

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 OVERALL FINANCIAL SUMMARY

Description (A)	Unadjusted Test Year Ended 12/31/2023 (B)	Adjusted Test Year Ended 12/31/2023 (C)	Reference to Supporting Schedule (D)
Rate base	\$ 1,692,173,678	\$ 1,691,383,653	Sch. ES-REVREQ-36 (Temp)
Operating income	80,426,240	71,177,476	Sch. ES-REVREQ-5 p.2 (Temp)
Earned rate of return	4.75%	4.21%	Line 20 / Line 19
Requested rate of return/cost of capital	6.95%	6.84%	Sch. ES-REVREQ-40 (Temp)
Required operating income	117,631,453	115,636,518	Line 20 * Line 24
Income sufficiency/(deficiency)	(37,205,213)	(44,459,042)	Line 21 - Line 25
Gross revenue conversion factor	1.36846	1.36846	Sch. ES-REVREQ-2 (Temp)
Revenue (increase)/decrease required	(50,913,737)	(60,840,290)	Line 26 * Line 27
Uncollectible adjustment	(333,383)	(398,382)	Line 29 * Net Write-off %
Total (increase)/decrease required	\$ (51,247,120)	\$ (61,238,672)	Line 29 + Line 30

NOTE: Numbers may not add due to rounding.

Public Service Company of New Hampshire
 d/b/a Eversource Energy
 Docket No. DE 24-070
 UPDATED Attachment ES-REVREQ-1
 (Temp) Schedule ES-REVREQ-2
 July 18, 2024
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
 TEST YEAR ENDED 12/31/2023

Description (A)	Test Year Ended 12/31/2023 (B)	Adjusted Test Year (C)
Operating revenue percentage	100.000%	100.000%
Less: New Hampshire corporate business tax	7.500%	7.500%
Operating revenue percentage after state taxes	92.500%	92.500%
Federal income tax rate	21.000%	21.000%
Federal income tax	19.425%	19.425%
Operating income after federal income tax	73.075%	73.075%
Gross revenue conversion factor	136.846%	136.846%

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

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 REVENUE REQUIREMENT

Description (A)	Operating Revenue and Expenses			Reference (E)
	Per books 12/31/2023 As adjusted (B)	Proposed Increase (C)	At Proposed Rates (D) = (B) + (C)	
Operating Revenues	\$ 438,299,565	\$ -	\$ 438,299,565	
Rate Increase	-	61,238,672	61,238,672	
Operating Revenues	438,299,565	61,238,672	499,538,237	Line 20 + Line 21
Operations & Maintenance Expenses	211,224,142		211,224,142	
Uncollectibles Expense Associated with Revenue Increase		398,382	398,382	
Depreciation and Amortization Expense	89,806,001	-	89,806,001	
Taxes Other Than Income Taxes	51,897,518	-	51,897,518	
Operating Income Before Income Taxes	85,371,903	60,840,290	146,212,193	Line 22 - Sum of Line 24 thru Line 29
Income Taxes	14,194,427	16,381,248	30,575,675	
Operating Income After Income Taxes	<u>\$ 71,177,476</u>	<u>\$ 44,459,042</u>	<u>\$ 115,636,518</u>	Line 31 - Line 33
Rate Base			<u>\$ 1,691,383,653</u>	
Rate of Return on Rate Base			<u>6.84%</u>	Line 35 / Line 37

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

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

OPERATING REVENUE SUMMARY

Description (A)	Test Year Ending 12/31/2023 (B)	Reclass/Remove Adjustment Clauses (C)	Test Year Distribution Revenues (D)	Normalizing Adjustments (E)	Adjusted Test Year (F)	Reference (G)
<u>Distribution Revenue</u>						
Distribution Revenue - Billed	\$ 420,325,020	\$ -	\$ 420,325,020	\$ -	\$ 420,325,020	
Distribution Revenue - Unbilled	379,517	-	379,517	-	379,517	
Total Distribution Revenue	\$ 420,704,536	\$ -	\$ 420,704,536	\$ -	\$ 420,704,536	Sum of Lines 20 and 21
<u>Reconciliation Mechanism</u>						
Transmission Cost Adjustment Mechanism (TCAM)	179,462,722	(179,462,722)	-	-	-	
System Benefit Charge (EE/LBR/EAP)	55,083,324	(55,083,324)	-	-	-	
Stranded Cost Recovery Charge (SCRC)	42,513,673	(42,513,673)	-	-	-	
Default Energy Service (Large/Small Customers)	523,067,646	(523,067,646)	-	-	-	
Regulatory Reconciliation Adjustment (RRA)	2,475,024	(2,475,024)	-	-	-	
Pole Purchase Adjustment Mechanism (PPAM)	3,675,383	(3,675,383)	-	-	-	
Wholesale Transmission Revenue	-	-	-	-	-	
Total Reconciliation Mechanism	\$ 806,277,772	\$ (806,277,772)	\$ -	\$ -	\$ -	Sum of Lines 26 thru 32
<u>Other Revenues</u>						
Sales for Resale (447)	\$ 39,535,947	\$ (34,258,489)	\$ 5,277,458	\$ -	\$ 5,277,458	
Provision for Rate Refunds (449)	51,527,625	(51,527,625)	-	-	-	
Late Payment Charges (450)	2,941,702	-	2,941,702	-	2,941,702	
Misc. Service Revenues (451)	2,617,453	-	2,617,453	-	2,617,453	
Rent from Electric Property (454)	14,746,270	(8,164,909)	6,581,361	-	6,581,361	
Other Electric Revenue (456)	1,724,554	(1,299,771)	424,783	-	424,783	
Revenues - Transmission of Electr Others (456.1)	314,152,259	(314,399,988)	(247,730)	-	(247,730)	
Total Other Revenues	\$ 427,245,809	\$ (409,650,781)	\$ 17,595,028	\$ -	\$ 17,595,028	Sum of Lines 38 thru 44
Total Operating Revenues	\$ 1,654,228,117	\$ (1,215,928,553)	\$ 438,299,565	\$ -	\$ 438,299,565	Line 23 + Line 34 + Line 46

NOTE: Numbers may not add due to rounding.

Public Service Company of New Hampshire
d/b/a Eversource Energy
Docket No. DE 24-070
UPDATED Attachment ES-REVREQ-1
(Temp) Schedule ES-REVREQ-5
July 18, 2024
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

SUMMARY OF PROPOSED UTILITY ADJUSTMENTS

TEST YEAR ENDED 12/31/2023

Description	Unadjusted Test Year Ended 12/31/2023	Indirect Costs Reallocation	Test Year Ended 12/31/2023	Normalizing Adjustments	Adjusted Test Year Ended 12/31/2023
(A)	(B)	(C)	(D)	(E)	(F)
OPERATING REVENUES	\$ 438,299,565	\$ -	\$ 438,299,565	\$ -	\$ 438,299,565
OPERATION & MAINTENANCE EXPENSE					
Production Expenses	89,557	(4,448)	85,109	-	85,109
Distribution Expenses	103,590,993	(2,221,856)	101,369,137	-	101,369,137
Customer Accounting Expenses	30,872,626	(4,136,298)	26,736,327	-	26,736,327
Customer Service & Inform/Sales Expenses	809,252	(399,504)	409,748	-	409,748
Administrative & General Expenses	69,104,687	1,096,490	70,201,177	12,422,643	82,623,820
TOTAL OPERATION & MAINTENANCE	204,467,114	(5,665,615)	198,801,499	12,422,643	211,224,142
DEPRECIATION EXPENSE	93,733,290	3,699,520	97,432,809	(12,856,274)	84,576,535
AMORTIZATION EXPENSE	(7,927,070)	-	(7,927,070)	13,156,536	5,229,466
TAXES OTHER THAN INCOME TAXES					
Property Tax Expense	45,069,528	-	45,069,528	(66,369)	45,003,159
Payroll and Other Taxes	4,928,264	1,966,095	6,894,359	-	6,894,359
TOTAL TAXES OTHER THAN INCOME	49,997,792	1,966,095	51,963,887	(66,369)	51,897,518
INCOME TAXES					
Current Income Tax Expense	(56,663,682)	-	(56,663,682)	(3,407,772)	(60,071,454)
Deferred Income Tax Expense	74,269,565	-	74,269,565	-	74,269,565
Investment Tax Credit	(3,684)	-	(3,684)	-	(3,684)
TOTAL INCOME TAXES	17,602,199	-	17,602,199	(3,407,772)	14,194,427
TOTAL OPERATING EXPENSES	357,873,325	(0)	357,873,325	9,248,763	367,122,088
TOTAL OPERATING INCOME	\$ 80,426,240	\$ 0	\$ 80,426,240	\$ (9,248,763)	\$ 71,177,477

