EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge

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EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Summary of MRCC by Item

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

(A) Cost of Service Item	(B) FERC Account	(C) Rate Base/Exp	(D) = (C)/fn. (a)/12 mo. x 1000 MRCC Calculation ($/Month)	(E) Column (C) Reference
Rate Base				
Services	369	$ 20,259	$ 1.60	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 29 - Pg. 3 of 19, Ln. 28) x footnote (b)
Meters	370	9,210	0.73	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 30 - Pg. 3 of 19, Ln. 29) x footnote (b)
Office Furniture & Equipment	391	41	0.00	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 40 - Pg. 3 of 19, Ln. 39) x footnote (b)
Transportation Equipment	392	1,325	0.10	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 41 - Pg. 3 of 19, Ln. 40) x footnote (b)
Stores Equipment	393	56	0.00	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 42 - Pg. 3 of 19, Ln. 41) x footnote (b)
Tools, Shop, and Garage Equipment	394	490	0.04	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 43 - Pg. 3 of 19, Ln. 42) x footnote (b)
Laboratory Equipment	395	15	0.00	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 44 - Pg. 3 of 19, Ln. 43) x footnote (b)
Power Operated Equipment	396	4	0.00	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 45 - Pg. 3 of 19, Ln. 44) x footnote (b)
Communication Equipment	397	155	0.01	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 46 - Pg. 3 of 19, Ln. 45) x footnote (b)
Miscellaneous Equipment	398	(2)	(0.00)	(Exhibit CLP-2.13 - Pg. 2 of 19, Ln. 47 - Pg. 3 of 19, Ln. 46) x footnote (b)
Rate Base Adds	Misc.	628	0.05	(Exhibit CLP-2.13 - Pg. 4 of 19, Ln. 42 x footnote (b)
Rate Base Deducts	Misc.	(5,924)	(0.47)	(Exhibit CLP-2.13 - Pg. 4 of 19, Ln. 57 x footnote (b)
Total Return on Rate Base		$ 26,258	$ 2.07	
Expense Items				
Distribution Supervision & Engineering	580/590	$ 425	$ 0.03	Exhibit CLP-2.13 - Pg. 6 of 19, Ln. 19 + Ln. 38
Meter Expenses	584/597	3,365	0.26	Exhibit CLP-2.13 - Pg. 6 of 19, Ln. 29 + Ln. 47
Overhead Lines Expense - Services	593.05	1,317	0.10	Exhibit CLP-2.13 - Pg. 6 of 19, Ln. 42
Customer Accounting Supervison	901	-	-	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 19
Meter Reading	902	366	0.03	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 20
Customer Records and Collection	903	32,930	2.59	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 21
Miscellaneous Customer Accounts	905	(1,282)	(0.10)	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 23
Customer Assistance	908	-	-	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 29
Miscellaneous Customer Service	910	349	0.03	Exhibit CLP-2.13 - Pg. 7 of 19, Ln. 30
Salaries Expense	920	3,147	0.25	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 19
Office Supplies Expense	921	477	0.04	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 20
Admin. Expenses and Transfer Credit	922	-	-	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 21
Outside Services Expense	923	1,816	0.14	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 22
Property Insurance Expenses	924	37	0.00	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 23
Injuries & Damages Expenses	925	816	0.06	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 24
Pension & Benefit Expenses	926	1,743	0.14	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 25
Misc. General Expense	930	1,871	0.15	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 27
General Plant Maint. Expense	935	4	0.00	Exhibit CLP-2.13 - Pg. 8 of 19, Ln. 29
Depreciation and Amortization Expense	403, 404, 407	45,432	3.58	Exhibit CLP-2.13 - Pg. 9 of 19, Ln. 58 + Pg. 10 of 19, Ln. 29
Property Taxes	408	9,342	0.74	Exhibit CLP-2.13 - Pg. 11 of 19, Ln. 40
Payroll Taxes	408	1,105	0.09	Exhibit CLP-2.13 - Pg. 11 of 19, Ln. 36
Total Expenses		$ 103,260	$ 8.13	
Current Income Taxes		$ 7,054	$ 0.56	Exhibit CLP-2.13 - Pg. 12 of 19, Ln. 39
Gross Receipts Tax at Statutory Rate		10,032	0.79	Exhibit CLP-2.13 - Pg. 12 of 19, Ln. 49
Deferred Income Taxes		920	0.07	Exhibit CLP-2.13 - Pg. 13 of 19, Ln. 33
Total Taxes		$ 18,006	$ 1.42	
Total MRCC		$ 147,525	$ 11.62	Line 34 + Line 59 + Line 64

(a) Number of Customers used for this calculation 1,058,423 — Exhibit CLP-ACOS-2, Appendix 1.b Customers - (Rates 1 & 7)
(b) Return 7.74% — Proposed total capitalization

