STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

Docket No. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY
D/B/A EVERSOURCE ENERGY
TO AMEND ITS RATE SCHEDULES

Exhibit WP-3

Work Papers

EXHIBIT CLP-RATES-2.14

Pole Attachment Rate Calculations

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CATV Pole Attachment Formula

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Maximum Rate	=	Space Factor	x	Net Cost of a Bare Pole	x	Carrying Charge Rate

Where

Space Factor = Space Occupied / Usable Space

= 1 / 16.00

= 6.25%

Maximum Rate	=	6.25%	x	$1,065.46	x	28.00%
		Fully Owned		Jointly Owned		
	=	**$18.65**		**$9.33**		

Space Occupied (Feet)	=	1	
Usable Space (Feet)	=	16.00	
Net Cost of a Bare Pole	=	$1,065.46	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Telecom Pole Attachment Formula

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Maximum Rate	=	Space Factor	x	Net Cost of a Bare Pole	x	Carrying Charge Rate	x	Conversion Factor

Where

$$\text{Space Factor (Urban)} = \frac{\text{Space Occupied} + \left[\frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}}\right]}{\text{Pole Height}}$$

$$= \frac{1 + \left[\frac{2/3 \times 24.00}{5}\right]}{40}$$

$$= \mathbf{10.500\%}$$

Where

$$\text{Space Factor (Non-Urban)} = \frac{\text{Space Occupied} + \left[\frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}}\right]}{\text{Pole Height}}$$

$$= \frac{1 + \left[\frac{2/3 \times 24.00}{3}\right]}{40}$$

$$= \mathbf{15.833\%}$$

Maximum Rate (Urban)	=	10.500%	x	$1,065.46	x	28.00%	x	66.00%

Fully Owned	Jointly Owned
$20.67	**$10.34**

Maximum Rate (Non-Urban)	=	15.833%	x	$1,065.46	x	28.00%	x	44.00%

Fully Owned	Jointly Owned
$20.78	**$10.39**

Space Occupied (Feet)	=	1	
Unusable Space (Feet)	=	24.00	
No. of Attaching Entities (Non-Urban)	=	3	
No. of Attaching Entities (Urban)	=	5	
Pole Height (Feet)	=	40.00	
Net Cost of a Bare Pole	=	$1,065.46	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*
Urban Conversion Factor	=	66.00%	
Non-Urban Conversion Factor	=	44.00%	

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Pole Cost Calculation

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Net Pole Investment	=	Gross Pole Investment (Account 364)	-	Accumulated Depreciation (Account 108) (Poles)	-	Accumulated Deferred Income Taxes (Account 190, 281-283) (Poles)
	=	881,731,575	-	158,744,876	-	159,312,617
	=	563,674,082				

Net Cost of a Bare Pole	=	Net Pole Investment / Number of Poles	x	0.701
	=	563,674,082 / 370,859	x	0.701
	=	$1,065.46		

EXHIBIT CLP-RATES-2.14

Carrying Charge Calculation

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A. ADMINISTRATIVE ELEMENT

			Total Administrative & General Expenses				
Administrative Element	=	Gross Plant Investment (Electric)	-	Accumulated Depreciation (Account 108 - Electric)	-	Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283)	
	=			189,716,213			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	189,716,213 / 9,783,776,896			=	**1.939%**	

B. MAINTENANCE ELEMENT

			Account 593				
Maintenance Element	=	Pole Investment in Accounts 364, 365 & 369	-	Deprecation (Poles) Related to Accounts 364, 365 & 369	-	Accumulated Deferred Income Taxes related to Accounts 364, 365 & 369	
	=			163,740,608			
		3,642,059,612	-	655,707,836	-	658,052,930	
	=	163,740,608 / 2,328,298,846			=	**7.033%**	

C. DEPRECIATION ELEMENT

Depreciation Element	=	Gross Pole Investment (Account 364) / Net Pole Investment	x	Depreciation Rate for Gross Pole Investment			
	=	881,731,575 / 563,674,082	x	0.0358	=	**5.600%**	

D. TAXES ELEMENT

			Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1				
Taxes Element	=	Gross Plant Investment (Total Plant)	-	Accumulated Depreciation (Account 108)	-	Accumulated Deferred Taxes (Plant) (Account 190, 281-283)	
	=			620,087,962			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	620,087,962 / 9,783,776,896			=	**6.338%**	

E. RETURN ELEMENT

Return Element = Applicable Rate of Return (See Pg. 6 - Cost of Capital) = **7.090%**

