CONNECTICUT LIGHT & POWER COMPANY
d/b/a EVERSOURCE ENERGY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY

RATE YEAR 1 ENDING 6/30/2028

Prepared by Berkeley Research Group



EVERSOURCE ENERGY COMPANY
ALLOCATED DISTRIBUTION COST OF SERVICE STUDY

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The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 1. CLASS TARGET
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18
Rate base	Table 1B, Line 17	$7,292,887.1	$7,292,887	$4,210,555	$4,333	$731,290	$447
Operating income	Table 1B, Line 39	$76,759	$76,759	$14,852	-$224	-$1,818	-$54
Earned rate of return	Line 13 / Line 12	**1.05%**	**1.05%**	0.35%	-5.16%	-0.25%	-12.14%
Requested rate of return/cost of capital	Table 1B, Line 43	**7.74%**	**7.74%**	7.74%	7.74%	7.74%	7.74%
Required operating income	Line 12 x Line 17	$564,469	$564,469	$325,897	$335	$56,602	$35
Income sufficiency/(deficiency)	Line 13 - Line 19	-$487,710	-$487,710	-$311,045	-$559	-$58,420	-$89
Gross revenue conversion factor		1.38	1.38	1.38	1.38	1.38	1.38
Revenue increase/(decrease) required	-1 x Line 20 x Line 22	$672,866	$672,866	$429,131	$771	$80,599	$123
Gross earnings tax		$51,373	$51,373	$32,764	$59	$6,154	$9
Uncollectible adjustment		$4,347	$4,347	$2,773	$5	$521	$1
Total Revenue Increase /(decrease) Required (w/Storm Cost Recovery)	Sum of Lines 24 to 26	**$728,586**	**$728,586**	**464,667**	**835**	**87,273**	**133**
Current Total Operating Revenue	Table 5, Line 30	$1,471,039	$1,471,039	$806,327.65	$750.51	$130,941.03	$46.84
Base Distribution Revenue	Line 36 - Line 34	$1,442,166	$1,442,166	$789,204.45	$735.61	$128,057.00	$45.70
Other Revenue	Table 5, Line 28	$28,873	$28,873	$17,123.19	$14.90	$2,884.03	$1.13
Base Distribution Revenue Requirement*, with Storm Cost*	**Line 28 + Line 35**	**$2,170,752.26**	**$2,170,752.26**	$1,253,871.60	$1,570.61	$215,330.03	$178.48
Required Change in Rates, with Storm Cost Recovery (%)		**50.52%**	**50.52%**	**58.88%**	**113.51%**	**68.15%**	**290.52%**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 1. CLASS TARGET
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30	Rate 27A	Rate 30A	Rate 29
Rate base	Table 1B, Line 17	$7,292,887.1	$7,292,887	$35,657	$940,413	$3,520	$46,380	$5,697
Operating income	Table 1B, Line 39	$76,759	$76,759	$1,165	$44,432	$238	$5,594	-$278
Earned rate of return	Line 13 / Line 12	**1.05%**	**1.05%**	3.27%	4.72%	6.75%	12.06%	-4.89%
Requested rate of return/cost of capital	Table 1B, Line 43	**7.74%**	**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%
Required operating income	Line 12 x Line 17	$564,469	$564,469	$2,760	$72,788	$272	$3,590	$441
Income sufficiency/(deficiency)	Line 13 - Line 19	-$487,710	-$487,710	-$1,595	-$28,356	-$35	$2,004	-$719
Gross revenue conversion factor		1.38	1.38	1.38	1.38	1.38	1.38	1.38
Revenue increase/(decrease) required	-1 x Line 20 x Line 22	$672,866	$672,866	$2,200	$39,121	$48	-$2,764	$993
Gross earnings tax		$51,373	$51,373	$168	$2,987	$4	-$211	$76
Uncollectible adjustment		$4,347	$4,347	$14	$253	$0	-$18	$6
Total Revenue Increase /(decrease) Required (w/Storm Cost Recovery)	Sum of Lines 24 to 26	**$728,586**	**$728,586**	**2,382**	**42,361**	**52**	**(2,993)**	**1,075**
Current Total Operating Revenue	Table 5, Line 30	$1,471,039	$1,471,039	$8,196.63	$248,579.46	$1,008.62	$17,257.96	$651.60
Base Distribution Revenue	Line 36 - Line 34	$1,442,166	$1,442,166	$8,060.50	$244,732.77	$994.68	$17,040.12	$633.56
Other Revenue	Table 5, Line 28	$28,873	$28,873	$136.13	$3,846.69	$13.95	$217.84	$18.04
Base Distribution Revenue Requirement*, with Storm Cost*	**Line 28 + Line 35**	**$2,170,752.26**	**$2,170,752.26**	$10,442.51	$287,093.63	$1,046.49	$14,046.77	$1,708.33
Required Change in Rates, with Storm Cost Recovery (%)		**50.52%**	**50.52%**	**29.55%**	**17.31%**	**5.21%**	**-17.57%**	**169.64%**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 1. CLASS TARGET
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41
Rate base	Table 1B, Line 17	$7,292,887.1	$7,292,887	$95,414	$275,969	$13,784	$23,540	$3,565
Operating income	Table 1B, Line 39	$76,759	$76,759	$3,893	$6,676	-$476	$1,231	$148
Earned rate of return	Line 13 / Line 12	**1.05%**	**1.05%**	4.08%	2.42%	-3.45%	5.23%	4.16%
Requested rate of return/cost of capital	Table 1B, Line 43	**7.74%**	**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%
Required operating income	Line 12 x Line 17	$564,469	$564,469	$7,385	$21,360	$1,067	$1,822	$276
Income sufficiency/(deficiency)	Line 13 - Line 19	-$487,710	-$487,710	-$3,492	-$14,684	-$1,543	-$591	-$128
Gross revenue conversion factor		1.38	1.38	1.38	1.38	1.38	1.38	1.38
Revenue increase/(decrease) required	-1 x Line 20 x Line 22	$672,866	$672,866	$4,818	$20,259	$2,128	$815	$176
Gross earnings tax		$51,373	$51,373	$368	$1,547	$162	$62	$13
Uncollectible adjustment		$4,347	$4,347	$31	$131	$14	$5	$1
Total Revenue Increase /(decrease) Required (w/Storm Cost Recovery)	Sum of Lines 24 to 26	**$728,586**	**$728,586**	**5,216**	**21,936**	**2,305**	**883**	**191**
Current Total Operating Revenue	Table 5, Line 30	$1,471,039	$1,471,039	$22,934.59	$59,210.98	$1,691.44	$6,383.74	$848.55
Base Distribution Revenue	Line 36 - Line 34	$1,442,166	$1,442,166	$22,559.37	$58,170.67	$1,646.57	$6,287.28	$834.32
Other Revenue	Table 5, Line 28	$28,873	$28,873	$375.22	$1,040.31	$44.87	$96.46	$14.23
Base Distribution Revenue Requirement*, with Storm Cost*	**Line 28 + Line 35**	**$2,170,752.26**	**$2,170,752.26**	$27,775.83	$80,106.99	$3,951.10	$7,169.81	$1,024.84
Required Change in Rates, with Storm Cost Recovery (%)		**50.52%**	**50.52%**	**23.12%**	**37.71%**	**139.96%**	**14.04%**	**22.83%**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 1. CLASS TARGET
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 55	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116
Rate base	Table 1B, Line 17	$7,292,887.1	$7,292,887	$122,899	$314,024	$116,171	$217,613	$32,047	$72,746
Operating income	Table 1B, Line 39	$76,759	$76,759	$484	$5,597	-$969	$1,168	-$232	-$4,238
Earned rate of return	Line 13 / Line 12	**1.05%**	**1.05%**	0.39%	1.78%	-0.83%	0.54%	-0.72%	-5.83%
Requested rate of return/cost of capital	Table 1B, Line 43	**7.74%**	**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
Required operating income	Line 12 x Line 17	$564,469	$564,469	$9,512	$24,305	$8,992	$16,843	$2,480	$5,631
Income sufficiency/(deficiency)	Line 13 - Line 19	-$487,710	-$487,710	-$9,029	-$18,709	-$9,960	-$15,675	-$2,712	-$9,868
Gross revenue conversion factor		1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Revenue increase/(decrease) required	-1 x Line 20 x Line 22	$672,866	$672,866	$12,457	$25,811	$13,742	$21,626	$3,742	$13,615
Gross earnings tax		$51,373	$51,373	$951	$1,971	$1,049	$1,651	$286	$1,039
Uncollectible adjustment		$4,347	$4,347	$80	$167	$89	$140	$24	$88
Total Revenue Increase /(decrease) Required (w/Storm Cost Recovery)	Sum of Lines 24 to 26	**$728,586**	**$728,586**	**13,488**	**27,949**	**14,880**	**23,417**	**4,052**	**14,742**
Current Total Operating Revenue	Table 5, Line 30	$1,471,039	$1,471,039	$22,440.65	$63,452.41	$18,963.63	$39,638.67	$5,067.85	$12,489.15
Base Distribution Revenue	Line 36 - Line 34	$1,442,166	$1,442,166	$22,007.65	$62,274.14	$18,560.73	$38,824.78	$4,991.58	$12,417.86
Other Revenue	Table 5, Line 28	$28,873	$28,873	$433.00	$1,178.27	$402.90	$813.90	$76.28	$71.30
Base Distribution Revenue Requirement*, with Storm Cost*	**Line 28 + Line 35**	**$2,170,752.26**	**$2,170,752.26**	$35,495.81	$90,223.02	$33,440.43	$62,242.16	$9,043.30	$27,160.09
Required Change in Rates, with Storm Cost Recovery (%)		**50.52%**	**50.52%**	**61.29%**	**44.88%**	**80.17%**	**60.32%**	**81.17%**	**118.72%**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 1. CLASS TARGET
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	Rate 119 -	Rate EV-S	Rate EV-M	Rate EV-L
Rate base	Table 1B, Line 17	$7,292,887.1	$7,292,887	$15,106	$215	$758	$1,168	$9,576
Operating income	Table 1B, Line 39	$76,759	$76,759	-$821	$349	-$46	$53	$36
Earned rate of return	Line 13 / Line 12	**1.05%**	**1.05%**	-5.43%	162.32%	-6.08%	4.51%	0.37%
Requested rate of return/cost of capital	Table 1B, Line 43	**7.74%**	**7.74%**	7.74%	7.74%	7.74%	7.74%	7.74%
Required operating income	Line 12 x Line 17	$564,469	$564,469	$1,169	$17	$59	$90	$741
Income sufficiency/(deficiency)	Line 13 - Line 19	-$487,710	-$487,710	-$1,990	$332	-$105	-$38	-$706
Gross revenue conversion factor		1.38	1.38	1.38	1.38	1.38	1.38	1.38
Revenue increase/(decrease) required	-1 x Line 20 x Line 22	$672,866	$672,866	$2,746	-$458	$144	$52	$973
Gross earnings tax		$51,373	$51,373	$210	-$35	$11	$4	$74
Uncollectible adjustment		$4,347	$4,347	$18	-$3	$1	$0	$6
Total Revenue Increase /(decrease) Required (w/Storm Cost Recovery)	Sum of Lines 24 to 26	**$728,586**	**$728,586**	**2,973**	**(496)**	**156**	**56**	**1,054**
Current Total Operating Revenue	Table 5, Line 30	$1,471,039	$1,471,039	$1,439.24	$581.27	$94.23	$307.74	$1,734.06
Base Distribution Revenue	Line 36 - Line 34	$1,442,166	$1,442,166	$1,414.13	$578.67	$91.89	$302.95	$1,699.03
Other Revenue	Table 5, Line 28	$28,873	$28,873	$25.11	$2.60	$2.34	$4.78	$35.04
Base Distribution Revenue Requirement*, with Storm Cost*	**Line 28 + Line 35**	**$2,170,752.26**	**$2,170,752.26**	$4,387.15	$82.67	$248.32	$359.32	$2,752.98
Required Change in Rates, with Storm Cost Recovery (%)		**50.52%**	**50.52%**	**210.24%**	**-85.71%**	**170.24%**	**18.61%**	**62.03%**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 2. EARNED RETURN
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A
RATE BASE												
Net Plant	Table 4, Line 18	7,216,875	7,916,229	7,916,229	4,563,802	4,693	792,747	483	38,799	1,026,393	3,833	50,517
Total Rate Base Deductions	-1 x Table 4, Line 26	(1,170,648)	(1,463,247)	(1,463,247)	(837,447)	(868)	(145,443)	(89)	(7,254)	(195,270)	(721)	(9,526)
Total Rate Base Additions	Table 4, Line 36	878,937	839,906	839,906	484,200	508	83,986	53	4,112	109,289	407	5,390
TOTAL RATE BASE	Sum of Lines 13 to 15	6,925,164	7,292,887	7,292,887	4,210,555	4,333	731,290	447	35,657	940,413	3,520	46,380
TOTAL OPERATING REVENUE		1,453,137	1,471,039	1,471,039	806,328	751	130,941	47	8,197	248,579	1,009	17,258
OPERATION & MAINTENANCE EXPENSE												
Distr. O&M Expense	Table 6, Line 41	240,588	324,832	324,832	180,235	170	32,390	15	1,703	42,973	167	2,147
Customer Accounting Expenses	Table 7, Line 19	63,927	66,963	66,963	45,573	169	6,255	25	184	10,059	24	475
Customer Svc. & Information/Sales Expenses	Table 7, Line 26 + Line 33	2,427	2,594	2,594	349	0	45	0	7	1,993	1	74
Administrative & General Expenses	Table 8, Line 26	154,454	160,297	160,297	94,845	194	16,026	25	751	21,642	76	1,031
Total Depreciation Expense	Table 9, Line 47	239,529	365,917	365,917	212,209	263	35,663	32	1,682	47,945	171	2,306
Total Amortization Expense for Storm	Table 9, Line 51	211,348	213,542	213,542	123,133	128	21,389	13	1,043	27,699	103	1,361
EESCO Depreciation / Amortization	Table 9, Line 52	43,380	38,320	38,320	22,096	23	3,838	2	187	4,971	19	244
Property Tax Expense	Table 10, Line 25	137,747	158,659	158,659	91,469	94	15,888	10	778	20,571	77	1,012
Payroll and Other Taxes	Table 10, Line 23	11,462	11,939	11,939	7,067	17	1,186	2	56	1,614	6	76
Gross Earnings Tax	Table 10, Line 27	102,398	123,439	123,439	67,550	63	10,961	4	690	20,947	85	1,459
TOTAL EXPENSE BEFORE INCOME TAXES	Sum of Lines 22 to 31	1,207,260	1,466,502	1,466,502	844,527	1,120	143,642	128	7,081	200,414	729	10,185
Federal and State Income Taxes	Table 11, Line 58	(34,329)	(72,874)	(72,874)	(53,427)	(146)	(10,948)	(27)	(53)	3,649	41	1,475
Deferred Income Tax Expense	Table 11, Line 62	35,007	651	651	375	0	65	0	3	84	0	4
Investment Tax Credit	Table 11, Line 63	-	-	-	-	-	-	-	-	-	-	-
OPERATING EXPENSES INCLUDING INCOME TAX	Sum of Lines 32 to 36	1,207,937	1,394,279	1,394,279	791,476	974	132,759	101	7,031	204,148	771	11,664
OPERATING INCOME	Line 19 - Line 37	245,200	76,759	76,759	14,852	(224)	(1,818)	(54)	1,165	44,432	238	5,594
REALIZED RETURN ON RATE BASE	Line 39 / Line 17	**3.54%**	**1.05%**	**1.05%**	**0.4%**	**-5.2%**	**-0.2%**	**-12.1%**	**3.3%**	**4.7%**	**6.8%**	**12.1%**
REQUIRED RETURN ON RATE BASE		**7.09%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**
REQUIRED OPERATING INCOME	Line 43 * Line 17	**490,994**	**564,469**	**564,469**	**325,897**	**335**	**56,602**	**35**	**2,760**	**72,788**	**272**	**3,590**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 2. EARNED RETURN
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56
RATE BASE												
Net Plant	Table 4, Line 18	7,216,875	7,916,229	7,916,229	6,184	103,765	300,613	14,950	25,527	3,865	133,555	341,796
Total Rate Base Deductions	-1 x Table 4, Line 26	(1,170,648)	(1,463,247)	(1,463,247)	(1,142)	(19,345)	(56,461)	(2,743)	(4,706)	(709)	(24,774)	(63,905)
Total Rate Base Additions	Table 4, Line 36	878,937	839,906	839,906	655	10,994	31,817	1,577	2,719	409	14,118	36,132
TOTAL RATE BASE	Sum of Lines 13 to 15	6,925,164	7,292,887	7,292,887	5,697	95,414	275,969	13,784	23,540	3,565	122,899	314,024
TOTAL OPERATING REVENUE		1,453,137	1,471,039	1,471,039	652	22,935	59,211	1,691	6,384	849	22,441	63,452
OPERATION & MAINTENANCE EXPENSE												
Distr. O&M Expense	Table 6, Line 41	240,588	324,832	324,832	264	4,572	13,286	708	1,078	172	6,133	15,195
Customer Accounting Expenses	Table 7, Line 19	63,927	66,963	66,963	51	419	1,165	26	225	13	391	964
Customer Svc. & Information/Sales Expenses	Table 7, Line 26 + Line 33	2,427	2,594	2,594	4	26	32	0	34	0	6	12
Administrative & General Expenses	Table 8, Line 26	154,454	160,297	160,297	138	1,960	5,737	246	536	72	2,358	6,346
Total Depreciation Expense	Table 9, Line 47	239,529	365,917	365,917	272	4,460	12,646	615	1,234	159	5,569	14,084
Total Amortization Expense for Storm	Table 9, Line 51	211,348	213,542	213,542	166	2,794	8,087	402	689	104	3,594	9,195
EESCO Depreciation / Amortization	Table 9, Line 52	43,380	38,320	38,320	30	501	1,451	72	124	19	645	1,650
Property Tax Expense	Table 10, Line 25	137,747	158,659	158,659	124	2,080	6,025	300	512	77	2,677	6,850
Payroll and Other Taxes	Table 10, Line 23	11,462	11,939	11,939	11	144	423	20	40	5	180	463
Gross Earnings Tax	Table 10, Line 27	102,398	123,439	123,439	54	1,931	4,979	141	538	71	1,884	5,330
TOTAL EXPENSE BEFORE INCOME TAXES	Sum of Lines 22 to 31	1,207,260	1,466,502	1,466,502	1,115	18,887	53,831	2,530	5,011	693	23,435	60,091
Federal and State Income Taxes	Table 11, Line 58	(34,329)	(72,874)	(72,874)	(185)	146	(1,321)	(364)	139	7	(1,489)	(2,263)
Deferred Income Tax Expense	Table 11, Line 62	35,007	651	651	1	9	25	1	2	0	11	28
Investment Tax Credit	Table 11, Line 63	-	-	-	-	-	-	-	-	-	-	-
OPERATING EXPENSES INCLUDING INCOME TAX	Sum of Lines 32 to 36	1,207,937	1,394,279	1,394,279	930	19,041	52,535	2,167	5,152	700	21,957	57,856
OPERATING INCOME	Line 19 - Line 37	245,200	76,759	76,759	(278)	3,893	6,676	(476)	1,231	148	484	5,597
REALIZED RETURN ON RATE BASE	Line 39 / Line 17	**3.54%**	**1.05%**	**1.05%**	**-4.9%**	**4.1%**	**2.4%**	**-3.5%**	**5.2%**	**4.2%**	**0.4%**	**1.8%**
REQUIRED RETURN ON RATE BASE		**7.09%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**
REQUIRED OPERATING INCOME	Line 43 * Line 17	**490,994**	**564,469**	**564,469**	**441**	**7,385**	**21,360**	**1,067**	**1,822**	**276**	**9,512**	**24,305**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 2. EARNED RETURN
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - Special	Rate EV-S	Rate EV-M	Rate EV-L
RATE BASE													
Net Plant	Table 4, Line 18	7,216,875	7,916,229	7,916,229	125,976	236,155	34,763	78,637	16,384	230	825	1,293	10,444
Total Rate Base Deductions	-1 x Table 4, Line 26	(1,170,648)	(1,463,247)	(1,463,247)	(23,112)	(43,487)	(6,378)	(14,431)	(3,006)	(42)	(156)	(263)	(1,971)
Total Rate Base Additions	Table 4, Line 36	878,937	839,906	839,906	13,307	24,945	3,662	8,540	1,728	27	88	138	1,103
TOTAL RATE BASE	Sum of Lines 13 to 15	6,925,164	7,292,887	7,292,887	116,171	217,613	32,047	72,746	15,106	215	758	1,168	9,576
TOTAL OPERATING REVENUE		1,453,137	1,471,039	1,471,039	18,964	39,639	5,068	12,489	1,439	581	94	308	1,734
OPERATION & MAINTENANCE EXPENSE													
Distr. O&M Expense	Table 6, Line 41	240,588	324,832	324,832	5,937	10,796	756	5,112	461	10	33	56	464
Customer Accounting Expenses	Table 7, Line 19	63,927	66,963	66,963	292	501	46	38	(1)	10	16	12	29
Customer Svc. & Information/Sales Expenses	Table 7, Line 26 + Line 33	2,427	2,594	2,594	1	2	1	4	0	0	1	1	1
Administrative & General Expenses	Table 8, Line 26	154,454	160,297	160,297	2,099	4,136	330	1,319	176	5	25	29	195
Total Depreciation Expense	Table 9, Line 47	239,529	365,917	365,917	5,232	9,689	2,380	7,627	1,137	16	40	59	429
Total Amortization Expense for Storm	Table 9, Line 51	211,348	213,542	213,542	3,390	6,352	1,018	2,065	471	6	22	35	281
EESCO Depreciation / Amortization	Table 9, Line 52	43,380	38,320	38,320	608	1,140	183	371	85	1	4	6	50
Property Tax Expense	Table 10, Line 25	137,747	158,659	158,659	2,525	4,733	697	1,576	328	5	17	26	209
Payroll and Other Taxes	Table 10, Line 23	11,462	11,939	11,939	166	311	23	98	12	0	2	2	14
Gross Earnings Tax	Table 10, Line 27	102,398	123,439	123,439	1,589	3,323	427	1,063	121	50	8	26	145
TOTAL EXPENSE BEFORE INCOME TAXES	Sum of Lines 22 to 31	1,207,260	1,466,502	1,466,502	21,838	40,982	5,860	19,271	2,791	103	168	252	1,818
Federal and State Income Taxes	Table 11, Line 58	(34,329)	(72,874)	(72,874)	(1,916)	(2,531)	(563)	(2,551)	(532)	130	(28)	3	(121)
Deferred Income Tax Expense	Table 11, Line 62	35,007	651	651	10	19	3	6	1	0	0	0	1
Investment Tax Credit	Table 11, Line 63	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING EXPENSES INCLUDING INCOME TAX	Sum of Lines 32 to 36	1,207,937	1,394,279	1,394,279	19,932	38,471	5,300	16,727	2,260	233	140	255	1,698
OPERATING INCOME	Line 19 - Line 37	245,200	76,759	76,759	(969)	1,168	(232)	(4,238)	(821)	349	(46)	53	36
REALIZED RETURN ON RATE BASE	Line 39 / Line 17	**3.54%**	**1.05%**	**1.05%**	**-0.8%**	**0.5%**	**-0.7%**	**-5.8%**	**-5.4%**	**162.3%**	**-6.1%**	**4.5%**	**0.4%**
REQUIRED RETURN ON RATE BASE		**7.09%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**	**7.74%**
REQUIRED OPERATING INCOME	Line 43 * Line 17	**490,994**	**564,469**	**564,469**	**8,992**	**16,843**	**2,480**	**5,631**	**1,169**	**17**	**59**	**90**	**741**

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
Min Sys Study		**DISTRIBUTION PLANT**									
	360	Land & Land Rights	NCP_P	8,661	8,667	8,667	4,332	4	897	0	54
	361	Structures & Improvements	NCP_P	99,931	106,846	106,846	53,411	52	11,062	3	668
	362	Station Equipment	NCP_P	1,109,109	1,345,296	1,345,296	672,496	657	139,276	44	8,407
	363	Computer Hardware/Berlin Warehouse	NCP_P	253,704	276,063	276,063	138,000	135	28,580	9	1,725
		Total (sum of lines 16 to 19)		**1,471,405**	**1,736,871**	**1,736,871**	**868,240**	**848**	**179,815**	**56**	**10,854**
	364	**Poles, Towers, & Fixtures**									
50.82%	364	Primary-Demand	NCP_P	448,098	489,898	489,898	244,894	239	50,718	16	3,061
39.77%	364	Primary Customer	CUST_D	350,703	383,418	383,418	308,162	178	39,586	41	95
3.82%	364	Secondary-Demand	NCP_S	33,647	36,786	36,786	28,485	24	2,950	0	178
5.59%	364	Secondary-Customer	CUST_S	49,284	53,881	53,881	48,008	24	3,084	2	7
	364	**Total (sum of lines 23 to 26)**		**881,732**	**963,983**	**963,983**	**629,549**	**466**	**96,337**	**59**	**3,342**
	365	**OH Conductor & Devices**									
79.89%	365	OH Primary-Demand	NCP_P	1,852,832	1,981,119	1,981,119	990,336	968	205,102	64	12,380
11.45%	365	OH Primary-Customer	CUST_D	265,597	283,987	283,987	228,247	132	29,320	31	71
7.03%	365	OH Secondary-Demand	NCP_S	163,082	174,374	174,374	135,027	115	13,982	2	844
1.63%	365	OH Secondary-Customer	CUST_S	37,727	40,339	40,339	35,942	18	2,309	1	6
	365	**Total (sum of lines 30 to 33)**		**2,319,238**	**2,479,818**	**2,479,818**	**1,389,552**	**1,233**	**250,713**	**98**	**13,301**
	366	**UG Conduit**									
76.26%	366	Primary-Demand	NCP_P	400,915	461,870	461,870	230,883	226	47,817	15	2,886
7.33%	366	Primary-Customer	CUST_D	38,517	44,374	44,374	35,664	21	4,581	5	11
14.73%	366	Secondary-Demand	NCP_S	77,449	89,224	89,224	69,091	59	7,155	1	432
1.68%	366	Secondary-Customer	CUST_S	8,836	10,179	10,179	9,070	5	583	0	1
	366	**Total (sum of lines 37 to 40)**		**525,718**	**605,647**	**605,647**	**344,708**	**310**	**60,135**	**21**	**3,331**
	367	**UG Conductor & Devices**									
76.26%	367	Primary-Demand	NCP_P	1,052,631	1,142,070	1,142,070	570,907	558	118,236	37	7,137
7.33%	367	Primary-Customer	CUST_D	101,130	109,723	109,723	88,187	51	11,328	12	27
14.73%	367	Secondary-Demand	NCP_S	203,348	220,626	220,626	170,843	146	17,691	3	1,068
1.68%	367	Secondary-Customer	CUST_S	23,199	25,170	25,170	22,427	11	1,440	1	3
	367	**Total (sum of lines 47 to 52)**		**1,380,308**	**1,497,590**	**1,497,590**	**852,363**	**766**	**148,696**	**52**	**8,236**
	368	**Line Transformers**									

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37
Min Sys Study		**DISTRIBUTION PLANT**										
	360	Land & Land Rights	NCP_P	8,661	8,667	8,667	1,259	5	64	8	152	446
	361	Structures & Improvements	NCP_P	99,931	106,846	106,846	15,527	65	795	101	1,876	5,497
	362	Station Equipment	NCP_P	1,109,109	1,345,296	1,345,296	195,505	820	10,008	1,276	23,624	69,213
	363	Computer Hardware/Berlin Warehouse	NCP_P	253,704	276,063	276,063	40,119	168	2,054	262	4,848	14,203
		Total (sum of lines 16 to 19)		**1,471,405**	**1,736,871**	**1,736,871**	**252,411**	**1,059**	**12,921**	**1,647**	**30,501**	**89,359**
	364	**Poles, Towers, & Fixtures**										
50.82%	364	Primary-Demand	NCP_P	448,098	489,898	489,898	71,194	299	3,644	465	8,603	25,205
39.77%	364	Primary Customer	CUST_D	350,703	383,418	383,418	28,691	13	1,063	64	372	456
3.82%	364	Secondary-Demand	NCP_S	33,647	36,786	36,786	4,141	17	212	27	125	366
5.59%	364	Secondary-Customer	CUST_S	49,284	53,881	53,881	2,235	1	83	5	7	9
	364	**Total (sum of lines 23 to 26)**		**881,732**	**963,983**	**963,983**	**106,261**	**330**	**5,002**	**560**	**9,107**	**26,036**
	365	**OH Conductor & Devices**										
79.89%	365	OH Primary-Demand	NCP_P	1,852,832	1,981,119	1,981,119	287,906	1,207	14,738	1,879	34,790	101,926
11.45%	365	OH Primary-Customer	CUST_D	265,597	283,987	283,987	21,251	9	787	47	275	338
7.03%	365	OH Secondary-Demand	NCP_S	163,082	174,374	174,374	19,627	82	1,005	128	593	1,737
1.63%	365	OH Secondary-Customer	CUST_S	37,727	40,339	40,339	1,673	1	62	4	5	7
	365	**Total (sum of lines 30 to 33)**		**2,319,238**	**2,479,818**	**2,479,818**	**330,457**	**1,300**	**16,592**	**2,058**	**35,663**	**104,007**
	366	**UG Conduit**										
76.26%	366	Primary-Demand	NCP_P	400,915	461,870	461,870	67,121	281	3,436	438	8,111	23,763
7.33%	366	Primary-Customer	CUST_D	38,517	44,374	44,374	3,321	1	123	7	43	53
14.73%	366	Secondary-Demand	NCP_S	77,449	89,224	89,224	10,043	42	514	66	303	889
1.68%	366	Secondary-Customer	CUST_S	8,836	10,179	10,179	422	0	16	1	1	2
	366	**Total (sum of lines 37 to 40)**		**525,718**	**605,647**	**605,647**	**80,907**	**325**	**4,089**	**512**	**8,459**	**24,706**
	367	**UG Conductor & Devices**										
76.26%	367	Primary-Demand	NCP_P	1,052,631	1,142,070	1,142,070	165,971	696	8,496	1,083	20,056	58,758
7.33%	367	Primary-Customer	CUST_D	101,130	109,723	109,723	8,211	4	304	18	106	130
14.73%	367	Secondary-Demand	NCP_S	203,348	220,626	220,626	24,833	104	1,271	162	750	2,198
1.68%	367	Secondary-Customer	CUST_S	23,199	25,170	25,170	1,044	0	39	2	3	4
	367	**Total (sum of lines 47 to 52)**		**1,380,308**	**1,497,590**	**1,497,590**	**200,059**	**804**	**10,110**	**1,266**	**20,916**	**61,090**
	368	**Line Transformers**										

