Eversource Energy Service Company

Cost Charging and Allocation Manual

As Revised May 29, 2025

Eversource Energy Service Company (ESCO) Multiple Company Allocation

ESCO, the successor to Northeast Utilities Service Company (NUSCO), is a regulated service company. ESCO was established by the holding company, Eversource, to provide certain administrative, legal, accounting, purchasing and other services for the benefit of the operating companies of the Eversource system (See attachment 1). As its name implies, ESCO's function is solely that of providing service to the operating companies.

Eversource Energy Service Company Charging of Time and Expenses

The accurate charging of ESCO costs to other Eversource Energy companies has a significant impact on the individual Eversource Energy companies' financial results and position. Expenses should be directly charged to the appropriate subsidiary/business segment whenever possible for costs incurred in carrying out activities or conducting business for that entity. Sound business practice requires that ESCO costs be appropriately allocated to applicable subsidiaries/business segments to avoid cross-subsidization. An example of cross-subsidization is when one company is charged for the cost of goods and services which benefitted or were caused by another subsidiary/business segment.

When costs cannot be identified as being provided to one subsidiary/business segment costs should be allocated based on the most appropriate causal or common allocators. Costs are allocated through the use of an ESCO Accounting Work Order (AWO) through the Eversource Multiple Company Allocation Process.

The AWO drives the allocation process. In most cases, the AWO and Field Work Order (FWO) will be the same name. While the FWO is used by the source system to input the transaction, the AWO drives the accounting and the allocation. In those instances where Management has chosen to use disparate naming for AWOs and FWOs, it is important that approvers know and understand the underlying AWO.

Direct Charging Costs

ESCO costs should be direct charged to the appropriate subsidiary/business segment which causes or drives the need for the goods or services. Direct charging applies to all transactions such as invoices, journal entries, billing and payroll. The normal threshold for direct charging of labor starts when significant time (more than 4 hours a week) is directly related to an individual subsidiary/business segment. Nothing in this policy precludes charging less than four hours to subsidiaries.

Allocations

To use the Eversource Multiple Company Allocation Process, each ESCO Cost Control Center (CCC) must have appropriate AWOs that reflect the allocation of costs to the appropriate subsidiary/business segment(s). Because the allocation routines were written prior to the name change to Eversource, the naming convention includes "NUSCO" in many places in the allocation documentation.

Causal-Based Allocation of Costs

When costs cannot be direct charged because they broadly benefit more than one subsidiary/business segment, they should be allocated via a causal-based cost charging methodology. Causal-based cost charging methodologies have been established to recognize the type of work being performed, including approximately 70 service level combinations; such as electric and/or gas and any combination of distribution, transmission and/or generation. Please see page 6 for the combinations currently available. Additional combinations may be established based on need.

Common Allocation of Costs

When costs cannot be direct charged or allocated using causal-based cost charging methodologies, a common allocator should be used. There are common allocator Rate Codes available that allocate costs based on the average of gross plant assets and net income for combinations of subsidiary/business segments. Please see page 6 for the combinations currently available. Additional combinations may be established based on need.

Methodologies

The Methodologies embody the current list of causal and common allocation methodologies currently used to allocate ESCO costs to the Eversource Energy subsidiaries/business segments. A limited number of Rate Codes use a combination of methodologies.

The Methodologies are based on cost drivers, such as labor, number of customers or plant and through the Rate Code can be customized to include the subsidiaries/business segments receiving the benefit. The alpha character of the Methodology is represented by the sixth digit in the workorder naming convention.

The Rate Code uses the data for the Methodology and creates combinations of subsidiaries/business segments to use in a specific allocation. The nomenclature for the Rate Code uses an assigned alpha character for the Methodology followed by a two digit sequence number to designate a Rate Code. The Rate Code is then embedded as the last three characters of the ESCO workorder number (ex B02, C04, N11, P01, L03 etc.).

Below are the methodologies and rate codes.