F. TOTAL CARRYING CHARGE

Administrative	1.939%
Maintenance	7.033%
Depreciation	5.600%
Taxes	6.338%
Return	7.090%
Carrying Charge	**28.000%**

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FERC FORM No. 1: The Connecticut Light and Power Company - Q4 2025

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Item	Amount	Reference
Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4	$ 620,087,962	Pg. 114 - Col. C, Rows 14 through 19
Gross Plant Investment (Total Plant)	$ 16,031,562,355	Pg. 200 - Col. B, Row 8
Gross Plant Investment (Total Electric Plant)	$ 16,031,562,355	Pg. 200 - Col. C, Row 8
Gross Investment Account 364	$ 881,731,575	Pg. 207 - Col. G, Row 64
Gross Investment Account 365	$ 2,319,238,003	Pg. 207 - Col. G, Row 65
Gross Investment Account 369	$ 441,090,034	Pg. 207 - Col. G, Row 69
Gross Plant Investment Distribution	$ 8,276,750,961	Pg. 207 - Col. G, Row 75
Accumulated Depreciation Distribution	$ 1,490,126,752	Pg. 219 - Col. B, Row 26
Accumulated Depreciation (Account 108 - Electric)	$ 3,351,178,125	Pg. 219 - Col. C, Row 29
Account 190 (Electric)	$ 521,882,876	Pg. 234 - Col. C, Row 8
Account 281 (Electric)	$ -	Pg. 273 - Col. K, Row 2
Account 282 (Electric) - **See Note A**	$ 2,741,884,686	Pg. 275 - Col. K, Row 2
Account 283 (Electric)	$ 676,605,524	Pg. 277 - Col. K, Row 9
Account 593	$ 163,740,608	Pg. 322 - Col. B, Row 149
Total Administrative & General Expenses	$ 189,716,213	Pg. 323 - Col. B, Row 197
Depreciation Rate for Gross Pole Investment	3.58	Pg. 337 - Col. E, Row 27

Note A: Includes adjustment related to Tax Cuts & Jobs Act of **$933,329,049** which can be found on Page 278 - Col. F, Row 10.

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Capitalization - Rate Year 3 (Allowed) DN: 17-10-46

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Captalization	Capitalization Ratios [B]	Embedded Cost [C]	Weighted Average [B] * [C]
Long Term Debt	45.38%	4.64%	2.110%
Preferred Stock	1.62%	4.75%	0.080%
Common Equity	53.00%	9.25%	4.900%
	100.00%		**7.090%**

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ACCOUNT 364 - DECEMBER 31, 2025 BALANCES

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DESCRIPTION	TOTAL UNITS	TOTAL COST	AVERAGE COST	Solely Owned	Jointly Owned	Equivalent Poles
POLE FO <= 35FT	55,656	29,498,199.29	530.01	55,656	-	55,656
POLE FO > 35FT	21,337	67,227,561.91	3,150.75	21,337	-	21,337
POLE JO <= 35FT	264,485	62,735,545.43	237.20	-	264,485	132,243
POLE JO > 35FT	323,247	394,015,976.20	1,218.93	-	323,247	161,624
Grand Total	664,725	553,477,282.83	832.64	76,993	587,732	370,859

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CATV Pole Attachment Formula

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Maximum Rate	=	Space Factor	x	Net Cost of a Bare Pole	x	Carrying Charge Rate

Where

$$\text{Space Factor} = \frac{\text{Space Occupied}}{\text{Usable Space}}$$

$$= \frac{1}{16.00}$$

$$= 6.25\%$$

Maximum Rate	=	6.25%	x	$1,161.49	x	28.00%
		Fully Owned		Jointly Owned		
	=	**$20.33**		**$10.17**		

Space Occupied (Feet)	=	1	
Usable Space (Feet)	=	16.00	
Net Cost of a Bare Pole	=	$1,161.49	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Telecom Pole Attachment Formula

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$$\text{Maximum Rate} = \text{Space Factor} \times \text{Net Cost of a Bare Pole} \times \text{Carrying Charge Rate} \times \text{Conversion Factor}$$

