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

Space Factor = Space Occupied / Usable Space

= 1 / 16.00

= 6.25%

Maximum Rate	=	6.25%	x	$763.26	x	29.77%
		Fully Owned		Jointly Owned		
	=	**$14.20**		**$7.10**		

Space Occupied (Feet)	=	1	
Usable Space (Feet)	=	16.00	
Net Cost of a Bare Pole	=	$763.26	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	29.77%	see Page 4 - *Carrying Charge Rate*

Note: Jointly Owned Rate = Fully Owned Rate / 2

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Telecom Pole Attachment Formula

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

Where

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

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

= **10.500%**

Where

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

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

= **15.833%**

Maximum Rate (Urban) = 10.500% x $763.26 x 29.77% x 66.00%

Fully Owned	Jointly Owned
$15.75	**$7.87**

Maximum Rate (Non-Urban) = 15.833% x $763.26 x 29.77% x 44.00%

Fully Owned	Jointly Owned
$15.83	**$7.92**

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	=	$763.26	see Page 3 - *Net Cost of a Bare Pole*
Carrying Charge Rate	=	29.77%	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)
	=	554,613,091	-	118,172,195	-	93,975,800
	=	342,465,096				

Net Cost of a Bare Pole	=	Net Pole Investment / Number of Poles	x	0.85
	=	342,465,096 / 381,383	x	0.85
	=	$763.26		

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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)
	=			183,261,645		
		10,085,444,725	-	2,131,347,277	-	1,708,916,998
	=	183,261,645 / 6,245,180,450			=	**2.934%**

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
	=			101,873,572		
		2,448,158,534	-	521,632,597	-	414,825,508
	=	101,873,572 / 1,511,700,429			=	**6.739%**

C. DEPRECIATION ELEMENT

Depreciation Element	=	Gross Pole Investment (Account 364) / Net Pole Investment	x	Depreciation Rate for Gross Pole Investment		
	=	554,613,091 / 342,465,096	x	0.0277	=	**4.486%**

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)
	=			528,657,551		
		10,085,444,725	-	2,131,347,277	-	1,708,916,998
	=	528,657,551 / 6,245,180,450			=	**8.465%**

E. RETURN ELEMENT

Return Element	=	Applicable Rate of Return	=	**7.150%**

F. TOTAL CARRYING CHARGE

Administrative	2.934%
Maintenance	6.739%
Depreciation	4.486%
Taxes	8.465%
Return	7.150%
Carrying Charge	**29.774%**

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FERC FORM No. 1: The Connecticut Light and Power Company - Q4 2017

Item	Amount	Reference
Accounts 408.1 + 409.1 + 410.1 - 411.1 + 411.4	$ 528,657,551	Pg. 114 - Col. C, Rows 14 through 19
Gross Plant Investment (Total Plant)	$ 10,085,444,725	Pg. 200 - Col. B, Row 8
Gross Inv. In Total Electric Plant	$ 10,085,444,725	Pg. 200 - Col. C, Row 8
Gross Investment Account 364	$ 554,613,091	Pg. 207 - Col. G, Row 64
Gross Investment Account 365	$ 1,531,109,978	Pg. 207 - Col. G, Row 65
Gross Investment Account 369	$ 362,435,465	Pg. 207 - Col. G, Row 69
Gross Plant Investment Distribution	$ 5,398,147,968	Pg. 207 - Col. G, Row 75
Accumulated Depreciation Distribution	$ 1,150,191,012	Pg. 219 - Col. B, Row 26
Accumulated Depreciation (Account 108 - Electric)	$ 2,131,347,277	Pg. 219 - Col. C, Row 29
Account 190 (Electric) - **See Note A**	$ 773,354,551	Pg. 234 - Col. C, Row 8
Account 281 (Electric)	$ -	Pg. 273 - Col. K, Row 2
Account 282 (Electric) - **See Note B**	$ 1,809,312,818	Pg. 275 - Col. K, Row 2
Account 283 (Electric) - **See Note C**	$ 672,958,731	Pg. 277 - Col. K, Row 9
Account 593	$ 101,873,572	Pg. 322 - Col. B, Row 149
Total Administrative and General	$ 183,261,645	Pg. 323 - Col. B, Row 197
Depreciation Rate for Gross Pole Investment	2.77	Pg. 337 - Col. E, Row 29

Note A: Includes adjustment related to TCJA of $124,234,781
Note B: Includes adjustment related to TCJA of $613,030,129
Note C: Includes adjustment related to TCJA of $162,132,720

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Capitalization - Rate Year 1 (Allowed) DN: 17-10-46

Captalization	Capitilization Ratios [B]	Embedded Cost [C]	Weighted Average [B] * [C]
Long Term Debt	45.29%	4.80%	2.170%
Preferred Stock	1.71%	4.75%	0.080%
Common Equity	53.00%	9.25%	4.900%
	100.00%		**7.150%**

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ACCOUNT 364 - DECEMBER 31, 2017 BALANCES

DESCRIPTION	TOTAL UNITS	TOTAL COST	AVERAGE COST	Solely Owned	Jointly Owned	Equivalent Poles
POLE FO <= 35FT	58,680	24,976,340.69	425.64	58,680		58,680
POLE FO <= 35FT - ROW	2	2,822.86	1,411.43	2		2
POLE FO > 35FT	19,003	24,323,343.00	1,279.97	19,003		19,003
POLE FO > 35FT - ROW	7	81,520.15	11,645.74	7		7
POLE JO <= 35FT	307,288	49,220,991.32	160.18		307,288	153,644
POLE JO > 35FT	300,093	228,156,975.16	760.29		300,093	150,047
Grand Total	685,073	326,761,993.18	476.97	77,692	607,381	381,383