2025 Methodologies, AWO Naming Convention and Formula

1. Bxx Customers
   A ratio based upon number of customers where the numerator is the number of customers for the applicable subsidiary/business segment and the denominator is the total number of customers for all subsidiaries/business segments included in the allocation for the particular item.
2. Cxx a. Common – Gross Plant Asset & Net Income
   A ratio based upon the Average of the Gross Plant Assets and Net Income where the numerator is the Average of the Gross Plant Assets and Net
   Income for the applicable subsidiary/business segment and the denominator is the total average of Gross Plant Assets and Net Income for all subsidiaries/business segments included in the allocation for the particular item.

b. Common, Number of Customers
A ratio based upon the average of the Common and Number of Customers methodologies where the numerator is the average of Common and Number of Customers for the applicable subsidiary/business segment and the denominator is the total average of Common and Number of Customers for all subsidiaries/business segments included in the allocation for the particular item.

3. Fxx a. Facilities Floor Space
A ratio based upon square footage where the numerator is square footage occupied by the applicable subsidiary/business segment and the denominator is the total square footage for all subsidiaries/business segments included in the allocation for the particular item.

b. Gross Plant Assets, Revenue
A ratio based upon the Gross Plant Assets and Revenue methodologies where the numerator is the average of Gross Plant Assets and Revenue for the applicable subsidiary/business segment and the denominator is the total average of Gross Plant Assets and Revenue for all subsidiaries/business segments included in the allocation for the Hartford building.

c. Labor, Direct
A ratio based upon the Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible and the remaining square footage is allocated using a ratio based upon labor where the numerator is service company labor dollars for the applicable subsidiary/business segment and the denominator is the total service company labor dollars for all subsidiaries/business segments included in the allocation for the Westwood Buildings.

d. Customer Handle, Labor, Direct
A ratio based upon the Customer Handle, Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible and the remaining square footage is allocated using a ratio based upon Customer Handle Time and Labor where the numerator is the average of Customer Handle and operating and service company labor dollars for the applicable subsidiary/business segment and the denominator is the total Customer Handle and operating company and service company labor dollars for all subsidiaries/business segments included in the allocation for the Windsor building.

e. Gross Plant Assets, Direct
A ratio based upon the Gross Plant Assets and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible and the remaining square footage is allocated using a ratio based upon gross plant assets where the numerator is gross plant assets for the applicable subsidiary/business segment and the denominator is the total gross plant assets for all subsidiaries/business segments included in the allocation for the Southboro Building.

f. Gross Plant Assets, Labor, Direct
A ratio based upon the Gross Plant Assets, Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible, and the remaining square footage is allocated using a ratio based upon Gross Plant Assets and labor where the numerator is Gross Plant Assets and labor dollars for the applicable subsidiary/business segment and the denominator is the total Gross Plant Assets and labor dollars for all subsidiaries/business segments included in the allocation for the Berlin Buildings.

4. Hxx Customer Handle Time
A ratio based upon the cumulative seconds to handle customer calls where the numerator is the cumulative seconds to handle customer calls for the applicable subsidiary/business and the denominator is the total cumulative seconds to handle customer calls for all subsidiaries/business segments included in the allocation for the particular item.

5. Ixx Invoices Processed
A ratio based upon the number of invoices processed where the numerator is the number of invoices processed for the subsidiary/business segment and the denominator is the total number of invoices processed for all subsidiaries/business segments included in the allocation for the particular item.

6.	Lxx	Labor A ratio based upon labor where the numerator is operating company labor dollars for the applicable subsidiary/business segment and the denominator is the total operating company labor dollars for all subsidiaries/business segments included in the allocation for the particular item.
7.	Mxx	a. Labor Miscellaneous 1 A ratio based upon labor where the numerator is service company labor dollars for the applicable subsidiary/business segment and the denominator is the total service company labor dollars for all subsidiaries/business segments included in the allocation for the particular item. b. Labor Miscellaneous 2 A ratio based upon labor where the numerator is operating and service company labor dollars for the applicable subsidiary/business segment and the denominator is the total operating and service company labor dollars for all subsidiaries/business segments included in the allocation for the particular item.
8.	Nxx	Direct Charged Costs Costs are charged 100% to a subsidiary/business segment.
9.	Pxx	Gross Plant Assets A ratio based upon investment in gross utility plant where the numerator is investment in gross utility plant assets for the applicable subsidiary/business segment and the denominator is the total investment in gross utility plant assets for all subsidiaries/business segments included in the allocation for the particular item.
10.	Rxx	Operating Revenues A ratio based upon operating revenue where the numerator is operating revenue for the applicable subsidiary/business segment and the denominator is the total operating revenue for all subsidiaries/business segments included in the allocation for the particular item.
11.	Vxx	Vehicles A ratio based upon the number of vehicles where the numerator is the number of vehicles assigned to the applicable subsidiary/business segment and the denominator is the total number of vehicles for all subsidiaries/business segments included in the allocation for the particular item.