Note: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 SUMMARY OF PROPOSED UTILITY ADJUSTMENTS (PAGE 2)

TEST YEAR ENDED 12/31/2023

Description	Unadjusted Test Year Ended 12/31/2023	Normalizing Adjustments	Adjusted Test Year Ended 12/31/2023	Schedule Reference
(A)	(B)	(C)	(D)	(E)
OPERATING REVENUES	\$ 438,299,565	\$ -	\$ 438,299,565	Schedule ES-REVREQ-4
OPERATION & MAINTENANCE EXPENSE				
Postage Expense	2,116,483	-	2,116,483	Schedule ES-REVREQ-6
Information Services	10,462,203	-	10,462,203	Schedule ES-REVREQ-7
Uncollectibles / Bad Debts	5,991,360	-	5,991,360	Schedule ES-REVREQ-8
Fee Free Payment Processing	637,280	-	637,280	Schedule ES-REVREQ-9
Customer Service	5,431,726	-	5,431,726	Schedule ES-REVREQ-10
Dues & Memberships	204,582	-	204,582	Schedule ES-REVREQ-11
Employee Benefits	9,273,134	-	9,273,134	Schedule ES-REVREQ-12
Insurance Expense & Injuries & Damages	3,982,119	-	3,982,119	Schedule ES-REVREQ-13
Payroll Expense	52,686,994	-	52,686,994	Schedule ES-REVREQ-14
Variable Compensation	10,051,009	-	10,051,009	Schedule ES-REVREQ-15
Enterprise It Projects Expense	22,405,291	-	22,405,291	Schedule ES-REVREQ-16
Environmental	578,805	-	578,805	Schedule ES-REVREQ-17
Field Operations	7,581,395	-	7,581,395	Schedule ES-REVREQ-18
Facilities Expense	3,741,753	-	3,741,753	Schedule ES-REVREQ-19
Vegetation Management	42,330,748	-	42,330,748	Schedule ES-REVREQ-20
Lease Expense	2,190,385	-	2,190,385	Schedule ES-REVREQ-21
Regulatory Assessments	5,598,158	-	5,598,158	Schedule ES-REVREQ-22
Materials & Supplies	1,563,814	-	1,563,814	Schedule ES-REVREQ-23
Vehicles	6,525,696	-	6,525,696	Schedule ES-REVREQ-24
New Start	3,571,693	-	3,571,693	Schedule ES-REVREQ-25
Storm Reserve Accrual	12,000,000	-	12,000,000	Schedule ES-REVREQ-26
Rate Case Expense	-	-	-	Schedule ES-REVREQ-27
Residual O&M Inflation Adjustment	2,299,513	-	2,299,513	Schedule ES-REVREQ-28
TOTAL OPERATION & MAINTENANCE EXPENSE	211,224,142	-	211,224,142	
OTHER OPERATING EXPENSES:				
Depreciation & Amortization Expense	84,576,535	-	84,576,535	Schedule ES-REVREQ-29
Amortization of Deferred Assets	(7,427,070)	12,656,536	5,229,466	Schedule ES-REVREQ-30
Total Depreciation & Amortization	77,149,465	12,656,536	89,806,001	
Taxes Other Than Income				
Property Tax Expense	45,003,159	-	45,003,159	Schedule ES-REVREQ-31
Payroll and Other Taxes	6,894,359	-	6,894,359	Schedule ES-REVREQ-32
Total Taxes Other Than Income	51,897,518	-	51,897,518	
Income Taxes				
Current Income Tax Expense	(56,663,682)	(3,407,772)	(60,071,454)	Schedule ES-REVREQ-33
Deferred Income Tax Expense	74,269,565	-	74,269,565	Schedule ES-REVREQ-34
Investment Tax Credit	(3,684)	-	(3,684)	Schedule ES-REVREQ-35
Total Income Taxes	17,602,199	(3,407,772)	14,194,427	
TOTAL OTHER OPERATING EXPENSES	146,649,182	9,248,763	155,897,946	
TOTAL OPERATING EXPENSES	357,873,325	9,248,763	367,122,088	
TOTAL OPERATING INCOME	\$ 80,426,240	\$ (9,248,763)	\$ 71,177,476	