Where

$$\text{Space Factor (Urban)} = \frac{\text{Space Occupied} + \left[\frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}}\right]}{\text{Pole Height}}$$

$$= \frac{1 + \left[\frac{2/3 \times 24.00}{5}\right]}{40}$$

$$= \mathbf{10.500\%}$$

Where

$$\text{Space Factor (Non-Urban)} = \frac{\text{Space Occupied} + \left[\frac{2/3 \times \text{Unusable Space}}{\text{No. of Attaching Entities}}\right]}{\text{Pole Height}}$$

$$= \frac{1 + \left[\frac{2/3 \times 24.00}{3}\right]}{40}$$

$$= \mathbf{15.833\%}$$

Maximum Rate (Urban) = 10.500% x $1,161.49 x 28.00% x 66.00%

Fully Owned	Jointly Owned
$22.54	**$11.27**

Maximum Rate (Non-Urban) = 15.833% x $1,161.49 x 28.00% x 44.00%

Fully Owned	Jointly Owned
$22.66	**$11.33**

Space Occupied (Feet)	=	1	
Unusable Space (Feet)	=	24.00	
No. of Attaching Entities (Non-Urban)	=	3	
No. of Attaching Entities (Urban)	=	5	
Pole Height (Feet)	=	40.00	
Net Cost of a Bare Pole	=	$1,161.49	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*
Urban Conversion Factor	=	66.00%	
Non-Urban Conversion Factor	=	44.00%	

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Pole Cost Calculation

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Net Pole Investment	=	Gross Pole Investment (Account 364)	-	Accumulated Depreciation (Account 108) (Poles)	-	Accumulated Deferred Income Taxes (Account 190, 281-283) (Poles)
	=	881,731,575	-	158,744,876	-	159,312,617
	=	563,674,082				

Net Cost of a Bare Pole	=	Net Pole Investment / Number of Poles	x	0.85
	=	563,674,082 / 412,506	x	0.85
	=	$1,161.49		

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Carrying Charge Calculation

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A. ADMINISTRATIVE ELEMENT

			Total Administrative & General Expenses				
Administrative Element	=	Gross Plant Investment (Electric)	-	Accumulated Depreciation (Account 108 - Electric)	-	Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283)	
	=			189,716,213			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	189,716,213 / 9,783,776,896			=	**1.939%**	

B. MAINTENANCE ELEMENT

			Account 593				
Maintenance Element	=	Pole Investment in Accounts 364, 365 & 369	-	Deprecation (Poles) Related to Accounts 364, 365 & 369	-	Accumulated Deferred Income Taxes related to Accounts 364, 365 & 369	
	=			163,740,608			
		3,642,059,612	-	655,707,836	-	658,052,930	
	=	163,740,608 / 2,328,298,846			=	**7.033%**	

C. DEPRECIATION ELEMENT

Depreciation Element	=	Gross Pole Investment (Account 364) / Net Pole Investment	x	Depreciation Rate for Gross Pole Investment		
	=	881,731,575 / 563,674,082	x	0.0358	=	**5.600%**

D. TAXES ELEMENT

			Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1				
Taxes Element	=	Gross Plant Investment (Total Plant)	-	Accumulated Depreciation (Account 108)	-	Accumulated Deferred Taxes (Plant) (Account 190, 281-283)	
	=			620,087,962			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	620,087,962 / 9,783,776,896			=	**6.338%**	

E. RETURN ELEMENT

Return Element	=	Applicable Rate of Return (See Pg. 6 - Cost of Capital)	=	**7.090%**

F. TOTAL CARRYING CHARGE

Administrative	1.939%
Maintenance	7.033%
Depreciation	5.600%
Taxes	6.338%
Return	7.090%
Carrying Charge	**28.000%**

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FERC FORM No. 1: The Connecticut Light and Power Company - Q4 2025

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Item	Amount	Reference
Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4	$ 620,087,962	Pg. 114 - Col. C, Rows 14 through 19
Gross Plant Investment (Total Plant)	$ 16,031,562,355	Pg. 200 - Col. B, Row 8
Gross Plant Investment (Total Electric Plant)	$ 16,031,562,355	Pg. 200 - Col. C, Row 8
Gross Investment Account 364	$ 881,731,575	Pg. 207 - Col. G, Row 64
Gross Investment Account 365	$ 2,319,238,003	Pg. 207 - Col. G, Row 65
Gross Investment Account 369	$ 441,090,034	Pg. 207 - Col. G, Row 69
Gross Plant Investment Distribution	$ 8,276,750,961	Pg. 207 - Col. G, Row 75
Accumulated Depreciation Distribution	$ 1,490,126,752	Pg. 219 - Col. B, Row 26
Accumulated Depreciation (Account 108 - Electric)	$ 3,351,178,125	Pg. 219 - Col. C, Row 29
Account 190 (Electric)	$ 521,882,876	Pg. 234 - Col. C, Row 8
Account 281 (Electric)	$ -	Pg. 273 - Col. K, Row 2
Account 282 (Electric) - **See Note A**	$ 2,741,884,686	Pg. 275 - Col. K, Row 2
Account 283 (Electric)	$ 676,605,524	Pg. 277 - Col. K, Row 9
Account 593	$ 163,740,608	Pg. 322 - Col. B, Row 149
Total Administrative & General Expenses	$ 189,716,213	Pg. 323 - Col. B, Row 197
Depreciation Rate for Gross Pole Investment	3.58	Pg. 337 - Col. E, Row 27

Note A: Includes adjustment related to Tax Cuts & Jobs Act of **$933,329,049** which can be found on Page 278 - Col. F, Row 10.