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TABLE 3. GROSS PLANT IN SERVICE
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(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57
Min Sys Study		**DISTRIBUTION PLANT**										
	360	Land & Land Rights	NCP_P	8,661	8,667	8,667	25	32	6	215	521	211
	361	Structures & Improvements	NCP_P	99,931	106,846	106,846	312	396	73	2,646	6,425	2,604
	362	Station Equipment	NCP_P	1,109,109	1,345,296	1,345,296	3,927	4,987	914	33,313	80,894	32,789
	363	Computer Hardware/Berlin Warehouse	NCP_P	253,704	276,063	276,063	806	1,023	188	6,836	16,600	6,729
		Total (sum of lines 16 to 19)		**1,471,405**	**1,736,871**	**1,736,871**	**5,070**	**6,439**	**1,180**	**43,009**	**104,440**	**42,333**
	364	**Poles, Towers, & Fixtures**										
50.82%	364	Primary-Demand	NCP_P	448,098	489,898	489,898	1,430	1,816	333	12,131	29,458	11,940
39.77%	364	Primary Customer	CUST_D	350,703	383,418	383,418	1	495	3	83	177	21
3.82%	364	Secondary-Demand	NCP_S	33,647	36,786	36,786	-	106	-	-	-	-
5.59%	364	Secondary-Customer	CUST_S	49,284	53,881	53,881	-	39	-	-	-	-
	364	**Total (sum of lines 23 to 26)**		**881,732**	**963,983**	**963,983**	**1,431**	**2,456**	**336**	**12,214**	**29,635**	**11,961**
	365	**OH Conductor & Devices**										
79.89%	365	OH Primary-Demand	NCP_P	1,852,832	1,981,119	1,981,119	5,782	7,344	1,346	49,057	119,126	48,286
11.45%	365	OH Primary-Customer	CUST_D	265,597	283,987	283,987	1	367	2	61	131	16
7.03%	365	OH Secondary-Demand	NCP_S	163,082	174,374	174,374	-	501	-	-	-	-
1.63%	365	OH Secondary-Customer	CUST_S	37,727	40,339	40,339	-	29	-	-	-	-
	365	**Total (sum of lines 30 to 33)**		**2,319,238**	**2,479,818**	**2,479,818**	**5,783**	**8,241**	**1,348**	**49,119**	**119,258**	**48,302**
	366	**UG Conduit**										
76.26%	366	Primary-Demand	NCP_P	400,915	461,870	461,870	1,348	1,712	314	11,437	27,773	11,257
7.33%	366	Primary-Customer	CUST_D	38,517	44,374	44,374	0	57	0	10	20	2
14.73%	366	Secondary-Demand	NCP_S	77,449	89,224	89,224	-	256	-	-	-	-
1.68%	366	Secondary-Customer	CUST_S	8,836	10,179	10,179	-	7	-	-	-	-
	366	**Total (sum of lines 37 to 40)**		**525,718**	**605,647**	**605,647**	**1,348**	**2,033**	**314**	**11,447**	**27,793**	**11,260**
	367	**UG Conductor & Devices**										
76.26%	367	Primary-Demand	NCP_P	1,052,631	1,142,070	1,142,070	3,333	4,234	776	28,280	68,674	27,836
7.33%	367	Primary-Customer	CUST_D	101,130	109,723	109,723	0	142	1	24	51	6
14.73%	367	Secondary-Demand	NCP_S	203,348	220,626	220,626	-	633	-	-	-	-
1.68%	367	Secondary-Customer	CUST_S	23,199	25,170	25,170	-	18	-	-	-	-
	367	**Total (sum of lines 47 to 52)**		**1,380,308**	**1,497,590**	**1,497,590**	**3,334**	**5,027**	**777**	**28,304**	**68,724**	**27,842**
	368	**Line Transformers**										

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TABLE 3. GROSS PLANT IN SERVICE
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(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116	Rate 117	) - Special C	Rate EV-S
Min Sys Study		**DISTRIBUTION PLANT**										
	360	Land & Land Rights	NCP_P	8,661	8,667	8,667	377	17	11	8	0	1
	361	Structures & Improvements	NCP_P	99,931	106,846	106,846	4,651	208	136	105	4	12
	362	Station Equipment	NCP_P	1,109,109	1,345,296	1,345,296	58,555	2,613	1,707	1,316	51	149
	363	Computer Hardware/Berlin Warehouse	NCP_P	253,704	276,063	276,063	12,016	536	350	270	10	30
		Total (sum of lines 16 to 19)		**1,471,405**	**1,736,871**	**1,736,871**	**75,599**	**3,374**	**2,204**	**1,699**	**65**	**192**
	364	**Poles, Towers, & Fixtures**										
50.82%	364	Primary-Demand	NCP_P	448,098	489,898	489,898	21,323	952	622	479	18	54
39.77%	364	Primary Customer	CUST_D	350,703	383,418	383,418	22	2,042	1,012	810	1	14
3.82%	364	Secondary-Demand	NCP_S	33,647	36,786	36,786	-	69	45	35	-	5
5.59%	364	Secondary-Customer	CUST_S	49,284	53,881	53,881	-	199	99	79	-	2
	364	**Total (sum of lines 23 to 26)**		**881,732**	**963,983**	**963,983**	**21,345**	**3,261**	**1,777**	**1,403**	**19**	**75**
	365	**OH Conductor & Devices**										
79.89%	365	OH Primary-Demand	NCP_P	1,852,832	1,981,119	1,981,119	86,230	3,848	2,514	1,938	75	219
11.45%	365	OH Primary-Customer	CUST_D	265,597	283,987	283,987	16	1,512	750	600	1	11
7.03%	365	OH Secondary-Demand	NCP_S	163,082	174,374	174,374	-	328	214	165	-	22
1.63%	365	OH Secondary-Customer	CUST_S	37,727	40,339	40,339	-	149	74	59	-	1
	365	**Total (sum of lines 30 to 33)**		**2,319,238**	**2,479,818**	**2,479,818**	**86,246**	**5,837**	**3,551**	**2,762**	**75**	**253**
	366	**UG Conduit**										
76.26%	366	Primary-Demand	NCP_P	400,915	461,870	461,870	20,103	897	586	452	17	51
7.33%	366	Primary-Customer	CUST_D	38,517	44,374	44,374	3	236	117	94	0	2
14.73%	366	Secondary-Demand	NCP_S	77,449	89,224	89,224	-	168	110	85	-	11
1.68%	366	Secondary-Customer	CUST_S	8,836	10,179	10,179	-	38	19	15	-	0
	366	**Total (sum of lines 37 to 40)**		**525,718**	**605,647**	**605,647**	**20,106**	**1,339**	**831**	**645**	**17**	**64**
	367	**UG Conductor & Devices**										
76.26%	367	Primary-Demand	NCP_P	1,052,631	1,142,070	1,142,070	49,710	2,218	1,449	1,117	43	126
7.33%	367	Primary-Customer	CUST_D	101,130	109,723	109,723	6	584	290	232	0	4
14.73%	367	Secondary-Demand	NCP_S	203,348	220,626	220,626	-	415	271	209	-	28
1.68%	367	Secondary-Customer	CUST_S	23,199	25,170	25,170	-	93	46	37	-	1
	367	**Total (sum of lines 47 to 52)**		**1,380,308**	**1,497,590**	**1,497,590**	**49,716**	**3,310**	**2,056**	**1,595**	**43**	**159**
	368	**Line Transformers**										

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TABLE 3. GROSS PLANT IN SERVICE
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(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
Min Sys Study		**DISTRIBUTION PLANT**						
	360	Land & Land Rights	NCP_P	8,661	8,667	8,667	2	16
	361	Structures & Improvements	NCP_P	99,931	106,846	106,846	23	196
	362	Station Equipment	NCP_P	1,109,109	1,345,296	1,345,296	286	2,470
	363	Computer Hardware/Berlin Warehouse	NCP_P	253,704	276,063	276,063	59	507
		Total (sum of lines 16 to 19)		**1,471,405**	**1,736,871**	**1,736,871**	**369**	**3,189**
	364	**Poles, Towers, & Fixtures**						
50.82%	364	Primary-Demand	NCP_P	448,098	489,898	489,898	104	899
39.77%	364	Primary Customer	CUST_D	350,703	383,418	383,418	9	8
3.82%	364	Secondary-Demand	NCP_S	33,647	36,786	36,786	-	-
5.59%	364	Secondary-Customer	CUST_S	49,284	53,881	53,881	-	-
	364	**Total (sum of lines 23 to 26)**		**881,732**	**963,983**	**963,983**	**113**	**907**
	365	**OH Conductor & Devices**						
79.89%	365	OH Primary-Demand	NCP_P	1,852,832	1,981,119	1,981,119	421	3,637
11.45%	365	OH Primary-Customer	CUST_D	265,597	283,987	283,987	7	6
7.03%	365	OH Secondary-Demand	NCP_S	163,082	174,374	174,374	-	-
1.63%	365	OH Secondary-Customer	CUST_S	37,727	40,339	40,339	-	-
	365	**Total (sum of lines 30 to 33)**		**2,319,238**	**2,479,818**	**2,479,818**	**427**	**3,643**
	366	**UG Conduit**						
76.26%	366	Primary-Demand	NCP_P	400,915	461,870	461,870	98	848
7.33%	366	Primary-Customer	CUST_D	38,517	44,374	44,374	1	1
14.73%	366	Secondary-Demand	NCP_S	77,449	89,224	89,224	-	-
1.68%	366	Secondary-Customer	CUST_S	8,836	10,179	10,179	-	-
	366	**Total (sum of lines 37 to 40)**		**525,718**	**605,647**	**605,647**	**99**	**849**
	367	**UG Conductor & Devices**						
76.26%	367	Primary-Demand	NCP_P	1,052,631	1,142,070	1,142,070	242	2,097
7.33%	367	Primary-Customer	CUST_D	101,130	109,723	109,723	3	2
14.73%	367	Secondary-Demand	NCP_S	203,348	220,626	220,626	-	-
1.68%	367	Secondary-Customer	CUST_S	23,199	25,170	25,170	-	-
	367	**Total (sum of lines 47 to 52)**		**1,380,308**	**1,497,590**	**1,497,590**	**245**	**2,099**
	368	**Line Transformers**						

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
33.015%	368	OH - Demand	NCP_368	301,401	329,181	329,181	173,215	169	35,873	11	2,165
34.117%	368	UG - Demand	NCP_368	311,455	340,162	340,162	178,994	175	37,070	12	2,238
24.803%	368	OH - Customer	Cust_368	226,432	247,302	247,302	198,797	115	25,537	27	61
8.06%	368	UG - Customer	Cust_368	73,620	80,405	80,405	64,635	37	8,303	9	20
		Total 368 (sum of lines 51 to 54)		**912,907**	**997,050**	**997,050**	**615,641**	**496**	**106,784**	**58**	**4,484**
	369	Services - Customer	SERV_369	441,090	458,712	458,712	372,430	215	47,842	50	115
	370	Meters - Customer	METER_370	233,622	255,205	255,205	169,067	565	22,584	89	943
	371	Inst. On Cust. Premises	CUST_371	43,149	47,613	47,613	-	-	-	-	-
	373	Street Lighting	ST_DIRECT	63,684	65,913	65,913	-	-	-	-	-
		Total Distribution Gross Plant		**8,272,853**	**9,108,401**	**9,108,401**	**5,241,551**	**4,899**	**912,906**	**483**	**44,606**
		GENERAL PLANT									
	389	Land & Land Rights	O_LABOR	6,001	6,021	6,021	3,564	8	598	1	28
	390	Structures & Improvements	O_LABOR	260,127	302,438	302,438	179,023	421	30,041	56	1,418
	391	Office Furniture & Equipment	O_LABOR	4,163	7,130	7,130	4,220	10	708	1	33
	392	Transportation Equipment	O_LABOR	189,766	238,181	238,181	140,987	332	23,659	44	1,117
	393	Stores Equipment	O_LABOR	9,993	11,602	11,602	6,867	16	1,152	2	54
	394	Tool, Shop & Garage Equipment	O_LABOR	75,534	95,818	95,818	56,718	133	9,518	18	449
	395	Laboratory Equipment	O_LABOR	7,261	7,288	7,288	4,314	10	724	1	34
	396	Power Operated Equipment	O_LABOR	1,588	1,614	1,614	955	2	160	0	8
	397	Communication Equipment	O_LABOR	174	18,942	18,942	11,212	26	1,882	4	89
	398	Miscellaneous Equipment	O_LABOR	482	482	482	285	1	48	0	2
		Total General Gross Plant (sum of lines 69 to 78)		**555,089**	**689,514**	**689,514**	**408,146**	**960**	**68,490**	**127**	**3,232**
		Total Gross Plant (Line 70 + Line 85 + Line 16)		**8,827,942**	**9,797,915**	**9,797,915**	**5,649,697**	**5,859**	**981,395**	**611**	**47,838**

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37
33.015%	368	OH - Demand	NCP_368	301,401	329,181	329,181	50,356	211	2,578	329	6,085	17,827
34.117%	368	UG - Demand	NCP_368	311,455	340,162	340,162	52,036	218	2,664	340	6,288	18,422
24.803%	368	OH - Customer	Cust_368	226,432	247,302	247,302	18,509	8	686	41	240	294
8.06%	368	UG - Customer	Cust_368	73,620	80,405	80,405	6,018	3	223	13	78	96
		Total 368 (sum of lines 51 to 54)		**912,907**	**997,050**	**997,050**	**126,919**	**440**	**6,150**	**723**	**12,690**	**36,639**
	369	Services - Customer	SERV_369	441,090	458,712	458,712	34,675	15	1,285	77	449	551
	370	Meters - Customer	METER_370	233,622	255,205	255,205	45,981	129	1,916	176	2,096	4,243
	371	Inst. On Cust. Premises	CUST_371	43,149	47,613	47,613	-	-	-	-	-	-
	373	Street Lighting	ST_DIRECT	63,684	65,913	65,913	-	-	-	-	-	-
		Total Distribution Gross Plant		**8,272,853**	**9,108,401**	**9,108,401**	**1,177,671**	**4,402**	**58,065**	**7,019**	**119,881**	**346,631**
		GENERAL PLANT										
	389	Land & Land Rights	O_LABOR	6,001	6,021	6,021	814	3	38	5	73	213
	390	Structures & Improvements	O_LABOR	260,127	302,438	302,438	40,890	145	1,932	269	3,642	10,714
	391	Office Furniture & Equipment	O_LABOR	4,163	7,130	7,130	964	3	46	6	86	253
	392	Transportation Equipment	O_LABOR	189,766	238,181	238,181	32,202	114	1,521	212	2,868	8,437
	393	Stores Equipment	O_LABOR	9,993	11,602	11,602	1,569	6	74	10	140	411
	394	Tool, Shop & Garage Equipment	O_LABOR	75,534	95,818	95,818	12,955	46	612	85	1,154	3,394
	395	Laboratory Equipment	O_LABOR	7,261	7,288	7,288	985	3	47	6	88	258
	396	Power Operated Equipment	O_LABOR	1,588	1,614	1,614	218	1	10	1	19	57
	397	Communication Equipment	O_LABOR	174	18,942	18,942	2,561	9	121	17	228	671
	398	Miscellaneous Equipment	O_LABOR	482	482	482	65	0	3	0	6	17
		Total General Gross Plant (sum of lines 69 to 78)		**555,089**	**689,514**	**689,514**	**93,222**	**330**	**4,404**	**614**	**8,304**	**24,425**
		Total Gross Plant (Line 70 + Line 85 + Line 16)		**8,827,942**	**9,797,915**	**9,797,915**	**1,270,893**	**4,732**	**62,469**	**7,633**	**128,184**	**371,056**