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Gross Plant in Service

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	H	I
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	MRCC Allocator Type	MRCC Methodology
	Distribution Plant								
360	Land & Land Rights	NCP_P	$ 8,667	50.0%	$ 4,337	0.0%	$ -	N/A	Excluded
361	Structures & Improvements	NCP_P	106,846	50.0%	53,463	0.0%	-	N/A	Excluded
362	Station Equipment	NCP_P	1,345,296	50.0%	673,154	0.0%	-	N/A	Excluded
363	Computer Hardware/Berlin Warehouse	NCP_P	276,063	50.0%	138,135	0.0%	-	N/A	Excluded
364	Poles, Towers & Fixtures	A364	963,983	65.4%	629,975	0.0%	-	N/A	Excluded
365	O/H Conductor & Devices	A365	2,479,818	56.1%	1,390,622	0.0%	-	N/A	Excluded
366	U/G Conduits	A366	605,647	57.0%	344,936	0.0%	-	N/A	Excluded
367	U/G Conductor & Devices	A367	1,497,590	57.0%	852,926	0.0%	-	N/A	Excluded
368	Line Transformers	A368	997,050	61.8%	616,137	0.0%	-	N/A	Excluded
369	Services	SERV_369	458,712	81.2%	372,645	100.0%	372,645	External	100% Customer-Related (Services)
370	Meters	METER_370	255,205	66.5%	169,631	100.0%	169,631	External	100% Customer-Related (Meters)
371	Installation on Customer Premises	CUST_371	47,613	0.0%	-	0.0%	-	N/A	Excluded
373	Street Lighting	ST_DIRECT	65,913	0.0%	-	0.0%	-	N/A	Excluded
	Gross Distribution Plant		$ 9,108,401	57.6%	$ 5,245,960	10.3%	$ 542,277		
	General Plant								
389	Land & Land Rights	O_LABOR	$ 6,021	59.3%	$ 3,572	0.0%	$ -	N/A	Excluded
390	Structures & Improvements	O_LABOR	302,438	59.3%	179,432	0.0%	-	N/A	Excluded
391	Office Furniture & Equipment	O_LABOR	7,130	59.3%	4,230	15.4%	650	Internal Labor	Allocated based on MRCC Allowable Labor
392	Transportation Equipment	O_LABOR	238,181	59.3%	141,309	15.4%	21,707	Internal Labor	Allocated based on MRCC Allowable Labor
393	Stores Equipment	O_LABOR	11,602	59.3%	6,883	15.4%	1,057	Internal Labor	Allocated based on MRCC Allowable Labor
394	Tools, Shop & Garage Equipment	O_LABOR	95,818	59.3%	56,847	15.4%	8,732	Internal Labor	Allocated based on MRCC Allowable Labor
395	Laboratory Equipment	O_LABOR	7,288	59.3%	4,324	15.4%	664	Internal Labor	Allocated based on MRCC Allowable Labor
396	Power Operated Equipment	O_LABOR	1,614	59.3%	958	15.4%	147	Internal Labor	Allocated based on MRCC Allowable Labor
397	Communication Equipment	O_LABOR	18,942	59.3%	11,238	15.4%	1,726	Internal Labor	Allocated based on MRCC Allowable Labor
398	Misc. Equipment	O_LABOR	482	59.3%	286	15.4%	44	Internal Labor	Allocated based on MRCC Allowable Labor
	Gross General Plant		$ 689,514	59.3%	$ 409,078	8.5%	$ 34,728		
	Total Gross Plant in Service		$ 9,797,915	57.7%	$ 5,655,038	10.2%	$ 577,005		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Accumulated Depreciation

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Distribution Plant								
360D	Land & Land Rights	LANDPLANT	$ 3,547	50.0%	$ 1,775	0.0%	$ -	N/A	Accumulated Depreciation follows the same rationale and percentages as Gross Plant inclusion
361D	Structures & Improvements	STRUCT_D	21,405	50.0%	10,711	0.0%	-	N/A	
362D	Station Equipment	DIS_STATION	307,080	50.0%	153,656	0.0%	-	N/A	
363D	Computer Hardware/Berlin Warehouse	HARDWARE	199,439	50.0%	99,794	0.0%	-	N/A	
364D	Poles, Towers & Fixtures	POL_PLANT	190,308	65.4%	124,369	0.0%	-	N/A	
365D	O/H Conductor & Devices	OH_LINE	297,694	56.1%	166,940	0.0%	-	N/A	
366D	U/G Conduits	UG_LINE	96,467	57.0%	54,941	0.0%	-	N/A	
367D	U/G Conductor & Devices	UG_LINE	210,987	57.0%	120,164	0.0%	-	N/A	
368D	Line Transformers	TRANSF_PLANT	185,248	61.8%	114,476	0.0%	-	N/A	
369D	Services	CUS_369	136,513	81.2%	110,899	100.0%	110,899	External	
370D	Meters	MET_PLANT	76,182	66.5%	50,638	100.0%	50,638	External	
371D	Installation on Customer Premises	CUST_371	15,248	0.0%	-	0.0%	-	N/A	
373D	Street Lighting	ST_DIRECT	9,043	0.0%	-	0.0%	-	N/A	
								N/A	
	Accum. Depr. Distribution Plant		$ 1,749,161	57.6%	$ 1,008,361	16.0%	$ 161,537		
	General Plant								
389D	Land & Land Rights	GPLANT	$ (5)	59.3%	$ (3)	0.0%	$ -	N/A	
390D	Structures & Improvements	GPLANT	47,050	59.3%	27,914	0.0%	-	N/A	
391D	Office Furniture & Equipment	GPLANT	1,299	59.3%	770	15.4%	118	Internal Labor	
392D	Transportation Equipment	GPLANT	50,296	59.3%	29,840	15.4%	4,584	Internal Labor	
393D	Stores Equipment	GPLANT	3,641	59.3%	2,160	15.4%	332	Internal Labor	
394D	Tools, Shop & Garage Equipment	GPLANT	26,358	59.3%	15,638	15.4%	2,402	Internal Labor	
395D	Laboratory Equipment	GPLANT	5,168	59.3%	3,066	15.4%	471	Internal Labor	
396D	Power Operated Equipment	GPLANT	1,050	59.3%	623	15.4%	96	Internal Labor	
397D	Communication Equipment	GPLANT	(3,102)	59.3%	(1,840)	15.4%	(283)	Internal Labor	
398D	Misc. Equipment	GPLANT	772	59.3%	458	15.4%	70	Internal Labor	
	Accum. Depr. General Plant		$ 132,525	59.3%	$ 78,625	9.9%	$ 7,790		
	Total Accumulated Depreciation		$ 1,881,686	57.8%	$ 1,086,986	15.6%	$ 169,327		
	Net Plant in Service		$ 7,916,229	57.7%	$ 4,568,052	8.9%	$ 407,677		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Rate Base Additions & Deductions

