



July 31, 2020

**VIA ELECTRONIC FILING**

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

RE: *Fitchburg Gas and Electric Light Company*, Docket No. ER09-1498-000  
Annual Informational Filing Under Formula Rates

Dear Secretary Bose:

Pursuant to Part 35 of the regulations of the Federal Energy Regulatory Commission ("FERC" or the "Commission"), 18 C.F.R. Part 35, Fitchburg Gas and Electric Light Company ("FG&E" or the "Company") hereby submits the data and schedules used to calculate its annual transmission revenue requirement for Non-PTF Local Network Transmission Service, Firm Point-to-Point Transmission Service and Non-Firm Point-to-Point Transmission Service for the period of June 1, 2020 through May 31, 2021.<sup>1</sup> Subsequent to this informational filing, FG&E will submit data and schedules supporting its annual transmission revenue requirements for both local and regional transmission service under the provisions of an uncontested settlement agreement submitted by the New England Transmission Owners ("NETOs")<sup>2</sup> on June 15, 2020, in Docket No. 20-2054.<sup>3</sup>

This informational filing is being made in accordance with the formula rate provisions originally set forth in FG&E's First Revised Open Access Transmission Tariff ("OATT"), which the Commission accepted by letter order issued November 25, 2003 in

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<sup>1</sup> These rates apply to transmission services over FG&E's non-pool transmission facilities.

<sup>2</sup> In addition to FG&E, the NETOs include: Central Maine Power Company ("CMP"); Eversource Energy Service Company as agent for: The Connecticut Light and Power Company ("CL&P"), NSTAR Electric Company ("NSTAR Electric"), and Public Service Company of New Hampshire ("PSNH"); Green Mountain Power Corporation ("GMP"); Maine Electric Power Company ("MEPCO"); New England Power Company ("NEP"), d/b/a National Grid; New Hampshire Transmission, LLC ("NHT"); The United Illuminating Company ("UI"); Unitil Energy Systems, Inc. ("UES"); Vermont Transco LLC ("VTransco"), acting by and through its Manager, Vermont Electric Power Co., Inc.; and Versant Power (f/k/a Emera Maine).

<sup>3</sup> The Settlement Agreement resolves all issues in Docket No. EL16-19.

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Gary Epler  
Chief Regulatory Counsel  
epler@unitil.com

6 Liberty Lane West  
Hampton, NH 03842

Docket No. ER03-1410-000. As of February 1, 2005, the effective date of the Transmission, Markets and Services Tariff, FERC Electric Tariff No. 3, of ISO New England Inc. ("ISO tariff"), FG&E no longer maintains a stand-alone OATT. Service over FG&E's non-PTF is provided under Schedule 21-FG&E of the ISO tariff, until such time as the Settlement Agreement filed in ER20-2054 takes effect.

This filing complies with Staff's Guidance on Formula Rate Updates, issued on July 17, 2014. In addition to providing calculations and workpapers in Excel format with formulas intact, the Company has added several workpapers to support its revenue requirement calculations, provided references to the relevant FERC Form 1 pages and detailed the derivation of formula inputs where necessary. FG&E has reviewed the directives detailed in section 2a.i through 2a.iv of the guidance document, and consistent with section 2a.i, adjusted the Accumulated Deferred Income Tax Calculation to remove amounts resulting from the adoption of SFAS 109 (AI93-5-000) and amounts related to the guidance document issued by FERC in AI07-1-000 (SFAS 158). FG&E does not have any uncertain tax positions as discussed in AI-07-2-000. Workpaper 10 provides detail of these adjustments. Items 2a.ii through 2a.iv do not apply since FG&E does not have transaction related costs, asset retirement obligations or acquisition premiums. FG&E has not applied for and received transmission incentives.

FG&E's initial rates under the formula rate became effective October 1, 2003 based on calendar year 2002 data, adjusted for an approved change in depreciation rates and for rate case expenses. Pursuant to that formula, charges for Network Integration Transmission Service, Firm Point-to-Point Transmission Service and Non-Firm Point-to-Point Transmission Service are to be recalculated as of June 1<sup>st</sup> each year based on cost information for the prior calendar year. Based on calendar year 2019 data, the annual revenue requirement reflected in FG&E's rates effective June 1, 2020 is \$1,378,521. This filing also reflects updated depreciation rates approved June 10, 2016 in ER16-1722-000.