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57
33.015%	368	OH - Demand	NCP_368	301,401	329,181	329,181	152	1,285	235	4,462	20,836	1,689
34.117%	368	UG - Demand	NCP_368	311,455	340,162	340,162	157	1,327	243	4,611	21,531	1,745
24.803%	368	OH - Customer	Cust_368	226,432	247,302	247,302	0	320	2	28	114	3
8.06%	368	UG - Customer	Cust_368	73,620	80,405	80,405	0	104	1	9	37	1
		Total 368 (sum of lines 51 to 54)		**912,907**	**997,050**	**997,050**	**309**	**3,035**	**481**	**9,109**	**42,518**	**3,438**
	369	Services - Customer	SERV_369	441,090	458,712	458,712	1	599	3	100	214	25
	370	Meters - Customer	METER_370	233,622	255,205	255,205	46	1,478	26	1,201	2,566	789
	371	Inst. On Cust. Premises	CUST_371	43,149	47,613	47,613	-	-	-	-	-	-
	373	Street Lighting	ST_DIRECT	63,684	65,913	65,913	-	-	-	-	-	-
		Total Distribution Gross Plant		**8,272,853**	**9,108,401**	**9,108,401**	**17,321**	**29,307**	**4,465**	**154,503**	**395,148**	**145,950**
		GENERAL PLANT										
	389	Land & Land Rights	O_LABOR	6,001	6,021	6,021	10	20	3	91	234	84
	390	Structures & Improvements	O_LABOR	260,127	302,438	302,438	496	1,021	134	4,568	11,735	4,201
	391	Office Furniture & Equipment	O_LABOR	4,163	7,130	7,130	12	24	3	108	277	99
	392	Transportation Equipment	O_LABOR	189,766	238,181	238,181	390	804	106	3,597	9,241	3,309
	393	Stores Equipment	O_LABOR	9,993	11,602	11,602	19	39	5	175	450	161
	394	Tool, Shop & Garage Equipment	O_LABOR	75,534	95,818	95,818	157	323	42	1,447	3,718	1,331
	395	Laboratory Equipment	O_LABOR	7,261	7,288	7,288	12	25	3	110	283	101
	396	Power Operated Equipment	O_LABOR	1,588	1,614	1,614	3	5	1	24	63	22
	397	Communication Equipment	O_LABOR	174	18,942	18,942	31	64	8	286	735	263
	398	Miscellaneous Equipment	O_LABOR	482	482	482	1	2	0	7	19	7
		Total General Gross Plant (sum of lines 69 to 78)		**555,089**	**689,514**	**689,514**	**1,130**	**2,327**	**305**	**10,413**	**26,753**	**9,578**
		Total Gross Plant (Line 70 + Line 85 + Line 16)		**8,827,942**	**9,797,915**	**9,797,915**	**18,451**	**31,634**	**4,770**	**164,916**	**421,901**	**155,528**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116	Rate 117	- Special C	Rate EV-S
33.015%	368	OH - Demand	NCP_368	301,401	329,181	329,181	9,502	673	440	339	-	38
34.117%	368	UG - Demand	NCP_368	311,455	340,162	340,162	9,819	695	454	350	-	40
24.803%	368	OH - Customer	Cust_368	226,432	247,302	247,302	9	1,317	653	522	-	9
8.06%	368	UG - Customer	Cust_368	73,620	80,405	80,405	3	428	212	170	-	3
		Total 368 (sum of lines 51 to 54)		**912,907**	**997,050**	**997,050**	**19,332**	**3,114**	**1,759**	**1,382**	**-**	**90**
	369	Services - Customer	SERV_369	441,090	458,712	458,712	26	-	-	-	1	17
	370	Meters - Customer	METER_370	233,622	255,205	255,205	1,087	-	-	-	48	54
	371	Inst. On Cust. Premises	CUST_371	43,149	47,613	47,613	-	25,160	12,473	9,981	-	-
	373	Street Lighting	ST_DIRECT	63,684	65,913	65,913	-	-	64,467	1,446	-	-
		Total Distribution Gross Plant		**8,272,853**	**9,108,401**	**9,108,401**	**273,457**	**45,394**	**89,119**	**20,913**	**269**	**905**
		GENERAL PLANT										
	389	Land & Land Rights	O_LABOR	6,001	6,021	6,021	157	11	49	6	0	1
	390	Structures & Improvements	O_LABOR	260,127	302,438	302,438	7,889	576	2,475	314	10	52
	391	Office Furniture & Equipment	O_LABOR	4,163	7,130	7,130	186	14	58	7	0	1
	392	Transportation Equipment	O_LABOR	189,766	238,181	238,181	6,213	454	1,949	247	8	41
	393	Stores Equipment	O_LABOR	9,993	11,602	11,602	303	22	95	12	0	2
	394	Tool, Shop & Garage Equipment	O_LABOR	75,534	95,818	95,818	2,499	183	784	99	3	16
	395	Laboratory Equipment	O_LABOR	7,261	7,288	7,288	190	14	60	8	0	1
	396	Power Operated Equipment	O_LABOR	1,588	1,614	1,614	42	3	13	2	0	0
	397	Communication Equipment	O_LABOR	174	18,942	18,942	494	36	155	20	1	3
	398	Miscellaneous Equipment	O_LABOR	482	482	482	13	1	4	1	0	0
		Total General Gross Plant (sum of lines 69 to 78)		**555,089**	**689,514**	**689,514**	**17,986**	**1,313**	**5,642**	**716**	**22**	**118**
		Total Gross Plant (Line 70 + Line 85 + Line 16)		**8,827,942**	**9,797,915**	**9,797,915**	**291,443**	**46,707**	**94,761**	**21,629**	**291**	**1,022**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 3. GROSS PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Minimum System %	Account	Description	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
33.015%	368	OH - Demand	NCP_368	301,401	329,181	329,181	74	636
34.117%	368	UG - Demand	NCP_368	311,455	340,162	340,162	76	657
24.803%	368	OH - Customer	Cust_368	226,432	247,302	247,302	6	5
8.06%	368	UG - Customer	Cust_368	73,620	80,405	80,405	2	2
		Total 368 (sum of lines 51 to 54)		**912,907**	**997,050**	**997,050**	**157**	**1,300**
	369	Services - Customer	SERV_369	441,090	458,712	458,712	11	9
	370	Meters - Customer	METER_370	233,622	255,205	255,205	52	68
	371	Inst. On Cust. Premises	CUST_371	43,149	47,613	47,613	-	-
	373	Street Lighting	ST_DIRECT	63,684	65,913	65,913	-	-
		Total Distribution Gross Plant		**8,272,853**	**9,108,401**	**9,108,401**	**1,474**	**12,065**
		GENERAL PLANT						
	389	Land & Land Rights	O_LABOR	6,001	6,021	6,021	1	7
	390	Structures & Improvements	O_LABOR	260,127	302,438	302,438	56	362
	391	Office Furniture & Equipment	O_LABOR	4,163	7,130	7,130	1	9
	392	Transportation Equipment	O_LABOR	189,766	238,181	238,181	44	285
	393	Stores Equipment	O_LABOR	9,993	11,602	11,602	2	14
	394	Tool, Shop & Garage Equipment	O_LABOR	75,534	95,818	95,818	18	115
	395	Laboratory Equipment	O_LABOR	7,261	7,288	7,288	1	9
	396	Power Operated Equipment	O_LABOR	1,588	1,614	1,614	0	2
	397	Communication Equipment	O_LABOR	174	18,942	18,942	4	23
	398	Miscellaneous Equipment	O_LABOR	482	482	482	0	1
		Total General Gross Plant (sum of lines 69 to 78)		**555,089**	**689,514**	**689,514**	**129**	**826**
		Total Gross Plant (Line 70 + Line 85 + Line 16)		**8,827,942**	**9,797,915**	**9,797,915**	**1,603**	**12,890**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 4. ACCUMULATED DEPRECIATION
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A
	INTANGIBLE PLANT												
303D	Intangible Plant	INTPLANT	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT												
360D	Land & Land Rights	LANDPLANT	3,280	3,547	3,547	1,773	2	367	0	22	515	2	26
361D	Structures & Improvements	STRUCT_D	18,186	21,405	21,405	10,700	10	2,216	1	134	3,111	13	159
362D	Station Equipment	DIS_STATION	280,427	307,080	307,080	153,506	150	31,791	10	1,919	44,626	187	2,284
363D	Computer Hardware/Berlin Warehouse	HARDWARE	172,195	199,439	199,439	99,697	97	20,648	6	1,246	28,983	122	1,484
364D	Poles, Towers & Fixtures	POL_PLANT	154,315	190,308	190,308	124,285	92	19,019	12	660	20,978	65	988
365D	OH Conductor & Devices	OH_LINE	233,141	297,694	297,694	166,811	148	30,097	12	1,597	39,670	156	1,992
366D	UG Conduit	UG_LINE	82,256	96,467	96,467	54,905	49	9,578	3	530	12,887	52	651
367D	UG Conductor & Devices	UG_LINE	176,361	210,987	210,987	120,085	108	20,949	7	1,160	28,185	113	1,424
368D	Line Transformers	TRANSF_PLANT	153,475	185,248	185,248	114,383	92	19,840	11	833	23,581	82	1,143
369D	Services	CUS_369	145,654	136,513	136,513	110,835	64	14,238	15	34	10,319	5	382
370D	Meters	MET_PLANT	54,317	76,182	76,182	50,469	169	6,742	26	282	13,726	38	572
371D	Inst. On Cust. Premises	CUST_371	11,585	15,248	15,248	-	-	-	-	-	-	-	-
373D	Street Lighting	ST_DIRECT	3,001	9,043	9,043	-	-	-	-	-	-	-	-
	Total Accu. Depr. Distribution Plant (sum of lines 16 to 28)		1,488,191	1,749,161	1,749,161	1,007,449	982	175,485	103	8,417	226,583	835	11,106
	GENERAL PLANT												
389D	Land & Land Rights	GPLANT	-	(5)	(5)	(3.19)	(0.01)	(0.53)	(0.00)	(0.03)	(0.73)	(0.00)	(0.03)
390D	Structures & Improvements	GPLANT	45,860.00	47,050	47,050	27,850.32	65.50	4,673.47	8.70	220.56	6,361.12	22.53	300.51
391D	Office Furniture & Equipemtn	GPLANT	1,335.00	1,299	1,299	768.70	1.81	128.99	0.24	6.09	175.57	0.62	8.29
392D	Transportation Equipment	GPLANT	46,417.00	50,296	50,296	29,771.57	70.02	4,995.87	9.30	235.78	6,799.94	24.08	321.24
393D	Stores Equipment	GPLANT	2,841.00	3,641	3,641	2,155.15	5.07	361.65	0.67	17.07	492.24	1.74	23.25
394D	Tool, Shop & Garage Equipment	GPLANT	19,985.00	26,358	26,358	15,602.15	36.69	2,618.15	4.87	123.56	3,563.59	12.62	168.35
395D	Laboratory Equipment	GPLANT	4,589.00	5,168	5,168	3,059.04	7.19	513.33	0.96	24.23	698.70	2.47	33.01
396D	Power Operated Equipment	GPLANT	1,039.00	1,050	1,050	621.27	1.46	104.25	0.19	4.92	141.90	0.50	6.70
397D	Communication Equipment	GPLANT	102.00	(3,102)	(3,102)	(1,836.15)	(4.32)	(308.12)	(0.57)	(14.54)	(419.38)	(1.49)	(19.81)
398D	Miscellaneous Equipment	GPLANT	708.00	771.64	772	457	1	77	0	4	104	0	5
	Total Accu. Deprec. General Plant (sum of lines 33 to 42)		122,876	132,525	132,525	78,446	184	13,164	24	621	17,917	63	846
	Total Accu. Depreciation (Line 14 + 30 + 44)		**1,611,067**	**1,881,686**	**1,881,686**	**1,085,895**	**1,166**	**188,649**	**128**	**9,039**	**244,500**	**898**	**11,952**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 4. ACCUMULATED DEPRECIATION
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56
	INTANGIBLE PLANT												
303D	Intangible Plant	INTPLANT	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT												
360D	Land & Land Rights	LANDPLANT	3,280	3,547	3,547	3	62	182	10	13	2	88	213
361D	Structures & Improvements	STRUCT_D	18,186	21,405	21,405	20	376	1,101	62	79	15	530	1,287
362D	Station Equipment	DIS_STATION	280,427	307,080	307,080	291	5,393	15,799	896	1,138	209	7,604	18,465
363D	Computer Hardware/Berlin Warehouse	HARDWARE	172,195	199,439	199,439	189	3,502	10,261	582	739	135	4,939	11,992
364D	Poles, Towers & Fixtures	POL_PLANT	154,315	190,308	190,308	111	1,798	5,140	282	485	66	2,411	5,850
365D	OH Conductor & Devices	OH_LINE	233,141	297,694	297,694	247	4,281	12,486	694	989	162	5,897	14,316
366D	UG Conduit	UG_LINE	82,256	96,467	96,467	82	1,347	3,935	215	324	50	1,823	4,427
367D	UG Conductor & Devices	UG_LINE	176,361	210,987	210,987	178	2,947	8,607	470	708	109	3,988	9,682
368D	Line Transformers	TRANSF_PLANT	153,475	185,248	185,248	134	2,358	6,807	57	564	89	1,692	7,900
369D	Services	CUS_369	145,654	136,513	136,513	23	134	164	0	178	1	30	64
370D	Meters	MET_PLANT	54,317	76,182	76,182	53	626	1,267	14	441	8	359	766
371D	Inst. On Cust. Premises	CUST_371	11,585	15,248	15,248	-	-	-	-	-	-	-	-
373D	Street Lighting	ST_DIRECT	3,001	9,043	9,043	-	-	-	-	-	-	-	-
	Total Accu. Depr. Distribution Plant (sum of lines 16 to 28)		1,488,191	1,749,161	1,749,161	1,331	22,823	65,749	3,284	5,660	847	29,360	74,963
	GENERAL PLANT												
389D	Land & Land Rights	GPLANT	-	(5)	(5)	(0.00)	(0.06)	(0.19)	(0.01)	(0.02)	(0.00)	(0.08)	(0.21)
390D	Structures & Improvements	GPLANT	45,860.00	47,050	47,050	41.92	566.61	1,666.70	77.12	158.78	20.84	710.56	1,825.53
391D	Office Furniture & Equipemtn	GPLANT	1,335.00	1,299	1,299	1.16	15.64	46.00	2.13	4.38	0.58	19.61	50.39
392D	Transportation Equipment	GPLANT	46,417.00	50,296	50,296	44.81	605.69	1,781.68	82.44	169.73	22.28	759.58	1,951.47
393D	Stores Equipment	GPLANT	2,841.00	3,641	3,641	3.24	43.85	128.97	5.97	12.29	1.61	54.99	141.27
394D	Tool, Shop & Garage Equipment	GPLANT	19,985.00	26,358	26,358	23.48	317.42	933.71	43.20	88.95	11.68	398.07	1,022.69
395D	Laboratory Equipment	GPLANT	4,589.00	5,168	5,168	4.60	62.24	183.07	8.47	17.44	2.29	78.05	200.51
396D	Power Operated Equipment	GPLANT	1,039.00	1,050	1,050	0.94	12.64	37.18	1.72	3.54	0.46	15.85	40.72
397D	Communication Equipment	GPLANT	102.00	(3,102)	(3,102)	(2.76)	(37.36)	(109.88)	(5.08)	(10.47)	(1.37)	(46.85)	(120.36)
398D	Miscellaneous Equipment	GPLANT	708.00	771.64	772	1	9	27	1	3	0	12	30
	Total Accu. Deprec. General Plant (sum of lines 33 to 42)		122,876	132,525	132,525	118	1,596	4,695	217	447	59	2,001	5,142
	Total Accu. Depreciation (Line 14 + 30 + 44)		**1,611,067**	**1,881,686**	**1,881,686**	**1,449**	**24,419**	**70,443**	**3,501**	**6,107**	**905**	**31,361**	**80,105**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 4. ACCUMULATED DEPRECIATION
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117	Rate 119 - Special Contracts	Rate EV-S	Rate EV-M
	INTANGIBLE PLANT												
303D	Intangible Plant	INTPLANT	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT												
360D	Land & Land Rights	LANDPLANT	3,280	3,547	3,547	86	154	7	5	3	0	0	1
361D	Structures & Improvements	STRUCT_D	18,186	21,405	21,405	522	932	42	27	21	1	2	5
362D	Station Equipment	DIS_STATION	280,427	307,080	307,080	7,485	13,366	596	390	300	12	34	65
363D	Computer Hardware/Berlin Warehouse	HARDWARE	172,195	199,439	199,439	4,861	8,681	387	253	195	8	22	42
364D	Poles, Towers & Fixtures	POL_PLANT	154,315	190,308	190,308	2,361	4,214	644	351	277	4	15	22
365D	OH Conductor & Devices	OH_LINE	233,141	297,694	297,694	5,798	10,354	701	426	332	9	30	51
366D	UG Conduit	UG_LINE	82,256	96,467	96,467	1,793	3,202	213	132	103	3	10	16
367D	UG Conductor & Devices	UG_LINE	176,361	210,987	210,987	3,922	7,004	466	290	225	6	22	35
368D	Line Transformers	TRANSF_PLANT	153,475	185,248	185,248	639	3,592	579	327	257	-	17	29
369D	Services	CUS_369	145,654	136,513	136,513	8	8	-	-	-	0	5	3
370D	Meters	MET_PLANT	54,317	76,182	76,182	235	325	-	-	-	14	16	16
371D	Inst. On Cust. Premises	CUST_371	11,585	15,248	15,248	-	-	8,057	3,994	3,196	-	-	-
373D	Street Lighting	ST_DIRECT	3,001	9,043	9,043	-	-	-	8,845	198	-	-	-
	Total Accu. Depr. Distribution Plant (sum of lines 16 to 28)		1,488,191	1,749,161	1,749,161	27,711	51,831	11,692	15,040	5,107	56	175	285
	GENERAL PLANT												
389D	Land & Land Rights	GPLANT	-	(5)	(5)	(0.07)	(0.14)	(0.01)	(0.04)	(0.01)	(0.00)	(0.00)	(0.00)
390D	Structures & Improvements	GPLANT	45,860.00	47,050	47,050	653.60	1,227.32	89.62	385.00	48.85	1.49	8.03	8.79
391D	Office Furniture & Equipemtn	GPLANT	1,335.00	1,299	1,299	18.04	33.88	2.47	10.63	1.35	0.04	0.22	0.24
392D	Transportation Equipment	GPLANT	46,417.00	50,296	50,296	698.68	1,311.98	95.81	411.56	52.22	1.59	8.59	9.39
393D	Stores Equipment	GPLANT	2,841.00	3,641	3,641	50.58	94.97	6.94	29.79	3.78	0.12	0.62	0.68
394D	Tool, Shop & Garage Equipment	GPLANT	19,985.00	26,358	26,358	366.15	687.56	50.21	215.68	27.37	0.84	4.50	4.92
395D	Laboratory Equipment	GPLANT	4,589.00	5,168	5,168	71.79	134.81	9.84	42.29	5.37	0.16	0.88	0.97
396D	Power Operated Equipment	GPLANT	1,039.00	1,050	1,050	14.58	27.38	2.00	8.59	1.09	0.03	0.18	0.20
397D	Communication Equipment	GPLANT	102.00	(3,102)	(3,102)	(43.09)	(80.92)	(5.91)	(25.38)	(3.22)	(0.10)	(0.53)	(0.58)
398D	Miscellaneous Equipment	GPLANT	708.00	771.64	772	11	20	1	6	1	0	0	0
	Total Accu. Deprec. General Plant (sum of lines 33 to 42)		122,876	132,525	132,525	1,841	3,457	252	1,084	138	4	23	25
	Total Accu. Depreciation (Line 14 + 30 + 44)		**1,611,067**	**1,881,686**	**1,881,686**	**29,552**	**55,288**	**11,945**	**16,124**	**5,245**	**60**	**197**	**310**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 4. ACCUMULATED DEPRECIATION
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	DESCRIPTION	ALLOCATOR	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
	INTANGIBLE PLANT					
303D	Intangible Plant	INTPLANT	-	-	-	-
	DISTRIBUTION PLANT					
360D	Land & Land Rights	LANDPLANT	3,280	3,547	3,547	7
361D	Structures & Improvements	STRUCT_D	18,186	21,405	21,405	39
362D	Station Equipment	DIS_STATION	280,427	307,080	307,080	564
363D	Computer Hardware/Berlin Warehouse	HARDWARE	172,195	199,439	199,439	366
364D	Poles, Towers & Fixtures	POL_PLANT	154,315	190,308	190,308	179
365D	OH Conductor & Devices	OH_LINE	233,141	297,694	297,694	437
366D	UG Conduit	UG_LINE	82,256	96,467	96,467	135
367D	UG Conductor & Devices	UG_LINE	176,361	210,987	210,987	296
368D	Line Transformers	TRANSF_PLANT	153,475	185,248	185,248	242
369D	Services	CUS_369	145,654	136,513	136,513	3
370D	Meters	MET_PLANT	54,317	76,182	76,182	20
371D	Inst. On Cust. Premises	CUST_371	11,585	15,248	15,248	-
373D	Street Lighting	ST_DIRECT	3,001	9,043	9,043	-
	Total Accu. Depr. Distribution Plant (sum of lines 16 to 28)		1,488,191	1,749,161	1,749,161	2,288
	GENERAL PLANT					
389D	Land & Land Rights	GPLANT	-	(5)	(5)	(0.01)
390D	Structures & Improvements	GPLANT	45,860.00	47,050	47,050	56.35
391D	Office Furniture & Equipemtn	GPLANT	1,335.00	1,299	1,299	1.56
392D	Transportation Equipment	GPLANT	46,417.00	50,296	50,296	60.23
393D	Stores Equipment	GPLANT	2,841.00	3,641	3,641	4.36
394D	Tool, Shop & Garage Equipment	GPLANT	19,985.00	26,358	26,358	31.57
395D	Laboratory Equipment	GPLANT	4,589.00	5,168	5,168	6.19
396D	Power Operated Equipment	GPLANT	1,039.00	1,050	1,050	1.26
397D	Communication Equipment	GPLANT	102.00	(3,102)	(3,102)	(3.71)
398D	Miscellaneous Equipment	GPLANT	708.00	771.64	772	1
	Total Accu. Deprec. General Plant (sum of lines 33 to 42)		122,876	132,525	132,525	159
	Total Accu. Depreciation (Line 14 + 30 + 44)		**1,611,067**	**1,881,686**	**1,881,686**	**2,447**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 5. NET PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30
	NET PLANT										
301-303	**Total Intangible Net Plant**	Tab. 2, Line 13 - Tab. 3, Line 14	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT										
360	Land & Land Rights	Tab. 2, Line 16 - Tab. 3, Line 16	5,381	5,120	5,120	2,559	3	530	0	32	744
361	Structures & Improvements	Tab. 2, Line 17 - Tab. 3, Line 17	81,745	85,441	85,441	42,711	42	8,846	3	534	12,417
362	Station Equipment	Tab. 2, Line 18 - Tab. 3, Line 18	828,682	1,038,216	1,038,216	518,991	507	107,485	34	6,488	150,879
363	Computer Hardware/Berlin Warehouse	Tab. 2, Line 19 - Tab. 3, Line 19	81,509	76,624	76,624	38,303	37	7,933	2	479	11,135
364	Poles, Towers & Fixtures	Tab. 2, Line 27 - Tab. 3, Line 20	727,417	773,675	773,675	505,265	374	77,319	47	2,682	85,283
365	OH Conductor & Devices	Tab. 2, Line 34 - Tab. 3, Line 21	2,086,097	2,182,124	2,182,124	1,222,741	1,085	220,615	86	11,704	290,787
366	UG Conduit	Tab. 2, Line 41 - Tab. 3, Line 22	443,462	509,180	509,180	289,803	260	50,557	18	2,800	68,020
367	UG Conductor & Devices	Tab. 2, Line 48 - Tab. 3, Line 23	1,203,947	1,286,603	1,286,603	732,278	658	127,747	45	7,075	171,874
368	Line Transformers	Tab. 2, Line 57 - Tab. 3, Line 24	759,432	811,802	811,802	501,257	404	86,944	47	3,651	103,338
369	Services	Tab. 2, Line 59 - Tab. 3, Line 25	295,436	322,199	322,199	261,595	151	33,604	35	81	24,356
370	Meters	Tab. 2, Line 60 - Tab. 3, Line 26	179,305	179,023	179,023	118,598	396	15,842	62	662	32,255
371	Inst. On Cust. Premises	Tab. 2, Line 61 - Tab. 3, Line 27	31,564	32,365	32,365	-	-	-	-	-	-
373	Street Lighting	Tab. 2, Line 62 - Tab. 3, Line 28	60,683	56,869	56,869	-	-	-	-	-	-
	Total Distribution Net Plant	Sum of Lines 16 to 28	6,784,662	7,359,239	7,359,239	4,234,102	3,917	737,421	380	36,188	951,089
	GENERAL PLANT										
389	Land & Land Rights	Tab. 2, Line 69 - Tab. 3, Line 33	6,001	6,026	6,026	3,567	8	599	1	28	815
390	Structures & Improvements	Tab. 2, Line 70 - Tab. 3, Line 34	214,267	255,388	255,388	151,173	356	25,368	47	1,197	34,528
391	Office Furniture & Equipment	Tab. 2, Line 71 - Tab. 3, Line 35	2,828	5,831	5,831	3,451	8	579	1	27	788
392	Transportation Equipment	Tab. 2, Line 72 - Tab. 3, Line 36	143,349	187,885	187,885	111,215	262	18,663	35	881	25,402
393	Stores Equipment	Tab. 2, Line 73 - Tab. 3, Line 37	7,152	7,961	7,961	4,712	11	791	1	37	1,076
394	Tool, Shop & Garage Equipment	Tab. 2, Line 74 - Tab. 3, Line 38	55,549	69,460	69,460	41,116	97	6,899	13	326	9,391
395	Laboratory Equipment	Tab. 2, Line 75 - Tab. 3, Line 39	2,672	2,120	2,120	1,255	3	211	0	10	287
396	Power Operated Equipment	Tab. 2, Line 76 - Tab. 3, Line 40	549	564	564	334	1	56	0	3	76
397	Communication Equipment	Tab. 2, Line 77 - Tab. 3, Line 41	72	22,044	22,044	13,049	31	2,190	4	103	2,980
398	Miscellaneous Equipment	Tab. 2, Line 78 - Tab. 3, Line 42	(226)	(290)	(290)	(171)	(0)	(29)	(0)	(1)	(39)
	Total General Net Plant	Sum of Lines 33 to 43	432,213	556,989	556,989	329,700	775	55,326	103	2,611	75,305
	Total Net Plant	**Line 14 + Line 30 + Line 45**	**7,216,875**	**7,916,229**	**7,916,229**	**4,563,802**	**4,693**	**792,747**	**483**	**38,799**	**1,026,393**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 5. NET PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39
	NET PLANT										
301-303	**Total Intangible Net Plant**	Tab. 2, Line 13 - Tab. 3, Line 14	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT										
360	Land & Land Rights	Tab. 2, Line 16 - Tab. 3, Line 16	5,381	5,120	5,120	3	38	5	90	263	15
361	Structures & Improvements	Tab. 2, Line 17 - Tab. 3, Line 17	81,745	85,441	85,441	52	636	81	1,500	4,396	249
362	Station Equipment	Tab. 2, Line 18 - Tab. 3, Line 18	828,682	1,038,216	1,038,216	633	7,723	985	18,232	53,415	3,030
363	Computer Hardware/Berlin Warehouse	Tab. 2, Line 19 - Tab. 3, Line 19	81,509	76,624	76,624	47	570	73	1,346	3,942	224
364	Poles, Towers & Fixtures	Tab. 2, Line 27 - Tab. 3, Line 20	727,417	773,675	773,675	265	4,015	450	7,309	20,896	1,148
365	OH Conductor & Devices	Tab. 2, Line 34 - Tab. 3, Line 21	2,086,097	2,182,124	2,182,124	1,144	14,600	1,811	31,382	91,521	5,089
366	UG Conduit	Tab. 2, Line 41 - Tab. 3, Line 22	443,462	509,180	509,180	273	3,437	430	7,111	20,771	1,133
367	UG Conductor & Devices	Tab. 2, Line 48 - Tab. 3, Line 23	1,203,947	1,286,603	1,286,603	691	8,686	1,087	17,969	52,484	2,864
368	Line Transformers	Tab. 2, Line 57 - Tab. 3, Line 24	759,432	811,802	811,802	358	5,008	588	10,333	29,832	251
369	Services	Tab. 2, Line 59 - Tab. 3, Line 25	295,436	322,199	322,199	11	903	54	315	387	1
370	Meters	Tab. 2, Line 60 - Tab. 3, Line 26	179,305	179,023	179,023	90	1,344	124	1,470	2,976	33
371	Inst. On Cust. Premises	Tab. 2, Line 61 - Tab. 3, Line 27	31,564	32,365	32,365	-	-	-	-	-	-
373	Street Lighting	Tab. 2, Line 62 - Tab. 3, Line 28	60,683	56,869	56,869	-	-	-	-	-	-
	Total Distribution Net Plant	Sum of Lines 16 to 28	6,784,662	7,359,239	7,359,239	3,567	46,960	5,688	97,057	280,882	14,037
	GENERAL PLANT										
389	Land & Land Rights	Tab. 2, Line 69 - Tab. 3, Line 33	6,001	6,026	6,026	3	38	5	73	213	10
390	Structures & Improvements	Tab. 2, Line 70 - Tab. 3, Line 34	214,267	255,388	255,388	122	1,631	228	3,076	9,047	419
391	Office Furniture & Equipment	Tab. 2, Line 71 - Tab. 3, Line 35	2,828	5,831	5,831	3	37	5	70	207	10
392	Transportation Equipment	Tab. 2, Line 72 - Tab. 3, Line 36	143,349	187,885	187,885	90	1,200	167	2,263	6,656	308
393	Stores Equipment	Tab. 2, Line 73 - Tab. 3, Line 37	7,152	7,961	7,961	4	51	7	96	282	13
394	Tool, Shop & Garage Equipment	Tab. 2, Line 74 - Tab. 3, Line 38	55,549	69,460	69,460	33	444	62	836	2,461	114
395	Laboratory Equipment	Tab. 2, Line 75 - Tab. 3, Line 39	2,672	2,120	2,120	1	14	2	26	75	3
396	Power Operated Equipment	Tab. 2, Line 76 - Tab. 3, Line 40	549	564	564	0	4	1	7	20	1
397	Communication Equipment	Tab. 2, Line 77 - Tab. 3, Line 41	72	22,044	22,044	11	141	20	265	781	36
398	Miscellaneous Equipment	Tab. 2, Line 78 - Tab. 3, Line 42	(226)	(290)	(290)	(0)	(2)	(0)	(3)	(10)	(0)
	Total General Net Plant	Sum of Lines 33 to 43	432,213	556,989	556,989	267	3,557	496	6,708	19,731	913
	Total Net Plant	**Line 14 + Line 30 + Line 45**	**7,216,875**	**7,916,229**	**7,916,229**	**3,833**	**50,517**	**6,184**	**103,765**	**300,613**	**14,950**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 5. NET PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
	NET PLANT										
301-303	**Total Intangible Net Plant**	Tab. 2, Line 13 - Tab. 3, Line 14	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT										
360	Land & Land Rights	Tab. 2, Line 16 - Tab. 3, Line 16	5,381	5,120	5,120	19	3	127	308	125	223
361	Structures & Improvements	Tab. 2, Line 17 - Tab. 3, Line 17	81,745	85,441	85,441	317	58	2,116	5,138	2,082	3,719
362	Station Equipment	Tab. 2, Line 18 - Tab. 3, Line 18	828,682	1,038,216	1,038,216	3,849	705	25,709	62,429	25,305	45,189
363	Computer Hardware/Berlin Warehouse	Tab. 2, Line 19 - Tab. 3, Line 19	81,509	76,624	76,624	284	52	1,897	4,607	1,868	3,335
364	Poles, Towers & Fixtures	Tab. 2, Line 27 - Tab. 3, Line 20	727,417	773,675	773,675	1,971	269	9,803	23,785	9,600	17,131
365	OH Conductor & Devices	Tab. 2, Line 34 - Tab. 3, Line 21	2,086,097	2,182,124	2,182,124	7,251	1,186	43,222	104,941	42,503	75,892
366	UG Conduit	Tab. 2, Line 41 - Tab. 3, Line 22	443,462	509,180	509,180	1,709	264	9,623	23,366	9,466	16,903
367	UG Conductor & Devices	Tab. 2, Line 48 - Tab. 3, Line 23	1,203,947	1,286,603	1,286,603	4,319	667	24,316	59,042	23,919	42,712
368	Line Transformers	Tab. 2, Line 57 - Tab. 3, Line 24	759,432	811,802	811,802	2,471	392	7,417	34,618	2,799	15,740
369	Services	Tab. 2, Line 59 - Tab. 3, Line 25	295,436	322,199	322,199	421	2	70	150	18	18
370	Meters	Tab. 2, Line 60 - Tab. 3, Line 26	179,305	179,023	179,023	1,037	18	843	1,800	553	763
371	Inst. On Cust. Premises	Tab. 2, Line 61 - Tab. 3, Line 27	31,564	32,365	32,365	-	-	-	-	-	-
373	Street Lighting	Tab. 2, Line 62 - Tab. 3, Line 28	60,683	56,869	56,869	-	-	-	-	-	-
	Total Distribution Net Plant	Sum of Lines 16 to 28	6,784,662	7,359,239	7,359,239	23,647	3,618	125,143	320,185	118,239	221,626
	GENERAL PLANT										
389	Land & Land Rights	Tab. 2, Line 69 - Tab. 3, Line 33	6,001	6,026	6,026	20	3	91	234	84	157
390	Structures & Improvements	Tab. 2, Line 70 - Tab. 3, Line 34	214,267	255,388	255,388	862	113	3,857	9,909	3,548	6,662
391	Office Furniture & Equipment	Tab. 2, Line 71 - Tab. 3, Line 35	2,828	5,831	5,831	20	3	88	226	81	152
392	Transportation Equipment	Tab. 2, Line 72 - Tab. 3, Line 36	143,349	187,885	187,885	634	83	2,838	7,290	2,610	4,901
393	Stores Equipment	Tab. 2, Line 73 - Tab. 3, Line 37	7,152	7,961	7,961	27	4	120	309	111	208
394	Tool, Shop & Garage Equipment	Tab. 2, Line 74 - Tab. 3, Line 38	55,549	69,460	69,460	234	31	1,049	2,695	965	1,812
395	Laboratory Equipment	Tab. 2, Line 75 - Tab. 3, Line 39	2,672	2,120	2,120	7	1	32	82	29	55
396	Power Operated Equipment	Tab. 2, Line 76 - Tab. 3, Line 40	549	564	564	2	0	9	22	8	15
397	Communication Equipment	Tab. 2, Line 77 - Tab. 3, Line 41	72	22,044	22,044	74	10	333	855	306	575
398	Miscellaneous Equipment	Tab. 2, Line 78 - Tab. 3, Line 42	(226)	(290)	(290)	(1)	(0)	(4)	(11)	(4)	(8)
	Total General Net Plant	Sum of Lines 33 to 43	432,213	556,989	556,989	1,880	247	8,412	21,611	7,737	14,529
	Total Net Plant	**Line 14 + Line 30 + Line 45**	**7,216,875**	**7,916,229**	**7,916,229**	**25,527**	**3,865**	**133,555**	**341,796**	**125,976**	**236,155**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 5. NET PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 115	Rate 116	Rate 117	Rate 119 - Special	Rate EV-S	Rate EV-M
	NET PLANT										
301-303	**Total Intangible Net Plant**	Tab. 2, Line 13 - Tab. 3, Line 14	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT										
360	Land & Land Rights	Tab. 2, Line 16 - Tab. 3, Line 16	5,381	5,120	5,120	10	6	5	0	1	1
361	Structures & Improvements	Tab. 2, Line 17 - Tab. 3, Line 17	81,745	85,441	85,441	166	108	84	3	9	18
362	Station Equipment	Tab. 2, Line 18 - Tab. 3, Line 18	828,682	1,038,216	1,038,216	2,017	1,317	1,016	39	115	220
363	Computer Hardware/Berlin Warehouse	Tab. 2, Line 19 - Tab. 3, Line 19	81,509	76,624	76,624	149	97	75	3	8	16
364	Poles, Towers & Fixtures	Tab. 2, Line 27 - Tab. 3, Line 20	727,417	773,675	773,675	2,617	1,427	1,126	15	60	91
365	OH Conductor & Devices	Tab. 2, Line 34 - Tab. 3, Line 21	2,086,097	2,182,124	2,182,124	5,136	3,125	2,431	66	223	376
366	UG Conduit	Tab. 2, Line 41 - Tab. 3, Line 22	443,462	509,180	509,180	1,125	699	542	15	54	83
367	UG Conductor & Devices	Tab. 2, Line 48 - Tab. 3, Line 23	1,203,947	1,286,603	1,286,603	2,844	1,766	1,370	37	137	211
368	Line Transformers	Tab. 2, Line 57 - Tab. 3, Line 24	759,432	811,802	811,802	2,535	1,432	1,125	-	73	128
369	Services	Tab. 2, Line 59 - Tab. 3, Line 25	295,436	322,199	322,199	-	-	-	1	12	8
370	Meters	Tab. 2, Line 60 - Tab. 3, Line 26	179,305	179,023	179,023	-	-	-	34	38	37
371	Inst. On Cust. Premises	Tab. 2, Line 61 - Tab. 3, Line 27	31,564	32,365	32,365	17,102	8,478	6,784	-	-	-
373	Street Lighting	Tab. 2, Line 62 - Tab. 3, Line 28	60,683	56,869	56,869	-	55,622	1,248	-	-	-
	Total Distribution Net Plant	Sum of Lines 16 to 28	6,784,662	7,359,239	7,359,239	33,702	74,079	15,805	213	730	1,189
	GENERAL PLANT										
389	Land & Land Rights	Tab. 2, Line 69 - Tab. 3, Line 33	6,001	6,026	6,026	11	49	6	0	1	1
390	Structures & Improvements	Tab. 2, Line 70 - Tab. 3, Line 34	214,267	255,388	255,388	486	2,090	265	8	44	48
391	Office Furniture & Equipment	Tab. 2, Line 71 - Tab. 3, Line 35	2,828	5,831	5,831	11	48	6	0	1	1
392	Transportation Equipment	Tab. 2, Line 72 - Tab. 3, Line 36	143,349	187,885	187,885	358	1,537	195	6	32	35
393	Stores Equipment	Tab. 2, Line 73 - Tab. 3, Line 37	7,152	7,961	7,961	15	65	8	0	1	1
394	Tool, Shop & Garage Equipment	Tab. 2, Line 74 - Tab. 3, Line 38	55,549	69,460	69,460	132	568	72	2	12	13
395	Laboratory Equipment	Tab. 2, Line 75 - Tab. 3, Line 39	2,672	2,120	2,120	4	17	2	0	0	0
396	Power Operated Equipment	Tab. 2, Line 76 - Tab. 3, Line 40	549	564	564	1	5	1	0	0	0
397	Communication Equipment	Tab. 2, Line 77 - Tab. 3, Line 41	72	22,044	22,044	42	180	23	1	4	4
398	Miscellaneous Equipment	Tab. 2, Line 78 - Tab. 3, Line 42	(226)	(290)	(290)	(1)	(2)	(0)	(0)	(0)	(0)
	Total General Net Plant	Sum of Lines 33 to 43	432,213	556,989	556,989	1,061	4,558	578	18	95	104
	Total Net Plant	**Line 14 + Line 30 + Line 45**	**7,216,875**	**7,916,229**	**7,916,229**	**34,763**	**78,637**	**16,384**	**230**	**825**	**1,293**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 5. NET PLANT IN SERVICE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
	NET PLANT					
301-303	**Total Intangible Net Plant**	Tab. 2, Line 13 - Tab. 3, Line 14	-	-	-	-
	DISTRIBUTION PLANT					
360	Land & Land Rights	Tab. 2, Line 16 - Tab. 3, Line 16	5,381	5,120	5,120	9
361	Structures & Improvements	Tab. 2, Line 17 - Tab. 3, Line 17	81,745	85,441	85,441	157
362	Station Equipment	Tab. 2, Line 18 - Tab. 3, Line 18	828,682	1,038,216	1,038,216	1,906
363	Computer Hardware/Berlin Warehouse	Tab. 2, Line 19 - Tab. 3, Line 19	81,509	76,624	76,624	141
364	Poles, Towers & Fixtures	Tab. 2, Line 27 - Tab. 3, Line 20	727,417	773,675	773,675	728
365	OH Conductor & Devices	Tab. 2, Line 34 - Tab. 3, Line 21	2,086,097	2,182,124	2,182,124	3,206
366	UG Conduit	Tab. 2, Line 41 - Tab. 3, Line 22	443,462	509,180	509,180	714
367	UG Conductor & Devices	Tab. 2, Line 48 - Tab. 3, Line 23	1,203,947	1,286,603	1,286,603	1,803
368	Line Transformers	Tab. 2, Line 57 - Tab. 3, Line 24	759,432	811,802	811,802	1,059
369	Services	Tab. 2, Line 59 - Tab. 3, Line 25	295,436	322,199	322,199	7
370	Meters	Tab. 2, Line 60 - Tab. 3, Line 26	179,305	179,023	179,023	48
371	Inst. On Cust. Premises	Tab. 2, Line 61 - Tab. 3, Line 27	31,564	32,365	32,365	-
373	Street Lighting	Tab. 2, Line 62 - Tab. 3, Line 28	60,683	56,869	56,869	-
	Total Distribution Net Plant	Sum of Lines 16 to 28	6,784,662	7,359,239	7,359,239	9,777
	GENERAL PLANT					
389	Land & Land Rights	Tab. 2, Line 69 - Tab. 3, Line 33	6,001	6,026	6,026	7
390	Structures & Improvements	Tab. 2, Line 70 - Tab. 3, Line 34	214,267	255,388	255,388	306
391	Office Furniture & Equipment	Tab. 2, Line 71 - Tab. 3, Line 35	2,828	5,831	5,831	7
392	Transportation Equipment	Tab. 2, Line 72 - Tab. 3, Line 36	143,349	187,885	187,885	225
393	Stores Equipment	Tab. 2, Line 73 - Tab. 3, Line 37	7,152	7,961	7,961	10
394	Tool, Shop & Garage Equipment	Tab. 2, Line 74 - Tab. 3, Line 38	55,549	69,460	69,460	83
395	Laboratory Equipment	Tab. 2, Line 75 - Tab. 3, Line 39	2,672	2,120	2,120	3
396	Power Operated Equipment	Tab. 2, Line 76 - Tab. 3, Line 40	549	564	564	1
397	Communication Equipment	Tab. 2, Line 77 - Tab. 3, Line 41	72	22,044	22,044	26
398	Miscellaneous Equipment	Tab. 2, Line 78 - Tab. 3, Line 42	(226)	(290)	(290)	(0)
	Total General Net Plant	Sum of Lines 33 to 43	432,213	556,989	556,989	667
	Total Net Plant	**Line 14 + Line 30 + Line 45**	**7,216,875**	**7,916,229**	**7,916,229**	**10,444**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 6. RATE BASE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
	RATE BASE										
	Utility Plant in Service	Table 2, Line 82		8,827,942	9,797,915	9,797,915	5,649,697	5,859	981,395	611	47,838
	Reserve For Depreciation	Table 3, Line 48		1,611,067	1,881,686	1,881,686	1,085,895	1,166	188,649	128	9,039
	Net Plant	Line 14 - Line 16		**7,216,875**	**7,916,229**	**7,916,229**	**4,563,802**	**4,693**	**792,747**	**483**	**38,799**
	DEDUCTIONS FROM PLANT										
	Accumulated Provision for Deferred Income Taxes		NETPLANT	1,186,674	1,437,683	1,437,683	828,842	852	143,972	88	7,046
	Reserves, Net of Taxes		NETPLANT	78,358	85,363	85,363	49,213	51	8,548	5	418
	Accumulated Provision for Deferred Income Taxes - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(40,748)	(42)	(7,078)	(4)	(346)
	Customer Deposits		CUST_235	10,881	10,881	10,881	140	7	-	-	135
	Total Deductions from Plant	Sum of Lines 21 to 24		**1,170,648**	**1,463,247**	**1,463,247**	**837,447**	**868**	**145,443**	**89**	**7,254**
	ADDITIONS TO PLANT										
	Distribution Cash Working Capital		TOTALEXP	56,689	50,839	50,839	29,294	40	4,968	5	244
	Materials and Supplies		NETPLANT	151,831	170,765	170,765	98,448	101	17,101	10	837
	Prepayments		NETPLANT	8,923	9,089	9,089	5,240	5	910	1	45
	Regulatory Asset - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(40,748)	(42)	(7,078)	(4)	(346)
	Deferred Taxes on CIAC, Net of Gross-up		NETPLANT	35,961	38,777	38,777	22,355	23	3,883	2	190
	Deferred Assets, Net of Taxes (inc. Storm-related deferred assets)		NETPLANT	730,798	641,116	641,116	369,611	380	64,203	39	3,142
	Total Additions	Sum of Lines 29 to 34		**878,937**	**839,906**	**839,906**	**484,200**	**508**	**83,986**	**53**	**4,112**
	TOTAL RATE BASE	Line 18 + Line 36 - Line 26		**6,925,164**	**7,292,887**	**7,292,887**	**4,210,555**	**4,333**	**731,290**	**447**	**35,657**
	COST OF CAPITAL			7.09%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
	RETURN ON RATE BASE	Line 38 x Line 40		**490,994**	**564,469**	**564,469**	**325,897**	**335**	**56,602**	**35**	**2,760**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 6. RATE BASE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35
	RATE BASE										
	Utility Plant in Service	Table 2, Line 82		8,827,942	9,797,915	9,797,915	1,270,893	4,732	62,469	7,633	128,184
	Reserve For Depreciation	Table 3, Line 48		1,611,067	1,881,686	1,881,686	244,500	898	11,952	1,449	24,419
	Net Plant	Line 14 - Line 16		**7,216,875**	**7,916,229**	**7,916,229**	**1,026,393**	**3,833**	**50,517**	**6,184**	**103,765**
	DEDUCTIONS FROM PLANT										
	Accumulated Provision for Deferred Income Taxes		NETPLANT	1,186,674	1,437,683	1,437,683	186,405	696	9,175	1,123	18,845
	Reserves, Net of Taxes		NETPLANT	78,358	85,363	85,363	11,068	41	545	67	1,119
	Accumulated Provision for Deferred Income Taxes - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(9,164)	(34)	(451)	(55)	(926)
	Customer Deposits		CUST_235	10,881	10,881	10,881	6,960	18	258	7	307
	Total Deductions from Plant	Sum of Lines 21 to 24		**1,170,648**	**1,463,247**	**1,463,247**	**195,270**	**721**	**9,526**	**1,142**	**19,345**
	ADDITIONS TO PLANT										
	Distribution Cash Working Capital		TOTALEXP	56,689	50,839	50,839	6,981	25	354	39	651
	Materials and Supplies		NETPLANT	151,831	170,765	170,765	22,141	83	1,090	133	2,238
	Prepayments		NETPLANT	8,923	9,089	9,089	1,178	4	58	7	119
	Regulatory Asset - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(9,164)	(34)	(451)	(55)	(926)
	Deferred Taxes on CIAC, Net of Gross-up		NETPLANT	35,961	38,777	38,777	5,028	19	247	30	508
	Deferred Assets, Net of Taxes (inc. Storm-related deferred assets)		NETPLANT	730,798	641,116	641,116	83,125	310	4,091	501	8,404
	Total Additions	Sum of Lines 29 to 34		**878,937**	**839,906**	**839,906**	**109,289**	**407**	**5,390**	**655**	**10,994**
	TOTAL RATE BASE	Line 18 + Line 36 - Line 26		**6,925,164**	**7,292,887**	**7,292,887**	**940,413**	**3,520**	**46,380**	**5,697**	**95,414**
	COST OF CAPITAL			7.09%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
	RETURN ON RATE BASE	Line 38 x Line 40		**490,994**	**564,469**	**564,469**	**72,788**	**272**	**3,590**	**441**	**7,385**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 6. RATE BASE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55
	RATE BASE										
	Utility Plant in Service	Table 2, Line 82		8,827,942	9,797,915	9,797,915	371,056	18,451	31,634	4,770	164,916
	Reserve For Depreciation	Table 3, Line 48		1,611,067	1,881,686	1,881,686	70,443	3,501	6,107	905	31,361
	Net Plant	Line 14 - Line 16		**7,216,875**	**7,916,229**	**7,916,229**	**300,613**	**14,950**	**25,527**	**3,865**	**133,555**
	DEDUCTIONS FROM PLANT										
	Accumulated Provision for Deferred Income Taxes		NETPLANT	1,186,674	1,437,683	1,437,683	54,595	2,715	4,636	702	24,255
	Reserves, Net of Taxes		NETPLANT	78,358	85,363	85,363	3,242	161	275	42	1,440
	Accumulated Provision for Deferred Income Taxes - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(2,684)	(133)	(228)	(35)	(1,192)
	Customer Deposits		CUST_235	10,881	10,881	10,881	1,309	-	22	-	271
	Total Deductions from Plant	Sum of Lines 21 to 24		**1,170,648**	**1,463,247**	**1,463,247**	**56,461**	**2,743**	**4,706**	**709**	**24,774**
	ADDITIONS TO PLANT										
	Distribution Cash Working Capital		TOTALEXP	56,689	50,839	50,839	1,853	87	175	24	806
	Materials and Supplies		NETPLANT	151,831	170,765	170,765	6,485	322	551	83	2,881
	Prepayments		NETPLANT	8,923	9,089	9,089	345	17	29	4	153
	Regulatory Asset - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(2,684)	(133)	(228)	(35)	(1,192)
	Deferred Taxes on CIAC, Net of Gross-up		NETPLANT	35,961	38,777	38,777	1,473	73	125	19	654
	Deferred Assets, Net of Taxes (inc. Storm-related deferred assets)		NETPLANT	730,798	641,116	641,116	24,346	1,211	2,067	313	10,816
	Total Additions	Sum of Lines 29 to 34		**878,937**	**839,906**	**839,906**	**31,817**	**1,577**	**2,719**	**409**	**14,118**
	TOTAL RATE BASE	Line 18 + Line 36 - Line 26		**6,925,164**	**7,292,887**	**7,292,887**	**275,969**	**13,784**	**23,540**	**3,565**	**122,899**
	COST OF CAPITAL			7.09%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
	RETURN ON RATE BASE	Line 38 x Line 40		**490,994**	**564,469**	**564,469**	**21,360**	**1,067**	**1,822**	**276**	**9,512**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 6. RATE BASE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116
	RATE BASE										
	Utility Plant in Service	Table 2, Line 82		8,827,942	9,797,915	9,797,915	421,901	155,528	291,443	46,707	94,761
	Reserve For Depreciation	Table 3, Line 48		1,611,067	1,881,686	1,881,686	80,105	29,552	55,288	11,945	16,124
	Net Plant	Line 14 - Line 16		**7,216,875**	**7,916,229**	**7,916,229**	**341,796**	**125,976**	**236,155**	**34,763**	**78,637**
	DEDUCTIONS FROM PLANT										
	Accumulated Provision for Deferred Income Taxes		NETPLANT	1,186,674	1,437,683	1,437,683	62,074	22,879	42,889	6,313	14,281
	Reserves, Net of Taxes		NETPLANT	78,358	85,363	85,363	3,686	1,358	2,547	375	848
	Accumulated Provision for Deferred Income Taxes - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(3,052)	(1,125)	(2,109)	(310)	(702)
	Customer Deposits		CUST_235	10,881	10,881	10,881	1,196	-	161	-	4
	Total Deductions from Plant	Sum of Lines 21 to 24		**1,170,648**	**1,463,247**	**1,463,247**	**63,905**	**23,112**	**43,487**	**6,378**	**14,431**
	ADDITIONS TO PLANT										
	Distribution Cash Working Capital		TOTALEXP	56,689	50,839	50,839	2,063	750	1,406	197	702
	Materials and Supplies		NETPLANT	151,831	170,765	170,765	7,373	2,717	5,094	750	1,696
	Prepayments		NETPLANT	8,923	9,089	9,089	392	145	271	40	90
	Regulatory Asset - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(3,052)	(1,125)	(2,109)	(310)	(702)
	Deferred Taxes on CIAC, Net of Gross-up		NETPLANT	35,961	38,777	38,777	1,674	617	1,157	170	385
	Deferred Assets, Net of Taxes (inc. Storm-related deferred assets)		NETPLANT	730,798	641,116	641,116	27,681	10,202	19,126	2,815	6,369
	Total Additions	Sum of Lines 29 to 34		**878,937**	**839,906**	**839,906**	**36,132**	**13,307**	**24,945**	**3,662**	**8,540**
	TOTAL RATE BASE	Line 18 + Line 36 - Line 26		**6,925,164**	**7,292,887**	**7,292,887**	**314,024**	**116,171**	**217,613**	**32,047**	**72,746**
	COST OF CAPITAL			7.09%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
	RETURN ON RATE BASE	Line 38 x Line 40		**490,994**	**564,469**	**564,469**	**24,305**	**8,992**	**16,843**	**2,480**	**5,631**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 6. RATE BASE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	Rate 119 - Special	Rate EV-S	Rate EV-M	Rate EV-L
	RATE BASE										
	Utility Plant in Service	Table 2, Line 82		8,827,942	9,797,915	9,797,915	21,629	291	1,022	1,603	12,890
	Reserve For Depreciation	Table 3, Line 48		1,611,067	1,881,686	1,881,686	5,245	60	197	310	2,447
	Net Plant	Line 14 - Line 16		**7,216,875**	**7,916,229**	**7,916,229**	**16,384**	**230**	**825**	**1,293**	**10,444**
	DEDUCTIONS FROM PLANT										
	Accumulated Provision for Deferred Income Taxes		NETPLANT	1,186,674	1,437,683	1,437,683	2,975	42	150	235	1,897
	Reserves, Net of Taxes		NETPLANT	78,358	85,363	85,363	177	2	9	14	113
	Accumulated Provision for Deferred Income Taxes - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(146)	(2)	(7)	(12)	(93)
	Customer Deposits		CUST_235	10,881	10,881	10,881	-	-	4	26	55
	Total Deductions from Plant	Sum of Lines 21 to 24		**1,170,648**	**1,463,247**	**1,463,247**	**3,006**	**42**	**156**	**263**	**1,971**
	ADDITIONS TO PLANT										
	Distribution Cash Working Capital		TOTALEXP	56,689	50,839	50,839	95	4	6	9	62
	Materials and Supplies		NETPLANT	151,831	170,765	170,765	353	5	18	28	225
	Prepayments		NETPLANT	8,923	9,089	9,089	19	0	1	1	12
	Regulatory Asset - FAS 109		NETPLANT	(105,265)	(70,680)	(70,680)	(146)	(2)	(7)	(12)	(93)
	Deferred Taxes on CIAC, Net of Gross-up		NETPLANT	35,961	38,777	38,777	80	1	4	6	51
	Deferred Assets, Net of Taxes (inc. Storm-related deferred assets)		NETPLANT	730,798	641,116	641,116	1,327	19	67	105	846
	Total Additions	Sum of Lines 29 to 34		**878,937**	**839,906**	**839,906**	**1,728**	**27**	**88**	**138**	**1,103**
	TOTAL RATE BASE	Line 18 + Line 36 - Line 26		**6,925,164**	**7,292,887**	**7,292,887**	**15,106**	**215**	**758**	**1,168**	**9,576**
	COST OF CAPITAL			7.09%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
	RETURN ON RATE BASE	Line 38 x Line 40		**490,994**	**564,469**	**564,469**	**1,169**	**17**	**59**	**90**	**741**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 7. OPERATING REVENUES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
	OPERATING REVENUES										
440-446	Distribution Sales Revenue		DREV	1,426,108	1,442,166	1,442,166	789,204	736	128,057	46	8,060
	OTHER OPERATING REVENUES										
447	Sales for Resale		DPLANT_P	2	2	2	1	0	0	0	0
447	Sales for Resale - Intercompany		DPLANT_P	12	12	12	6	0	1	0	0
450	Late Payment Charge		LATE	6,310	7,900	7,900	4,325	4	702	0	44
451 R14	Reconnect-Reactivation Fees		451_RR	1,420	1,420	1,420	1,129	1	184	0	2
451 R15	Returned Check Fees		451_RC	839	839	839	676	1	110	0	1
451 Misc	Other Misc. Service Revenues		451_Misc	105	105	105	84	0	14	0	0
454	Rent from Electric Property - Intercompany		451_OHPLANT	688	870	870	510	0	88	0	4
454	Rent from Electric Property + Re + Pole Att		451_OHPLANT	17,129	17,201	17,201	10,085	8	1,733	1	83
454	Rental Revenue		451_OHPLANT	321	321	321	188	0	32	0	2
456	Other Electric Revenues		451_OHPLANT	204	204	204	120	0	21	0	1
	Total Other Revenues	Sum of Lines 17 to 26		**27,029**	**28,873**	**28,873**	**17,123**	**15**	**2,884**	**1**	**136**
	TOTAL OPERATING REVENUE	Line 14 + Line 28		**1,453,137**	**1,471,039**	**1,471,039**	**806,328**	**751**	**130,941**	**47**	**8,197**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 7. OPERATING REVENUES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35
	OPERATING REVENUES										
440-446	Distribution Sales Revenue		DREV	1,426,108	1,442,166	1,442,166	244,733	995	17,040	634	22,559
	OTHER OPERATING REVENUES										
447	Sales for Resale		DPLANT_P	2	2	2	0	0	0	0	0
447	Sales for Resale - Intercompany		DPLANT_P	12	12	12	2	0	0	0	0
450	Late Payment Charge		LATE	6,310	7,900	7,900	1,403	5	96	4	126
451 R14	Reconnect-Reactivation Fees		451_RR	1,420	1,420	1,420	54	0	4	0	5
451 R15	Returned Check Fees		451_RC	839	839	839	26	0	2	0	2
451 Misc	Other Misc. Service Revenues		451_Misc	105	105	105	4	0	0	0	0
454	Rent from Electric Property - Intercompany		451_OHPLANT	688	870	870	110	0	5	1	11
454	Rent from Electric Property + Re + Pole Att		451_OHPLANT	17,129	17,201	17,201	2,181	8	108	13	224
454	Rental Revenue		451_OHPLANT	321	321	321	41	0	2	0	4
456	Other Electric Revenues		451_OHPLANT	204	204	204	26	0	1	0	3
	Total Other Revenues	Sum of Lines 17 to 26		**27,029**	**28,873**	**28,873**	**3,847**	**14**	**218**	**18**	**375**
	TOTAL OPERATING REVENUE	Line 14 + Line 28		**1,453,137**	**1,471,039**	**1,471,039**	**248,579**	**1,009**	**17,258**	**652**	**22,935**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 7. OPERATING REVENUES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55
	OPERATING REVENUES										
440-446	Distribution Sales Revenue		DREV	1,426,108	1,442,166	1,442,166	58,171	1,647	6,287	834	22,008
	OTHER OPERATING REVENUES										
447	Sales for Resale		DPLANT_P	2	2	2	0	0	0	0	0
447	Sales for Resale - Intercompany		DPLANT_P	12	12	12	1	0	0	0	0
450	Late Payment Charge		LATE	6,310	7,900	7,900	319	6	36	5	98
451 R14	Reconnect-Reactivation Fees		451_RR	1,420	1,420	1,420	12	0	1	0	2
451 R15	Returned Check Fees		451_RC	839	839	839	6	0	1	0	1
451 Misc	Other Misc. Service Revenues		451_Misc	105	105	105	1	0	0	0	0
454	Rent from Electric Property - Intercompany		451_OHPLANT	688	870	870	33	2	3	0	15
454	Rent from Electric Property + Re + Pole Att		451_OHPLANT	17,129	17,201	17,201	650	36	53	8	306
454	Rental Revenue		451_OHPLANT	321	321	321	12	1	1	0	6
456	Other Electric Revenues		451_OHPLANT	204	204	204	8	0	1	0	4
	Total Other Revenues	Sum of Lines 17 to 26		**27,029**	**28,873**	**28,873**	**1,040**	**45**	**96**	**14**	**433**
	TOTAL OPERATING REVENUE	Line 14 + Line 28		**1,453,137**	**1,471,039**	**1,471,039**	**59,211**	**1,691**	**6,384**	**849**	**22,441**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 7. OPERATING REVENUES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116
	OPERATING REVENUES										
440-446	Distribution Sales Revenue		DREV	1,426,108	1,442,166	1,442,166	62,274	18,561	38,825	4,992	12,418
	OTHER OPERATING REVENUES										
447	Sales for Resale		DPLANT_P	2	2	2	0	0	0	0	0
447	Sales for Resale - Intercompany		DPLANT_P	12	12	12	1	0	0	0	0
450	Late Payment Charge		LATE	6,310	7,900	7,900	353	75	220	26	39
451 R14	Reconnect-Reactivation Fees		451_RR	1,420	1,420	1,420	13	1	8	1	2
451 R15	Returned Check Fees		451_RC	839	839	839	6	1	4	0	1
451 Misc	Other Misc. Service Revenues		451_Misc	105	105	105	1	0	1	0	0
454	Rent from Electric Property - Intercompany		451_OHPLANT	688	870	870	38	15	27	2	1
454	Rent from Electric Property + Re + Pole Att		451_OHPLANT	17,129	17,201	17,201	744	301	537	45	27
454	Rental Revenue		451_OHPLANT	321	321	321	14	6	10	1	0
456	Other Electric Revenues		451_OHPLANT	204	204	204	9	4	6	1	0
	Total Other Revenues	Sum of Lines 17 to 26		**27,029**	**28,873**	**28,873**	**1,178**	**403**	**814**	**76**	**71**
	TOTAL OPERATING REVENUE	Line 14 + Line 28		**1,453,137**	**1,471,039**	**1,471,039**	**63,452**	**18,964**	**39,639**	**5,068**	**12,489**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 7. OPERATING REVENUES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	) - Special C	Rate EV-S	Rate EV-M	Rate EV-L
	OPERATING REVENUES										
440-446	Distribution Sales Revenue		DREV	1,426,108	1,442,166	1,442,166	1,414	579	92	303	1,699
	OTHER OPERATING REVENUES										
447	Sales for Resale		DPLANT_P	2	2	2	0	0	0	0	0
447	Sales for Resale - Intercompany		DPLANT_P	12	12	12	0	0	0	0	0
450	Late Payment Charge		LATE	6,310	7,900	7,900	3	2	1	2	10
451 R14	Reconnect-Reactivation Fees		451_RR	1,420	1,420	1,420	-	0	0	0	0
451 R15	Returned Check Fees		451_RC	839	839	839	-	0	0	0	0
451 Misc	Other Misc. Service Revenues		451_Misc	105	105	105	-	0	0	0	0
454	Rent from Electric Property - Intercompany		451_OHPLANT	688	870	870	1	0	0	0	1
454	Rent from Electric Property + Re + Pole Att		451_OHPLANT	17,129	17,201	17,201	21	0	2	3	23
454	Rental Revenue		451_OHPLANT	321	321	321	0	0	0	0	0
456	Other Electric Revenues		451_OHPLANT	204	204	204	0	0	0	0	0
	Total Other Revenues	Sum of Lines 17 to 26		**27,029**	**28,873**	**28,873**	**25**	**3**	**2**	**5**	**35**
	TOTAL OPERATING REVENUE	Line 14 + Line 28		**1,453,137**	**1,471,039**	**1,471,039**	**1,439**	**581**	**94**	**308**	**1,734**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8A. OPERATION AND MAINTENANCE EXPENSES