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Rate Base Additions								
154WCA	Working Capital Allowance	TOTALEXP	$ 50,839	57.7%	$ 29,332	0.0%	$ -	N/A	Excluded
163MS	Materials & Supplies	NETPLANT	170,765	57.7%	98,539	10.3%	10,186	Internal	Necessary to operate the business
165INS	Prepaid Insurance	NETPLANT	2,593	57.7%	1,496	10.2%	153	Internal	Follows expense items
165PLP	Lease Prepayments	NETPLANT	412	57.7%	238	0.0%	-	N/A	Excluded
165PO	Prepaid Other	NETPLANT	1,834	57.7%	1,058	0.0%	-	N/A	Excluded
165REG	Prepaid Regulatory Assessment	NETPLANT	3,014	57.7%	1,739	0.0%	-	N/A	Excluded
165VC	Vehicle Costs	NETPLANT	564	57.7%	325	8.5%	28	Internal	Prepaid registration for field vehicles
165WC	Workman's Compensation	NETPLANT	672	57.7%	388	15.4%	60	N/A	Benefits related
253	Deferred Taxes on CIAC - Net of Gross-Up	NETPLANT	38,777	57.7%	22,376	0.0%	-	N/A	Excluded
186146	Deferred Environmental Remediation Costs	NETPLANT	6,788	57.7%	3,917	0.0%	-	N/A	Excluded
186MRC	Deferred Pole Make Ready Costs	NETPLANT	14,955	57.7%	8,629	0.0%	-	N/A	Excluded
186CBD/COV	Deferred COVID-19 Costs and COVID-19 Related Bad Debt	NETPLANT	8,289	57.7%	4,783	0.0%	-	N/A	Excluded
165ACR	Deferred Allconnect Expenses	NETPLANT	-	57.7%	-	100.0%	-	External	Customer service related function
254GET	Deferred GET Liability	NETPLANT	(21,003)	57.7%	(12,119)	0.0%	-	N/A	Excluded
254FFF	Fee for Free Deferred (Over)/Under-Recovery Dkt 17-10-46	NETPLANT	(4,009)	57.7%	(2,313)	100.0%	(2,313)	External	Customer service related function
165RCE	Deferred Rate Case Expense	NETPLANT	1,966	57.7%	1,134	0.0%	-	N/A	Excluded
186ITL	Deferred Legal Services Funding Dkt 23-11-04	NETPLANT	28	57.7%	16	0.0%	-	N/A	Excluded
186990	CT Management Audit	NETPLANT	572	57.7%	330	0.0%	-	N/A	Excluded
165MED	Deferred Medicare Tax Asset	NETPLANT	-	57.7%	-	15.4%	-	Internal	Benefits related
165MI	Deferred Manhole Inspections	NETPLANT	-	57.7%	-	0.0%	-	N/A	Excluded
165RS	Deferred Radio System Upgrades	NETPLANT	-	57.7%	-	10.3%	-	Internal	Related to Field Radios
165SCR	Deferred Storm Cost Reserve Recovery	NETPLANT	-	57.7%	-	0.0%	-	N/A	Excluded
	Rate Base Additions		$ 277,055	57.7%	$ 159,869	5.1%	$ 8,113		
	Rate Base Deductions								
228	Bad Debts & Uncoll. Damage Claims	NETPLANT	$ (33,008)	57.7%	(19,047)	0.0%	$ -	N/A	Excluded
228I&D	Public Liability Reserve	NETPLANT	(16,100)	57.7%	(9,290)	15.4%	(1,427)	Internal	Allocated based on MRCC Allowable Labor
228LTD	Long Term Disability Reserve	NETPLANT	(1,123)	57.7%	(648)	15.4%	(100)	Internal	Allocated based on MRCC Allowable Labor
228MED	Medical Reserve	NETPLANT	(2,445)	57.7%	(1,411)	15.4%	(217)	Internal	Allocated based on MRCC Allowable Labor
228SEC	SERP & Non-SERP Reserve	NETPLANT	(4,644)	57.7%	(2,680)	15.4%	(412)	Internal	Allocated based on MRCC Allowable Labor
228Storm	Storm Reserve	NETPLANT	-	57.7%	-	15.4%	-	Internal	Allocated based on MRCC Allowable Labor
228WCO	Workers' Compensation Reserve	NETPLANT	(28,044)	57.7%	(16,183)	0.0%	-	N/A	Excluded
235	Customer Deposits	CUST_235	(10,881)	1.4%	(148)	10.2%	(15)	Internal	Deferred tax - allocated on allowed plant
282	ADIT (Non FAS 109) - Plant	NETPLANT	(1,263,075)	57.7%	(728,856)	10.2%	(74,368)	Internal	Deferred tax - allocated on allowed plant
283	ADIT (Non FAS 109) - Loss on Bond Redemption	NETPLANT	(277)	57.7%	(160)	0.0%	-		
	Rate Base Deductions		$ (1,359,596)	57.3%	$ (778,422)	9.8%	$ (76,538)		
	Rate Base		6,833,687	57.8%	3,949,499	8.6%	339,252		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Operating Revenue

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Retail Operating Revenue								
440-446	Distribution Sales Revenue	DREV	$ 1,442,166	54.8%	$ 789,940	0.0%	$ -	N/A	Excluded
	Total Sales Revenue		$ 1,442,166	54.8%	$ 789,940	0.0%	$ -		
	Other Operating Revenue								
447	Sales for Resale	DPLANT_P	$ 2	54.0%	$ 1	0.0%	$ -	N/A	Excluded
447	Sales for Resale - Intercompany	DPLANT_P	12	54.0%	6	0.0%	-	N/A	Excluded
450	Late Payment Charge	LATE	7,900	54.8%	4,329	0.0%	-	N/A	Excluded
451 R14	Reconnect-Reactivation Fees	451_RR	1,420	79.6%	1,130	0.0%	-	N/A	Excluded
451 R15	Returned Check Fees	451_RC	839	80.6%	676	0.0%	-	N/A	Excluded
451 Misc	Other Misc. Service Revenues	451_Misc	105	80.1%	84	0.0%	-	N/A	Excluded
454	Rent from Electric Property - Intercompany	451_OHPLANT	870	58.7%	511	0.0%	-	N/A	Excluded
454	Rent from Electric Property + Re + Pole Att	451_OHPLANT	17,201	58.7%	10,092	0.0%	-	N/A	Excluded
454	Rental Revenue	451_OHPLANT	321	58.7%	188	0.0%	-	N/A	Excluded
456	Other Electric Revenues	451_OHPLANT	204	58.7%	120	0.0%	-	N/A	Excluded
	Other Revenue		$ 28,873	59.4%	$ 17,137	0.0%	$ -		
	Total Revenue		$ 1,471,039	54.9%	$ 807,077	0.0%	$ -		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Distribution Expense