In Order 864<sup>4</sup>, the Commission required public utilities to address impacts of the federal income tax on Accumulated Deferred Income Taxes ("ADIT") balances in its next informational filing. In its June 15, 2020 settlement filing, the NETOs provide detailed Order 864 compliance measures proposed for effect January 1, 2021 in conjunction with the requested effective date of the Settlement Agreement. Once fully approved by the Commission, FG&E will be in compliance with the directives of Order 864.

Included with this letter are the following attachments:

- Attachment 1: Transmission Rate Calculations (Excel format);

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<sup>4</sup> *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, Order No. 864, 169 FERC ¶ 61,139 (2019), *order on reh'g and clarification*, Order No. 864-A, 171 FERC ¶ 61,033 (2020).

- Attachment 2: A list of names and addresses of the persons to whom this filing has been sent.

As provided in Attachment 2, the affected customers and the Massachusetts Department of Public Utilities ("MDPU") are being served with a copy of this filing.

Correspondence or communications with respect to this filing may be addressed to the following persons:

Christopher Goulding  
Director, Rates & Revenue Requirements  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842-1720  
Phone: (603) 773-6466  
Fax: (603) 773-6468  
Email: [gouldingc@unitil.com](mailto:gouldingc@unitil.com)

Gary Epler  
Chief Regulatory Counsel  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842-1720  
Phone: (603) 773-6440  
Fax: (603) 773-6640  
Email: [epler@unitil.com](mailto:epler@unitil.com)

Please contact me directly if you have any questions or concerns regarding this matter.

Sincerely,



Gary Epler  
Attorney for Unitil

Enclosure

## Attachment 1: Transmission Rate Calculations<sup>1</sup>

Exhibit FGE-2: Calculation of Annual Transmission Revenue Requirement based on calendar year 2017 data

Exhibit FGE-3: Workpapers in support of revenue requirement

Workpaper 1:	Cost of Capital
Workpaper 5:	Internal Transmission Revenue
Workpaper 5.1:	Internal Transmission Revenue
Workpaper 10:	Accumulated Deferred Income Tax
Workpaper 11:	Other Regulatory Assets/Liabilities-FAS 109
Workpaper 12:	Equity AFUDC Portion of Depreciation Expense
Workpapers 13-24:	PTF Revenue Requirements
Workpapers 25-28:	Schedule 1 Revenue Requirements

Exhibit FGE-6: Summary of Rates for Local Service

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<sup>1</sup> For ease of reference FG&E has maintained the same numbering of exhibits and workpapers from its September 30, 2003 filing in which the initial rates were approved effective October 1, 2003. Exhibit FGE-3, workpapers 10, 11 and 12 have been added since the initial filing. Some exhibits and workpapers have been omitted as they are not relevant to this filing. Additional workpapers, 5.1, 10.1, and 13 through 29, included in support of the amounts shown on Worksheet 1, Columns 5 and 6, have been added to comply with Staff's Guidance on Formula Rate Updates issued July 17, 2014.

**Fitchburg Gas and Electric Light Company**  
**Revenue Requirement of Non-PTF Internal Transmission Services**  
**Twelve Months Ended December 31, 2019**

**Exhibit FGE-2**  
**Worksheet 1 of 6**

**Effective June 1, 2020**

(5)  
(6)  
Less PTF Recovery Through  
ISO New England, Inc.  
FERC Electric Tariff No. 3