RATE YEAR 1 ENDING 6/30/2028

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30
	OPERATION											
580	Sup. & Eng.			10,428	11,300	11,300	6,554	7	1,148	1	57	1,533
581	Load Dispatching		DIS_STATION	3,061	3,336	3,336	1,668	2	345	0	21	485
582	Station Expense		DIS_STATION	2,131	2,290	2,290	1,145	1	237	0	14	333
583	Overhead Line Exp.		OH_LINE	20,017	22,173	22,173	12,425	11	2,242	1	119	2,955
584	Underground Line Expenses		UG_LINE	2,461	2,661	2,661	1,514	1	264	0	15	355
585	Street Lighting Exp.		DIRECT ST	-	-	-	-	-	-	-	-	-
586	Meter Expense		MET_PLANT	3,391	3,715	3,715	2,461	8	329	1	14	669
587	Customer Installation		D_PLANT_587	270	290	290	190	0	25	0	0	28
588	Misc. Expense		DPLANT	9,903	11,460	11,460	7,076	6	1,227	1	52	1,459
589	Rent, Other Expense (Pole rental)		POL_PLANT	2,013	2,144	2,144	1,400	1	214	0	7	236
	Distribution Operation Expenses	Sum of Lines 14 to 23		**53,675**	**59,371**	**59,371**	34,433	38	6,032	4	299	8,054
	MAINTENANCE											
590	Sup. & Eng.		LABOR_D_M	1,847	2,030	2,030	1,115	1	202	0	11	267
591	Structure		DPLANT	27	30	30	18	0	3	0	0	4
592	Station Equipment		DIS_STATION	8,605	9,458	9,458	4,728	5	979	0	59	1,374
593	OH Lines, Poles, Towers & Fixtures		OH_LINE	162,375	238,591	238,591	133,693	119	24,122	9	1,280	31,794
594	Underground Line Expenses		UG_LINE	7,384	8,159	8,159	4,644	4	810	0	45	1,090
595	Line Transformers		TRANSF_PLANT	1,062	1,151	1,151	711	1	123	0	5	147
596	Street Lighting		DIRECT ST	4,368	4,694	4,694	-	-	-	-	-	-
597	Meters		MET_PLANT	1,247	1,348	1,348	893	3	119	0	5	243
598	Miscellaneous		DPLANT	0	1	1	0	0	0	0	0	0
	Total Maintenance Expense	Sum of Lines 29 to 37		**186,913**	**265,461**	**265,461**	145,802	132	26,358	11	1,405	34,919
	TOTAL DISTRIBUTION O&M EXPENSES	Line 25 + Line 39		**240,588**	**324,832**	**324,832**	**180,235**	**170**	**32,390**	**15**	**1,703**	**42,973**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8A. OPERATION AND MAINTENANCE EXPENSES

RATE YEAR 1 ENDING 6/30/2028

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39
	OPERATION											
580	Sup. & Eng.			10,428	11,300	11,300	6	75	9	153	440	19
581	Load Dispatching		DIS_STATION	3,061	3,336	3,336	2	25	3	59	172	10
582	Station Expense		DIS_STATION	2,131	2,290	2,290	1	17	2	40	118	7
583	Overhead Line Exp.		OH_LINE	20,017	22,173	22,173	12	148	18	319	930	52
584	Underground Line Expenses		UG_LINE	2,461	2,661	2,661	1	18	2	37	109	6
585	Street Lighting Exp.		DIRECT ST	-	-	-	-	-	-	-	-	-
586	Meter Expense		MET_PLANT	3,391	3,715	3,715	2	28	3	31	62	1
587	Customer Installation		D_PLANT_587	270	290	290	0	1	0	1	2	0
588	Misc. Expense		DPLANT	9,903	11,460	11,460	5	71	8	146	421	4
589	Rent, Other Expense (Pole rental)		POL_PLANT	2,013	2,144	2,144	1	11	1	20	58	3
	Distribution Operation Expenses	Sum of Lines 14 to 23		**53,675**	**59,371**	**59,371**	30	394	47	806	2,310	101
	MAINTENANCE											
590	Sup. & Eng.		LABOR_D_M	1,847	2,030	2,030	1	13	2	29	84	5
591	Structure		DPLANT	27	30	30	0	0	0	0	1	0
592	Station Equipment		DIS_STATION	8,605	9,458	9,458	6	70	9	166	487	28
593	OH Lines, Poles, Towers & Fixtures		OH_LINE	162,375	238,591	238,591	125	1,596	198	3,431	10,007	556
594	Underground Line Expenses		UG_LINE	7,384	8,159	8,159	4	55	7	114	333	18
595	Line Transformers		TRANSF_PLANT	1,062	1,151	1,151	1	7	1	15	42	0
596	Street Lighting		DIRECT ST	4,368	4,694	4,694	-	-	-	-	-	-
597	Meters		MET_PLANT	1,247	1,348	1,348	1	10	1	11	22	0
598	Miscellaneous		DPLANT	0	1	1	0	0	0	0	0	0
	Total Maintenance Expense	Sum of Lines 29 to 37		**186,913**	**265,461**	**265,461**	137	1,753	217	3,766	10,976	607
	TOTAL DISTRIBUTION O&M EXPENSES	Line 25 + Line 39		**240,588**	**324,832**	**324,832**	**167**	**2,147**	**264**	**4,572**	**13,286**	**708**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8A. OPERATION AND MAINTENANCE EXPENSES

RATE YEAR 1 ENDING 6/30/2028

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
	OPERATION											
580	Sup. & Eng.			10,428	11,300	11,300	39	6	183	498	164	327
581	Load Dispatching		DIS_STATION	3,061	3,336	3,336	12	2	83	201	81	145
582	Station Expense		DIS_STATION	2,131	2,290	2,290	8	2	57	138	56	100
583	Overhead Line Exp.		OH_LINE	20,017	22,173	22,173	74	12	439	1,066	432	771
584	Underground Line Expenses		UG_LINE	2,461	2,661	2,661	9	1	50	122	49	88
585	Street Lighting Exp.		DIRECT ST	-	-	-	-	-	-	-	-	-
586	Meter Expense		MET_PLANT	3,391	3,715	3,715	22	0	17	37	11	16
587	Customer Installation		D_PLANT_587	270	290	290	1	0	0	1	0	0
588	Misc. Expense		DPLANT	9,903	11,460	11,460	35	6	105	489	40	222
589	Rent, Other Expense (Pole rental)		POL_PLANT	2,013	2,144	2,144	5	1	27	66	27	47
	Distribution Operation Expenses	Sum of Lines 14 to 23		**53,675**	**59,371**	**59,371**	205	30	962	2,618	860	1,717
	MAINTENANCE											
590	Sup. & Eng.		LABOR_D_M	1,847	2,030	2,030	7	1	40	96	39	69
591	Structure		DPLANT	27	30	30	0	0	0	1	0	1
592	Station Equipment		DIS_STATION	8,605	9,458	9,458	35	6	234	569	231	412
593	OH Lines, Poles, Towers & Fixtures		OH_LINE	162,375	238,591	238,591	793	130	4,726	11,474	4,647	8,298
594	Underground Line Expenses		UG_LINE	7,384	8,159	8,159	27	4	154	374	152	271
595	Line Transformers		TRANSF_PLANT	1,062	1,151	1,151	4	1	11	49	4	22
596	Street Lighting		DIRECT ST	4,368	4,694	4,694	-	-	-	-	-	-
597	Meters		MET_PLANT	1,247	1,348	1,348	8	0	6	14	4	6
598	Miscellaneous		DPLANT	0	1	1	0	0	0	0	0	0
	Total Maintenance Expense	Sum of Lines 29 to 37		**186,913**	**265,461**	**265,461**	873	142	5,171	12,577	5,077	9,079
	TOTAL DISTRIBUTION O&M EXPENSES	Line 25 + Line 39		**240,588**	**324,832**	**324,832**	**1,078**	**172**	**6,133**	**15,195**	**5,937**	**10,796**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8A. OPERATION AND MAINTENANCE EXPENSES

RATE YEAR 1 ENDING 6/30/2028

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S	Rate EV-M
	OPERATION											
580	Sup. & Eng.			10,428	11,300	11,300	28	22	13	0	1	2
581	Load Dispatching		DIS_STATION	3,061	3,336	3,336	6	4	3	0	0	1
582	Station Expense		DIS_STATION	2,131	2,290	2,290	4	3	2	0	0	0
583	Overhead Line Exp.		OH_LINE	20,017	22,173	22,173	52	32	25	1	2	4
584	Underground Line Expenses		UG_LINE	2,461	2,661	2,661	6	4	3	0	0	0
585	Street Lighting Exp.		DIRECT ST	-	-	-	-	-	-	-	-	-
586	Meter Expense		MET_PLANT	3,391	3,715	3,715	-	-	-	1	1	1
587	Customer Installation		D_PLANT_587	270	290	290	9	27	4	0	0	0
588	Misc. Expense		DPLANT	9,903	11,460	11,460	36	20	16	-	1	2
589	Rent, Other Expense (Pole rental)		POL_PLANT	2,013	2,144	2,144	7	4	3	0	0	0
	Distribution Operation Expenses	Sum of Lines 14 to 23		**53,675**	**59,371**	**59,371**	149	116	69	2	6	10
	MAINTENANCE											
590	Sup. & Eng.		LABOR_D_M	1,847	2,030	2,030	5	38	3	0	0	0
591	Structure		DPLANT	27	30	30	0	0	0	-	0	0
592	Station Equipment		DIS_STATION	8,605	9,458	9,458	18	12	9	0	1	2
593	OH Lines, Poles, Towers & Fixtures		OH_LINE	162,375	238,591	238,591	562	342	266	7	24	41
594	Underground Line Expenses		UG_LINE	7,384	8,159	8,159	18	11	9	0	1	1
595	Line Transformers		TRANSF_PLANT	1,062	1,151	1,151	4	2	2	-	0	0
596	Street Lighting		DIRECT ST	4,368	4,694	4,694	-	4,591	103	-	-	-
597	Meters		MET_PLANT	1,247	1,348	1,348	-	-	-	0	0	0
598	Miscellaneous		DPLANT	0	1	1	0	0	0	-	0	0
	Total Maintenance Expense	Sum of Lines 29 to 37		**186,913**	**265,461**	**265,461**	606	4,996	391	8	27	45
	TOTAL DISTRIBUTION O&M EXPENSES	Line 25 + Line 39		**240,588**	**324,832**	**324,832**	**756**	**5,112**	**461**	**10**	**33**	**56**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8A. OPERATION AND MAINTENANCE EXPENSES

RATE YEAR 1 ENDING 6/30/2028

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
	OPERATION						
580	Sup. & Eng.			10,428	11,300	11,300	15
581	Load Dispatching		DIS_STATION	3,061	3,336	3,336	6
582	Station Expense		DIS_STATION	2,131	2,290	2,290	4
583	Overhead Line Exp.		OH_LINE	20,017	22,173	22,173	33
584	Underground Line Expenses		UG_LINE	2,461	2,661	2,661	4
585	Street Lighting Exp.		DIRECT ST	-	-	-	-
586	Meter Expense		MET_PLANT	3,391	3,715	3,715	1
587	Customer Installation		D_PLANT_587	270	290	290	0
588	Misc. Expense		DPLANT	9,903	11,460	11,460	15
589	Rent, Other Expense (Pole rental)		POL_PLANT	2,013	2,144	2,144	2
	Distribution Operation Expenses	Sum of Lines 14 to 23		**53,675**	**59,371**	**59,371**	80
	MAINTENANCE						
590	Sup. & Eng.		LABOR_D_M	1,847	2,030	2,030	3
591	Structure		DPLANT	27	30	30	0
592	Station Equipment		DIS_STATION	8,605	9,458	9,458	17
593	OH Lines, Poles, Towers & Fixtures		OH_LINE	162,375	238,591	238,591	350
594	Underground Line Expenses		UG_LINE	7,384	8,159	8,159	11
595	Line Transformers		TRANSF_PLANT	1,062	1,151	1,151	2
596	Street Lighting		DIRECT ST	4,368	4,694	4,694	-
597	Meters		MET_PLANT	1,247	1,348	1,348	0
598	Miscellaneous		DPLANT	0	1	1	0
	Total Maintenance Expense	Sum of Lines 29 to 37		**186,913**	**265,461**	**265,461**	384
	TOTAL DISTRIBUTION O&M EXPENSES	Line 25 + Line 39		**240,588**	**324,832**	**324,832**	**464**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
	CUSTOMER ACCOUNTS EXPENSES										
901	Supervision Expense		CUST_ALL	-	-	-	-	-	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291	2,626	140	355	20	59
903	Records & Collection Expense		COLL903	42,082	44,585	44,585	32,911	19	4,228	4	22
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686	11,317	10	1,837	1	104
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)	(1,281)	(1)	(165)	(0)	(0)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963	45,573	169	6,255	25	184
	CUSTOMER SERVICE & INFORMATION										
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158	-	-	-	-	7
910	Miscellaneous CS & | Exp.		CUST_910	416	436	436	349	0	45	0	0
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594	349	0	45	0	7
	SUPERVISION										
911	Supervision Expense		CUST EXP_ALL	-	-	-	-	-	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23	0.16	0.00	0.02	0.00	0.00
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0	0	0	0	0	0
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**	**45,922**	**169**	**6,300**	**25**	**191**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35
	CUSTOMER ACCOUNTS EXPENSES										
901	Supervision Expense		CUST_ALL	-	-	-	-	-	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291	395	8	15	29	48
903	Records & Collection Expense		COLL903	42,082	44,585	44,585	6,743	3	250	15	87
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686	3,040	14	215	8	285
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)	(119)	(0)	(4)	(0)	(2)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963	10,059	24	475	51	419
	CUSTOMER SERVICE & INFORMATION										
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158	1,961	1	73	4	25
910	Miscellaneous CS & | Exp.		CUST_910	416	436	436	32	0	1	0	0
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594	1,993	1	74	4	26
	SUPERVISION										
911	Supervision Expense		CUST EXP_ALL	-	-	-	-	-	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23	0.04	0.00	0.00	0.00	0.00
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0	0	0	0	0	0
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**	**12,052**	**25**	**549**	**56**	**445**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55
	CUSTOMER ACCOUNTS EXPENSES										
901	Supervision Expense		CUST_ALL	-	-	-	-	-	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291	316	0	34	2	56
903	Records & Collection Expense		COLL903	42,082	44,585	44,585	107	0	116	1	19
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686	744	26	77	10	315
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)	(2)	(0)	(2)	(0)	(0)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963	1,165	26	225	13	391
	CUSTOMER SERVICE & INFORMATION										
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158	31	0	34	0	6
910	Miscellaneous CS & | Exp.		CUST_910	416	436	436	1	0	1	0	0
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594	32	0	34	0	6
	SUPERVISION										
911	Supervision Expense		CUST EXP_ALL	-	-	-	-	-	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23	0.00	0.00	0.00	0.00	0.00
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0	0	0	0	0	0
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**	**1,197**	**26**	**260**	**13**	**396**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
	CUSTOMER ACCOUNTS EXPENSES											
901	Supervision Expense		CUST_ALL	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291	144	10	10	-	-	-
903	Records & Collection Expense		COLL903	42,082	44,585	44,585	42	5	5	-	-	-
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686	779	277	486	51	53	0
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)	(1)	(0)	(0)	(5)	(16)	(1)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963	964	292	501	46	38	(1)
	CUSTOMER SERVICE & INFORMATION											
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158	12	1	1	-	-	-
910	Miscellaneous CS & | Exp.		CUST_910	416	436	436	0	0	0	1	4	0
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594	12	1	2	1	4	0
	SUPERVISION											
911	Supervision Expense		CUST EXP_ALL	-	-	-	-	-	-	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23	0.00	0.00	0.00	0.00	0.00	(0.00)
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0	0	0	0	0	0	(0)
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**	**976**	**294**	**502**	**48**	**42**	**(1)**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	- Special C	Rate EV-S	Rate EV-M	Rate EV-L
	CUSTOMER ACCOUNTS EXPENSES									
901	Supervision Expense		CUST_ALL	-	-	-	-	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291	1	12	6	6
903	Records & Collection Expense		COLL903	42,082	44,585	44,585	-	3	2	2
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686	9	1	4	21
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)	(0)	(0)	(0)	(0)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963	10	16	12	29
	CUSTOMER SERVICE & INFORMATION									
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158	-	1	1	1
910	Miscellaneous CS & I Exp.		CUST_910	416	436	436	0	0	0	0
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594	0	1	1	1
	SUPERVISION									
911	Supervision Expense		CUST EXP_ALL	-	-	-	-	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23	0.00	0.00	0.00	0.00
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0	0	0	0	0
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**	**10**	**17**	**13**	**30**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 8B. CUSTOMER ACCOUNT AND CUSTOMER SERVICE & INFORMATION EXPENSES

