settlement, the \$68.5 million currently being recovered over five years shall be reconciled based on final actual costs, including any audit adjustments, and to reflect the actual cost of debt over time. As part of the temporary rate settlement agreement, PSNH began amortizing the unrecovered storm costs as of December 31, 2018, which were estimated to be \$68,474,355, over a five-year period beginning August 1, 2019. As of August 1, 2019, PSNH began applying a carrying charge on these storms equal to its embedded cost of long-term debt. On an annual basis through July 31, 2024, the RRA shall reconcile the amortization amount to adjust for the Company's actual cost of long-term debt interest rate as filed in the Company's Form F-1 on a quarterly basis.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
STORM COST AMORTIZATION RECONCILIATION
ACTUALS FOR THE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020
(\$ in 000's)

Line #	FERC Account	Description	Reference	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Total 2020	RRA Total
1		Storm Cost Amortization															
2	182SQ0	Storm Cost Amortization Return per DE 19-057 Temporary Rates		\$ (225)	\$ (221)	\$ (217)	\$ (213)	\$ (210)	\$ (206)	\$ (202)	\$ (198)	\$ (194)	\$ (190)	\$ (187)	\$ (183)	\$ (2,445)	\$ (3,624)
3	182SQ0	Storm Cost Amortization Return per DE 19-057 Settlement		(210)	(207)	(203)	(199)	(196)	(192)	(188)	(184)	(181)	(173)	(169)	(166)	(2,269)	(3,391)
4		Change in Storm Cost Amortization Return	Line 2 - Line 3	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (18)	\$ (17)	\$ (17)	\$ (177)	\$ (233)

SECTION 9.1 ANNUAL REGULATORY RECONCILIATION ADJUSTMENT MECHANISM (STORM COST AMORTIZATION)

(e) Storm cost amortization final reconciliation and annual reconciliation updated for actual cost of long-term debt. The RRA shall be used to reconcile the recovery amount of the storm costs through December 31, 2018, which are included for recovery as part of the temporary rate increase. Consistent with the temporary rate settlement, the \$68.5 million currently being recovered over five years shall be reconciled based on final actual costs, including any audit adjustments, and to reflect the actual cost of debt over time. As part of the temporary rate settlement agreement, PSNH began amortizing the unrecovered storm costs as of December 31, 2018, which were estimated to be \$68,474,355, over a five-year period beginning August 1, 2019. As of August 1, 2019, PSNH began applying a carrying charge on these storms equal to its embedded cost of long-term debt. On an annual basis through July 31, 2024, the RRA shall reconcile the amortization amount to adjust for the Company's actual cost of long-term debt interest rate as filed in the Company's Form F-1 on a quarterly basis.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE D/B/A EVERSOURCE ENERGY
AUGUST 1, 2021 REGULATORY RECONCILIATION ADJUSTMENT (RRA) RATE SETTING
STORM COST AMORTIZATION RECONCILIATION
STORM COST AMORTIZATION RECONCILIATION THROUGH DECEMBER 31, 2020

1	Funding Balance	\$	(46,512,913)
2	Unrecovered Storm Costs	\$	114,987,268
3	Funding over/(under) recovery	\$	(68,474,355)
4	Carrying Charge		4.30%
5	Annual Recovery	\$	15,216,947.06

7		a	b	c	d	e	f	g		h	i	j	k	l	m	n	Variance to be
8		Beginning	Monthly	Ending	Average	LTD	Monthly	Ending Balance		Beginning	Monthly	Ending	Average	LTD	Monthly	Ending Balance	recovered/refunded
9	Year & Month	Balance	Amortization	Balance	Balance	Rate	Return	With Return	Year & Month	Balance	Amortization	Balance	Balance	Rate	Return	With Return	through RRA
		prior mo (g)		a + b	(a + c) / 2		d x e / 12	c + f		prior mo (n)		h + i	(h + j) / 2		k x l / 12	j + m	f - m
10	Aug 1, 2019	\$ (68,474,355)	\$ 1,268,079	\$ (67,206,276)	\$ (67,840,316)	4.30%	\$ (243,094)	\$ (67,449,371)	08/01/19	\$ (68,474,355)	\$ 1,268,079	\$ (67,206,276)	\$ (67,840,316)	4.09%	\$ (231,481)	\$ (67,437,757)	\$ (11,613)
11	Sep 1, 2019	\$ (67,449,371)	\$ 1,268,079	\$ (66,181,292)	\$ (66,815,331)	4.30%	\$ (239,422)	\$ (66,420,713)	09/01/19	\$ (67,437,757)	\$ 1,268,079	\$ (66,169,678)	\$ (66,803,718)	4.09%	\$ (227,944)	\$ (66,397,623)	\$ (11,477)
12	Oct 1, 2019	\$ (66,420,713)	\$ 1,268,079	\$ (65,152,634)	\$ (65,786,674)	4.30%	\$ (235,736)	\$ (65,388,370)	10/01/19	\$ (66,397,623)	\$ 1,268,079	\$ (65,129,544)	\$ (65,763,583)	4.10%	\$ (224,642)	\$ (65,354,185)	\$ (11,094)
13	Nov 1, 2019	\$ (65,388,370)	\$ 1,268,079	\$ (64,120,291)	\$ (64,754,330)	4.30%	\$ (232,036)	\$ (64,352,327)	11/01/19	\$ (65,354,185)	\$ 1,268,079	\$ (64,086,106)	\$ (64,720,146)	4.10%	\$ (221,077)	\$ (64,307,183)	\$ (10,959)
14	Dec 1, 2019	\$ (64,352,327)	\$ 1,268,079	\$ (63,084,248)	\$ (63,718,288)	4.30%	\$ (228,324)	\$ (63,312,572)	12/01/19	\$ (64,307,183)	\$ 1,268,079	\$ (63,039,105)	\$ (63,673,144)	4.10%	\$ (217,501)	\$ (63,256,605)	\$ (10,823)
15	Jan 1, 2020	\$ (63,312,572)	\$ 1,268,079	\$ (62,044,493)	\$ (62,678,533)	4.30%	\$ (224,598)	\$ (62,269,091)	01/01/20	\$ (63,256,605)	\$ 1,268,079	\$ (61,988,526)	\$ (62,622,566)	4.03%	\$ (210,314)	\$ (62,198,840)	\$ (14,284)
16	Feb 1, 2020	\$ (62,269,091)	\$ 1,268,079	\$ (61,001,012)	\$ (61,635,052)	4.30%	\$ (220,859)	\$ (61,221,871)	02/01/20	\$ (62,198,840)	\$ 1,268,079	\$ (60,930,761)	\$ (61,564,801)	4.03%	\$ (206,761)	\$ (61,137,523)	\$ (14,098)
17	Mar 1, 2020	\$ (61,221,871)	\$ 1,268,079	\$ (59,953,792)	\$ (60,587,832)	4.30%	\$ (217,106)	\$ (60,170,899)	03/01/20	\$ (61,137,523)	\$ 1,268,079	\$ (59,869,444)	\$ (60,503,483)	4.03%	\$ (203,197)	\$ (60,072,641)	\$ (13,909)
18	April 1, 2020	\$ (60,170,899)	\$ 1,268,079	\$ (58,902,820)	\$ (59,536,859)	4.30%	\$ (213,340)	\$ (59,116,160)	04/01/20	\$ (60,072,641)	\$ 1,268,079	\$ (58,804,562)	\$ (59,438,602)	4.02%	\$ (199,276)	\$ (59,003,838)	\$ (14,064)
19	May 1, 2020	\$ (59,116,160)	\$ 1,268,079	\$ (57,848,081)	\$ (58,482,121)	4.30%	\$ (209,561)	\$ (58,057,642)	05/01/20	\$ (59,003,838)	\$ 1,268,079	\$ (57,735,759)	\$ (58,369,799)	4.02%	\$ (195,693)	\$ (57,931,452)	\$ (13,868)
20	June 1, 2020	\$ (58,057,642)	\$ 1,268,079	\$ (56,789,563)	\$ (57,423,603)	4.30%	\$ (205,768)	\$ (56,995,331)	06/01/20	\$ (57,931,452)	\$ 1,268,079	\$ (56,663,373)	\$ (57,297,413)	4.02%	\$ (192,098)	\$ (56,855,471)	\$ (13,670)
21	July 1, 2020	\$ (56,995,331)	\$ 1,268,079	\$ (55,727,252)	\$ (56,361,292)	4.30%	\$ (201,961)	\$ (55,929,214)	07/01/20	\$ (56,855,471)	\$ 1,268,079	\$ (55,587,392)	\$ (56,221,431)	4.01%	\$ (188,014)	\$ (55,775,406)	\$ (13,948)
22	Aug 1, 2020	\$ (55,929,214)	\$ 1,268,079	\$ (54,661,135)	\$ (55,295,174)	4.30%	\$ (198,141)	\$ (54,859,276)	08/01/20	\$ (55,775,406)	\$ 1,268,079	\$ (54,507,327)	\$ (55,141,366)	4.01%	\$ (184,402)	\$ (54,691,729)	\$ (13,739)
23	Sep 1, 2020	\$ (54,859,276)	\$ 1,268,079	\$ (53,591,197)	\$ (54,225,236)	4.30%	\$ (194,307)	\$ (53,785,504)	09/01/20	\$ (54,691,729)	\$ 1,268,079	\$ (53,423,650)	\$ (54,057,689)	4.01%	\$ (180,778)	\$ (53,604,428)	\$ (13,529)
24	Oct 1, 2020	\$ (53,785,504)	\$ 1,268,079	\$ (52,517,425)	\$ (53,151,465)	4.30%	\$ (190,459)	\$ (52,707,885)	10/01/20	\$ (53,604,428)	\$ 1,268,079	\$ (52,336,349)	\$ (52,970,388)	3.92%	\$ (172,954)	\$ (52,509,303)	\$ (17,505)
25	Nov 1, 2020	\$ (52,707,885)	\$ 1,268,079	\$ (51,439,806)	\$ (52,073,845)	4.30%	\$ (186,598)	\$ (51,626,404)	11/01/20	\$ (52,509,303)	\$ 1,268,079	\$ (51,241,224)	\$ (51,875,263)	3.92%	\$ (169,378)	\$ (51,410,602)	\$ (17,220)
26	Dec 1, 2020	\$ (51,626,404)	\$ 1,268,079	\$ (50,358,325)	\$ (50,992,364)	4.30%	\$ (182,723)	\$ (50,541,047)	12/01/20	\$ (51,410,602)	\$ 1,268,079	\$ (50,142,523)	\$ (50,776,563)	3.92%	\$ (165,791)	\$ (50,308,314)	\$ (16,932)

