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Christopher J. Goulding
Manager, NH Revenue Requirements

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May 15, 2018

Ms. Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, New Hampshire 03301-2429

Re: Chapter PUC 300 Rules for Electric Service
Part PUC 308 Forms Required by all Utilities
Form F-1

Dear Ms. Howland:

Public Service of New Hampshire d/b/a Eversource Energy (Eversource) is submitting the following pursuant to the requirements of Chapter Puc 300 Rules for Electric Service.

An original of Eversource's NHPUC Form F-1 consisting of three schedules: Calculation of Per Books Rate of Return, Current Cost of Capital, and Sales by Customer Class and supporting detail for the 12-month period ending March 31, 2018. An index of the Form F-1 is included for your convenience.

One copy of Eversource's Form F-1 was filed electronically with the NHPUC, and the second copy is included with this filing letter.

If you require additional copies of the items listed above, or have any questions, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Chris Goulding".

Christopher J. Goulding
Manager, NH Revenue Requirements

CJG:kd

Enclosures

cc : R. Bersak
A. Desbiens
T. Frantz, NHPUC
Office of Consumer Advocate
J. Hunt
J. Kotkin
P. Ramsey
C. Vaughan
W. Quinlan

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY**

NHPUC Form F-1

First Quarter 2018

INDEX

Schedule 1 - Calculation of Per Books Rate of Return (3 pages)

Schedule 2 - Current Cost of Capital (2 pages)

Schedule 3 - Sales by Customer Class (4 pages)

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 1

CALCULATION OF PER BOOKS RATE OF RETURN

(Thousands of Dollars, Excluding Percentage Data)

		Twelve Months Ended: March 31, 2018					
		Distribution	Retail Transmission	Transmission (1)	Regulatory	Other/ Eliminations	Total Company
1	Net Operating Income (from page 2)	73,998	(492)	62,309	(745)	39	135,109
2	Less: RRBs--Net Interest Expense and Fees	-			-		-
3	Adjusted Operating Income	73,998	(492)	62,309	(745)	39	135,109
4	5 Qtr. Average Rate Base (from page 3)	1,117,023	22,658	745,657	(1,247)	-	1,884,091
5	Rate of Return (ROR line 3 / line 4)	6.62%	N/A	8.36%	N/A	N/A	7.17%
6	Less: Long-term Debt (from Schedule 2)	1.87%		1.87%			1.87%
7	Equity Component of ROR	4.75%	N/A	6.49%	N/A	N/A	5.30%
8	Equity Percentage--Debt to Equity Ratio (from Sch. 2)	58.12%		58.12%			58.12%
9	Return on Equity (ROE) (2)	8.17%	N/A	11.17%	N/A	N/A	9.12%

10 Amounts shown above may not add due to rounding.

11 (1) PSNH's Transmission segment (6T) provides wholesale transmission services and is regulated by the FERC.

12 (2) For rate making purposes, the NHPUC has included the cost of short-term debt (STD) into the allowed
13 capital structure for PSNH's Distribution (6D) segment. The inclusion of STD in the capital structure when
14 used in the calculations above would result in an ROE of 8.95% in segment 6D.

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 1 (continued)

OPERATING INCOME STATEMENT (1)

(Thousands of Dollars)