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail
	CUSTOMER ACCOUNTS EXPENSES					
901	Supervision Expense		CUST_ALL	-	-	-
902	Meter Reading Expense		MTR_WF	3,957	4,291	4,291
903	Records & Collection Expense		COLL903	42,082	44,585	44,585
904	Uncollectible Account Exp.		UNCOL904	19,487	19,686	19,686
905	Miscellaneous Expense		CUST_905	(1,599)	(1,599)	(1,599)
	Total Customer Accounts Exp.	Sum of Lines 13 to 17		63,927	66,963	66,963
	CUSTOMER SERVICE & INFORMATION					
908	Customer Assistance Expense		CUST_908	2,011	2,158	2,158
910	Miscellaneous CS & | Exp.		CUST_910	416	436	436
	Total Customer Service Exp.	Sum of Lines 23 to 24		2,426	2,594	2,594
	SUPERVISION					
911	Supervision Expense		CUST EXP_ALL	-	-	-
916	Supervision & Misc. Expense		CUST EXP_ALL	0.23	0.23	0.23
	Total Customer Edu/Adv. Exp.	Sum of Lines 30 to 31		0	0	0
	Total Customer Expense	Line 19 + Line 26 + Line 33		**66,353**	**69,557**	**69,557**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	35,187	83	5,903	11
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	3,101	5	531	1
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(3,372)	(8)	(566)	(1)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	17,528	41	2,940	6
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	362	0	65	0
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	5,302	13	889	2
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	11,321	27	1,899	4
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	10,577	9	1,835	1
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	12,162	18	2,081	2
931	Rent		GENPLANT	4,401	4,443	4,443	2,630	6	441	1
935	Maintenance of General Plant		GENPLANT	74	78	77.8	46.05	0.11	7.73	0.01
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**94,845**	**194**	**16,026**	**25**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**321,002**	**532**	**54,716**	**65**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30	Rate 27A	Rate 30A
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	278	8,029	28	379
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	26	755	3	37
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(27)	(769)	(3)	(36)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	139	3,999	14	189
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	3	85	0	4
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	42	1,210	4	57
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	90	2,583	9	122
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	77	2,180	8	106
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	102	2,959	10	145
931	Rent		GENPLANT	4,401	4,443	4,443	21	601	2	28
935	Maintenance of General Plant		GENPLANT	74	78	77.8	0.36	10.52	0.04	0.50
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**751**	**21,642**	**76**	**1,031**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**2,646**	**76,667**	**269**	**3,727**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35	Rate 37	Rate 39
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	53	715	2,103	97
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	4	69	199	10
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(5)	(69)	(202)	(9)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	26	356	1,048	48
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	1	9	27	1
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	8	108	317	15
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	17	230	677	31
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	12	218	629	5
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	17	270	779	39
931	Rent		GENPLANT	4,401	4,443	4,443	4	54	157	7
935	Maintenance of General Plant		GENPLANT	74	78	77.8	0.07	0.94	2.76	0.13
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**138**	**1,960**	**5,737**	**246**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**458**	**6,978**	**20,220**	**980**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	200	26	896	2,303
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	18	3	90	222
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(19)	(3)	(86)	(221)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	100	13	446	1,147
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	2	0	13	31
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	30	4	135	347
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	65	8	288	741
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	52	8	156	730
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	72	10	351	870
931	Rent		GENPLANT	4,401	4,443	4,443	15	2	67	172
935	Maintenance of General Plant		GENPLANT	74	78	77.8	0.26	0.03	1.17	3.02
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**536**	**72**	**2,358**	**6,346**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**1,874**	**257**	**8,887**	**22,518**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 57	Rate 58	Rate 115	Rate 116
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	824	1,547	113	481
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	85	155	11	71
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(79)	(148)	(11)	(46)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	410	771	56	240
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	12	22	2	1
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	124	233	17	73
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	265	498	36	155
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	59	332	53	30
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	335	608	43	277
931	Rent		GENPLANT	4,401	4,443	4,443	62	116	8	36
935	Maintenance of General Plant		GENPLANT	74	78	77.8	1.08	2.03	0.15	0.64
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**2,099**	**4,136**	**330**	**1,319**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**8,329**	**15,434**	**1,133**	**6,472**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	Rate 119 -	Rate EV-S	Rate EV-M
	ADMIN & GENERAL EXPENSES									
920	Salaries		LABOR_D	54,108	59,414	59,414	62	2	10	11
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	6	0	1	1
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(6)	(0)	(1)	(1)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	31	1	5	6
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	1	0	0	0
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	9	0	2	2
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	20	1	3	4
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	24	-	2	3
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	25	1	3	4
931	Rent		GENPLANT	4,401	4,443	4,443	5	0	1	1
935	Maintenance of General Plant		GENPLANT	74	78	77.8	0.08	0.00	0.01	0.01
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**176**	**5**	**25**	**29**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**635**	**25**	**75**	**97**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 8C. ADMINISTRATION AND GENERAL EXPENSES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
	ADMIN & GENERAL EXPENSES						
920	Salaries		LABOR_D	54,108	59,414	59,414	71
921	Office Supplies Exp.		DISTOMEXP	5,183	5,408	5,408	7
922	A & G Exp. Transferred Credits		LABOR_D	(5,204)	(5,694)	(5,694)	(7)
923	Outside Service Exp		LABOR_D	27,840	29,597	29,597	35
924	Property Insurance, Distribution Line		NPLANT_OH	592	643	643	1
925	Injuries & Damages		LABOR_D	8,506	8,953	8,953	11
926	Employee Pension & Benefits		LABOR_D	20,534	19,116	19,116	23
928	Commission Expense, State Regulatory		DPLANT	16,059	17,129	17,129	22
930	Miscellaneous General Exp.		DISTOMEXP	22,361	21,209	21,209	27
931	Rent		GENPLANT	4,401	4,443	4,443	5
935	Maintenance of General Plant		GENPLANT	74	78	77.8	0.09
EXP_O&M_A&G	Total Admin. & Gen. Expense	Sum of Lines 13 to 23		**154,454**	**160,297**	**160,297**	**195**
EXP_O&M	**Total O&M Expense**	Tab. 6, Line 41 + Tab. 7, Line 35 + Line 26		**461,395**	**554,686**	**554,686**	**689**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18
	DEPRECIATION EXPENSE									
	DISTRIBUTION PLANT									
360DEP	Land & Land Rights		LANDPLANT	154	235	235	117	0	24	0
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	1,378	1	285	0
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	17,552	17	3,635	1
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	7,670	7	1,588	0
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	30,344	22	4,643	3
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	52,803	47	9,527	4
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	6,377	6	1,112	0
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	26,849	24	4,684	2
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	17,915	14	3,107	2
369DEP	Services		CUS_369	11,501	17,569	17,569	14,264	8	1,832	2
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	28,499	95	3,807	15
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	-	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**203,769**	**243**	**34,247**	**29**
	GENERAL PLANT									
389DEP	Land and Land rights		GPLANT	-	-	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	4,654.96	10.95	781.13	1.45
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	281.76	0.66	47.28	0.09
392DEP	Transportation		GPLANT	-	-	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	343.32	0.81	57.61	0.11
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	2,394.37	5.63	401.79	0.75
395DEP	Laboratory Equipment		GPLANT	191	292	292	172.84	0.41	29.00	0.05
396DEP	Power Operated Equipment		GPLANT	14	21	21	12.43	0.03	2.09	0.00
397DEP	Communication Equipment		GPLANT	620	947	947	560.56	1.32	94.07	0.18
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	18.94	0.04	3.18	0.01
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**8,439**	**20**	**1,416**	**3**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**212,209**	**263**	**35,663**	**32**
	AMORTIZATION									
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	1,364	1	237	0

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30	Rate 27A	Rate 30A
	DEPRECIATION EXPENSE									
	DISTRIBUTION PLANT									
360DEP	Land & Land Rights		LANDPLANT	154	235	235	1	34	0	2
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	17	401	2	21
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	219	5,103	21	261
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	96	2,230	9	114
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	161	5,122	16	241
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	505	12,557	49	630
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	62	1,497	6	76
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	259	6,302	25	318
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	130	3,693	13	179
369DEP	Services		CUS_369	11,501	17,569	17,569	4	1,328	1	49
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	159	7,751	22	323
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	-	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**1,615**	**46,017**	**164**	**2,214**
	GENERAL PLANT									
389DEP	Land and Land rights		GPLANT	-	-	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	36.87	1,063.21	3.77	50.23
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	2.23	64.36	0.23	3.04
392DEP	Transportation		GPLANT	-	-	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	2.72	78.42	0.28	3.70
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	18.96	546.88	1.94	25.84
395DEP	Laboratory Equipment		GPLANT	191	292	292	1.37	39.48	0.14	1.86
396DEP	Power Operated Equipment		GPLANT	14	21	21	0.10	2.84	0.01	0.13
397DEP	Communication Equipment		GPLANT	620	947	947	4.44	128.03	0.45	6.05
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	0.15	4.33	0.02	0.20
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**67**	**1,928**	**7**	**91**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**1,682**	**47,945**	**171**	**2,306**
	AMORTIZATION									
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	12	307	1	15

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35	Rate 37	Rate 39
	DEPRECIATION EXPENSE									
	DISTRIBUTION PLANT									
360DEP	Land & Land Rights		LANDPLANT	154	235	235	0	4	12	1
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	3	48	142	8
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	33	617	1,806	102
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	15	269	789	45
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	27	439	1,255	69
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	78	1,355	3,952	220
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	9	156	457	25
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	40	659	1,924	105
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	21	369	1,066	9
369DEP	Services		CUS_369	11,501	17,569	17,569	3	17	21	0
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	30	353	715	8
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	-	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**259**	**4,288**	**12,141**	**591**
	GENERAL PLANT									
389DEP	Land and Land rights		GPLANT	-	-	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	7.01	94.70	278.58	12.89
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	0.42	5.73	16.86	0.78
392DEP	Transportation		GPLANT	-	-	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	0.52	6.98	20.55	0.95
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	3.60	48.71	143.29	6.63
395DEP	Laboratory Equipment		GPLANT	191	292	292	0.26	3.52	10.34	0.48
396DEP	Power Operated Equipment		GPLANT	14	21	21	0.02	0.25	0.74	0.03
397DEP	Communication Equipment		GPLANT	620	947	947	0.84	11.40	33.55	1.55
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	0.03	0.39	1.13	0.05
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**13**	**172**	**505**	**23**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**272**	**4,460**	**12,646**	**615**
	AMORTIZATION									
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	2	31	90	4

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57
	DEPRECIATION EXPENSE										
	DISTRIBUTION PLANT										
360DEP	Land & Land Rights		LANDPLANT	154	235	235	1	0	6	14	6
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	10	2	68	166	67
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	130	24	869	2,111	856
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	57	10	380	923	374
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	118	16	589	1,428	577
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	313	51	1,867	4,532	1,835
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	38	6	212	514	208
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	158	24	892	2,165	877
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	88	14	265	1,237	100
369DEP	Services		CUS_369	11,501	17,569	17,569	23	0	4	8	1
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	249	4	202	433	133
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	-	-	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-	-	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**1,186**	**153**	**5,353**	**13,531**	**5,034**
	GENERAL PLANT										
389DEP	Land and Land rights		GPLANT	-	-	-	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	26.54	3.48	118.76	305.12	109.24
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	1.61	0.21	7.19	18.47	6.61
392DEP	Transportation		GPLANT	-	-	-	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	1.96	0.26	8.76	22.50	8.06
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	13.65	1.79	61.09	156.95	56.19
395DEP	Laboratory Equipment		GPLANT	191	292	292	0.99	0.13	4.41	11.33	4.06
396DEP	Power Operated Equipment		GPLANT	14	21	21	0.07	0.01	0.32	0.81	0.29
397DEP	Communication Equipment		GPLANT	620	947	947	3.20	0.42	14.30	36.74	13.16
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	0.11	0.01	0.48	1.24	0.44
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**48**	**6**	**215**	**553**	**198**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**1,234**	**159**	**5,569**	**14,084**	**5,232**
	AMORTIZATION										
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	8	1	40	102	38

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S
	DEPRECIATION EXPENSE											
	DISTRIBUTION PLANT											
360DEP	Land & Land Rights		LANDPLANT	154	235	235	10	0	0	0	0	0
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	120	5	3	3	0	0
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	1,528	68	45	34	1	4
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	668	30	19	15	1	2
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	1,029	157	86	68	1	4
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	3,277	222	135	105	3	10
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	372	25	15	12	0	1
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	1,566	104	65	50	1	5
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	563	91	51	40	-	3
369DEP	Services		CUS_369	11,501	17,569	17,569	1	-	-	-	0	1
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	183	-	-	-	8	9
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	1,650	818	655	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-	6,272	141	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**9,317**	**2,353**	**7,510**	**1,123**	**16**	**38**
	GENERAL PLANT											
389DEP	Land and Land rights		GPLANT	-	-	-	-	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	205.14	14.98	64.35	8.17	0.25	1.34
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	12.42	0.91	3.89	0.49	0.02	0.08
392DEP	Transportation		GPLANT	-	-	-	-	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	15.13	1.10	4.75	0.60	0.02	0.10
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	105.52	7.71	33.10	4.20	0.13	0.69
395DEP	Laboratory Equipment		GPLANT	191	292	292	7.62	0.56	2.39	0.30	0.01	0.05
396DEP	Power Operated Equipment		GPLANT	14	21	21	0.55	0.04	0.17	0.02	0.00	0.00
397DEP	Communication Equipment		GPLANT	620	947	947	24.70	1.80	7.75	0.98	0.03	0.16
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	0.83	0.06	0.26	0.03	0.00	0.01
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**372**	**27**	**117**	**15**	**0**	**2**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**9,689**	**2,380**	**7,627**	**1,137**	**16**	**40**
	AMORTIZATION											
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	70	11	23	5	0	0

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TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
	DEPRECIATION EXPENSE							
	DISTRIBUTION PLANT							
360DEP	Land & Land Rights		LANDPLANT	154	235	235	0	0
361DEP	Structures & Improvements		STRPLANT	1,805	2,757	2,757	1	5
362DEP	Station Equipment		DIS_STATION	22,984	35,112	35,112	7	64
363DEP	Computer Hardware/Berlin Warehouse		HARDWARE	10,044	15,343	15,343	3	28
364DEP	Poles, Towers & Fixtures		POL_PLANT	30,415	46,464	46,464	5	44
365DEP	OH Conductor & Devices		OH_LINE	61,685	94,233	94,233	16	138
366DEP	UG Conduit		UG_LINE	7,334	11,204	11,204	2	16
367DEP	UG Conductor & Devices		UG_LINE	30,880	47,174	47,174	8	66
368DEP	Line Transformers		TRANSF_PLANT	18,993	29,014	29,014	5	38
369DEP	Services		CUS_369	11,501	17,569	17,569	0	0
370DEP	Meters		MET_PLANT	28,160	43,019	43,019	9	12
371DEP	Inst. On Cust. Premises		CUST_371	2,044	3,123	3,123	-	-
373DEP	Street Lighting		ST_DIRECT	4,198	6,413	6,413	-	-
	Total Dist. Plant Dep. Exp.	Sum of Lines 14 to 26		**230,196**	**351,660**	**351,660**	**56**	**412**
	GENERAL PLANT							
389DEP	Land and Land rights		GPLANT	-	-	-	-	-
390DEP	Structures & Improvements		GPLANT	5,148	7,864	7,864	1.47	9.42
391DEP	Office Furniture & Equipment		GPLANT	312	476	476	0.09	0.57
392DEP	Transportation		GPLANT	-	-	-	-	-
393DEP	Stores Equipment		GPLANT	380	580	580	0.11	0.69
394DEP	Tool, Shop & Garage Equipment		GPLANT	2,648	4,045	4,045	0.76	4.84
395DEP	Laboratory Equipment		GPLANT	191	292	292	0.05	0.35
396DEP	Power Operated Equipment		GPLANT	14	21	21	0.00	0.03
397DEP	Communication Equipment		GPLANT	620	947	947	0.18	1.13
398DEP	Miscellaneous Equipment		GPLANT	21	32	32	0.01	0.04
	TotaL Gen. Plant Dep. Exp.	Sum of Lines 31 to 40 - Line 42		**9,333**	**14,257**	**14,257**	**3**	**17**
EXP_DEP	**Total Depreciation Expense**	Line 28 + Line 44		**239,529**	**365,917**	**365,917**	**59**	**429**
	AMORTIZATION							
407	Amortization of Regulatory Asset		RBASE	171	2,365	2,365	0	3

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	22,096	23	3,838	2
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 23,460**	**$ 24**	**$ 4,075**	**$ 3**
	STORM COST AMORTIZATION									
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	121,769	126	21,152	13

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30	Rate 27A	Rate 30A
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	187	4,971	19	244
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 199**	**$ 5,277**	**$ 20**	**$ 259**
	STORM COST AMORTIZATION									
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	1,031	27,392	102	1,346

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35	Rate 37	Rate 39
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	30	501	1,451	72
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 32**	**$ 532**	**$ 1,541**	**$ 77**
	STORM COST AMORTIZATION									
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	165	2,763	7,997	398

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	124	19	645	1,650	608
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 131**	**$ 20**	**$ 685**	**$ 1,752**	**$ 646**
	STORM COST AMORTIZATION										
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	682	103	3,554	9,093	3,352

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116	Rate 117	9 - Special C	Rate EV-S
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	1,140	183	371	85	1	4
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 1,210**	**$ 194**	**$ 393**	**$ 90**	**$ 1**	**$ 4**
	STORM COST AMORTIZATION											
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	6,282	1,007	2,042	466	6	22

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 9. DEPRECIATION AND AMORTIZATION EXPENSE
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
403	EESCO Depreciation / Amortization		RBASE	43,380	38,320	38,320	6	50
	Total Amortization Expense	Sum of Lines 51 to 52		**$ 43,551**	**$ 40,686**	**$ 40,686**	**$ 7**	**$ 54**
	STORM COST AMORTIZATION							
	Amortization Storm Recovery		RBASE	211,177	**211,177**	**211,177**	35	278

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27
	PAYROLL RELATED TAXES										
408001	CT Unemployment Tax Exp		O_LABOR	447	466	466	276	1	46	0	2
408020	FICA Tax		O_LABOR	13,967	14,540	14,540	8,607	20	1,444	3	68
408050	Medicare Tax		O_LABOR	3,613	3,762	3,762	2,227	5	374	1	18
408010	Federal Unemployment Tax		O_LABOR	72	75	75	44	0	7	0	0
408011	MA Unemployment Tax		O_LABOR	104	108	108	64	0	11	0	1
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway		O_LABOR	4	4	4	3	0	0	0	0
408150	Genl Svc Co OH Taxes		O_LABOR	(3,391)	(3,527)	(3,527)	(2,088)	(5)	(350)	(1)	(17)
408180	MA Health Tax		O_LABOR	7	8	8	5	0	1	0	0
408220	Payroll Taxes Transferred-Credit		O_LABOR	(3,503)	(3,644)	(3,644)	(2,157)	(5)	(362)	(1)	(17)
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise		O_LABOR	16	16	16	10	0	2	0	0
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre		O_LABOR	125	130	130	77	0	13	0	1
	Net Payroll Taxes	Sum of Lines 11 to 21		**11,462**	**11,939**	**11,939**	**7,067**	**17**	**1,186**	**2**	**56**
408110	**Property Tax**		NETPLANT	**137,747**	**158,659**	**158,659**	**91,469**	**94**	**15,888**	**10**	**778**
408620	**Gross Earnings Tax**		GROSS_REV	**102,398**	**123,439**	**123,439**	**67,550**	**63**	**10,961**	**4**	**690**
	TOTAL TAXES OTHER THAN INCOME TAX	Line 23 + Line 25 + Line 27		**251,608**	**294,037**	**294,037**	**166,086**	**174**	**28,035**	**16**	**1,524**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 30	Rate 27A	Rate 30A	Rate 29	Rate 35
	PAYROLL RELATED TAXES										
408001	CT Unemployment Tax Exp		O_LABOR	447	466	466	63	0	3	0	6
408020	FICA Tax		O_LABOR	13,967	14,540	14,540	1,966	7	93	13	175
408050	Medicare Tax		O_LABOR	3,613	3,762	3,762	509	2	24	3	45
408010	Federal Unemployment Tax		O_LABOR	72	75	75	10	0	0	0	1
408011	MA Unemployment Tax		O_LABOR	104	108	108	15	0	1	0	1
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway		O_LABOR	4	4	4	1	0	0	0	0
408150	Genl Svc Co OH Taxes		O_LABOR	(3,391)	(3,527)	(3,527)	(477)	(2)	(23)	(3)	(42)
408180	MA Health Tax		O_LABOR	7	8	8	1	0	0	0	0
408220	Payroll Taxes Transferred-Credit		O_LABOR	(3,503)	(3,644)	(3,644)	(493)	(2)	(23)	(3)	(44)
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise		O_LABOR	16	16	16	2	0	0	0	0
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre		O_LABOR	125	130	130	18	0	1	0	2
	Net Payroll Taxes	Sum of Lines 11 to 21		**11,462**	**11,939**	**11,939**	**1,614**	**6**	**76**	**11**	**144**
408110	**Property Tax**		NETPLANT	**137,747**	**158,659**	**158,659**	**20,571**	**77**	**1,012**	**124**	**2,080**
408620	**Gross Earnings Tax**		GROSS_REV	**102,398**	**123,439**	**123,439**	**20,947**	**85**	**1,459**	**54**	**1,931**
	TOTAL TAXES OTHER THAN INCOME TAX	Line 23 + Line 25 + Line 27		**251,608**	**294,037**	**294,037**	**43,133**	**168**	**2,547**	**189**	**4,154**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55
	PAYROLL RELATED TAXES										
408001	CT Unemployment Tax Exp		O_LABOR	447	466	466	16	1	2	0	7
408020	FICA Tax		O_LABOR	13,967	14,540	14,540	515	24	49	6	220
408050	Medicare Tax		O_LABOR	3,613	3,762	3,762	133	6	13	2	57
408010	Federal Unemployment Tax		O_LABOR	72	75	75	3	0	0	0	1
408011	MA Unemployment Tax		O_LABOR	104	108	108	4	0	0	0	2
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway		O_LABOR	4	4	4	0	0	0	0	0
408150	Genl Svc Co OH Taxes		O_LABOR	(3,391)	(3,527)	(3,527)	(125)	(6)	(12)	(2)	(53)
408180	MA Health Tax		O_LABOR	7	8	8	0	0	0	0	0
408220	Payroll Taxes Transferred-Credit		O_LABOR	(3,503)	(3,644)	(3,644)	(129)	(6)	(12)	(2)	(55)
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise		O_LABOR	16	16	16	1	0	0	0	0
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre		O_LABOR	125	130	130	5	0	0	0	2
	Net Payroll Taxes	Sum of Lines 11 to 21		**11,462**	**11,939**	**11,939**	**423**	**20**	**40**	**5**	**180**
408110	**Property Tax**		NETPLANT	**137,747**	**158,659**	**158,659**	**6,025**	**300**	**512**	**77**	**2,677**
408620	**Gross Earnings Tax**		GROSS_REV	**102,398**	**123,439**	**123,439**	**4,979**	**141**	**538**	**71**	**1,884**
	TOTAL TAXES OTHER THAN INCOME TAX	Line 23 + Line 25 + Line 27		**251,608**	**294,037**	**294,037**	**11,427**	**460**	**1,090**	**154**	**4,741**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 56	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
	PAYROLL RELATED TAXES											
408001	CT Unemployment Tax Exp		O_LABOR	447	466	466	18	6	12	1	4	0
408020	FICA Tax		O_LABOR	13,967	14,540	14,540	564	202	379	28	119	15
408050	Medicare Tax		O_LABOR	3,613	3,762	3,762	146	52	98	7	31	4
408010	Federal Unemployment Tax		O_LABOR	72	75	75	3	1	2	0	1	0
408011	MA Unemployment Tax		O_LABOR	104	108	108	4	2	3	0	1	0
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway		O_LABOR	4	4	4	0	0	0	0	0	0
408150	Genl Svc Co OH Taxes		O_LABOR	(3,391)	(3,527)	(3,527)	(137)	(49)	(92)	(7)	(29)	(4)
408180	MA Health Tax		O_LABOR	7	8	8	0	0	0	0	0	0
408220	Payroll Taxes Transferred-Credit		O_LABOR	(3,503)	(3,644)	(3,644)	(141)	(51)	(95)	(7)	(30)	(4)
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise		O_LABOR	16	16	16	1	0	0	0	0	0
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre		O_LABOR	125	130	130	5	2	3	0	1	0
	Net Payroll Taxes	Sum of Lines 11 to 21		**11,462**	**11,939**	**11,939**	**463**	**166**	**311**	**23**	**98**	**12**
408110	**Property Tax**		NETPLANT	**137,747**	**158,659**	**158,659**	**6,850**	**2,525**	**4,733**	**697**	**1,576**	**328**
408620	**Gross Earnings Tax**		GROSS_REV	**102,398**	**123,439**	**123,439**	**5,330**	**1,589**	**3,323**	**427**	**1,063**	**121**
	TOTAL TAXES OTHER THAN INCOME TAX	Line 23 + Line 25 + Line 27		**251,608**	**294,037**	**294,037**	**12,644**	**4,279**	**8,368**	**1,147**	**2,737**	**462**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 10. PAYROLL TAXES AND OTHER NON-INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Account	Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	- Special (	Rate EV-S	Rate EV-M	Rate EV-L
	PAYROLL RELATED TAXES									
408001	CT Unemployment Tax Exp		O_LABOR	447	466	466	0	0	0	1
408020	FICA Tax		O_LABOR	13,967	14,540	14,540	0	2	3	17
408050	Medicare Tax		O_LABOR	3,613	3,762	3,762	0	1	1	5
408010	Federal Unemployment Tax		O_LABOR	72	75	75	0	0	0	0
408011	MA Unemployment Tax		O_LABOR	104	108	108	0	0	0	0
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway		O_LABOR	4	4	4	0	0	0	0
408150	Genl Svc Co OH Taxes		O_LABOR	(3,391)	(3,527)	(3,527)	(0)	(1)	(1)	(4)
408180	MA Health Tax		O_LABOR	7	8	8	0	0	0	0
408220	Payroll Taxes Transferred-Credit		O_LABOR	(3,503)	(3,644)	(3,644)	(0)	(1)	(1)	(4)
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise		O_LABOR	16	16	16	0	0	0	0
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre		O_LABOR	125	130	130	0	0	0	0
	Net Payroll Taxes	Sum of Lines 11 to 21		**11,462**	**11,939**	**11,939**	**0**	**2**	**2**	**14**
408110	**Property Tax**		NETPLANT	**137,747**	**158,659**	**158,659**	**5**	**17**	**26**	**209**
408620	**Gross Earnings Tax**		GROSS_REV	**102,398**	**123,439**	**123,439**	**50**	**8**	**26**	**145**
	TOTAL TAXES OTHER THAN INCOME TAX	Line 23 + Line 25 + Line 27		**251,608**	**294,037**	**294,037**	**55**	**26**	**54**	**369**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30
INCOME TAXES											
Total Distribution Revenue	Table 5, Line 30		1,453,137	1,471,039	1,471,039	806,328	751	130,941	47	8,197	248,579
Total Expense (Excluding Income Taxes)	Table 1B, Line 32		1,207,260	1,466,502	1,466,502	844,527	1,120	143,642	128	7,081	200,414
Book Net Income Before Interest and Income Taxes	Line 13 - Line 15		245,877	4,536	4,536	(38,199)	(369)	(12,701)	(81)	1,115	48,166
Interest on Long Term Debt		RBASE	(137,369)	(148,974)	(148,974)	(85,902)	(89)	(14,922)	(9)	(727)	(19,324)
Operating Income after Interest on LTD	Line 17 + Line 19		108,508	(144,438)	(144,438)	(124,101)	(458)	(27,623)	(91)	388	28,842
Permanent & Flowthrough Temporary Differences:											
Depreciation Flow Through - Plant		RBASE	62,015	75,341	75,341	43,443	45	7,546	5	368	9,773
Cost of Removal		RBASE	(48,428)	(58,912)	(58,912)	(33,970)	(35)	(5,901)	(4)	(288)	(7,642)
Property Tax - Book/Tax Difference		RBASE	(6,842)	(1,102)	(1,102)	(635)	(1)	(110)	(0)	(5)	(143)
AFUDC - Equity		RBASE	6,434	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts		UNCOL904	(12,701)	404	404	232	0	38	0	2	62
Disallowed meals expense		LABOR_D	44	52	52	31	0	5	0	0	7
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 24 to 29		522	15,783	15,783	9,101	9	1,578	1	77	2,057
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 37 - Line 34 - Line 3	RBASE	(207,736)	(119,416)	(119,416)	(68,858)	(71)	(11,961)	(7)	(583)	(15,490)
NORMALIZED TIMING DIFF_Labor		O_LABOR	1,403	(1,948)	(1,948)	(1,153)	(3)	(193)	(0)	(9)	(263)
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	-	-	-	-	-	-	-	-	-
NORMALIZED DIFF(410-411)			(206,333)	(121,364)	(121,364)	(70,011)	(74)	(12,155)	(8)	(592)	(15,753)
Sub Total-adj to Taxable Income	Line 31 + Line 37		(205,811)	(105,581)	(105,581)	(60,910)	(65)	(10,577)	(7)	(515)	(13,695)
CT Adjs: Depreciation Differences		DPLANT	(62,263)	(62,524)	(62,524)	(38,606)	(31)	(6,696)	(4)	(281)	(7,959)
NOL Carryover from 2024			(73,770)	-	-	-	-	-	-	-	-
Taxable Income For State Income Taxes	Line 21 + Line 39 + Line 41 + Line 42		(233,336)	(312,543)	(312,543)	(223,617)	(554)	(44,895)	(101)	(408)	7,188
CT State Tax eff. Tax rate			8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
CT Income State Tax	Line 44 x Line 46		(19,250)	(25,784.82)	(25,785)	(18,448)	(46)	(3,704)	(8)	(34)	593
State Tax Audit and Reserve Adjustments			(2,530)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
Total State Income Tax	Line 47 + Line 48		(21,780)	(25,785)	(25,785)	(18,448)	(46)	(3,704)	(8)	(34)	593
Taxable Income-Federal Tax	Line 44 - Line 42 - Line 41		(97,303)	(250,019.27)	(250,019)	(185,011)	(523)	(38,199)	(97)	(127)	15,147