Current Rate Codes

1	B01	Number of Customers - 11, 41
2	B02	Number of Customers - 11, 71
3	B03	Number of Customers - 11, 06, 41
4	B04	Number of Customers - 11, 41, 71
5	B05	Number of Customers - 11, 21, 06, 41
6	B06	Number of Customers - 06, 41
7	B07	Number of Customers - 21, 41, 2Y, GM
8	B08	Number of Customers - 71, 2Y
9	B09	Number of Customers - 21, 2Y
10	B10	Number of Customers - 11, 21, 06, 41, 71, 2Y
11	B11	Number of Customers - 11, 06, 41, 71
12	B12	Number of Customers - 21, 41
13	B13	Number of Customers - 2Y, 71, GM
14	B14	Number of Customers - 21, 2Y, GM
15	B15	Number of Customers - 11, 21, 06, 41, 71, 2Y, GM
16	B16	Number of Customers - 11, 21, 41
17	B17	Number of Customers - 41, GM
18	C02	Common - 11, 1T, 41, 4T, 71
19	C03	Common - 11, 1T, 06, 6T, 41, 4T, 71, 46
20	C04	Common - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 2B, 46, GM
21	C05	Common, Number of Customers - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 2B, 46, GM
22	C06	Common - 11, 1T, 41, 4T
23	C08	Common - 11, 06, 41
24	C10	Common - 11, 21, 06, 41
25	C11	Common - 11, 21, 06, 41, 71, 2Y, GM
26	C13	Common - 1T, 21, 6T, 4T
27	C15	Common - 21, 41
28	C17	Common - 21, 2Y, GM
29	C21	Common - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, GM
30	F02	Facilities Floor Space - Berlin – Gross Plant Assets, Labor, Direct – 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
31	F06	Facilities Floor Space - Southboro Facilities - Gross Plant Assets, Direct – 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, GM

32	F07	Facilities Floor Space - Somerville Facilities - 21, 2Y
33	F08	Facilities Floor Space - Plymouth Facilities - 21, 2Y
34	F09	Facilities Floor Space - Hyde Park Facilities - 21, 2Y
35	F12	Facilities Floor Space - Westwood - Labor, Direct- 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
36	F13	Facilities Floor Space - New Bedford - Warehouse and Distribution - 21, 2Y
37	F14	Facilities Floor Space - 56 Prospect, Hartford – Gross Plant Assets, Revenue – 11, 1T, 21, 6T, 4T, 71
38	F15	Facilities Floor Space - Windsor – Customer Handle Time, Labor, Direct – 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
39	F16	Facilities Floor Space - Auburn – 1T, 21, 2Y
40	F17	Facilities Floor Space – Berlin Training Yard – 11, 1T, 41, 4T, 71, GM
41	H01	Customer Handle Time - Windsor - 11, 06, 41, 71
42	H02	Customer Handle Time - Manchester - 11, 06, 41, 71
43	H03	Customer Handle Time – Windsor & Manchester Combined - 11, 06, 41, 71
44	I03	Invoices Processed - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 2B, 01, 07, 46, GM
45	L06	Labor - 21, 41
46	L07	Labor - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 2B, GM
47	L08	Labor - 71, 2Y
48	M01	Labor Miscellaneous 1 - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
49	M02	Labor Miscellaneous 1 - 11, 1T, 06, 6T, 41, 4T, 71, 46
50	M03	Labor Miscellaneous 2 - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B
51	M04	Labor Miscellaneous 2 - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
52	M9C	Labor Miscellaneous 1 - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 01, 46, 2B, GM
53	N01	Direct - 01 - 100%
54	N05	Direct - 05 - 100%
55	N06	Direct - 06 - 100%
56	N07	Direct - 07 - 100%
57	N11	Direct - 11 - 100%
58	N1T	Direct - 1T - 100%
59	N21	Direct - 21 - 100%
60	N2B	Direct - 2B - 100%
61	N2G	Direct - 2G - 100%
62	N2Y	Direct - 2Y - 100%
63	N41	Direct - 41 - 100%

