Calculation of Capitalization by Schedule for Test Year 2025
($000's)

Line No.	Description	Schedule Reference	CL&P Direct Charges	EESCO Allocated Charges	Total Expense	Capitalization by Schedule
	(a)	(b)	(c)	(d)	(e) = (c) + (d)	(f)
1	Intercompany Rent	C-3.25	$ -	$ 2,529	$ 2,529	$ (1,055)
2	Employee Benefits	C-3.12	$ 27,253	$ 19,541	$ 46,794	$ (23,389)
3	EESCO Depreciation	C-3.35	$ -	$ 21,357	$ 21,357	$ (8,908)
4	EESCO Rate of Return	C-3.11	$ -	$ 12,213	$ 12,213	$ (5,094)
5	Insurance	C-3.19	$ 11,075	$ 218	$ 11,293	$ (6,284)
6	Payroll Tax	C-3.38	$ 17,798	$ 7,914	$ 25,712	$ (13,252)
7	Total		$ 56,126	$ 63,773	$ 119,898	$ (57,981)
8						
9	Net Capitalization Credits		$ (31,383)	$ (26,599)	$ (57,981)	
10						
11						
12						
13						
14	Note:					
15	- Line 9, Column (c): Reflects test year Payroll Benefits Loader ("ZPB").					
16	- Line 9, Column (d): Reflects test year General Service Company Overhead ("ZGS").					
17						

Calculation of Capitalization Rate for Test Year Pro Forma (Non-Payroll)
($000's)

Line No.	Cost Category	CL&P Direct Charges	EESCO Allocated Charges
1	Capital and Removal	$ 48,178	$ 3,258
2	Engineering and Supervision	$ 43,136	$ 13,238
3	Fleet Clearing	$ 6,803	$ 320
4	Stores Clearing	$ 8,219	$ 1,954
5	Other Balance Sheet	$ 452	$ 308
6	Operation and Maintenance	$ 97,160	$ 48,894
7	Total	$ 203,948	$ 67,971
8			
9	Capitalization Rate	52.36%	28.07%
10			
11			
12			
13		CL&P Direct Charges	EESCO Allocated Charges
14	Intercompany Rent Expense		
15		$ -	$ 2,529
16	Test Year Pro Forma Capitalization Rate	52.36%	28.07%
17	Test Year Pro Forma Capitalization Amount	$ -	$ (710)
18			
19	Test Year Pro Forma Capitalization Amount	$ -	$ (710)
20	Test Year Capialzation Amount	$ -	$ (1,055)
21	Pro Forma Adjustment	$ -	$ 345
22			
23			
24			