Note: Numbers may not add due to rounding

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 OPERATIONS & MAINTENANCE EXPENSE BY FERC ACCOUNT

Account	Description	Total Test Year Expenses Per Books	Less: Adjustment Clauses	Plus: CCI O&M Expense Transferred to Base Distribution	Unadjusted Distribution Test Year Expense	Indirect Cost Reallocation	Normalizing Adjustments and Recharges	Adjusted Test Year Expense
(A)	(B)	(C)	(D)	(E)	(F) = (C) + (D) + (E)	(G)	(H)	(I) = (F) + (G) + (H)
14								
15								
16	500-554	(29,552,531)	\$ 29,552,531	\$ -	\$ -	\$ -	\$ -	\$ -
17	555	630,042,425	(630,040,885)	-	1,540	-	-	1,540
18	556	76,883	-	-	76,883	-	-	76,883
19	557	30,326	(30,326)	-	(0)	-	-	(0)
20		600,597,102	(600,518,679)	-	78,423	-	-	78,423
21	560	3,293,290	(3,293,290)	-	(0)	-	-	(0)
22	561	6,775,011	(6,775,011)	-	(0)	-	-	(0)
23	562	1,091,992	(1,091,992)	-	(0)	-	-	(0)
24	563	1,439	(1,439)	-	(0)	-	-	(0)
25	564	56	(56)	-	(0)	-	-	(0)
26	565	74,629	(74,629)	-	0	-	-	0
27	566	245,568	(237,535)	-	8,034	(3,273)	-	4,760
28	567	80,544	(80,544)	-	(0)	-	-	(0)
29	568	691,079	(691,079)	-	(0)	-	-	(0)
30	569	493,776	(479,776)	-	3,100	(1,175)	-	1,926
31	570	387,456	(387,456)	-	(0)	-	-	(0)
32	571	17,483,157	(17,483,157)	-	0	-	-	0
33	572	56	(56)	-	(0)	-	-	(0)
34	573	-	-	-	-	-	-	-
35		30,607,153	(30,596,019)	-	11,134	(4,448)	-	6,686
36	575	357,356	(357,356)	-	(0)	-	-	(0)
37		357,356	(357,356)	-	(0)	-	-	(0)
38	580	8,538,000	(26,284)	-	8,511,717	(983,359)	-	7,528,358
39	581	2,101,827	-	-	2,101,827	-	-	2,101,827
40	582	1,954,379	-	-	1,954,379	(94)	-	1,954,286
41	583	(211,463)	(88,867)	-	(300,330)	(161)	-	(300,491)
42	584	559,148	-	-	559,148	(76)	-	559,072
43	585	511,556	-	-	511,556	-	-	511,556
44	586	993,976	-	-	993,976	(58,274)	-	935,702
45	587	(3,920)	-	-	(3,920)	-	-	(3,920)
46	588	4,117,070	(1,713,008)	-	2,404,063	(6,392)	-	2,397,670
47	589	1,109,405	-	-	1,109,405	(60,992)	-	1,048,413
48	590	76,966	(547)	-	76,418	(19,622)	-	56,796
49	591	552,146	-	-	552,146	(222)	-	551,924
50	592	1,560,823	-	-	1,560,823	(131)	-	1,560,692
51	593	79,957,072	(9,369,336)	9,197,394	79,785,130	(748,702)	-	79,036,427
52	594	1,945,847	(43,051)	-	1,902,796	(3,955)	-	1,898,841
53	595	1,203,206	-	-	1,203,206	(298,008)	-	905,198
54	596	285,481	(8,978)	-	276,503	(403)	-	276,101
55	597	392,751	-	-	392,751	(39,475)	-	353,276
56	598	(2)	-	-	(2)	11	-	9
57		105,644,269	(11,250,671)	9,197,394	103,590,993	(2,221,856)	-	101,369,137
58	901	-	-	-	-	-	-	-
59	902	1,845,242	-	-	1,845,242	(265,504)	-	1,579,738
60	903	18,770,748	-	-	18,770,748	(3,870,794)	-	14,899,954
61	904	11,593,542	(5,464,305)	-	6,129,237	-	-	6,129,237
62	905	4,127,399	-	-	4,127,399	-	-	4,127,399
63		36,336,931	(5,464,305)	-	30,872,626	(4,136,298)	-	26,736,327
64	908	40,213,817	(39,642,510)	-	571,308	(365,423)	-	205,885
65	909	-	-	-	-	-	-	-
66	910	237,877	-	-	237,877	(34,081)	-	203,796
67		40,431,694	(39,642,510)	-	809,185	(399,504)	-	409,681
68	911	-	-	-	-	-	-	-
69	916	67	-	-	67	-	-	67
70		67	-	-	67	-	-	67
71	920	47,288,388	(16,258,569)	-	31,029,819	(7,319,475)	-	23,710,343
72	921	3,917,775	402,136	-	4,319,911	-	-	4,319,911
73	922	(4,806,937)	1,484,263	-	(3,322,674)	-	-	(3,322,674)
74	923	19,489,872	(6,294,795)	-	13,195,077	-	(433,631)	12,761,447
75	924	438,077	(148,045)	-	290,031	-	-	290,031
76	925	4,212,433	(350,447)	-	3,861,986	(157,460)	-	3,704,526
77	926	704,325	4,024,119	-	4,728,443	4,544,690	-	9,273,134
78	928	8,995,857	(1,699,324)	-	7,296,532	(573,815)	-	6,722,717
79	930	8,108,644	(1,280,794)	-	6,827,851	3,947,504	12,856,274	23,631,629
80	931	1,342,661	(650,521)	-	692,140	655,046	-	1,347,186
81	935	185,472	-	-	185,472	-	-	185,472
82		89,876,565	(20,771,879)	-	69,104,687	1,096,490	12,422,643	82,623,820
83								
84		\$ 903,871,138	\$ (708,601,418)	\$ 9,197,394	\$ 204,467,114	\$ (5,665,615)	\$ 12,422,643	\$ 211,224,142
85								
86	403, 404	139,086,162	(54,509,627)	\$ -	84,576,535	\$ -	\$ -	84,576,535
87	403.1, 403.2	9,747,007	(9,747,007)	-	-	3,699,520	(12,856,274)	0
88	407	(14,612,227)	6,685,157	-	(7,927,070)	-	-	(7,927,070)
89		\$ 134,220,943	\$ (48,414,723)	\$ -	\$ 85,806,220	\$ 3,699,520	\$ 300,262	\$ 89,806,001
90								
91	408	6,303,633	(1,375,370)	\$ -	4,928,264	1,966,095	\$ -	6,894,359
92	408.11	87,482,246	(43,466,283)	1,053,565	45,069,528	-	(66,369)	45,003,159
93		\$ 93,785,880	\$ (44,841,653)	\$ 1,053,565	\$ 49,997,792	\$ 1,966,095	\$ (66,369)	\$ 51,897,518
94								
95		\$ 1,131,877,960	\$ (801,857,793)	\$ 10,250,959	\$ 340,271,126	\$ (0)	\$ 12,656,536	\$ 352,927,661
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NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 OPERATIONS & MAINTENANCE EXPENSE BY FERC ACCOUNT (PAGE 2)

