The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study

RATE YEAR 1 ENDING 6/30/2028
SUMMARY UNIT COST BY RATE COMPONENT

Unit Rates, with storm cost recovery

UNIT COST SUMMARY	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Cor	Rate EV-S	Rate EV-M	Rate EV-L
Customer unit Cost ($/cust-mo)	$34.17	$102.50	$33.13	$74.30	$190.32	$51.37	$191.65	$56.72	$87.09	$113.84	$203.78	$1,741.32	$68.99	$289.87	$316.18	$342.54	$824.30	$1,266.04	$122.37	$160.65	$290.98	$1,213.28	$117.69	$127.76	$234.64
Demand cost ($/kW-mo)	$10.55	$9.89	$11.78	$7.27	$14.37	$10.71	$10.21	$10.44	$11.69	$15.91	$17.05	$21.08	$9.81	$16.00	$15.99	$17.42	$14.82	$17.19	n/a	n/a	n/a	n/a	$4.54	$5.55	$13.66
Energy cost (cents/kWh)	$9.69	$9.24	$10.11	$7.27	$6.01	$6.95	$7.86	$7.51	$85.86	$5.76	$5.80	$1.72	$7.59	$8.29	$5.33	$5.27	$4.29	$4.62	$5.43	$7.36	$6.90	$2.64	$22.37	$9.65	$9.21

The Connecticut Light & Power Company (d/b/a Eversource)

REVENUE REQUIREMENT BY RATE CLASS BROKEN DOWN BY DEMAND AND CUSTOMER SHARES
Allocated Embedded Cost of Service Study
RATE YEAR 1 ENDING 6/30/2028
INCLUDING STORM COST RECOVERY

BREAKDOWN OF REVENUE REQUIREMENT BY CUSTOMER AND DEMAND

	Total	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - S	Rate EV-S	Rate EV-M	Rate EV-L
DEMAND-CP	264,398	131,863	136	27,606	9	1,655	38,566	160	1,951	253	4,651	13,659	760	980	179	6,500	15,982	6,339	11,449	510	348	259	8	30	56	488
DEMAND-NCP	1,306,788	688,302	684	133,699	43	8,041	187,812	786	9,612	1,227	21,383	62,623	3,136	4,782	812	27,917	71,744	26,385	49,665	2,531	1,698	1,274	38	150	254	2,190
CUSTOMER	599,566	433,706	750	54,024	126	747	60,715	100	2,484	229	1,742	3,825	56	1,408	34	1,079	2,497	716	1,128	6,002	25,114	2,854	36	69	49	75
TOTAL	**2,170,752**	**$ 1,253,872**	**$ 1,571**	**$ 215,330**	**$ 178**	**$ 10,443**	**$ 287,094**	**$ 1,046**	**$ 14,047**	**$ 1,708**	**$ 27,776**	**$ 80,107**	**$ 3,951**	**$ 7,170**	**$ 1,025**	**$ 35,496**	**$ 90,223**	**$ 33,440**	**$ 62,242**	**$ 9,043**	**$ 27,160**	**$ 4,387**	**$ 83**	**$ 248**	**$ 359**	**$ 2,753**

	TOTAL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
Test-year Total Operating Expenses (inc. income taxes)																										
0.11 DEMAND-CP	150,616	74,145	70	15,109	4	979	23,533	101	1,360	125	2,800	7,939	378	603	108	3,582	9,164	3,376	6,343	271	169	122	15	15	34	270
0.60 DEMAND-NCP	829,491	429,753	395	82,113	22	5,295	127,280	552	7,384	694	14,327	40,612	1,807	3,268	545	17,446	45,939	16,118	31,090	1,521	946	688	78	83	172	1,362
0.29 CUSTOMER	397,164	281,143	511	35,138	77	598	46,344	84	2,145	154	1,399	3,111	43	1,090	28	863	2,094	562	929	3,533	15,549	1,541	80	46	40	62
TOTAL	**1,377,271**	**785,041**	**976**	**132,360**	**103**	**6,872**	**197,157**	**738**	**10,890**	**973**	**18,526**	**51,663**	**2,227**	**4,962**	**681**	**21,891**	**57,196**	**20,056**	**38,362**	**5,324**	**16,665**	**2,352**	**172**	**144**	**247**	**1,694**
Required Return on Rate Base																										
DEMAND-CP	84,542	41,684	43	8,909	3	535	12,467	52	639	82	1,503	4,404	249	318	58	2,112	5,143	2,072	3,713	167	116	84	3	10	18	157
DEMAND-NCP	345,628	181,722	180	35,547	11	2,141	49,881	209	2,553	322	5,672	16,620	816	1,272	215	7,320	19,026	6,867	13,072	678	465	342	11	40	67	581
CUSTOMER	134,332	102,508	113	12,173	21	83	10,433	11	399	34	210	335	3	233	3	80	133	52	57	1,636	5,051	744	3	9	5	3
Total	**564,501**	**325,914**	**335**	**56,628**	**35**	**2,760**	**72,781**	**273**	**3,590**	**438**	**7,385**	**21,359**	**1,067**	**1,822**	**276**	**9,512**	**24,302**	**8,991**	**16,842**	**2,482**	**5,632**	**1,170**	**18**	**59**	**90**	**741**
Revenue Credits																										
DEMAND-CP	1,524	796.64	0.73	159.34	0.02	8.97	255.06	0.99	18.04	0.73	27.16	69.72	1.38	6.75	1.09	22.60	79.18	17.85	51.34	1.84	0.88	0.19	0.47	0.09	0.38	2.23
DEMAND-NCP	20,764	11,025.20	10.35	2,107.10	0.54	124.81	3,087.85	12.62	177.84	16.32	340.72	960.99	43.47	79.75	13.07	408.77	1,095.38	384.39	761.55	35.49	21.84	14.90	2.01	2.00	4.22	32.70
CUSTOMER	6,586	5,301.41	3.82	618.44	0.57	2.35	503.51	0.34	21.99	0.94	7.32	9.57	0.02	9.96	0.08	1.62	3.62	0.65	0.99	38.97	48.59	10.02	0.39	0.24	0.18	0.11
Total	**28,873**	**17,123**	**15**	**2,885**	**1**	**136**	**3,846**	**14**	**218**	**18**	**375**	**1,040**	**45**	**96**	**14**	**433**	**1,178**	**403**	**814**	**76**	**71**	**25**	**3**	**2**	**5**	**35**
Total RoR+Expenses before Rev adjustment for taxes																										
DEMAND-CP	233,635	115,032.84	112.11	23,859.36	7.21	1,504.76	35,745.17	152.74	1,980.99	205.85	4,275.50	12,273.58	624.72	914.40	165.07	5,670.96	14,227.79	5,429.80	10,004.80	435.91	284.67	206.58	17.95	24.21	52.09	425.53
DEMAND-NCP	1,154,354	600,449.56	564.85	115,552.55	32.83	7,311.96	174,073.11	748.10	9,759.17	1,000.07	19,658.05	56,270.47	2,579.26	4,459.73	746.66	24,357.13	63,869.00	22,600.52	43,400.19	2,163.48	1,389.38	1,015.40	86.78	120.52	235.37	1,910.12
CUSTOMER	524,910	378,349.78	619.48	46,691.59	96.73	678.94	56,273.26	95.42	2,522.32	186.55	1,601.56	3,437.10	45.83	1,313.03	30.93	941.81	2,223.33	613.58	985.75	5,129.99	20,550.87	2,274.52	82.39	55.39	44.91	65.07
Total	**1,912,899**	**1,093,832**	**1,296**	**186,103**	**137**	**9,496**	**266,092**	**996**	**14,262**	**1,392**	**25,535**	**71,981**	**3,250**	**6,687**	**943**	**30,970**	**80,320**	**28,644**	**54,391**	**7,729**	**22,225**	**3,496**	**187**	**200**	**332**	**2,401**
BREAKDOWN OF RoR+Expense excl. inc taxes (%)																										
DEMAND-CP	**12%**	11%	9%	13%	5%	16%	13%	15%	14%	15%	17%	17%	19%	14%	18%	18%	18%	19%	18%	6%	1%	6%	10%	12%	16%	18%
DEMAND-NCP	**60%**	55%	44%	62%	24%	77%	65%	75%	68%	72%	77%	78%	79%	67%	79%	79%	80%	79%	80%	28%	6%	29%	46%	60%	71%	80%
CUSTOMER	**27%**	35%	48%	25%	71%	7%	21%	10%	18%	13%	6%	5%	1%	20%	3%	3%	3%	2%	2%	66%	92%	65%	44%	28%	14%	3%

		Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
Difference due to tax conversion	$ 257,853	$ 160,039	$ 274	$ 29,227	$ 42	$ 947	$ 21,002	$ 50	$ (216)	$ 316	$ 2,241	$ 8,126	$ 701	$ 483	$ 82	$ 4,526	$ 9,903	$ 4,797	$ 7,851	$ 1,314	$ 4,935	$ 891	$ (104)	$ 48	$ 27	$ 352

UNIT COST SUMMARY

Scenario B: Unit Rates with storm cost recovery

	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
Customer unit Cost ($/cust-mo)	$34.17	$102.50	$33.13	$74.30	$190.32	$51.37	$191.65	$56.72	$87.09	$113.84	$203.78	$1,741.32	$68.99	$289.87	$316.18	$342.54	$824.30	$1,266.04	$122.37	$160.65	$290.98	$1,213.28	$117.69	$127.76	$234.64
Demand cost ($/kW-mo)	$10.55	$9.89	$11.78	$7.27	$14.37	$10.71	$10.21	$10.44	$11.69	$15.91	$17.05	$21.08	$9.81	$16.00	$15.99	$17.42	$14.82	$17.19	n/a	n/a	n/a	n/a	$4.54	$5.55	$13.66
Energy cost (cents/kWh)	$9.69	$9.24	$10.11	$7.27	$6.01	$6.95	$7.86	$7.51	$85.86	$5.76	$5.80	$1.72	$7.59	$8.29	$5.33	$5.27	$4.29	$4.62	$5.43	$7.36	$6.90	$2.6445	$22.3740	$9.6528	$9.2134

Class Billing determina	Total																								
Accounts:	1,320,809	1,057,812	610	135,885	142	327	98,488	44	3,650	219	1,275	1,564	3	1,701	10	285	608	72	74	4,087	13,028	817	3	49	32	27
Max Demaland (MW):	11,238	6,480	7	1,141	1	56	1,761	8	92	11	136	373	15	49	5	179	420	184	296					3	5	16
Energy (MWH)	20,270,026	8,460,134	8,877	1,594,821	719	161,241	3,256,195	12,039	153,959	1,723	451,854	1,315,868	226,711	75,934	11,957	645,586	1,665,462	762,979	1,323,058	56,048	27,786	22,234	1,750	803	3,219	29,070

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
EARNED RETURN ON RATE BASE BROKEN DOWN BY DEMAND AND CUSTOMER COMPONENTS
RATE YEAR 1 ENDING 6/30/2028