64	N46	Direct - 46 - 100%
65	N4T	Direct - 4T - 100%
66	N55	Direct - 55 - 100%
67	N6T	Direct - 6T - 100%
68	N70	Direct - 70 - 100%
69	N71	Direct - 71 - 100%
70	NG1	Direct - G1 - 100%
71	NG3	Direct - G3 - 100%
72	NGM	Direct - GM - 100%
73	NH4	Direct - H4 - 100%
74	NH5	Direct - H5 - 100%
75	NH6	Direct - H6 - 100%
76	NH7	Direct - H7 - 100%
77	NHC	Direct - HC - 100%
78	NJ1	Direct - J1 - 100%
79	NJ2	Direct - J2 - 100%
80	NJ4	Direct - J4 - 100%
81	NKK	Direct - KK - 100%
82	NX1	Direct - X1 - 100%
83	NXB	Direct - XB - 100%
84	P01	Gross Plant Assets - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, 2B, GM
85	P02	Gross Plant Assets - 11, 41
86	P03	Gross Plant Assets - 1T, 6T, 4T
87	P04	Gross Plant Assets - 1T, 4T
88	P05	Gross Plant Assets - 11, 21, 06, 41
89	P09	Gross Plant Assets - 11, 1T, 06, 6T, 41, 4T, 71
90	P10	Gross Plant Assets - 1T, 21, 6T, 4T
91	P11	Gross Plant Assets - 11, 1T, 21, 06, 6T, 41, 4T
92	P12	Gross Plant Assets - 11, 1T
93	P13	Gross Plant Assets - 11, 1T, 41, 4T
94	P15	Gross Plant Assets - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, GM
95	P16	Gross Plant Assets - 11, 1T, 71
96	P17	Gross Plant Assets – 71, 2Y, GM

97	P18	Gross Plant Assets – 06, 21, 41
98	R01	Operating Revenues - 11, 21, 06, 41, 71, 2Y, GM
99	R02	Operating Revenues - 11, 1T, 71
100	R04	Operating Revenues - 11, 1T, 21, 06, 6T, 41, 4T, 71, 2Y, GM
101	R05	Operating Revenues - 21, 41, 4T, 2Y, GM
102	R06	Operating Revenues - 06, 6T
103	V01	Vehicles - 11, 06, 41, 71
104	V02	Vehicles - 11, 21, 06, 41, 71, 2Y
105	V04	Vehicles - 11, 21, 06, 41, 71, 2Y, GM

Allocation Processing Details

ESCO allocates its costs to the subsidiaries/business segments using the rate code embedded in the AWO.

When the originating transaction is sourced from ESCO (entity 61) and has an ESCO AWO ending with a 3 digit Rate Code, the transaction will be allocated to the subsidiaries/business segments based on the allocation percentage associated with the Rate Code.

Eversource cost charging Methodologies, examples

Direct Charging		
N	ESCO - Direct Charged Costs	
Causal Based Allocations		**Examples of Functions Using Methodology**
B	Customers	Customer Group, Depreciation, Information Technology
F	a. Facilities-Floor Space	Facilities
	b. Facilities-Labor, Direct	Facilities-Westwood
	c. Facilities-Gross Plant Assets, Revenue	Facilities-Hartford
	d. Facilities-Customer Handle, Labor, Direct	Facilities-Windsor
	e. Facilities-Gross Plant Assets, Direct	Facilities-Southboro
	f. Facilities-Gross Plant Assets, Labor, Direct	Facilities-Berlin
H	Customer Handle Time	Customer Group
I	Invoices Processed	Accounts Payable
L	Labor	Human Resources, Payroll Department
M	Labor Miscellaneous 1	Benefits, Depreciation, Rent
M	Labor Miscellaneous 2	Information Technology, Human Resources
P	Gross Plant Assets	Engineering, Operations, Plant Accounting, Transmission
R	Revenues	Corporate Relations, Benefits, Finance and Accounting
V	Vehicles	Transportation
Common Allocation		
C	ESCO - Common -Gross Plant Assets and Net Income	Information Technology, Benefits, Finance and Accounting, Corporate Relati
C	ESCO - Common, Number of Customers	Administration, Legal