Shading denotes an input

(1) Line No.	(2) Description	(3) Attachment H	(4) Total Internal Transmission	(5) PTF*	(6) System Control and Dispatch***	(7) Non-PTF	(8) Worksheet Reference For Column (4)
<b>INVESTMENT BASE:</b>							
1	Transmission Plant	III. A.1.(a)	13,769,095	5,600,065	0	8,169,030	Worksheet 3, line 1
2	Transmission Related Intangible Plant	III. A.1.(b)	108,215		0	108,215	Worksheet 3, line 2
3	Transmission Related General Plant	III. A.1.(c)	163,106	324,243	0	(161,137)	Worksheet 3, line 3
4	Transmission Related Common Plant	III. A.1.(d)	1,151,327	0	0	1,151,327	Worksheet 3, line 4
5	Transmission Plant Held For Future Use	III. A.1.(e)	0	0	0	0	Worksheet 3, line 6
6	Total Utility Plant		15,191,743	5,924,308	0	9,267,435	
7	Transmission Related Depreciation & Amortization Reserve	III. A.1.(f)	6,583,887	2,572,737	0	4,011,150	Worksheet 3, line 10
8	Transmission Related Accumulated Deferred Income Taxes	III. A.1.(g)	1,539,119	626,661	0	912,458	Worksheet 3, line 13
9	Transmission Related Loss On Reacquired Debt	III. A.1.(h)	0	0	0	0	Worksheet 3, line 14
10	Transmission Related Other Regulatory Assets/Liabilities	III. A.1.(i)	306,479	69,070	0	237,409	Worksheet 3, line 18
11	Net Investment (Lines 6-7-8+9+10)		7,375,216	2,793,980	0	4,581,236	
12	Transmission Prepayments	III. A.1.(j)	181,197	73,695	0	107,502	Worksheet 3, line 19
13	Transmission Plant Materials & Supplies	III. A.1.(k)	136,250	55,415	0	80,835	Worksheet 3, line 20
14	Transmission Related Cash Working Capital	III. A.1.(l)	77,172	26,018	0	51,154	Worksheet 3, line 27
15	Total Investment Base (Lines 11+12+13+14)		7,769,835	2,949,108	0	4,820,727	
<b>REVENUE REQUIREMENT:</b>							
16	Return and Associated Income Taxes	III. A.	827,487	313,010	0	514,477	Worksheet 2, line 21
17	Depreciation Expense	III. B.	553,411	225,079	0	328,332	Worksheet 4, line 4
18	Amortization of Intangible Plant and Other Regulatory Assets/Liabilities	III. C.	55,201	0	0	55,201	Worksheet 4, line 7
19	Amortization of Rate Case Expenses	III. D.	0	0	0	0	Worksheet 4, line 8
20	Amortization of Loss on Reacquired Debt	III. E.	0	0	0	0	Worksheet 4, line 9
21	Amortization of Investment Tax Credits	III. F.	(3,471)	(1,413)	0	(2,058)	Worksheet 4, line 10
22	Property Tax Expense	III. G.	146,215	59,532	0	86,683	Worksheet 4, line 13
23	Payroll Tax Expense	III. H.	9,208	3,745	0	5,463	Worksheet 4, line 32
24	Transmission Operation & Maintenance Expense	III. I.	144,710	38,794	20,062	85,854	Worksheet 4, line 19
25	Customer Accounting Bad Debts Expense	III. J.	21,188	0	0	21,188	Worksheet 4, line 20
26	Administrative & General Expense	III. K.	451,481	169,352	0	282,129	Worksheet 4, line 31
27	Transmission Related Taxes and Fees Charge	III. L.	0	0	0	0	
28	Transmission Rents Received from Electric Property	III. M.	0	0	0	0	
29	Revenues for Through or Out Service	III. N.	0	0	(1,253)	1,253	
30	Total Revenue Requirement (Lines 16 through 29)		2,205,430	808,099	18,809	1,378,521	

\* Excludes Support Revenues and Expenses to the extent that they are not included in Column (4). In accordance with Attachment H, III A. of Schedule 21 - FG&E, for purposes of this computation, the PTF amount was calculated using the same cost of capital rate as used for Total Internal Transmission in column (4).

See Exh. FGE-3, Workpapers 13-24.

\*\* Includes common plant allocated to PTF.

\*\*\* See Exh. FGE-3, Workpapers 25-28.

**Fitchburg Gas and Electric Light Company**  
**Total Internal Transmission Return and Associated Income Taxes**

**Exhibit FGE-2**  
**Worksheet 2 of 6**

Shading denotes an input

(1) Line No.	(2) Description		(3) CAPITALIZATION RATIOS	(4) COST OF CAPITAL	(5) COST OF CAPITAL	(6) EQUITY PORTION
<b>Capital Structure &amp; Cost of Capital:</b>						
		CAPITALIZATION 12/31/19*				
1	LONG-TERM DEBT	\$ 79,800,000	47.42%	6.26% *	2.97%	
2	PREFERRED STOCK	0	0.00%	0.00% *	0.00%	0.00%
3	COMMON EQUITY	88,475,366	52.58%	10.57%	5.56%	5.56%
4	TOTAL INVESTMENT RETURN	\$ 168,275,366	100.00%		8.53%	5.56%