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Distribution Operation Expense								
580	Supervision & Engineering Expense	LABOR_D_O	$ 11,300	58.1%	$ 6,561	6.4%	$ 418	Internal	Allocated based on MRCC Allowable Labor
581	Load Dispatching Expense	DIS_STATION	3,336	50.0%	1,669	0.0%	-	N/A	Excluded
582	Station Expense	DIS_STATION	2,290	50.0%	1,146	0.0%	-	N/A	Excluded
583	O/H Lines Expense	OH_LINE	24,077	56.1%	13,502	0.0%	-	Internal	Allocated based on A/C 364 & 365
583060	O/H Lines Expense - Pole Inspection	OH_LINE	1,740	56.1%	976	0.0%	-	N/A	Excluded
583280	O/H Lines Expense - Transformer	OH_LINE	(3,644)	56.1%	(2,043)	0.0%	-	N/A	Excluded
584	U/G Lines Expense	UG_LINE	5,580	57.0%	3,178	0.0%	-	Internal	Allocated based on A/C 366 & 367
584080	U/G Lines Expense - Transformer	UG_LINE	1	57.0%	1	0.0%	-	N/A	Excluded
584280	U/G Lines Expense - Transformer CFI Credits	UG_LINE	(2,920)	57.0%	(1,663)	0.0%	-	N/A	Excluded
585	Street Lighting Expense	DIRECT ST	-	0.0%	-	0.0%	-	N/A	Excluded
586	Meter Expense	MET_PLANT	3,715	66.5%	2,470	100.0%	2,470	Internal	100% Customer related - meters
587	Customer Installations Expense	D_PLANT_587	290	65.5%	190	0.0%	-	N/A	Excluded
588	Misc. Operation Expense	DPLANT	11,460	61.8%	7,082	0.0%	-	N/A	Excluded
589	Rents Expense	POL_PLANT	2,144	65.4%	1,401	0.0%	-	N/A	Excluded
	Distribution Operation Expense		$ 59,371	58.1%	$ 34,469	8.4%	$ 2,888		
	Distribution Maintenance Expense								
590	Supervision & Engineering Expense	LABOR_D_M	$ 2,030	55.0%	$ 1,116	0.6%	$ 7	Internal	Allocated based on MRCC Allowable Labor
591	Structures Expense	DPLANT	30	61.8%	18	0.0%	-	N/A	Excluded
592	Station Expense	DIS_STATION	9,458	50.0%	4,732	0.0%	-	N/A	Excluded
593	O/H Lines Expense	OH_LINE	159,072	56.1%	89,204	0.0%	-	Internal	Allocated based on A/C 364 & 365
593050	O/H Lines Expense - Services	OH_LINE	2,348	56.1%	1,317	100.0%	1,317	Internal	100% Customer related - services
593100	O/H Lines Expense - Tree Trimming	OH_LINE	77,171	56.1%	43,276	0.0%	-	Internal	Allocated based on A/C 364 & 365
594	U/G Lines Expense	UG_LINE	8,159	57.0%	4,647	0.0%	-	N/A	Excluded
595	Line Transformers Expense	TRANSF_PLANT	1,151	61.8%	711	0.0%	-	N/A	Excluded
596	Street Lighting Expense	DIRECT ST	4,694	0.0%	-	0.0%	-	N/A	Excluded
597	Meter Expense	MET_PLANT	1,348	66.5%	896	100.0%	896	Internal	100% Customer-Related (Meters)
598	Misc. Distribution Expense	DPLANT	1	61.8%	0	0.0%	-	N/A	Excluded
	Distribution Maintenance Expense		$ 265,461	55.0%	$ 145,917	1.5%	$ 2,219		
	Total Distribution Expense		$ 324,832	55.5%	$ 180,386	2.8%	$ 5,107		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Customer Expense

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Customer Accounts Expense								
901	Supervision Expense	CUST_ALL	$ -	0.0%	$ -	59.3%	$ -	Internal	Directly related to MRCC Functions
902	Meter Reading Expense	MTR_WF	4,291	64.5%	2,766	13.2%	366	External	Directly related to MRCC Functions
903	Records & Collection Expense	COLL903	44,585	73.9%	32,930	100.0%	32,930	External	Directly related to MRCC Functions
904	Uncollectible Accounts Expense	UNCOL904	19,686	57.5%	11,327	0.0%	-	N/A	Excluded
905	Misc. Customer Accounts Expense	CUST_905	(1,599)	80.1%	(1,282)	100.0%	(1,282)	External	Directly related to MRCC Functions
	Customer Accounts Expense		$ 66,963	68.3%	$ 45,742	70.0%	$ 32,014		
	Customer Service & Information Expense								
908	Customer Assistance Expense	CUST_908	$ 2,158	0.0%	-	100.0%	$ -	External	Directly related to MRCC Functions
910	Misc. Service & Information Expense	CUST_910	436	80.1%	349	100.0%	349	External	Directly related to MRCC Functions
911	Sales Expense - Supervision	CUST EXP_ALL	-	66.3%	-	0.0%	-	N/A	Excluded
916	Misc. Sales Expense	CUST EXP_ALL	0	66.3%	0	0.0%	-	N/A	Excluded
	Customer Service & Information Expense		$ 2,594	13.5%	$ 349	100.0%	$ 349		
	Total Customer Expense		$ 69,557	66.3%	$ 46,091	70.2%	$ 32,363		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Administrative & General Expense

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Administrative and General Expense								
920	Salaries Expense	LABOR_D	$ 59,414	59.4%	$ 35,268	8.9%	$ 3,147	Internal	Allocated based on MRCC Rate Base
921	Office Supplies Expense	DISTOMEXP	5,408	57.4%	3,106	15.4%	477	Internal	Allocated based on MRCC Allowable Labor
922	Admin. Expense Transfer Credit	LABOR_D	(5,694)	59.4%	(3,380)	0.0%	-	N/A	Excluded
923	Outside Services Expense	LABOR_D	29,597	59.4%	17,569	10.3%	1,816	Internal	Allocated based on MRCC Gross D Plant
924	Property Insurance	NPLANT_OH	643	56.3%	362	10.2%	37	Internal	Allocated based on MRCC Gross Plant
925	Injuries & Damages Insurance Expense	LABOR_D	8,953	59.4%	5,314	15.4%	816	Internal	Allocated based on MRCC Allowable Labor
926	Employee Pensions & Benefits Expense	LABOR_D	19,116	59.4%	11,347	15.4%	1,743	Internal	Allocated based on MRCC Allowable Labor
928	Regulatory Commission Expense	DPLANT	17,129	61.8%	10,585	0.0%	-	Excluded	N/A
930	Misc. General Expense	DISTOMEXP	21,209	57.4%	12,179	15.4%	1,871	Internal	Allocated based on MRCC Allowable Labor
931	Rents Expense	GENPLANT	4,443	59.3%	2,636	0.0%	-	Excluded	N/A
935	General Plant Maint. Expense	GENPLANT	78	59.3%	46	8.5%	4	Internal	Allocated based on MRCC Gross G Plant
	Administrative & General Expense		$ 160,297	59.3%	$ 95,033	10.4%	$ 9,912		
	Total Operations & Maintenance Expense		$ 554,686	58.0%	$ 321,509	14.7%	$ 47,382		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Depreciation Expense