Account	Description	Total Test Year Expenses Per Books	Less Energy Service	Less PPAM	Less RRA	Less SBC	Less SCRC	Less TCAM	Less Wholesale Transmission	Less Other	Total Adjustment Clauses	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L) = Sum (C) thru (K)	
15	500-554	Power Production Expenses	\$ (29,552,531)	\$ -	\$ -	\$ -	\$ 29,552,630	\$ -	\$ -	\$ (99)	\$ 29,552,531	
16	555	Purchased Power	630,042,425	(518,846,940)	-	-	(111,193,944)	-	-	-	(630,040,885)	
17	556	System Control and Load Dispatching	76,883	-	-	-	-	-	-	-	-	
18	557	Other Expenses	30,326	-	-	-	10	(30,335)	-	-	(30,326)	
19		Total Power Production Expenses	600,597,102	(518,846,940)	-	-	(81,641,304)	(30,335)	-	(99)	(600,518,679)	
20	560	Operation Supervision and Engineering	3,293,290	-	-	-	-	-	(3,293,290)	-	(3,293,290)	
21	561	Load Dispatch	6,775,011	-	-	-	-	(3,949,129)	(2,825,882)	-	(6,775,011)	
22	562	Station Expenses	1,091,992	-	-	-	-	-	(1,091,992)	-	(1,091,992)	
23	563	Overhead Lines Expenses	1,439	-	-	-	-	-	(1,439)	-	(1,439)	
24	564	Underground Lines Expenses	56	-	-	-	-	-	(56)	-	(56)	
25	565	Transmission of Electricity by Others	74,629	-	-	-	-	467,723	(542,352)	-	(74,629)	
26	566	Miscellaneous Transmission Expenses	245,568	-	-	-	-	-	(237,535)	-	(237,535)	
27	567	Rents	80,544	-	-	-	-	-	(80,544)	-	(80,544)	
28	568	Maintenance Supervision and Engineering	691,079	-	-	-	-	-	(691,079)	-	(691,079)	
29	569	Maintenance of Structures	482,876	-	-	-	-	-	(479,775)	-	(479,775)	
30	570	Maintenance of Station Equipment	387,456	-	-	-	-	-	(387,456)	-	(387,456)	
31	571	Maintenance of Overhead Lines	17,483,157	-	-	-	-	-	(17,483,157)	-	(17,483,157)	
32	572	Maintenance of Underground Lines	56	-	-	-	-	-	(56)	-	(56)	
33	573	Maintenance of Misc. Transmission Plant	-	-	-	-	-	-	-	-	-	
34		Transmission Expenses	30,607,153	-	-	-	-	(3,481,405)	(27,114,613)	-	(30,596,019)	
35	575	Market Monitoring and Compliance	357,356	-	-	-	(357,278)	(78)	-	-	(357,356)	
36		Regional Market Expenses	357,356	-	-	-	(357,278)	(78)	-	-	(357,356)	
37	580	Operation Supervision and Engineering	8,538,000	-	(14,876)	-	-	(3,118)	(8,290)	-	(26,284)	
38	581	Load Dispatch	2,101,827	-	-	-	-	-	-	-	-	
39	582	Station Expenses	1,954,379	-	-	-	-	-	-	-	-	
40	583	Overhead Lines Expenses	(211,463)	-	(88,867)	-	-	-	-	-	(88,867)	
41	584	Underground Lines Expenses	559,148	-	-	-	-	-	-	-	-	
42	585	Street Lighting and Signal System Expenses	511,556	-	-	-	-	-	-	-	-	
43	586	Meter Expenses	993,976	-	-	-	-	-	-	-	-	
44	587	Customer Installations Expenses	(3,920)	-	-	-	-	-	-	-	-	
45	588	Miscellaneous Expenses	4,117,070	-	-	-	(1,709,344)	-	(3,663)	-	(1,713,008)	
46	589	Rents	1,109,405	-	-	-	-	-	-	-	-	
47	590	Maintenance Supervision and Engineering	76,966	-	(547)	-	-	-	-	-	(547)	
48	591	Maintenance of Structures	552,146	-	-	-	-	-	-	-	-	
49	592	Maintenance of Station Equipment	1,560,823	-	-	-	-	-	-	-	-	
50	593	Maintenance of Overhead Lines	79,957,072	-	(9,357,495)	-	-	-	(10,971)	(871)	(9,369,336)	
51	594	Maintenance of Underground Lines	1,945,847	-	(42,694)	-	-	-	-	(957)	(43,651)	
52	595	Maintenance of Line Transformers	1,203,206	-	-	-	-	-	-	-	-	
53	596	Maintenance of Street Lighting and Signal Systems	285,481	-	(8,978)	-	-	-	-	-	(8,978)	
54	597	Maintenance of Meters	392,751	-	-	-	-	-	-	-	-	
55	598	Maintenance of Misc. Distribution Plant	(2)	-	-	-	-	-	-	-	-	
56		Distribution Expenses	105,644,269	-	(9,313,456)	-	(1,712,462)	-	(22,924)	(1,829)	(11,250,671)	
57	901	Supervision	-	-	-	-	-	-	-	-	-	
58	902	Meter Reading Expenses	1,845,242	-	-	-	-	-	-	-	-	
59	903	Customer Records and Collection Expenses	18,770,748	-	-	-	-	-	-	-	-	
60	904	Uncollectible Accounts	11,593,542	(5,464,305)	-	-	-	-	-	-	(5,464,305)	
61	905	Miscellaneous Customer Accounts Expenses	4,127,399	-	-	-	-	-	-	-	-	
62		Customer Accounts Expenses	36,336,931	(5,464,305)	-	-	-	-	-	-	(5,464,305)	
63	908	Customer Assistance Expenses	40,213,817	-	-	(39,642,078)	-	-	(432)	-	(39,642,510)	
64	909	Informational and Instructional Expenses	-	-	-	-	-	-	-	-	-	
65	910	Miscellaneous Customer Service and Informational Expenses	237,877	-	-	-	-	-	-	-	-	
66		Customer Service and Informational Expenses	40,451,694	-	-	(39,642,078)	-	-	(432)	-	(39,642,510)	
67	911	Supervision	67	-	-	-	-	-	-	-	-	
68	916	Miscellaneous Sales Expenses	67	-	-	-	-	-	-	-	-	
69		Sales Expenses	67	-	-	-	-	-	-	-	-	
70	920	Administrative and General Salaries	47,288,388	(327,758)	-	(191,004)	(4,793)	-	(15,735,015)	-	(16,258,569)	
71	921	Office Supplies and Expenses	3,917,775	1,374,599	-	-	-	-	(972,463)	-	402,136	
72	922	Administrative Expenses Transferred-Cr	(4,806,937)	(101,712)	-	-	442	1,246	1,584,385	-	1,484,361	
73	923	Outside Services Employed	19,489,872	(15,756)	-	-	-	61,926	(6,340,965)	-	(6,294,795)	
74	924	Property Insurance	438,077	-	-	-	-	139,532	(287,577)	-	(148,045)	
75	925	Injuries and Damages	4,212,433	-	-	-	-	-	(349,709)	(738)	(350,447)	
76	926	Employee Pensions and Benefits	704,325	-	(4,125)	-	-	6,248,354	(2,219,987)	(124)	4,024,119	
77	928	Regulatory Commission Expenses	8,995,857	(9,996)	-	(138,430)	-	(12,410)	(1,538,488)	-	(1,699,324)	
78	930	Miscellaneous General Expenses	8,108,644	-	-	-	-	253	(1,281,047)	-	(1,280,794)	
79	931	Rents	1,342,661	-	-	-	-	-	(650,521)	-	(650,521)	
80	935	Maintenance of General Plant	185,472	-	-	-	-	-	-	-	-	
81		Administrative and General Expenses	89,876,565	919,577	(4,125)	(138,430)	(190,562)	6,434,108	(27,791,385)	(862)	(20,771,879)	
82		Total Operations and Maintenance Expenses	\$ 903,871,138	(\$23,391,868)	\$ (9,517,581)	\$ (138,430)	(\$39,832,639)	(\$7,276,936)	(\$3,511,819)	(\$4,929,354)	(\$2,790)	(708,601,418)
85	403, 404	Depreciation & Amortization Expense	\$ 139,086,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (54,509,627)	\$ -	\$ (54,509,627)	
86	403.1, 403.2	EESCO Depreciation	9,747,007	-	-	-	-	-	(590,253)	-	(590,253)	
87	407	Amortization of Deferred Assets	(14,612,227)	-	(1,074,182)	(3,105,164)	(2,200,911)	13,080,363	-	(14,949)	6,685,157	
88		Total Depreciation and Amortization Expense	\$ 134,220,943	\$ -	(\$1,074,182)	(\$3,105,164)	(\$2,200,911)	\$ 13,080,363	\$ -	(\$5,099,880)	(\$14,949)	(48,474,233)
90	408	Payroll Taxes	\$ 6,303,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,375,370)	\$ -	\$ (1,375,370)	
91	408.11	Property Taxes	87,482,246	-	(1,053,565)	-	-	22,395	(42,435,113)	-	(43,466,283)	
92		Total Taxes Other Than Income	\$ 93,785,880	\$ -	(\$1,053,565)	\$ -	\$ -	\$ 22,395	(\$43,810,482)	\$ -	(\$44,841,653)	
93		Total Distribution Expenses (excl. Income Taxes)	\$ 1,131,877,960	(\$23,391,868)	(\$11,645,328)	(\$3,243,595)	(\$42,033,550)	(\$64,174,178)	(\$3,511,819)	(\$153,839,717)	(\$17,739)	(801,857,793)

100 NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

NORMALIZING ADJUSTMENTS
 Test Year Ending December 31, 2023

Account (A)	Normalizing Adjustments (B)	Reclasses (C)	Total (D) = (B) + (C)	Description (E)
403	-	(12,856,274)	(12,856,274)	Reclass Enterprise IT Projects - Depreciation To Account 930
407	-	-	-	Normalize DE 19-057 Rate Case Expense
407	(8,977,845)	-	(8,977,845)	Normalize Test Year To Include Storm Cost Recovery Approved In DE 22-031 And DE 23-051
407	-	-	-	Normalize Deferred Fee Free Program Costs
407	-	-	-	Normalize Deferred New Start Program Costs
407	16,896,040	-	16,896,040	Add Back PPAM Pole Purchase Reserve Reversal
407	4,738,341	-	4,738,341	Add Back CCI Reserve Reversal
407	-	-	-	Add Back Distribution Reserve Reversal (Related To Pemi Substation)
407	-	-	-	Remove Deferred Distribution Step 3 Revenue
407	-	500,000	500,000	Reclass Merger Cost Amortization To Account 407
Total Amortization	12,656,536	500,000	13,156,536	
408	-	-	-	Add Back Sales & Use Tax Write-Off
408	-	-	-	Remove Test Year Property Taxes Associated with CCI Pole Purchase
408	-	-	-	Add Back Property Taxes Associated With Pre-2019 Adjustment True Up
408	-	-	-	Add Back Property Taxes Associated With Pre-2019 Abatements/Refunds
408	-	-	-	Estimated 2023 CCI Pole Property Taxes
408	-	(66,369)	(66,369)	Reclass Legal Expense To Account 923
Total Payroll/Property Taxes	-	(66,369)	(66,369)	
454	-	-	-	Remove Prior Period Rental Revenue
454	-	-	-	Remove Rental Revenue For Expired Lease
454	-	-	-	Remove Prior Period Rental Revenue
Total Revenues	-	-	-	
589	-	-	-	Annualize Cell Tower Leases
593	-	-	-	Remove Affiliate Labor From Test Year
593	-	-	-	Normalize Vegetation Management Expense
593	-	-	-	Remove Storm Costs
Total 593	-	-	-	
903	-	-	-	Normalize Test Year Postage Costs
903	-	-	-	Remove Consulting Expenses
903	-	-	-	Normalize Test Year Fee Free Costs
Total 903	-	-	-	
908	-	-	-	Remove Sponsorship Costs
920	-	-	-	Remove Out-Of-Period Employee Incentive Adjustments
920	-	-	-	Remove Out-Of-Period Executive Incentive Adjustments
Total 920	-	-	-	
921	-	-	-	Remove Administrative Expenses From Test Year
921	-	-	-	Remove Non-Recurring Entry Associated With Server Rentals
Total 921	-	-	-	
923	-	(500,000)	(500,000)	Reclass Merger Cost Amortization To Account 407
923	-	-	-	Remove Costs Associated with Business Process Audit
923	-	-	-	Remove Consulting Expenses
923	-	-	-	Remove One-Time Retention Payment
923	-	-	-	Remove Costs Associated With Non-PSNH Audit Fees
923	-	66,369	66,369	Reclass Legal Expense To Account 923
923	-	-	-	Remove Non-Dues & Memberships Costs From Test Year
Total 923	-	(433,631)	(433,631)	
924	-	-	-	Annualize Property Insurance Premium
925	-	-	-	Remove Non-Dues & Memberships Costs From Test Year
926	-	-	-	Normalize Employee Benefits Expense To Exclude Pension Settlement
928	-	-	-	Normalize Regulatory Assessments To Reflect Fiscal Year 2024 Invoices
930	-	-	-	Remove Non-Dues & Memberships Costs From Test Year
930	-	-	-	Facilities Administrative Costs From Test Year
930	-	-	-	Remove Energy Efficiency Costs From Test Year
930	-	-	-	Reclass Bank Fees To Account 930
930	-	12,856,274	12,856,274	Reclass Enterprise IT Projects - Depreciation To Account 930
Total 930	-	12,856,274	12,856,274	
931	-	-	-	Remove Non-Recurring True-Up Entry Associated With Storage
931	-	-	-	Remove Washington DC Rent
Total 931	-	-	-	
Total O&M Expense	-	12,422,643	12,422,643	
Impact on Revenues	-	-	-	
Impact on Expenses	12,656,536	-	12,656,536	
Total Impact on Operating Income	(12,656,536)	-	(12,656,536)	