\*See Exhibit FGE-3, Workpaper 1

**Cost of Capital Rate:**

5	(a) Weighted Cost of Capital	=	8.53%			
6						
7	(b) Federal Income Tax	=	$\left( \frac{\text{R.O.E.} + \left( \frac{\text{Total IT Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.**} )}{\text{Total IT Inv. Base}} \right)}{1} \right) \times \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}}$			
8						
9		=	$\left( \frac{0.0556 + (3,471 + 2,266)}{1} \right) \times \frac{0.21}{0.21}$			
10						
11		=	1.50%			
12						
13	(c) State Income Tax	=	$\left( \frac{\text{R.O.E.} + \left( \frac{\text{Total IT Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.**} )}{\text{Total IT Inv. Base}} \right)}{1} \right) + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}} \times \text{State Income Tax Rate}$			
14						
15		=	$\left( \frac{0.0556 + (3,471 + 2,266)}{1} \right) + \frac{0.0150000}{0.08} \times 0.08$			
16						
17		=	0.62%			
18	Cost of Capital Rate [(a)+(b)+(c)]		10.65%			

**Total Internal Transmission Return and Associated Income Taxes:**

		Amount	
19	Total IT Investment Base	\$ 7,769,835	Worksheet 1, Line 15
20	Cost of Capital Rate	10.65%	
21	Total IT Return and Associated Income Taxes	827,487	

\*\*See Workpaper 12.

**Fitchburg Gas and Electric Light Company  
Investment Base Detail**

**Exhibit FGE-2  
Worksheet 3 of 6**

Shading denotes an input

(1) Line No.	(2) Description	(3) Total Electric	(4) Internal Transmission Allocation Factors	(5) Internal Transmission Related	(6) FERC Form 1/Other Reference for column (3)
	<u>Utility Plant In Service</u>				
1	Transmission Plant	13,769,095	NA	13,769,095	Page 207.58g less Account No. 353.1 Station Eqpt. Joint Owned of \$0
2	Intangible Plant	1,620,366	6.6784% (a)	108,215	Page 205.5g
3	General Plant	2,442,290	6.6784% (a)	163,106	Page 207.99g
4	Common Plant	17,239,542	6.6784% (a)	1,151,327	Page 201, lines 3h plus 6h times 52.30% (c) (d)
5	Total			<u>15,191,743</u>	
6	<u>Plant Held for Future Use</u>	0		<u>0</u>	Page 214
	<u>Depreciation &amp; Amortization Reserve</u>				
7	Transmission Plant Depreciation	6,131,091	NA	6,131,091	Page 219.25c, see footnote
8	Intangible Plant & Common Plant Amortization	3,866,246	6.6784% (a)	258,204	Page 200.21c
9	General Plant & Common Plant Depreciation	2,913,745	6.6784% (a)	194,592	Page 219.28c, see footnote
10	Total			<u>6,583,887</u>	
	<u>Accumulated Deferred Income Taxes</u>				
11	Accumulated Deferred Taxes (281-283)	(18,877,860)	8.2803% (b)	(1,563,143)	Page 275.2k + 277.9k. See Exhibit FGE-3, Workpaper 10.
12	Accumulated Deferred Taxes - (190)	290,130	8.2803% (b)	24,024	Page 234.2c + 234.3c
13	Total			<u>(1,539,119)</u>	
14	<u>Total Loss on Reacquired Debt</u>	0	8.2803% (b)	<u>0</u>	Page 111.81d
	<u>Other Regulatory Assets/Liabilities</u>				
15	FAS 106 Regulatory Assets/Liabilities	718,492	6.6784% (a)	47,984	Page 232.14f
16	FAS 109 Regulatory Assets/Liabilities	1,469,860	8.2803% (b)	121,709	Page 232.13f - 278.3f
17	Other Regulatory Assets/Liabilities	1,651,949	8.2803% (b)	136,786	Page 232.15f
18	Total			<u>306,479</u>	
19	<u>Prepayments</u>	2,713,175	6.6784% (a)	<u>181,197</u>	Page 111.57c Footnote
20	<u>Transmission Plant Materials and Supplies</u>	136,250	NA	<u>136,250</u>	Page 227.8c
21	<u>Transmission Related Cash Working Capital</u>				
22	Transmission Operation & Maintenance Expense			144,710	Worksheet 1, Column (4), Line 24
23	Customer Accounting Bad Debts Expense			21,188	Worksheet 1, Column (4), Line 25
24	Administrative & General Expense			451,481	Worksheet 1, Column (4), Line 26
25	Subtotal			617,379	
26				<u>0.125</u>	x 45 / 360
27	Total			<u>77,172</u>	

(a) Wages and Salaries. See Worksheet 5, line 5

(b) Plant. See Worksheet 5, line 14

(c) Electric only (gas portion removed). FERC Form 1 includes gas and electric divisions.