Direct Charging Example

Direct Charging

N	ESCO - Direct Charged Costs

Causal Based Allocations

B	Customers
F	a. Facilities-Floor Space
	b. Facilities-Labor, Direct
	c. Facilities-Gross Plant Assets, Revenue
	d. Facilities-Customer Handle, Labor, Direct
	e. Facilities-Gross Plant Assets, Direct
	f. Facilities-Gross Plant Assets, Labor, Direct
H	Customer Handle Time
I	Invoices Processed
L	Labor
M	a. Labor Miscellaneous 1
	b. Labor Miscellaneous 2
P	Gross Plant Assets
R	Revenues
V	Vehicles

Common Allocation

C	a. ESCO - Common - Gross Plant Assets and Net Income
	b. ESCO - Common, Number of Customers

Description	Methodology	Entity	Entity Name	Percentage
NUSCO Direct N06	Direct Charged Costs	06	PSNH - D	100.00%
NUSCO Direct N11	Direct Charged Costs	11	CL+P - D	100.00%
NUSCO Direct N1T	Direct Charged Costs	1T	CL+P - T	100.00%
NUSCO Direct N21	Direct Charged Costs	21	NSTAR Electric	100.00%
NUSCO Direct N2Y	Direct Charged Costs	2Y	NSTAR Gas	100.00%
NUSCO Direct N41	Direct Charged Costs	41	WMECO - D	100.00%
NUSCO Direct N4T	Direct Charged Costs	4T	WMECO - T	100.00%
NUSCO Direct N6T	Direct Charged Costs	6T	PSNH - T	100.00%
NUSCO Direct N71	Direct Charged Costs	71	Yankee Gas	100.00%

Work Type: Human Resources **Rate Code: N11**

Benefit Administration → **HRBN 0 N11**

Entity	Work type	AWO	FWO	FERC	Percentage	Est.Charge Type	Percentage	Line of Business
61	Benefits Administration	HRBN0L07	HRBN0L07	920000	100%	Labor-L01	100%	40100
61	Benefits Administration	HRBN0L07	HRBN0L07	921000	100%	Employee Expenses-EEO	100%	40100
61	Benefits Administration	HRBN0L07	HRBN0L07	923000	100%	OS Svc-Contr-OSO	100%	40100
11	Benefits Administration	HRBN0N11	HRBN0N11	920000	100%	Labor-L01	100%	11100
61	Compensation	HRCP0L07	HRCP0L07	920000	100%	Labor-L01	100%	40100
61	Compensation	HRCP0L07	HRCP0L07	921000	100%	Employee Expenses-EEO	100%	40100
61	Compensation	HRCP0L07	HRCP0L07	923000	100%	OS Svc-Contr-OSO	100%	40100
61	Diversity & Ethics	HRDI0L07	HRDI0L07	920000	100%	Labor-L01	100%	40100
61	Diversity & Ethics	HRDI0L07	HRDI0L07	921000	100%	Employee Expenses-EEO	100%	40100
61	Diversity & Ethics	HRDI0L07	HRDI0L07	923000	100%	OS Svc-Contr-OSO	100%	40100
61	Employee Assistance Programs	HREM0L07	HREM0L07	920000	100%	Labor-L01	100%	40100
61	Employee Assistance Programs	HREM0L07	HREM0L07	921000	100%	Employee Expenses-EEO	100%	40100
61	Employee Assistance Programs	HREM0L07	HREM0L07	923000	100%	OS Svc-Contr-OSO	100%	40100

Causal-Based Allocation Example

Causal-Based Allocation Example

Direct Charging	
N	ESCO - Direct Charged Costs

Causal Based Allocations	
B	Customers
F	a. Facilities Floor Space
	b. Facilities-Labor, Direct
	c. Facilities-Gross Plant Assets, Revenue
	d. Facilities-Customer Handle, Labor, Direct
	e. Facilities-Gross Plant Assets, Direct
	f. Facilities-Gross Plant Assets, Labor, Direct
H	Customer Handle Time
I	Invoices Processed
L	Labor
M	a. Labor Miscellaneous 1
	b. Labor Miscellaneous 2
P	Gross Plant Assets
R	Revenues
V	Vehicles

Common Allocation	
C	a. ESCO - Common - Gross Plant Assets and Net Income
	b. ESCO - Common, Number of Customers

