CONNECTICUT LIGHT & POWER

COMPARISON SCHEDULE OF ORIGINAL COST, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2025

			CURRENT APPROVED ESTIMATES				PROPOSED APPROVED ESTIMATES					
	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	INCREASE/ DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
	ELECTRIC PLANT											
	DISTRIBUTION PLANT											
360.20	LAND RIGHTS	8,660,925.68	70-R4	0	101,333	1.17		70-R4	0	235,014	2.71	133,681
361.00	STRUCTURES AND IMPROVEMENTS	99,930,709.79	65-R2.5	(50)	2,188,483	2.19		65-R2.5	(50)	2,581,760	2.58	393,277
362.00	STATION EQUIPMENT	1,109,109,277.25	60-S0	(50)	26,396,801	2.38		60-R1	(55)	28,952,390	2.61	2,555,589
363.11	COMPUTER HARDWARE - PCs	6,709,115.42	15-SQ	0	447,498	6.67		15-SQ	0	447,581	6.67	83
363.12	COMPUTER HARDWARE											
	FULLY ACCRUED	4,339,536.23	5-SQ	0	-	0.00				0	-	-
	AMORTIZED	3,581,537.63	5-SQ	0	716,308	20.00		5-SQ	0	716,440	20.00	132
	TOTAL COMPUTER HARDWARE	7,921,073.86			716,308	9.04				716,440	9.04	132
363.20	COMPUTER SOFTWARE - 3 YEAR	128,783.07	3-SQ	0	-	*		3-SQ	0	0	*	-
363.22	COMPUTER SOFTWARE - 10 YEAR	65,039,310.42	10-SQ	0	836,644	*		10-SQ	0	836,644	*	-
363.23	COMPUTER SOFTWARE - 5 YEAR	60,194,403.02	5-SQ	0	7,126,164	*		5-SQ	0	7,126,164	*	-
363.24	COMPUTER SOFTWARE - 15 YEAR	15,241,035.79	15-SQ	0	697,927	*		15-SQ	0	697,927	*	-
363.31	COMMUNICATION EQUIPMENT											
	FULLY ACCRUED	1,089,210.57			-	0.00				0	-	-
	AMORTIZED	76,276,887.50	20-SQ	0	3,813,844	5.00		20-SQ	0	3,813,701	5.00	(143)
	TOTAL COMMUNICATION EQUIPMENT	77,366,098.07			3,813,844	4.93				3,813,701	4.93	(143)
363.32	COMMUNICATION EQUIPMENT - MICROWAVE	21,102,501.16	25-S2	0	483,247	2.29		25-S2	0	98,066	0.46	(385,181)
364.00	POLES, TOWERS AND FIXTURES	880,665,624.58	53-R0.5	(90)	31,527,829	3.58		48-R0.5	(100)	42,423,606	4.82	10,895,777
365.00	OVERHEAD CONDUCTORS AND DEVICES	2,319,238,004.14	52-R0.5	(40)	66,330,207	2.86		46-R0.5	(30)	88,133,983	3.80	21,803,776
366.00	UNDERGROUND CONDUIT	525,717,993.31	75-R2	(15)	7,833,198	1.49		75-R1.5	(30)	9,743,337	1.85	1,910,139
367.00	UNDERGROUND CONDUCTORS AND DEVICES	1,380,308,159.54	53-R0.5	(35)	33,679,519	2.44		50-R0.5	(40)	43,535,592	3.15	9,856,073
368.00	LINE TRANSFORMERS	912,906,626.59	45-R0.5	(12)	22,640,084	2.48		45-R0.5	(15)	26,585,913	2.91	3,945,829
369.00	SERVICES	441,090,034.07	60-R1.5	(85)	12,835,720	2.91		60-R1.5	(100)	16,883,013	3.83	4,047,293
370.47	METER EQUIPMENT	18,396,525.88	23-L1	2	905,109	4.92		20-S0	5	2,260,780	12.29	1,355,671
370.48	METERS											
	AMR	118,221,969.79	23-L1	2	5,816,521	4.92	12-2030	20-S0	** 5	20,034,350	16.95	14,217,829
	BRIDGE	75,710,235.60	23-L1	2	3,724,944	4.92	12-2030	15-S2	** 5	12,642,259	16.70	8,917,315
	DEMAND METER	11,454,313.65	23-L1	2	563,552	4.92	12-2030	20-S0	** 5	1,832,727	16.00	1,269,175
	NET METER	5,409,770.23	23-L1	2	266,161	4.92	12-2030	20-S0	** 5	848,595	15.69	582,434
	TIME OF USE METER	5,074,229.44	23-L1	2	249,652	4.92	12-2030	20-S0	** 5	813,182	16.03	563,530
	TOTAL METERS	215,870,518.71			10,620,830					36,171,113		25,550,283
370.50	ELECTIC VEHICLE CHARGING STATION	576,617.56			-	0.00		10-S3	0	17,201	2.98	17,201
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	43,149,280.90	20-L0	(25)	3,180,102	7.37		20-L0	(30)	2,831,484	6.56	(348,618)
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	63,683,835.24	25-L0	(30)	3,636,347	5.71		18-L0	(25)	6,196,265	9.73	2,559,918
	TOTAL DISTRIBUTION PLANT	**8,273,006,454.05**			**235,997,194**	**2.85**				**320,287,974**	**3.87**	**84,290,780**
	GENERAL PLANT											
390.10	STRUCTURES AND IMPROVEMENTS	259,003,612.62	50-R1.5	(5)	5,128,272	1.98		50-R1.5	(15)	6,769,554	2.61	1,641,282
391.10	OFFICE FURNITURE AND EQUIPMENT	116,783.12	15-SQ	0	7,789	6.67		15-SQ	0	7,786	6.67	(3)
391.20	OFFICE FURNITURE AND EQUIPMENT - IT											
	FULLY ACCRUED	1,488,144.62			-	0.00				0	-	-
	AMORTIZED	2,558,033.90	5-SQ	0	511,607	20.00		5-SQ	0	511,553	20.00	(54)
	TOTAL OFFICE FURNITURE AND EQUIPMENT - IT	4,046,178.52			511,607	12.64				511,553	12.64	(54)
392.10	TRANSPORATION EQUIPMENT - CLASS 1 (CARS)	2,404,794.94	7-L2.5	20	304,207	12.65		8-L3	15	202,143	8.41	(102,064)
392.11	TRANSPORATION EQUIPMENT - CLASS 2 (LIGHT TRUCKS)	46,875,641.05	10-S2	20	2,578,160	5.50		12-S2	15	3,208,537	6.84	630,377
392.12	TRANSPORATION EQUIPMENT - CLASS 3 (MEDIUM TRUCKS)	9,372,765.95	12-S2	20	350,541	3.74		13-S2.5	15	811,488	8.66	460,947
392.13	TRANSPORATION EQUIPMENT - CLASS 4 (HEAVY TRUCKS)	110,629,770.26	14-S1.5	20	4,292,435	3.88		13-S0.5	15	8,033,176	7.26	3,740,741
392.14	TRANSPORATION EQUIPMENT - CLASS 5 (ROLLING EQUIPMENT)	4,856,436.28	12-S2.5	10	389,001	8.01		12-S3	15	233,937	4.82	(155,064)
392.15	TRANSPORATION EQUIPMENT - CLASS 6 (TRAILERS)	12,798,621.95	20-L2	0	563,139	4.40		25-L1.5	15	348,924	2.73	(214,215)
392.89	TRANSPORATION EQUIPMENT - OTHER	601,274.39	25-S3	0	41,067	6.83		25-R4	15	16,467	2.74	(24,600)