		Twelve Months Ended: March 31, 2018					
		Distribution	Retail Transmission	Transmission	Regulatory	Other/ Eliminations (2)	Total Company
1	Operating Revenues	\$ 360,119	\$ 182,971	\$ 176,690	\$ 14,822	(148,967)	\$ 585,634
2	Operating Expenses						
3	Production Expenses	64	35	(0)	5,616	0	5,715
4	Transmission Expenses	0	182,973	16,654	-	(149,007)	50,621
5	Distribution Expenses	68,016	-	7	7	-	68,029
6	Customer Accounting	24,853	-	5	17,338	-	42,196
7	General Administrative	53,079	-	14,273	85	0	67,437
8	Other	-	-	-	-	-	-
9	Sub-Total	146,012	183,008	30,939	23,045	(149,007)	233,998
10	Depreciation	55,604	-	24,806	-	-	80,410
11	Amortization of Depletion of Utility Plant	6,662	-	432	-	-	7,095
12	Regulatory Debits	(481)	-	-	(7,775)	-	(8,256)
13	Taxes Other Than Income Taxes	49,133	-	26,995	(16)	-	76,112
14	Federal Income Taxes	1,199	1,689	7,802	(2,202)	-	8,488
15	Income Taxes - Other	373	580	2,524	(465)	-	3,011
16	Deferred Income Taxes, net	27,622	(1,813)	20,883	2,979	-	49,671
17	Investment Tax Credit Adjustments	(4)	-	(0)	-	-	(4)
18	Gain on Disposal of Utility Plant	-	-	-	-	-	-
19	Total Operating Expenses	286,121	183,464	114,381	15,566	(149,007)	450,525
20	Net Operating Income	\$ 73,998	\$ (492)	\$ 62,309	\$ (745)	\$ 39	\$ 135,109

(1) Business segmentation of income statement revenues and expenses is supported by detailed journal entry or transaction data which is summarized by automated systems which can produce segmented income statements.

(2) Primarily inter-segment eliminations between the Transmission and Distribution segments.

Amounts shown above may not add due to rounding.

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY
SCHEDULE 1 (continued)
FIVE QUARTER AVERAGE RATE BASE BY SEGMENT (1)
(Thousands of Dollars)

		Five Quarter Average at: March 31, 2018					
2 COMPONENTS OF RATE BASE	Distribution	Retail Transmission	Transmission	Regulatory	Other/ Eliminations	Total Company	
3 Electric Plant In Service	\$ 2,036,414	\$ -	\$ 1,124,826	\$ -	\$ -	\$ 3,161,240	
4 Less: Accumulated Provision for Depreciation	586,175	-	182,312	-	-	768,487	
5 Plant Held For Future Use (Transmission only)	-	-	8,278	-	-	8,278	
6 Net Utility Plant	1,450,239	-	950,793	-	-	2,401,031	
7 Androscoggin Reservoir	-	-	-	-	-	-	
8 Plus: Working Capital Allowance (2)	18,002	22,563	3,814	-	-	44,378	
9 Fuel	-	-	-	-	-	-	
10 Material and Supplies	10,120	-	8,538	-	-	18,657	
11 Prepayments	913	-	310	-	-	1,223	
12 Regulatory Assets	3,605	3,084	6,299	2,006	-	14,994	
13 Less: Accumulated Deferred Income Taxes	354,587	496	202,801	(1,895)	-	555,989	
14 Regulatory Liabilities	3,797	2,493	21,295	5,148	-	32,734	
15 Customer Deposits/Advances	7,472	-	-	-	-	7,472	
16 Total Rate Base	\$ 1,117,023	\$ 22,658	\$ 745,657	\$ (1,247)	\$ -	\$ 1,884,091	

17 (1) Business segmentation of rate base balance sheet accounts is produced quarterly at the sub-account level.

18 (2) The Working Capital Allowance is calculated as 45/365 of non-fuel O&M costs.

Amounts shown above may not add due to rounding.

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 2

CURRENT COST OF CAPITAL

(Thousands of Dollars, Excluding Percentage Data)