DESCRIPTION	Reference	LINE REFERENCE	ALLOCATOR	TOTAL RETAIL - per Book	TOTAL RETAIL - Rate Year	TOTAL RETAIL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	I9 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
SUMMARY OF RESULTS ($ Thousands)																														
Net Plant	Table 4			7,216,875	7,916,229	7,916,229	4,563,802	4,693	792,747	483	38,799	1,026,393	3,833	50,517	6,184	103,765	300,613	14,950	25,527	3,865	133,555	341,796	125,976	236,155	34,763	78,637	16,384	230	825	1,293	10,444
Total Rate Base Deduction	Table 4			(1,170,648)	(1,288,916)	(1,288,916)	(736,943)	(765)	(127,985)	(78)	(6,399)	(172,666)	(637)	(8,414)	(1,006)	(17,059)	(49,841)	(2,414)	(4,144)	(624)	(21,832)	(56,378)	(20,338)	(38,287)	(5,612)	(12,699)	(2,645)	(37)	(138)	(235)	(1,741)
Total Rate Base Addition	Table 4			878,937	206,376	206,376	118,963	133	20,544	14	1,007	27,148	101	1,347	160	2,689	7,760	381	676	100	3,430	8,779	3,225	6,046	880	2,247	417	8	22	34	268
TOTAL RATE BASE	Sum of Line 12, 14, 16			6,925,164	6,833,689	6,833,689	3,945,822	4,060	685,305	419	33,407	880,875	3,297	43,450	5,339	89,395	258,531	12,917	22,060	3,341	115,152	294,197	108,863	203,914	30,030	68,185	14,155	201	710	1,093	8,970
TOTAL REVENUE	Table 5			1,453,137	1,471,039	1,471,039	806,328	751	130,941	47	8,197	248,579	1,009	17,258	652	22,935	59,211	1,691	6,384	849	22,441	63,452	18,964	39,639	5,068	12,489	1,439	581	94	308	1,734
Distr. O&M Expense	Table 6			240,588	324,832	**324,831**	**180,235**	**170**	**32,390**	**15**	**1,703**	**42,973**	**167**	**2,147**	**264**	**4,572**	**13,286**	**708**	**1,078**	**172**	**6,133**	**15,195**	**5,937**	**10,796**	**756**	**5,112**	**461**	**10**	**33**	**56**	**464**
	T6	DEMAND-CP				19,589	9,914	9	2,050	1	121	2,844	12	145	18	343	1,004	51	72	13	455	1,176	428	813	36	23	18	1	2	4	36
	T6	Demand-NCP				253,294	132,904	127	25,794	8	1,549	36,099	151	1,847	235	4,141	12,132	656	920	157	5,640	13,938	5,488	9,954	485	314	244	8	28	49	426
	T6	Customer				51,948	37,416	33	4,546	6	33	4,030	5	155	11	88	151	1	87	1	37	82	21	29	234	4,775	198	1	3	2	2
Customer Accounting Expenses	Table 7	Customer		63,927	66,963	66,963	45,573	169	6,255	25	184	10,059	24	475	51	419	1,165	26	225	13	391	964	292	501	46	38	(1)	10	16	12	29
Customer Service & Information/Sales Expenses	Table 7	Customer		2,427	2,594	2,594	349	0	45	0	7	1,993	1	74	4	26	32	0	34	0	6	12	1	2	1	4	0	0	1	1	1
Administrative & General Expenses	Table 8			154,454	160,297	**160,297**	**94,845**	**194**	**16,026**	**25**	**751**	**21,642**	**76**	**1,031**	**138**	**1,960**	**5,737**	**246**	**536**	**72**	**2,358**	**6,346**	**2,099**	**4,136**	**330**	**1,319**	**176**	**5**	**25**	**29**	**195**
	T8	DEMAND-CP				18,927	9,612	10	1,996	1	117	2,766	11	141	18	334	978	44	70	13	420	1,150	376	762	32	18	16	1	2	4	35
	T8	Demand-NCP				90,822	48,318	49	9,319	3	548	13,097	54	669	83	1,473	4,307	200	330	56	1,844	4,956	1,690	3,319	157	91	78	3	10	18	151
	T8	Customer				50,548	36,915	136	4,711	21	87	5,779	11	221	37	153	453	2	136	3	93	240	33	54	141	1,209	82	2	13	8	9
Total Depreciation Expense	Table 9			239,529	365,917	**368,475**	**213,213**	**266**	**35,937**	**31**	**1,707**	**48,445**	**174**	**2,332**	**276**	**4,521**	**12,834**	**623**	**1,248**	**161**	**5,648**	**14,294**	**5,304**	**9,829**	**2,373**	**7,574**	**1,134**	**16**	**41**	**60**	**435**
	T9	DEMAND-CP				40,380	20,223	22	4,179	1	252	5,885	25	301	39	706	2,070	117	150	27	994	2,414	977	1,745	76	51	38	2	5	9	74
	T9	Demand-NCP				203,470	107,270	110	20,754	7	1,251	29,197	122	1,492	191	3,329	9,758	489	745	126	4,348	11,181	4,109	7,740	386	257	195	6	24	40	342
	T9	Customer				124,625	85,719	135	11,004	23	204	13,363	27	540	46	487	1,006	18	353	8	305	698	218	344	1,911	7,266	900	8	13	11	20
Amortization (regulatory assets and EESCO)	Sum of Line 32 and 33			254,728	251,876	**251,876**	**145,231**	**151**	**25,249**	**16**	**1,230**	**32,663**	**122**	**1,606**	**194**	**3,295**	**9,537**	**475**	**813**	**123**	**4,239**	**10,842**	**3,998**	**7,491**	**1,202**	**2,437**	**556**	**8**	**26**	**41**	**332**
& including Storm Cost Recovery	T9	DEMAND-CP		6,099	37,763	37,763	18,600	19	3,980	1	238	5,598	23	286	37	671	1,967	111	142	26	941	2,294	921	1,651	81	51	40	2	4	8	70
	T9	Demand-NCP		24,928	154,333	154,333	81,067	81	15,843	5	954	22,396	93	1,142	142	2,531	7,424	363	567	96	3,263	8,492	3,053	5,815	328	201	163	5	18	31	260
	T9	Customer		9,661	59,780	59,780	45,564	51	5,426	9	37	4,669	5	178	15	93	147	1	104	1	35	57	23	25	792	2,185	354	1	4	2	1
Property Tax Expense	Tab 10			137,747	158,659	**158,659**	**91,469**	**94**	**15,888**	**10**	**778**	**20,571**	**77**	**1,012**	**124**	**2,080**	**6,025**	**300**	**512**	**77**	**2,677**	**6,850**	**2,525**	**4,733**	**697**	**1,576**	**328**	**5**	**17**	**26**	**209**
	T10	DEMAND-CP		20,917	24,093	24,093	12,141	12	2,416	1	151	3,500	14	177	22	423	1,240	68	89	16	593	1,455	584	1,047	43	30	22	0	3	5	43
	T10	Demand-NCP		85,048	97,960	97,960	51,920	51	9,982	3	601	14,017	59	717	102	1,593	4,667	229	357	60	2,055	5,342	1,928	3,669	189	130	96	0	11	19	163
	T10	Customer		31,782	36,607	36,607	27,454	32	3,408	6	26	3,077	4	118	10	66	123	1	66	1	29	64	15	20	460	1,413	209	1	3	2	2
Payroll and Other Taxes	Tab 10			113,866	115,806	115,806	67,136	79	11,528	9	562	15,054	55	735	98	1,496	4,338	213	374	55	1,918	4,917	1,805	3,385	484	1,153	230	1	13	19	150
	T10	DEMAND-CP		16,860	17,142	17,142	8,651	9	1,726	1	107	2,490	10	126	16	300	880	48	63	11	419	1,031	411	739	31	23	15	0	2	4	31
	T10	Demand-NCP		69,171	70,335	70,335	37,309	37	7,169	2	431	10,060	42	514	73	1,141	3,344	164	256	43	1,473	3,827	1,382	2,629	135	98	68	0	8	14	117
	T10	Customer		27,835	28,329	28,329	21,176	33	2,633	6	24	2,504	3	96	9	55	115	1	55	1	26	59	12	16	319	1,033	146	1	3	2	2
TOTAL EXPENSE BEFORE INCOME TAXES	Sum of Line 14, 19, 21, 23, 28, 33, 34, 41, 46			**1,207,265**	**1,446,944**	**1,449,501**	**838,051**	**1,121**	**143,319**	**130**	**6,922**	**193,401**	**696**	**9,413**	**1,149**	**18,369**	**52,955**	**2,591**	**4,820**	**674**	**23,368**	**59,421**	**21,960**	**40,871**	**5,888**	**19,212**	**2,884**	**55**	**172**	**243**	**1,815**
	Sum of Line 15, 24, 29, 3:	DEMAND-CP				157,894	79,141	81	16,348	6	986	23,083	96	1,175	149	2,776	8,137	439	586	107	3,823	9,520	3,696	6,757	299	195	150	4	18	34	289
	Sum of Line 16, 25, 30, 38	Demand-NCP				870,214	458,788	454	88,860	28	5,334	124,867	521	6,381	827	14,207	41,631	2,101	3,175	539	18,624	47,735	17,650	33,126	1,681	1,091	844	23	99	170	1,458
	Sum of Line 17, 19,21, 26,	Customer				421,392	300,167	587	38,028	97	602	45,473	80	1,854	183	1,388	3,191	50	1,060	28	922	2,176	616	991	3,904	17,923	1,888	24	55	40	66
Federal and State Income Taxes	Table 11	INCOME		(34,329)	(72,874)	**(72,874)**	(53,427)	(146)	(10,948)	(27)	(53)	3,649	41	1,475	(185)	146	(1,321)	(364)	139	7	(1,489)	(2,263)	(1,916)	(2,531)	(563)	(2,551)	(532)	130	(28)	3	(121)
	Line 56*(Line 52/Line 51)	DEMAND-CP				(7,377)	(5,045.32)	(10.48)	(1,248.79)	(1.14)	(7.59)	435.55	5.67	184.19	(23.92)	22.12	(202.96)	(61.62)	16.91	1.07	(243.62)	(362.61)	(322.46)	(418.45)	(28.62)	(25.90)	(27.68)	10.46	(2.87)	0.46	(19.23)
	Line 56*(Line 53/Line 51)	Demand-NCP				(41,125)	(29,248.22)	(59.09)	(6,787.87)	(5.87)	(41.07)	2,356.09	30.84	999.98	(133.15)	113.19	(1,038.38)	(294.94)	91.62	5.38	(1,186.81)	(1,818.08)	(1,540.04)	(2,051.40)	(160.84)	(144.83)	(155.58)	54.37	(16.20)	2.32	(96.86)
	Line 56*(Line 54/Line 51)	Customer				(24,378)	(19,135.93)	(76.38)	(2,904.93)	(20.03)	(4.64)	858.02	4.72	290.59	(29.50)	11.06	(79.58)	(7.02)	30.58	0.28	(58.74)	(82.89)	(53.71)	(61.34)	(373.61)	(2,379.83)	(348.21)	55.90	(9.02)	0.54	(4.42)
Deferred Income Tax Expense and ITC	Table 11			35,007	651	651	375	0	65	0	3	84	0	4	1	9	25	1	2	0	11	28	10	19	3	6	1	0	0	0	1
	Line 61 * T-3B	DEMAND-CP	NETPLANT-CP	5,316	99	99	49	0	10	0	1	14	0	1	0	2	5	0	0	0	2	6	2	4	0	0	0	0	0	0	0
	Line 61 * T-3B	Demand-NCP	NETPLANT-NCP	21,614	402	402	213	0	41	0	2	57	0	3	0	7	19	1	1	0	8	22	8	15	1	1	0	0	0	0	1
	Line 61 * T-3B	Customer	NETPLANT-CUS	8,077	150	150	113	0	14	0	0	13	0	0	0	0	0	0	0	0	0	0	0	2	6	1	0	0	0	0	0
OPERATING EXPENSES INCL. ALL TAXES	Sum of Line 51, 56, 61			**1,207,943**	**1,374,721**	**1,377,276**	**784,999**	**976**	**132,436**	**103**	**6,872**	**197,135**	**738**	**10,892**	**965**	**16,524**	**51,659**	**2,229**	**4,961**	**681**	**21,890**	**57,186**	**20,055**	**38,369**	**5,327**	**16,667**	**2,353**	**195**	**144**	**247**	**1,695**
	Sum of Line 52, 57, 62	DEMAND-CP				150,616	74,145	70	15,109	4	979	23,533	101	1,360	125	2,800	7,939	378	603	108	3,582	9,164	3,376	6,343	271	169	122	15	15	34	270
	Sum of Line 53, 58, 63	Demand-NCP				829,491	429,753	395	82,113	22	5,295	127,280	552	7,384	694	14,327	40,612	1,807	3,268	545	17,446	45,939	16,118	31,090	1,521	946	688	78	83	172	1,362
	Sum of Line 54, 59, 64	Customer				397,164	281,143	511	35,138	77	598	46,344	84	2,145	154	1,399	3,111	43	1,090	28	863	2,094	562	929	3,533	15,549	1,541	80	46	40	62

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
ALLOCATED GROSS PLANT DEMAND AND CUSTOMER BREAKDOWN SHARES
RATE YEAR 1 ENDING 6/30/2028

	ACCOUNT		Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - S	Rate EV-S	Rate EV-M	Rate EV-L
LABOR OH	301-303	DEMAND-CP	11%	6%	14%	4%	17%	14%	16%	15%	14%	19%	19%	20%	14%	20%	20%	20%	20%	20%	12%	4%	11%	13%	10%	15%	20%
LABOR OH	301-303	DEMAND NCP	51%	26%	58%	13%	71%	59%	69%	63%	60%	74%	74%	79%	60%	76%	77%	77%	79%	79%	51%	14%	49%	51%	41%	59%	76%
LABOR OH	301-303	CUSTOMER	38%	68%	28%	83%	11%	27%	15%	21%	26%	8%	8%	1%	26%	4%	4%	3%	1%	1%	37%	83%	40%	36%	49%	26%	4%
	360	DEMAND-CP	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	361	DEMAND-CP	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	362	DEMAND-CP	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	363	DEMAND NCP	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	364	DEMAND NCP	43%	57%	56%	28%	97%	71%	96%	77%	88%	96%	98%	100%	78%	99%	99%	99%	100%	100%	31%	38%	37%	96%	79%	92%	99%
	364	CUSTOMER	57%	43%	44%	72%	3%	29%	4%	23%	12%	4%	2%	0%	22%	1%	1%	1%	0%	0%	69%	62%	63%	4%	21%	8%	1%
	365	DEMAND NCP	81%	88%	87%	68%	99%	93%	99%	95%	98%	99%	100%	100%	95%	100%	100%	100%	100%	100%	72%	77%	76%	99%	95%	98%	100%
	365	CUSTOMER	19%	12%	13%	32%	1%	7%	1%	5%	2%	1%	0%	0%	5%	0%	0%	0%	0%	0%	28%	23%	24%	1%	5%	2%	0%
	366	DEMAND NCP	87%	92%	91%	76%	100%	95%	99%	97%	98%	99%	100%	100%	97%	100%	100%	100%	100%	100%	80%	84%	83%	100%	97%	99%	100%
	366	CUSTOMER	13%	8%	9%	24%	0%	5%	1%	3%	2%	1%	0%	0%	3%	0%	0%	0%	0%	0%	20%	16%	17%	0%	3%	1%	0%
	367	DEMAND NCP	87%	92%	91%	76%	100%	95%	99%	97%	98%	99%	100%	100%	97%	100%	100%	100%	100%	100%	80%	84%	83%	100%	97%	99%	100%
	367	CUSTOMER	13%	8%	9%	24%	0%	5%	1%	3%	2%	1%	0%	0%	3%	0%	0%	0%	0%	0%	20%	16%	17%	0%	3%	1%	0%
	368	DEMAND NCP	57%	69%	68%	39%	98%	81%	98%	85%	92%	97%	99%	100%	86%	99%	100%	100%	100%	100%	44%	51%	50%	0%	87%	95%	99%
	368	CUSTOMER	43%	31%	32%	61%	2%	19%	2%	15%	8%	3%	1%	0%	14%	1%	0%	0%	0%	0%	56%	49%	50%	0%	13%	5%	1%
	369	CUSTOMER	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	370	CUSTOMER	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%
	371	CUSTOMER	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	373	CUSTOMER	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	389-398	DEMAND-CP	11%	6%	14%	4%	17%	14%	16%	15%	14%	19%	19%	20%	14%	20%	20%	20%	20%	20%	12%	4%	11%	13%	10%	15%	20%
	389-399	DEMAND NCP	51%	26%	58%	13%	71%	59%	69%	63%	60%	74%	74%	79%	60%	76%	77%	77%	79%	79%	51%	14%	49%	51%	41%	59%	76%
	389-400	CUSTOMER	38%	68%	28%	83%	11%	27%	15%	21%	26%	8%	8%	1%	26%	4%	4%	3%	1%	1%	37%	83%	40%	36%	49%	26%	4%

DISTRIBUTION PLANT	Test Year Proforma 12/31/2025	Ending 6/30/2028	Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - S	Rate EV-S	Rate EV-M	Rate EV-L
DEMAND-CP	1,217,701	1,460,809	1,460,809	730,240	714	151,235	47	9,129	212,292	890	10,867	1,385	25,653	75,156	4,264	5,415	992	36,173	87,840	35,604	63,583	2,837	1,854	1,429	55	161	310	2,682
DEMAND-NCP	4,844,858	5,265,309	5,265,309	2,792,675	2,680	536,594	161	32,390	753,230	3,159	38,558	4,915	85,704	251,090	12,202	19,214	3,247	109,978	287,398	102,754	196,686	10,263	6,705	5,170	153	595	1,015	8,775
CUSTOMER	2,210,294	2,382,283	2,382,283	1,718,636	1,505	225,077	275	3,087	212,150	353	8,641	718	8,524	20,384	855	4,678	226	8,352	19,910	7,591	13,187	32,293	80,560	14,314	61	149	150	608
Total	**8,272,853**	**9,108,401**	**9,108,401**	**5,241,551**	**4,899**	**912,906**	**483**	**44,606**	**1,177,671**	**4,402**	**58,065**	**7,019**	**119,881**	**346,631**	**17,321**	**29,307**	**4,465**	**154,503**	**395,148**	**145,950**	**273,457**	**45,394**	**89,119**	**20,913**	**269**	**905**	**1,474**	**12,065**
	15%	16%	16%	13.93%	14.57%	16.57%	9.78%	20.47%	18.03%	20.23%	18.72%	19.74%	21.40%	21.68%	24.62%	18.48%	22.23%	23.41%	22.23%	24.39%	23.25%	6.25%	2.08%	6.83%	20.43%	17.84%	21.03%	22.23%
	59%	58%	58%	53.28%	54.70%	58.78%	33.34%	72.61%	63.96%	71.76%	66.40%	70.03%	71.49%	72.44%	70.45%	65.56%	72.72%	71.18%	72.73%	70.40%	71.93%	22.61%	7.52%	24.72%	56.98%	65.75%	68.81%	72.73%
	27%	26%	26%	32.79%	30.73%	24.66%	56.88%	6.92%	18.01%	8.01%	14.88%	10.23%	7.11%	5.88%	4.94%	15.96%	5.05%	5.41%	5.04%	5.20%	4.82%	71.14%	90.40%	68.45%	22.59%	16.42%	10.16%	5.04%

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
ALLOCATED NET PLANT DEMAND AND CUSTOMER BREAKDOWN SHARES
RATE YEAR 1 ENDING 6/30/2028