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Capitalization - Rate Year 3 (Allowed) DN: 17-10-46

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Captalization	Capitalization Ratios [B]	Embedded Cost [C]	Weighted Average [B] * [C]
Long Term Debt	45.38%	4.64%	2.110%
Preferred Stock	1.62%	4.75%	0.080%
Common Equity	53.00%	9.25%	4.900%
	100.00%		**7.090%**

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DESCRIPTION	TOTAL UNITS	TOTAL COST	AVERAGE COST	Solely Owned	Jointly Owned	Equivalent Poles
POLE FO <= 35FT	55,656	29,498,199.29	530.01	55,656	-	55,656
POLE FO > 35FT	21,337	67,227,561.91	3,150.75	21,337	-	21,337
POLE JO <= 35FT	264,485	62,735,545.43	237.20	-	264,485	132,243
POLE JO > 35FT	323,247	394,015,976.20	1,218.93	-	323,247	161,624
Grand Total	664,725	553,477,282.83	832.64	76,993	587,732	370,859

GIS Pole Count	412,506

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Pole Attachment Rate Calculations

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CATV Pole Attachment Formula

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Maximum Rate	=	Space Factor	x	Net Cost of a Bare Pole	x	Carrying Charge Rate	
Where		Space Factor	=	Space Occupied / Usable Space			
			=	1 / 16.00			
			=	6.25%			
Maximum Rate	=	6.25%	x	$957.89	x	28.00%	
		Fully Owned		Jointly Owned			
	=	**$16.76**		**$8.38**			

Space Occupied (Feet)	=	1	
Usable Space (Feet)	=	16.00	
Net Cost of a Bare Pole	=	$957.89	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Telecom Pole Attachment Formula

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Maximum Rate = Space Factor x Net Cost of a Bare Pole x Carrying Charge Rate x Conversion Factor

Where

Space Factor (Urban) = Space Occupied + [2/3 x Unusable Space / No. of Attaching Entities] / Pole Height

= 1 + [2/3 x 24.00 / 5] / 40

= **10.500%**

Where

Space Factor (Non-Urban) = Space Occupied + [2/3 x Unusable Space / No. of Attaching Entities] / Pole Height

= 1 + [2/3 x 24.00 / 3] / 40

= **15.833%**

Maximum Rate (Urban) = 10.500% x $957.89 x 28.00% x 66.00%

Fully Owned	Jointly Owned
$18.59	**$9.29**

Maximum Rate (Non-Urban) = 15.833% x $957.89 x 28.00% x 44.00%

Fully Owned	Jointly Owned
$18.69	**$9.34**

Space Occupied (Feet)	=	1	
Unusable Space (Feet)	=	24.00	
No. of Attaching Entities (Non-Urban)	=	3	
No. of Attaching Entities (Urban)	=	5	
Pole Height (Feet)	=	40.00	
Net Cost of a Bare Pole	=	$957.89	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	28.00%	see Page 4 - *Carrying Charge Rate*
Urban Conversion Factor	=	66.00%	
Non-Urban Conversion Factor	=	44.00%	

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Pole Cost Calculation

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Net Pole Investment	=	Gross Pole Investment (Account 364)	-	Accumulated Depreciation (Account 108) (Poles)	-	Accumulated Deferred Income Taxes (Account 190, 281-283) (Poles)
	=	881,731,575	-	158,744,876	-	159,312,617
	=	563,674,082				

Net Cost of a Bare Pole	=	Net Pole Investment / Number of Poles	x	0.701
	=	563,674,082 / 412,506	x	0.701
	=	$957.89		

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Carrying Charge Calculation

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A. ADMINISTRATIVE ELEMENT

			Total Administrative & General Expenses				
Administrative Element	=	Gross Plant Investment (Electric)	-	Accumulated Depreciation (Account 108 - Electric)	-	Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283)	
	=			189,716,213			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	189,716,213 / 9,783,776,896			=		**1.939%**