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Distribution Plant								
360DEP	Land & Land Rights	LANDPLANT	$ 235	50.0%	$ 118	0.0%	$ -	N/A	
361DEP	Structures & Improvements	STRPLANT	2,757	50.0%	1,380	0.0%	-	N/A	
362DEP	Station Equipment	DIS_STATION	35,112	50.0%	17,569	0.0%	-	N/A	
363DEP	Computer Hardware/Berlin Warehouse	HARDWARE	15,343	50.0%	7,677	0.0%	-	N/A	
364DEP	Poles, Towers & Fixtures	POL_PLANT	46,464	65.4%	30,365	0.0%	-	N/A	
365DEP	O/H Conductor & Devices	OH_LINE	94,233	56.1%	52,844	0.0%	-	N/A	
366DEP	U/G Conduits	UG_LINE	11,204	57.0%	6,381	0.0%	-	N/A	
367DEP	U/G Conductor & Devices	UG_LINE	47,174	57.0%	26,867	0.0%	-	N/A	
368DEP	Line Transformers	TRANSF_PLANT	29,014	61.8%	17,929	0.0%	-	N/A	
369DEP	Services	CUS_369	17,569	81.2%	14,273	100.0%	14,273	External	
370DEP	Meters	MET_PLANT	43,019	66.5%	28,594	100.0%	28,594	External	
371DEP	Installation on Customer Premises	CUST_371	3,123	0.0%	-	0.0%	-	N/A	
373DEP	Street Lighting	ST_DIRECT	6,413	0.0%	-	0.0%	-	N/A	
	Distribution Plant Depreciation Expense		$ 351,660	58.0%	$ 203,996	21.0%	$ 42,867		
	General Plant								
389DEP	Land & Land Rights	GPLANT	$ -	59.3%	$ -	0.0%	$ -	N/A	
390DEP	Structures & Improvements	GPLANT	7,864	59.3%	4,666	0.0%	-	N/A	
391DEP	Office Furniture & Equipment	GPLANT	476	59.3%	282	15.4%	43	Internal Labor	
392DEP	Transportation Equipment	GPLANT	-	59.3%	-	15.4%	-	Internal Labor	
393DEP	Store Equipment	GPLANT	580	59.3%	344	15.4%	53	Internal Labor	
394DEP	Tools, Shop & Garage Equipment	GPLANT	4,045	59.3%	2,400	15.4%	369	Internal Labor	
395DEP	Laboratory Equipment	GPLANT	292	59.3%	173	15.4%	27	Internal Labor	
396DEP	Power Operated Equipment	GPLANT	21	59.3%	12	15.4%	2	Internal Labor	
397DEP	Communication Equipment	GPLANT	947	59.3%	562	15.4%	86	Internal Labor	
398DEP	Misc. Equipment	GPLANT	32	59.3%	19	15.4%	3	Internal Labor	
	General Plant Depreciation Expense		$ 14,257	59.3%	$ 8,458	6.9%	$ 583		
	EESCO Depreciation								
403100	EESCO Depreciation - Transfer Credit	RBASE	$ (9,664)	57.7%	(5,578)	8.5%	(474)	Internal	Allocated based on MRCC Gross G Plant
403200	EESCO Depreciation	RBASE	45,145	57.7%	26,056	8.5%	2,212	Internal	Allocated based on MRCC Gross G Plant
403800	Depreciation Expense SaaS	RBASE	2,840	57.7%	1,639	8.5%	139	Internal	Allocated based on MRCC Gross G Plant
	EESCO Depreciation Expense		$ 38,320	57.7%	$ 22,117	8.5%	$ 1,878		
	Total Depreciation Expense		$ 404,237	58.0%	$ 234,572	19.3%	$ 45,327		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Amortization Expense

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Amortization Expense								
407000	Amort of Prop Loss Unrecov Plnt + Reg Study	RBASE	$ (478)	57.7%	$ (276)	0.0%	-	N/A	Excluded
407300	Regulatory Debits	RBASE	864	57.7%	498	0.0%	-	Internal	Excluded
407301	Regulatory Debits - Other	RBASE	1,762	57.7%	1,017	10.3%	105	Internal	Benefits related amortization
407315	Regulatory Debits - Deferred Expense (Radio System)	RBASE	-	57.7%	-	8.9%	-	Internal	Upgrades to field radio systems
407321	Regulatory Debits - CIAC Gross Up	RBASE	(120)	57.7%	(69)	0.0%	-	N/A	Excluded
407330	Regulatory Debits - Nonrefundable CIAC Gross Up	RBASE	(459)	57.7%	(265)	0.0%	-	N/A	Excluded
407340	Regulatory Debits - 5COM	RBASE	-	57.7%	-	0.0%	-	N/A	Excluded
407390	Regulatory Debits - Non Tax Gross Up	RBASE	(44)	57.7%	(26)	0.0%	-	N/A	Excluded
407420	Regulatory Credits - Rev Decoupling	RBASE	841	57.7%	486	0.0%	-	N/A	Excluded
	Total Amortization Expense		$ 2,365	49.2%	$ 1,365	7.7%	$ 105		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Taxes Other Than Income