Account	DESCRIPTION	Demand vs. Customer	Total Per Book	Total Rate Year	TOTAL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
INTANGIBLE																													
301-303	Intangible Net Plant	DEMAND-CP			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
301-303	Intangible Net Plant	DEMAND-NCP			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
301-303	Intangible Net Plant	CUSTOMER			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION PLANT																													
360	Land & Land Rights	DEMAND-CP			5,119.96	2,559	3	530	0	32	744	3	38	5	90	263	15	19	3	127	308	125	223	10	6	5	0	1	1	9
361	Structures & Improvements	DEMAND-CP			85,440.58	42,711	42	8,846	3	534	12,417	52	636	81	1,500	4,396	249	317	58	2,116	5,138	2,082	3,719	166	108	84	3	9	18	157
362	Station Equipment	DEMAND-CP			1,038,215.53	518,991	507	107,485	34	6,488	150,879	633	7,723	985	18,232	53,415	3,030	3,849	705	25,709	62,429	25,305	45,189	2,017	1,317	1,016	39	115	220	1,906
363	Computer Hardware/Berlin Warehc	DEMAND NCP			76,623.71	38,303	37	7,933	2	479	11,135	47	570	73	1,346	3,942	224	284	52	1,897	4,607	1,868	3,335	149	97	75	3	8	16	141
364	Poles, Towers & Fixtures	DEMAND NCP			422,706.35	219,409	212	43,073	13	2,600	60,462	254	3,095	395	7,005	20,523	1,148	1,542	267	9,736	23,642	9,583	17,114	819	535	413	15	47	83	722
364	Poles, Towers & Fixtures	CUSTOMER			350,968.24	285,856	162	34,246	34	82	24,821	11	920	55	304	373	1	429	2	67	142	17	17	1,798	891	713	1	13	7	6
365	OH Conductor & Devices	DEMAND NCP			1,896,732.73	990,267	953	192,784	58	11,637	270,615	1,135	13,853	1,766	31,135	91,218	5,088	6,903	1,184	43,168	104,826	42,489	75,878	3,675	2,401	1,851	66	212	370	3,201
365	OH Conductor & Devices	CUSTOMER			285,391.11	232,474	132	27,832	28	67	20,172	9	748	45	247	303	1	348	2	54	115	14	14	1,462	725	580	0	10	6	5
366	UG Conduit	DEMAND NCP			463,316.47	252,195	239	46,215	13	2,790	64,874	272	3,321	423	7,074	20,725	1,133	1,655	264	9,615	23,349	9,464	16,901	895	585	451	15	53	82	713
366	UG Conduit	CUSTOMER			45,863.72	37,609	21	4,341	4	10	3,147	1	117	7	37	46	0	54	0	8	17	2	2	230	114	91	0	2	1	1
367	UG Conductor & Devices	DEMAND NCP			1,170,713.56	637,248	605	116,777	34	7,049	163,923	687	8,391	1,070	17,875	52,368	2,864	4,181	667	24,296	58,999	23,914	42,706	2,262	1,478	1,140	37	133	208	1,801
367	UG Conductor & Devices	CUSTOMER			115,889.00	95,030	53	10,970	11	26	7,951	4	295	18	94	116	0	137	1	20	44	5	5	582	288	231	0	4	2	2
368	Line Transformers	DEMAND NCP			544,981.53	286,770	280	59,391	19	3,585	83,368	350	4,268	544	10,074	29,514	251	2,127	390	7,387	34,495	2,796	15,731	1,114	728	561	-	63	122	1,053
368	Line Transformers	CUSTOMER			266,820.81	214,487	124	27,553	29	66	19,970	9	740	44	259	317	0	345	2	30	123	3	9	1,421	704	564	-	10	6	5
369	Services	CUSTOMER			322,198.80	261,595	151	33,604	35	81	24,356	11	903	54	315	387	1	421	2	70	150	18	18	-	-	-	1	12	8	7
370	Meters	CUSTOMER			179,022.51	118,598	396	15,842	62	662	32,255	90	1,344	124	1,470	2,976	33	1,037	18	843	1,800	553	763	-	-	-	34	38	37	48
371	Inst. On Cust. Premises	CUSTOMER			32,365.03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,102	8,478	6,784	-	-	-	-
373	Street Lighting	CUSTOMER			56,869.44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,622	1,248	-	-	-	-
	Total Distribution Net Plant	**DEMAND-CP**			**1,126,776.07**	**564,261**	**551**	**116,860**	**37**	**7,054**	**164,039**	**688**	**8,397**	**1,070**	**19,822**	**58,074**	**3,295**	**4,184**	**767**	**27,951**	**67,874**	**27,512**	**49,131**	**2,192**	**1,432**	**1,104**	**42**	**125**	**240**	**2,072**
	Total Distribution Net Plant	**DEMAND NCP**			**4,575,074.34**	**2,424,192**	**2,327**	**466,173**	**140**	**28,139**	**654,378**	**2,744**	**33,497**	**4,270**	**74,509**	**218,291**	**10,708**	**16,692**	**2,823**	**96,100**	**249,919**	**90,115**	**171,665**	**8,914**	**5,824**	**4,490**	**135**	**516**	**882**	**7,631**
	Total Distribution Net Plant	**CUSTOMER**			**1,655,388.65**	**1,245,649**	**1,039**	**154,388**	**203**	**995**	**132,671**	**135**	**5,065**	**347**	**2,727**	**4,517**	**35**	**2,770**	**28**	**1,092**	**2,392**	**612**	**830**	**22,595**	**66,823**	**10,211**	**36**	**89**	**68**	**74**
GENERAL PLANT																													
389	Land & Land Rights	DEMAND-CP			793.42	406.24	0.52	82.87	0.04	4.81	115.45	0.47	5.83	0.77	13.43	39.61	1.99	2.91	0.52	17.89	45.99	16.76	31.73	1.34	1.83	0.70	0.02	0.10	0.17	1.41
389	Land & Land Rights	DEMAND NCP			3,381.94	1,807.53	2.16	345.56	0.15	20.20	481.73	1.98	24.41	3.21	53.55	157.66	7.82	12.16	2.04	69.79	179.97	65.73	123.93	5.86	6.79	3.03	0.10	0.42	0.66	5.51
389	Land & Land Rights	CUSTOMER			1,851.02	1,353.45	5.71	170.17	0.93	3.25	217.59	0.44	8.25	1.39	5.60	16.21	0.06	5.27	0.11	3.33	7.87	1.23	1.53	4.28	40.69	2.52	0.07	0.50	0.29	0.30
390	Structures & Improvements	DEMAND-CP			33,623.95	17,215.67	22.16	3,511.91	1.68	203.75	4,892.37	19.97	247.19	32.82	569.17	1,678.67	84.43	123.18	22.09	758.25	1,948.86	710.23	1,344.86	56.87	77.69	29.76	1.04	4.31	7.30	59.72
390	Structures & Improvements	DEMAND NCP			143,321.21	76,600.04	91.35	14,644.29	6.22	855.87	20,414.94	83.79	1,034.47	135.97	2,269.18	6,681.49	331.50	515.28	86.39	2,957.63	7,626.72	2,785.42	5,252.10	248.29	287.86	128.61	4.13	17.99	28.17	233.49
390	Structures & Improvements	CUSTOMER			78,443.03	57,356.94	242.01	7,211.60	39.30	137.62	9,221.08	18.52	349.50	58.74	237.20	686.76	2.66	223.39	4.64	141.08	333.48	52.11	64.96	181.32	1,724.23	106.79	2.93	21.30	12.23	12.64
391	Office Furniture & Equipment	DEMAND-CP			767.68	393.06	0.51	80.18	0.04	4.65	111.70	0.46	5.64	0.75	12.99	38.33	1.93	2.81	0.50	17.31	44.50	16.22	30.70	1.30	1.77	0.68	0.02	0.10	0.17	1.36
391	Office Furniture & Equipment	DEMAND NCP			3,272.22	1,748.89	2.09	334.35	0.14	19.54	466.10	1.91	23.62	3.10	51.81	152.55	7.57	11.76	1.97	67.53	174.13	63.59	119.91	5.67	6.57	2.94	0.09	0.41	0.64	5.33
391	Office Furniture & Equipment	CUSTOMER			1,790.96	1,309.54	5.53	164.65	0.90	3.14	210.53	0.42	7.98	1.34	5.42	15.68	0.06	5.10	0.11	3.22	7.61	1.19	1.48	4.14	39.37	2.44	0.07	0.49	0.28	0.29
392	Transportation Equipment	DEMAND-CP			24,736.60	12,665.29	16.30	2,583.66	1.24	149.90	3,599.24	14.70	181.85	24.15	418.73	1,234.97	62.11	90.62	16.25	557.83	1,433.75	522.50	989.39	41.84	57.15	21.90	0.76	3.17	5.37	43.93
392	Transportation Equipment	DEMAND NCP			105,439.10	56,353.41	67.21	10,773.56	4.58	629.65	15,018.94	61.65	761.04	100.03	1,669.40	4,915.47	243.88	379.08	63.56	2,175.88	5,610.85	2,049.19	3,863.89	182.66	211.78	94.62	3.03	13.23	20.72	171.77
392	Transportation Equipment	CUSTOMER			57,709.27	42,196.57	178.05	5,305.46	28.91	101.24	6,783.80	13.63	257.12	43.21	174.51	505.24	1.96	164.35	3.41	103.79	245.34	38.33	47.79	133.40	1,268.48	78.56	2.16	15.67	9.00	9.30
393	Stores Equipment	DEMAND-CP			1,048.08	536.62	0.69	109.47	0.05	6.35	152.50	0.62	7.71	1.02	17.74	52.33	2.63	3.84	0.69	23.64	60.75	22.14	41.92	1.77	2.42	0.93	0.03	0.13	0.23	1.86
393	Stores Equipment	DEMAND NCP			4,467.42	2,387.68	2.85	456.47	0.19	26.68	636.35	2.61	32.25	4.24	70.73	208.27	10.33	16.06	2.69	92.19	237.73	86.82	163.71	7.74	8.97	4.01	0.13	0.56	0.88	7.28
393	Stores Equipment	CUSTOMER			2,445.12	1,787.86	7.54	224.79	1.23	4.29	287.43	0.58	10.89	1.83	7.39	21.41	0.08	6.96	0.14	4.40	10.39	1.62	2.02	5.65	53.75	3.33	0.09	0.66	0.38	0.39
394	Tool, Shop & Garage Equipment	DEMAND-CP			9,144.98	4,682.29	6.03	955.16	0.46	55.42	1,330.62	5.43	67.23	8.93	154.80	456.56	22.96	33.50	6.01	206.23	530.05	193.17	365.77	15.47	21.13	8.09	0.28	1.17	1.99	16.24
394	Tool, Shop & Garage Equipment	DEMAND NCP			38,980.24	20,833.54	24.85	3,982.93	1.69	232.78	5,552.42	22.79	281.35	36.98	617.17	1,817.22	90.16	140.15	23.50	804.41	2,074.30	757.57	1,428.46	67.53	78.29	34.98	1.12	4.89	7.66	63.50
394	Tool, Shop & Garage Equipment	CUSTOMER			21,334.79	15,599.84	65.82	1,961.40	10.69	37.43	2,507.93	5.04	95.06	15.97	64.51	186.78	0.72	60.76	1.26	38.37	90.70	14.17	17.67	49.32	468.95	29.04	0.80	5.79	3.33	3.44
395	Laboratory Equipment	DEMAND-CP			279.06	142.88	0.18	29.15	0.01	1.69	40.60	0.17	2.05	0.27	4.72	13.93	0.70	1.02	0.18	6.29	16.17	5.89	11.16	0.47	0.64	0.25	0.01	0.04	0.06	0.50
395	Laboratory Equipment	DEMAND NCP			1,189.50	635.75	0.76	121.54	0.05	7.10	169.44	0.70	8.59	1.13	18.83	55.45	2.75	4.28	0.72	24.55	63.30	23.12	43.59	2.06	2.39	1.07	0.03	0.15	0.23	1.94
395	Laboratory Equipment	CUSTOMER			651.04	476.04	2.01	59.85	0.33	1.14	76.53	0.15	2.90	0.49	1.97	5.70	0.02	1.85	0.04	1.17	2.77	0.43	0.54	1.50	14.31	0.89	0.02	0.18	0.10	0.10
396	Power Operated Equipment	DEMAND-CP			74.31	38.05	0.05	7.76	0.00	0.45	10.81	0.04	0.55	0.07	1.26	3.71	0.19	0.27	0.05	1.68	4.31	1.57	2.97	0.13	0.17	0.07	0.00	0.01	0.02	0.13
396	Power Operated Equipment	DEMAND NCP			316.76	169.30	0.20	32.37	0.01	1.89	45.12	0.19	2.29	0.30	5.02	14.77	0.73	1.14	0.19	6.54	16.86	6.16	11.61	0.55	0.64	0.28	0.01	0.04	0.06	0.52
396	Power Operated Equipment	CUSTOMER			173.37	126.77	0.53	15.94	0.09	0.30	20.38	0.04	0.77	0.13	0.52	1.52	0.01	0.49	0.01	0.31	0.74	0.12	0.14	0.40	3.81	0.24	0.01	0.05	0.03	0.03
397	Communication Equipment	DEMAND-CP			2,902.27	1,485.98	1.91	303.13	0.15	17.59	422.29	1.72	21.34	2.83	49.13	144.89	7.29	10.63	1.91	65.45	168.22	61.30	116.08	4.91	6.71	2.57	0.09	0.37	0.63	5.15
397	Communication Equipment	DEMAND NCP			12,370.84	6,611.77	7.89	1,264.03	0.54	73.87	1,762.13	7.23	89.29	11.74	195.87	576.72	28.61	44.48	7.46	255.29	658.30	240.42	453.34	21.43	24.85	11.10	0.36	1.55	2.43	20.15
397	Communication Equipment	CUSTOMER			6,770.85	4,950.79	20.89	622.47	3.39	11.88	795.92	1.60	30.17	5.07	20.47	59.28	0.23	19.28	0.40	12.18	28.78	4.50	5.61	15.65	148.83	9.22	0.25	1.84	1.06	1.09
398	Miscellaneous Equipment	DEMAND-CP			(38.13)	(19.52)	(0.03)	(3.98)	(0.00)	(0.23)	(5.55)	(0.02)	(0.28)	(0.04)	(0.65)	(1.90)	(0.10)	(0.14)	(0.03)	(0.86)	(2.21)	(0.81)	(1.53)	(0.06)	(0.09)	(0.03)	(0.00)	(0.00)	(0.01)	(0.07)
398	Miscellaneous Equipment	DEMAND NCP			(162.54)	(86.87)	(0.10)	(16.61)	(0.01)	(0.97)	(23.15)	(0.10)	(1.17)	(0.15)	(2.57)	(7.58)	(0.38)	(0.58)	(0.10)	(3.35)	(8.65)	(3.16)	(5.96)	(0.28)	(0.33)	(0.15)	(0.00)	(0.02)	(0.03)	(0.26)
398	Miscellaneous Equipment	CUSTOMER			(88.96)	(65.05)	(0.27)	(8.18)	(0.04)	(0.16)	(10.46)	(0.02)	(0.40)	(0.07)	(0.27)	(0.78)	(0.00)	(0.25)	(0.01)	(0.16)	(0.38)	(0.06)	(0.07)	(0.21)	(1.96)	(0.12)	(0.00)	(0.02)	(0.01)	(0.01)
TOTAL GENERAL	**Total General Net Plant**	**DEMAND-CP**			**73,332.24**	**37,547**	**48**	**7,659**	**4**	**444**	**10,670**	**44**	**539**	**72**	**1,241**	**3,661**	**184**	**269**	**48**	**1,654**	**4,250**	**1,549**	**2,933**	**124**	**169**	**65**	**2**	**9**	**16**	**130**
	Total General Net Plant	**DEMAND NCP**			**312,576.70**	**167,061**	**199**	**31,938**	**14**	**1,867**	**44,524**	**183**	**2,256**	**297**	**4,949**	**14,572**	**723**	**1,124**	**188**	**6,450**	**16,634**	**6,075**	**11,455**	**542**	**628**	**281**	**9**	**39**	**61**	**509**
	Total General Net Plant	**CUSTOMER**			**171,080.51**	**125,093**	**528**	**15,728**	**86**	**300**	**20,111**	**40**	**762**	**128**	**517**	**1,498**	**6**	**487**	**10**	**308**	**727**	**114**	**142**	**395**	**3,760**	**233**	**6**	**46**	**27**	**28**

TOTAL NET PLANT SPLIT

	Total Per Book	Total Proforma	Total	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
DEMAND-CP	**1,202,108.30**	1,202,108.30	**1,202,108**	601,807	600	124,519	40	7,498	174,709	731	8,936	1,142	21,064	61,735	3,479	4,453	815	29,605	72,125	29,061	52,064	2,316	1,602	1,169	45	134	256	2,203
DEMAND NCP	**4,887,651.04**	4,887,651.04	**4,887,651**	2,591,253	2,526	498,111	154	30,006	698,902	2,927	35,754	4,567	79,458	232,863	11,431	17,816	3,012	102,550	266,552	96,190	183,120	9,456	6,451	4,771	144	556	944	8,140
CUSTOMER	**1,826,469.16**	1,826,469.16	**1,826,469**	1,370,741	1,567	170,116	289	1,295	152,782	175	5,827	475	3,244	6,015	40	3,258	38	1,400	3,119	726	971	22,990	70,584	10,444	42	135	94	101
TOTAL NET PLANT			**7,916,229**	**4,563,802**	**4,693**	**792,747**	**483**	**38,799**	**1,026,393**	**3,833**	**50,517**	**6,184**	**103,765**	**300,613**	**14,950**	**25,527**	**3,865**	**133,555**	**341,796**	**125,976**	**236,155**	**34,763**	**78,637**	**16,384**	**230**	**825**	**1,293**	**10,444**
TOTAL SPLIT (%)																											

Total Net Plant - DEMAND-CP	D-CP	**15.19%**	13.19%	12.78%	15.71%	8.32%	19.33%	17.02%	19.08%	17.69%	18.47%	20.30%	20.54%	23.27%	17.44%	21.09%	22.17%	21.10%	23.07%	22.05%	6.66%	2.04%	7.14%	19.41%	16.25%	19.76%	21.09%
Total Net Plant - Demand-NCP	NCP	**61.74%**	56.78%	53.83%	62.83%	31.82%	77.34%	68.09%	76.35%	70.78%	73.85%	76.57%	77.46%	76.46%	69.79%	77.93%	76.79%	77.99%	76.36%	77.54%	27.20%	8.20%	29.12%	62.39%	67.35%	72.96%	77.94%
Total Net Plant - Customer	CUSTOMER	**23.07%**	30.04%	33.39%	21.46%	59.86%	3.34%	14.89%	4.57%	11.54%	7.68%	3.13%	2.00%	0.27%	12.76%	0.98%	1.05%	0.91%	0.58%	0.41%	66.14%	89.76%	63.74%	18.20%	16.41%	7.28%	0.97%

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
RATE BASE
RATE YEAR 1 ENDING 6/30/2028

