The Connecticut Light and Power Company
Applicability of Carrying Charges

Description	Accrued Carrying Charges?		Carrying Charge Rate Applied	Compounding Convention	Applicable Balance	Accrual Date	PURA Authorization
Deferred Asset - Environmental Remediation Costs	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - Third Party Make Ready Pole Work	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - COVID-19 Costs and COVID-19 Related Bad Debt	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - Rate Case Expense	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - Legal Services Funding	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - CT Management Audit	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Liability - Allconnect	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Liability - GET Liability	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Liability - Fee for Free	No	(a)	N/A	N/A	N/A	N/A	N/A
Deferred Asset - Catastrophic Storm Costs	Yes	(a),(b)	Pre-Tax WACC	Monthly	Net of ADIT	Date of Cost Incurrence	DN 25-12-13
Deferred Liability - Catastrophic Storm Reserve Accrual	Yes	(a),(b)	Pre-Tax WACC	Monthly	Net of ADIT	Date of Cost Incurrence	DN 25-12-13
Deferred Asset - Pre-Staging Event Costs	Yes	(a),(b)	Pre-Tax WACC	Monthly	Net of ADIT	Date of Cost Incurrence	DN 25-12-13
Deferred Liability - Pre-Staging Event Reserve Accrual	Yes	(a),(b)	Pre-Tax WACC	Monthly	Net of ADIT	Date of Cost Incurrence	DN 25-12-13
RAM Asset / Liability - Revenue Decoupling Mechanism ("RDM")	No		N/A	N/A	N/A	N/A	N/A
RAM Asset / Liability - Electric System Improvement ("ESI")	No		N/A	N/A	N/A	N/A	N/A
RAM Asset / Liability - Generation Service Charge ("GSC")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
RAM Asset / Liability - Bypassable Federally Mandated Congestion Charge ("BFMCC")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
RAM Asset / Liability - Non-Bypassable Federally Mandated Congestion Charge ("NBFMCC")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
RAM Asset / Liability - Transmission Adjustment Charge ("TAC")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
RAM Asset / Liability - System Benefits Charge ("SBC")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
RAM Asset / Liability - Competitive Transition Assessment ("CTA")	Yes		Prime	Annual	Net of ADIT	Date of Cost Incurrence	DN 22-09-08
Storm Cost Recovery Adjustment Factor ("SCRAF") Costs	Yes	(c)	Prime	Monthly	Gross Balance	Date of Cost Incurrence	N/A
Storm Cost Recovery Adjustment Factor ("SCRAF") Reserve Accruals	Yes	(c)	Prime	Monthly	Gross Balance	Date of Cost Incurrence	N/A
Advanced Metering Infrastructure ("AMI") Incremental O&M	Yes	(c)	Prime	Monthly	Gross Balance	Date of Cost Incurrence	N/A
Customer Deposits	Yes	(d)	Pre-Tax WACC	None	Gross Balance	Date of Cost Incurrence	DN 17-10-46

(a) The Company's proposal is to include the deferred assets and liabilities in rate base effective July 1, 2027 which with then receive a return at the Company's WACC.
(b) The Company's proposal is to calculate carrying charges at the Company's pre-tax WACC from the date of payment and/or receipt of reserve accrual in rates. PURA's Final Decision in Docket No. 25-12-13 allows carrying charges at the Company's pre-tax WACC from the date of the prudence determination.
(c) The Company's proposal is to calculate carrying charges at the Prime rate from the date of payment.
(d) Customer deposits are included as an offset to rate base and receive a return on the balance at the Company's pre-tax WACC.