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 CALCULATION OF TEST YEAR CAPITALIZATION RATE
 BASED ON ALLOCATIONS OF CHARGES TO PAYROLL BENEFIT LOADER (ZPB) AND GSCOH LOADER (ZGS)
 TEST YEAR ENDING 12/31/2023

Account	Cost Element	Description	PSNH Direct (ZPB)	EESCO Allocated (ZGS)	Total Test Year Expense	Allocated Capital Amounts	
(A)	(B)	(C)	(D)	(E)	(F)	PSNH (G)	EESCO (H)
403200, 403800	A33, A35	Enterprise IT Projects Depreciation	\$ -	\$ 14,241,083	\$ 14,241,083		a/c 403100 \$ (1,384,809) \$ (1,384,809)
							a/c408150
Payroll Taxes - State							
4081H0	T24	Unemployment - NH	\$ 9,819	\$ 11,350	\$ 21,169	\$ (3,488)	\$ (1,104)
408001	T24	Unemployment - CT	-	33,641	33,641	-	(3,271)
408011	T24	Unemployment - MA	-	45,975	45,975	-	(4,471)
408IL0	T24	Unemployment - IL	-	32	32	-	(3)
408IN0	T24	Unemployment - IN	-	29	29	-	(3)
408NJ0	T24	Unemployment - NJ	-	67	67	-	(6)
408NY0	T24,T27	Unemployment - NY	-	210	210	-	(20)
408PA0	T24	Unemployment - PA	-	13	13	-	(1)
408UT0	T24,T27	Unemployment - UT	-	46	46	-	(5)
408370	T24,T27	Unemployment - FL	-	38	38	-	(4)
408180	T24	MA Health Tax	-	5,233	5,233	-	(509)
Payroll Taxes - Federal							
408020	T14, S22	FICA	5,119,229	1,692,773	6,812,002	(1,818,744)	(164,606)
408050	T13, S22	Medicare	1,289,202	534,401	1,823,603	(458,024)	(51,965)
408010	T24	Unemployment - Federal	29,811	11,247	41,058	(10,591)	(1,094)
Taxes Other Than Income Taxes							
408140	S68	Highway Tax	4,744	-	4,744	(1,685)	-
408600	F20	State Insurance Premium Tax	84,702	950	85,652	(30,093)	(92)
408630	T21	State Sales and Use Tax	(19,166)	(0)	(19,166)	6,809	-
408300	T11	Tangible Property	13,975	-	13,975	(4,965)	-
408400	A20,T11, T18	NHBET	659,154	165,052	824,206	(234,182)	(16,050)
			\$ 7,191,469	\$ 2,501,056	\$ 9,692,526	\$ (2,554,963)	\$ (243,204)
						a/c 925100	a/c 925200
925000	E23	Workers' Comp Claims	\$ 1,827,110	\$ 37,054	\$ 1,864,164	\$ (649,130)	\$ (3,603)
925000	N11	Public Liability Claims	469,471	3,164	472,635	(166,792)	(308)
925000	N13	Excess Liability	1,559,834	-	1,559,834	(554,173)	-
925000	N15	Workers Comp Premium	561,579	54,584	616,164	(199,516)	(5,308)
925000	N16	Directors and Officers Premium	107,952	-	107,952	(38,353)	-
925000	N22	Cyber Risk Insurance	76,831	-	76,831	(27,296)	-
925000	N23	Fiduciary Insurance	66,486	-	66,486	(23,621)	-
925000	N24	Loyalty Credits	937,988	(40,204)	897,784	(333,246)	3,909
924000	N17, N24	Property Insurance	290,031	-	290,031	(103,041)	-
			\$ 5,897,282	\$ 54,598	\$ 5,951,880	\$ (2,095,168)	\$ (5,309)
						a/c 926400	a/c 926200
926000	L52, L54, L68	Medical / Prescription	\$ 11,183,536	\$ 4,018,936	\$ 15,202,472	\$ (3,973,252)	\$ (390,803)
926000	L55	Dental	482,273	131,960	614,233	(171,340)	(12,832)
926000	L53	Vision	32,539	14,776	47,316	(11,561)	(1,437)
926000	L60, L63, L65, A75	Pension / PBOP	(10,090,257)	(2,393,409)	(12,483,666)	3,584,835	232,736
926000	Various	Other Benefits	4,973,910	3,799,060	8,772,970	(1,767,115)	(369,422)
			\$ 6,582,001	\$ 5,571,324	\$ 12,153,325	\$ (2,338,433)	\$ (541,758)
						a/c 930300	
930RAX	A32	Enterprise IT Projects Return	-	10,577,586	10,577,586		(1,028,569) \$ (1,028,569)
							a/c 9310GS
93111X	J11	EESCO Intercompany Rent	-	1,563,093	1,563,093		(151,996) \$ (151,996)
		Total Gross TY Expenses	\$ 19,670,752	\$ 34,508,740	\$ 54,179,493	\$ (6,988,564)	\$ (3,355,645)
		Total ZPB and ZGS	\$ (6,479,230)	\$ (3,355,645)	\$ (9,834,875)		Capital by Schedule
		Less: Storm Adjustment	509,334	-	509,334		Enterprise IT Projects \$ (2,413,378)
		Adjusted ZPB and ZGS	\$ (6,988,564)	\$ (3,355,645)	\$ (10,344,209)		Payroll Tax (2,798,167)
							Insurance (2,100,477)
		Capitalization Rate	35.53%	9.72%			Benefits (2,880,191)
							Lease Expense (151,996)
							Total Capitalization \$ (10,344,209)
		Proof:	\$ 19,670,752	\$ 34,508,740			
			35.53%	9.72%			
			\$ 6,988,564	\$ 3,355,645	\$ 10,344,209		

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
VEGETATION MANAGEMENT

Description (A)	Amount (B)	Adjustment (C)	Reference (D)
Unadjusted Test Year	\$ 42,330,748		
Adjusted Test Year	<u>42,330,748</u>		
Normalizing Adjustment		<u>\$ -</u>	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
VEGETATION MANAGEMENT - CONTINUED (PAGE 2)

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year
(A)	(B)	(C)	(D)
Vegetation Management Expense - Base	\$ 33,133,354	\$ -	\$ 33,133,354
Vegetation Management Expense - CCI	9,197,394	-	9,197,394
Total Adjustment	<u>\$ 42,330,748</u>	<u>\$ -</u>	<u>\$ 42,330,748</u>

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

AMORTIZATION OF DEFERRED ASSETS

<u>Description</u>	<u>Amount</u>	<u>Adjustment</u>	<u>Reference</u>
(A)	(B)	(C)	(D)
Unadjusted Test Year	\$ (7,427,070)		
Adjusted Test Year	<u>5,229,466</u>		
Normalizing Adjustment		<u>\$ 12,656,536</u>	Line 21 - Line 19

NOTE: Numbers may not add due to rounding.