LINE	Account	DESCRIPTION	ALLOCATOR	TOTAL	TOTAL RETAIL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
1		($ 000)																											
2		Utility Plant in Service		9,797,915	9,797,915	5,649,697	5,859	981,395	611	47,838	1,270,893	4,732	62,469	7,633	128,184	371,056	18,451	31,634	4,770	164,916	421,901	155,528	291,443	46,707	94,761	21,629	291	1,022	1,603	12,890
3		Reserve For Depreciation		1,881,686	1,881,686	1,085,895	1,166	188,649	128	9,039	244,500	898	11,952	1,449	24,419	70,443	3,501	6,107	905	31,361	80,105	29,552	55,288	11,945	16,124	5,245	60	197	310	2,447
4																													
5		**Net Plant**		7,916,229	7,916,229	4,563,802	4,693	792,747	483	38,799	1,026,393	3,833	50,517	6,184	103,765	300,613	14,950	25,527	3,865	133,555	341,796	125,976	236,155	34,763	78,637	16,384	230	825	1,293	10,444
6		DEMAND-CP		1,202,108	1,202,108	601,807	600	124,519	40	7,498	174,709	731	8,936	1,142	21,064	61,735	3,479	4,453	815	29,605	72,125	29,061	52,064	2,316	1,602	1,169	45	134	256	2,203
7		Demand-NCP		4,887,651	4,887,651	2,591,253	2,526	498,111	154	30,006	698,902	2,927	35,754	4,567	79,458	232,863	11,431	17,816	3,012	102,550	266,552	96,190	183,120	9,456	6,451	4,771	144	556	944	8,140
8		Customer		1,826,469	1,826,469	1,370,741	1,567	170,116	289	1,295	152,782	175	5,827	475	3,244	6,015	40	3,258	38	1,400	3,119	726	971	22,990	70,584	10,444	42	135	94	101
9																													
10		DEDUCTIONS FROM PLANT																											
11		Reserve for Deferred Income Taxes	NETPLANT	1,263,352	1,263,352	728,338	749	126,515	77	6,192	163,802	612	8,062	987	16,560	47,975	2,386	4,074	617	21,314	54,547	20,105	37,688	5,548	12,550	2,615	37	132	206	1,667
12		DEMAND-CP	NETPLANT-CP	191,845	191,845	110,601	96	19,240	6	1,199	27,866	114	1,406	172	3,368	9,872	543	708	127	4,725	11,585	4,649	8,336	343	239	173	0	20	40	345
13		Demand-NCP	NETPLANT-NCP	780,021	780,021	449,692	403	79,483	24	4,788	111,613	467	5,709	812	12,681	37,161	1,824	2,844	481	16,365	42,536	15,348	29,219	1,509	1,033	761	0	89	151	1,299
14		Customer	NETPLANT-CUST	291,486	291,486	168,045	252	27,137	46	209	24,500	28	936	79	524	976	7	523	6	229	512	116	156	3,667	11,253	1,667	7	22	15	17
15																													
16		Regulatory Liabilities & Reserves net o	NETPLANT	14,683	14,683	8,465	9	1,470	1	72	1,904	7	94	11	192	558	28	47	7	248	634	234	438	64	146	30	0	2	2	19
17		DEMAND-CP	NETPLANT-CP	2,230	2,230	1,124	1	224	0	14	324	1	16	2	39	115	6	8	1	55	135	54	97	4	3	2	0	0	0	4
18		Demand-NCP	NETPLANT-NCP	9,066	9,066	4,805	5	924	0	56	1,297	5	66	9	147	432	21	33	6	190	494	178	340	18	12	9	0	1	2	15
19		Customer	NETPLANT-CUST	3,388	3,388	2,541	3	315	1	2	285	0	11	1	6	11	0	6	0	3	6	1	2	43	131	19	0	0	0	0
20																													
21	235	Customer Deposits/Advances	CUST_235	10,881	10,881	140	7	-	-	135	6,960	18	258	7	307	1,309	-	22	-	271	1,196	-	161	-	4	-	-	4	26	55
22					-																								
23		**Total Deductions from Plant**		**1,288,916**	**1,288,916**	**736,943**	**765**	**127,985**	**78**	**6,399**	**172,666**	**637**	**8,414**	**1,006**	**17,059**	**49,841**	**2,414**	**4,144**	**624**	**21,832**	**56,378**	**20,338**	**38,287**	**5,612**	**12,699**	**2,645**	**37**	**138**	**235**	**1,741**
24		DEMAND-CP		194,074	194,074	111,724	97	19,464	6	1,213	28,190	115	1,422	174	3,407	9,986	549	716	128	4,780	11,720	4,703	8,433	347	242	175	0	20	40	349
25		Demand-NCP		789,087	789,087	454,496	408	80,406	25	4,844	112,910	473	5,775	822	12,828	37,593	1,845	2,877	486	16,555	43,030	15,527	29,558	1,526	1,045	770	0	90	152	1,314
26		Customer		305,755	305,755	170,727	262	27,452	47	347	31,745	47	1,204	87	837	2,296	7	551	6	502	1,714	118	318	3,709	11,387	1,686	7	26	41	72
27																													
28		**ADDITIONS TO PLANT**																											
29		Distribution Cash Working Capital	TOTALEXP	50,839	50,839	29,294	40	4,968	5	244	6,981	25	354	39	651	1,853	87	175	24	806	2,063	750	1,406	197	702	95	4	6	9	62
30		DEMAND-CP				3,356.28	2.59	690.28	0.17	41.81	996.10	4.15	53.94	5.63	120.88	345.28	17.60	25.14	4.66	159.17	407.06	151.10	284.89	22.56	25.76	10.47	0.46	0.60	1.35	12.22
31		Demand-NCP				14,908.85	10.71	2,877.30	0.64	175.26	4,149.64	17.37	225.46	23.48	480.80	1,371.16	68.64	105.00	18.20	617.80	1,588.86	588.32	1,107.67	98.53	95.65	45.25	1.84	2.51	5.22	47.69
32		Customer				11,029.07	27.16	1,399.19	3.89	27.35	1,836.02	3.73	74.70	9.74	49.07	136.73	0.54	44.47	0.95	28.65	67.48	10.75	13.40	75.75	580.43	39.10	1.31	2.85	2.19	2.50
33																													

34	Materials and Supplies	NETPLANT		170,765	170,765	98,448	101	17,101	10	837	22,141	83	1,090	133	2,238	6,485	322	551	83	2,881	7,373	2,717	5,094	750	1,696	353	5	18	28	225
35	Prepayments	NETPLANT		9,089	9,089	5,240	5	910	1	45	1,178	4	58	7	119	345	17	29	4	153	392	145	271	40	90	19	0	1	1	12
36	Regulatory Assets and Deferred Taxes	NETPLANT		(24,317)	(24,317)	(14,019)	(14)	(2,435)	(1)	(119)	(3,153)	(12)	(155)	(19)	(319)	(923)	(46)	(78)	(12)	(410)	(1,050)	(387)	(725)	(107)	(242)	(50)	(1)	(3)	(4)	(32)
37																													
38	Other Additions			155,537	155,537	89,669	92	15,576	9	762	20,166	75	993	122	2,039	5,906	294	502	76	2,624	6,716	2,475	4,640	683	1,545	322	5	16	25	205
39	DEMAND-CP	NETPLANT-CP		23,619	23,619	11,902	12	2,369	1	148	3,431	14	173	21	415	1,215	67	87	16	582	1,426	572	1,026	42	29	21	0	2	5	43
40	Demand-NCP	NETPLANT-NCP		96,032	96,032	50,898	50	9,785	3	590	13,741	58	703	100	1,561	4,575	225	350	59	2,015	5,237	1,890	3,597	186	127	94	0	11	19	160
41	Customer	NETPLANT-CUST		35,886	35,886	26,913	31	3,341	6	26	3,016	3	115	10	64	120	1	64	1	28	63	14	19	451	1,385	205	1	3	2	2
42																													
43	**Total Additions**			**206,376**	**206,376**	118,963	133	20,544	14	1,007	27,148	101	1,347	160	2,689	7,760	381	676	100	3,430	8,779	3,225	6,046	880	2,247	417	8	22	34	268
44	DEMAND-CP			23,619	23,619	15,258	14	3,059	1	189	4,427	18	227	27	536	1,561	84	112	20	741	1,833	723	1,311	65	55	32	0	3	6	55
45	Demand-NCP			96,032	96,032	65,807	60	12,663	4	765	17,891	75	928	123	2,042	5,946	293	455	77	2,633	6,826	2,478	4,705	284	223	139	2	13	24	208
46	Customer			35,886	35,886	37,942	58	4,740	10	53	4,852	7	190	19	114	257	1	109	2	57	131	25	33	527	1,966	244	2	6	4	5
47																													
48	RB **TOTAL RATE BASE**			**6,833,689**	**6,833,689**	**3,945,822**	**4,060**	**685,305**	**419**	**33,407**	**880,875**	**3,297**	**43,450**	**5,339**	**89,395**	**258,531**	**12,917**	**22,060**	**3,341**	**115,152**	**294,197**	**108,863**	**203,914**	**30,030**	**68,185**	**14,155**	**201**	**710**	**1,093**	**8,970**
49	DEMAND-CP			1,031,653	**1,024,464**	505,341	517	108,115	35	6,475	150,946	634	7,741	995	18,192	53,309	3,014	3,849	707	25,566	62,238	25,081	44,942	2,034	1,415	1,026	45	117	222	1,908
50	Demand-NCP			4,194,596	**4,186,958**	2,202,564	2,178	430,368	133	25,927	603,882	2,529	30,907	3,869	68,672	201,216	9,879	15,394	2,603	88,628	230,348	83,141	158,267	8,214	5,629	4,139	145	479	815	7,033
51	Customer			1,556,600	**1,622,626**	1,237,957	1,363	147,404	252	1,001	125,890	136	4,813	407	2,521	3,976	35	2,815	33	954	1,535	633	686	19,808	61,162	9,002	37	114	57	34
52																													
53	**COST OF CAPITAL**			**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
54																													
55	**REQUIRED RETURN ON RATE BASE**		-	**528,927**	**528,927**	**305,407**	**314**	**53,043**	**32**	**2,586**	**68,180**	**255**	**3,363**	**413**	**6,919**	**20,010**	**1,000**	**1,707**	**259**	**8,913**	**22,771**	**8,426**	**15,783**	**2,324**	**5,277**	**1,096**	**16**	**55**	**85**	**694**
56	DEMAND-CP		-	79,849.93	**79,293.49**	39,113.40	40.03	8,368.07	2.69	501.15	11,683.23	49.11	599.16	76.99	1,408.04	4,126.13	233.28	297.95	54.74	1,978.79	4,817.23	1,941.28	3,478.55	157.44	109.50	79.39	3.50	9.03	17.16	147.68
57	Demand-NCP		-	324,661.76	**324,070.54**	170,478.43	168.59	33,310.45	10.26	2,006.73	46,740.49	195.77	2,392.17	299.44	5,315.18	15,574.13	764.62	1,191.49	201.47	6,859.78	17,828.91	6,435.11	12,249.84	635.74	435.71	320.40	11.26	37.10	63.09	544.37
58	Customer		-	120,480.85	**125,591.26**	95,817.89	105.49	11,409.06	19.48	77.49	9,743.85	10.50	372.51	31.54	195.10	307.73	2.71	217.89	2.58	73.88	118.82	49.00	53.08	1,533.15	4,733.95	696.75	2.89	8.86	4.42	2.65
59		**TOTAL SPLIT (%)**																												
60		**Total Rate Base - DEMAND-CP**	DEMAND-CP	**14.99%**	13%	13%	16%	8%	19%	17%	19%	18%	19%	20%	21%	23%	17%	21%	22%	21%	23%	22%	7%	2%	7%	22%	16%	20%	21%
61		**Total Rate Base - Demand-NCP**	Demand-NCP	**61.27%**	56%	54%	63%	32%	78%	69%	77%	71%	72%	77%	78%	76%	70%	78%	77%	78%	76%	78%	27%	8%	29%	72%	68%	75%	78%
62		**Total Rate Base - Customer**	Customer	**23.74%**	31%	34%	22%	60%	3%	14%	4%	11%	8%	3%	2%	0%	13%	1%	1%	1%	1%	0%	66%	90%	64%	19%	16%	5%	0%

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
RATE BASE
RATE YEAR 1 ENDING 6/30/2028

LINE	Account	DESCRIPTION	ALLOCATOR	Total Rate Year	TOTAL RETAIL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
1		($ 000)																											
2		Utility Plant in Service		9,797,915	9,797,915	5,649,697	5,859	981,395	611	47,838	1,270,893	4,732	62,469	7,633	128,184	371,056	18,451	31,634	4,770	164,916	421,901	155,528	291,443	46,707	94,761	21,629	291	1,022	1,603	12,890
3		Reserve For Depreciation		1,881,686	1,881,686	1,085,895	1,166	188,649	128	9,039	244,500	898	11,952	1,449	24,419	70,443	3,501	6,107	905	31,361	80,105	29,552	55,288	11,945	16,124	5,245	60	197	310	2,447
4																													
5		**Net Plant**		7,916,229	7,916,229	4,563,802	4,693	792,747	483	38,799	1,026,393	3,833	50,517	6,184	103,765	300,613	14,950	25,527	3,865	133,555	341,796	125,976	236,155	34,763	78,637	16,384	230	825	1,293	10,444
6		DEMAND-CP		1,202,108	1,202,108	601,807	600	124,519	40	7,498	174,709	731	8,936	1,142	21,064	61,735	3,479	4,453	815	29,605	72,125	29,061	52,064	2,316	1,602	1,169	45	134	256	2,203
7		Demand-NCP		4,887,651	4,887,651	2,591,253	2,526	498,111	154	30,006	698,902	2,927	35,754	4,567	79,458	232,863	11,431	17,816	3,012	102,550	266,552	96,190	183,120	9,456	6,451	4,771	144	556	944	8,140
8		Customer		1,826,469	1,826,469	1,370,741	1,567	170,116	289	1,295	152,782	175	5,827	475	3,244	6,015	40	3,258	38	1,400	3,119	726	971	22,990	70,584	10,444	42	135	94	101
9																													
10		DEDUCTIONS FROM PLANT																											
11		Reserve for Deferred Income Taxes	NETPLANT	1,437,683	1,437,683	828,842	852	143,972	88	7,046	186,405	696	9,175	1,123	18,845	54,595	2,715	4,636	702	24,255	62,074	22,879	42,889	6,313	14,281	2,975	42	150	235	1,897
12		DEMAND-CP	NETPLANT-CP	218,317	218,317	125,863	109	21,895	7	1,365	31,712	130	1,600	196	3,833	11,234	618	805	144	5,377	13,184	5,291	9,486	391	272	197	0	23	45	393
13		Demand-NCP	NETPLANT-NCP	887,657	887,657	511,745	459	90,450	28	5,449	127,015	532	6,497	924	14,430	42,289	2,076	3,237	547	18,623	48,405	17,466	33,251	1,717	1,175	867	0	101	171	1,478
14		Customer	NETPLANT-CUST	331,709	331,709	191,234	287	30,882	53	238	27,881	32	1,065	90	596	1,111	8	595	7	260	583	132	177	4,173	12,806	1,897	8	25	17	19
15																													
16		Regulatory Liabilities & Reserves net o	NETPLANT	14,683	14,683	8,465	9	1,470	1	72	1,904	7	94	11	192	558	28	47	7	248	634	234	438	64	146	30	0	2	2	19
17		DEMAND-CP	NETPLANT-CP	2,230	2,230	1,124	1	224	0	14	324	1	16	2	39	115	6	8	1	55	135	54	97	4	3	2	0	0	0	4
18		Demand-NCP	NETPLANT-NCP	9,066	9,066	4,805	5	924	0	56	1,297	5	66	9	147	432	21	33	6	190	494	178	340	18	12	9	0	1	2	15
19		Customer	NETPLANT-CUST	3,388	3,388	2,541	3	315	1	2	285	0	11	1	6	11	0	6	0	3	6	1	2	43	131	19	0	0	0	0
20																													
21	235	Customer Deposits/Advances	CUST_235	10,881	10,881	140	7	-	-	135	6,960	18	258	7	307	1,309	-	22	-	271	1,196	-	161	-	4	-	-	4	26	55
22				-	-																								
23		**Total Deductions from Plant**		**1,463,247**	**1,463,247**	**837,447**	**868**	**145,443**	**89**	**7,254**	**195,270**	**721**	**9,526**	**1,142**	**19,345**	**56,461**	**2,743**	**4,706**	**709**	**24,774**	**63,905**	**23,112**	**43,457**	**6,378**	**14,431**	**3,006**	**42**	**156**	**263**	**1,971**
24		DEMAND-CP		220,547	220,547	126,986	110	22,119	7	1,378	32,035	131	1,616	198	3,872	11,349	624	814	145	5,432	13,319	5,345	9,583	394	275	199	0	23	46	397
25		Demand-NCP		896,722	896,722	516,550	464	91,374	28	5,505	128,312	537	6,563	934	14,578	42,720	2,097	3,270	553	18,813	48,900	17,645	33,590	1,735	1,187	875	0	102	173	1,493
26		Customer		345,978	345,978	193,915	297	31,197	53	376	35,126	51	1,334	98	909	2,431	8	624	7	533	1,785	134	339	4,215	12,940	1,916	8	29	43	74
27																													
28		**ADDITIONS TO PLANT**																											
29		Distribution Cash Working Capital	TOTALEXP	50,839	50,839	29,294	40	4,968	5	244	6,981	25	354	39	651	1,853	87	175	24	806	2,063	750	1,406	197	702	95	4	6	9	62
30		DEMAND-CP		5,538	5,538	3,356.28	2.59	690.28	0.17	41.81	996.10	4.15	53.94	5.63	120.88	345.28	17.60	25.14	4.66	159.17	407.06	151.10	284.89	22.56	25.76	10.47	0.46	0.60	1.35	12.22
31		Demand-NCP		30,521	30,521	14,908.85	10.71	2,877.30	0.64	175.26	4,149.64	17.37	225.46	23.48	480.80	1,371.16	68.64	105.00	18.20	617.80	1,588.86	588.32	1,107.67	98.53	95.65	45.25	1.84	2.51	5.22	47.69
32		Customer		14,780	14,780	11,029.07	27.16	1,399.19	3.89	27.35	1,836.02	3.73	74.70	9.74	49.07	136.73	0.54	44.47	0.95	28.65	67.48	10.75	13.40	75.75	580.43	39.10	1.31	2.85	2.19	2.50
33																													