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39
INCOME TAXES											
Total Distribution Revenue	Table 5, Line 30		1,453,137	1,471,039	1,471,039	1,009	17,258	652	22,935	59,211	1,691
Total Expense (Excluding Income Taxes)	Table 1B, Line 32		1,207,260	1,466,502	1,466,502	729	10,185	1,115	18,887	53,831	2,530
Book Net Income Before Interest and Income Taxes	Line 13 - Line 15		245,877	4,536	4,536	279	7,073	(463)	4,048	5,380	(838)
Interest on Long Term Debt		RBASE	(137,369)	(148,974)	(148,974)	(72)	(950)	(116)	(1,949)	(5,642)	(281)
Operating Income after Interest on LTD	Line 17 + Line 19		108,508	(144,438)	(144,438)	207	6,123	(579)	2,099	(262)	(1,119)
Permanent & Flowthrough Temporary Differences:											
Depreciation Flow Through - Plant		RBASE	62,015	75,341	75,341	36	480	59	986	2,853	142
Cost of Removal		RBASE	(48,428)	(58,912)	(58,912)	(28)	(376)	(46)	(771)	(2,231)	(111)
Property Tax - Book/Tax Difference		RBASE	(6,842)	(1,102)	(1,102)	(1)	(7)	(1)	(14)	(42)	(2)
AFUDC - Equity		RBASE	6,434	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts		UNCOL904	(12,701)	404	404	0	4	0	6	15	1
Disallowed meals expense		LABOR_D	44	52	52	0	0	0	1	2	0
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 24 to 29		522	15,783	15,783	8	102	12	207	598	29
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 37 - Line 34 - Line 3	RBASE	(207,736)	(119,416)	(119,416)	(58)	(761)	(93)	(1,562)	(4,522)	(225)
NORMALIZED TIMING DIFF_Labor		O_LABOR	1,403	(1,948)	(1,948)	(1)	(12)	(2)	(23)	(69)	(3)
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	-	-	-	-	-	-	-	-	-
NORMALIZED DIFF(410-411)			(206,333)	(121,364)	(121,364)	(59)	(774)	(95)	(1,586)	(4,591)	(228)
Sub Total-adj to Taxable Income	Line 31 + Line 37		(205,811)	(105,581)	(105,581)	(51)	(671)	(83)	(1,379)	(3,994)	(199)
CT Adjs: Depreciation Differences		DPLANT	(62,263)	(62,524)	(62,524)	(28)	(386)	(45)	(796)	(2,298)	(19)
NOL Carryover from 2024			(73,770)	-	-	-	-	-	-	-	-
Taxable Income For State Income Taxes	Line 21 + Line 39 + Line 41 + Line 42		(233,336)	(312,543)	(312,543)	129	5,066	(707)	(75)	(6,553)	(1,337)
CT State Tax eff. Tax rate			8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
CT Income State Tax	Line 44 x Line 46		(19,250)	(25,784.82)	(25,785)	11	418	(58)	(6)	(541)	(110)
State Tax Audit and Reserve Adjustments			(2,530)	(0)	(0)	0	0	(0)	(0)	(0)	(0)
Total State Income Tax	Line 47 + Line 48		(21,780)	(25,785)	(25,785)	11	418	(58)	(6)	(541)	(110)
Taxable Income-Federal Tax	Line 44 - Line 42 - Line 41		(97,303)	(250,019.27)	(250,019)	156	5,452	(662)	720	(4,256)	(1,317)

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TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
INCOME TAXES											
Total Distribution Revenue	Table 5, Line 30		1,453,137	1,471,039	1,471,039	6,384	849	22,441	63,452	18,964	39,639
Total Expense (Excluding Income Taxes)	Table 1B, Line 32		1,207,260	1,466,502	1,466,502	5,011	693	23,435	60,091	21,838	40,982
Book Net Income Before Interest and Income Taxes	Line 13 - Line 15		245,877	4,536	4,536	1,372	155	(995)	3,362	(2,875)	(1,344)
Interest on Long Term Debt		RBASE	(137,369)	(148,974)	(148,974)	(481)	(73)	(2,508)	(6,415)	(2,365)	(4,431)
Operating Income after Interest on LTD	Line 17 + Line 19		108,508	(144,438)	(144,438)	891	83	(3,502)	(3,053)	(5,239)	(5,775)
Permanent & Flowthrough Temporary Differences:											
Depreciation Flow Through - Plant		RBASE	62,015	75,341	75,341	243	37	1,268	3,244	1,196	2,241
Cost of Removal		RBASE	(48,428)	(58,912)	(58,912)	(190)	(29)	(992)	(2,537)	(935)	(1,752)
Property Tax - Book/Tax Difference		RBASE	(6,842)	(1,102)	(1,102)	(4)	(1)	(19)	(47)	(17)	(33)
AFUDC - Equity		RBASE	6,434	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts		UNCOL904	(12,701)	404	404	2	0	6	16	6	10
Disallowed meals expense		LABOR_D	44	52	52	0	0	1	2	1	1
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 24 to 29		522	15,783	15,783	51	8	265	678	250	467
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 37 - Line 34 - Line 3	RBASE	(207,736)	(119,416)	(119,416)	(386)	(58)	(2,010)	(5,142)	(1,896)	(3,552)
NORMALIZED TIMING DIFF_Labor		O_LABOR	1,403	(1,948)	(1,948)	(7)	(1)	(29)	(76)	(27)	(51)
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	-	-	-	-	-	-	-	-	-
NORMALIZED DIFF(410-411)			(206,333)	(121,364)	(121,364)	(392)	(59)	(2,039)	(5,218)	(1,923)	(3,603)
Sub Total-adj to Taxable Income	Line 31 + Line 37		(205,811)	(105,581)	(105,581)	(341)	(51)	(1,774)	(4,540)	(1,673)	(3,136)
CT Adjs: Depreciation Differences		DPLANT	(62,263)	(62,524)	(62,524)	(190)	(30)	(571)	(2,666)	(216)	(1,212)
NOL Carryover from 2024			(73,770)	-	-	-	-	-	-	-	-
Taxable Income For State Income Taxes	Line 21 + Line 39 + Line 41 + Line 42		(233,336)	(312,543)	(312,543)	360	1	(5,848)	(10,259)	(7,128)	(10,123)
CT State Tax eff. Tax rate			8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
CT Income State Tax	Line 44 x Line 46		(19,250)	(25,784.82)	(25,785)	30	0	(482)	(846)	(588)	(835)
State Tax Audit and Reserve Adjustments			(2,530)	(0)	(0)	0	0	(0)	(0)	(0)	(0)
Total State Income Tax	Line 47 + Line 48		(21,780)	(25,785)	(25,785)	30	0	(482)	(846)	(588)	(835)
Taxable Income-Federal Tax	Line 44 - Line 42 - Line 41		(97,303)	(250,019.27)	(250,019)	551	32	(5,276)	(7,593)	(6,912)	(8,911)

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TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 115	Rate 116	Rate 117	) - Special C	Rate EV-S	Rate EV-M
INCOME TAXES											
Total Distribution Revenue	Table 5, Line 30		1,453,137	1,471,039	1,471,039	5,068	12,489	1,439	581	94	308
Total Expense (Excluding Income Taxes)	Table 1B, Line 32		1,207,260	1,466,502	1,466,502	5,860	19,271	2,791	103	168	252
Book Net Income Before Interest and Income Taxes	Line 13 - Line 15		245,877	4,536	4,536	(792)	(6,782)	(1,351)	478	(74)	56
Interest on Long Term Debt		RBASE	(137,369)	(148,974)	(148,974)	(710)	(1,441)	(329)	(4)	(16)	(24)
Operating Income after Interest on LTD	Line 17 + Line 19		108,508	(144,438)	(144,438)	(1,503)	(8,223)	(1,680)	474	(90)	32
Permanent & Flowthrough Temporary Differences:											
Depreciation Flow Through - Plant		RBASE	62,015	75,341	75,341	359	729	166	2	8	12
Cost of Removal		RBASE	(48,428)	(58,912)	(58,912)	(281)	(570)	(130)	(2)	(6)	(10)
Property Tax - Book/Tax Difference		RBASE	(6,842)	(1,102)	(1,102)	(5)	(11)	(2)	(0)	(0)	(0)
AFUDC - Equity		RBASE	6,434	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts		UNCOL904	(12,701)	404	404	1	1	0	0	0	0
Disallowed meals expense		LABOR_D	44	52	52	0	0	0	0	0	0
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 24 to 29		522	15,783	15,783	74	150	34	1	2	3
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 37 - Line 34 - Line 3	RBASE	(207,736)	(119,416)	(119,416)	(569)	(1,155)	(264)	(4)	(12)	(20)
NORMALIZED TIMING DIFF_Labor		O_LABOR	1,403	(1,948)	(1,948)	(4)	(16)	(2)	(0)	(0)	(0)
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	-	-	-	-	-	-	-	-	-
NORMALIZED DIFF(410-411)			(206,333)	(121,364)	(121,364)	(573)	(1,171)	(266)	(4)	(13)	(20)
Sub Total-adj to Taxable Income	Line 31 + Line 37		(205,811)	(105,581)	(105,581)	(499)	(1,021)	(232)	(3)	(11)	(17)
CT Adjs: Depreciation Differences		DPLANT	(62,263)	(62,524)	(62,524)	(195)	(110)	(87)	-	(6)	(10)
NOL Carryover from 2024			(73,770)	-	-	-	-	-	-	-	-
Taxable Income For State Income Taxes	Line 21 + Line 39 + Line 41 + Line 42		(233,336)	(312,543)	(312,543)	(2,197)	(9,355)	(1,999)	471	(106)	5
CT State Tax eff. Tax rate			8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
CT Income State Tax	Line 44 x Line 46		(19,250)	(25,784.82)	(25,785)	(181)	(772)	(165)	39	(9)	0
State Tax Audit and Reserve Adjustments			(2,530)	(0)	(0)	(0)	(0)	(0)	0	(0)	0
Total State Income Tax	Line 47 + Line 48		(21,780)	(25,785)	(25,785)	(181)	(772)	(165)	39	(9)	0
Taxable Income-Federal Tax	Line 44 - Line 42 - Line 41		(97,303)	(250,019.27)	(250,019)	(2,001)	(9,244)	(1,912)	471	(101)	14

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
INCOME TAXES						
Total Distribution Revenue	Table 5, Line 30		1,453,137	1,471,039	1,471,039	1,734
Total Expense (Excluding Income Taxes)	Table 1B, Line 32		1,207,260	1,466,502	1,466,502	1,818
Book Net Income Before Interest and Income Taxes	Line 13 - Line 15		245,877	4,536	4,536	(84)
Interest on Long Term Debt		RBASE	(137,369)	(148,974)	(148,974)	(196)
Operating Income after Interest on LTD	Line 17 + Line 19		108,508	(144,438)	(144,438)	(280)
Permanent & Flowthrough Temporary Differences:						
Depreciation Flow Through - Plant		RBASE	62,015	75,341	75,341	99
Cost of Removal		RBASE	(48,428)	(58,912)	(58,912)	(78)
Property Tax - Book/Tax Difference		RBASE	(6,842)	(1,102)	(1,102)	(1)
AFUDC - Equity		RBASE	6,434	-	-	-
Provision for Uncollectible Accounts		UNCOL904	(12,701)	404	404	0
Disallowed meals expense		LABOR_D	44	52	52	0
PERMANENT & FLOW THROUGH DIFF(410-411)	Sum of Lines 24 to 29		522	15,783	15,783	21
NORMALIZED TIMING DIFF_Dist Gross Plant	Line 37 - Line 34 - Line 3	RBASE	(207,736)	(119,416)	(119,416)	(157)
NORMALIZED TIMING DIFF_Labor		O_LABOR	1,403	(1,948)	(1,948)	(2)
NORMALIZED TIMING DIFF_Uncollectibles		UNCOL904	-	-	-	-
NORMALIZED DIFF(410-411)			(206,333)	(121,364)	(121,364)	(159)
Sub Total-adj to Taxable Income	Line 31 + Line 37		(205,811)	(105,581)	(105,581)	(139)
CT Adjs: Depreciation Differences		DPLANT	(62,263)	(62,524)	(62,524)	(82)
NOL Carryover from 2024			(73,770)	-	-	-
Taxable Income For State Income Taxes	Line 21 + Line 39 + Line 41 + Line 42		(233,336)	(312,543)	(312,543)	(500)
CT State Tax eff. Tax rate			8.25%	8.25%	8.25%	8.25%
CT Income State Tax	Line 44 x Line 46		(19,250)	(25,784.82)	(25,785)	(41)
State Tax Audit and Reserve Adjustments			(2,530)	(0)	(0)	(0)
Total State Income Tax	Line 47 + Line 48		(21,780)	(25,785)	(25,785)	(41)
Taxable Income-Federal Tax	Line 44 - Line 42 - Line 41		(97,303)	(250,019.27)	(250,019)	(419)

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TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30
Federal Taxable Income	Line 51 - Line 47		(78,052)	(224,234.45)	(224,234)	(166,563)	(477)	(34,495)	(89)	(93)	14,554
Federal Income Tax @ 21%	Line 52 x 21%	21%	(16,391)	(47,089)	(47,089)	(34,978)	(100)	(7,244)	(19)	(20)	3,056
Federal Tax Audit and Reserve Adjustments			3,842	-	-	-	-	-	-	-	-
Federal Income Tax	Line 54 + Line 55		(12,549)	(47,089.2)	(47,089)	(34,978)	(100)	(7,244)	(19)	(20)	3,056
Adjustment for storm related cost					-	-	-	-	-	-	-
Total Current Federal & State Income Taxes	Line 56 + Line 49		**(34,329)**	**(72,874.1)**	**(72,874)**	**(53,427)**	**(146)**	**(10,948)**	**(27)**	**(53)**	**3,649**
DEFERRED INCOME TAXES											
Total Deferred Income Taxes		NETPLANT	35,007	651	651	375	0	65	0	3	84
Investment Tax Credit Adjustment		NETPLANT	-	-	-	-	-	-	-	-	-
Deferred Inc Tax & Net ITC	Line 62 + Line 63		**35,007**	**651**	**651**	**375**	**0**	**65**	**0**	**3**	**84**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A	Rate 29	Rate 35	Rate 37	Rate 39
Federal Taxable Income	Line 51 - Line 47		(78,052)	(224,234.45)	(224,234)	146	5,034	(603)	727	(3,715)	(1,207)
Federal Income Tax @ 21%	Line 52 x 21%	21%	(16,391)	(47,089)	(47,089)	31	1,057	(127)	153	(780)	(253)
Federal Tax Audit and Reserve Adjustments			3,842	-	-	-	-	-	-	-	-
Federal Income Tax	Line 54 + Line 55		(12,549)	(47,089.2)	(47,089)	31	1,057	(127)	153	(780)	(253)
Adjustment for storm related cost					-	-	-	-	-	-	-
Total Current Federal & State Income Taxes	Line 56 + Line 49		**(34,329)**	**(72,874.1)**	**(72,874)**	**41**	**1,475**	**(185)**	**146**	**(1,321)**	**(364)**
DEFERRED INCOME TAXES											
Total Deferred Income Taxes		NETPLANT	35,007	651	651	0	4	1	9	25	1
Investment Tax Credit Adjustment		NETPLANT	-	-	-	-	-	-	-	-	-
Deferred Inc Tax & Net ITC	Line 62 + Line 63		**35,007**	**651**	**651**	**0**	**4**	**1**	**9**	**25**	**1**

The Connecticut Light & Power Company (d/b/a Eversource)
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TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
Federal Taxable Income	Line 51 - Line 47		(78,052)	(224,234.45)	(224,234)	521	31	(4,794)	(6,747)	(6,324)	(8,076)
Federal Income Tax @ 21%	Line 52 x 21%	21%	(16,391)	(47,089)	(47,089)	109	7	(1,007)	(1,417)	(1,328)	(1,696)
Federal Tax Audit and Reserve Adjustments			3,842	-	-	-	-	-	-	-	-
Federal Income Tax	Line 54 + Line 55		(12,549)	(47,089.2)	(47,089)	109	7	(1,007)	(1,417)	(1,328)	(1,696)
Adjustment for storm related cost					-	-	-	-	-	-	-
Total Current Federal & State Income Taxes	Line 56 + Line 49		**(34,329)**	**(72,874.1)**	**(72,874)**	**139**	**7**	**(1,489)**	**(2,263)**	**(1,916)**	**(2,531)**
DEFERRED INCOME TAXES											
Total Deferred Income Taxes		NETPLANT	35,007	651	651	2	0	11	28	10	19
Investment Tax Credit Adjustment		NETPLANT	-	-	-	-	-	-	-	-	-
Deferred Inc Tax & Net ITC	Line 62 + Line 63		**35,007**	**651**	**651**	**2**	**0**	**11**	**28**	**10**	**19**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 115	Rate 116	Rate 117	) - Special C	Rate EV-S	Rate EV-M
Federal Taxable Income	Line 51 - Line 47		(78,052)	(224,234.45)	(224,234)	(1,820)	(8,472)	(1,747)	432	(92)	14
Federal Income Tax @ 21%	Line 52 x 21%	21%	(16,391)	(47,089)	(47,089)	(382)	(1,779)	(367)	91	(19)	3
Federal Tax Audit and Reserve Adjustments			3,842	-	-	-	-	-	-	-	-
Federal Income Tax	Line 54 + Line 55		(12,549)	(47,089.2)	(47,089)	(382)	(1,779)	(367)	91	(19)	3
Adjustment for storm related cost					-	-	-	-	-	-	-
Total Current Federal & State Income Taxes	Line 56 + Line 49		**(34,329)**	**(72,874.1)**	**(72,874)**	**(563)**	**(2,551)**	**(532)**	**130**	**(28)**	**3**
DEFERRED INCOME TAXES											
Total Deferred Income Taxes		NETPLANT	35,007	651	651	3	6	1	0	0	0
Investment Tax Credit Adjustment		NETPLANT	-	-	-	-	-	-	-	-	-
Deferred Inc Tax & Net ITC	Line 62 + Line 63		**35,007**	**651**	**651**	**3**	**6**	**1**	**0**	**0**	**0**

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Allocated Embedded Cost of Service Study
TABLE 11. INCOME TAXES
RATE YEAR 1 ENDING 6/30/2028
(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-L
Federal Taxable Income	Line 51 - Line 47		(78,052)	(224,234.45)	(224,234)	(378)
Federal Income Tax @ 21%	Line 52 x 21%	21%	(16,391)	(47,089)	(47,089)	(79)
Federal Tax Audit and Reserve Adjustments			3,842	-	-	-
Federal Income Tax	Line 54 + Line 55		(12,549)	(47,089.2)	(47,089)	(79)
Adjustment for storm related cost					-	-
Total Current Federal & State Income Taxes	Line 56 + Line 49		**(34,329)**	**(72,874.1)**	**(72,874)**	**(121)**
DEFERRED INCOME TAXES						
Total Deferred Income Taxes		NETPLANT	35,007	651	651	1
Investment Tax Credit Adjustment		NETPLANT	-	-	-	-
Deferred Inc Tax & Net ITC	Line 62 + Line 63		**35,007**	**651**	**651**	**1**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	4,640	4
581 Load Dispatching		OM_581	3,039	3,312	3,312	1,656	2
582 Station Expenses		OM_582	1,182	1,288	1,288	644	1
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	8,577	8
584 Underground Line Expenses		OM_584	934	1,017	1,017	579	1
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	1,827	6
587 Customer Installations Expenses		OM_587	46	50	50	33	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	6,944	6
589 Distribution Operations Rent		OM_589	67	73	73	48	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	770	1
591 Maintenance Of Structures		OM_591	26	28	28	17	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	3,249	3
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	19,873	18
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	2,674	2
595 Maintenance Of Line Transformers		OM_595	571	623	623	385	0
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	627	2
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**52,541**	**53**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	1,903	101
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	12,827	7
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	1,279	1
910 Miscellaneous		OM_910	199	217	217	174	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**16,183**	**110**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	20,235	48
921 Office Supplies Exp.		AG_921	30	33	33	19	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(1,913)	(5)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 5	Rate 18
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	834	0
581 Load Dispatching		OM_581	3,039	3,312	3,312	343	0
582 Station Expenses		OM_582	1,182	1,288	1,288	133	0
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	1,548	1
584 Underground Line Expenses		OM_584	934	1,017	1,017	101	0
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	244	1
587 Customer Installations Expenses		OM_587	46	50	50	4	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	1,204	1
589 Distribution Operations Rent		OM_589	67	73	73	7	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	140	0
591 Maintenance Of Structures		OM_591	26	28	28	3	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	673	0
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	3,586	1
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	466	0
595 Maintenance Of Line Transformers		OM_595	571	623	623	67	0
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	84	0
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**9,437**	**5**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	257	15
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	1,648	2
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	164	0
910 Miscellaneous		OM_910	199	217	217	22	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**2,092**	**17**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	3,395	6
921 Office Supplies Exp.		AG_921	30	33	33	3	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(321)	(1)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	44	1,106
581 Load Dispatching		OM_581	3,039	3,312	3,312	21	481
582 Station Expenses		OM_582	1,182	1,288	1,288	8	187
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	82	2,040
584 Underground Line Expenses		OM_584	934	1,017	1,017	6	136
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	10	497
587 Customer Installations Expenses		OM_587	46	50	50	0	5
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	51	1,432
589 Distribution Operations Rent		OM_589	67	73	73	0	8
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	8	188
591 Maintenance Of Structures		OM_591	26	28	28	0	4
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	41	944
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	190	4,726
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	26	628
595 Maintenance Of Line Transformers		OM_595	571	623	623	3	79
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	3	171
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**492**	**12,631**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	43	286
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	9	2,628
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	119
910 Miscellaneous		OM_910	199	217	217	0	16
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**52**	**3,049**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	160	4,617
921 Office Supplies Exp.		AG_921	30	33	33	0	5
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(15)	(436)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	4	55
581 Load Dispatching		OM_581	3,039	3,312	3,312	2	25
582 Station Expenses		OM_582	1,182	1,288	1,288	1	10
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	8	102
584 Underground Line Expenses		OM_584	934	1,017	1,017	1	7
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	1	21
587 Customer Installations Expenses		OM_587	46	50	50	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	5	69
589 Distribution Operations Rent		OM_589	67	73	73	0	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	1	9
591 Maintenance Of Structures		OM_591	26	28	28	0	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	4	48
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	19	237
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	3	32
595 Maintenance Of Line Transformers		OM_595	571	623	623	0	4
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	0	7
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**49**	**627**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	6	11
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	1	97
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	4
910 Miscellaneous		OM_910	199	217	217	0	1
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**7**	**113**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	16	218
921 Office Supplies Exp.		AG_921	30	33	33	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(2)	(21)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	7	118
581 Load Dispatching		OM_581	3,039	3,312	3,312	3	58
582 Station Expenses		OM_582	1,182	1,288	1,288	1	23
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	13	220
584 Underground Line Expenses		OM_584	934	1,017	1,017	1	14
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	2	23
587 Customer Installations Expenses		OM_587	46	50	50	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	8	143
589 Distribution Operations Rent		OM_589	67	73	73	0	1
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	1	20
591 Maintenance Of Structures		OM_591	26	28	28	0	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	6	114
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	29	510
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	4	66
595 Maintenance Of Line Transformers		OM_595	571	623	623	0	8
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	1	8
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**77**	**1,326**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	21	35
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	6	34
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	2
910 Miscellaneous		OM_910	199	217	217	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**27**	**71**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	30	411
921 Office Supplies Exp.		AG_921	30	33	33	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(3)	(39)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	342	18
581 Load Dispatching		OM_581	3,039	3,312	3,312	170	10
582 Station Expenses		OM_582	1,182	1,288	1,288	66	4
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	642	36
584 Underground Line Expenses		OM_584	934	1,017	1,017	42	2
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	46	1
587 Customer Installations Expenses		OM_587	46	50	50	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	413	3
589 Distribution Operations Rent		OM_589	67	73	73	2	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	59	3
591 Maintenance Of Structures		OM_591	26	28	28	1	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	334	19
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	1,487	83
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	192	10
595 Maintenance Of Line Transformers		OM_595	571	623	623	23	0
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	16	0
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**3,836**	**189**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	229	0
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	42	0
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	2	0
910 Miscellaneous		OM_910	199	217	217	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**273**	**0**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	1,210	56
921 Office Supplies Exp.		AG_921	30	33	33	1	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(114)	(5)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	28	4
581 Load Dispatching		OM_581	3,039	3,312	3,312	12	2
582 Station Expenses		OM_582	1,182	1,288	1,288	5	1
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	51	8
584 Underground Line Expenses		OM_584	934	1,017	1,017	3	1
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	16	0
587 Customer Installations Expenses		OM_587	46	50	50	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	34	5
589 Distribution Operations Rent		OM_589	67	73	73	0	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	5	1
591 Maintenance Of Structures		OM_591	26	28	28	0	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	24	4
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	118	19
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	16	2
595 Maintenance Of Line Transformers		OM_595	571	623	623	2	0
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	5	0
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**320**	**49**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	24	2
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	45	0
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	2	0
910 Miscellaneous		OM_910	199	217	217	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**72**	**2**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	115	15
921 Office Supplies Exp.		AG_921	30	33	33	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(11)	(1)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 55	Rate 56	Rate 57
OPERATIONS								
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	158	391	153
581 Load Dispatching		OM_581	3,039	3,312	3,312	82	199	81
582 Station Expenses		OM_582	1,182	1,288	1,288	32	77	31
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	303	736	298
584 Underground Line Expenses		OM_584	934	1,017	1,017	19	47	19
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	13	28	9
587 Customer Installations Expenses		OM_587	46	50	50	0	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	103	480	39
589 Distribution Operations Rent		OM_589	67	73	73	1	2	1
MAINTENANCE								
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	28	67	27
591 Maintenance Of Structures		OM_591	26	28	28	0	1	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	161	391	158
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	702	1,706	691
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	89	216	87
595 Maintenance Of Line Transformers		OM_595	571	623	623	6	27	2
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-	-
597 Maintenance Of Meters		OM_597	868	947	947	4	10	3
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**1,701**	**4,377**	**1,599**
Operations & Maintenance Expenses - Customer								
901 Supervision		OM_901	-	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	41	104	7
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	8	16	2
905 Customer Account Expenses		OM_905	-	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	1	0
910 Miscellaneous		OM_910	199	217	217	0	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**49**	**121**	**9**
Operations & Maintenance Expenses - Administrative and General								
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	515	1,324	474
921 Office Supplies Exp.		AG_921	30	33	33	1	1	1
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(49)	(125)	(45)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116
OPERATIONS								
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	278	19	132
581 Load Dispatching		OM_581	3,039	3,312	3,312	144	6	4
582 Station Expenses		OM_582	1,182	1,288	1,288	56	3	2
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	532	36	22
584 Underground Line Expenses		OM_584	934	1,017	1,017	34	2	1
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	12	-	-
587 Customer Installations Expenses		OM_587	46	50	50	0	2	5
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	218	35	20
589 Distribution Operations Rent		OM_589	67	73	73	2	0	0
MAINTENANCE								
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	48	3	21
591 Maintenance Of Structures		OM_591	26	28	28	1	0	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	283	13	8
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	1,233	83	51
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	156	10	6
595 Maintenance Of Line Transformers		OM_595	571	623	623	12	2	1
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-	650
597 Maintenance Of Meters		OM_597	868	947	947	4	-	-
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**3,013**	**215**	**922**
Operations & Maintenance Expenses - Customer								
901 Supervision		OM_901	-	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	7	-	-
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	2	-	-
905 Customer Account Expenses		OM_905	-	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	5	16
910 Miscellaneous		OM_910	199	217	217	0	1	2
911 Sales Expense - Supervision		OM_911	-	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**9**	**6**	**18**
Operations & Maintenance Expenses - Administrative and General								
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	890	65	277
921 Office Supplies Exp.		AG_921	30	33	33	1	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(84)	(6)	(26)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	- Special (	Rate EV-S
OPERATIONS								
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	12	0	1
581 Load Dispatching		OM_581	3,039	3,312	3,312	3	0	0
582 Station Expenses		OM_582	1,182	1,288	1,288	1	0	0
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	17	0	2
584 Underground Line Expenses		OM_584	934	1,017	1,017	1	0	0
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	-	1	1
587 Customer Installations Expenses		OM_587	46	50	50	1	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	16	-	1
589 Distribution Operations Rent		OM_589	67	73	73	0	0	0
MAINTENANCE								
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	2	0	0
591 Maintenance Of Structures		OM_591	26	28	28	0	-	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	6	0	1
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	40	1	4
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	5	0	0
595 Maintenance Of Line Transformers		OM_595	571	623	623	1	-	0
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	15	-	-
597 Maintenance Of Meters		OM_597	868	947	947	-	0	0
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	-	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**119**	**3**	**10**
Operations & Maintenance Expenses - Customer								
901 Supervision		OM_901	-	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	-	1	9
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	-	-	1
905 Customer Account Expenses		OM_905	-	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	1	0	0
910 Miscellaneous		OM_910	199	217	217	0	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**1**	**1**	**10**
Operations & Maintenance Expenses - Administrative and General								
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	35	1	6
921 Office Supplies Exp.		AG_921	30	33	33	0	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(3)	(0)	(1)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
OPERATIONS							
580 Operation Supervision And Engineering		OM_ALL	7,672	8,362	8,362	1	12
581 Load Dispatching		OM_581	3,039	3,312	3,312	1	6
582 Station Expenses		OM_582	1,182	1,288	1,288	0	2
583 Overhead Line Expenses		OM_583	14,044	15,307	15,307	3	22
584 Underground Line Expenses		OM_584	934	1,017	1,017	0	1
585 Street Lighting And Signal System Expenses		OM_585	-	-	-	-	-
586 Meter Expenses		OM_586	2,531	2,758	2,758	1	1
587 Customer Installations Expenses		OM_587	46	50	50	0	0
588 Miscellaneous Distribution Expenses		OM_588	10,318	11,246	11,246	2	15
589 Distribution Operations Rent		OM_589	67	73	73	0	0
MAINTENANCE							
590 Maintenance Supervising & Engineering		OM_590	1,288	1,404	1,404	0	2
591 Maintenance Of Structures		OM_591	26	28	28	0	0
592 Maintenance Of Station Equipment		OM_592	5,962	6,499	6,499	1	12
593 Maintenance Of Overhead Lines		OM_593	32,540	35,466	35,466	6	52
594 Maintenance Of Underground Lines		OM_594	4,310	4,698	4,698	1	7
595 Maintenance Of Line Transformers		OM_595	571	623	623	0	1
596 Maintenance Of Street Lighting And Signal Systems		OM_596	610	664	664	-	-
597 Maintenance Of Meters		OM_597	868	947	947	0	0
598 Maintenance Of Miscellaneous Distribution Plant		OM_598	0	0	0	0	0
Operations & Maintenance Expenses - Distribution Subtotal	Sum of Lines 14 to 34		**86,008**	**93,741**	**93,741**	**16**	**134**
Operations & Maintenance Expenses - Customer							
901 Supervision		OM_901	-	-	-	-	-
902 Meter Reading Expenses		OM_902	2,853	3,109	3,109	4	5
903 Customer Records And Collection Expenses		OM_903	15,943	17,377	17,377	1	1
905 Customer Account Expenses		OM_905	-	-	-	-	-
908 Customer Assistance Expenses		OM_908	1,466	1,597	1,597	0	0
910 Miscellaneous		OM_910	199	217	217	0	0
911 Sales Expense - Supervision		OM_911	-	-	-	-	-
Operations & Maintenance Expenses - Customer Subtotal	Sum of Lines 38 to 44		**20,461**	**22,301**	**22,301**	**5**	**5**
Operations & Maintenance Expenses - Administrative and General							
920 Administrative & General Salaries		AG_920	31,349	34,167	34,167	6	41
921 Office Supplies Exp.		AG_921	30	33	33	0	0
922 A&G Exp. Transferred Credits		AG_922	(2,963)	(3,229)	(3,229)	(1)	(4)

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 1	Rate 7
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	259	1
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	1,357	2
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**19,957**	**46**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**88,681**	**209**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 5	Rate 18
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	43	0
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	232	0
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**3,352**	**6**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**14,881**	**28**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27	Rate 30
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	2	59
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	11	330
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**159**	**4,574**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**702**	**20,255**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 27A	Rate 30A
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	0	3
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	1	16
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**16**	**217**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**72**	**957**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 29	Rate 35
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	0	5
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	2	30
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**30**	**408**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**133**	**1,804**

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Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 37	Rate 39
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	15	1
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	87	4
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**1,199**	**56**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**5,307**	**246**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 40	Rate 41
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	1	0
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	8	1
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**114**	**15**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**506**	**66**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 55	Rate 56	Rate 57
923 Outside Services		AG_923	-	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	7	17	6
928 Regulatory Commission Expense		AG_928	-	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	39	97	37
935 Maintenance of General Plant		AG_935	-	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**513**	**1,315**	**473**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**2,263**	**5,813**	**2,081**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 58	Rate 115	Rate 116
923 Outside Services		AG_923	-	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	11	1	4
928 Regulatory Commission Expense		AG_928	-	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	68	5	31
935 Maintenance of General Plant		AG_935	-	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**886**	**65**	**286**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**3,908**	**285**	**1,226**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate 117	- Special C	Rate EV-S
923 Outside Services		AG_923	-	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	0	0	0
928 Regulatory Commission Expense		AG_928	-	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	3	0	0
935 Maintenance of General Plant		AG_935	-	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**35**	**1**	**6**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**156**	**5**	**26**