Five Quarter Average
at
March 31, 2018

1	<u>1. Equity</u>	
2	The cost of equity by business segment is shown	
3	on Schedule 1, page 1	
4	<u>2. Long-term Debt (excludes Rate Reduction Bonds)</u>	
5		
6	000s	
7	Long Term Debt, net of issuance expense	1,016,436
8	Total Equity	1,410,844
9	Total	2,427,280
10	Long-term Debt--Annual Expense	45,288
11	Effective Interest Rate (line 10 / line 7) (Note 1)	4.46%
12	%	
13	Long Term Debt, net of issuance expense	41.88%
14	Total Equity	58.12%
15	Total	100.00%
16	Long Term Debt Weighted Avg Effective Int Rate (line 11 * line 13)	1.87%
17	<u>3. Preferred Stock</u>	
18	There are no issues of preferred stock outstanding	N/A
19	(Note 1) For rate making purposes, the NHPUC has included the cost of short-term debt (STD)	
20	in PSNH's Distribution segment capital structure. The inclusion of this adjustment in the capital	
21	structure shown above would change the debt-to-equity ratio of the capital structure to 46.61%/53.39%,	
22	respectively, and result in a weighted average effective interest rate of 1.84%	

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 2 (continued)

CURRENT COST OF CAPITAL

(Thousands of Dollars, Excluding Percentage Data)

Five Quarter Average
at
March 31, 2018

1	<u>Short-term Debt</u>	
2		
3	000s	
3	Short-term Debt	215,100
4	Short-term Debt--Annual Expense	3,303
5	Effective Interest Rate (line 4 / line 3)	1.54%
6	For rate making purposes, the NHPUC has included the cost of STD in PSNH's	
7	Distribution segment capital structure. Information regarding the impact of STD	
8	on PSNH's Distribution segment capital structure and weighted	
9	average cost of debt and ROE is shown on Sch. 1, page 1 and Sch. 2, page 1.	

NHPUC Form F-1

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY**

SCHEDULE 3 - SALES BY CUSTOMER CLASS

ELECTRIC SERVICE REVENUE BY CLASS OF CUSTOMER

		Revenue (Thousands of Dollars)					
		Distribution	Transmission	Stranded Cost	System Benefits	Energy Service	Total
		2018 Quarter I					
1	Residential	\$ 53,454	\$ 22,668	\$ 138	\$ 943	\$ 75,500	\$ 152,703
2	Small commercial and industrial (1)	20,630	10,007	62	1,937	21,285	53,920
3	Large commercial and industrial (1)	13,483	14,334	73	3,021	7,130	38,040
4	Outdoor lighting	1,974	146	3	35	468	2,626
5	Total Retail billed	89,541.0502	47,154	276	5,936	104,383	247,290
6	Retail unbilled	(1,712)	(1,993)	548	-	(4,847)	(8,004)
7	Total Retail calendar	87,829	45,162	823	5,936	99,536	239,285
8	Sales for resale (requirement)	1,227	0	-	-	0	1,228
9	Total Quarter I	\$ 89,056	\$ 45,162	\$ 823	\$ 5,936	\$ 99,536	\$ 240,513
		2018 Quarter II					
10	Residential					\$ -	-
11	Small commercial and industrial (1)						-
12	Large commercial and industrial (1)						-
13	Outdoor lighting						-
14	Total Retail billed	-	-	-	-	-	-
15	Retail unbilled						-
16	Total Retail calendar	-	-	-	-	-	-
17	Sales for resale (requirement)						-
18	Total Quarter II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2018 Quarter III					
19	Residential					\$ -	-
20	Small commercial and industrial (1)						-
21	Large commercial and industrial (1)						-
22	Outdoor lighting						-
23	Total Retail billed	-	-	-	-	-	-
24	Retail unbilled						-
25	Total Retail calendar	-	-	-	-	-	-
26	Sales for resale (requirement)						-
27	Total Quarter III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2018 Quarter IV					
28	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Small commercial and industrial (1)	-	-	-	-	-	-
30	Large commercial and industrial (1)	-	-	-	-	-	-
31	Outdoor lighting	-	-	-	-	-	-
32	Total Retail billed	-	-	-	-	-	-
33	Retail unbilled	-	-	-	-	-	-
34	Total Retail calendar	-	-	-	-	-	-
35	Sales for resale (requirement)						-
36	Total Quarter IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2018 Year-to-Date					
37	Residential	\$ 53,454	\$ 22,668	\$ 138	\$ 943	\$ 75,500	\$ 152,703
38	Small commercial and industrial (1)	20,630	10,007	62	1,937	21,285	53,920
39	Large commercial and industrial (1)	13,483	14,334	73	3,021	7,130	38,040
40	Outdoor lighting	1,974	146	3	35	468	2,626
41	Total Retail billed	89,541	47,154	276	5,936	104,383	247,290
42	Retail unbilled	(1,712)	(1,993)	548	-	(4,847)	(8,004)
43	Total Retail calendar	87,829	45,162	823	5,936	99,536	239,285
44	Sales for resale (requirement)	1,227	0	-	-	0	1,228
45	Total Year-to-Date	\$ 89,056	\$ 45,162	\$ 823	\$ 5,936	\$ 99,536	\$ 240,513