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Payroll Tax								
408001	CT Unemployment Tax	O_LABOR	$ 466	59.3%	$ 276	15.6%	$ 43	Internal	Payroll tax is tied to Directly Assigned
408010	Federal Unemployment Tax	O_LABOR	75	59.3%	44	15.6%	7	Internal	Labor
408011	MA Unemployment Tax	O_LABOR	108	59.3%	64	15.6%	10	Internal	
408020	Federal Insurance Contributions Act Tax	O_LABOR	14,540	59.3%	8,626	15.6%	1,346	Internal	
408050	Medicare Tax	O_LABOR	3,762	59.3%	2,232	15.6%	348	Internal	
408140	Federal Highway Use Tax	O_LABOR	4	59.3%	3	15.6%	0	Internal	
408150	General Service Co. Overhead Tax	O_LABOR	(3,527)	59.3%	(2,093)	15.6%	(326)	Internal	
408180	MA Health Tax	O_LABOR	8	59.3%	5	15.6%	1	Internal	
4081H0	NH Unemployment Tax	O_LABOR	-	59.3%	-	15.6%	-	Internal	
408220	Payroll Tax Transferred - Credit	O_LABOR	(3,644)	59.3%	(2,162)	15.6%	(337)	Internal	
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise	O_LABOR	16	59.3%	10	15.6%	2	Internal	
408360	DC Unemployment Tax	O_LABOR	-	59.3%	-	15.6%	-	Internal	
408370	FL Unemployment Tax	O_LABOR	-	59.3%	-	15.6%	-	Internal	
408600	CT Insurance Premium Excise Tax	O_LABOR	130	59.3%	77	15.6%	12	Internal	
408630	Taxes Other Than Income - Misc.	O_LABOR	-	59.3%	-	15.6%	-	Internal	
408MI0	MI Unemployment Tax	O_LABOR	-	59.3%	-	15.6%	-	Internal	
	Payroll Tax		$ 11,939	45.1%	$ 7,083	15.6%	$ 1,105		
	Property Tax								
408110	Property Tax	NETPLANT	$ 158,659	57.7%	$ 91,554	10.2%	$ 9,342	Internal	Allocated based on MRCC Total Gross Plant
	Gross Earnings Tax								
408620	Gross Earnings Tax	GROSS_REV	$ 103,862	54.8%	$ 56,890	17.6%	$ 10,032	Calculation	Exhibit CLP-2.13, Pg. 12 of 19 - Ln. 49
	Total Taxes Other Than Income Tax		$ 274,460	56.7%	$ 155,527	13.2%	$ 20,478		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Current Income Tax

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C
Description	Customer Non-Heating Residential Costs per MRCC	Reference
Rate Base:		
Total Gross Plant in Service	$ 577,005	Page 4, Line 46
Total Accumulated Depreciation	(169,327)	Exhibit CLP-2.13, Pg. 3 of 19 - Ln. 50
Rate Base Additions	8,113	Exhibit CLP-2.13, Pg. 4 of 19 - Ln. 42
Rate Base Deductions	$ (76,538)	Exhibit CLP-2.13, Pg. 4 of 19 - Ln. 57
Total Rate Base	339,252	Sum Lines 18 through 21
Return	5.52%	Equity 53.86% x 10.25% Requested ROE
Return on Rate Base	$ 18,729	Line 22 x 24
Effective Tax Rate	27.36%	21% Federal, 8.25% State
Tax Gross Up	1.38	1/(1-Line 27)
Return before Taxes	$ 25,783	Line 25 x Line 29
Total Expenses:		
Total Distribution Expense	$ 5,107	Exhibit CLP-2.13, Pg. 6 of 19 - Ln. 52
Total Customer Expense	32,363	Exhibit CLP-2.13, Pg. 7 of 19 - Ln. 36
Administrative & General Expense	9,912	Exhibit CLP-2.13, Pg. 8 of 19 - Ln. 31
Total Depreciation Expense	45,327	Exhibit CLP-2.13, Pg. 9 of 19 - Ln. 58
Total Amortization Expense	105	Exhibit CLP-2.13, Pg. 10 of 19 - Ln. 29
Property and Payroll Taxes	10,447	Exhibit CLP-2.13, Pg. 11 of 19 - Ln. 36 + Ln. 40
Current Tax	7,054	Line 17 x Line 30
Deferred Taxes	920	Exhibit CLP-2.13, Pg. 13 of 19 - Ln. 36 + Ln. 32
Total Expenses	$ 111,235	Sum Lines 33 through 40
Return	26,258	Line 22 x ROR 7.74%
Gross Earnings Tax Rate	6.80%	Statutory Residential Rate
Gross Earnings Tax Gross Up	7.30%	Line 45 / (1 - Line 45)
Gross Earnings Tax	$ 10,032	(Line 41 + Line 43) x Line 47
Toal MRCC Revenue Requirements	$ 147,525	Line 41 + Line 43 + Line 49

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Deferred Income Tax and Investment Tax Credit

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Deferred Income Tax								
410100	Deferred Federal Inc. Tax	NETPLANT	$ 42,914	57.7%	$ 24,763	9.1%	$ 2,245	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
410112	Deferred CT State Inc. Tax	NETPLANT	18,852	57.7%	10,879	9.1%	986	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
410130	Deferred Federal Inc. Tax - FIN 48	NETPLANT	321	57.7%	185	9.1%	17	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
411112	Deferred Federal Inc. Tax - Credit	NETPLANT	(28,843)	57.7%	(16,644)	9.1%	(1,509)	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
411115	Deferred CT State Inc. Tax - Credit	NETPLANT	(15,415)	57.7%	(8,895)	9.1%	(806)	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
411120	Deferred Federal Inc. Tax - FIN 48 Credit	NETPLANT	(236)	57.7%	(136)	9.1%	(12)	Internal	Exhibit CLP-2.13, Pg. 19 of 19 - Ln. 16
	Provision for Deferred Income Tax		$ 17,593	57.7%	$ 10,152	9.1%	$ 920		
	Investment Tax Credit								
411400	Investment Tax Credit	NETPLANT	$ -	57.7%	$ -	10.3%	$ -	Internal	Allocated based on MRCC Gross D Plant
	Total Post Tax Adjustments		$ 17,593	57.7%	$ 10,152	9.1%	$ 920		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Payroll Expense - Distribution