34	Materials and Supplies	NETPLANT		170,765	170,765	98,448	101	17,101	10	837	22,141	83	1,090	133	2,238	6,485	322	551	83	2,881	7,373	2,717	5,094	750	1,696	353	5	18	28	225
35	Prepayments	NETPLANT		9,089	9,089	5,240	5	910	1	45	1,178	4	58	7	119	345	17	29	4	153	392	145	271	40	90	19	0	1	1	12
36	Regulatory Assets and Deferred Taxes	NETPLANT		609,213	609,213	351,218	361	61,008	37	2,986	78,989	295	3,888	476	7,985	23,134	1,151	1,964	297	10,278	26,304	9,695	18,174	2,675	6,052	1,261	18	63	100	804
37																													
38	Other Additions			789,067	789,067	454,907	468	79,019	48	3,867	102,308	382	5,035	616	10,343	29,964	1,490	2,544	385	13,312	34,069	12,557	23,539	3,465	7,838	1,633	23	82	129	1,041
39	DEMAND-CP	NETPLANT-CP		119,823	119,823	60,379	60	12,017	4	749	17,405	71	878	108	2,104	6,166	339	442	79	2,951	7,236	2,904	5,206	214	150	108	0	13	25	216
40	Demand-NCP	NETPLANT-NCP		487,187	487,187	258,215	252	49,643	15	2,991	69,712	292	3,566	507	7,920	23,210	1,139	1,777	300	10,221	26,567	9,586	18,249	942	645	476	0	55	94	811
41	Customer	NETPLANT-CUST		182,057	182,057	136,536	157	16,949	29	131	15,302	18	584	49	327	610	4	327	4	143	320	73	97	2,290	7,028	1,041	4	14	9	10
42																													
43	**Total Additions**			**839,906**	**839,906**	484,200	508	83,986	53	4,112	109,289	407	5,390	655	10,994	31,817	1,577	2,719	409	14,118	36,132	13,307	24,945	3,662	8,540	1,728	27	88	138	1,103
44	DEMAND-CP			125,361	125,361	63,735	62	12,707	4	791	18,401	75	932	113	2,225	6,511	357	467	84	3,110	7,643	3,055	5,491	237	175	119	0	13	26	228
45	Demand-NCP			517,708	517,708	273,124	263	52,521	16	3,166	73,861	309	3,791	531	8,401	24,581	1,208	1,882	318	10,839	28,156	10,175	19,357	1,041	741	521	2	58	99	859
46	Customer			196,837	196,837	147,565	185	18,348	33	158	17,138	21	659	59	376	747	5	371	5	171	387	83	111	2,366	7,609	1,080	5	16	12	13
47																													
48	RB **TOTAL RATE BASE**			**7,292,887**	**7,292,887**	**4,210,555**	**4,333**	**731,290**	**447**	**35,657**	**940,413**	**3,520**	**46,380**	**5,697**	**95,414**	**275,969**	**13,784**	**23,540**	**3,565**	**122,899**	**314,024**	**116,171**	**217,613**	**32,047**	**72,746**	**15,106**	**215**	**758**	**1,168**	**9,576**
49	DEMAND-CP			1,106,922	**1,092,273**	538,557	552	115,108	37	6,911	161,075	676	8,252	1,057	19,416	56,897	3,211	4,107	753	27,283	66,449	26,771	47,972	2,159	1,502	1,089	45	124	236	2,034
50	Demand-NCP			4,508,637	**4,465,472**	2,347,828	2,325	459,258	141	27,667	644,451	2,699	32,982	4,164	73,281	214,723	10,542	16,428	2,778	94,576	245,808	88,720	168,887	8,762	6,005	4,416	146	512	870	7,505
51	Customer			1,677,328	**1,735,551**	1,324,391	1,455	157,268	269	1,077	134,795	146	5,153	436	2,711	4,331	37	3,005	36	1,038	1,721	675	742	21,141	65,252	9,608	40	122	63	40
52																													
53	**COST OF CAPITAL**			**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
54																													
55	**REQUIRED RETURN ON RATE BASE**		-	**564,469**	**564,469**	**325,897**	**335**	**56,602**	**35**	**2,760**	**72,788**	**272**	**3,590**	**441**	**7,385**	**21,360**	**1,067**	**1,822**	**276**	**9,512**	**24,305**	**8,992**	**16,843**	**2,480**	**5,631**	**1,169**	**17**	**59**	**90**	**741**
56	DEMAND-CP		-	85,675.74	**84,541.89**	41,684.29	42.72	8,909.36	2.87	534.88	12,467.19	52.31	638.71	81.83	1,502.80	4,403.85	248.55	317.86	58.30	2,111.72	5,143.16	2,072.07	3,713.06	167.10	116.24	84.27	3.50	9.60	18.27	157.39
57	Demand-NCP		-	348,968.51	**345,627.54**	181,721.85	179.94	35,546.54	10.94	2,141.44	49,880.51	208.91	2,552.78	322.29	5,671.92	16,619.58	815.94	1,271.51	215.00	7,320.18	19,025.57	6,866.91	13,071.85	678.19	464.77	341.82	11.26	39.59	67.33	580.92
58	Customer		-	129,825.21	**134,331.62**	102,507.86	112.58	12,172.51	20.78	83.38	10,433.10	11.29	398.83	33.76	209.83	335.20	2.90	232.60	2.76	80.31	133.22	52.27	57.46	1,636.31	5,050.53	743.64	3.08	9.47	4.85	3.12
59		**TOTAL SPLIT (%)**																											
60		**Total Rate Base - DEMAND-CP**	DEMAND-CP	**14.98%**	13%	13%	16%	8%	19%	17%	19%	18%	19%	20%	21%	23%	17%	21%	22%	21%	23%	22%	7%	2%	7%	21%	16%	20%	21%
61		**Total Rate Base - Demand-NCP**	Demand-NCP	**61.23%**	56%	54%	63%	32%	78%	69%	77%	71%	73%	77%	78%	76%	70%	78%	77%	78%	76%	78%	27%	8%	29%	68%	68%	74%	78%
62		**Total Rate Base - Customer**	Customer	**23.80%**	31%	34%	22%	60%	3%	14%	4%	11%	8%	3%	2%	0%	13%	1%	1%	1%	1%	0%	66%	90%	64%	19%	16%	5%	0%

CLASS REVENUE DEMAND AND CUSTOMER BREAKDOWN

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
447	Sales for Resale	Table 5				13.13	7	0	1	0	0	2	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
			DEMAND-CP			2.03	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DEMAND NCP			8.24	4	0	1	0	0	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
			CUSTOMER			2.86	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
450-451	Reconnect, Returned Fees & Misc.	Table 5				10,263	6,213	6	1,009	0	46	1,487	5	101	4	133	338	6	39	5	102	374	77	232	27	43	3	2	1	2	10
			DEMAND-CP			1,522	796	1	159	0	9	255	1	18	1	27	70	1	7	1	23	79	18	51	2	1	0	0	0	0	2
			DEMAND NCP			6,272	3,468	3	633	0	36	1,019	4	72	3	102	263	4	27	4	78	293	59	180	7	4	1	2	0	1	8
			CUSTOMER			2,470	1,949	2	217	0	1	212	0	11	0	4	5	0	5	0	1	2	0	1	18	38	2	0	0	0	0
454+456	Rental Revenue & other revenue	Table 5	DEMAND NCP			14,483	7,553	7	1,473	0	89	2,067	9	106	13	238	698	39	53	9	330	802	325	581	28	18	14	1	2	3	24
			CUSTOMER			4,113	3,350	2	401	0	1	291	0	11	1	4	4	0	5	0	1	2	0	0	21	10	8	0	0	0	0
	Total Other Rev. Breakdown																													
	DEMAND-CP		DEMAND-CP			**1,523.67**	796.64	0.73	159.34	0.02	8.97	255.06	0.99	18.04	0.73	27.16	69.72	1.38	6.75	1.09	22.60	79.18	17.85	51.34	1.84	0.88	0.19	0.47	0.09	0.38	2.23
	DEMAND NCP		DEMAND NCP			**20,763.87**	11,025.20	10.35	2,107.10	0.54	124.81	3,087.85	12.62	177.84	16.32	340.72	960.99	43.47	79.75	13.07	408.77	1,095.38	384.39	761.55	35.49	21.84	14.90	2.01	2.00	4.22	32.70
	CUSTOMER		CUSTOMER			**6,585.73**	5,301.41	3.82	618.44	0.57	2.35	503.51	0.34	21.99	0.94	7.32	9.57	0.02	9.96	0.08	1.62	3.62	0.65	0.99	38.97	48.59	10.02	0.39	0.24	0.18	0.11

Operations and Maintenance Expense Breakdown

Account	Demand vs. Customer	Description	TOTAL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M	Rate EV-L
555-556	DEMAND-CP	System Control and Mis. Prod. Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
555-557	DEMAND NCP	System Control and Mis. Prod. Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580	DEMAND-CP	Sup. & Eng.	2,076	1,064	1	219	0	13	300	1	15	2	36	105	5	8	1	46	123	42	83	4	3	2	0	0	0	4
580	DEMAND NCP	Sup. & Eng.	6,754	3,638	3	698	0	40	954	4	49	6	108	317	14	24	4	132	364	119	240	12	8	6	0	1	1	11
580	CUSTOMER	Sup. & Eng.	2,470	1,852	3	231	0	4	279	1	11	1	9	18	0	7	0	5	11	3	4	13	11	5	0	0	0	0
581	DEMAND-CP	Load Dispatching	3,336	1,668	2	345	0	21	485	2	25	3	59	172	10	12	2	83	201	81	145	6	4	3	0	0	1	6
582	DEMAND-CP	Station Expense	2,290	1,145	1	237	0	14	333	1	17	2	40	118	7	8	2	57	138	56	100	4	3	2	0	0	0	4
583	DEMAND NCP	Overhead Line Exp.	19,273	10,062	10	1,959	1	118	2,750	12	141	18	316	927	52	70	12	439	1,065	432	771	37	24	19	1	2	4	33
583	CUSTOMER	Overhead Line Exp.	2,900	2,362	1	283	0	1	205	0	8	0	3	3	0	4	0	1	1	0	0	15	7	6	0	0	0	0
584	DEMAND NCP	Underground Line Expenses	2,421	1,318	1	242	0	15	339	1	17	2	37	108	6	9	1	50	122	49	88	5	3	2	0	0	0	4
584	CUSTOMER	Underground Line Expenses	240	197	0	23	0	0	16	0	1	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0
585	CUSTOMER	Street Lighting Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586	CUSTOMER	Meter Expense	3,715	2,461	8	329	1	14	669	2	28	3	31	62	1	22	0	17	37	11	16	-	-	-	1	1	1	1
587	CUSTOMER	Customer Installation	290	190	0	25	0	0	28	0	1	0	1	2	0	1	0	0	1	0	0	9	27	4	0	0	0	0
588	DEMAND-CP	Misc. Expense	2,155	1,172	1	242	0	13	313	1	16	2	37	109	1	8	1	29	129	11	61	3	1	1	-	0	0	4
588	DEMAND NCP	Misc. Expense	6,605	3,770	3	721	0	37	933	4	47	6	104	305	2	23	4	75	355	28	160	8	2	4	-	1	1	11
588	CUSTOMER	Misc. Expense	2,701	2,134	2	264	0	2	213	0	8	1	4	8	0	4	0	1	4	0	1	25	18	11	-	0	0	0
589	DEMAND NCP	Rent, Other Expense (Pole rental)	1,171	608	1	119	0	7	168	1	9	1	19	57	3	4	1	27	66	27	47	2	1	1	0	0	0	2
589	CUSTOMER	Rent, Other Expense (Pole rental)	973	792	0	95	0	0	69	0	3	0	1	1	0	1	0	0	0	0	0	5	2	2	0	0	0	0
	DEMAND-CP	**Total Operation Expense**	**9,858**	5,049	5	1,043	0	60	1,430	6	73	9	172	503	22	36	7	215	591	190	389	17	10	9	0	1	2	18
	DEMAND NCP	**Total Operation Expense**	**36,225**	19,397	18	3,739	1	218	5,144	21	262	33	585	1,714	77	130	22	723	1,973	654	1,306	64	38	32	1	4	7	60
	CUSTOMER	**Total Operation Expense**	**13,288**	9,988	15	1,249	3	21	1,480	3	59	5	49	93	1	39	1	25	55	15	22	67	67	28	1	1	1	2
		MAINTENANCE																										
590	DEMAND-CP	Sup. & Eng.	269	135	0	28	0	2	39	0	2	0	5	14	1	1	0	7	16	7	12	1	0	0	0	0	0	0
590	DEMAND NCP	Sup. & Eng.	1,468	775	1	149	0	9	206	1	11	1	24	69	4	5	1	33	80	32	58	3	2	2	0	0	0	2
590	CUSTOMER	Sup. & Eng.	293	205	0	25	0	0	22	0	1	0	1	1	0	0	0	0	0	0	0	1	35	1	0	0	0	0
591	DEMAND-CP	Structure	5	3	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
591	DEMAND NCP	Structure	17	10	0	2	0	0	2	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	-	0	0	0
591	CUSTOMER	Structure	7	6	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
592	DEMAND-CP	Station Equipment	9,458	4,728	5	979	0	59	1,374	6	70	9	166	487	28	35	6	234	569	231	412	18	12	9	0	1	2	17
593	DEMAND NCP	OH Lines, Poles, Towers & Fixtures	207,387	108,275	104	21,079	6	1,272	29,589	124	1,515	193	3,404	9,974	556	755	129	4,720	11,462	4,646	8,296	402	262	202	7	23	40	350
593	CUSTOMER	OH Lines, Poles, Towers & Fixtures	31,204	25,418	14	3,043	3	7	2,206	1	82	5	27	33	0	38	0	6	13	2	2	160	79	63	0	1	1	1
594	DEMAND NCP	Underground Line Expenses	7,424	4,041	4	741	0	45	1,039	4	53	7	113	332	18	27	4	154	374	152	271	14	9	7	0	1	1	11
594	CUSTOMER	Underground Line Expenses	735	603	0	70	0	0	50	0	2	0	1	1	0	1	0	0	0	0	0	4	2	1	0	0	0	0
595	DEMAND NCP	Line Transformers	773	407	0	84	0	5	118	0	6	1	14	42	0	3	1	10	49	4	22	2	1	1	-	0	0	1
595	CUSTOMER	Line Transformers	378	304	0	39	0	0	28	0	1	0	0	0	0	0	0	0	0	0	0	2	1	1	-	0	0	0
596	CUSTOMER	Street Lighting	4,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,591	103	-	-	-	-
597	CUSTOMER	Meters	1,348	893	3	119	0	5	243	1	10	1	11	22	0	8	0	6	14	4	6	-	-	-	0	0	0	0
598	DEMAND-CP	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
598	DEMAND NCP	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
598	CUSTOMER	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
	DEMAND-CP	**Total Maintenance Expense**	**9,731**	4,865	5	1,007	0	61	1,414	6	72	9	171	501	28	36	7	241	585	237	423	19	12	10	0	1	2	18
	DEMAND NCP	**Total Maintenance Expense**	**217,069**	113,508	109	22,054	7	1,331	30,955	130	1,585	202	3,556	10,418	579	790	135	4,917	11,965	4,834	8,648	421	275	212	7	24	42	365
	CUSTOMER	**Total Maintenance Expense**	**38,660**	27,428	18	3,296	4	13	2,550	2	96	6	40	58	0	48	0	13	27	6	8	167	4,708	170	0	1	1	1
			-																									
	DEMAND-CP	**Total Distribution O&M Expense**	**19,589**	9,914	9	2,050	1	121	2,844	12	145	18	343	1,004	51	72	13	455	1,176	428	813	36	23	18	1	2	4	36
	DEMAND NCP	**Total Distribution O&M Expense**	**253,294**	132,904	127	25,794	8	1,549	36,099	151	1,847	235	4,141	12,132	656	920	157	5,640	13,938	5,488	9,954	485	314	244	8	28	49	426
	CUSTOMER	**Total Distribution O&M Expense**	**51,948**	37,416	33	4,546	6	33	4,030	5	155	11	88	151	1	87	1	37	82	21	29	234	4,775	198	1	3	2	2

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study
Customer Account Expenses
RATE YEAR 1 ENDING 6/30/2028