B. MAINTENANCE ELEMENT

			Account 593				
Maintenance Element	=	Pole Investment in Accounts 364, 365 & 369	-	Deprecation (Poles) Related to Accounts 364, 365 & 369	-	Accumulated Deferred Income Taxes related to Accounts 364, 365 & 369	
	=			163,740,608			
		3,642,059,612	-	655,707,836	-	658,052,930	
	=	163,740,608 / 2,328,298,846			=		**7.033%**

C. DEPRECIATION ELEMENT

Depreciation Element	=	Gross Pole Investment (Account 364) / Net Pole Investment	x	Depreciation Rate for Gross Pole Investment			
	=	881,731,575 / 563,674,082	x	0.0358	=		**5.600%**

D. TAXES ELEMENT

			Accounts 408.1 + 409.1 + 410.1 + 411.4 - 411.1				
Taxes Element	=	Gross Plant Investment (Total Plant)	-	Accumulated Depreciation (Account 108)	-	Accumulated Deferred Taxes (Plant) (Account 190, 281-283)	
	=			620,087,962			
		16,031,562,355	-	3,351,178,125	-	2,896,607,334	
	=	620,087,962 / 9,783,776,896			=		**6.338%**

E. RETURN ELEMENT

Return Element	=	Applicable Rate of Return (See Pg. 6 - Cost of Capital)	=	**7.090%**

F. TOTAL CARRYING CHARGE

Administrative	1.939%
Maintenance	7.033%
Depreciation	5.600%
Taxes	6.338%
Return	7.090%
Carrying Charge	**28.000%**

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FERC FORM No. 1: The Connecticut Light and Power Company - Q4 2025

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Item	Amount	Reference
Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4	$ 620,087,962	Pg. 114 - Col. C, Rows 14 through 19
Gross Plant Investment (Total Plant)	$ 16,031,562,355	Pg. 200 - Col. B, Row 8
Gross Plant Investment (Total Electric Plant)	$ 16,031,562,355	Pg. 200 - Col. C, Row 8
Gross Investment Account 364	$ 881,731,575	Pg. 207 - Col. G, Row 64
Gross Investment Account 365	$ 2,319,238,003	Pg. 207 - Col. G, Row 65
Gross Investment Account 369	$ 441,090,034	Pg. 207 - Col. G, Row 69
Gross Plant Investment Distribution	$ 8,276,750,961	Pg. 207 - Col. G, Row 75
Accumulated Depreciation Distribution	$ 1,490,126,752	Pg. 219 - Col. B, Row 26
Accumulated Depreciation (Account 108 - Electric)	$ 3,351,178,125	Pg. 219 - Col. C, Row 29
Account 190 (Electric)	$ 521,882,876	Pg. 234 - Col. C, Row 8
Account 281 (Electric)	$ -	Pg. 273 - Col. K, Row 2
Account 282 (Electric) - **See Note A**	$ 2,741,884,686	Pg. 275 - Col. K, Row 2
Account 283 (Electric)	$ 676,605,524	Pg. 277 - Col. K, Row 9
Account 593	$ 163,740,608	Pg. 322 - Col. B, Row 149
Total Administrative & General Expenses	$ 189,716,213	Pg. 323 - Col. B, Row 197
Depreciation Rate for Gross Pole Investment	3.58	Pg. 337 - Col. E, Row 27

Note A: Includes adjustment related to Tax Cuts & Jobs Act of **$933,329,049** which can be found on Page 278 - Col. F, Row 10.

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Capitalization - Rate Year 3 (Allowed) DN: 17-10-46

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Captalization	Capitalization Ratios [B]	Embedded Cost [C]	Weighted Average [B] * [C]
Long Term Debt	45.38%	4.64%	2.110%
Preferred Stock	1.62%	4.75%	0.080%
Common Equity	53.00%	9.25%	4.900%
	100.00%		**7.090%**

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ACCOUNT 364 - DECEMBER 31, 2025 BALANCES

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DESCRIPTION	TOTAL UNITS	TOTAL COST	AVERAGE COST	Solely Owned	Jointly Owned	Equivalent Poles
POLE FO <= 35FT	55,656	29,498,199.29	530.01	55,656	-	55,656
POLE FO > 35FT	21,337	67,227,561.91	3,150.75	21,337	-	21,337
POLE JO <= 35FT	264,485	62,735,545.43	237.20	-	264,485	132,243
POLE JO > 35FT	323,247	394,015,976.20	1,218.93	-	323,247	161,624
Grand Total	664,725	553,477,282.83	832.64	76,993	587,732	370,859

GIS Pole Count	412,506