Public Service Company of New Hampshire,
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**REGULATORY RECONCILIATION ADJUSTMENT
RATES PROPOSED FOR EFFECT ON AUGUST 1, 2021**

Rate	Blocks	(A) Current Rates Effective 08/01/2020 (1)	(B) Proposed Rates Effective 08/01/2021 (2)
R	All KWH	\$ -	\$ (0.00016)
Uncontrolled Water Heating	All KWH	\$ -	\$ (0.00009)
Controlled Water Heating	All KWH	\$ -	\$ (0.00009)
R-OTOD	On-peak KWH	\$ -	\$ (0.00016)
	Off-peak KWH	\$ -	\$ (0.00016)
G	Load charge (over 5 KW)	\$ -	\$ (0.05)
Space Heating	All KWH	\$ -	\$ (0.00010)
G-OTOD	Load charge	\$ -	\$ (0.05)
LCS	Radio-controlled option	\$ -	\$ (0.00009)
	8-hour option	\$ -	\$ (0.00009)
	10 or 11-hour option	\$ -	\$ (0.00009)
GV	First 100 KW	\$ -	\$ (0.02)
	All additional KW	\$ -	\$ (0.02)
LG	Demand charge	\$ -	\$ (0.02)
B (3)	Demand charge	\$ -	\$ (0.01)
OL, EOL	All KWH	\$ -	\$ (0.00051)

Notes:

- (1) Current Rates are \$0 as August 1, 2021 is the first time the RRA is being implemented
(2) Proposed rates are based on a retail average RRA rate of -0.0119 ¢/KWH.

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Regulatory Reconciliation Adjustment (RRA) Rate

RRA Revenue Requirements	\$ (914,994) (a)
MWh sales	7,681,096
Proposed Average August 1, 2021 (cents/kWh)	<u>(0.012)</u>

Notes:

(a) See ELM/JAU - 1, Page 1 of 2

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Regulatory Reconciliation Adjustment Allocation

Current Rate Distributio \$ 412,992,042 Appendix 10, Settlement Agreement, Page 6
RRA Adjustment \$ (914,994) Attachment ELM/JAU-1, Page 1
Proposed Distribution \$ 412,077,048 Line 11 + Line 13
Average Rate Change % **-0.22%** Line 13 / Line 11

	A	B	C = A * Line 17	D	E	F = E / A
	Current Rate Distribution Revenue	Current RRA Revenue	RRA Target	Proposed Rates		
				per kWh Rate	per kW Rate	% Chg.
R	233,917,833	-	(518,251)			
R-TOD	40,520	-	(90)			
	233,958,353	-	(518,340)	(0.00016)		-0.22%
R-WH	4,708,146	-	(10,431)			
G-WH	154,033	-	(341)			
LCS-R	764,776	-	(1,694)			
LCS-G	73,491	-	(163)			
	5,700,446	-	(12,629)	(0.00009)		-0.22%
G	99,292,251	-	(219,984)			
G-TOD	206,830	-	(458)			
	99,499,081	-	(220,443)		(0.05)	-0.22%
G-SH	239,120	-	(530)	(0.00010)		-0.22%
GV	42,940,922	-	(95,137)		(0.02)	-0.22%
LG	22,335,343	-	(49,484)		(0.02)	-0.22%
B-GV	250,940	-	(556)			
B-LG	1,548,520	-	(3,431)			
	1,799,460	-	(3,987)		(0.01)	-0.22%
EOL	2,126,002	-	(4,710)			
OL	4,393,315	-	(9,733)			
	6,519,317	-	(14,444)	(0.00051)		-0.22%
Total Retail	412,992,042	-	(914,994)			

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Regulatory Reconciliation Adjustment
Current and Proposed Rates

Rate	2018 kWh	2018 kW	Current Rates		Proposed Rates		Difference	
	Billing Determinants	Billing Determinants	Revenue	c/kWh	Revenue	kWh or kW	Revenue	kWh or kW
R	3,144,509	-	-	-	(518,251)		(518,251)	
R-TOD	462	-	-	-	(90)		(90)	
	3,144,971	-	-	0.00000	(518,340)	(0.00016)	(518,340)	(0.00016)
R-WH	92,916	-	-	-	(10,431)		(10,431)	
G-WH	3,379	-	-	-	(341)		(341)	
LCS-R	36,777	-	-	-	(1,694)		(1,694)	
LCS-G	4,510	-	-	-	(163)		(163)	
	137,582	-	-	0.00000	(12,629)	(0.00009)	(12,629)	(0.00009)
G		4,060,918	-	-	(219,984)		(219,984)	
G-TOD		10,801	-	-	(458)		(458)	
		4,071,719	-	0.00	(220,443)	(0.05)	(220,443)	(0.05)
G-SH	5,452	-	-	0.00000	(530)	(0.00010)	(530)	(0.00010)
GV		4,236,122	-	0.00	(95,137)	(0.02)	(95,137)	(0.02)
LG		2,661,538	-	0.00	(49,484)	(0.02)	(49,484)	(0.02)
B-GV		35,399	-	-	(556)		(556)	
B-LG		260,477	-	-	(3,431)		(3,431)	
		295,876	-	0.00	(3,987)	(0.01)	(3,987)	(0.01)
EOL	11,371	-	-	-	(4,710)		(4,710)	
OL	17,130	-	-	-	(9,733)		(9,733)	
	28,501	-	-	0.00000	(14,444)	(0.00051)	(14,444)	(0.00051)
Total Retail		-						
Total Company		-			(914,994)		(914,994)	