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	COSS Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Distribution Operation Payroll								
L580	Supervision & Engineering Expense	OM_ALL	$ 8,362	55.5%	$ 4,644	0.0%	$ 0	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 12
L581	Load Dispatching Expense	OM_581	3,312	50.0%	1,657	0.0%	-	N/A	Excluded
L582	Station Expense	OM_582	1,288	50.0%	644	0.0%	-	N/A	Excluded
L583	O/H Lines Expense	OM_583	15,307	56.1%	8,584	0.0%	-	N/A	Excluded
L584	U/G Lines Expense	OM_584	1,017	57.0%	579	0.0%	-	N/A	Excluded
L585	Street Lighting Expense	OM_585	-	0.0%	-	0.0%	-	N/A	Excluded
L586	Meter Expense	OM_586	2,758	66.5%	1,833	86.8%	1,592	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 18
L587	Customer Installations Expense	OM_587	50	65.5%	33	0.0%	-	N/A	Excluded
L588	Misc. Operation Expense	OM_588	11,246	61.8%	6,950	0.0%	-	N/A	Excluded
L589	Rent Expense	OM_589	73	65.4%	48	0.0%	-	N/A	Excluded
	Distribution Operation Payroll		$ 43,414	57.5%	$ 24,972	6.4%	$ 1,592		
	Distribution Maintenance Payroll								
L590	Supervision & Engineering Expense	OM_590	$ 1,404	54.9%	$ 770	0.0%	$ -	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 23
L591	Structures Expense	OM_591	28	61.8%	17	0.0%	-	N/A	Excluded
L592	Station Expense	OM_592	6,499	50.0%	3,252	0.0%	-	N/A	Excluded
L593	O/H Lines Expense	OM_593	35,466	56.1%	19,888	0.1%	16	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 26
L594	U/G Lines Expense	OM_594	4,698	57.0%	2,675	0.0%	-	N/A	Excluded
L595	Line Transformers Expense	OM_595	623	61.8%	385	0.0%	-	N/A	Excluded
L596	Street Lighting Expense	OM_596	664	0.0%	-	0.0%	-	N/A	Excluded
L597	Meters Expense	OM_597	947	66.5%	629	23.5%	148	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 30
L598	Misc. Distribution Expense	OM_598	0	61.8%	0	0.0%	-	N/A	Excluded
	Distribution Maintenance Payroll		$ 50,327	54.9%	$ 27,617	0.6%	$ 164		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Payroll Expense - Customer

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Customer Accounts Payroll								
L901	Supervision Expense	OM_901	$ -	0.0%	$ -	0.0%	$ -	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 33
L902	Meter Reading Expense	OM_902	3,109	64.5%	2,004	13.2%	265	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 34
L903	Records & Collection Expense	OM_903	17,377	73.9%	12,834	66.5%	8,534	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 35
L904	Uncollectible Accounts Expense	OM_904	-	0.0%	-	0.0%	-	N/A	Excluded
L905	Misc. Customer Accounts Expense	OM_905	-	0.0%	-	0.0%	-	N/A	Excluded
	Customer Accounts Payroll		$ 20,486	72.4%	$ 14,838	59.3%	$ 8,799		
	Customer Service & Information Payroll								
L908	Customer Assistance Expense	OM_908	$ 1,597	80.1%	$ 1,280	0.0%	$ -	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 39
L910	Misc. Service & Information Expense	OM_910	217	80.1%	-	0.0%	-	N/A	Excluded
L911	Sales Expense - Supervision	OM_911	-	0.0%	-	0.0%	-	N/A	Excluded
L916	Misc. Sales Expense	OM_916	-	0.0%	-	0.0%	-	N/A	Excluded
	Customer Service & Information Payroll		$ 1,815	70.5%	$ 1,280	0.0%	$ -		
	Customer Payroll		$ 22,301	72.3%	$ 16,119	54.6%	$ 8,799		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Calculation of Maximum Residential Customer Charge (MRCC)

Payroll Expense - Administrative & General

The Connecticut Light & Power Company dba Eversource Energy
Docket No. 26-05-10

A	B	C	D	E	F = D x E	G	H = D x E x G	I	J
Account Name	Description	Allocator	Total Company	Allocated % Non-Heating Residential Customers	Allocated $ Non-Heating Residential Customers	Classified to Customer Component per MRCC	Customer Non-Heating Residential Costs per MRCC	Allocator Type	MRCC Methodology
	Administrative & General Payroll								
L920	Salaries Expense	AG_920	$ 34,167	59.4%	$ 20,282	16.2%	$ 3,285	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 44
L921	Office Supplies Expense	AG_921	33	57.4%	19	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 45
L922	Admin. Expense Transfer Credit	AG_922	(3,229)	59.4%	(1,917)	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 46
L923	Outside Services Expense	AG_923	-	0.0%	-	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 47
L924	Property Insurance	AG_924	-	0.0%	-	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 48
L925	Injuries & Damages Insurance Expense	AG_925	-	0.0%	-	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 49
L926	Employee Pensions & Benefits Expense	AG_926	436	59.4%	259	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 50
L928	Regulatory Commission Expense	AG_928	-	0.0%	-	0.0%	-	N/A	Excluded
L930	Misc. General Expense	AG_930	2,367	57.4%	1,359	0.0%	-	Direct	Exhibit CLP-2.13, Pg. 17 of 19 - Ln. 52
L931	Rents Expense	AG_931	-	0.0%	-	0.0%	-	N/A	Excluded
L935	General Plant Maintenance Expense	AG_935	-	0.0%	-	0.0%	-	N/A	Excluded
	Administrative & General Payroll		$ 33,774	59.2%	$ 20,002	16.4%	$ 3,285		
	Overhead Allocator		$ 116,042	59.2%	$ 68,708	15.4%	$ 10,554		
	Total Payroll		$ 149,817	59.2%	$ 88,710	15.6%	$ 13,839		

NOTE - Minor variances due to rounding
Columns (D) through (F) tie to Exhibit CLP-ACOS-2

EXHIBIT CLP-RATES-2.13

Summary of Direct Labor
Related to Maximum Residential Customer Charge
by FERC Account

FERC Account	Description	MRCC Total	Company Total	Allocation Percentage
Distribution Operation Expense Payroll				
580	Supervision & Engineering Expense	0	7,517	0.00%
581	Load Dispatching Expense	-	2,978	0.00%
582	Station Expense	-	1,158	0.00%
583	O/H Lines Expense	126	13,760	0.92%
584	U/G Lines Expense	0	915	0.01%
585	Street Lighting Expense	-	-	0.00%
586	Meter Expense	4,501	5,185	86.82%
587	Customer Installations Expense	-	45	0.00%
588	Misc. Operation Expense	34.94	10,110	0.35%
589	Rent Expense	-	66	0.00%
Distribution Maintenance Expense Payroll				
590	Supervision & Engineering Expense	-	1,262	0.00%
591	Structures Expense	-	25	0.00%
592	Station Expense	-	5,846	0.00%
593	O/H Lines Expense	25.38	31,882	0.08%
594	U/G Lines Expense	6.15	4,223	0.15%
595	Line Transformer Expense	2.46	560	0.44%
596	Street Lighting Expense	-	597	0.00%
597	Meters Expense	200.00	851	23.50%
598	Misc. Distribution Expense	-	0	0.00%
Customer Accounts Payroll				
901	Supervision Expense	-	-	0.00%
902	Meter Reading Expense	369.53	2,795	13.22%
903	Records & Collection Expense	10,387.02	15,621	66.49%
904	Uncollectible Accounts Expense	-	-	0.00%
905	Misc. Customer Accounts	-	-	0.00%
Customer Service and Information Payroll				
908	Customer Assistance Expense	-	1,436	0.00%
910	Misc. Service & Information Expense	127.09	195	65.05%
911	Sales Expense - Supervision	-	-	0.00%
916	Misc. Sales Expense	-	-	0.00%
Administrative & General Payroll				
920	Salaries Expense	4,974.97	30,715	16.20%
921	Office Supplies Expense	-	30	0.00%
922	Admin. Transfer Credit	-	(2,903)	0.00%
923	Outside Services Expense	-	-	0.00%
924	Property Insurance	-	-	0.00%
925	Injuries & Damages Insurance Exp.	5.86	392	1.49%
926	Employee Pensions & Benefits Expense	-	-	0.00%
928	Regulatory Commission Expense	-	2,128	0.00%
930	Misc. General Expense	-	0	0.00%
931	Rents Expense	-	-	0.00%
935	General Plant Maintenance Expense	-	-	0.00%

