Exhibit CLP-REVREQ-5
The Connecticut Light and Power Company
COVID-19 Bad Debt and Costs Net of Savings Summary

	2020	2021	Total
Uncollectible Expense Above (Below) Distribution Rates	$ 3,026	$ 14,999	$ 18,025
Reserve Improvements and Other Adjustments, Net	-	-	(6,254)
Total Deferred COVID Uncollectible Expense			$ 11,771

Exhibit CLP-REVREQ-5
The Connecticut Light & Power Company
COVID-19 Bad Debt and Costs Net of Savings Summary

COVID Uncollectible Expense Summary	**Jan-20**	**Feb-20**	**Mar-20**	**Apr-20**	**May-20**	**Jun-20**	**Jul-20**	**Aug-20**	**Sep-20**	**Oct-20**	**Nov-20**	**Dec-20**	**2020 Total**
Non-Hardship Uncollectible Expense	$ -	$ -	$ 1,009	$ 818	$ 910	$ 1,118	$ 1,332	$ 1,374	$ 1,057	$ 1,008	$ 912	$ 1,111	$ 10,649
Non-Hardship Reserve Adjustment	-	-	-	250	-	-	-	-	2,000	-	-	-	2,250
	-	-	1,009	1,068	910	1,118	1,332	1,374	3,057	1,008	912	1,111	12,899
Non-Hardship Uncollectible Expense in Distribution Rates	-	-	971	971	991	991	991	991	991	991	991	991	9,873
COVID Uncollectible Expense Deferral	$ -	$ -	$ 37	$ 97	$ (81)	$ 127	$ 341	$ 383	$ 2,066	$ 17	$ (79)	$ 120	$ 3,026

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21 (a)	2021 Total
Non-Hardship Uncollectible Expense	$ 1,166	$ 1,043	$ 1,158	$ 908	$ 902	$ 968	$ 1,380	$ 1,182	$ 1,000	$ 1,128	$ 1,141	$ 1,149	$ 13,125
Non-Hardship Reserve Adjustment	1,344	1,553	1,273	1,625	1,811	1,366	1,322	1,322	282	-	1,955	-	13,853
	2,510	2,596	2,431	2,533	2,713	2,334	2,702	2,504	1,282	1,128	3,096	1,149	26,978
Non-Hardship Uncollectible Expense in Distribution Rates	991	991	991	991	981	981	981	981	981	981	981	981	11,811
COVID Uncollectible Expense Deferral	$ 1,519	$ 1,605	$ 1,440	$ 1,542	$ 1,732	$ 1,353	$ 1,721	$ 1,523	$ 301	$ 147	$ 2,115	$ -	$ 14,999

Non-Hardship Uncollectible Expense in Distribution Rates:

May 1, 2019 - April 30, 2020	$ 11,657	Docket No. 17-10-46
May 1, 2020 - April 30, 2021	11,895	Docket No. 17-10-46
May 1, 2021 - April 30, 2022	11,769	Docket No. 17-10-46

	2020	2021
Rate Year Uncollectible Expense in Base Rates	$ 11,816	$ 11,811
Pre-COVID Three Year Average of Net Write-offs (2017-2019)	11,756	11,756

(a) - Although the Company incurred incremental bad debt expense for the month of December 2021, this amount was not deferred as of December 31, 2021. As a result this amount is not included herein to ensure the total amount presented matches the Company's books and records as of December 31, 2021.

Exhibit CLP-REVREQ-5
The Connecticut Light and Power Company
COVID-19
FERC Account 186COV

(A)	(B)	(C)
Month	**Description**	**Amount**
June 2020	To defer incremental costs associated with COVID-19.	$ 2,219,698
June 2020	To record COVID-19 employee retention credit.	(784,122)
July 2020	REVERSE JE383581 COVID Deferral.	(1,848,939)
July 2020	To defer incremental costs associated with COVID-19.	(370,759)
July 2020	Updated with Cost Element A20. To defer incremental costs associated with COVID-19.	1,848,939
August 2020	REVERSE JE383581 COVID Deferral.	1,848,939
August 2020	To defer incremental costs associated with COVID-19.	(64,801)
August 2020	Updated with Cost Element A20. To defer incremental costs associated with COVID-19.	(1,848,939)
September 2020	Reversal of JE 380767 Q2 COVID-19 Employee Retention Credit.	784,122
September 2020	To defer incremental costs associated with COVID-19.	101,883
September 2020	To record COVID-19 employee retention credit.	(1,133,400)
October 2020	To defer incremental costs associated with COVID-19.	116,182
November 2020	To defer incremental costs associated with COVID-19.	(68,060)
December 2020	To defer incremental costs associated with COVID-19.	187,093
December 2020	To record COVID-19 employee retention credit.	(1,700,400)
December 2020	To reverse Q3 COVID-19 Employee Retention Credit. Updated amount to be booked Q4.	1,133,400
January 2021	To defer incremental costs associated with COVID-19.	159,293
February 2021	December 2020 HFM Income Statement journals	1,700,400
February 2021	REVERSE December 2020 HFM Income Statement journals	(1,700,400)
February 2021	To defer incremental costs associated with COVID-19.	245,085
February 2021	To record COVID-19 employee retention credit.	1,700,400
March 2021	To defer cumulative incremental costs associated with COVID-19.	2,087,397
March 2021	To defer incremental costs associated with COVID-19.	(2,525,614)
April 2021	To defer cumulative incremental costs associated with COVID-19.	(365,783)
May 2021	To defer cumulative incremental costs associated with COVID-19.	(97,153)
June 2021	To defer cumulative incremental costs associated with COVID-19.	64,543
July 2021	To defer cumulative incremental costs associated with COVID-19.	(211,997)
August 2021	To defer cumulative incremental costs associated with COVID-19.	(177,395)
Total		$ 1,299,611

Note: Amounts shown above may not add due to rounding.