**Comparison of Rates Effective February 1, 2021 and Proposed Rates for Effect August 1, 2021
for Residential Service Rate R**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Effective Date	Charge	Distribution Charge	Regulatory Reconciliation Adjustment	Transmission Charge	Stranded Cost Recovery Charge	System Benefits Charge	Electricity Consumption Tax	Energy Service Charge	Total Rate
February 1, 2021	Customer charge (per month)	\$ 13.81							\$ 13.81
	Charge per kWh	\$ 0.05116	\$ -	\$ 0.03011	\$ 0.01441	\$ 0.00743	\$ -	\$ 0.06627	\$ 0.16938
August 1, 2021 (Proposed)	Customer charge (per month)	\$ 13.81							\$ 13.81
	Charge per kWh	\$ 0.05180	\$ (0.00016)	\$ 0.03077	\$ 0.00896	\$ 0.00743	\$ -	\$ 0.08826	\$ 0.18706

Calculation of 550 kWh monthly bill, by rate component:

	02/01/2021	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 41.95	\$ 42.30	\$ 0.35	0.8%	0.3%
Regulatory Reconciliation Adjustment	-	(0.09)	(0.09)	0.0%	-0.1%
Transmission	16.56	16.92	0.36	2.2%	0.3%
Stranded Cost Recovery Charge	7.93	4.93	(3.00)	-37.8%	-2.8%
System Benefits Charge	4.09	4.09	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 70.53	\$ 68.15	\$ (2.38)	-3.4%	-2.2%
Energy Service	36.45	48.54	12.09	33.2%	11.3%
Total	\$ 106.98	\$ 116.69	\$ 9.71	9.1%	9.1%

Calculation of 600 kWh monthly bill, by rate component:

	02/01/2021	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 44.51	\$ 44.89	\$ 0.38	0.9%	0.3%
Regulatory Reconciliation Adjustment	-	(0.10)	(0.10)	0.0%	-0.1%
Transmission	18.07	18.46	0.39	2.2%	0.3%
Stranded Cost Recovery Charge	8.65	5.38	(3.27)	-37.8%	-2.8%
System Benefits Charge	4.46	4.46	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 75.69	\$ 73.09	\$ (2.60)	-3.4%	-2.3%
Energy Service	39.76	52.96	13.20	33.2%	11.4%
Total	\$ 115.45	\$ 126.05	\$ 10.60	9.2%	9.2%

Calculation of 650 kWh monthly bill, by rate component:

	02/01/2021	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 47.06	\$ 47.48	\$ 0.42	0.9%	0.3%
Regulatory Reconciliation Adjustment	-	(0.10)	(0.10)	0.0%	-0.1%
Transmission	19.57	20.00	0.43	2.2%	0.3%
Stranded Cost Recovery Charge	9.37	5.82	(3.55)	-37.9%	-2.9%
System Benefits Charge	4.83	4.83	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 80.83	\$ 78.03	\$ (2.80)	-3.5%	-2.3%
Energy Service	43.08	57.37	14.29	33.2%	11.5%
Total	\$ 123.91	\$ 135.40	\$ 11.49	9.3%	9.3%

**Comparison of Rates Effective August 1, 2020 and Proposed Rates for Effect August 1, 2021
for Residential Service Rate R**

(A) Effective Date	(B) Charge	(C) Distribution Charge	(D) Regulatory Reconciliation Adjustment	(E) Transmission Charge	(F) Stranded Cost Recovery Charge	(G) System Benefits Charge	(H) Electricity Consumption Tax	(I) Energy Service Charge	(J) Total Rate
August 1, 2020	Customer charge (per month) Charge per kWh	\$ 13.81							
		\$ 0.04508	\$ -	\$ 0.03011	\$ 0.00982	\$ 0.00743	\$ -	\$ 0.07068	\$ 13.81
August 1, 2021 (Proposed)	Customer charge (per month) Charge per kWh	\$ 13.81							
		\$ 0.05180	\$ (0.00016)	\$ 0.03077	\$ 0.00896	\$ 0.00743	\$ -	\$ 0.08826	\$ 0.18706

Calculation of 550 kWh monthly bill, by rate component:

	08/01/2020	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 38.60	\$ 42.30	\$ 3.70	9.6%	3.6%
Regulatory Reconciliation Adjustment	-	(0.09)	(0.09)	0.0%	-0.1%
Transmission	16.56	16.92	0.36	2.2%	0.3%
Stranded Cost Recovery Charge	5.40	4.93	(0.47)	-8.7%	-0.5%
System Benefits Charge	4.09	4.09	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 64.65	\$ 68.15	\$ 3.50	5.4%	3.4%
Energy Service	38.87	48.54	9.67	24.9%	9.3%
Total	\$ 103.52	\$ 116.69	\$ 13.17	12.7%	12.7%

Calculation of 600 kWh monthly bill, by rate component:

	08/01/2020	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 40.86	\$ 44.89	\$ 4.03	9.9%	3.6%
Regulatory Reconciliation Adjustment	-	(0.10)	(0.10)	0.0%	-0.1%
Transmission	18.07	18.46	0.39	2.2%	0.3%
Stranded Cost Recovery Charge	5.89	5.38	(0.51)	-8.7%	-0.5%
System Benefits Charge	4.46	4.46	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 69.28	\$ 73.09	\$ 3.81	5.5%	3.4%
Energy Service	42.41	52.96	10.55	24.9%	9.4%
Total	\$ 111.69	\$ 126.05	\$ 14.36	12.9%	12.9%

Calculation of 650 kWh monthly bill, by rate component:

	08/01/2020	08/01/2021	\$ Change	% Change in each Component	Change as a % of Total Bill
Distribution	\$ 43.11	\$ 47.48	\$ 4.37	10.1%	3.6%
Regulatory Reconciliation Adjustment	-	(0.10)	(0.10)	0.0%	-0.1%
Transmission	19.57	20.00	0.43	2.2%	0.4%
Stranded Cost Recovery Charge	6.38	5.82	(0.56)	-8.8%	-0.5%
System Benefits Charge	4.83	4.83	-	0.0%	0.0%
Electricity Consumption Tax	-	-	-	0.0%	0.0%
Delivery Service	\$ 73.89	\$ 78.03	\$ 4.14	5.6%	3.5%
Energy Service	45.94	57.37	11.43	24.9%	9.5%
Total	\$ 119.83	\$ 135.40	\$ 15.57	13.0%	13.0%

Public Service Company of New Hampshire,
d/b/a Eversource Energy
Docket No. DE 21-029
Dated: July 12, 2021
Attachment ELM/JAU-7
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Rate Changes Proposed for Effect on August 1, 2021

Impact of Each Change on Delivery Service Bills
Rate Changes Expressed as a Percentage of Total Delivery Revenue for Each Class

Class	Distribution	Regulatory Reconciliation Adjustment	Transmission	SCRC	System Benefits	Consumption Tax	Total Delivery Service
Residential	0.5%	-0.1%	0.5%	-4.4%	0.0%	0.0%	-3.5%
General Service	0.5%	-0.1%	0.6%	-4.5%	0.0%	0.0%	-3.6%
Primary General Service	0.3%	-0.1%	0.8%	-5.9%	0.0%	0.0%	-4.8%
GV Rate B	0.5%	-0.1%	7.5%	-3.8%	0.0%	0.0%	4.0%
Total Primary General Service	0.3%	-0.1%	0.8%	-5.9%	0.0%	0.0%	-4.8%
Large General Service	0.3%	-0.1%	0.9%	-4.1%	0.0%	0.0%	-3.0%
LG Rate B	0.3%	-0.1%	19.2%	-4.6%	0.0%	0.0%	14.8%
Total Large General Service	0.3%	-0.1%	2.1%	-4.1%	0.0%	0.0%	-1.8%
Outdoor Lighting Rate OL	0.7%	-0.2%	0.1%	-4.7%	0.0%	0.0%	-4.0%
Energy Efficient Outdoor Lt. Rate EOL	0.7%	-0.2%	0.2%	-6.1%	0.0%	0.0%	-5.4%
Total Outdoor Lighting	0.7%	-0.2%	0.2%	-5.2%	0.0%	0.0%	-4.5%
Total Retail	0.4%	-0.1%	0.7%	-4.6%	0.0%	0.0%	-3.6%

Note:

Residential rate impacts represent the average impact across Rate R, Water Heating and Time of Day residential rates