NUSCO 99 L06	Labor	21	NSTAR Electric Operating Company	86.47%
		41	WMECO Operating Company - Distribution	13.53%
NUSCO 99 L06- Total				100.00%
NUSCO 99 L07	Labor	06	PSNH Operating Company - Distribution	10.15%
		11	CL+P Operating Company - Distribution	23.78%
		1T	CL+P Operating Company - Transmission	3.04%
		21	NSTAR Electric Operating Company	31.49%
		2B	Hopkinton LNG Corp	0.28%
		2Y	NSTAR Gas Company	6.95%
		41	WMECO Operating Company - Distribution	4.93%
		4T	WMECO Operating Company - Transmission	0.67%
		6T	PSNH Operating Company - Transmission	2.88%
		71	Yankee Gas Services Company	5.90%
		GM	Gas Company of Massachusetts	9.93%
NUSCO 99 L07- Total				100.00%
NUSCO 99 L08	Labor	2Y	NSTAR Gas Company	54.11%
		71	Yankee Gas Services Company	45.89%
NUSCO 99 L08- Total				100.00%

Work Type: Human Resources Benefit Administration

Rate Code: L07

HRBN 0 L07

Entity	Work type	AWO	FWO	FERC	Percentage	Est.Charge Type	Percentage	Line of Business
61	Benefits Administration	HRBN0L07	HRBN0L07	920000	100%	Labor-L01	100%	40100
61	Benefits Administration	HRBN0L07	HRBN0L07	921000	100%	Employee Expenses-EEO	100%	40100
61	Benefits Administration	HRBN0L07	HRBN0L07	923000	100%	OS Svc-Contr-OSO	100%	40100
11	Benefits Administration	HRBN0N11	HRBN011	920000	100%	Labor-L01	100%	11100
61	Compensation	HRCP0L07	HRCP0L07	920000	100%	Labor-L01	100%	40100

Common Allocation Example

Direct Charging

N	ESCO - Direct Charged Costs

Causal Based Allocations

B	Customers
F	a. Facilities Floor Space
	b. Facilities- Gross Plant Assets, Revenue
	c. Facilities-Labor, Direct
	d. Facitliies-Customer Handle, Labor, Direct
	e. Facitliies-Gross Plant Assets, Direct
	f. Facilities-Gross Plant Assets, Labor, Direct
H	Customer Handle Time
I	Invoices Processed
L	Labor
M	a. Labor Miscellaneous 1
	b. Labor Miscellaneous 2
P	Gross Plant Assets
R	Revenues
V	Vehicles

Common Allocation

C	a. ESCO - Common - Gross Plant Assets and Net Income
	b. ESCO - Common, Number of Customers

Note: Common Allocation
Rate Codes range from C02 - C21
(Sample shown)

Description	Methodology	Entity	Entity Name	Rate
NUSCO 99 C02	Gross Plant Assets	11	CL+P Operating Company - Distribution	35.71%
NUSCO 99 C02	and Net Income	1T	CL+P Operating Company - Transmission	35.33%
NUSCO 99 C02		41	WMECO Operating Company - Distribution	5.77%
NUSCO 99 C02		4T	WMECO Operating Company - Transmission	10.59%
NUSCO 99 C02		71	Yankee Gas Services Comp	12.60%
NUSCO 99 C02 Total				100.00%
NUSCO 99 C03	Gross Plant Assets	06	PSNH Operating Company - Distribution	8.72%
NUSCO 99 C03	and Net Income	11	CL+P Operating Company - Distribution	27.63%
NUSCO 99 C03		1T	CL+P Operating Company - Transmission	27.26%
NUSCO 99 C03		41	WMECO Operating Company - Distribution	4.47%
NUSCO 99 C03		46	The Rocky River Realty Company	0.81%
NUSCO 99 C03		4T	WMECO - Transmission	8.16%
NUSCO 99 C03		6T	PSNH Operating Company- Transmission	13.20%
NUSCO 99 C03		71	Yankee Gas Services Comp	9.75%
NUSCO 99 C03 Total				100.00%
NUSCO 99 C04	Gross Plant Assets	06	PSNH Operating Company - Distribution	5.10%
NUSCO 99 C04	and Net Income	11	CL+P Operating Company - Distribution	16.06%
NUSCO 99 C04		1T	CL+P Operating Company - Transmission	15.76%
NUSCO 99 C04		21	NSTAR Electric	29.23%
NUSCO 99 C04		2B	Hopkinton LNG Corp	0.86%
NUSCO 99 C04		2Y	NSTAR Gas Company	6.42%
NUSCO 99 C04		41	WMECO Operating Company - Distribution	2.61%
NUSCO 99 C04		46	The Rocky River Realty Company	0.48%
NUSCO 99 C04		4T	WMECO Operating Company - Transmission	4.71%
NUSCO 99 C04		6T	PSNH Operating Company- Transmission	7.59%
NUSCO 99 C04		71	Yankee Gas Services Comp	5.69%
NUSCO 99 C04		GM	Gas Company of Massachusetts	5.49%
NUSCO 99 C04 Total				100.0%