Public Service Company of New Hampshire

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
AMORTIZATION OF DEFERRED ASSETS - CONTINUED (PAGE 2)

Description	Test Year Actual	Normalizing Adjustments	Adjusted Test Year	Reference
(A)	(B)	(C)	(D)	(G)
Amortization of Allowed Rate Case Expenses	352,561	-	352,561	Account 407300
Amortization of Unrecovered Storm Costs	15,216,947	(8,977,845)	6,239,102	Account 407300
Amortization of Deferred Fee Free Program Costs	(244,401)	-	(244,401)	Account 407300
Amortization of Deferred New Start Program Costs	(2,377,309)	-	(2,377,309)	Account 407300
PPAM Pole Purchase Reserve	(16,896,040)	16,896,040	-	Account 407300
CCI Reserve	(4,738,341)	4,738,341	-	Account 407300
Distribution Reserve	(937,000)	-	(937,000)	Account 407300
Amortization of Rehab Tax Credit	(34,044)	-	(34,044)	Account 407350
Deferred Distribution Step 3 Revenue	1,730,556	-	1,730,556	Account 407420
Amortization of Merger Costs	500,000	-	500,000	Account 923MC0
Total Amortization	<u>\$ (7,427,070)</u>	<u>\$ 12,656,536</u>	<u>\$ 5,229,466</u>	

Notes:

Col. A, Line 19 represents the amortization of \$1,762,807 of Allowed Rate Case Expenses as authorized in Docket 19-057.

Col. A, Line 20 represents the amortization of unrecovered storm costs over 5 years.

Col. A, Line 21 represents the amortization of Deferred Fee Free Program costs over 5 years.

Col. A, Line 22 represents the amortization of Deferred New Start Program costs over 5 years.

Col. A, Line 23 represents the unwinding of the PPAM Pole Purchase Reserve.

Col. A, Line 24 represents the unwinding of the CCI Reserve.

Col. A, Line 25 represents the unwinding of the Distribution Reserve.

Col. A, Line 26 represents the amortization of the rehab tax credit utilized on PSNH's 2002 tax return. Amortization will continue through June, 2041.

Col. A, Line 27 represents the unwinding of the Deferred Distribution Step 3 Revenue.

Col. A, Line 28 represents the amortization of unrecovered merger costs over 10 years. Amortization will continue through June, 2029.

NOTE: Numbers may not add due to rounding.

Public Service Company of New Hampshire
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 AMORTIZATION OF UNRECOVERED STORM COSTS
 Adjusted Test Year

Description (A)	Actual (B)	Reference (C)
Funding Balance	\$ -	Account #228430 balance 7/31/24
Unrecovered Storm Costs	\$ 23,708,013	Account #186430 balance 7/31/24
Carrying Charges	<u>\$ 531,089</u>	12 Month Recovery @ proposed ROR
Total Unrecovered Storm Costs including Carrying Charges	\$ 24,239,102	Line 23 + Line 25 - Line 21
Recovery Period (months)	<u>12</u>	1 year amortization
Monthly Funding Recovery Amortization	\$ 2,019,925	Line 27 / Line 29
Annual Recovery Amount	<u>\$ 24,239,102</u>	Line 31 * 12

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 AMORTIZATION OF UNRECOVERED STORM COSTS
 Adjusted Test Year - Continued

15	Funding Balance	\$	-
16			
17	DE 22-031 Unrecovered Costs	\$	6,784,655
18	DE 23-051 Unrecovered Costs	\$	<u>16,923,358</u>
19	Unrecovered Storm Costs	\$	23,708,013
20			
21	Funding over/(under) recovery	\$	(23,708,013)
22			
23	Carrying Charge		6.95%
24			
25	Annual Recovery (w/out ROR)	\$	27,216,947
26			

27	Date	Beginning Balance	15M Annual Amortization	12M Annual Amortization	Ending Balance	Effective Tax Rate	Net of Tax Ending Balance	Average Net of Tax Balance	Stipulated ROR	Monthly Return	Ending Balance With Return
28	8/1/2024	\$ (23,708,013)	\$ 1,268,079	\$ 1,000,000	\$ (21,439,934)	26.925%	\$ (15,667,232)	\$ (16,495,931)	6.95%	\$ (95,560)	\$ (21,535,494)
29	9/1/2024	\$ (21,535,494)	\$ 1,268,079	\$ 1,000,000	\$ (19,267,415)	26.925%	\$ (14,079,663)	\$ (14,908,363)	6.95%	\$ (86,363)	\$ (19,353,778)
30	10/1/2024	\$ (19,353,778)	\$ 1,268,079	\$ 1,000,000	\$ (17,085,699)	26.925%	\$ (12,485,374)	\$ (13,314,074)	6.95%	\$ (77,127)	\$ (17,162,826)
31	11/1/2024	\$ (17,162,826)	\$ 1,268,079	\$ 1,000,000	\$ (14,894,747)	26.925%	\$ (10,884,336)	\$ (11,713,036)	6.95%	\$ (67,853)	\$ (14,962,600)
32	12/1/2024	\$ (14,962,600)	\$ 1,268,079	\$ 1,000,000	\$ (12,694,521)	26.925%	\$ (9,276,521)	\$ (10,105,220)	6.95%	\$ (58,539)	\$ (12,753,059)
33	1/1/2025	\$ (12,753,059)	\$ 1,268,079	\$ 1,000,000	\$ (10,484,981)	26.925%	\$ (7,661,900)	\$ (8,490,599)	6.95%	\$ (49,185)	\$ (10,534,166)
34	2/1/2025	\$ (10,534,166)	\$ 1,268,079	\$ 1,000,000	\$ (8,266,087)	26.925%	\$ (6,040,443)	\$ (6,869,142)	6.95%	\$ (39,792)	\$ (8,305,879)
35	3/1/2025	\$ (8,305,879)	\$ 1,268,079	\$ 1,000,000	\$ (6,037,800)	26.925%	\$ (4,412,123)	\$ (5,240,822)	6.95%	\$ (30,360)	\$ (6,068,160)
36	4/1/2025	\$ (6,068,160)	\$ 1,268,079	\$ 1,000,000	\$ (3,800,081)	26.925%	\$ (2,776,909)	\$ (3,605,609)	6.95%	\$ (20,887)	\$ (3,820,968)
37	5/1/2025	\$ (3,820,968)	\$ 1,268,079	\$ 1,000,000	\$ (1,552,889)	26.925%	\$ (1,134,774)	\$ (1,963,473)	6.95%	\$ (11,374)	\$ (1,564,263)
38	6/1/2025	\$ (1,564,263)	\$ 1,268,079	\$ 1,000,000	\$ 703,815	26.925%	\$ 514,313	\$ (314,386)	6.95%	\$ (1,821)	\$ 701,994
39	7/1/2025	\$ 701,994	\$ 1,268,079	\$ 1,000,000	\$ 2,970,073	26.925%	\$ 2,170,381	\$ 1,341,682	6.95%	\$ 7,772	\$ 2,977,845
40										\$ (531,089)	

45 NOTE: Numbers may not add due to rounding.

Public Service Company of New Hampshire

d/b/a Eversource Energy

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38	Schedule ES-REVREQ-38	<u>Depreciation Reserve</u>
39	Schedule ES-REVREQ-39	<u>Accumulated Deferred Income Taxes</u>
40	Schedule ES-REVREQ-40	<u>Cost Of Capital</u>
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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
RATE BASE AND RETURN ON RATE BASE