General Service rate impacts represent the average impact across Rate G, Water Heating, Space Heating and Time of Day rates

Primary General Service rate impacts represent the average impact across Rate GV, GV Rate B and Space Heating

Rate Changes Proposed for Effect on August 1, 2021

Impact of Each Change on Bills including Energy Service
Rate Changes Expressed as a Percentage of Total Revenue for Each Class

Class	Distribution	Regulatory Reconciliation Adjustment	Transmission	SCRC	System Benefits	Consumption Tax	Total Energy Service	Total Delivery and Energy
Residential	0.3%	-0.1%	0.3%	-2.8%	0.0%	0.0%	11.5%	9.3%
General Service	0.3%	-0.1%	0.4%	-2.8%	0.0%	0.0%	12.6%	10.3%
Primary General Service	0.2%	0.0%	0.4%	-3.0%	0.0%	0.0%	13.1%	10.6%
GV Rate B	0.3%	-0.1%	5.0%	-2.6%	0.0%	0.0%	9.1%	11.7%
Total General Service	0.2%	0.0%	0.4%	-3.0%	0.0%	0.0%	13.1%	10.6%
Large General Service	0.1%	0.0%	0.4%	-1.9%	0.0%	0.0%	14.8%	13.5%
LG Rate B	0.1%	0.0%	9.0%	-2.2%	0.0%	0.0%	14.5%	21.4%
Total Large General Service	0.1%	0.0%	1.0%	-1.9%	0.0%	0.0%	14.8%	14.0%
Outdoor Lighting Rate OL	0.6%	-0.2%	0.1%	-3.9%	0.0%	0.0%	5.9%	2.6%
Energy Efficient Outdoor Lt. Rate EOL	0.5%	-0.1%	0.1%	-4.8%	0.0%	0.0%	7.3%	3.1%
Total Outdoor Lighting	0.6%	-0.1%	0.1%	-4.2%	0.0%	0.0%	6.4%	2.8%
Total Retail	0.3%	-0.1%	0.4%	-2.8%	0.0%	0.0%	12.4%	10.2%

Note:

Residential rate impacts represent the average impact across Rate R, Water Heating and Time of Day residential rates

General Service rate impacts represent the average impact across Rate G, Water Heating, Space Heating and Time of Day rates

Primary General Service rate impacts represent the average impact across Rate GV, GV Rate B and Space Heating

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DBA EVERSOURCE ENERGY

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DBA EVERSOURCE ENERGY

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Rate R

RESIDENTIAL DELIVERY SERVICE RATE R

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for Delivery Service in individual urban, rural and farm residences and apartments. Service under this rate is available to those Customers who receive all of their electric service requirements hereunder, except that controlled electric service for thermal storage devices is available under Load Controlled Delivery Service Rate LCS and outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL.

This rate is not applicable to commercial purposes except as specified hereafter. Multiple use of Delivery Service within the residence through one meter shall be billed in accordance with the predominant use of the demand. When wired for connection to the same meter, Delivery Service under this rate shall include the residence and connecting and adjacent buildings used exclusively for noncommercial purposes.

The use of single-phase motors of 3 H.P. rating or less is permitted under this rate provided such use does not interfere with the quality of service rendered to other Customers. Upon written application to the Company, the use of larger motors may be authorized where existing distribution facilities permit.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be single-phase, 60 hertz, alternating current, normally three-wire at a nominal voltage of 120/240 volts.

RATE PER MONTH

Customer Charge\$13.81 per month

Energy Charges:

Per Kilowatt-Hour

Distribution Charge.....5.116¢

Regulatory Reconciliation Adjustment..... (0.016)¢

Transmission Charge3.011¢

Stranded Cost Recovery1.441¢

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Rate R

WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available under this rate at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Delivery Service measured by this meter will be billed monthly as follows:

Meter Charge\$4.87 per month

Energy Charges:

Distribution Charge.....2.361¢ per kilowatt-hour
Regulatory Reconciliation Adjustment..... (0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery1.441¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

Meter Charge\$6.38 per month

Energy Charges:

Distribution Charge.....1.241¢ per kilowatt-hour
Regulatory Reconciliation Adjustment..... (0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery0.831¢ per kilowatt-hour

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Rate R-OTOD

SERVICE AGREEMENT

The term of the Service Agreement shall be one year, and shall continue thereafter until canceled by one month's notice to the Company by the Customer. The Customer will not be permitted to change from this rate to any other rate until the Customer has taken service under this rate for at least twelve months. However, upon payment by the Customer of a suitable termination charge, the Company may, at its option, waive this provision where a substantial hardship to the Customer would otherwise result.

CHARACTER OF SERVICE

Service supplied under this rate will be single-phase, 60 hertz, alternating current, normally three-wire at a nominal voltage of 120/240 volts.

RATE PER MONTH

Customer Charge\$32.08 per month

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m.
weekdays excluding Holidays)15.015¢

Off-Peak Hours (all other hours)0.818¢

Regulatory Reconciliation Adjustment..... (0.016)¢

Transmission Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m.
weekdays excluding Holidays)3.011¢

Off-Peak Hours (all other hours)1.966¢

Stranded Cost Recovery.....1.238¢

The On-Peak Hours shall be the hours after 7:00 a.m. and before 8:00 p.m. weekdays excluding holidays as defined in this Tariff. The Off-Peak Hours shall be all hours not included in the On-Peak Hours.

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Rate R-OTOD

CAPACITY CHARGE

The Company's studies may show that, in order to more closely follow cost of service, it is necessary or desirable to utilize meters capable of measuring rate of taking of electric service in kilowatts. The Company may install such meters either for all Customers served under this rate or for only those Customers whose usage of electricity is uncharacteristic of this class. At any time, the Company may file a revision of the rate form and/or charges of this rate to provide for an appropriate capacity charge. After such revision of this rate, any Customer who is subject to higher billing under this rate will have the option of continuing to take service under this rate or to take service under any other rate of the Company's Tariff which may be available.

WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Delivery Service measured by this meter will be billed monthly as follows:

Meter Charge\$4.87 per month

Energy Charges:

Distribution Charge.....2.361¢ per kilowatt-hour
Regulatory Reconciliation Adj(0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery.....1.441¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

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Rate R-OTOD

Meter Charge\$6.38 per month

Energy Charges:

Distribution Charge.....1.241¢ per kilowatt-hour

Regulatory Reconciliation Adj(0.009)¢ per kilowatt-hour

Transmission Charge2.331¢ per kilowatt-hour

Stranded Cost Recovery 0.831¢ per kilowatt-hour

SERVICE CHARGE

When the Company establishes or re-establishes a Delivery Service account for a Customer at a meter location, the Company will be entitled to assess a service charge in addition to all other charges under this rate. The service charge will be \$10.00 if the Company does not have to send an employee to the meter location to establish or re-establish Delivery Service.

When it is necessary for the Company to send an employee to the meter location to establish or re-establish Delivery Service, the service charge will be \$35.00. When it is necessary for the Company to send an employee to the meter location outside of normal working hours to establish or re-establish Delivery Service, the service charge will be \$80.00. The Company will be entitled to assess an \$26.00 service charge when it is necessary to send an employee to the Customer location to collect a delinquent bill. This charge shall apply regardless of any action taken by the Company including accepting a payment, making a deferred payment arrangement or leaving a collection notice at the Customer's premises.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
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Rate G

GENERAL DELIVERY SERVICE RATE G

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for Delivery Service for any use. It is available to (1) those Customers at existing delivery points who were receiving service hereunder on General Service Rate G on January 1, 1983, and who have continuously received service under that rate and this successor since that date, and (2) all other Customers whose loads as defined for billing purposes do not exceed 100 kilowatts. Service rendered hereunder shall exclude all backup and standby service provided under Backup Delivery Service Rate B.

Customers taking service under this rate shall provide any necessary transforming and regulating devices on the Customer's side of the meter. Controlled electric service for thermal storage devices is available under Load Controlled Service Rate LCS and outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be 60 hertz, alternating current, either (a) single-phase, normally three-wire at a nominal voltage of 120/240 volts, or (b) three-phase, normally at a nominal voltage of 120/208 or 277/480 volts. Three-phase, three-wire service at a nominal voltage of 240, 480 or 600 volts is available only to those Customers at existing locations who were receiving such service on February 1, 1986, and who have continuously received such service since that date. In underground secondary network areas, Delivery Service will be supplied only at a nominal voltage of 120/208 volts.