Work Type: Legal Corporate Secretary **Rate Code: C04**

LGSE 0 C04

Entity	Work type	AWO	FWO	FERC	Percentage	Est.Charge Type	Percentage	Line of Business
61	Claims & Litigation	LGLT0N06	LGLT0N06	920010	100%	Labor-L01	100%	40100
61	Claims & Litigation	LGLT0N06	LGLT0N06	921000	100%	Employee Expenses-EEO	100%	40100
61	Claims & Litigation	LGLT0N06	LGLT0N06	923014	100%	OS Svc-Contr-OSO	100%	40100
11	Corporate Compliance	COCM0C04	COCM0C04	920000	100%	Labor-L01	100%	11100
61	Corporate Compliance	COCM0C04	COCM0C04	921000	100%	Employee Expenses-EEO	100%	40100
61	Corporate Compliance	COCM0C04	COCM0C04	923000	100%	OS Svc-Contr-OSO	100%	40100
61	Corporate Secretary	LGSE0C04	LGSE0C04	920009	100%	Labor-L01	100%	40100
61	Corporate Secretary	LGSE0C04	LGSE0C04	921000	100%	Employee Expenses-EEO	100%	40100
61	Corporate Secretary	LGSE0C04	LGSE0C04	923013	100%	OS Svc-Contr-OSO	100%	40100
61	Corporate Secretary	LGSE0N06	LGSE0N06	920009	100%	Labor-L01	100%	40100
61	Corporate Secretary	LGSE0N06	LGSE0N06	921000	100%	Employee Expenses-EEO	100%	40100
61	Corporate Secretary	LGSE0N06	LGSE0N06	923013	100%	OS Svc-Contr-OSO	100%	40100
61	Employment Law	LGEM0N21	LGEM0N21	923000	100%	Labor-L01	100%	40100
61	Employment Law	LGEM0N21	LGEM0N21	921000	100%	Employee Expenses-EEO	100%	40100
61	Employment Law	LGEM0N21	LGEM0N21	923000	100%	OS Svc-Contr-OSO	100%	40100

Responsibilities

Manager/Director

A supervisor/manager/director is responsible for the work activities of a given function of the company.

Manager/Director roles and responsibilities include:

- Budget development, control and monitor spending
- Cost control of employee labor and outside services
- Understanding the importance, and ensuring, appropriate work orders and rate code allocators (methodologies and companies/business segments) are charged by their organization
- Understanding the general mechanics of service company cost allocation, including the rate codes which define the methodology and the companies/business segments which receive the benefit of their organization's costs

Allocation Administrator

Roles and responsibilities include:

- Develop and maintain allocations in the Power Plan system
- Process monthly Incremental and Work Day allocations

Attachment 1.

Eversource Energy Service Company (ESCO) will furnish services to other System Companies as provided for in Service Contract agreements. In supplying services thereunder, ESCO may arrange for services of such executives, financial advisers, accountants, attorneys, technical advisers, engineers and other persons as are required for or pertinent to the rendition of such services.

Services to be Performed.

