The Connecticut Light and Power Company dba Eversource Energy

CATV Pole Attachment Formula

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	$688.30	x	31.49%
		Fully Owned		Jointly Owned		
	=	**$13.55**		**$6.78**		

Space Occupied (Feet)	=	1	
Usable Space (Feet)	=	16.00	
Net Cost of a Bare Pole	=	$688.30	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	31.49%	see Page 4 - *Carrying Charge Rate*

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Telecom Pole Attachment Formula

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

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 $688.30 x 31.49% x 66.00%

Fully Owned	Jointly Owned
$15.02	**$7.51**

Maximum Rate (Non-Urban) = 15.833% x $688.30 x 31.49% x 44.00%

Fully Owned	Jointly Owned
$15.10	**$7.55**

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	=	$688.30	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	31.49%	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

Net Pole Investment	=	Gross Pole Investment (Account 364)	-	Accumulated Depreciation (Account 108) (Poles)	-	Accumulated Deferred Income Taxes (Account 190, 281-283) (Poles)
	=	526,338,960	-	112,188,373	-	108,420,884
	=	305,729,703				

Net Cost of a Bare Pole	=	Net Pole Investment / Number of Poles	x	0.85
	=	305,729,703 / 377,554	x	0.85
	=	$688.30		

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Carrying Charge Calculation

A. ADMINISTRATIVE ELEMENT

		Total Administrative and General				
Administrative Element	=	Gross Plant Investment (Electric)	-	Accumulated Depreciation (Account 108 - Electric)	-	Accumulated Deferred Taxes (Electric Plant) (Accounts 190, 281-283)
	=			183,404,170		
		9,432,961,996	-	2,000,375,497	-	1,943,101,609
	=	183,404,170 / 5,489,484,890			=	**3.341%**

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
	=			90,346,635		
		2,281,389,551	-	486,274,817	-	469,944,828
	=	90,346,635 / 1,325,169,906			=	**6.818%**

C. DEPRECIATION ELEMENT

Depreciation Element	=	Gross Pole Investment (Account 364) / Net Pole Investment	x	Depreciation Rate for Gross Pole Investment		
	=	526,338,960 / 305,729,703	x	0.0277	=	**4.769%**

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)
	=			505,965,215		
		9,432,961,996	-	2,000,375,497	-	1,943,101,609
	=	505,965,215 / 5,489,484,890			=	**9.217%**

E. RETURN ELEMENT

Return Element	=	Applicable Rate of Return	=	**7.344%**

F. TOTAL CARRYING CHARGE

Administrative	3.341%
Maintenance	6.818%
Depreciation	4.769%
Taxes	9.217%
Return	7.344%
Carrying Charge	**31.489%**

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FERC FORM No. 1: The Connecticut Light and Power Company - Q4 2016

Item	Amount	Reference
Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4	$ 505,965,215	Pg. 114 - Col. C, Rows 14 through 19
Gross Plant Investment (Total Plant)	$ 9,432,961,996	Pg. 200 - Col. B, Row 8
Gross Inv. In Total Electric Plant	$ 9,432,961,996	Pg. 200 - Col. C, Row 8
Gross Investment Account 364	$ 526,338,960	Pg. 207 - Col. G, Row 64
Gross Investment Account 365	$ 1,401,582,417	Pg. 207 - Col. G, Row 65
Gross Investment Account 369	$ 353,468,174	Pg. 207 - Col. G, Row 69
Gross Plant Investment Distribution	$ 5,086,364,477	Pg. 207 - Col. G, Row 75
Accumulated Depreciation Distribution	$ 1,084,151,084	Pg. 219 - Col. B, Row 26
Accumulated Depreciation (Account 108 - Electric)	$ 2,000,375,497	Pg. 219 - Col. C, Row 29
Account 190 (Electric)	$ 411,506,407	Pg. 234 - Col. C, Row 8
Account 281 (Electric)	$ -	Pg. 273 - Col. K, Row 2
Account 282 (Electric)	$ 1,662,470,115	Pg. 275 - Col. K, Row 2
Account 283 (Electric)	$ 692,137,901	Pg. 277 - Col. K, Row 9
Account 593	$ 90,346,635	Pg. 322 - Col. B, Row 149
Total Administrative and General	$ 183,404,170	Pg. 323 - Col. B, Row 197
Depreciation Rate for Gross Pole Investment	2.77	Pg. 337 - Col. E, Row 28

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Capitalization - @ 12/31/2016

Captalization	Cost ($) [A]	Capitilization Ratios [B]	Embedded Cost [C]	Weighted Average [B] * [C]
Long Term Debt	$ 2,751,936	44.36%	5.24%	2.324%
Preferred Stock	116,944	1.89%	4.80%	0.090%
Common Equity	3,334,952	53.76%	9.17%	4.929%
	$ 6,203,832	100.00%		**7.344%**

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ACCOUNT 364 - DECEMBER 31, 2016 BALANCES

DESCRIPTION	TOTAL UNITS	TOTAL COST	AVERAGE COST	Solely Owned	Jointly Owned	Equivalent Poles
POLE FO <= 35FT	54,966	24,454,458.91	444.90	54,966		54,966
POLE FO <= 35FT - ROW	2	2,822.86	1,411.43	2		2
POLE FO > 35FT	18,554	23,044,569.37	1,242.03	18,554		18,554
POLE FO > 35FT - ROW	7	81,520.15	11,645.74	7		7
POLE JO <= 35FT	310,818	48,744,331.31	156.83		310,818	155,409
POLE JO > 35FT	297,231	219,910,472.81	739.86		297,231	148,616
Grand Total	681,578	316,238,175.41	463.98	73,529	608,049	377,554