The Connecticut Light & Power Company (d/b/a Eversource)

Allocated Embedded Cost of Service Study

TABLE 12. OPERATIONS AND MAINTENANCE EXPENSES - PAYROLL COMPONENT

RATE YEAR 1 ENDING 6/30/2028

(in thousands)

Description	Reference	Allocator	Test Year Proforma 12/31/2025	Rate Year 1 Ending 6/30/2028	6/30/2028 Total Retail	Rate EV-M	Rate EV-L
923 Outside Services		AG_923	-	-	-	-	-
925 Injuries & Damages		AG_925	-	-	-	-	-
926 Employee Pension & Benefits		AG_926	400	436	436	0	1
928 Regulatory Commission Expense		AG_928	-	-	-	-	-
930 Operations Miscellaneous		AG_930	2,172	2,367	2,367	0	3
935 Maintenance of General Plant		AG_935	-	-	-	-	-
Operations & Maintenance Expenses - Administrative and General Subtotal	Sum of Lines 48 to 56		**30,988**	**33,774**	**33,774**	**6**	**41**
TOTAL PAYROLL EXPENSES	Line 57 + Line 45 + Line 35		**137,457**	**149,817**	**149,817**	**28**	**179**

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.A. ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ OPTION FILTER

EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
CP Allocators							
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	55%	0%	6%	0%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	55%	0%	6%	0%
NCP Allocators							
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	50%	0%	10%	0%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	77%	0%	8%	0%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	53%	0%	11%	0%
Customer Allocators							
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	80%	0%	10%	0%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	1%	0%	0%	0%
Services	SERV_369	ALLOCATOR_INPUT	1.00	81%	0%	10%	0%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	80%	0%	10%	0%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	80%	0%	10%	0%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	89%	0%	6%	0%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	42%	0%	8%	0%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	55%	0%	9%	0%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	55%	0%	9%	0%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	57.49%	0.05%	9.33%	0.00%
Account 905	CUST_905	Customer no.	1.00	80%	0%	10%	0%
Account 908	CUST_908	Customer Costs by Class	1.00	0.0%	0.0%	0.0%	0.0%
Account 910	CUST_910	Customer no.	1.00	80.1%	0.0%	10.3%	0.0%
Account 903	COLL903	Customer Costs by Class	1.00	74%	0%	9%	0%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	61%	3%	8%	0%
Streetlighting	ST_DIRECT		1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.A. ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ OPTION FILTER

EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
CP Allocators							
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	1%	14%	0%	1%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	1%	14%	0%	1%
NCP Allocators							
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	0.6%	15%	0%	1%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	0.5%	11%	0%	1%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	0.7%	15%	0%	1%
Customer Allocators							
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	0%	7%	0%	0%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	1%	64%	0%	2%
Services	SERV_369	ALLOCATOR_INPUT	1.00	0%	8%	0%	0%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	0%	7%	0%	0%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	0%	7%	0%	0%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	0%	4%	0%	0%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	1%	16%	0%	1%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	1%	17%	0%	1%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	1%	17%	0%	1%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	0.53%	15.44%	0.07%	1.09%
Account 905	CUST_905	Customer no.	1.00	0%	7%	0%	0%
Account 908	CUST_908	Customer Costs by Class	1.00	0.3%	90.8%	0.0%	3.4%
Account 910	CUST_910	Customer no.	1.00	0.0%	7.5%	0.0%	0.3%
Account 903	COLL903	Customer Costs by Class	1.00	0%	15%	0%	1%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	1%	9%	0%	0%
Streetlighting	ST_DIRECT		1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.A. ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39
CP Allocators							
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
NCP Allocators							
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	0%	0%	1%	0%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
Customer Allocators							
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	0%	3%	12%	0%
Services	SERV_369	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	0%	2%	6%	1%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	0%	2%	4%	0%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	0%	2%	4%	0%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	0.04%	1.45%	3.78%	0.13%
Account 905	CUST_905	Customer no.	1.00	0%	0%	0%	0%
Account 908	CUST_908	Customer Costs by Class	1.00	0.2%	1%	1%	0%
Account 910	CUST_910	Customer no.	1.00	0.0%	0.1%	0.1%	0.0%
Account 903	COLL903	Customer Costs by Class	1.00	0%	0%	0%	0%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	1%	1%	7%	0%
Streetlighting	ST_DIRECT		1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
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EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 40	Rate 41	Rate 55	Rate 56
CP Allocators							
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	0%	0%	2%	7%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	0%	0%	2%	7%
NCP Allocators							
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	0%	0%	2%	6%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	0%	0%	1%	6%
Customer Allocators							
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	0%	0%	2%	11%
Services	SERV_369	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	0%	0%	3%	8%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	0%	0%	2%	4%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	0%	0%	2%	4%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	0.39%	0.05%	1.60%	3.96%
Account 905	CUST_905	Customer no.	1.00	0%	0%	0%	0%
Account 908	CUST_908	Customer Costs by Class	1.00	2%	0%	0%	1%
Account 910	CUST_910	Customer no.	1.00	0.1%	0.0%	0.0%	0.0%
Account 903	COLL903	Customer Costs by Class	1.00	0%	0%	0%	0%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	1%	0%	1%	3%
Streetlighting	ST_DIRECT		1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
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EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
CP Allocators								
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	3%	5%	0.000%	0.000%	0.000%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	3%	5%	0.001%	0.001%	0.001%
NCP Allocators								
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	2%	4%	0.194%	0.127%	0.098%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	0%	0%	0.188%	0.123%	0.095%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	1%	3%	0.204%	0.134%	0.103%
Customer Allocators								
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	0%	0%	0.309%	0.986%	0.062%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	0%	1%	0.000%	0.034%	0.000%
Services	SERV_369	ALLOCATOR_INPUT	1.00	0%	0%	0.000%	0.000%	0.000%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	52.842%	26.196%	20.962%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	0%	0%	0.532%	0.264%	0.211%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	0%	0%	0.533%	0.264%	0.211%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	0%	0%	0.369%	0.183%	0.146%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	4%	7%	0.277%	0.137%	0.110%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	1%	3%	0.346%	0.861%	0.098%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	1%	3%	0.346%	0.861%	0.098%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	1.41%	2.47%	0.26%	0.27%	0.00%
Account 905	CUST_905	Customer no.	1.00	0%	0%	0.3%	1.0%	0.1%
Account 908	CUST_908	Customer Costs by Class	1.00	0%	0%	0.000%	0.000%	0.000%
Account 910	CUST_910	Customer no.	1.00	0.0%	0.0%	0.3%	1.0%	0.1%
Account 903	COLL903	Customer Costs by Class	1.00	0%	0%	0.000%	0.000%	0.000%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	0%	0%	0.000%	0.000%	0.000%
Streetlighting	ST_DIRECT		1.00	0%	0%	0.000%	97.806%	2.194%

The Connecticut Light & Power Company (d/b/a Eversource)
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EXTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	119 - Special Cont	Rate EV-S	<115 KV Rate EV-M	Rate EV-L
CP Allocators							
Station-CP related	50CP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Station-CP related	50CP/NCP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
NCP Allocators							
Demand-non station	NCP_P	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Secondary plant	NCP_S	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Demand-368	NCP_368	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customer Allocators							
Customer-related	CUST_ALL	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customer deposit	CUST_235	ALLOCATOR_INPUT	1.00	0%	0%	0%	1%
Services	SERV_369	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Installation in customer premise	CUST_371	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Customers	CUST_D	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Transformer-customer	CUST_368	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Secondary customer	CUST_S	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Sales kWh	ENERGY	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Dist. Revenue	DREV	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Gross Revenue	GROSS_REV	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
Uncollectible	UNCOL904	Customer Costs by Class	1.00	0.05%	0.01%	0.02%	0.11%
Account 905	CUST_905	Customer no.	1.00	0%	0%	0%	0%
Account 908	CUST_908	Customer Costs by Class	1.00	0%	0%	0%	0%
Account 910	CUST_910	Customer no.	1.00	0.0%	0.0%	0.0%	0.0%
Account 903	COLL903	Customer Costs by Class	1.00	0%	0%	0%	0%
Meter plant weight	MTR_WF	Meter reading weighted costs	1.00	0%	0%	0%	0%
Streetlighting	ST_DIRECT		1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18

INTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
Operation & Maintenance Allocators							
	OM_581	Table 6_DIS O&M	1.00	50%	0%	10%	0%
	OM_582	Table 6_DIS O&M	1.00	50%	0%	10%	0%
	OM_583	Table 6_DIS O&M	1.00	56%	0%	10%	0%
	OM_584	Table 6_DIS O&M	1.00	57%	0%	10%	0%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	66%	0%	9%	0%
	OM_587	Table 6_DIS O&M	1.00	65%	0%	9%	0%
	OM_588	Table 6_DIS O&M	1.00	62%	0%	11%	0%
	OM_589	Table 6_DIS O&M	1.00	65%	0%	10%	0%
	OM_590	Table 12_O&M PAYROLL	1.00	55%	0%	10%	0%
	OM_591	Table 6_DIS O&M	1.00	62%	0%	11%	0%
	OM_592	Table 6_DIS O&M	1.00	50%	0%	10%	0%
	OM_593	Table 6_DIS O&M	1.00	56%	0%	10%	0%
	OM_594	Table 6_DIS O&M	1.00	57%	0%	10%	0%
	OM_595	Table 6_DIS O&M	1.00	62%	0%	11%	0%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_597	Table 6_DIS O&M	1.00	66%	0%	9%	0%
	OM_598	Table 6_DIS O&M	1.00	62%	0%	11%	0%
	OM_901	Table 12_O&M PAYROLL	1.00	72%	0%	9%	0%
	OM_902	Table 7_CUST EXP	1.00	61%	3%	8%	0%
	OM_903	Table 7_CUST EXP	1.00	74%	0%	9%	0%
	OM_905	Table 7_CUST EXP	1.00	57%	0%	9%	0%
	OM_908	Table 7_CUST EXP	1.00	80%	0%	10%	0%
	OM_910	Table 7_CUST EXP	1.00	80%	0%	10%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	55%	0%	10%	0%
	TOTALEXP	ALLOCATOR_INPUT	1.00	58%	0%	10%	0%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*4%*	*3%*	*4%*	*2%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*96%*	*97%*	*96%*	*97%*

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
INTERNAL ALLOCATORS							

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
Operation & Maintenance Allocators							
	OM_581	Table 6_DIS O&M	1.00	1%	15%	0%	1%
	OM_582	Table 6_DIS O&M	1.00	1%	15%	0%	1%
	OM_583	Table 6_DIS O&M	1.00	1%	13%	0%	1%
	OM_584	Table 6_DIS O&M	1.00	1%	13%	0%	1%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	0%	18%	0%	1%
	OM_587	Table 6_DIS O&M	1.00	0%	10%	0%	0%
	OM_588	Table 6_DIS O&M	1.00	0%	13%	0%	1%
	OM_589	Table 6_DIS O&M	1.00	0%	11%	0%	1%
	OM_590	Table 12_O&M PAYROLL	1.00	1%	13%	0%	1%
	OM_591	Table 6_DIS O&M	1.00	0%	13%	0%	1%
	OM_592	Table 6_DIS O&M	1.00	1%	15%	0%	1%
	OM_593	Table 6_DIS O&M	1.00	1%	13%	0%	1%
	OM_594	Table 6_DIS O&M	1.00	1%	13%	0%	1%
	OM_595	Table 6_DIS O&M	1.00	0%	13%	0%	1%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_597	Table 6_DIS O&M	1.00	0%	18%	0%	1%
	OM_598	Table 6_DIS O&M	1.00	0%	13%	0%	1%
	OM_901	Table 12_O&M PAYROLL	1.00	0%	14%	0%	1%
	OM_902	Table 7_CUST EXP	1.00	1%	9%	0%	0%
	OM_903	Table 7_CUST EXP	1.00	0%	15%	0%	1%
	OM_905	Table 7_CUST EXP	1.00	1%	15%	0%	1%
	OM_908	Table 7_CUST EXP	1.00	0%	7%	0%	0%
	OM_910	Table 7_CUST EXP	1.00	0%	7%	0%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	1%	13%	0%	1%
	TOTALEXP	ALLOCATOR_INPUT	1.00	0%	14%	0%	1%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*4%*	*3%*	*4%*	*3%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*96%*	*96%*	*96%*	*97%*

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39
INTERNAL ALLOCATORS							

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39
Operation & Maintenance Allocators							
	OM_581	Table 6_DIS O&M	1.00	0%	2%	5%	0%
	OM_582	Table 6_DIS O&M	1.00	0%	2%	5%	0%
	OM_583	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_584	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	0%	1%	2%	0%
	OM_587	Table 6_DIS O&M	1.00	0%	0%	1%	0%
	OM_588	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_589	Table 6_DIS O&M	1.00	0%	1%	3%	0%
	OM_590	Table 12_O&M PAYROLL	1.00	0%	1%	4%	0%
	OM_591	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_592	Table 6_DIS O&M	1.00	0%	2%	5%	0%
	OM_593	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_594	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_595	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_597	Table 6_DIS O&M	1.00	0%	1%	2%	0%
	OM_598	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	OM_901	Table 12_O&M PAYROLL	1.00	0%	0%	1%	0%
	OM_902	Table 7_CUST EXP	1.00	1%	1%	7%	0%
	OM_903	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_905	Table 7_CUST EXP	1.00	0%	1%	4%	0%
	OM_908	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_910	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	0%	1%	4%	0%
	TOTALEXP	ALLOCATOR_INPUT	1.00	0%	1%	4%	0%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*4%*	*4%*	*4%*	*4%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*96%*	*96%*	*96%*	*96%*

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 40	Rate 41	Rate 55	Rate 56
INTERNAL ALLOCATORS							

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	SYSTEM	Rate 40	Rate 41	Rate 55	Rate 56
Operation & Maintenance Allocators							
	OM_581	Table 6_DIS O&M	1.00	0%	0%	2%	6%
	OM_582	Table 6_DIS O&M	1.00	0%	0%	2%	6%
	OM_583	Table 6_DIS O&M	1.00	0%	0%	2%	5%
	OM_584	Table 6_DIS O&M	1.00	0%	0%	2%	5%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	1%	0%	0%	1%
	OM_587	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_588	Table 6_DIS O&M	1.00	0%	0%	1%	4%
	OM_589	Table 6_DIS O&M	1.00	0%	0%	1%	3%
	OM_590	Table 12_O&M PAYROLL	1.00	0%	0%	2%	5%
	OM_591	Table 6_DIS O&M	1.00	0%	0%	1%	4%
	OM_592	Table 6_DIS O&M	1.00	0%	0%	2%	6%
	OM_593	Table 6_DIS O&M	1.00	0%	0%	2%	5%
	OM_594	Table 6_DIS O&M	1.00	0%	0%	2%	5%
	OM_595	Table 6_DIS O&M	1.00	0%	0%	1%	4%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_597	Table 6_DIS O&M	1.00	1%	0%	0%	1%
	OM_598	Table 6_DIS O&M	1.00	0%	0%	1%	4%
	OM_901	Table 12_O&M PAYROLL	1.00	0%	0%	0%	1%
	OM_902	Table 7_CUST EXP	1.00	1%	0%	1%	3%
	OM_903	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_905	Table 7_CUST EXP	1.00	0%	0%	2%	4%
	OM_908	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_910	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	0%	0%	2%	5%
	TOTALEXP	ALLOCATOR_INPUT	1.00	0%	0%	2%	4%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*3%*	*4%*	*4%*	*4%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*96%*	*96%*	*96%*	*96%*

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117

INTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
Operation & Maintenance Allocators								
	OM_581	Table 6_DIS O&M	1.00	2%	4%	0%	0%	0%
	OM_582	Table 6_DIS O&M	1.00	2%	4%	0%	0%	0%
	OM_583	Table 6_DIS O&M	1.00	2%	3%	0%	0%	0%
	OM_584	Table 6_DIS O&M	1.00	2%	3%	0%	0%	0%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	0%	0%	0%	0%	0%
	OM_587	Table 6_DIS O&M	1.00	0%	0%	3%	9%	1%
	OM_588	Table 6_DIS O&M	1.00	0%	2%	0%	0%	0%
	OM_589	Table 6_DIS O&M	1.00	1%	2%	0%	0%	0%
	OM_590	Table 12_O&M PAYROLL	1.00	2%	3%	0%	1%	0%
	OM_591	Table 6_DIS O&M	1.00	0%	2%	0%	0%	0%
	OM_592	Table 6_DIS O&M	1.00	2%	4%	0%	0%	0%
	OM_593	Table 6_DIS O&M	1.00	2%	3%	0%	0%	0%
	OM_594	Table 6_DIS O&M	1.00	2%	3%	0%	0%	0%
	OM_595	Table 6_DIS O&M	1.00	0%	2%	0%	0%	0%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	98%	2%
	OM_597	Table 6_DIS O&M	1.00	0%	0%	0%	0%	0%
	OM_598	Table 6_DIS O&M	1.00	0%	2%	0%	0%	0%
	OM_901	Table 12_O&M PAYROLL	1.00	0%	0%	0%	0%	0%
	OM_902	Table 7_CUST EXP	1.00	0%	0%	0%	0%	0%
	OM_903	Table 7_CUST EXP	1.00	0%	0%	0%	0%	0%
	OM_905	Table 7_CUST EXP	1.00	1%	2%	0%	0%	0%
	OM_908	Table 7_CUST EXP	1.00	0%	0%	0%	1%	0%
	OM_910	Table 7_CUST EXP	1.00	0%	0%	0%	1%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	2%	3%	0%	2%	0%
	TOTALEXP	ALLOCATOR_INPUT	1.00	1%	3%	0%	1%	0%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*4%*	*4%*	*4%*	*3%*	*4%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*96%*	*96%*	*96%*	*97%*	*96%*

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INTERNAL ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	119 - Special Cont	Rate EV-S	<115 KV Rate EV-M	Rate EV-L
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**119 - Special Cont**	**Rate EV-S**	**Rate EV-M**	**Rate EV-L**
Operation & Maintenance Allocators							
	OM_581	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_582	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_583	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_584	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_585	Table 6_DIS O&M	-	0%	0%	0%	0%
	OM_586	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_587	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_588	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_589	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_590	Table 12_O&M PAYROLL	1.00	0%	0%	0%	0%
	OM_591	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_592	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_593	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_594	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_595	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_596	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_597	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_598	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	OM_901	Table 12_O&M PAYROLL	1.00	0%	0%	0%	0%
	OM_902	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_903	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_905	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_908	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_910	Table 7_CUST EXP	1.00	0%	0%	0%	0%
	OM_911	Table 7_CUST EXP	-	0%	0%	0%	0%
	OM_ALL	Table 6_DIS O&M	1.00	0%	0%	0%	0%
	TOTALEXP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
OM_PT property tax	*% of total PM_PT-taxes*	ALLOCATOR_INPUT		*1%*	*3%*	*3%*	*4%*
% of PM_PT-payroll taxes	*% of total PM_PT- payr*	ALLOCATOR_INPUT		*0%*	*0%*	*0%*	*0%*
	% of total PM_PT-O&M	In situ		*98%*	*97%*	*96%*	*96%*

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE WORKSHEET**	**SYSTEM**	**Rate 1**	**Rate 7**	**Rate 5**	**Rate 18**
Other Internal Allocators							
	LATE	Customer Costs by Class	1.00	54.74%	0.05%	8.88%	0.00%
	451_Misc	Customer Costs by Class	1.00	80%	0.07%	13.01%	0.00%
	451_RR	Customer Costs by Class	1.00	79.53%	0.07%	12.93%	0.00%
	451_RC	Customer Costs by Class	1.00	80.55%	0.07%	13.10%	0.00%
	METER_370	Meter Costs weights	1.00	66%	0.22%	8.85%	0.03%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	56%	0.05%	10.11%	0.00%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	57%	0.05%	9.93%	0.00%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	66%	0.22%	8.85%	0.03%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	65%	0.09%	8.51%	0.02%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	65%	0.05%	9.99%	0.01%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	50%	0.05%	10.35%	0.00%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	81%	0.05%	10.43%	0.01%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	50%	0.05%	10.35%	0.00%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	50%	0.05%	10.35%	0.00%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	59%	0.14%	9.93%	0.02%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	62%	0.05%	10.71%	0.01%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	50%	0.05%	10.35%	0.00%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	50%	0%	10%	0%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	58%	0%	10%	0%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	56%	0%	10%	0%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	50%	0%	10%	0%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	53%	0%	10%	0%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	75%	0%	9%	0%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	58%	0%	10%	0%
	RBASE	Table 4_RATE BASE_Summary	1.00	58%	0%	10%	0%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	66%	0%	9%	0%
	AG_920	Table 8_A&G	1.00	59%	0%	10%	0%
	AG_921	Table 8_A&G	1.00	57%	0%	10%	0%
	AG_922	Table 8_A&G	1.00	59%	0%	10%	0%
	AG_923	Table 8_A&G	1.00	59%	0%	10%	0%
	AG_925	Table 8_A&G	1.00	59%	0%	10%	0%
	AG_926	Table 8_A&G	1.00	59%	0%	10%	0%
	AG_928	Table 8_A&G	1.00	62%	0%	11%	0%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE WORKSHEET**	**SYSTEM**	**Rate 27**	**Rate 30**	**Rate 27A**	**Rate 30A**
Other Internal Allocators							
	LATE	Customer Costs by Class	1.00	0.55%	17.76%	0.06%	1.21%
	451_Misc	Customer Costs by Class	1.00	0.10%	3.47%	0.01%	0.23%
	451_RR	Customer Costs by Class	1.00	0.11%	3.78%	0.01%	0.25%
	451_RC	Customer Costs by Class	1.00	0.09%	3.15%	0.01%	0.21%
	METER_370	Meter Costs weights	1.00	0.37%	18.02%	0.05%	0.75%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	0.54%	13.33%	0.05%	0.67%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	0.55%	13.36%	0.05%	0.68%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	0.37%	18.02%	0.05%	0.75%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	0.13%	9.75%	0.02%	0.39%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	0.35%	11.02%	0.03%	0.52%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	0.62%	14.53%	0.06%	0.74%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	0.03%	7.56%	0.00%	0.28%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	0.62%	14.53%	0.06%	0.74%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	0.62%	14.53%	0.06%	0.74%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	0.47%	13.52%	0.05%	0.64%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0.45%	12.73%	0.04%	0.62%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	0.62%	14.53%	0.06%	0.74%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	1%	15%	0%	1%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0%	13%	0%	1%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	1%	13%	0%	1%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	1%	15%	0%	1%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	1%	14%	0%	1%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	0%	8%	0%	0%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	0%	13%	0%	1%
	RBASE	Table 4_RATE BASE_Summary	1.00	0%	13%	0%	1%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	0%	17%	0%	1%
	AG_920	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_921	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_922	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_923	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_925	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_926	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_928	Table 8_A&G	1.00	0%	13%	0%	1%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE WORKSHEET**	**SYSTEM**	**Rate 29**	**Rate 35**	**Rate 37**	**Rate 39**
Other Internal Allocators							
	LATE	Customer Costs by Class	1.00	0.05%	1.59%	4.04%	0.07%
	451_Misc	Customer Costs by Class	1.00	0.01%	0.31%	0.76%	0.00%
	451_RR	Customer Costs by Class	1.00	0.01%	0.33%	0.83%	0.00%
	451_RC	Customer Costs by Class	1.00	0.01%	0.28%	0.70%	0.00%
	METER_370	Meter Costs weights	1.00	0.07%	0.82%	1.66%	0.02%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	0.08%	1.44%	4.19%	0.23%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	0.08%	1.40%	4.08%	0.22%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	0.07%	0.82%	1.66%	0.02%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	0.03%	0.31%	0.58%	0.01%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	0.06%	0.94%	2.70%	0.15%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	0.09%	1.76%	5.14%	0.29%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	0.02%	0.10%	0.12%	0.00%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	0.09%	1.76%	5.14%	0.29%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	0.09%	1.76%	5.14%	0.29%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	0.09%	1.20%	3.54%	0.16%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0.07%	1.27%	3.67%	0.03%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	0.09%	1.76%	5.14%	0.29%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	0%	2%	5%	0%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0%	1%	4%	0%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	0%	1%	4%	0%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	0%	2%	5%	0%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	0%	2%	5%	0%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	0%	0%	0%	0%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	0%	1%	4%	0%
	RBASE	Table 4_RATE BASE_Summary	1.00	0%	1%	4%	0%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	0%	1%	2%	0%
	AG_920	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_921	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_922	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_923	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_925	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_926	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_928	Table 8_A&G	1.00	0%	1%	4%	0%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 40	Rate 41	Rate 55	Rate 56
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE WORKSHEET**	**SYSTEM**	**Rate 40**	**Rate 41**	**Rate 55**	**Rate 56**
Other Internal Allocators							
	LATE	Customer Costs by Class	1.00	0.46%	0.06%	1.24%	4.47%
	451_Misc	Customer Costs by Class	1.00	0.09%	0.01%	0.16%	0.85%
	451_RR	Customer Costs by Class	1.00	0.10%	0.01%	0.17%	0.93%
	451_RC	Customer Costs by Class	1.00	0.08%	0.01%	0.15%	0.77%
	METER_370	Meter Costs weights	1.00	0.58%	0.01%	0.47%	1.01%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	0.33%	0.05%	1.98%	4.81%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	0.34%	0.05%	1.89%	4.59%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	0.58%	0.01%	0.47%	1.01%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	0.25%	0.00%	0.16%	0.34%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	0.25%	0.03%	1.27%	3.07%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	0.37%	0.07%	2.48%	6.01%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	0.13%	0.00%	0.02%	0.05%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	0.37%	0.07%	2.48%	6.01%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	0.37%	0.07%	2.48%	6.01%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	0.34%	0.04%	1.51%	3.88%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0.30%	0.05%	0.91%	4.26%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	0.37%	0.07%	2.48%	6.01%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	0%	0%	2%	6%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0%	0%	2%	4%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	0%	0%	2%	5%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	0%	0%	2%	6%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	0%	0%	2%	5%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	0%	0%	0%	0%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	0%	0%	2%	4%
	RBASE	Table 4_RATE BASE_Summary	1.00	0%	0%	2%	4%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	0%	0%	1%	1%
	AG_920	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_921	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_922	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_923	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_925	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_926	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_928	Table 8_A&G	1.00	0%	0%	1%	4%

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.A. ALLOCATION FACTORS

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
Other Internal Allocators								
	LATE	Customer Costs by Class	1.00	0.95%	2.78%	0.32%	0.49%	0.03%
	451_Misc	Customer Costs by Class	1.00	0.09%	0.53%	0.06%	0.17%	0.00%
	451_RR	Customer Costs by Class	1.00	0.10%	0.57%	0.07%	0.17%	0.00%
	451_RC	Customer Costs by Class	1.00	0.09%	0.48%	0.05%	0.17%	0.00%
	METER_370	Meter Costs weights	1.00	0.31%	0.43%	0.00%	0.00%	0.00%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	1.95%	3.48%	0.24%	0.14%	0.11%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	1.86%	3.32%	0.22%	0.14%	0.11%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	0.31%	0.43%	0.00%	0.00%	0.00%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	0.10%	0.13%	3.04%	9.30%	1.38%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	1.24%	2.21%	0.34%	0.18%	0.15%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	2.44%	4.35%	0.19%	0.13%	0.10%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	0.01%	0.01%	0.00%	0.00%	0.00%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	2.44%	4.35%	0.19%	0.13%	0.10%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	2.44%	4.35%	0.19%	0.13%	0.10%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	1.39%	2.61%	0.19%	0.82%	0.10%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0.34%	1.94%	0.31%	0.18%	0.14%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	2.44%	4.35%	0.19%	0.13%	0.10%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	2%	4%	0%	0%	0%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	2%	3%	0%	1%	0%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	2%	3%	0%	0%	0%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	2%	4%	0.1789%	0.1248%	0.0903%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	2%	4%	0.1934%	0.1324%	0.0976%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	0%	0%	1.2580%	3.8605%	0.5717%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	2%	3%	0%	1%	0%
	RBASE	Table 4_RATE BASE_Summary	1.00	2%	3%	0%	1%	0%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	0%	0.722%	0.068%	0.060%	-0.001%
	AG_920	Table 8_A&G	1.00	1%	2.604%	0.190%	0.810%	0.104%
	AG_921	Table 8_A&G	1.00	2%	3%	0%	1%	0%
	AG_922	Table 8_A&G	1.00	1%	3%	0%	1%	0%
	AG_923	Table 8_A&G	1.00	1%	3%	0%	1%	0%
	AG_925	Table 8_A&G	1.00	1%	3%	0%	1%	0%
	AG_926	Table 8_A&G	1.00	1%	3%	0%	1%	0%
	AG_928	Table 8_A&G	1.00	0%	2%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	119 - Special Cont	Rate EV-S	<115 KV Rate EV-M	Rate EV-L
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE WORKSHEET**	**SYSTEM**	**119 - Special Cont**	**Rate EV-S**	**Rate EV-M**	**Rate EV-L**
Other Internal Allocators							
	LATE	Customer Costs by Class	1.00	0.03%	0.01%	0.02%	0.12%
	451_Misc	Customer Costs by Class	1.00	0.00%	0.00%	0.00%	0.02%
	451_RR	Customer Costs by Class	1.00	0.00%	0.00%	0.00%	0.03%
	451_RC	Customer Costs by Class	1.00	0.00%	0.00%	0.00%	0.02%
	METER_370	Meter Costs weights	1.00	0.02%	0.02%	0.02%	0.03%
	OH_LINE	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.15%
	UG_LINE	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.14%
	MET_PLANT	Table 2_PLANT IN SERVICE	1.00	0.02%	0.02%	0.02%	0.03%
	D_PLANT_587	Table 2_PLANT IN SERVICE	1.00	0.01%	0.01%	0.01%	0.01%
	POL_PLANT	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.01%	0.09%
	HARDWARE	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.18%
	CUS_369	Table 2_PLANT IN SERVICE	1.00	0.00%	0.00%	0.00%	0.00%
	LANDPLANT	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.18%
	STRPLANT	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.18%
	GENPLANT	Table 2_PLANT IN SERVICE	1.00	0.00%	0.02%	0.02%	0.12%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.13%
	STRUCT_D	Table 2_PLANT IN SERVICE	1.00	0.00%	0.01%	0.02%	0.18%
	DIS_STATION	Table 2_PLANT IN SERVICE	1.00	0%	0%	0%	0%
	DPLANT	Table 2_PLANT IN SERVICE	1.00	0%	0%	0%	0%
	INTPLANT	Table 2_PLANT IN SERVICE	-	0%	0%	0%	0%
	NPLANT_OH	Table 3B_NET PLANT	1.00	0%	0%	0%	0%
	NETPLANT-CP	T-3B NET PLANT D C split	1.00	0.0000%	0.0106%	0.0207%	0.1800%
	NETPLANT-NCP	T-3B NET PLANT D C split	1.00	0.0000%	0.0114%	0.0193%	0.1665%
	NETPLANT-CUST	T-3B NET PLANT D C split	1.00	0.0023%	0.0075%	0.0052%	0.0057%
	NETPLANT	Table 4_RATE BASE_Summary	1.00	0%	0%	0%	0%
	RBASE	Table 4_RATE BASE_Summary	1.00	0%	0%	0%	0%
	CUST EXP_ALL	Table 7_CUST EXP	1.00	0.014%	0.025%	0%	0%
	AG_920	Table 8_A&G	1.00	0.003%	0.017%	0%	0%
	AG_921	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_922	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_923	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_925	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_926	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_928	Table 8_A&G	1.00	0%	0%	0%	0%