(1) The "Small commercial and industrial" class corresponds to General Service Rate G (loads for billing purposes do not exceed 100 kilowatts).
The "Large commercial and industrial" class corresponds to Primary General Service Rate GV and Large General Service Rate LG

NHPUC Form F-1

**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY**

SCHEDULE 3 - SALES BY CUSTOMER CLASS

ELECTRIC SERVICE REVENUE BY CLASS OF CUSTOMER

		Revenue (Thousands of Dollars)					
		Distribution	Transmission	Stranded Cost	System Benefits	Energy Service	Total
		2017 Quarter I					
1	Residential	\$ 51,690	\$ 19,844	\$ 372	\$ 116	\$ 69,916	\$ 141,938
2	Small commercial and industrial (1)	20,585	9,206	158	1,489	20,936	52,373
3	Large commercial and industrial (1)	13,999	14,078	231	2,459	6,051	36,819
4	Outdoor lighting	2,083	151	3	30	500	2,767
5	Total Retail billed	88,357	43,279	764	4,094	97,403	233,897
6	Retail unbilled	770	327	(197)	-	880	1,780
7	Total Retail calendar	89,127	43,606	567	4,094	98,283	235,677
8	Sales for resale (requirement)	1,205	0	-	-	0	1,205
9	Total Quarter I	\$ 90,332	\$ 43,606	\$ 567	\$ 4,094	\$ 98,283	\$ 236,882
		2017 Quarter II					
10	Residential	\$ 46,661	\$ 16,809	\$ 224	\$ (143)	\$ 58,523	\$ 122,075
11	Small commercial and industrial (1)	21,062	9,588	114	1,445	18,564	50,773
12	Large commercial and industrial (1)	13,979	14,297	162	2,494	5,071	36,003
13	Outdoor lighting	2,051	104	2	20	335	2,512
14	Total Retail billed	83,754	40,798	502	3,817	82,493	211,363
15	Retail unbilled	92	173	(1)	-	(1,326)	(1,061)
16	Total Retail calendar	83,846	40,972	501	3,817	81,167	210,302
17	Sales for resale (requirement)	1,270	0	-	-	0	1,270
18	Total Quarter II	\$ 85,116	\$ 40,972	\$ 501	\$ 3,817	\$ 81,167	\$ 211,573
		2017 Quarter III					
19	Residential	\$ 50,747	\$ 20,471	\$ (577)	\$ 201	\$ 69,615	\$ 140,456
20	Small commercial and industrial (1)	22,094	11,076	(322)	1,622	21,131	55,602
21	Large commercial and industrial (1)	15,446	16,677	(556)	2,810	5,928	40,305
22	Outdoor lighting	2,108	119	(6)	22	368	2,610
23	Total Retail billed	90,394	48,344	(1,461)	4,654	97,042	238,973
24	Retail unbilled	(1,357)	(789)	(400)	-	(2,043)	(4,590)
25	Total Retail calendar	89,037	47,555	(1,862)	4,654	94,999	234,383
26	Sales for resale (requirement)	1,366	0	-	-	0	1,366
27	Total Quarter III	\$ 90,403	\$ 47,555	\$ (1,862)	\$ 4,654	\$ 94,999	\$ 235,749
		2017 Quarter IV					
28	Residential	\$ 46,347	\$ 18,192	\$ (679)	\$ (16)	\$ 61,837	\$ 125,681
29	Small commercial and industrial (1)	20,449	10,041	(372)	1,422	18,532	50,074
30	Large commercial and industrial (1)	13,751	15,061	(629)	2,436	5,488	36,107
31	Outdoor lighting	1,918	154	(8)	28	521	2,613
32	Total Retail billed	82,465	43,448	(1,687)	3,870	86,378	214,474
33	Retail unbilled	2,477	2,417	(97)	-	7,518	12,315
34	Total Retail calendar	84,943	45,865	(1,784)	3,870	93,896	226,789
35	Sales for resale (requirement)	1,170	0	-	-	0	1,170
36	Total Quarter IV	\$ 86,112	\$ 45,865	\$ (1,784)	\$ 3,870	\$ 93,896	\$ 227,959
		2017 Year-to-Date					
37	Residential	\$ 195,445	\$ 75,316	\$ (660)	\$ 158	\$ 259,890	\$ 530,149
38	Small commercial and industrial (1)	84,190	39,912	(421)	5,979	79,163	208,822
39	Large commercial and industrial (1)	57,175	60,114	(792)	10,199	22,539	149,234
40	Outdoor lighting	8,160	528	(10)	99	1,724	10,502
41	Total Retail billed	344,970	175,869	(1,883)	16,435	363,316	898,708
42	Retail unbilled	1,983	2,128	(695)	-	5,029	8,444
43	Total Retail calendar	346,953	177,997	(2,578)	16,435	368,345	907,152
44	Sales for resale (requirement)	5,010	0	-	-	1	5,011
45	Total Year-to-Date	\$ 351,963	\$ 177,998	\$ (2,578)	\$ 16,435	\$ 368,346	\$ 912,163