Description (A)	12/31/2023 TEST YEAR RATE BASE (B)	CHANGE (C)	12/31/2023 ADJUSTED TEST YEAR RATE BASE (D)	REFERENCE (E)
Utility Plant in Service	\$ 2,759,612,018	\$ -	\$ 2,759,612,018	Actual 12/31/23
LESS:				
Reserve For Depreciation	702,428,423	-	702,428,423	Actual 12/31/23
Reserve For Amortization	-	-	-	
Net Utility Plant In Service	2,057,183,594	\$ -	2,057,183,594	Line 20 - Line 23 - Line 24
ADDITIONS TO PLANT				
Cash Working Capital	9,560,509	-	9,560,509	Schedule ES-REVREQ-41 (Temp)
ASC 740 (net)	-	-	-	
Materials and Supplies	38,753,665	-	38,753,665	Actual 12/31/23
Prepayments	2,066,146	(2,066,146)	-	Actual 12/31/23
Regulatory Assets	6,847,436	(6,847,436)	-	Actual 12/31/23
Total Additions to Plant	57,227,755	\$ (8,913,581)	48,314,174	Sum of Lines 29 thru Line 33
DEDUCTIONS FROM PLANT				
Reserve for Deferred Income Taxes	406,377,517	-	406,377,517	Actual 12/31/23
Regulatory Liabilities	8,123,556	(8,123,556)	-	Actual 12/31/23
Customer Deposits/Advances	7,736,598	-	7,736,598	Actual 12/31/23
Total Deductions from Plant	\$ 422,237,671	\$ (8,123,556)	\$ 414,114,115	Sum of Lines 38 thru Line 41
RATE BASE	1,692,173,678	\$ (790,025)	1,691,383,653	Line 26 + Line 35 - Line 43
COST OF CAPITAL	6.84%		6.84%	Schedule ES-REVREQ-40 (Temp)
RETURN ON RATE BASE	\$ 115,690,530	\$ (54,012)	\$ 115,636,518	Line 45 * Line 47

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING

Major Property Grouping	Test Year Actual 12/31/2023	Normalizing Adjustments	Adjusted Test Year Actual 12/31/2023	Reference
(A)	(B)	(C)	(D)=(B)+(C)	(H)
Intangible	\$ 67,611,800	\$ -	\$ 67,611,800	
Distribution (Note 1)	2,434,722,780	(830,337)	2,433,892,443	
General	258,107,775	-	258,107,775	
Total Distribution Plant	\$ 2,760,442,355	\$ (830,337)	\$ 2,759,612,018	Line 22 + Line 24 + Line 26

Note 1: Reflects removal of asset retirement costs from plant in service (see Schedule ES-REVREQ-37 (Temp), page 2, line 46).

NOTE: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 PLANT IN SERVICE BY MAJOR PROPERTY GROUPING - CONTINUED (PAGE 2)
 PLANT IN SERVICE CLASSIFIED (ACCOUNT 101 + 106)
 DEPRECIABLE PLANT DETAIL

Account Number	Account Description	Test Year Actual 12/31/23	Plant In Service Retirements Adjustments	Plant In Service Adjustments	Adjusted Plant Balance 12/31/23
(A)	(B)	(C)	(D)	(E)	(F) = Sum of (C) thru (E)
<u>Intangible Plant</u>					
301	Intangible Plant - Organization	\$ 45,057	\$ -	\$ -	\$ 45,057
302	Franchises and Consents	-	-	-	-
303	Miscellaneous Intangible Plant	67,566,743	-	-	67,566,743
Total Intangible Plant		\$ 67,611,800	\$ -	\$ -	\$ 67,611,800
<u>Distribution Plant</u>					
360	Land and Land Rights	\$ 10,183,489	\$ -	\$ -	\$ 10,183,489
361	Structures and Improvements	38,435,849	-	-	38,435,849
362	Station Equipment	422,518,091	-	-	422,518,091
363	Storage Battery Equipment	-	-	-	-
364	Poles, Towers and Fixtures	447,213,015	-	-	447,213,015
365	Overhead Conductors and Devices	723,497,027	-	-	723,497,027
366	Underground Conduit	58,204,860	-	-	58,204,860
367	Underground Conductors and Devices	166,198,812	-	-	166,198,812
368	Line Transformers	284,650,414	-	-	284,650,414
369	Services	187,269,672	-	-	187,269,672
370	Meters	82,415,103	-	-	82,415,103
371	Installations on Customer Premises	7,812,171	-	-	7,812,171
372	Leased Property on Customer Premises	-	-	-	-
373	Street Lighting and Signal Systems	5,493,940	-	-	5,493,940
374	Asset Retirement Costs for Distribution Plant	830,337	-	(830,337)	-
Total Distribution Plant		\$ 2,434,722,780	\$ -	\$ (830,337)	\$ 2,433,892,443
<u>General Plant</u>					
389	Land and Land Rights	\$ 5,520,666	\$ -	\$ -	\$ 5,520,666
390	Structures and Improvements	111,019,919	-	-	111,019,919
391	Office Furniture and Equipment	12,528,384	-	-	12,528,384
392	Transportation Equipment	72,088,051	-	-	72,088,051
393	Stores Equipment	4,422,780	-	-	4,422,780
394	Tools, Shop and Garage Equipment	24,120,814	-	-	24,120,814
395	Laboratory Equipment	1,270,901	-	-	1,270,901
396	Power Operated Equipment	135,528	-	-	135,528
397	Communication Equipment	25,427,029	-	-	25,427,029
398	Miscellaneous Equipment	1,573,702	-	-	1,573,702
Total General Plant		\$ 258,107,775	\$ -	\$ -	\$ 258,107,775
Total		\$ 2,760,442,355	\$ -	\$ (830,337)	\$ 2,759,612,018
Transmission Plant		2,223,204,505	2023 PSNH FERC Report, Page 204-207, Line 58		
Transmission Plant - Intangible		8,123,118	2023 PSNH FERC Report, Page 204-207, Footnote a		
Transmission Plant - General		239,659,975	2023 PSNH FERC Report, Page 204-207, Footnote c		
2023 PSNH FERC Report, Page 207, Line 104		\$ 5,231,429,953			

NOTE: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

DEPRECIATION RESERVE

Plant Function	Test Year Actual 12/31/2023	Normalizing Adjustments	Adjusted Test Year Actual 12/31/2023	Reference
(A)	(B)	(C)	(D)	(H)
Intangible Plant Amortization	\$ 51,978,462	\$ -	\$ 51,978,462	
Distribution Depreciation (Note 1)	568,392,374	(330,521)	568,061,853	
General Depreciation	82,388,108	-	82,388,108	
General Amortization	-	-	-	
Total Distribution Depreciation Reserve	\$ 702,758,944	\$ (330,521)	\$ 702,428,423	Line 22 + Line 24 + Line 26

Note 1: Reflects removal of asset retirement costs from depreciation reserve (see Schedule ES-REVREQ-38 (Temp), page 2, line 42).

NOTE: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
 DEPRECIATION RESERVE - CONTINUED (PAGE 2)

Account Number	Account Description	Ending Test Year Reserve 12/31/23	Depr Reserve Adjustments	ARO Depr Reserve Adjustments	Adjusted Reserve Balance 12/31/23
(A)	(B)	(C)	(D)	(E)	(F) = Sum of (C) thru (E)
	<u>Intangible Plant</u>				
303	Miscellaneous Intangible Plant	\$ 51,978,462	\$ -		\$ 51,978,462
303	Total Intangible Plant	\$ 51,978,462	\$ -	\$ -	\$ 51,978,462
	<u>Distribution Plant</u>				
360	Land and Land Rights	833,638	\$ -	\$ -	\$ 833,638
361	Structures and Improvements	8,444,456	-	-	8,444,456
362	Station Equipment	84,766,549	-	-	84,766,549
363	Storage Battery Equipment	-	-	-	-
364	Poles, Towers and Fixtures	115,689,319	-	-	115,689,319
365	Overhead Conductors and Devices	149,855,046	-	-	149,855,046
366	Underground Conduit	10,600,770	-	-	10,600,770
367	Underground Conductors and Devices	54,214,703	-	-	54,214,703
368	Line Transformers	47,965,853	-	-	47,965,853
369	Services	62,842,609	-	-	62,842,609
370	Meters	25,416,599	-	-	25,416,599
371	Installations on Customer Premises	3,259,474	-	-	3,259,474
372	Leased Property on Sutomer Premises	-	-	-	-
373	Street Lighting and Signal Systems	4,172,836	-	-	4,172,836
374	Asset Retirement Costs for Distribution Plant	330,521	-	(330,521)	-
360 - 373	Total Distribution Plant	\$ 568,392,374	\$ -	\$ (330,521)	\$ 568,061,853
	<u>General Plant</u>				
389	Land and Land Rights	\$ 5,319	\$ -		\$ 5,319
390	Structures and Improvements	23,525,793	-	-	23,525,793
391	Office Furniture and Equipment	3,110,546	-	-	3,110,546
392	Transportation Equipment	37,155,728	-	-	37,155,728
393	Stores Equipment	1,596,743	-	-	1,596,743
394	Tools, Shop and Garage Equipment	6,372,471	-	-	6,372,471
395	Laboratory Equipment	234,330	-	-	234,330
396	Power Operated Equipment	151,344	-	-	151,344
397	Communication Equipment	9,556,665	-	-	9,556,665
398	Miscellaneous Equipment	679,168	-	-	679,168
389 - 398	Total General Plant	\$ 82,388,108	\$ -	\$ -	\$ 82,388,108
	Total	\$ 702,758,944	\$ -	\$ (330,521)	\$ 702,428,423
	Transmission Acc. Reserve	224,269,499	2023 PSNH FERC Report, Page 219, Footnote d		
	Transmission Acc. Reserve - General	63,991,453	2023 PSNH FERC Report, Page 219, Footnote e		
	Transmission Acc. Reserve - Intangible	7,522,999	2023 PSNH FERC Report, Page 200, Footnote d		
	2023 PSNH FERC Report, Page 200, Line 22.	\$ 998,542,895			