Schedule FG&E-21, Attachment H, Annual Revenue Requirement for Local Network Service of ISO-NE's Transmission, Markets and Services Tariff specifies that transmission related common plant is allocated based on Common Plant multiplied by the Transmission Wages and Salaries Allocation Factor.

(d) See Page 356.3, Gas and Electric Labor Allocator. Electric portion of common plant derived using a labor allocator as discussed in the Company's September 30, 2003 ER03-1410 filing, FGE-1, page 25 of 53 approved November 25, 2003.

**Fitchburg Gas and Electric Light Company  
Revenue Requirements Detail**

**Exhibit FGE-2  
Worksheet 4 of 6**

Shading denotes an input

(1) Line No.	(2) Description	(3) Total Electric	(4) Internal Transmission Allocation Factors	(5) Internal Transmission Related	(6) FERC Form 1/Other Reference for column (3)
	<u>Depreciation Expense</u>				
1	Transmission Plant	528,870	NA	528,870	Page 336.7b
2	General Plant	57,794	6.6784% (a)	3,860	Page 336.10b
3	Common Plant	309,674	6.6784% (a)	20,681	Page 336.11b
4	Total Depreciation			<u>553,411</u>	
	<u>Amortization of Intangible Plant and Other Regulatory Assets/Liabilities</u>				
5	Intangible Plant & Common Plant	503,068	6.6784% (a)	33,597	Page 336.12d
6	Other Regulatory Assets/Liabilities-FAS 109 (and other)	260,913	8.2803% (b)	21,604	See Workpaper 11
7	Total			<u>55,201</u>	
8	<u>Amortization of Rate Case Expenses</u>	0	NA	<u>0</u>	
9	<u>Amortization of Loss on Reacquired Debt</u>	0	8.2803% (b)	<u>0</u>	Page 117.64c
10	<u>Amortization of Investment Tax Credits</u>	41,923	8.2803% (b)	<u>3,471</u>	Page 266.8f
	<u>Property Tax Expense</u>				
11	Total Property Taxes	1,765,812	8.2803% (b)	146,215	Page 263.9i + 16i
12	Less amounts billed to Select Energy	0	8.2803% (b)	0	Page 263.11i Represents costs billed to Select Energy, Inc. under Entitlement Sales and Administrative Services Agreement, Ended September 2007
13	Total			<u>146,215</u>	
	<u>Transmission Operation &amp; Maintenance Expense (e)</u>				
14	Total Transmission Expense	8,774,601	NA	8,774,601	Page 321.112b + 322.131b
15	Less Transmission of Electricity by Others--Acct. 565	(8,448,560)	NA	(8,448,560)	Page 321.96b
16	Less amounts billed to Select Energy, excluding Acct.565	0	NA	0	Represents costs in Account No. 562 billed to Select Energy, Inc. under Entitlement Sales and Administrative Services Agreement
17	Less Account No. 561.4	(147,175)	NA	(147,175)	Page 321.88b, See Exh FGE-3, Workpaper 27 for breakdown of account.
18	Less Account No. 575.7	(34,156)	NA	(34,156)	Page 322.121b
19	Total	<u>144,710</u>		<u>144,710</u>	
20	<u>Customer Accounting Bad Debts Expense</u>	2,299,502	0.9214% (c)	<u>21,188</u>	Page 322.162b
	<u>Administrative &amp; General Expense</u>				
21	Total Administrative and General Expense	6,561,982			Page 323.197b
22	Less Acct. 924 Property Insurance	(31,452)			Page 323.185b
23	Less Acct. 928 Regulatory Commission Expense	(393,366)			Page 323.189b
24	Less Acct. 930.1 General Advertising Expense	143			Page 323.191b
25	Subtotal	6,137,307	6.6784% (a)	409,874	
26	Plus Allocated Acct. 924 Property Insurance	31,452	8.2803% (b)	2,604	Page 323.185b less (\$0) billed to Select Energy, Inc. under Entitlement Sales and Administrative Services Agreement
27	Plus Acct. 928 FERC fees and assessments	3,932	NA	3,932	Page 351.6h
28	Plus Acct. 928 Other Transmission Related Expense	35,071	NA	35,071	Page 351.12h
29	Plus Acct. 930.1 General Advertising Exp.-Int. Transmission	0	NA	0	
30	Less amounts billed to Select Energy	0	6.6784% (a)	0	Represents costs in Account Nos. 920, 921, 923, 925, 926 & 931 billed to Select Energy, Inc. under Entitlement Sales and Administrative Services Agreement
31	Net Administrative & General Expense	<u>6,207,762</u>		<u>451,481</u>	
32	<u>Payroll Tax Expense</u>	<u>137,875</u>	6.6784% (a)	<u>9,208</u>	Footnote (d)