RATE PER MONTH

	<u>Single-Phase Service</u>	<u>Three-Phase Service</u>
Customer Charge	\$16.21 per month	\$32.39 per month
Customer's Load Charges:	<u>Per Kilowatt of Customer Load in Excess of 5.0 Kilowatts</u>	
Distribution Charge.....	\$11.49	
Regulatory Reconciliation Adjustment.....	(\$0.05)	
Transmission Charge	\$7.77	
Stranded Cost Recovery.....	\$1.14	

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Joseph A. Purington

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Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

First 500 kilowatt-hours	2.805¢
Next 1,000 kilowatt-hours	2.268¢
All additional kilowatt-hours	1.709¢

Transmission Charge

First 500 kilowatt-hours	2.807¢
Next 1,000 kilowatt-hours	1.056¢
All additional kilowatt-hours	0.566¢

Stranded Cost Recovery	1.225¢
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WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available under this rate at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Service measured by this meter will be billed monthly as follows:

Meter Charge	\$4.87 per month
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Energy Charges:

Distribution Charge	2.361¢ per kilowatt-hour
Regulatory Reconciliation Adj	(0.009)¢ per kilowatt-hour
Transmission Charge	2.331¢ per kilowatt-hour
Stranded Cost Recovery	1.542¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that

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President, NH Electric Operations

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
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Rate G

date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

Meter Charge \$6.38 per month

Energy Charges:

Distribution Charge..... 1.241¢ per kilowatt-hour

Regulatory Reconciliation Adj (0.009)¢ per kilowatt-hour

Transmission Charge 2.331¢ per kilowatt-hour

Stranded Cost Recovery..... 0.895¢ per kilowatt-hour

SPACE HEATING SERVICE

Space heating service is available under this rate at those locations which were receiving space heating service under the Transitional Space Heating Service Rate TSH prior to Customer Choice Date and which have continuously received such service since that date. Customers at such locations who have elected this rate shall have the electricity for such service billed separately on a monthly basis as follows:

Meter Charge \$3.24 per month

Energy Charges:

Distribution Charge..... 4.088¢ per kilowatt-hour

Regulatory Reconciliation Adj. (0.010)¢ per kilowatt-hour

Transmission Charge 2.807¢ per kilowatt-hour

Stranded Cost Recovery..... 1.930¢ per kilowatt-hour

Space heating equipment served under this rate, including heat pumps and associated air circulating equipment, shall be wired by means of approved circuits to permit measurement of such equipment's additional demand and energy use.

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Rate G-OTOD

SERVICE AGREEMENT

The term of the Service Agreement shall be one year, and shall continue thereafter until canceled by one month's notice to the Company by the Customer. The Customer will not be permitted to change from this rate to any other rate until the Customer has taken service under this rate for at least twelve months. However, upon payment by the Customer of a suitable termination charge, the Company may, at its option, waive this provision where a substantial hardship to the Customer would otherwise result.

CHARACTER OF SERVICE

Service supplied under this rate will be 60 hertz, alternating current, either (a) single-phase, normally three-wire at a nominal voltage of 120/240 volts or (b) three-phase, normally at a nominal voltage of 120/208 or 277/480 volts. Three-phase, three-wire service at a nominal voltage of 240, 480 or 600 volts is available only to those Customers at existing locations who were receiving such service on February 1, 1986, and who have continuously received such service since that date. In underground secondary network areas, service will be supplied only at a nominal voltage of 120/208 volts.

RATE PER MONTH

	<u>Single-Phase Service</u>	<u>Three-Phase Service</u>
Customer Charge	\$41.98 per month	\$60.00 per month

Customer's Load Charges:

Per Kilowatt of Customer Load

Distribution Charge.....	\$14.92
Regulatory Reconciliation Adjustment.....	(\$0.05)
Transmission Charge	\$ 5.12
Stranded Cost Recovery.....	\$ 0.58

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m. weekdays excluding Holidays)	5.335¢
Off-Peak Hours (all other hours)	0.836¢

Stranded Cost Recovery.....	0.895¢
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Rate LCS

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

Radio-Controlled Option or 8-Hour Option..... 1.241¢

10-Hour or 11-Hour Option 2.361¢

Regulatory Reconciliation Adjustment:

Radio-Controlled Option or 8-Hour Option..... (0.009)¢

10-Hour or 11-Hour Option (0.009)¢

Transmission Charge 2.331¢

Stranded Cost Recovery (When service is taken
in conjunction with Rate R) 0.831¢

Stranded Cost Recovery (When service is taken
in conjunction with Rate G) 0.895¢

METERS

Under this rate, the Company will install one meter with appropriate load control devices.

ELECTRIC THERMAL STORAGE EQUIPMENT APPROVED FOR LOAD CONTROL

Load Controlled Service is available under this rate to electric thermal storage installations meeting the Company's specifications as to type, size and electrical characteristics in accordance with the following guidelines.

I. Electric Thermal Storage Space Heating Equipment

Adequate control and switching equipment must be installed to provide capability for staggering the commencement of the charging period with respect to other electric thermal storage devices and for permitting partial charging on warmer days, and for controlling service to the thermal storage devices.

The storage capability of the electric thermal storage device must be adequate to heat the Customer's whole premises under design conditions and must be properly sized to ensure a constant rate of charging during the period which service under this rate is available as determined by the Company in accordance with its customary procedures. A smaller-sized electric thermal storage device may be approved by the Company for use in the Customer's premises under the Radio-Controlled Option.

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NHPUC NO. 10 - ELECTRICITY DELIVERY
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DBA EVERSOURCE ENERGY

2nd Revised Page 62
Superseding 1st Revised Page 62
Rate GV

Demand Charges: Per Kilowatt of Maximum Demand

Distribution Charges:

First 100 kilowatts.....	\$6.90
Excess Over 100 kilowatts.....	\$6.64
Regulatory Reconciliation Adjustment.....	(\$0.02)
Transmission Charge	\$10.40
Stranded Cost Recovery.....	\$1.00

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

First 200,000 kilowatt-hours	0.656¢
All additional kilowatt-hours	0.583¢
Stranded Cost Recovery.....	0.987¢

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
DBA EVERSOURCE ENERGY

2nd Revised Page 66
Superseding 1st Revised Page 66
Rate LG

LARGE GENERAL DELIVERY SERVICE RATE LG

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for high voltage Delivery Service. It is available upon the signing of a Service Agreement for such service at specified delivery points to Customers whose loads are larger than those that would be permitted under Rate GV of this Tariff. Service rendered hereunder shall exclude all backup and standby service provided under Backup Delivery Service Rate B. Outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL. Substation foundations and structures, and suitable controlling, regulating, and transforming apparatus, all of which shall be acceptable to and approved by the Company, together with such protective equipment as the Company shall deem necessary for the protection and safe operation of its system, shall be provided at the expense of the Customer.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be three-phase, 60 hertz, alternating current, at a nominal delivery voltage determined by the Company, generally 34,500 volts or higher. A reasonably balanced load between phases shall be maintained by the Customer.

RATE PER MONTH

Customer Charge \$660.15 per month

Demand Charges:

Per Kilovolt-Ampere of Maximum Demand

Distribution Charge..... \$5.85

Regulatory Reconciliation Adjustment..... (\$0.02)

Transmission Charge \$10.24

Stranded Cost Recovery \$0.61

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours 0.554¢

Off-Peak Hours 0.468¢

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DBA EVERSOURCE ENERGY

Superseding

Demand Charges:

For Customers who take service at 115,000 volts or higher, the following charges apply:

Transmission Charge.....	\$1.59 per KW or KVA, whichever is applicable, of Backup Contract Demand
Stranded Cost Recovery (For Customers whose Standard Rate is Rate GV)...	\$0.49 per KW or KVA, whichever is applicable, of Backup Contract Demand
Stranded Cost Recovery (For Customers whose Standard Rate is Rate LG)....	\$0.30 per KW or KVA, whichever is applicable, of Backup Contract Demand

For all other Customers, in addition to the charges applicable to the Customers who take service at 115,000 volts or higher, the following additional charge applies:

Distribution Charge.....	\$5.37 per KW or KVA, whichever is applicable, of Backup Contract Demand
Regulatory Reconciliation Adj.	(\$0.01) per KW or KVA, whichever is applicable, of Backup Contract Demand

Energy Charges:

The energy charges contained in the Standard Rate for Delivery Service, except that the distribution charge is not applicable to Customers who take service at 115,000 volts or higher.