EXHIBIT CLP-RATES-2.13

MRCC Labor (Detail by CCC)

The Connecticut Light & Power Company dba Eversource Energy

Docket No. 26-05-10

FERC Account	Credit & Collections 03V	Call Center 05R	Customer Group 081	Meter Planning & Strategy 089	Customer Prod. & Support 08C	Customer Engagement & Commun. 08E	Revenue Assurance 08F	Business Change Support 090	Customer Exp & Training 092	Call Center Planning 104	Credit Planning & Analysis 11B	Billing 11D	Credit & Collect. 11K	Windsor Call Center 12X	Community Relations 17C	Meter Lab 1WC	CT Meter Operations 209	Field Meter Work 323	CT Meter Lab 351	Cust. Resolutions 432	Meter Systems & Data Mgmt. 434	Business Planning 450	IT Customer Billing 667	IT Customer Metering 668	Meter Reading 7FC	Bill Print RDT	Windsor Building 121	Energy Efficiency - CT 08R	GRAND TOTAL
562240	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
569000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136.40	-	-	-	-	-	-	-	-	-	-	-	136.40
581000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
581440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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589002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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590000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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591060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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593010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.23	-	-	-	-	-	-	-	-	-	-	-	7.23
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593050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	830.89	-	-	-	-	-	-	-	-	-	-	-	830.89
593100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593140	-	1,818.77	27.15	-	-	1,417.04	425.53	-	-	-	471.07	1,129.74	-	-	-	-	299.92	1,267.60	-	-	-	-	-	-	-	1,081.75	-	2,249.71	10,188.28
594000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
594010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
594030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,149.55	-	-	-	-	-	-	-	-	-	-	-	6,149.55
594260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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902002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,427.52	-	-	-	131,427.52
902003	-	-	-	-	-	-	238,098.84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,098.84
903002	-	-	-	-	-	-	-	-	-	-	-	118,121.10	-	-	-	-	-	-	-	725.60	2,347,720.90	-	-	-	-	142,561.43	-	-	2,609,129.03
903003	-	96,837.64	-	-	26,530.95	124,149.95	-	92.95	858,318.78	406,113.33	-	(3,550.31)	49,472.68	3,019,681.06	-	-	-	-	-	82,456.63	(3,943.51)	-	-	-	-	-	-	-	4,656,160.15
903004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	957,203.35	1,214,883.98	-	-	-	-	-	-	-	-	-	-	2,172,087.33
903005	46,545.17	-	-	-	-	-	-	-	-	-	167,041.94	-	319,948.76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	533,535.87
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908003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,094.57	-	-	-	-	-	-	127,094.57
920000	-	903.87	106,059.76	-	86,097.94	-	-	-	38.94	-	5,712.53	-	332,675.62	99.51	85,786.01	16,260.49	-	-	-	202.52	-	89.42	172,301.10	15,109.34	-	302.18	22,263.10	495.96	844,398.29
920002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,426.85	5,426.85
920003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	361,628.00	-	361,628.00
920020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48.05	14.90	-	-	-	-	62.95
920026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,941.44	1,404.97	-	-	-	-	34,346.41
9200NP	8,324.01	21,563.45	16,856.03	100,331.25	24,063.33	47,781.13	68,674.43	-	163,597.68	73,668.61	30,224.65	-	111,990.12	886,853.48	13,808.24	7,602.30	1,227,661.08	353,842.12	110,011.60	13,999.65	184,397.66	24,706.62	39,324.38	34,621.99	20,132.72	50,257.86	94,812.93	-	3,729,107.32
921000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
922000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,032.81	3,829.36	-	-	-	-	-	-	-	-	-	-	5,862.17
928002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	$ 54,869.18	$ 121,123.73	$ 122,942.94	$ 500,331.25	$ 136,692.22	$ 173,348.12	$ 307,198.80	$ 92.95	$ 1,021,955.40	$ 479,781.94	$ 203,450.19	$ 115,700.53	$ 814,087.18	$ 3,906,634.05	$ 99,594.25	$ 56,848.34	$ 6,419,096.51	$ 1,669,320.52	$ 236,468.14	$ 97,384.40	$ 2,528,175.05	$ 151,890.61	$ 244,614.97	$ 51,151.20	$ 151,560.24	$ 610,311.64	$ 478,704.03	$ 8,172.52	$ 20,761,500.90

EXHIBIT CLP-RATES-2.13

Deferred Tax Allocator

The Connecticut Light & Power Company dba Eversource Energy

Docket No. 26-05-10

A	B	C	D	E	F = A x C x D	G
Total Used In RY COSS Allocator	Allocator Method	Allocation % to Rate 1 & Rate 7	Allocation $ to Rate 1 & Rate 7	Allocation % for MRCC	Total for MRCC	Reference
(129,330)	Rate Base	57.8%	(74,746)	8.6%	(6,419)	Exhibit CLP-2.13, Pg. 4 of 19 - Ln. 59
4,630	Overhead	59.2%	2,741	15.4%	421	Exhibit CLP-2.13, Pg. 16 of 19 - Ln. 33
(13,656)	Labor	59.2%	(8,086)	15.6%	(1,261)	Exhibit CLP-2.13, Pg. 16 of 19 - Ln. 35
(138,356)			(80,090)		(7,260)	

Allocation for RY Deferred Tax Related to MRCC 9.06% (Line 7, Col (F)/ Line 7, Col. (D)