(a) Wages and Salaries. See Worksheet 5, line 5

(b) Plant. See Worksheet 5, line 14

(c) Revenue. See Worksheet 5, line 19

(d) Payroll taxes:

Federal Unemployment	1,611	Page 263.4i
FICA	263,686	Page 263.2i
Medicare	0	
State Unemployment	10,112	Page 263.6i
MA Universal Health	7,766	Page 263.8i
Payroll Taxes Capitalized	<u>(145,300)</u>	Page 263.15i
Total	<u>137,875</u>	

(e) Subtract PTF Support Expense only if included in Line 19.



**Fitchburg Gas and Electric Light Company**  
**Allocation Factors**

**Exhibit FGE-2**  
**Worksheet 5 of 6**

Shading denotes an input

(1) Line No.	(2) Description	(3) Amounts	(4) FERC Form 1/Other Reference for column (3)
Allocations From Total Electric To Internal Transmission			
<u>Wages and Salaries Allocation Factor</u>			
1	Direct Transmission Wages and Salaries	68,137	Page 354.21b
2	Total Electric Wages and Salaries	1,058,415	Page 354.28b
3	Less Administrative and General Wages and Salaries	(38,157)	Page 354.27b
4	Total Electric Wages and Salaries net of A&C	1,020,258	
5	Allocation Percent	6.6784%	
<u>Plant Allocation Factor</u>			
6	Transmission Plant	13,769,095	Worksheet 3, Column 5, Line 1
7	Plus Transmission-Related Intangible Plant	108,215	Worksheet 3, Column 5, Line 2
8	Plus Transmission-Related General Plant	163,106	Worksheet 3, Column 5, Line 3
9	Plus Transmission-Related Common Plant	1,151,327	Worksheet 3, Column 5, Line 4
10	Total Transmission-Related Plant In Service	15,191,743	
11	Total Electric Plant in Service	166,228,956	Page 207.104g
12	Plus Total Electric-Related Common Plant	17,239,542	Worksheet 3, Column 3, Line 4
13	Total Electric-Related Plant in Service	183,468,498	
14	Allocation Percent	8.2803%	
<u>Revenue Allocation Factor</u>			
15	Total Internal Transmission Revenue	618,299	Exhibit FGE-3, Workpaper 5
16	Total Electric Sales to Ultimate Customers	67,175,966	Page 300.10b
17	Less Unbilled Revenue	(72,876)	Page 301, footnote
18	Total Billed Revenue From Sales to Ultimate Customers	67,103,090	
19	Allocation Percent	0.9214%	

Summary of Fitchburg Gas and Electric Light Company System  
Monthly Coincident Peaks for 2019  
(Megawatts)

Shading denotes an input

(1) Line No.	(2) Description	(3) JAN	(4) FEB	(5) MAR	(6) APR	(7) MAY	(8) JUN	(9) JUL	(10) AUG	(11) SEP	(12) OCT	(13) NOV	(14) DEC
1	Day	21	12	6	1	13	27	30	15	23	28	13	19
2	Hour	17:00	17:00	18:00	19:00	18:00	18:00	18:00	19:00	19:00	18:00	17:00	17:00
3	Megawatts	77	73	71	63	59	71	88	80	73	62	70	74
4	Total Megawatts												861
5	Annual FG&E System Average 12 CP Load												72

NOTE: Numbers represent FERC Form 1 Page 401b coincident peaks.