Acc.	Demand vs. Customer	Description	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	- Special (	Rate EV-S	Rate EV-M	Rate EV-L
		CUSTOMER ACCOUNTS EXPENSES																									
		CUSTOMER ACCOUNTS																									
901	CUSTOMER	Supervision Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902	CUSTOMER	Meter Reading Expense	2,626	140	355	20	59	395	8	15	29	48	316	0	34	2	56	144	10	10	-	-	-	1	12	6	6
903	CUSTOMER	Records & Collection Expense	32,911	19	4,228	4	22	6,743	3	250	15	87	107	0	116	1	19	42	5	5	-	-	-	-	3	2	2
904	CUSTOMER	Uncollectible Account Exp.	11,317	10	1,837	1	104	3,040	14	215	8	285	744	26	77	10	315	779	277	486	51	53	0	9	1	4	21
905	CUSTOMER	Miscellaneous Expense	(1,281)	(1)	(165)	(0)	(0)	(119)	(0)	(4)	(0)	(2)	(2)	(0)	(2)	(0)	(0)	(1)	(0)	(0)	(5)	(16)	(1)	(0)	(0)	(0)	(0)
	CUSTOMER	Total Customer Accounts Exp.	45,573	169	6,255	25	184	10,059	24	475	51	419	1,165	26	225	13	391	964	292	501	46	38	(1)	10	16	12	29
		CUSTOMER SERVICE & INFORMATION																									
908	CUSTOMER	Customer Assistance Expense	-	-	-	-	7	1,961	1	73	4	25	31	0	34	0	6	12	1	1	-	-	-	-	1	1	1
910	CUSTOMER	Miscellaneous CS & | Exp.	349	0	45	0	0	32	0	1	0	0	1	0	1	0	0	0	0	0	1	4	0	0	0	0	0
	CUSTOMER	Total Customer Service Exp.	349	0	45	0	7	1,993	1	74	4	26	32	0	34	0	6	12	1	2	1	4	0	0	1	1	1
		CUSTOMER EDUCATION & ADVERTISING																									
911	CUSTOMER	Supervision Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	CUSTOMER	Supervision & Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0
	CUSTOMER	Total Customer Edu/Adv. Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0
	CUSTOMER	**Total Customer Expense**	45,922	169	6,300	25	191	12,052	25	549	56	445	1,197	26	260	13	396	976	294	502	48	42	(1)	10	17	13	30

Administration and General Expenses Breakdown

ACCOUNT	IN/OI	Demand vs. Customer	DESCRIPTION	Total	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
ADMIN & GENERAL EXPENSES																												
920	DEMAND-CP		Salaries	7,164	3,578.27	3.28	748.83	0.22	45.19	1,040.52	4.38	53.50	6.74	128.54	376.27	19.21	26.44	5.00	171.61	443.41	161.55	307.47	13.18	7.66	6.59	0.23	0.76	1.52	13.52
920	DEMAND NCP		Salaries	31,275	16,371.34	14.82	3,199.23	0.90	193.75	4,454.32	18.79	229.13	28.86	521.20	1,525.78	77.34	113.28	19.90	684.38	1,763.57	649.24	1,224.38	57.92	34.10	29.00	0.94	3.36	6.03	53.79
920	CUSTOMER		Salaries	20,974	15,237.20	65.12	1,954.71	9.94	39.47	2,533.69	5.26	96.41	17.41	65.11	201.37	0.61	60.77	1.39	39.89	96.14	12.72	15.51	41.95	439.68	25.98	0.70	6.06	3.56	3.79
921	DEMAND-CP		Office Supplies Exp.	325	171	0	34	0	2	50	0	3	0	5	15	1	1	0	7	17	6	12	1	0	0	0	0	0	1
921	DEMAND NCP		Office Supplies Exp.	4,210	2,287	3	423	0	24	634	2	32	4	62	181	9	16	2	82	203	79	143	7	4	3	0	1	1	6
921	CUSTOMER		Office Supplies Exp.	873	644	1	74	0	1	71	0	3	0	1	2	0	1	0	1	1	0	0	3	66	3	0	0	0	0
922	DEMAND-CP		A & G Exp. Transferred Credits	(342)	(185)	(0)	(36)	(0)	(2)	(51)	(0)	(2)	(0)	(5)	(15)	(1)	(1)	(0)	(6)	(17)	(6)	(11)	(1)	(0)	(0)	(0)	(0)	(0)	(1)
922	DEMAND NCP		A & G Exp. Transferred Credits	(4,438)	(2,486)	(6)	(450)	(1)	(24)	(646)	(2)	(31)	(5)	(62)	(184)	(9)	(16)	(2)	(79)	(202)	(73)	(137)	(7)	(3)	(3)	(0)	(1)	(1)	(6)
922	CUSTOMER		A & G Exp. Transferred Credits	(914)	(700)	(2)	(79)	(0)	(1)	(72)	(0)	(3)	(0)	(1)	(2)	(0)	(2)	(0)	(1)	(1)	(0)	(0)	(3)	(43)	(3)	(0)	(0)	(0)	(0)
923	DEMAND-CP		Outside Service Exp	3,569	1,782.51	1.64	373.03	0.11	22.51	518.34	2.18	26.65	3.36	64.03	187.44	9.57	13.17	2.49	85.49	220.88	80.47	153.17	6.56	3.82	3.28	0.12	0.38	0.76	6.74
923	DEMAND NCP		Outside Service Exp	15,580	8,155.37	7.38	1,593.70	0.45	96.52	2,218.92	9.36	114.14	14.38	259.64	760.07	38.53	56.43	9.91	340.93	878.52	323.42	609.92	28.85	16.99	14.44	0.47	1.67	3.00	26.79
923	CUSTOMER		Outside Service Exp	10,448	7,590.40	32.44	973.74	4.95	19.66	1,262.16	2.62	48.03	8.67	32.43	100.31	0.31	30.27	0.69	19.87	47.89	6.34	7.72	20.90	219.03	12.94	0.35	3.02	1.77	1.89
924	DEMAND-CP		Property Insurance, Distribution Line	121	61	0	13	0	1	18	0	1	0	2	6	0	0	0	3	7	3	5	0	0	0	0	0	0	0
924	DEMAND NCP		Property Insurance, Distribution Line	427	227	0	43	0	3	60	0	3	0	7	20	1	2	0	9	23	9	16	1	1	0	0	0	0	1
924	CUSTOMER		Property Insurance, Distribution Line	94	74	0	9	0	0	7	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
925	DEMAND-CP		Injuries & Damages	1,079	539.19	0.49	112.84	0.03	6.81	156.79	0.66	8.06	1.01	19.37	56.70	2.89	3.98	0.75	25.86	66.82	24.34	46.33	1.99	1.15	0.99	0.03	0.11	0.23	2.04
925	DEMAND NCP		Injuries & Damages	4,713	2,466.93	2.23	482.08	0.14	29.20	671.20	2.83	34.53	4.35	78.54	229.91	11.65	17.07	3.00	103.13	265.74	97.83	184.50	8.73	5.14	4.37	0.14	0.51	0.91	8.10
925	CUSTOMER		Injuries & Damages	3,161	2,296.03	9.81	294.55	1.50	5.95	381.79	0.79	14.53	2.62	9.81	30.34	0.09	9.16	0.21	6.01	14.49	1.92	2.34	6.32	66.25	3.91	0.10	0.91	0.54	0.57
926	DEMAND-CP		Employee Pension & Benefits	2,305	1,151.30	1.06	240.93	0.07	14.54	334.79	1.41	17.21	2.17	41.36	121.07	6.18	8.51	1.61	55.21	142.67	51.98	98.93	4.24	2.46	2.12	0.07	0.24	0.49	4.35
926	DEMAND NCP		Employee Pension & Benefits	10,063	5,267.44	4.77	1,029.35	0.29	62.34	1,433.17	6.05	73.72	9.29	167.69	490.92	24.88	36.45	6.40	220.20	567.42	208.89	393.94	18.64	10.97	9.33	0.30	1.08	1.94	17.31
926	CUSTOMER		Employee Pension & Benefits	6,748	4,902.53	20.95	628.92	3.20	12.70	815.21	1.69	31.02	5.60	20.95	64.79	0.20	19.55	0.45	12.83	30.93	4.09	4.99	13.50	141.47	8.36	0.22	1.95	1.15	1.22
928	DEMAND-CP		Commission Expense, State Regulatory	2,709	1,474	1	304	0	16	393	2	20	2	47	136	1	10	2	37	162	14	77	3	1	2	-	0	1	5
928	DEMAND NCP		Commission Expense, State Regulatory	9,872	5,635	5	1,078	0	56	1,395	5	70	9	156	456	4	34	6	111	531	42	239	12	2	6	-	1	2	16
928	CUSTOMER		Commission Expense, State Regulatory	4,548	3,468	3	452	1	5	393	1	16	1	16	37	0	8	0	8	37	3	16	38	27	16	-	0	0	1
930	DEMAND-CP		Miscellaneous General Exp.	1,274	669	1	132	0	7	196	1	10	1	20	59	3	5	1	26	67	24	46	2	1	1	0	0	0	2
930	DEMAND NCP		Miscellaneous General Exp.	16,510	8,968	14	1,657	1	93	2,486	9	125	15	244	711	37	61	9	323	798	310	560	28	17	13	1	2	3	24
930	CUSTOMER		Miscellaneous General Exp.	3,425	2,525	4	292	1	2	277	0	10	1	5	9	0	6	0	2	5	1	2	13	259	11	0	0	0	0
931	DEMAND-CP		Rent	709	366	1	73	0	4	108	0	5	1	11	34	2	3	0	16	38	15	27	1	1	0	0	0	0	1
931	DEMAND NCP		Rent	2,566	1,401	3	259	0	15	384	2	19	3	38	114	5	10	1	48	125	43	83	2	3	1	0	0	1	4
931	CUSTOMER		Rent	1,168	862	2	109	0	1	108	0	4	0	4	9	0	2	0	4	9	3	6	6	33	3	0	0	0	0
935	DEMAND-CP		Maintenance of General Plant	12	6	0	1	0	0	2	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
935	DEMAND NCP		Maintenance of General Plant	45	25	0	5	0	0	7	0	0	0	1	2	0	0	0	1	2	1	1	0	0	0	0	0	0	0
935	CUSTOMER		Maintenance of General Plant	20	15	0	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
	DEMAND-CP		**Total Admin. & Gen. Expense**	**18,927**	9,612	10	1,996	1	117	2,766	11	141	18	334	978	44	70	13	420	1,150	376	762	32	18	16	1	2	4	35
	DEMAND NCP		**Total Admin. & Gen. Expense**	**90,822**	48,318	49	9,319	3	548	13,097	54	669	83	1,473	4,307	200	330	56	1,844	4,956	1,690	3,319	157	91	78	3	10	18	151
	CUSTOMER		**Total Admin. & Gen. Expense**	**50,548**	36,915	136	4,711	21	87	5,779	11	221	37	153	453	2	136	3	93	240	33	54	141	1,209	82	2	13	8	9
				-																								
	DEMAND-CP		**Total O&M Expense**	**38,516**	19,527	19	4,046	1	238	5,610	23	287	36	677	1,981	95	142	26	876	2,326	803	1,575	68	41	34	1	4	8	71
	DEMAND NCP		**Total O&M Expense**	**344,116**	181,222	176	35,112	11	2,097	49,196	205	2,516	319	5,614	16,439	856	1,249	214	7,484	18,893	7,178	13,273	642	405	322	11	39	67	577
	CUSTOMER		**Total O&M Expense**	**172,053**	120,253	338	15,557	53	311	21,861	41	924	103	687	1,800	30	483	18	527	1,299	348	586	423	6,026	279	13	33	22	41
Total A&G Expense Breakdown																												
12%	DEMAND-CP			**18,927**	9,612	10	1,996	1	117	2,766	11	141	18	334	978	44	70	13	420	1,150	376	762	32	18	16	1	2	4	35
57%	DEMAND NCP			**90,822**	48,318	49	9,319	3	548	13,097	54	669	83	1,473	4,307	200	330	56	1,844	4,956	1,690	3,319	157	91	78	3	10	18	151
32%	CUSTOMER			**50,548**	36,915	136	4,711	21	87	5,779	11	221	37	153	453	2	136	3	93	240	33	54	141	1,209	82	2	13	8	9
Total O&M Expense Breakdown		Based on Test Year Total	Based on Pro Forma Total																									
7%	DEMAND-CP	32,038	38,516	**38,516**	19,527	19	4,046	1	238	5,610	23	287	36	677	1,981	95	142	26	876	2,326	803	1,575	68	41	34	1	4	8	71
62%	DEMAND NCP	286,241	344,116	**344,116**	181,222	176	35,112	11	2,097	49,196	205	2,516	319	5,614	16,439	856	1,249	214	7,484	18,893	7,178	13,273	642	405	322	11	39	67	577
31%	CUSTOMER	143,116	172,053	**172,053**	120,253	338	15,557	53	311	21,861	41	924	103	687	1,800	30	483	18	527	1,299	348	586	423	6,026	279	13	33	22	41
	DEMAND-CP				6%	4%	7%	2%	9%	7%	9%	8%	8%	10%	10%	10%	8%	10%	10%	10%	10%	10%	6%	1%	5%	5%	6%	8%	10%
	DEMAND NCP				56%	33%	64%	17%	79%	64%	76%	68%	70%	80%	81%	87%	67%	83%	84%	84%	86%	86%	57%	6%	51%	45%	51%	69%	84%
	CUSTOMER				37%	63%	28%	81%	12%	29%	15%	25%	22%	10%	9%	3%	26%	7%	6%	6%	4%	4%	37%	93%	44%	50%	43%	23%	6%