(1) The "Small commercial and industrial" class corresponds to General Service Rate G (loads for billing purposes do not exceed 100 kilowatts). The "Large commercial and industrial" class corresponds to Primary General Service Rate GV and Large General Service Rate LG classes (loads exceed 100 kilowatts).

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 3 - SALES BY CUSTOMER CLASS

KILOWATT-HOURS DELIVERED AND AVERAGE NUMBER OF CUSTOMERS BY CLASS OF CUSTOMER

	Kilowatt- Hours Delivered	Average Number of Customers
2018 Quarter I		
1 Residential	901,811,496	438,345
2 Small commercial and industrial*	445,872,590	75,669
3 Large commercial and industrial*	696,007,675	1,501
4 Outdoor lighting	8,392,064	781
5 Total Retail billed	2,052,083,825	516,296
6 Retail unbilled	(80,343,412)	-
7 Total Retail calendar	1,971,740,412	516,296
8 Sales for resale (requirement)	2,120	11
9 Total Quarter I	1,971,742,532	516,307
2018 Quarter II		
10 Residential	-	-
11 Small commercial and industrial*	-	-
12 Large commercial and industrial*	-	-
13 Outdoor lighting	-	-
14 Total Retail billed	-	-
15 Retail unbilled	-	-
16 Total Retail calendar	-	-
17 Sales for resale (requirement)	-	-
18 Total Quarter II	-	-
2018 Quarter III		
19 Residential	-	-
20 Small commercial and industrial*	-	-
21 Large commercial and industrial*	-	-
22 Outdoor lighting	-	-
23 Total Retail billed	-	-
24 Retail unbilled	-	-
25 Total Retail calendar	-	-
26 Sales for resale (requirement)	-	-
27 Total Quarter III	-	-
2018 Quarter IV		
28 Residential	-	-
29 Small commercial and industrial*	-	-
30 Large commercial and industrial*	-	-
31 Outdoor lighting	-	-
32 Total Retail billed	-	-
33 Retail unbilled	-	-
34 Total Retail calendar	-	-
35 Sales for resale (requirement)	-	-
36 Total Quarter IV	-	-
2018 Year-to-Date		
37 Residential	901,811,496	438,345
38 Small commercial and industrial*	445,872,590	75,669
39 Large commercial and industrial*	696,007,675	1,501
40 Outdoor lighting	8,392,064	781
41 Total Retail billed	2,052,083,825	516,296
42 Retail unbilled	(80,343,412)	-
43 Total Retail calendar	1,971,740,412	516,296
44 Sales for resale (requirement)	2,120	11
45 Total Year-to-Date	1,971,742,532	516,307