**Fitchburg Gas and Electric Light Company**  
**2019 Cost of Capital**

FERC Form 1  
Reference

Line No.		<i>Amount Outstanding 12/31/19</i>	<i>C.O.C.</i>	<i>Weight</i>	<i>Weighted Cost of Capital</i>
1	Common Stock Equity	\$88,475,366	10.57%	52.58%	5.56%
2	Long Term Debt	\$79,800,000	6.26%	47.42%	2.97%
3	<b>Total</b>	<b>\$168,275,366</b>			<b>8.53%</b>

**Common Equity**

4	Common Stock	\$22,629,147
5	Retained Earnings	20,353,302
6	Capital Stock Expense	(1,507,083)
7	Misc. Paid in Capital	47,000,000
8	<b>Total</b>	<b>\$88,475,366</b>

Page 112.2.c + p.112.6.c  
Page 112.11.c + 112.12c  
Page 254.9.b x -1  
Page 112.7.c

**Long Term Debt**

	<i>Series</i>	<i>Amount Outstanding 12/31/19</i>	
9	30 Year Note, due Nov 30, 2023	6.75% 3,800,000	
10	30 Year Note, due Jan 15, 2029	7.37% 12,000,000	
11	30 Year Note, due Jun 1, 2031	7.98% 14,000,000	
12	22 year Notes, due Oct 15, 2025	6.79% 10,000,000	
13	25 year Notes, due Dec 15, 2030	5.90% 15,000,000	
14	10 year Note, due Nov 01, 2027	3.52% 10,000,000	
	30 Year Note, due Nov 01, 2047	4.32% <u>15,000,000</u>	
15	<b>Total</b>	<b>79,800,000</b>	Page 256 - 257
16	Annual Issuance Expense	55,850	Page 117.63c
17	Annual Interest Expense	<u>4,939,663</u>	Page 257.33i
18	Total Annual Cost	4,995,513	
19	Effective Cost	6.26%	

**Fitchburg Gas and Electric Light Company  
Internal Transmission Revenues (1)  
Calendar Year 2019**

**Exhibit FGE-3  
Workpaper 5**

Shading denotes an input

Line No.	Customer Class	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
1	RES R1	\$31,978.09	\$19,239.31	\$17,489.41	\$15,337.54	\$13,726.78	\$13,376.01	\$20,807.59	\$20,883.15	\$15,087.06	\$15,107.74	\$15,123.01	\$19,520.91	\$217,676.60
2	R-2	\$7,218.38	\$4,577.68	\$4,413.21	\$3,610.05	\$3,238.67	\$2,702.90	\$3,463.04	\$3,608.24	\$2,708.27	\$2,611.84	\$2,569.74	\$3,442.39	\$44,164.41
3	R-4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	G-1	\$1,169.30	\$752.09	\$703.99	\$617.35	\$543.11	\$504.17	\$545.38	\$540.95	\$447.96	\$513.13	\$502.88	\$634.35	\$7,474.66
5	G-2	\$15,151.58	\$9,679.92	\$9,116.68	\$8,649.70	\$8,446.03	\$8,184.68	\$10,312.77	\$10,652.58	\$8,567.53	\$9,041.25	\$8,234.63	\$8,982.84	\$115,020.19
6	G3	\$18,258.43	\$18,575.14	\$19,470.19	\$17,892.76	\$18,699.22	\$19,111.63	\$20,839.78	\$20,581.77	\$18,539.65	\$20,224.25	\$18,808.05	\$19,559.85	\$230,560.72
7	G4	\$46.85	\$37.19	\$35.14	\$52.88	\$53.12	\$49.86	\$40.23	\$35.91	\$31.28	\$46.89	\$32.39	\$33.88	\$495.62
8	G5	\$159.24	\$105.36	\$87.46	\$53.23	\$26.66	\$18.69	\$25.92	\$28.48	\$20.53	\$18.20	\$21.97	\$61.76	\$627.50
9	G6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Special Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	OL & Mun. & St Ltg.	\$356.25	\$191.92	\$173.90	\$169.69	\$148.16	\$164.07	\$135.95	\$158.80	\$175.00	\$171.92	\$196.63	\$237.42	\$2,279.71
13	Total IT revenues	\$74,338.12	\$53,158.61	\$51,489.98	\$46,383.20	\$44,881.75	\$44,112.01	\$56,170.66	\$56,489.88	\$45,577.28	\$47,735.22	\$45,489.30	\$52,473.40	\$618,299.41

(1) Exh. FGE-3, Workpaper 5.1 provides a reconciliation to FERC Form 1.