Depreciation Expenses Breakdown

Account		Demand vs. Customer	DESCRIPTION	Total	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
303DEP		DEMAND-CP	Intangible Plant in Service																									
303DEP		DEMAND NCP	Intangible Plant in Service																									
303DEP		CUSTOMER	Intangible Plant in Service																									
			DISTRIBUTION PLANT																									
	360	DEMAND-CP	Land & Land Rights	235	117	0	24	0	1	34	0	2	0	4	12	1	1	0	6	14	6	10	0	0	0	0	0	0	0
	361	DEMAND-CP	Structures & Improvements	2,757	1,378	1	285	0	17	401	2	21	3	48	142	8	10	2	68	166	67	120	5	3	3	0	0	1	5
	362	DEMAND-CP	Station Equipment	35,112	17,552	17	3,635	1	219	5,103	21	261	33	617	1,806	102	130	24	869	2,111	856	1,528	68	45	34	1	4	7	64
	363	DEMAND NCP	Computer Hardware/Berlin Warehouse	15,343	7,670	7	1,588	0	96	2,230	9	114	15	269	789	45	57	10	380	923	374	668	30	19	15	1	2	3	28
	364	DEMAND NCP	Poles, Towers & Fixtures	25,386	13,177	13	2,587	1	156	3,631	15	186	24	421	1,233	69	93	16	585	1,420	576	1,028	49	32	25	1	3	5	43
	364	CUSTOMER	Poles, Towers & Fixtures	21,078	17,167	10	2,057	2	5	1,491	1	55	3	18	22	0	26	0	4	9	1	1	108	54	43	0	1	0	0
	365	DEMAND NCP	OH Conductor & Devices	81,909	42,764	41	8,325	3	503	11,686	49	598	76	1,345	3,939	220	298	51	1,864	4,527	1,835	3,277	159	104	80	3	9	16	138
	365	CUSTOMER	OH Conductor & Devices	12,324	10,039	6	1,202	1	3	871	0	32	2	11	13	0	15	0	2	5	1	1	63	31	25	0	0	0	0
	366	DEMAND NCP	UG Conduit	10,195	5,549	5	1,017	0	61	1,427	6	73	9	156	456	25	36	6	212	514	208	372	20	13	10	0	1	2	16
	366	CUSTOMER	UG Conduit	1,009	828	0	96	0	0	69	0	3	0	1	1	0	1	0	0	0	0	0	5	3	2	0	0	0	0
	367	DEMAND NCP	UG Conductor & Devices	42,925	23,365	22	4,282	1	258	6,010	25	308	39	655	1,920	105	153	24	891	2,163	877	1,566	83	54	42	1	5	8	66
	367	CUSTOMER	UG Conductor & Devices	4,249	3,484	2	402	0	1	292	0	11	1	3	4	0	5	0	1	2	0	0	21	11	8	0	0	0	0
	368	DEMAND	Line Transformers	19,478	10,249	10	2,123	1	128	2,980	12	153	19	360	1,055	9	76	14	264	1,233	100	562	40	26	20	-	2	4	38
	368	CUSTOMER	Line Transformers	9,536	7,666	4	985	1	2	714	0	26	2	9	11	0	12	0	1	4	0	0	51	25	20	-	0	0	0
	369	CUSTOMER	Services	17,569	14,264	8	1,832	2	4	1,328	1	49	3	17	21	0	23	0	4	8	1	1	-	-	-	0	1	0	0
	370	CUSTOMER	Meters	43,019	28,499	95	3,807	15	159	7,751	22	323	30	353	715	8	249	4	202	433	133	183	-	-	-	8	9	9	12
	371	CUSTOMER	Inst. On Cust. Premises	3,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,650	818	655	-	-	-	-
	373	CUSTOMER	Street Lighting	6,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,272	141	-	-	-	-
				-																								
		DEMAND-CP	Total Dist. Plant Dep. Exp.	38,104	19,048	19	3,945	1	238	5,537	23	283	36	669	1,960	111	141	26	944	2,291	929	1,659	74	48	37	1	4	8	70
		DEMAND NCP	Total Dist. Plant Dep. Exp.	195,235	102,774	99	19,922	6	1,203	27,965	117	1,431	182	3,206	9,392	472	713	122	4,195	10,779	3,969	7,472	380	248	191	6	22	38	329
		CUSTOMER	Total Dist. Plant Dep. Exp.	118,321	81,948	126	10,380	22	175	12,515	24	500	40	413	788	8	331	5	215	461	136	187	1,899	7,213	894	8	12	10	13
				-																								
	389	DEMAND-CP	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389	DEMAND NCP	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389	CUSTOMER	Land & Land Rights	4,542	2,480	6	459	0	27	680	3	33	5	68	202	9	17	3	85	222	77	148	3	5	2	0	1	1	7
390D		DEMAND-CP	Structures & Improvements	1,255	649	2	129	0	8	192	1	9	1	20	60	3	5	1	28	68	27	48	1	1	1	0	0	0	2
390D		DEMAND NCP	Structures & Improvements	4,542	2,480	6	459	0	27	680	3	33	5	68	202	9	17	3	85	222	77	148	3	5	2	0	1	1	7
390D		CUSTOMER	Structures & Improvements	275	150	0	28	0	2	41	0	2	0	4	12	1	1	0	5	13	5	9	0	0	0	0	0	0	0
391D		DEMAND-CP	Office Furniture & Equipment	76	39	0	8	0	0	12	0	1	0	1	4	0	0	0	2	4	2	3	0	0	0	0	0	0	0
391D		DEMAND NCP	Office Furniture & Equipment	275	150	0	28	0	2	41	0	2	0	4	12	1	1	0	5	13	5	9	0	0	0	0	0	0	0
391D		CUSTOMER	Office Furniture & Equipment	111	85	0	10	0	0	9	0	0	0	0	0	0	0	0	0	0	0	0	1	4	0	0	0	0	0
393D		DEMAND-CP	Stores Equipment	93	48	0	10	0	1	14	0	1	0	1	4	0	0	0	2	5	2	4	0	0	0	0	0	0	0
393D		DEMAND NCP	Stores Equipment	335	183	0	34	0	2	50	0	2	0	5	15	1	1	0	6	16	6	11	0	0	0	0	0	0	1
393D		CUSTOMER	Stores Equipment	135	104	0	12	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	1	4	0	0	0	0	0
394D		DEMAND-CP	Tool, Shop & Garage Equipment	646	334	1	67	0	4	99	0	5	1	10	31	2	3	0	14	35	14	25	0	1	0	0	0	0	1
394D		DEMAND NCP	Tool, Shop & Garage Equipment	2,336	1,276	3	236	0	14	350	1	17	3	35	104	5	9	1	43	114	40	76	2	2	1	0	0	1	4
394D		CUSTOMER	Tool, Shop & Garage Equipment	941	722	2	86	0	1	80	0	3	0	1	3	0	2	0	1	1	0	0	5	30	3	0	0	0	0
395D		DEMAND-CP	Laboratory Equipment	47	24	0	5	0	0	7	0	0	0	1	2	0	0	0	1	3	1	2	0	0	0	0	0	0	0
395D		DEMAND NCP	Laboratory Equipment	169	92	0	17	0	1	25	0	1	0	3	7	0	1	0	3	8	3	5	0	0	0	0	0	0	0
395D		CUSTOMER	Laboratory Equipment	68	52	0	6	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0
396D		DEMAND-CP	Power Operated Equipment	3	2	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396D		DEMAND NCP	Power Operated Equipment	12	7	0	1	0	0	2	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
396D		CUSTOMER	Power Operated Equipment	5	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
397D		DEMAND-CP	Communication Equipment	151	78	0	16	0	1	23	0	1	0	2	7	0	1	0	3	8	3	6	0	0	0	0	0	0	0
397D		DEMAND NCP	Communication Equipment	547	299	1	55	0	3	82	0	4	1	8	24	1	2	0	10	27	9	18	0	1	0	0	0	0	1
397D		CUSTOMER	Communication Equipment	220	169	0	20	0	0	19	0	1	0	0	1	0	0	0	0	0	0	0	1	7	1	0	0	0	0
398D		DEMAND-CP	Miscellaneous Equipment	5	3	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
398D		DEMAND NCP	Miscellaneous Equipment	18	10	0	2	0	0	3	0	0	0	0	1	0	0	0	0	1	0	1	0	0	0	0	0	0	0
398D		CUSTOMER	Miscellaneous Equipment	7	6	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				-																								
		DEMAND-CP	TotaL Gen. Plant Dep. Exp.	2,276	1,176	3	235	0	14	347	1	17	3	37	110	6	9	1	50	123	48	86	2	2	1	0	0	1	4
		DEMAND NCP	TotaL Gen. Plant Dep. Exp.	8,235	4,496	11	832	1	49	1,233	5	60	9	123	366	16	32	5	153	402	139	267	6	9	4	0	2	2	12
		CUSTOMER	TotaL Gen. Plant Dep. Exp.	6,304	3,771	9	624	1	29	847	3	40	6	74	218	10	21	3	91	237	82	157	12	52	7	0	1	1	7
				-																								
		DEMAND-CP	Total Depreciation Expense	40,380	20,223	22	4,179	1	252	5,885	25	301	39	706	2,070	117	150	27	994	2,414	977	1,745	76	51	38	2	5	9	74
		DEMAND NCP	Total Depreciation Expense	203,470	107,270	110	20,754	7	1,251	29,197	122	1,492	191	3,329	9,758	489	745	126	4,348	11,181	4,109	7,740	386	257	195	6	24	40	342
		CUSTOMER	Total Depreciation Expense	124,625	85,719	135	11,004	23	204	13,363	27	540	46	487	1,006	18	353	8	305	698	218	344	1,911	7,266	900	8	13	11	20
		AMORTIZATION																										
	407		Amortization of Regulatory Asset																									
			EESCO Depreciation / Amortization																									
14.99%		DEMAND-CP		$ 6,099.37	$ 3,004.57	$ 3.10	$ 642.92	$ 0.21	$ 38.50	$ 904.33	$ 3.78	$ 46.22	$ 5.91	$ 108.32	$ 317.72	$ 17.88	$ 22.92	$ 4.19	$ 152.04	$ 370.63	$ 148.79	$ 266.73	$ 13.14	$ 8.16	$ 6.51	$ 0.27	$ 0.70	$ 1.35	$ 11.39
61.27%		DEMAND NCP		$ 24,927.98	$ 13,095.63	$ 13.05	$ 2,559.23	$ 0.80	$ 154.17	$ 3,617.91	$ 15.07	$ 184.52	$ 22.97	$ 408.89	$ 1,199.22	$ 58.60	$ 91.67	$ 15.44	$ 527.07	$ 1,371.72	$ 493.23	$ 939.30	$ 53.05	$ 32.49	$ 26.26	$ 0.87	$ 2.87	$ 4.96	$ 41.97
23.74%		CUSTOMER		$ 9,660.67	$ 7,360.43	$ 8.17	$ 876.55	$ 1.52	$ 5.95	$ 754.21	$ 0.81	$ 28.73	$ 2.42	$ 15.01	$ 23.70	$ 0.21	$ 16.76	$ 0.20	$ 5.68	$ 9.14	$ 3.76	$ 4.07	$ 127.93	$ 352.97	$ 57.12	$ 0.22	$ 0.68	$ 0.35	$ 0.20
				$ 40,688.02	**$ 23,460.63**	**$ 24.32**	**$ 4,078.70**	**$ 2.54**	**$ 198.62**	**$ 5,276.45**	**$ 19.66**	**$ 259.47**	**$ 31.30**	**$ 532.22**	**$ 1,540.63**	**$ 76.68**	**$ 131.35**	**$ 19.83**	**$ 684.79**	**$ 1,751.49**	**$ 645.78**	**$ 1,210.10**	**$ 194.12**	**$ 393.62**	**$ 89.89**	**$ 1.37**	**$ 4.25**	**$ 6.66**	**$ 53.56**
			Amortization of Storm Recovery (includes GET)																									
14.99%		DEMAND-CP		$ 31,658.29	$ 15,594.98	$ 16.08	$ 3,337.00	$ 1.09	$ 199.84	$ 4,693.85	$ 19.63	$ 239.88	$ 30.65	$ 562.22	$ 1,649.07	$ 92.79	$ 118.98	$ 21.77	$ 789.15	$ 1,923.72	$ 772.30	$ 1,384.44	$ 68.19	$ 42.38	$ 33.78	$ 1.41	$ 3.62	$ 7.01	$ 59.10
61.27%		DEMAND NCP		$ 129,386.66	$ 67,971.78	$ 67.74	$ 13,283.48	$ 4.16	$ 800.20	$ 18,778.45	$ 78.24	$ 957.72	$ 119.23	$ 2,122.32	$ 6,224.46	$ 304.14	$ 475.79	$ 80.11	$ 2,735.73	$ 7,119.81	$ 2,560.09	$ 4,875.37	$ 275.35	$ 168.62	$ 136.32	$ 4.53	$ 14.88	$ 25.77	$ 217.83
23.74%		CUSTOMER		$ 50,142.89	$ 38,203.73	$ 42.39	$ 4,549.68	$ 7.91	$ 30.90	$ 3,914.69	$ 4.19	$ 149.14	$ 12.56	$ 77.90	$ 122.99	$ 1.08	$ 87.01	$ 1.03	$ 29.46	$ 47.45	$ 19.49	$ 21.13	$ 664.02	$ 1,832.05	$ 296.45	$ 1.16	$ 3.55	$ 1.81	$ 1.06
				$ 211,187.85	**$ 121,770.49**	**$ 126.21**	**$ 21,170.17**	**$ 13.16**	**$ 1,030.93**	**$ 27,386.98**	**$ 102.06**	**$ 1,346.73**	**$ 162.44**	**$ 2,762.44**	**$ 7,996.52**	**$ 398.01**	**$ 681.78**	**$ 102.91**	**$ 3,554.35**	**$ 9,090.98**	**$ 3,351.89**	**$ 6,280.94**	**$ 1,007.56**	**$ 2,043.05**	**$ 466.56**	**$ 7.10**	**$ 22.06**	**$ 34.58**	**$ 277.99**

Payroll Taxes and Other Non-Income Taxes Breakdown

Account	Description		Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - Spe	Rate EV-S	Rate EV-M	Rate EV-L
	Payroll Taxes Transferred-Credit					-																								
		13%	Tab 10, T12	LABOR-CP	1,509	1,572	1,572	805	1	164	0	10	229	1	12	2	27	78	4	6	1	35	91	33	63	3	4	1	0	0	0	3
		56%	Tab 10, T12	LABOR-NCP	6,432	6,700	6,700	3,581	4	685	0	40	954	4	48	6	106	312	15	24	4	138	357	130	246	12	13	6	0	1	1	11
		31%	Tab 10, T12	LABOR-CUST	3,521	3,667	3,667	2,681	11	337	2	6	431	1	16	3	11	32	0	10	0	7	16	2	3	8	81	5	0	1	1	1
	Property Tax breakdown																													
		15%	Tab 10, Allocat	NETPLANT-CP	20,917	24,093	24,093	12,141	12	2,416	1	151	3,500	14	177	22	423	1,240	68	89	16	593	1,455	584	1,047	43	30	22	0	3	5	43
		62%	Tab 10, Allocat	NETPLANT-NCP	85,048	97,960	97,960	51,920	51	9,982	3	601	14,017	59	717	102	1,593	4,667	229	357	60	2,055	5,342	1,928	3,669	189	130	96	0	11	19	163
		23%	Tab 10, Allocat	NETPLANT-CUST	31,782	36,607	36,607	27,454	32	3,408	6	26	3,077	4	118	10	66	123	1	66	1	29	64	15	20	460	1,413	209	1	3	2	2
	Gross Income Tax breakdown																													
		15%	Tab 10, Allocat	NETPLANT-CP	15,351	15,570	15,570	7,846	8	1,562	1	97	2,262	9	114	14	273	801	44	57	10	383	940	377	677	28	19	14	0	2	3	28
		61%	Tab 10, Allocat	NETPLANT-NCP	62,739	63,636	63,636	33,728	33	6,484	2	391	9,106	38	466	66	1,035	3,032	149	232	39	1,335	3,470	1,252	2,384	123	84	62	0	7	12	106
		24%	Tab 10, Allocat	NETPLANT-CUST	24,314	24,662	24,662	18,495	21	2,296	4	18	2,073	2	79	7	44	83	1	44	1	19	43	10	13	310	952	141	1	2	1	1
	TOTAL Breakdown Taxes by Category																													
		15%	Sum of Line 8,	DEMAND-CP	37,777	41,235	41,235	20,791	21	4,142	1	257	5,990	24	302	37	723	2,119	116	152	27	1,012	2,486	994	1,786	74	53	37	0	4	9	74
		61%	Sum of Line 9,	DEMAND-NCP	154,219	168,295	168,295	89,228	88	17,151	5	1,032	24,077	101	1,231	175	2,733	8,011	393	613	104	3,529	9,169	3,310	6,299	324	227	164	0	19	33	280
		24%	Sum of Line 10	CUSTOMER	59,616	64,935	64,935	48,630	64	6,041	12	50	5,581	7	213	19	121	237	2	120	2	55	123	27	36	779	2,446	355	2	6	4	4
	Total Tax Breakdown		Total tax for Rate Class/Total Retail - Total Tax					50%	0%	10%	0%	1%	15%	0%	1%	0%	2%	5%	0%	0%	0%	2%	6%	2%	4%	0%	0%	0%	0%	0%	0%	0%
								53%	0%	10%	0%	1%	14%	0%	1%	0%	2%	5%	0%	0%	0%	2%	5%	2%	4%	0%	0%	0%	0%	0%	0%	0%
								75%	0%	9%	0%	0%	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	4%	1%	0%	0%	0%	0%
			Total tax for Rate Class/Tab 10					13%	13%	16%	9%	18%	15%	16%	13%	21%	19%	20%	27%	15%	19%	23%	21%	25%	23%	7%	2%	8%	0%	17%	17%	21%
								57%	54%	65%	35%	73%	60%	65%	53%	97%	71%	75%	90%	61%	73%	79%	78%	82%	80%	30%	9%	37%	0%	76%	65%	81%
								31%	39%	23%	76%	4%	14%	4%	9%	11%	3%	2%	0%	12%	1%	1%	1%	1%	0%	72%	95%	80%	3%	22%	8%	1%
	Total Payroll Tax Breakdown							11%	6%	14%	4%	17%	14%	16%	15%	14%	19%	19%	20%	14%	20%	20%	20%	20%	20%	12%	4%	11%	13%	10%	15%	20%
								51%	26%	58%	13%	71%	59%	69%	63%	60%	74%	74%	79%	60%	76%	77%	77%	79%	79%	51%	14%	49%	51%	41%	59%	76%
								38%	68%	28%	83%	11%	27%	15%	21%	26%	8%	8%	1%	26%	4%	4%	3%	1%	1%	37%	83%	40%	36%	49%	26%	4%
	Total Property Tax Breakdown							13%	13%	15%	8%	19%	17%	19%	17%	17%	20%	21%	23%	17%	21%	22%	21%	23%	22%	6%	2%	7%	0%	15%	19%	21%
								57%	54%	63%	32%	77%	68%	76%	71%	82%	77%	77%	76%	70%	78%	77%	78%	76%	78%	27%	8%	29%	0%	67%	73%	78%
								30%	34%	21%	60%	3%	15%	5%	12%	8%	3%	2%	0%	13%	1%	1%	1%	1%	0%	66%	90%	64%	18%	17%	7%	1%