NOTE: Numbers may not add due to rounding

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
ACCUMULATED DEFERRED INCOME TAXES

Description (A)	Test Year Actual 12/31/2013 (B)
ACCOUNT 190	\$ 1,575,508
ACCOUNT 282	(401,964,964)
ACCOUNT 283	(5,988,061)
Total ADIT	\$ (406,377,517)

NOTE: Numbers may not add due to rounding.

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

COST OF CAPITAL

5 - QUARTER AVERAGE - DECEMBER 31, 2023 (USING 9.30% ROE)

	PRINCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
Short-Term Debt	\$ 150,660,000	4.13%	5.27%	0.22%
Long-term Debt	\$ 1,453,743,021	39.82%	3.82%	1.52%
Common Equity	\$ 2,046,381,454	56.05%	9.30%	5.21%
Total Capital	\$ 3,650,784,474	100.00%		6.95%
Weighted Cost of Debt				1.74%
Equity				5.21%
Cost of Capital				6.95%

DE 19-057 CAPITAL STRUCTURE UPDATE, SETTLEMENT TERM #4				
5 - QUARTER AVERAGE - DECEMBER 31, 2023 (USING 9.30% ROE)				
	PRINCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
Short-Term Debt	\$ 150,660,000	2.44%	5.27%	0.13%
Long-term Debt	\$ 1,453,743,021	43.15%	3.82%	1.65%
Common Equity	\$ 2,046,381,454	54.41%	9.30%	5.06%
Total Capital	\$ 3,650,784,474	100.00%		6.84%
Weighted Cost of Debt				1.78%
Equity				5.06%
Cost of Capital				6.84%

NOTE: Numbers may not add due to rounding.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

COST OF CAPITAL - CONTINUED (PAGE 2)
 Capitalization @ 12/31/2023 - for FH Purposes Only

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	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Acct #s	Balance-LTD	Unamor Issuance Expense	Net Balance [A] + [B]	Annualized Amor. Expense	Int Rate*	Ann. Int. Exp. [A] X [E]	Total Ann. Exp. [D] + [F]	Eff. Int. Rate [G]/[C]
Series A is variable rate debt								
224QA0	-	(222,375)	(222,375)	8,721	0.00%	-	8,721	
224QB	-	-	-	190,847	0.00%	-	190,847	
224QC	-	0	-	129,060	0.00%	-	129,060	
221P40	50,000,000	(284,525)	49,715,476	24,244	5.60%	2,800,000	2,824,244	
221SF0	-	-	-	36,261	3.50%	-	36,261	
221PA0	300,000,000	(3,485,884)	296,514,116	136,701	3.60%	10,800,000	10,936,701	
221PB0	150,000,000	(2,714,293)	147,285,707	101,786	2.40%	3,600,000	3,701,786	
221PC0	350,000,000	(3,117,103)	346,882,897	420,284	2.20%	7,700,000	8,120,284	
221PD0	300,000,000	(5,533,682)	294,466,318	189,186	5.15%	15,450,000	15,639,186	
221PE0	300,000,000	(3,273,871)	296,726,129	335,782	5.35%	16,050,000	16,385,782	
Total Debt	1,450,000,000	(18,631,733)	1,431,368,267	1,572,871		56,400,000	57,972,871	4.0502%
Capital Surplus	1,698,133,850							
Retained Earnings	655,784,660							
Total --excludes OCI	2,353,918,510							

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

	1. Issuance/Prepaid -		2. Loss on Reacq/Disc/Prepaid -		1 + 2	Total
Acct #	Bal-Issuance	Amor. Expense	Acct #	Bal-Loss on Re	(to LTD)	Amor Exp
181QA0	-	-	189QA0	(222,375)	2,180	2,180
181Q60	-	-	189QB0	-	47,712	47,712
181QC0	-	-	189PC0	-	32,265	32,265
181P40	(237,432)	5,052	226P40	(47,092)	1,009	6,061
181SF0	-	25,013	226SF0	-	7,625	32,638
	-	-	225SF0	-	(23,573)	(23,573)
181PA0	(2,881,534)	28,250	226PA0	(604,350)	5,925	34,175
181PB0	(1,583,627)	14,847	226PBO	(1,130,666)	10,600	25,447
181PC0	(2,353,928)	79,346	226PC0	(763,175)	25,725	105,071
181PD0	(3,558,782)	30,417	226PDO	(1,974,900)	16,879	47,296
181PE0	(2,843,896)	72,920	226PE0	(429,975)	11,025	83,945
Total	(13,459,199)	255,845		(5,172,534)	137,373	393,218
						X 4 Qtrs =
					Annual Amor-->	1,572,871
					Summary--Col [D]	1,572,871
					Difference:	-
					Summary--Col [B]	(18,631,733)
					Total Def	(18,631,733)
					Diff= 0	-

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

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CASH WORKING CAPITAL

Purpose and Description: Test Year Lead/Lag	(1)	(2)	(3)	(4)	(5)	(6)	Lead (Lag) Days Reference
	Revenue Lag (Days)	Expense Lead (Days)	Net Days (1) - (2)	Annual Distribution Expense	Daily Expense (4/365)	Working Capital Requested (5) * (3)	
<u>Retail Operating Expenses</u>							
Operation and Maintenance							
Payroll	43.79	11.00	32.79	\$ 50,119,686	137,314	\$ 4,502,939	Exh. ES-REVREQ-2, Sch. ES-REVREQ-4
Payroll Incentive	43.79	251.00	(207.21)	11,307,155	30,979	(6,419,065)	N/A
Employee Benefits	43.79	10.00	33.79	8,590,737	23,536	795,352	Exh. ES-REVREQ-2, Sch. ES-REVREQ-5
Regulatory Assessments	43.79	51.18	(7.39)	4,696,742	12,868	(95,099)	Exh. ES-REVREQ-2, Sch. ES-REVREQ-6
Insurance Expense & Injuries & Damages	43.79	(163.57)	207.36	3,979,609	10,903	2,260,853	Exh. ES-REVREQ-2, Sch. ES-REVREQ-7
Other O&M	43.79	56.95	(13.16)	<u>128,377,333</u>	351,719	<u>(4,627,093)</u>	Exh. ES-REVREQ-2, Sch. ES-REVREQ-8
Total Operation and Maintenance				211,224,142		(3,582,113)	
Taxes:							
Local Property	43.79	(57.40)	101.20	44,440,071	121,754	12,321,074	Exh. ES-REVREQ-2, Sch. ES-REVREQ-9
Payroll Taxes	43.79	10.00	33.79	6,906,716	18,923	639,465	Exh. ES-REVREQ-2, Sch. ES-REVREQ-10
Federal Income Taxes	43.79	30.00	13.79	4,462,266	12,225	168,621	Exh. ES-REVREQ-2, Sch. ES-REVREQ-11
NH Profit and Enterprise Taxes	43.79	42.07	1.72	<u>2,854,218</u>	7,820	<u>13,462</u>	Exh. ES-REVREQ-2, Sch. ES-REVREQ-12
Total Taxes (above the line)				58,663,271		13,142,622	
Weighted Net Lag Days						<u>13.13</u>	
Percentage						<u>3.60%</u>	
Test Year Distribution Working Capital						<u>\$ 9,560,509</u>	

Note: Numbers may not add due to rounding