METERING

Metering shall be provided by the Company in accordance with the provisions of the Customer's Standard Rate, except as modifications to such metering may be required by the provisions of this rate. The Company may install any metering equipment necessary to accomplish the purposes of this rate, including the measurement of output from the Customer's generating facilities. Customer shall provide suitable meter locations for the Company's metering facilities. All costs of metering equipment in excess of costs normally incurred by the Company to provide service under Customer's Standard Rate shall be borne by the Customer.

REFUSAL TO PROVIDE ACCESS

In the event that the Customer refuses access to its premises to allow the Company to install metering equipment to measure the output of the Customer's generating facilities, the Company may estimate the amount of demand and energy delivered under this rate. The Customer shall be responsible for payment of all bill amounts calculated hereunder based on such estimates of demand and energy delivered.

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DBA EVERSOURCE ENERGY

2nd Revised Page 74
Superseding 1st Revised Page 74
Rate OL

OUTDOOR LIGHTING DELIVERY SERVICE RATE OL

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for the following applications:

- (a) unmetered street and highway lighting provided to municipalities, state highway departments, and other governmental bodies;
- (b) unmetered outdoor area lighting for private yards, parking lots, private roads, and other off-street applications.

All-night outdoor lighting service on an annual basis totaling approximately 4,345 hours of operation per year and midnight outdoor lighting service on an annual basis totaling approximately 2,005 hours of operation per year shall be provided for under this rate.

RATE PER MONTH

Energy Charge:

Per Kilowatt-Hour

Transmission Charge 2.058¢

Stranded Cost Recovery..... 1.990¢

Regulatory Reconciliation Adjustment..... (0.051)¢

In addition to the energy charges above, Customers shall be assessed a monthly Distribution Rate per luminaire. The Distribution Rate includes, among other costs, the cost of the fixture and bracket. The energy charge shall be applied to the monthly kilowatt-hours specified below for the applicable fixture and service option. For outdoor lighting charges which are billed in conjunction with service rendered under a metered Rate Schedule, the kilowatt-hours used for billing purposes shall be the amount specified for the calendar month in which the meter read date occurred for service rendered under the metered Rate Schedule.

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DBA EVERSOURCE ENERGY

2nd Revised Page 81
Superseding 1st Revised Page 81
Rate EOL

ADDITIONAL REQUIREMENTS FOR TECHNOLOGIES OTHER THAN HIGH PRESSURE
SODIUM OR METAL HALIDE

Fixtures utilizing technologies other than High Pressure Sodium or Metal Halide must be provided by the Customer for installation on the Company's facilities. Fixtures shall be accepted by the Company in advance of installation and must be compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

SERVICE AGREEMENT

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the conversion of existing fixtures.

SERVICE DURING THE CONVERSION PERIOD FROM RATE OL TO RATE EOL

Service under this rate shall be implemented on a prorated basis, according to the number of fixtures which have been converted. Therefore, during the conversion period a portion of the Customer's street and area lighting requirements may be served under Outdoor Lighting Delivery Service Rate OL for those fixtures which have not yet been converted under this Rate.

MONTHLY RATES

Energy Charge:

Per Kilowatt-Hour

Transmission Charge 2.058¢

Stranded Cost Recovery 1.990¢

Regulatory Reconciliation Adjustment (0.051)¢

In addition to the energy charges above, Customers shall be assessed the monthly Distribution Rates shown below. The energy charge shall be applied to the monthly kilowatt-hours specified below for the applicable fixture and service option. For outdoor lighting charges

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DBA EVERSOURCE ENERGY

1st Revised Original Page 2
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~1st~~ 2nd Revised Page 41
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DBA EVERSOURCE ENERGY Rate R

RESIDENTIAL DELIVERY SERVICE RATE R

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for Delivery Service in individual urban, rural and farm residences and apartments. Service under this rate is available to those Customers who receive all of their electric service requirements hereunder, except that controlled electric service for thermal storage devices is available under Load Controlled Delivery Service Rate LCS and outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL.

This rate is not applicable to commercial purposes except as specified hereafter. Multiple use of Delivery Service within the residence through one meter shall be billed in accordance with the predominant use of the demand. When wired for connection to the same meter, Delivery Service under this rate shall include the residence and connecting and adjacent buildings used exclusively for noncommercial purposes.

The use of single-phase motors of 3 H.P. rating or less is permitted under this rate provided such use does not interfere with the quality of service rendered to other Customers. Upon written application to the Company, the use of larger motors may be authorized where existing distribution facilities permit.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be single-phase, 60 hertz, alternating current, normally three-wire at a nominal voltage of 120/240 volts.

RATE PER MONTH

Customer Charge\$13.81 per month

Energy Charges:

Per Kilowatt-Hour

Distribution Charge.....5.116¢

Regulatory Reconciliation Adjustment.....~~0.000~~(0.016)¢

Transmission Charge3.011¢

Stranded Cost Recovery1.441¢

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~Original~~ 1st Revised Page 42
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DBA EVERSOURCE ENERGY
Rate R

WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available under this rate at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Delivery Service measured by this meter will be billed monthly as follows:

Meter Charge\$4.87 per month

Energy Charges:

Distribution Charge.....2.361¢ per kilowatt-hour
Regulatory Reconciliation Adjustment..... ~~0.000~~(0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery1.441¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

Meter Charge\$6.38 per month

Energy Charges:

Distribution Charge.....1.241¢ per kilowatt-hour
Regulatory Reconciliation Adjustment..... ~~0.000~~(0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery0.831¢ per kilowatt-hour

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DBA EVERSOURCE ENERGY Rate R-OTOD

SERVICE AGREEMENT

The term of the Service Agreement shall be one year, and shall continue thereafter until canceled by one month's notice to the Company by the Customer. The Customer will not be permitted to change from this rate to any other rate until the Customer has taken service under this rate for at least twelve months. However, upon payment by the Customer of a suitable termination charge, the Company may, at its option, waive this provision where a substantial hardship to the Customer would otherwise result.

CHARACTER OF SERVICE

Service supplied under this rate will be single-phase, 60 hertz, alternating current, normally three-wire at a nominal voltage of 120/240 volts.

RATE PER MONTH

Customer Charge\$32.08 per month

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m.
weekdays excluding Holidays)15.015¢

Off-Peak Hours (all other hours)0.818¢

Regulatory Reconciliation Adjustment..... ~~0.000~~(0.016)¢

Transmission Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m.
weekdays excluding Holidays)3.011¢

Off-Peak Hours (all other hours)1.966¢

Stranded Cost Recovery1.238¢

The On-Peak Hours shall be the hours after 7:00 a.m. and before 8:00 p.m. weekdays excluding holidays as defined in this Tariff. The Off-Peak Hours shall be all hours not included in the On-Peak Hours.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~Original~~ ^{1st 2nd} Revised Page 46
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DBA EVERSOURCE ENERGY Rate R-OTOD

CAPACITY CHARGE

The Company's studies may show that, in order to more closely follow cost of service, it is necessary or desirable to utilize meters capable of measuring rate of taking of electric service in kilowatts. The Company may install such meters either for all Customers served under this rate or for only those Customers whose usage of electricity is uncharacteristic of this class. At any time, the Company may file a revision of the rate form and/or charges of this rate to provide for an appropriate capacity charge. After such revision of this rate, any Customer who is subject to higher billing under this rate will have the option of continuing to take service under this rate or to take service under any other rate of the Company's Tariff which may be available.

WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Delivery Service measured by this meter will be billed monthly as follows:

Meter Charge\$4.87 per month

Energy Charges:

Distribution Charge.....2.361¢ per kilowatt-hour
Regulatory Reconciliation Adj~~0.000~~(0.009)¢ per kilowatt-hour
Transmission Charge2.331¢ per kilowatt-hour
Stranded Cost Recovery.....1.441¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

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NHPUC NO. 10 - ELECTRICITY DELIVERY
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~Original~~ ^{1st-2nd} Revised Page 47
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DBA EVERSOURCE ENERGY Rate R-OTOD

Meter Charge\$6.38 per month

Energy Charges:

Distribution Charge.....1.241¢ per kilowatt-hour

Regulatory Reconciliation Adj~~0.000~~(0.009)¢ per kilowatt-hour

Transmission Charge2.331¢ per kilowatt-hour

Stranded Cost Recovery 0.831¢ per kilowatt-hour

SERVICE CHARGE

When the Company establishes or re-establishes a Delivery Service account for a Customer at a meter location, the Company will be entitled to assess a service charge in addition to all other charges under this rate. The service charge will be \$10.00 if the Company does not have to send an employee to the meter location to establish or re-establish Delivery Service.

When it is necessary for the Company to send an employee to the meter location to establish or re-establish Delivery Service, the service charge will be \$35.00. When it is necessary for the Company to send an employee to the meter location outside of normal working hours to establish or re-establish Delivery Service, the service charge will be \$80.00. The Company will be entitled to assess an \$26.00 service charge when it is necessary to send an employee to the Customer location to collect a delinquent bill. This charge shall apply regardless of any action taken by the Company including accepting a payment, making a deferred payment arrangement or leaving a collection notice at the Customer's premises.

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DBA EVERSOURCE ENERGY Rate G

GENERAL DELIVERY SERVICE RATE G

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for Delivery Service for any use. It is available to (1) those Customers at existing delivery points who were receiving service hereunder on General Service Rate G on January 1, 1983, and who have continuously received service under that rate and this successor since that date, and (2) all other Customers whose loads as defined for billing purposes do not exceed 100 kilowatts. Service rendered hereunder shall exclude all backup and standby service provided under Backup Delivery Service Rate B.

Customers taking service under this rate shall provide any necessary transforming and regulating devices on the Customer's side of the meter. Controlled electric service for thermal storage devices is available under Load Controlled Service Rate LCS and outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be 60 hertz, alternating current, either (a) single-phase, normally three-wire at a nominal voltage of 120/240 volts, or (b) three-phase, normally at a nominal voltage of 120/208 or 277/480 volts. Three-phase, three-wire service at a nominal voltage of 240, 480 or 600 volts is available only to those Customers at existing locations who were receiving such service on February 1, 1986, and who have continuously received such service since that date. In underground secondary network areas, Delivery Service will be supplied only at a nominal voltage of 120/208 volts.

RATE PER MONTH

	Single-Phase Service	Three-Phase Service
Customer Charge	\$16.21 per month	\$32.39 per month
Customer's Load Charges:	Per Kilowatt of Customer Load in Excess of 5.0 Kilowatts	
Distribution Charge.....	\$11.49	
Regulatory Reconciliation Adjustment.....	\$0.00 (\$0.05)	
Transmission Charge	\$7.77	
Stranded Cost Recovery.....	\$1.14	

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DBA EVERSOURCE ENERGY

Rate G

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

First 500 kilowatt-hours2.805¢

Next 1,000 kilowatt-hours2.268¢

All additional kilowatt-hours1.709¢

Transmission Charge

First 500 kilowatt-hours2.807¢

Next 1,000 kilowatt-hours1.056¢

All additional kilowatt-hours0.566¢

Stranded Cost Recovery1.225¢

WATER HEATING - UNCONTROLLED

Uncontrolled water heating service is available under this rate at those locations which were receiving service hereunder on January 1, 2021 and which have continuously received such service since that date, and when such service is supplied to approved water heaters equipped with either (a) two thermostatically-operated heating elements, each with a rating of no more than 5,500 watts, so connected or interlocked that they cannot operate simultaneously, or (b) a single thermostatically-operated heating element with a rating of no more than 5,500 watts. The heating elements or element shall be connected by means of an approved circuit to a separate water heating meter. Service measured by this meter will be billed monthly as follows:

Meter Charge\$4.87 per month

Energy Charges:

Distribution Charge.....2.361¢ per kilowatt-hour

Regulatory Reconciliation Adj~~0.000~~(0.009)¢ per kilowatt-hour

Transmission Charge2.331¢ per kilowatt-hour

Stranded Cost Recovery1.542¢ per kilowatt-hour

WATER HEATING - CONTROLLED

Controlled off-peak water heating is available under this rate for a limited period of time at those locations which were receiving controlled off-peak water heating service hereunder on Customer Choice Date and which have continuously received such service hereunder since that

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~Original~~ ^{1st-2nd} Revised Page 52
52
DBA EVERSOURCE ENERGY Rate G

date. Service under this rate at such locations shall continue to be available only for the remaining life of the presently-installed water heating equipment. No replacement water heaters shall be permitted to be installed for service under this rate at locations which otherwise would qualify for this service.

For those locations which qualify under the preceding paragraph, controlled off-peak water heating service is available under this rate when such service is supplied to approved storage type electric water heaters having an off-peak heating element with a rating of no more than 1,000 watts, or 20 watts per gallon of tank capacity, whichever is greater. The off-peak element shall be connected by means of an approved circuit to a separate water heating meter. Electricity used will be billed monthly as follows:

Meter Charge \$6.38 per month

Energy Charges:

Distribution Charge..... 1.241¢ per kilowatt-hour

Regulatory Reconciliation Adj ~~0.000~~(0.009)¢ per kilowatt-hour

Transmission Charge 2.331¢ per kilowatt-hour

Stranded Cost Recovery..... 0.895¢ per kilowatt-hour

SPACE HEATING SERVICE

Space heating service is available under this rate at those locations which were receiving space heating service under the Transitional Space Heating Service Rate TSH prior to Customer Choice Date and which have continuously received such service since that date. Customers at such locations who have elected this rate shall have the electricity for such service billed separately on a monthly basis as follows:

Meter Charge \$3.24 per month

Energy Charges:

Distribution Charge..... 4.088¢ per kilowatt-hour

Regulatory Reconciliation Adj. ~~0.000~~(0.010)¢ per kilowatt-hour

Transmission Charge 2.807¢ per kilowatt-hour

Stranded Cost Recovery..... 1.930¢ per kilowatt-hour

Space heating equipment served under this rate, including heat pumps and associated air circulating equipment, shall be wired by means of approved circuits to permit measurement of such equipment's additional demand and energy use.

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DBA EVERSOURCE ENERGY

Superseding ~~Original~~ ^{1st-2nd} Revised Page 55
~~Original~~ ^{1st} Revised Page 55
Rate G-OTOD

SERVICE AGREEMENT

The term of the Service Agreement shall be one year, and shall continue thereafter until canceled by one month's notice to the Company by the Customer. The Customer will not be permitted to change from this rate to any other rate until the Customer has taken service under this rate for at least twelve months. However, upon payment by the Customer of a suitable termination charge, the Company may, at its option, waive this provision where a substantial hardship to the Customer would otherwise result.

CHARACTER OF SERVICE

Service supplied under this rate will be 60 hertz, alternating current, either (a) single-phase, normally three-wire at a nominal voltage of 120/240 volts or (b) three-phase, normally at a nominal voltage of 120/208 or 277/480 volts. Three-phase, three-wire service at a nominal voltage of 240, 480 or 600 volts is available only to those Customers at existing locations who were receiving such service on February 1, 1986, and who have continuously received such service since that date. In underground secondary network areas, service will be supplied only at a nominal voltage of 120/208 volts.

