Pension	Change in EROA (%)	Assets at January 1	Allocated to CL&P	Portion of Year	Impact on Expense
CL&P Distribution 2027	-0.25%	$ 1,143,630,100	100%	50%	$ 1,429,538
EESCO 2027	-0.25%	$ 1,686,515,004	17.86%	50%	$ 376,514
CL&P Distribution 2028	-0.25%	$ 1,164,846,989	100%	50%	$ 1,456,059
EESCO 2028	-0.25%	$ 1,707,622,463	17.86%	50%	$ 381,227

Total RY CL&P Distribution	**$ 2,885,596**
Total RY EESCO	**$ 757,741**

OPEB	Change in EROA (%)	Assets at January 1	Allocated to CL&P	Portion of Year	Impact on Expense
CL&P Distribution 2027	-0.25%	$ 123,133,599	100%	50%	$ 153,917
EESCO 2027	-0.25%	$ 224,059,641	17.86%	50%	$ 50,021
CL&P Distribution 2028	-0.25%	$ 123,624,388	100%	50%	$ 154,530
EESCO 2028	-0.25%	$ 229,603,991	17.86%	50%	$ 51,259

Total RY CL&P Distribution	**$ 308,447**
Total RY EESCO	**$ 101,280**