Docket No. DE 21-029
Exhibit 5

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

Original Page 22 Terms and Conditions

## 31. System Benefits Charge

On and after the Customer Choice Date, and subject to Commission review, all Customers shall be obligated to pay the following System Benefits Charge in addition to all other applicable rates and charges under this Tariff. The System Benefits Charge shall appear separately on all Customer bills.

## 32. Regulatory Reconciliation Adjustment

The Regulatory Reconciliation Adjustment ("RRA") mechanism, shall be calculated consistent with the Settlement Agreement approved in Order No. 26, 433 and will recover or refund the reconciled costs associated with the following elements:

- (a) Regulatory Commission annual assessments and consultants hired or retained by the Commission and OCA.
- (b) Vegetation management program variances.
- (c) Property tax expenses, as compared to the amount in base rates.
- (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.
- (e) Storm cost amortization final reconciliation and annual reconciliation updated for actual cost of long-term debt.

The RRA shall be established annually based a full reconciliation with interest for any over-or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, to be fixed on a quarterly basis and to be established as reported in The Wall Street Journal on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. There will be no adjustment for Accumulated Deferred Income Tax ("ADIT") in the interest calculation. For purposes of billing under the alternative net metering tariff that became effective September 1, 2017, the RRA will be considered part of the credit to net metering customers.

Issued:	December 23, 2020	Issued by:	Joseph A. Purington
Effective:	January 1, 2021	Title:	President, NH Electric Operations