* The "Small commercial and industrial" class corresponds to General Service Rate G (loads for billing purposes do not exceed 100 kilowatts).
The "Large commercial and industrial" class corresponds to Primary General Service Rate GV and Large General Service Rate LG classes (loads exceed 100 kilowatts).

NHPUC Form F-1

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
D/B/A EVERSOURCE ENERGY

SCHEDULE 3 - SALES BY CUSTOMER CLASS

KILOWATT-HOURS DELIVERED AND AVERAGE NUMBER OF CUSTOMERS BY CLASS OF CUSTOMER

	Kilowatt- Hours Delivered	Average Number of Customers
2017 Quarter I		
1 Residential	839,826,056	434,616
2 Small commercial and industrial*	424,515,002	75,298
3 Large commercial and industrial*	701,240,984	1,543
4 Outdoor lighting	9,243,472	894
5 Total Retail billed	1,974,825,513	512,351
6 Retail unbilled	17,214,047	-
7 Total Retail calendar	1,992,039,561	512,351
8 Sales for resale (requirement)	2,320	12
9 Total Quarter I	1,992,041,881	512,363
2017 Quarter II		
10 Residential	710,973,920	434,403
11 Small commercial and industrial*	406,022,821	75,520
12 Large commercial and industrial*	700,590,657	1,499
13 Outdoor lighting	6,325,649	794
14 Total Retail billed	1,823,913,048	512,215
15 Retail unbilled	(990,244)	-
16 Total Retail calendar	1,822,922,804	512,215
17 Sales for resale (requirement)	1,960	11
18 Total Quarter II	1,822,924,764	512,226
2017 Quarter III		
19 Residential	819,941,462	436,133
20 Small commercial and industrial*	455,556,735	75,656
21 Large commercial and industrial*	789,172,065	1,551
22 Outdoor lighting	6,858,805	785
23 Total Retail billed	2,071,529,067	514,125
24 Retail unbilled	(51,126,757)	-
25 Total Retail calendar	2,020,402,310	514,125
26 Sales for resale (requirement)	2,000	13
27 Total Quarter III	2,020,404,310	514,138
2017 Quarter IV		
28 Residential	722,273,994	436,636
29 Small commercial and industrial*	399,501,444	75,651
30 Large commercial and industrial*	684,190,597	1,466
31 Outdoor lighting	8,875,442	786
32 Total Retail billed	1,814,841,477	514,539
33 Retail unbilled	107,812,801	-
34 Total Retail calendar	1,922,654,278	514,539
35 Sales for resale (requirement)	1,920	10
36 Total Quarter IV	1,922,656,198	514,549
2017 Year-to-Date		
37 Residential	3,093,015,432	435,447
38 Small commercial and industrial*	1,685,596,002	75,531
39 Large commercial and industrial*	2,875,194,303	1,515
40 Outdoor lighting	31,303,368	815
41 Total Retail billed	7,685,109,105	513,308
42 Retail unbilled	72,909,847	-
43 Total Retail calendar	7,758,018,952	513,308
44 Sales for resale (requirement)	8,200	12
45 Total Year-to-Date	7,758,027,152	513,319

* The "Small commercial and industrial" class corresponds to General Service Rate G (loads for billing purposes do not exceed 100 kilowatts).
The "Large commercial and industrial" class corresponds to Primary General Service Rate GV and Large General Service Rate LG classes (loads exceed 100 kilowatts).