RATE PER MONTH

	<u>Single-Phase Service</u>	<u>Three-Phase Service</u>
Customer Charge	\$41.98 per month	\$60.00 per month

Customer's Load Charges:

Per Kilowatt of Customer Load

Distribution Charge.....	\$14.92
Regulatory Reconciliation Adjustment.....	\$ 0.00 (\$0.05)
Transmission Charge	\$ 5.12
Stranded Cost Recovery.....	\$ 0.58

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours (7:00 a.m. to 8:00 p.m. weekdays excluding Holidays)	5.335¢
Off-Peak Hours (all other hours)	0.836¢

Stranded Cost Recovery.....	0.895¢
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE Superseding ~~Original~~ ^{1st Revised} ~~1st~~ ^{2nd} Revised Page 59
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DBA EVERSOURCE ENERGY
Rate LCS

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

Radio-Controlled Option or 8-Hour Option..... 1.241¢

10-Hour or 11-Hour Option 2.361¢

Regulatory Reconciliation Adjustment:

Radio-Controlled Option or 8-Hour Option..... ~~0.000~~(0.009)¢

10-Hour or 11-Hour Option ~~0.000~~(0.009)¢

Transmission Charge 2.331¢

Stranded Cost Recovery (When service is taken
in conjunction with Rate R) 0.831¢

Stranded Cost Recovery (When service is taken
in conjunction with Rate G) 0.895¢

METERS

Under this rate, the Company will install one meter with appropriate load control devices.

ELECTRIC THERMAL STORAGE EQUIPMENT APPROVED FOR LOAD CONTROL

Load Controlled Service is available under this rate to electric thermal storage installations meeting the Company's specifications as to type, size and electrical characteristics in accordance with the following guidelines.

I. Electric Thermal Storage Space Heating Equipment

Adequate control and switching equipment must be installed to provide capability for staggering the commencement of the charging period with respect to other electric thermal storage devices and for permitting partial charging on warmer days, and for controlling service to the thermal storage devices.

The storage capability of the electric thermal storage device must be adequate to heat the Customer's whole premises under design conditions and must be properly sized to ensure a constant rate of charging during the period which service under this rate is available as determined by the Company in accordance with its customary procedures. A smaller-sized electric thermal storage device may be approved by the Company for use in the Customer's premises under the Radio-Controlled Option.

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62
DBA EVERSOURCE ENERGY Rate GV

Per Kilowatt of Maximum Demand

Demand Charges:

Distribution Charges:

First 100 kilowatts..... \$6.90

Excess Over 100 kilowatts..... \$6.64

Regulatory Reconciliation Adjustment..... ~~\$0.00~~ ^(\$0.02)

Transmission Charge \$10.40

Stranded Cost Recovery..... \$1.00

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

First 200,000 kilowatt-hours 0.656¢

All additional kilowatt-hours 0.583¢

Stranded Cost Recovery..... 0.987¢

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66
DBA EVERSOURCE ENERGY Rate LG

LARGE GENERAL DELIVERY SERVICE RATE LG

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for high voltage Delivery Service. It is available upon the signing of a Service Agreement for such service at specified delivery points to Customers whose loads are larger than those that would be permitted under Rate GV of this Tariff. Service rendered hereunder shall exclude all backup and standby service provided under Backup Delivery Service Rate B. Outdoor area lighting is available under Outdoor Lighting Delivery Service Rate OL. Substation foundations and structures, and suitable controlling, regulating, and transforming apparatus, all of which shall be acceptable to and approved by the Company, together with such protective equipment as the Company shall deem necessary for the protection and safe operation of its system, shall be provided at the expense of the Customer.

CHARACTER OF SERVICE

Delivery Service supplied under this rate will be three-phase, 60 hertz, alternating current, at a nominal delivery voltage determined by the Company, generally 34,500 volts or higher. A reasonably balanced load between phases shall be maintained by the Customer.

RATE PER MONTH

Customer Charge \$660.15 per month

Demand Charges:

Per Kilovolt-Ampere of Maximum Demand

Distribution Charge..... \$5.85

Regulatory Reconciliation Adjustment..... ~~\$0.00~~ (\$0.02)

Transmission Charge \$10.24

Stranded Cost Recovery \$0.61

Energy Charges:

Per Kilowatt-Hour

Distribution Charges:

On-Peak Hours 0.554¢

Off-Peak Hours 0.468¢

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DBA EVERSOURCE ENERGY Rate B

Demand Charges:

For Customers who take service at 115,000 volts or higher, the following charges apply:

Transmission Charge.....	\$1.59 per KW or KVA, whichever is applicable, of Backup Contract Demand
Stranded Cost Recovery (For Customers whose Standard Rate is Rate GV)...	\$0.49 per KW or KVA, whichever is applicable, of Backup Contract Demand
Stranded Cost Recovery (For Customers whose Standard Rate is Rate LG)....	\$0.30 per KW or KVA, whichever is applicable, of Backup Contract Demand

For all other Customers, in addition to the charges applicable to the Customers who take service at 115,000 volts or higher, the following additional charge applies:

Distribution Charge.....	\$5.37 per KW or KVA, whichever is applicable, of Backup Contract Demand
Regulatory Reconciliation Adj.	\$X.XX <u>(\$0.01)</u> per KW or KVA, whichever is applicable, of Backup Contract Demand

Energy Charges:

The energy charges contained in the Standard Rate for Delivery Service, except that the distribution charge is not applicable to Customers who take service at 115,000 volts or higher.

METERING

Metering shall be provided by the Company in accordance with the provisions of the Customer's Standard Rate, except as modifications to such metering may be required by the provisions of this rate. The Company may install any metering equipment necessary to accomplish the purposes of this rate, including the measurement of output from the Customer's generating facilities. Customer shall provide suitable meter locations for the Company's metering facilities. All costs of metering equipment in excess of costs normally incurred by the Company to provide service under Customer's Standard Rate shall be borne by the Customer.

REFUSAL TO PROVIDE ACCESS

In the event that the Customer refuses access to its premises to allow the Company to install metering equipment to measure the output of the Customer's generating facilities, the Company may estimate the amount of demand and energy delivered under this rate. The Customer shall be responsible for payment of all bill amounts calculated hereunder based on such estimates of demand and energy delivered.

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74
DBA EVERSOURCE ENERGY Rate OL

OUTDOOR LIGHTING DELIVERY SERVICE RATE OL

AVAILABILITY

Subject to the Terms and Conditions of the Tariff of which it is a part, this rate is for the following applications:

- (a) unmetered street and highway lighting provided to municipalities, state highway departments, and other governmental bodies;
- (b) unmetered outdoor area lighting for private yards, parking lots, private roads, and other off-street applications.

All-night outdoor lighting service on an annual basis totaling approximately 4,345 hours of operation per year and midnight outdoor lighting service on an annual basis totaling approximately 2,005 hours of operation per year shall be provided for under this rate.

RATE PER MONTH

Energy Charge:

Per Kilowatt-Hour

Transmission Charge 2.058¢

Stranded Cost Recovery..... 1.990¢

Regulatory Reconciliation Adjustment..... ~~0.000~~(0.051)¢

In addition to the energy charges above, Customers shall be assessed a monthly Distribution Rate per luminaire. The Distribution Rate includes, among other costs, the cost of the fixture and bracket. The energy charge shall be applied to the monthly kilowatt-hours specified below for the applicable fixture and service option. For outdoor lighting charges which are billed in conjunction with service rendered under a metered Rate Schedule, the kilowatt-hours used for billing purposes shall be the amount specified for the calendar month in which the meter read date occurred for service rendered under the metered Rate Schedule.

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DBA EVERSOURCE ENERGY Rate EOL

ADDITIONAL REQUIREMENTS FOR TECHNOLOGIES OTHER THAN HIGH PRESSURE SODIUM OR METAL HALIDE

Fixtures utilizing technologies other than High Pressure Sodium or Metal Halide must be provided by the Customer for installation on the Company's facilities. Fixtures shall be accepted by the Company in advance of installation and must be compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

SERVICE AGREEMENT

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the conversion of existing fixtures.

SERVICE DURING THE CONVERSION PERIOD FROM RATE OL TO RATE EOL

Service under this rate shall be implemented on a prorated basis, according to the number of fixtures which have been converted. Therefore, during the conversion period a portion of the Customer's street and area lighting requirements may be served under Outdoor Lighting Delivery Service Rate OL for those fixtures which have not yet been converted under this Rate.

MONTHLY RATES

Energy Charge:

Per Kilowatt-Hour

Transmission Charge	2.058¢
Stranded Cost Recovery	1.990¢
Regulatory Reconciliation Adjustment.....	0.000 <u>(0.051)</u> ¢

In addition to the energy charges above, Customers shall be assessed the monthly Distribution Rates shown below. The energy charge shall be applied to the monthly kilowatt-hours specified below for the applicable fixture and service option. For outdoor lighting charges

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