The Connecticut Light & Power Company (d/b/a Eversource)
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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
	AG_930	Table 8_A&G	1.00	57%	0%	10%	0%
	AG_935	Table 8_A&G	1.00	59%	0%	10%	0%
	LABOR_D	T12 O&M	1.00	59%	0%	10%	0%
	LABOR_D_O	T12 O&M	1.00	57%	0%	10%	0%
	LABOR_D_M	T12 O&M	1.00	55%	0%	10%	0%
	O_LABOR	T12 O&M	1.00	59%	0%	10%	0%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	62%	0%	11%	0%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	53%	0%	11%	0%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	80%	0%	10%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	57%	0%	10%	0%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	59%	0%	10%	0%
	DPLANT_P	ALLOCATOR_INPUT	1.00	54%	0%	10%	0%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	50%	0%	10%	0%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	50%	0%	10%	0%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	80%	0%	10%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%
	DIRECT ST		1.00				
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		23%	2%	8%	1%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		55%	20%	44%	10%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		52%	39%	21%	50%

The Connecticut Light & Power Company (d/b/a Eversource)
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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
	AG_930	Table 8_A&G	1.00	0%	14%	0%	1%
	AG_935	Table 8_A&G	1.00	0%	14%	0%	1%
	LABOR_D	T12 O&M	1.00	0%	14%	0%	1%
	LABOR_D_O	T12 O&M	1.00	1%	14%	0%	1%
	LABOR_D_M	T12 O&M	1.00	1%	13%	0%	1%
	O_LABOR	T12 O&M	1.00	0%	14%	0%	1%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	0%	13%	0%	1%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	1%	15%	0%	1%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	0%	7%	0%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	0%	14%	0%	1%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	0%	13%	0%	1%
	DPLANT_P	ALLOCATOR_INPUT	1.00	1%	14%	0%	1%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	1%	15%	0%	1%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	1%	15%	0%	1%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	0%	7%	0%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%
	DIRECT ST		1.00				
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		6%	10%	5%	5%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		49%	45%	47%	42%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		7%	21%	9%	16%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39
	AG_930	Table 8_A&G	1.00	0%	1%	4%	0%
	AG_935	Table 8_A&G	1.00	0%	1%	4%	0%
	LABOR_D	T12 O&M	1.00	0%	1%	4%	0%
	LABOR_D_O	T12 O&M	1.00	0%	1%	4%	0%
	LABOR_D_M	T12 O&M	1.00	0%	1%	4%	0%
	O_LABOR	T12 O&M	1.00	0%	1%	4%	0%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	0%	1%	4%	0%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	0%	1%	4%	0%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	0%	1%	4%	0%
	DPLANT_P	ALLOCATOR_INPUT	1.00	0%	2%	4%	0%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	0%	2%	5%	0%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%
	DIRECT ST		1.00				
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		4%	7%	8%	6%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		44%	50%	52%	54%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		13%	6%	6%	2%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 40	Rate 41	Rate 55	Rate 56
	AG_930	Table 8_A&G	1.00	0%	0%	2%	4%
	AG_935	Table 8_A&G	1.00	0%	0%	2%	4%
	LABOR_D	T12 O&M	1.00	0%	0%	2%	4%
	LABOR_D_O	T12 O&M	1.00	0%	0%	2%	5%
	LABOR_D_M	T12 O&M	1.00	0%	0%	2%	5%
	O_LABOR	T12 O&M	1.00	0%	0%	2%	4%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	0%	0%	1%	4%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	0%	0%	1%	6%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	0%	0%	2%	4%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	0%	0%	2%	4%
	DPLANT_P	ALLOCATOR_INPUT	1.00	0%	0%	2%	5%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	0%	0%	2%	6%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	0%	0%	2%	6%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%
	DIRECT ST		1.00				
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		5%	6%	7%	9%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		41%	51%	53%	54%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		16%	4%	3%	4%

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	Rate 57	Rate 58	Rate 115	Rate 116	Rate 117
	AG_930	Table 8_A&G	1.00	2%	3%	0%	1%	0%
	AG_935	Table 8_A&G	1.00	1%	3%	0%	1%	0%
	LABOR_D	T12 O&M	1.00	1%	3%	0%	1%	0%
	LABOR_D_O	T12 O&M	1.00	1%	3%	0%	0%	0%
	LABOR_D_M	T12 O&M	1.00	2%	3%	0%	1%	0%
	O_LABOR	T12 O&M	1.00	1%	3%	0%	1%	0%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	0%	2%	0%	0%	0%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	1%	3%	0%	0%	0%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	0%	0%	1%	0%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	2%	3%	0%	1%	0%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	2%	3%	0%	0%	0%
	DPLANT_P	ALLOCATOR_INPUT	1.00	2%	4%	0%	0%	0%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	2%	4%	0%	0%	0%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	2%	4%	0%	0%	0%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	0%	0%	1%	0%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%	0%
	DIRECT ST		1.00			0%	98%	2%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		7%	8%	4%	0%	3%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		56%	56%	37%	4%	32%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		1%	0%	22%	59%	27%

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.A. ALLOCATION FACTORS

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ALLOCATOR NAME	ALLOCATOR	SOURCE WORKSHEET	TOTAL SYSTEM	119 - Special Cont	Rate EV-S	<115 KV Rate EV-M	Rate EV-L
	AG_930	Table 8_A&G	1.00	0%	0%	0%	0%
	AG_935	Table 8_A&G	1.00	0%	0%	0%	0%
	LABOR_D	T12 O&M	1.00	0%	0%	0%	0%
	LABOR_D_O	T12 O&M	1.00	0%	0%	0%	0%
	LABOR_D_M	T12 O&M	1.00	0%	0%	0%	0%
	O_LABOR	T12 O&M	1.00	0%	0%	0%	0%
	TRANSF_PLANT	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	TRANSF_PLANT_NCF	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	TRANSF_PLANT_CUS	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DISTOMEXP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	451_OHPLANT	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DPLANT_P	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DPLANT_P_CP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DPLANT_P_NCP	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	DPLANT_P_CUST	ALLOCATOR_INPUT	1.00	0%	0%	0%	0%
	POWERF	ALLOCATOR_INPUT	-	0%	0%	0%	0%
	DIRECT ST		1.00				
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		0%	3%	5%	6%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		1%	32%	42%	52%
38%	62%	10 PAYROLL D C Split / T8 A&G Exp D C Split		61%	27%	14%	4%

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
EXTERNAL ALLOCATORS							
CP Allocators							
Station-CP related	50CP		214,285,314	117,125,633	105,329	12,329,986	5,606
Station-CP related	50CP/NCP		172,483,293	94,227,908	84,779	9,973,215	4,519
NCP Allocators							
Demand-Primary (kW)	NCP_P		5,275,209	2,637,010	2,577	546,133	171
Demand- Secondary (kW)	NCP_S		2,724,344	2,109,608	1,804	218,453	34
Streetlighting	ST_DIRECT		61,960,910	-	-	-	-
Demand-368	NCP_368		5,011,409	2,637,010	2,577	546,133	171
Customer Allocators							
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	1,057,812	610	135,885	142
Customer deposit	CUST_235	security deposits	6,947	90	5	-	-
Services	SERV_369	Service weight and ST connect	1,302,876	1,057,812	610	135,885	142
Installation	CUST_371	In situ	13,262	-	-	-	-
Customers	CUST_D		1,316,138	1,057,812	610	135,885	142
Transformer-customer	CUST_368		1,315,911	1,057,812	610	135,885	142
Secondary customer	CUST_S		949,774	846,250	427	54,354	28
Sales MWh	ENERGY		20,270,026	8,460,134	8,877	1,594,821	719

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

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Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
EXTERNAL ALLOCATORS							
CP Allocators							
Station-CP related	50CP		214,285,314	1,376,622	30,544,608	85,066	1,260,981
Station-CP related	50CP/NCP		172,483,293	1,107,891	24,589,010	68,696	1,016,633
NCP Allocators							
Demand-Primary (kW)	NCP_P		5,275,209	32,966	766,620	3,215	39,243
Demand- Secondary (kW)	NCP_S		2,724,344	13,186	306,648	1,286	15,697
Streetlighting	ST_DIRECT		61,960,910	-	-	-	-
Demand-368	NCP_368		5,011,409	32,966	766,620	3,215	39,243
Customer Allocators							
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	327	98,488	44	3,650
Customer deposit	CUST_235	security deposits	6,947	86	4,444	12	165
Services	SERV_369	Service weight and ST connect	1,302,876	327	98,488	44	3,650
Installation	CUST_371	In situ	13,262	-	-	-	-
Customers	CUST_D		1,316,138	327	98,488	44	3,650
Transformer-customer	CUST_368		1,315,911	327	98,488	44	3,650
Secondary customer	CUST_S		949,774	131	39,395	17	1,460
Sales MWh	ENERGY		20,270,026	161,241	3,256,195	12,039	153,959

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40
EXTERNAL ALLOCATORS								
CP Allocators								
Station-CP related	50CP		214,285,314	46,684	3,867,622	11,333,847	434,935	742,065
Station-CP related	50CP/NCP		172,483,293	38,347	3,112,625	9,121,358	351,027	597,563
NCP Allocators								
Demand-Primary (kW)	NCP_P		5,275,209	5,003	92,637	271,402	15,397	19,556
Demand- Secondary (kW)	NCP_S		2,724,344	2,001	9,264	27,140		7,822
Streetlighting	ST_DIRECT		61,960,910	-	-	-	-	-
Demand-368	NCP_368		5,011,409	5,003	92,637	271,402	2,310	19,556
Customer Allocators								
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	219	1,275	1,564	3	1,701
Customer deposit	CUST_235	security deposits	6,947	5	196	836	-	14
Services	SERV_369	Service weight and ST connect	1,302,876	219	1,275	1,564	3	1,701
Installation	CUST_371	In situ	13,262	-	-	-	-	-
Customers	CUST_D		1,316,138	219	1,275	1,564	3	1,701
Transformer-customer	CUST_368		1,315,911	219	1,275	1,564	0	1,701
Secondary customer	CUST_S		949,774	88	128	156	-	680
Sales MWh	ENERGY		20,270,026	1,723	451,854	1,315,868	226,711	75,934

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
EXTERNAL ALLOCATORS								
CP Allocators								
Station-CP related	50CP		214,285,314	90,068	5,323,833	14,077,520	5,422,436	9,783,915
Station-CP related	50CP/NCP		172,483,293	72,771	4,285,191	11,325,457	4,363,663	7,873,054
NCP Allocators								
Demand-Primary (kW)	NCP_P		5,275,209	3,584	130,627	317,203	128,573	229,608
Demand- Secondary (kW)	NCP_S		2,724,344					
Streetlighting	ST_DIRECT		61,960,910	-	-	-	-	-
Demand-368	NCP_368		5,011,409	3,584	67,926	317,203	25,715	144,653
Customer Allocators								
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	10	285	608	72	74
Customer deposit	CUST_235	security deposits	6,947	-	173	764	-	103
Services	SERV_369	Service weight and ST connect	1,302,876	10	285	608	72	74
Installation	CUST_371	In situ	13,262	-	-	-	-	-
Customers	CUST_D		1,316,138	10	285	608	72	74
Transformer-customer	CUST_368		1,315,911	10	148	608	14	47
Secondary customer	CUST_S		949,774	-	-	-	-	-
Sales MWh	ENERGY		20,270,026	11,957	645,586	1,665,462	762,979	1,323,058

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 115	Rate 116	Rate 117	119 - Special Cont	Rate EV-S
EXTERNAL ALLOCATORS								
CP Allocators								
Station-CP related	50CP		214,285,314	-	-	-	198	5,415
Station-CP related	50CP/NCP		172,483,293	2,049	1,339	1,032	198	4,448
NCP Allocators								
Demand-Primary (kW)	NCP_P		5,275,209	10,246	6,694	5,161	198.43	583
Demand- Secondary (kW)	NCP_S		2,724,344	5,123	3,347	2,581	0	350
Streetlighting	ST_DIRECT		61,960,910		60,601,607	1,359,303		
Demand-368	NCP_368		5,011,409	10,246	6,694	5,161	-	583
Customer Allocators								
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	4,087	13,028	817	700 3	49
Customer deposit	CUST_235	security deposits	6,947	-	2	-	-	3
Services	SERV_369	Service weight and ST connect	1,302,876	-	-	-	3	49
Installation	CUST_371	In situ	13,262	7,008	3,474	2,780	-	-
Customers	CUST_D		1,316,138	7,008	3,474	2,780	3	49
Transformer-customer	CUST_368		1,315,911	7,008	3,474	2,780	-	49
Secondary customer	CUST_S		949,774	3,504	1,737	1,390	-	29
Sales MWh	ENERGY		20,270,026	56,048	27,786	22,234	1,750	803

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate EV-M	Rate EV-L
EXTERNAL ALLOCATORS					
CP Allocators					
Station-CP related	50CP		214,285,314	27,323	295,623
Station-CP related	50CP/NCP		172,483,293	22,082	238,436
NCP Allocators					
Demand-Primary (kW)	NCP_P		5,275,209	1,120	9,685
Demand- Secondary (kW)	NCP_S		2,724,344		
Streetlighting	ST_DIRECT		61,960,910		
Demand-368	NCP_368		5,011,409	1,120	9,685
Customer Allocators					
Customer-related	CUST_ALL	Test Year Sales, Cust., D Rev.	1,320,808	32	27
Customer deposit	CUST_235	security deposits	6,947	16	35
Services	SERV_369	Service weight and ST connect	1,302,876	32	27
Installation	CUST_371	In situ	13,262	-	-
Customers	CUST_D		1,316,138	32	27
Transformer-customer	CUST_368		1,315,911	32	27
Secondary customer	CUST_S		949,774	-	-
Sales MWh	ENERGY		20,270,026	3,219	29,070

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	615,367	574	99,850	36
Gross Revenue	GROSS_REV		1,124,501	615,367	574	99,850	36

INTERNAL ALLOCATORS

	TOTAL

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	6,285	190,826	776	13,287
Gross Revenue	GROSS_REV		1,124,501	6,285	190,826	776	13,287

INTERNAL ALLOCATORS

	TOTAL

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	494	17,590	45,357	1,284	4,902
Gross Revenue	GROSS_REV		1,124,501	494	17,590	45,357	1,284	4,902

INTERNAL ALLOCATORS

	TOTAL

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	651	17,160	48,557	14,472	30,273
Gross Revenue	GROSS_REV		1,124,501	651	17,160	48,557	14,472	30,273

INTERNAL ALLOCATORS

	TOTAL

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 115	Rate 116	Rate 117	119 - Special Cont	Rate EV-S
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	3,892	9,683	1,103	451	72
Gross Revenue	GROSS_REV		1,124,501	3,892	9,683	1,103	451	72

INTERNAL ALLOCATORS

	TOTAL

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate EV-M	Rate EV-L
Dist. Revenue	DREV	Att CLP Test Year 2025 Data.xlsx	1,124,501	236	1,325
Gross Revenue	GROSS_REV		1,124,501	236	1,325

INTERNAL ALLOCATORS

	TOTAL	<115 KV

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate 1**	**Rate 7**	**Rate 5**	**Rate 18**
Operation & Maintenance Allocators							
	LABOR_D		116,042.17	68,724	163	11,529	22
	LABOR_D_O		43,413.93	24,947	27	4,419	3
	LABOR_D_M		50,327.47	27,594	26	5,018	2
	O_LABOR		149,816.51	88,681	209	14,881	28
	TOTALEXP	Total Expense exc.Income	1,235,748.56	712,044.24	983.38	120,751.17	114.34
		Property Taxes	*28.6%*	*91,469*	*94*	*15,888*	*10*
		Net Payroll Taxes	*2.2%*	*7,067*	*17*	*1,186*	*2*
		Deferred Income Tax & Net ITC	*7.3%*	*10,143*	*10*	*1,762*	*1*
		Federal + State Income Tax	*7.3%*	*(16,972)*	*(108)*	*(4,649)*	*(23)*
		Total O&M Expense	*6.3%*	*321,002*	*532*	*54,716*	*65*
	OM_PT property tax		45,391.60	26,168.812	26.908	4,545.605	2.768
		Property Taxes	*27.8%*	*91,469*	*94*	*15,888*	*10*
		Deferred Income Tax & Net ITC	*7.3%*	*10,143*	*10*	*1,762*	*1*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	918.693	2.161	154.163	0.287
		Net Payroll Taxes	13.0%	7,067	17	1,186	2
Other Internal Allocators							
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	615,641	496	106,784	58
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	352,209	344	72,944	23
	SHARE OF NCP			*0.57*	*0.69*	*0.68*	*0.39*
	TRANSF_PLANT_CUST	In situ	327,707	263,432	152	33,840	35
	DISTOMEXP	Table 6 & 7	394,389	226,158	338	38,690	40

The Connecticut Light & Power Company (d/b/a Eversource)
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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate 27**	**Rate 30**	**Rate 27A**	**Rate 30A**
Operation & Maintenance Allocators							
	LABOR_D		116,042.17	544	15,681	56	740
	LABOR_D_O		43,413.93	221	5,892	22	289
	LABOR_D_M		50,327.47	271	6,739	27	338
	O_LABOR		149,816.51	702	20,255	72	957
	TOTALEXP	Total Expense exc.Income	1,235,748.56	5,940.87	169,699.80	613.84	8,607.51
		Property Taxes	*28.6%*	*778*	*20,571*	*77*	*1,012*
		Net Payroll Taxes	*2.2%*	*56*	*1,614*	*6*	*76*
		Deferred Income Tax & Net ITC	*7.3%*	*86*	*2,281*	*9*	*112*
		Federal + State Income Tax	*7.3%*	*261*	*12,101*	*73*	*1,909*
		Total O&M Expense	*6.3%*	*2,646*	*76,667*	*269*	*3,727*
	OM_PT property tax		45,391.60	222.474	5,885.333	21.981	289.665
		Property Taxes	*27.8%*	*778*	*20,571*	*77*	*1,012*
		Deferred Income Tax & Net ITC	*7.3%*	*86*	*2,281*	*9*	*112*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	7.276	209.833	0.743	9.913
		Net Payroll Taxes	13.0%	56	1,614	6	76
Other Internal Allocators							
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	4,484	126,919	440	6,150
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	4,403	102,393	429	5,241
	SHARE OF NCP			*0.98*	*0.81*	*0.98*	*0.85*
	TRANSF_PLANT_CUST	In situ	327,707	81	24,527	11	909
	DISTOMEXP	Table 6 & 7	394,389	1,894	55,025	193	2,695

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate 29**	**Rate 35**	**Rate 37**	**Rate 39**	**Rate 40**
Operation & Maintenance Allocators								
	LABOR_D		116,042.17	104	1,396	4,108	190	392
	LABOR_D_O		43,413.93	35	599	1,724	74	150
	LABOR_D_M		50,327.47	42	726	2,112	116	170
	O_LABOR		149,816.51	133	1,804	5,307	246	506
	TOTALEXP	Total Expense exc.Income	1,235,748.56	941.48	15,817.49	45,043.98	2,109.69	4,244.12
		Property Taxes	*28.6%*	*124*	*2,080*	*6,025*	*300*	*512*
		Net Payroll Taxes	*2.2%*	*11*	*144*	*423*	*20*	*40*
		Deferred Income Tax & Net ITC	*7.3%*	*14*	*231*	*668*	*33*	*57*
		Federal + State Income Tax	*7.3%*	*(137)*	*991*	*1,097*	*(248)*	*350*
		Total O&M Expense	*6.3%*	*458*	*6,978*	*20,220*	*980*	*1,874*
	OM_PT property tax		45,391.60	35.459	594.987	1,723.712	85.724	146.372
		Property Taxes	*27.8%*	*124*	*2,080*	*6,025*	*300*	*512*
		Deferred Income Tax & Net ITC	*7.3%*	*14*	*231*	*668*	*33*	*57*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	1.383	18.691	54.979	2.544	5.238
		Net Payroll Taxes	13.0%	11	144	423	20	40
Other Internal Allocators								
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	723	12,690	36,639	309	3,035
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	668	12,373	36,249	308	2,612
	SHARE OF NCP			*0.92*	*0.97*	*0.99*	*1.00*	*0.86*
	TRANSF_PLANT_CUST	In situ	327,707	55	318	390	0	424
	DISTOMEXP	Table 6 & 7	394,389	320	5,017	14,483	734	1,338

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate 41**	**Rate 55**	**Rate 56**	**Rate 57**	**Rate 58**
Operation & Maintenance Allocators								
	LABOR_D		116,042.17	51	1,750	4,498	1,608	3,022
	LABOR_D_O		43,413.93	22	711	1,960	630	1,276
	LABOR_D_M		50,327.47	27	990	2,417	969	1,737
	O_LABOR		149,816.51	66	2,263	5,813	2,081	3,908
	TOTALEXP	Total Expense exc.Income	1,235,748.56	578.97	19,582.06	50,152.14	18,234.04	34,173.85
		Property Taxes	*28.6%*	*77*	*2,677*	*6,850*	*2,525*	*4,733*
		Net Payroll Taxes	*2.2%*	*5*	*180*	*463*	*166*	*311*
		Deferred Income Tax & Net ITC	*7.3%*	*9*	*297*	*760*	*280*	*525*
		Federal + State Income Tax	*7.3%*	*38*	*(429)*	*472*	*(924)*	*(658)*
		Total O&M Expense	*6.3%*	*257*	*8,887*	*22,518*	*8,329*	*15,434*
	OM_PT property tax		45,391.60	22.161	765.802	1,959.855	722.346	1,354.113
		Property Taxes	*27.8%*	*77*	*2,677*	*6,850*	*2,525*	*4,733*
		Deferred Income Tax & Net ITC	*7.3%*	*9*	*297*	*760*	*280*	*525*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	0.688	23.439	60.219	21.560	40.485
		Net Payroll Taxes	13.0%	5	180	463	166	311
Other Internal Allocators								
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	481	9,109	42,518	3,438	19,332
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	479	9,072	42,367	3,435	19,320
	SHARE OF NCP			*0.99*	*1.00*	*1.00*	*1.00*	*1.00*
	TRANSF_PLANT_CUST	In situ	327,707	2	37	151	4	12
	DISTOMEXP	Table 6 & 7	394,389	185	6,529	16,172	6,230	11,298

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RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 115	Rate 116	Rate 117	119 - Special Cont	Rate EV-S
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate 115**	**Rate 116**	**Rate 117**	**119 - Special Cont**	**Rate EV-S**
Operation & Maintenance Allocators								
	LABOR_D		116,042.17	221	940	120	4	20
	LABOR_D_O		43,413.93	104	185	51	1	5
	LABOR_D_M		50,327.47	112	737	68	2	5
	O_LABOR		149,816.51	285	1,226	156	5	26
	TOTALEXP	Total Expense exc.Income	1,235,748.56	4,785.74	17,060.49	2,305.23	88.92	145.08
		Property Taxes	*28.6%*	*697*	*1,576*	*328*	*5*	*17*
		Net Payroll Taxes	*2.2%*	*23*	*98*	*12*	*0*	*2*
		Deferred Income Tax & Net ITC	*7.3%*	*77*	*175*	*36*	*1*	*2*
		Federal + State Income Tax	*7.3%*	*(268)*	*(1,943)*	*(398)*	*133*	*(22)*
		Total O&M Expense	*6.3%*	*1,133*	*6,472*	*635*	*25*	*75*
	OM_PT property tax		45,391.60	199.328	450.903	93.944	1.321	4.731
		Property Taxes	*27.8%*	*697*	*1,576*	*328*	*5*	*17*
		Deferred Income Tax & Net ITC	*7.3%*	*77*	*175*	*36*	*1*	*2*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	2.956	12.700	1.611	0.049	0.265
		Net Payroll Taxes	13.0%	23	98	12	0	2
Other Internal Allocators								
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	3,114	1,759	1,382	-	90
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	1,369	894	689	-	78
	SHARE OF NCP			*0.44*	*0.51*	*0.50*	-	*0.87*
	TRANSF_PLANT_CUST	In situ	327,707	1,745	865	692	-	12
	DISTOMEXP	Table 6 & 7	394,389	803	5,154	460	20	51

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate EV-M	Rate EV-L
ALLOCATOR NAME	**ALLOCATOR**	**SOURCE DESCRIPTION**	**SYSTEM**	**Rate EV-M**	**Rate EV-L**
Operation & Maintenance Allocators					
	LABOR_D		116,042.17	22	139
	LABOR_D_O		43,413.93	8	60
	LABOR_D_M		50,327.47	9	74
	O_LABOR		149,816.51	28	179
	TOTALEXP	Total Expense exc.Income	1,235,748.56	212.96	1,517.18
		Property Taxes	*28.6%*	*26*	*209*
		Net Payroll Taxes	*2.2%*	*2*	*14*
		Deferred Income Tax & Net ITC	*7.3%*	*3*	*23*
		Federal + State Income Tax	*7.3%*	*14*	*(38)*
		Total O&M Expense	*6.3%*	*97*	*689*
	OM_PT property tax		45,391.60	7.417	59.884
		Property Taxes	*27.8%*	*26*	*209*
		Deferred Income Tax & Net ITC	*7.3%*	*3*	*23*
	% of PM_PT-payroll taxable	10_PAYROLL & PROPERTY TAX	1,552.02	0.290	1.859
		Net Payroll Taxes	13.0%	2	14
Other Internal Allocators					
	TRANSF_PLANT	Table 2_PLANT IN SERVICE	997,050	157	1,300
	TRANSF_PLANT_NCP	Table 2_PLANT IN SERVICE	669,343	150	1,294
	SHARE OF NCP			*0.95*	*0.99*
	TRANSF_PLANT_CUST	In situ	327,707	8	7
	DISTOMEXP	Table 6 & 7	394,389	68	493

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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^ Linked to ALLOCATORS

ALLOCATOR NAME		ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 1	Rate 7	Rate 5	Rate 18
		451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	2,019,102	1,699	347,050	157
		451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		1,398,742	1,347	272,752	83
		451_OHPLANT_CUST	In situ		620,359	352	74,298	75
		DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	3,427,519	3,085	657,924	267
	23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*730,240*	*714*	*151,235*	*47*
	64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*2,037,019*	*1,991*	*421,873*	*132*
	13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*660,260*	*381*	*84,816*	*88*

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 27	Rate 30	Rate 27A	Rate 30A
	451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	16,643	436,719	1,629	21,594
	451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		16,464	382,868	1,606	19,599
	451_OHPLANT_CUST	In situ		179	53,850	24	1,996
	DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	34,798	865,958	3,401	43,459
23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*9,129*	*212,292*	*890*	*10,867*
64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*25,465*	*592,193*	*2,483*	*30,314*
13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*204*	*61,473*	*27*	*2,278*

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40
	451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	2,618	44,770	130,042	7,214	10,696
	451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		2,499	44,111	129,234	7,212	9,767
	451_OHPLANT_CUST	In situ		120	659	809	1	930
	DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	5,387	98,008	285,783	16,159	21,583
23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*1,385*	*25,653*	*75,156*	*4,264*	*5,415*
64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*3,865*	*71,559*	*209,650*	*11,894*	*15,106*
13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*137*	*796*	*976*	*2*	*1,061*

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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^ Linked to ALLOCATORS

ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 41	Rate 55	Rate 56	Rate 57	Rate 58
	451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	1,684	61,332	148,893	60,263	107,591
	451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		1,679	61,188	148,584	60,226	107,553
	451_OHPLANT_CUST	In situ		5	144	308	37	38
	DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	3,767	137,256	333,250	134,969	240,995
23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*992*	*36,173*	*87,840*	*35,604*	*63,583*
64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*2,768*	*100,906*	*245,031*	*99,319*	*177,366*
13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*6*	*178*	*379*	*45*	*46*

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APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

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^ Linked to ALLOCATORS

	ALLOCATOR NAME	ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate 115	Rate 116	Rate 117	119 - Special Cont	Rate EV-S
		451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	9,098	5,329	4,165	94	328
		451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		5,197	3,395	2,618	93	300
		451_OHPLANT_CUST	In situ		3,901	1,934	1,548	1	28
		DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	15,126	9,193	7,151	210	642
	23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*2,837*	*1,854*	*1,429*	*55*	*161*
	64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*7,915*	*5,171*	*3,987*	*153*	*450*
	13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*4,374*	*2,168*	*1,735*	*2*	*30*

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study
APPENDIX 1.B. INPUTS TO ALLOCATION FACTORS

RATE YEAR 1 ENDING 6/30/2028

Rate Year Ending 6/30/2028
^ Linked to ALLOCATORS

	ALLOCATOR NAME		ALLOCATOR	SOURCE DESCRIPTION	TOTAL SYSTEM	Rate EV-M	Rate EV-L
78			451_OHPLANT	Table 2_PLANT IN SERVICE	3,443,801	541	4,550
79							
80			451_OHPLANT_ncp	Table 2_PLANT IN SERVICE		525	4,537
81							
82			451_OHPLANT_CUST	In situ		16	13
83							
84			DPLANT_P	*TABLE 2_PLANT IN SERVICE*	6,357,266	1,195	10,180
85							
86		23%	*DPLANT_P_CP*	*TABLE 2_PLANT IN SERVICE*	*1,460,809*	*310*	*2,682*
87							
88		64%	*DPLANT_P_NCP*	*TABLE 2_PLANT IN SERVICE*	*4,074,957*	*865*	*7,481*
89							
90		13%	*DPLANT_P_CUST*	*In situ*	*821,501*	*20*	*17*
91							
92							

The Connecticut Light & Power Company (d/b/a Eversource)
Allocated Embedded Cost of Service Study

RATE YEAR 1 ENDING 6/30/2028
SUMMARY UNIT COST BY RATE COMPONENT

UNIT COST SUMMARY	Rate 1	Rate 7	Rate 5	Rate 18	Rate 27	Rate 30	Rate 27A	Rate 30A
Customer unit Cost ($/cust-mo)	$34.17	$102.50	$33.13	$74.30	$190.32	$51.37	$191.65	$56.72
Demand cost ($/kW-mo)	$10.55	$9.89	$11.78	$7.27	$14.37	$10.71	$10.21	$10.44
Energy cost (cents/kWh)	$9.69	$9.24	$10.11	$7.27	$6.01	$6.95	$7.86	$7.51

The Connecticut Light & Power Company (d/b/a Ev
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RATE YEAR 1 ENDING 6/30/2028
SUMMARY UNIT COST BY RATE COMPONENT

UNIT COST SUMMARY	Rate 29	Rate 35	Rate 37	Rate 39	Rate 40	Rate 41	Rate 55	Rate 56	Rate 57
Customer unit Cost ($/cust-mo)	$87.09	$113.84	$203.78	$1,741.32	$68.99	$289.87	$316.18	$342.54	$824.30
Demand cost ($/kW-mo)	$11.69	$15.91	$17.05	$21.08	$9.81	$16.00	$15.99	$17.42	$14.82
Energy cost (cents/kWh)	$85.86	$5.76	$5.80	$1.72	$7.59	$8.29	$5.33	$5.27	$4.29

The Connecticut Light & Power Company (d/b/a Ev
Allocated Embedded Cost of Service Study

RATE YEAR 1 ENDING 6/30/2028
SUMMARY UNIT COST BY RATE COMPONENT

UNIT COST SUMMARY	Rate 58	Rate 115	Rate 116	Rate 117	19 - Special Co	Rate EV-S	Rate EV-M	Rate EV-L
Customer unit Cost ($/cust-mo)	$1,266.04	$122.37	$160.65	$290.98	$1,213.28	$117.69	$127.76	$234.64
Demand cost ($/kW-mo)	$17.19	n/a	n/a	n/a	n/a	$4.54	$5.55	$13.66
Energy cost (cents/kWh)	$4.62	$5.43	$7.36	$6.90	$2.64	$22.37	$9.65	$9.21