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			CURRENT APPROVED ESTIMATES				PROPOSED APPROVED ESTIMATES					
	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	INCREASE/ DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
393.00	STORES EQUIPMENT	9,992,919.16	20-SQ	0	499,646	5.00		20-SQ	0	499,719	5.00	73
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	75,533,421.83	25-SQ	0	3,021,337	4.00		25-SQ	0	3,017,688	4.00	(3,649)
395.00	LABORATORY EQUIPMENT	7,261,363.31	25-SQ	0	290,455	4.00		25-SQ	0	290,654	4.00	199
396.00	POWER OPERATED EQUIPMENT	1,588,145.91	25-R0.5	10	4,923	0.31		26-R0.5	10	20,499	1.29	15,576
397.74	COMMUNICATION EQUIPMENT - OTHER	173,764.34	20-SQ	0	-	0.00				8,688	5.00	8,688
398.00	MISCELLANEOUS EQUIPMENT	481,952.48	15-SQ	0	32,146	6.67		15-SQ	0	32,125	6.67	(21)
	TOTAL GENERAL PLANT	**545,737,446.11**			**18,014,725**	**3.30**				**24,012,938**	**4.40**	**5,998,213**
	UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION											
363.11	COMPUTER HARDWARE - PCs				0					(323,298) ***		(323,298)
363.12	COMPUTER HARDWARE				0					316,346 ***		316,346
363.31	COMMUNICATION EQUIPMENT				0					(434,532) ***		(434,532)
391.10	OFFICE FURNITURE AND EQUIPMENT				0					(266,181) ***		(266,181)
391.20	OFFICE FURNITURE AND EQUIPMENT - IT				0					499,742 ***		499,742
393.00	STORES EQUIPMENT				0					(49,610) ***		(49,610)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				0					33,705 ***		33,705
395.00	LABORATORY EQUIPMENT				0					50,685 ***		50,685
397.74	COMMUNICATION EQUIPMENT - OTHER				106,870 ***					(10,808) ***		(117,678)
398.00	MISCELLANEOUS EQUIPMENT				0					(76,418) ***		(76,418)
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				**106,870**					**(260,369)**		**(367,239)**
	TOTAL DEPRECIABLE PLANT	**8,818,743,900.16**			**254,118,789**	**2.88**				**344,040,543**	**3.90**	**89,921,754**
	NONDEPRECIABLE PLANT											
389.20	LAND AND LAND RIGHTS	6,001,146.18										
390.20	STRUCTURES AND IMPROVEMENTS - SIMSBURY	1,122,646.25										
	TOTAL NONDEPRECIABLE PLANT	**7,123,792.43**										
	TOTAL ELECTRIC PLANT	**8,825,867,692.59**										

* ASSETS IN THIS ACCOUNT ARE INDIVIDUALLY DEPRECIATED.
** LIFE SPAN METHOD WAS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.
*** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.