Operations and Maintenance Expenses Breakdown

DESCRIPTION	Demand vs. Customer	TOTAL	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
A) Operations & Maintenance Expenses - Distribution																											
OPERATIONS																											
580 Operation Supervision And Engineering	DEMAND-CP	504	255	0	53	0	3	73	0	4	0	9	26	1	2	0	12	30	11	21	1	1	0	0	0	0	1
580 Operation Supervision And Engineering	DEMAND NCP	6,521	3,421	3	664	0	40	929	4	48	6	107	312	17	24	4	145	359	141	256	12	8	6	0	1	1	11
580 Operation Supervision And Engineering	CUSTOMER	1,337	963	1	117	0	1	104	0	4	0	2	4	0	2	0	1	2	1	1	6	123	5	0	0	0	0
581 Load Dispatching	DEMAND-CP	3,312	1,655.86	1.62	342.93	0.11	20.70	481.38	2.02	24.64	3.14	58.17	170.42	9.67	12.28	2.25	82.02	199.18	80.74	144.18	6.43	4.20	3.24	0.12	0.37	0.70	6.08
581 Load Dispatching	DEMAND NCP	-																									
581 Load Dispatching	CUSTOMER	-																									
582 Station Expenses	DEMAND-CP	1,288	644	1	133	0	8	187	1	10	1	23	66	4	5	1	32	77	31	56	3	2	1	0	0	0	2
582 Station Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582 Station Expenses	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583 Overhead Line Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583 Overhead Line Expenses	DEMAND NCP	13,305	6,946	7	1,352	0	82	1,898	8	97	12	218	640	36	48	8	303	735	298	532	26	17	13	0	1	3	22
583 Overhead Line Expenses	CUSTOMER	2,002	1,631	1	195	0	0	141	0	5	0	2	2	0	2	0	0	1	0	0	10	5	4	0	0	0	0
584 Underground Line Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
584 Underground Line Expenses	DEMAND NCP	926	504	0	92	0	6	130	1	7	1	14	41	2	3	1	19	47	19	34	2	1	1	0	0	0	1
584 Underground Line Expenses	CUSTOMER	92	75	0	9	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
585 Street Lighting And Signal System Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
585 Street Lighting And Signal System Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
585 Street Lighting And Signal System Expenses	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586 Meter Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586 Meter Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586 Meter Expenses	CUSTOMER	2,758	1,827	6	244	1	10	497	1	21	2	23	46	1	16	0	13	28	9	12	-	-	-	1	1	1	1
587 Customer Installations Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
587 Customer Installations Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
587 Customer Installations Expenses	CUSTOMER	50	33	0	4	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	2	5	1	0	0	0	0
588 Miscellaneous Distribution Expenses	DEMAND-CP	1,779	967	1	200	0	10	258	1	13	2	31	90	1	6	1	24	107	9	51	2	0	1	-	0	0	3
588 Miscellaneous Distribution Expenses	DEMAND NCP	6,481	3,700	3	708	0	37	916	4	46	6	102	299	2	22	4	73	349	27	157	8	1	4	-	1	1	11
588 Miscellaneous Distribution Expenses	CUSTOMER	2,650	2,094	2	259	0	2	209	0	8	1	4	7	0	4	0	1	4	0	1	25	18	10	-	0	0	0
589 Distribution Operations Rent	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
589 Distribution Operations Rent	DEMAND NCP	40	21	0	4	0	0	6	0	0	0	1	2	0	0	0	1	2	1	2	0	0	0	0	0	0	0
589 Distribution Operations Rent	CUSTOMER	33	27	0	3	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MAINTENANCE																											
590 Maintenance Supervising & Engineering	DEMAND-CP	187	93	0	19	0	1	27	0	1	0	3	10	1	1	0	5	11	5	8	0	0	0	0	0	0	0
590 Maintenance Supervising & Engineering	DEMAND NCP	1,020	535	1	103	0	6	145	1	7	1	17	49	3	4	1	23	56	22	40	2	1	1	0	0	0	2
590 Maintenance Supervising & Engineering	CUSTOMER	198	141	0	17	0	0	16	0	1	0	0	1	0	0	0	0	0	0	0	1	19	1	0	0	0	0
591 Maintenance Of Structures	DEMAND-CP	4	2	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
591 Maintenance Of Structures	DEMAND NCP	16	9	0	2	0	0	2	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	-	0	0	0
591 Maintenance Of Structures	CUSTOMER	7	5	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
592 Maintenance Of Station Equipment	DEMAND-CP	6,499	3,249	3	673	0	41	944	4	48	6	114	334	19	24	4	161	391	158	283	13	8	6	0	1	1	12
592 Maintenance Of Station Equipment	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
592 Maintenance Of Station Equipment	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593 Maintenance Of Overhead Lines	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593 Maintenance Of Overhead Lines	DEMAND NCP	30,827	16,095	15	3,133	1	189	4,398	18	225	29	506	1,483	83	112	19	702	1,704	691	1,233	60	39	30	1	3	6	52
593 Maintenance Of Overhead Lines	CUSTOMER	4,638	3,778	2	452	0	1	328	0	12	1	4	5	0	6	0	1	2	0	0	24	12	9	0	0	0	0
594 Maintenance Of Underground Lines	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
594 Maintenance Of Underground Lines	DEMAND NCP	4,275	2,327	2	426	0	26	599	3	31	4	65	191	10	15	2	89	215	87	156	8	5	4	0	0	1	7
594 Maintenance Of Underground Lines	CUSTOMER	423	347	0	40	0	0	29	0	1	0	0	0	0	1	0	0	0	0	0	2	1	1	0	0	0	0
595 Maintenance Of Line Transformers	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
595 Maintenance Of Line Transformers	DEMAND NCP	418	220	0	46	0	3	64	0	3	0	8	23	0	2	0	6	26	2	12	1	1	0	-	0	0	1
595 Maintenance Of Line Transformers	CUSTOMER	205	165	0	21	0	0	15	0	1	0	0	0	0	0	0	0	0	0	0	1	1	0	-	0	0	0
596 Maintenance Of Street Lighting And Signal Systems	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
596 Maintenance Of Street Lighting And Signal Systems	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
596 Maintenance Of Street Lighting And Signal Systems	CUSTOMER	664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650	15	-	-	-	-
597 Maintenance Of Meters	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
597 Maintenance Of Meters	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
597 Maintenance Of Meters	CUSTOMER	947	627	2	84	0	3	171	0	7	1	8	16	0	5	0	4	10	3	4	-	-	-	0	0	0	0
598 Maintenance Of Miscellaneous Distribution Plant	DEMAND-CP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
598 Maintenance Of Miscellaneous Distribution Plant	DEMAND NCP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
598 Maintenance Of Miscellaneous Distribution Plant	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	**DEMAND-CP**	**13,573**	**6,867**	**7**	**1,421**	**0**	**84**	**1,972**	**8**	**101**	**13**	**238**	**696**	**35**	**50**	**9**	**315**	**816**	**296**	**563**	**25**	**15**	**13**	**0**	**1**	**3**	**25**
Operations & Maintenance Expenses - Distribution Subtotal	**DEMAND NCP**	**63,828**	**33,778**	**32**	**6,531**	**2**	**388**	**9,087**	**38**	**464**	**59**	**1,038**	**3,041**	**153**	**231**	**39**	**1,360**	**3,494**	**1,289**	**2,423**	**119**	**74**	**60**	**2**	**7**	**12**	**107**
Operations & Maintenance Expenses - Distribution Subtotal	**CUSTOMER**	**16,004**	**11,714**	**14**	**1,447**	**3**	**18**	**1,524**	**2**	**60**	**5**	**44**	**82**	**1**	**37**	**1**	**21**	**47**	**13**	**18**	**71**	**833**	**47**	**1**	**1**	**1**	**1**
B) Operations & Maintenance Expenses - Customer																											
901 Supervision	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
901 Supervision	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
901 Supervision	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902 Meter Reading Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902 Meter Reading Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902 Meter Reading Expenses	CUSTOMER	3,327	2,077	102	280	15	43	302	6	11	21	35	229	0	25	2	41	104	7	7	1	2	0	1	9	4	5
903 Customer Records And Collection Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
903 Customer Records And Collection Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
903 Customer Records And Collection Expenses	CUSTOMER	17,377	12,827	7	1,648	2	9	2,628	1	97	6	34	42	0	45	0	8	16	2	2	-	-	-	-	1	1	1
905 Customer Account Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
905 Customer Account Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
905 Customer Account Expenses	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908 Customer Assistance Expenses	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908 Customer Assistance Expenses	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908 Customer Assistance Expenses	CUSTOMER	1,597	1,279	1	164	0	0	119	0	4	0	2	2	0	2	0	0	1	0	0	5	16	1	0	0	0	0
Operations & Maintenance Expenses - Customer Subtotal	DEMAND-CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	DEMAND NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	CUSTOMER	22,301	16,183	110	2,092	17	52	3,049	7	113	27	71	273	0	72	2	49	121	9	9	6	18	1	1	10	5	5
C) Administrative and General Expenses																											
920 Administrative & General Salaries	DEMAND-CP	6,221	3,285	7	647	1	36	903	4	44	7	96	289	14	22	4	130	328	121	226	9	32	5	0	1	1	10
920 Administrative & General Salaries	DEMAND NCP	20,284	11,232	22	2,064	2	113	2,875	11	141	21	290	871	41	71	11	372	969	344	652	28	101	16	0	4	4	30
920 Administrative & General Salaries	CUSTOMER	7,662	5,718	19	684	4	11	839	2	32	3	25	49	1	22	0	14	28	9	12	29	144	14	0	1	1	1
922 A&G Exp. Transferred Credits	DEMAND-CP	(588)	(310)	(1)	(61)	(0)	(3)	(85)	(0)	(4)	(1)	(9)	(27)	(1)	(2)	(0)	(12)	(31)	(11)	(21)	(1)	(3)	(0)	(0)	(0)	(0)	(1)
923 A&G Exp. Transferred Credits	DEMAND NCP	(1,917)	(1,062)	(2)	(195)	(0)	(11)	(272)	(1)	(13)	(2)	(27)	(82)	(4)	(7)	(1)	(35)	(92)	(32)	(62)	(3)	(10)	(2)	(0)	(0)	(0)	(3)
924 A&G Exp. Transferred Credits	CUSTOMER	(724)	(540)	(2)	(65)	(0)	(1)	(79)	(0)	(3)	(0)	(2)	(5)	(0)	(2)	(0)	(1)	(3)	(1)	(1)	(3)	(14)	(1)	(0)	(0)	(0)	(0)
926 Employee Pension & Benefits	DEMAND-CP	79	42	0	8	0	0	12	0	1	0	1	4	0	0	0	2	4	2	3	0	0	0	0	0	0	0
926 Employee Pension & Benefits	DEMAND NCP	259	143	0	26	0	1	37	0	2	0	4	11	1	1	0	5	12	4	8	0	1	0	0	0	0	0

124			926 Employee Pension & Benefits	CUSTOMER		98	73	0	9	0	0	11	0	0	0	0	1	0	0	0	0	0	0	0	0	2	0	0	0	0	0
125			928 Regulatory Commission Expense	DEMAND-CP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126			928 Regulatory Commission Expense	DEMAND NCP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127			928 Regulatory Commission Expense	CUSTOMER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128			930 Operations Miscellaneous	DEMAND-CP		379	189	0	38	0	2	60	0	3	0	6	19	1	1	0	9	22	9	16	0	1	0	0	0	0	1
129			931 Operations Miscellaneous	DEMAND NCP		1,367	723	1	136	0	8	211	1	11	1	22	63	3	5	1	28	71	26	49	1	2	1	0	0	0	2
130			932 Operations Miscellaneous	CUSTOMER		549	409	1	50	0	0	48	0	2	0	1	2	0	1	0	0	1	0	0	3	28	2	0	0	0	0
131																														
132			Operations & Maintenance Expenses - Administrative and General Subtot	DEMAND-CP		6,092	3,206	6	632	1	35	889	3	44	6	95	284	14	22	4	128	322	120	223	8	30	5	0	1	1	10
133			Operations & Maintenance Expenses - Administrative and General Subtot	DEMAND NCP		19,994	11,037	22	2,032	2	112	2,851	11	140	21	288	863	41	70	11	370	960	342	648	26	95	16	0	3	4	30
134			Operations & Maintenance Expenses - Administrative and General Subtot	CUSTOMER		7,585	5,660	18	678	4	11	819	1	31	3	24	47	0	21	0	13	27	8	11	30	160	15	0	1	1	1
135																														
136			TOTAL PAYROLL EXPENSES excl. Acc. 935	DEMAND-CP		19,665	10,072	13	2,053	1	119	2,861	12	145	19	333	981	49	72	13	443	1,138	416	786	33	46	17	1	3	4	35
137			TOTAL PAYROLL EXPENSES excl. Acc. 935	DEMAND NCP		83,821	44,815	54	8,563	4	500	11,938	49	605	80	1,326	3,903	194	301	50	1,730	4,454	1,631	3,070	145	169	75	2	11	16	136
138			TOTAL PAYROLL EXPENSES excl. Acc. 935	CUSTOMER		45,889	33,557	142	4,217	23	80	5,392	11	204	34	139	401	2	131	3	83	195	31	38	106	1,011	63	2	12	7	7
139			**TOTAL PAYROLL EXPENSES excl. Acc. 935**			**149,375**	**88,443**	**208**	**14,833**	**28**	**700**	**20,190**	**71**	**954**	**133**	**1,797**	**5,285**	**245**	**504**	**66**	**2,256**	**5,787**	**2,077**	**3,895**	**285**	**1,225**	**155**	**5**	**26**	**28**	**179**
140																														
141			TOTAL PAYROLL DISTRIBUTION EXPENSES LESS A&G	DEMAND-CP		12,882	6,518	6	1,349	0	80	1,872	8	96	12	226	661	33	47	9	299	774	280	534	24	14	12	0	1	3	24
142			TOTAL PAYROLL DISTRIBUTION EXPENSES LESS A&G	DEMAND NCP		56,288	29,821	28	5,764	2	342	8,012	33	409	52	915	2,680	134	203	35	1,192	3,079	1,125	2,126	104	65	52	2	6	11	94
143			TOTAL PAYROLL DISTRIBUTION EXPENSES LESS A&G	CUSTOMER		38,107	27,755	124	3,522	19	70	4,557	9	172	31	114	354	1	109	2	69	168	22	27	76	832	47	1	11	6	7
144																														
145			TOTAL PAYROLL OPERATION EXPENSES ONLY	DEMAND-CP		6,379	3,267	3	676	0	39	927	4	47	6	111	326	14	23	4	138	383	122	251	11	6	6	0	1	1	12
146			TOTAL PAYROLL OPERATION EXPENSES ONLY	DEMAND NCP		20,752	11,171	10	2,157	1	124	2,949	12	150	19	336	983	41	74	13	396	1,133	345	724	36	20	18	0	2	4	35
147			TOTAL PAYROLL OPERATION EXPENSES ONLY	CUSTOMER		7,585	5,687	9	715	2	12	861	2	34	3	29	56	1	23	0	14	33	9	13	37	28	15	1	1	1	1
148																														
149			TOTAL PAYROLL MAINTENANCE EXPENSES ONLY	DEMAND-CP		6,503	3,251	3	673	0	41	945	4	48	6	114	335	19	24	4	161	391	158	283	13	8	6	0	1	1	12
150			TOTAL PAYROLL MAINTENANCE EXPENSES ONLY	DEMAND NCP		35,536	18,651	18	3,607	1	218	5,063	21	259	33	579	1,697	93	129	22	796	1,946	780	1,402	69	45	35	1	4	7	59
151			TOTAL PAYROLL MAINTENANCE EXPENSES ONLY	CUSTOMER		6,884	4,922	5	598	1	5	543	1	21	1	12	21	0	12	0	5	12	3	4	27	663	25	0	0	0	0
152																														
153																														
154	TOTAL PAYROLL DISTRIBUTION EXPENSES ONLY	LABOR D			97,309		106,059	106,059																						
155	TOTAL PAYROLL DISTRIBUTION OPERATION EXPENSES ONLY	LABOR D O			32,160		35,052	35,052																						
156	TOTAL PAYROLL DISTRIBUTION MAINTENANCE EXPENSES ONLY	LABOR D M			44,888		48,924	48,924																						
157																														
158		LABOR-CP	**LABOR OH**	**DEMAND-CP**		**13%**	**11.4%**	**6.2%**	**13.8%**	**3.6%**	**17.0%**	**14.2%**	**16.3%**	**15.2%**	**14.4%**	**18.5%**	**18.6%**	**20.2%**	**14.3%**	**19.5%**	**19.7%**	**19.7%**	**20.0%**	**20.2%**	**11.7%**	**3.7%**	**11.2%**	**12.8%**	**9.9%**	**15.3%**	**19.5%**
159		LABOR-NCP	**LABOR OH**	**DEMAND NCP**		**56%**	**50.7%**	**25.7%**	**57.7%**	**13.2%**	**71.5%**	**59.1%**	**68.5%**	**63.4%**	**59.8%**	**73.8%**	**73.9%**	**79.2%**	**59.8%**	**76.4%**	**76.7%**	**77.0%**	**78.5%**	**78.8%**	**51.0%**	**13.8%**	**48.5%**	**51.0%**	**41.3%**	**59.1%**	**76.3%**
160		LABOR-CUST	**LABOR OH**	**CUSTOMER**		**31%**	**37.9%**	**68.1%**	**28.4%**	**83.3%**	**11.5%**	**26.7%**	**15.1%**	**21.4%**	**25.8%**	**7.7%**	**7.6%**	**0.6%**	**25.9%**	**4.1%**	**3.7%**	**3.4%**	**1.5%**	**1.0%**	**37.3%**	**82.5%**	**40.3%**	**36.2%**	**48.8%**	**25.6%**	**4.1%**
			TOTAL PAYROLL EXPENSES NET OF Account 935	**TOTAL**		**150,646**	**89,218**	**211**	**14,967**	**28**	**706**	**20,357**	**72**	**961**	**134**	**1,813**	**5,333**	**246**	**508**	**67**	**2,272**	**5,840**	**2,088**	**3,923**	**287**	**1,221**	**156**	**5**	**26**	**28**	**180**