Subject to the provisions of the Service Contract agreement, ESCO will provide the following services:
Consultation and services in management and administration of all aspects of gas and electric utility operations, shared services and related business services including, without limitation:

Accounting: Accounting and related services, including, without limitation, preparation of financial reports and preservation of records.
Auditing: Auditing and related services, including without limitation, providing planned audits, investigations, external audit activities, Sarbanes-Oxley compliance, and special audits including preparation of reports and recommendations.
Business Continuity and Emergency Response Services: Business continuity planning, emergency response and related services, including, without limitation, services related to disaster recovery, weather events and emergency maintenance and restoration of utility company services and mobilization of personnel and equipment.
Communications: Communications and related services including without limitation, executive communications, customer and enterprise employee communications, media relations and regulatory communications, operating company and transmission communications, and communications to investors, financial analysts, rating agencies and investment firms.
Conservation & Load Management Services: Conservation, load management and related services including, without limitation supporting various energy efficiency and conservation programs for residential, commercial/industrial and municipal customers and providing affiliates with tracking, analysis and reporting on electric and natural gas programs and budgets.
Construction: Construction, maintenance and related services, including without limitation, provision of equipment and services for gas and electric systems and infrastructure construction and maintenance.
Corporate Matters and Corporate Records: Corporate and related services including, without limitation, corporate matters of affiliates, corporate regulatory filings, financing, regulatory compliance, contracts, claims and litigation, shareholder and investor relation services, corporate record keeping, services related to shareholder and director meetings.
Customer Relations: Utility customer services including, without limitation, customer call center operations, metering operations, billing services, credit and collection services, revenue stream operations, information technology and systems operations.
Demand Side Management: DSM program design, project management, and monitoring and evaluation services; technical advice and assistance in preparing responses to RFPs.

Electrical and Gas Plant Operations and Maintenance: Comprehensive services relating to ongoing and maintenance of electric and gas generating, transmission and distribution facilities.
Energy Supply: Energy supply and related services including, without limitation, planning, procurement of fuel, electricity and natural gas, contract negotiation and administration, and management of renewable energy programs.
Engineering: Civil, mechanical, electrical, environmental and other engineering services; technical advice, design, installation, supervision, planning, research, testing, operation of communications, and operation and maintenance of specialized technical equipment.
Enterprise Risk Management: Enterprise risk management services including, without limitation, assisting businesses with prioritizing, developing mitigation strategies for monitoring, and reporting on their strategic, financial, operational and major capital project execution risks.
Environmental: Environmental and related services including, without limitation, environmental compliance, management, remediation and site assessment, and training.
Facilities: Facilities and related services including, without limitation, property acquisition, property maintenance, property disposition, documentation and recordkeeping of property inventories and valuations and other facilities information.
Finance/Business Planning: Corporate finance and related services including, without limitation, financial analysis, cost analysis, budgeting and tax planning.
Human Resources: Human resources and related services including employee ethics, compensation, recruiting, hiring, and orienting new employees, diversity and Affirmative Action, performance management, leadership development and training, wellness, labor relations, and employee benefits.
Information Technology: Information technology services including, without limitation, IT technical support, business process support, document management, software and hardware disbursement and support, web development, application development, project management, network access and support, information security, streaming media, and computer recycling services.
Insurance: Insurance and related services including, without limitation, development, placement and administration of insurance coverages, claims and valuations.
Legal: Legal services including, without limitation legal services related to corporate governance, finance, transactional activities, regulatory proceedings and appeals, and commercial litigation.
Marketing: Marketing services and expertise related to natural gas, DSM, electric transportation and other services.
Policies and Procedures: Services related to the development, implementation and training of policies, procedures, standards, guidelines and related information.
Procurement and Stores: Procurement and related services including, without limitation, procurement and storage of materials, supplies and equipment, contracting of services, strategic sourcing, commodity planning, utilization of diverse suppliers and sustainability review of products and services in support of affiliates business objectives.
Rates: Review, design, interpretation, analysis and other services regarding rates and special contracts for sale of gas and electricity.
Regulation: Analysis of laws, rules and regulations and recommendations for action thereunder; handling of matters with regulatory and governmental authorities; preparation of applications, registrations and periodic reports; analysis and compliance with environmental requirements.

Taxes: Services regarding federal, state and municipal taxes, preparation of returns and handling of audits and claims by taxing authorities.
Transportation: Transportation and related services to manage, maintain and provide all support for affiliates' vehicle assets - the fleet vehicles and heavy equipment motor pool.
Treasury and Statistical: Services regarding financing to meet affiliate capital requirements, both short and long-term, determination of capital needs, investment management, lender relations, credit risk assessments, and treasury operations and preparation of financial and statistical reports.
Other Services: Such other services as are requested from time to time.