**Fitchburg Gas and Electric Light Company d/b/a Uniti**  
Electric Division Revenue  
Reconciliation to FERC Form 1

Exhibit FGE-3  
Workpaper 5.1

Year: 2019

Col 1	#2	#3	#4	#5	#6	#7	#8	#9
Account	440	442	442	444	445	446	448	Total
Distribution Revenue	14,309,329	6,001,772	4,253,476	370,636				24,935,213
Internal Transmission Revenue	261,841	123,618	230,561	2,280	-			618,299
External Transmission Revenue	3,721,640	1,798,172	2,774,489	40,125	-			8,334,427
Other (Energy Efficiency)	411,292	241,133	425,916	5,093				1,083,434
Other (Energy Efficiency Rate Adj)	2,357,601	500,346	895,502	10,436				3,763,885
Other (Transition)	(131,684)	(81,740)	(124,102)	(2,509)				(340,035)
Other (Transition Surcharge)	-	-	-	-	-			-
Other (Transformer Ownership Credit)	-	(5,095)	-	-	-			(5,095)
Other (Unbilled Revenue)(1)	77,394	162,585	(168,853)	1,750				72,876
Other (Accrued Revenue) (1)	2,787,482	1,163,191	844,772	43,906	-			4,839,351
Other (Default Adder)	420,281	165,246	45,674	2,980	-			634,181
Other (Pension Adjustment Factor)	275,126	119,183	62,152	8,869				465,331
Other (Residential Assistance Ad Factor)	802,872	333,344	232,131	8,881				1,377,229
Other (Net Metering Credit)	-	-	-	-	-			-
Other (Net Metering Surcharge)	1,492,954	622,057	439,619	16,669				2,571,299
Other (RDAC)	675,647	281,895	200,252	7,491				1,165,286
Other (AGAC)	9,563	3,912	1,877	76				15,429
Energy Supply	11,630,626	4,317,792	900,040	76,757				16,925,216
Low Income Credit & credit reclass	(1,484,546)	-	-	-	-			(1,484,546)
Other (LRCA)	292,210	171,807	307,184	3,581				774,782
Other (CCAM)	437,595	215,342	115,606	9,274				777,817
Other (Solar Cost Adjustment)	95,587	38,575	25,237	996				160,395
Other (SMART)	559,137	233,823	168,633	6,327				967,921
Other TACF)	(272,938)	(115,435)	(85,296)	(3,059)				(476,728)
								-
Total	38,729,010	16,291,526	11,544,870	610,560	-	-	-	67,175,966
Where the total line is equivalent to FERC FORM 1, page 300, line	2	4	5	6	7	8	9	10

**Fitchburg Gas and Electric Light Company  
Accumulated Deferred Income Tax**

**Exhibit FGE-3  
Worksheet 10**

		<u>2019</u>	
1. Account 281	Accumulated Deferred Income Taxes - Accelerated Amortization Property	\$	- FF1, Page 273.8k
2. Account 282	Accumulated Deferred Income Taxes - Other Property	\$	12,720,729 FF1, Page 275.2k
3. Account 283	Account 283 - Electric (1)	\$	(3,839,901) FF1, Page 277.9k (footnote)
4. Account 283	Less FAS 158	\$	(6,518,091) FF1, Page 277.9k (footnote)
5. Account 283	Less Storm Restoration	\$	8,032 FF1, Page 277.9k (footnote)
6. Account 283	Less FAS 109 Gross-up	\$	573,581 FF1, Page 277.9k (footnote)
7. Account 283	Less Accrued Revenue	\$	2,577,181 FF1, Page 277.4k
8. Account 254	Less ASC 740 Electric (2)	\$	(6,637,735) FF1, Page 278.4f
		\$	18,877,860 Worksheet 3, Line 11

(1) In accordance with Schedule 21 - Common, Attachment F Implementation Rule, total Accumulated Deferred Income Taxes shall equal the net of the deferred tax balance as recorded in FERC Account Nos. 281-283 and FERC Account 190.

FG&E has adjusted Account 283 for FAS 158 as required by AI07-1-000, Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans, and and FAS 109 Gross-up as required by AI93-5-000, Accounting for Income Taxes. FG&E has adjusted Account 283 for Storm Restoration as storm costs are recovered separately.

(2) On December 22, 2017 the Tax Cuts and Jobs Act of 2017 was signed into law reducing the federal tax rate to 21%. As a result, all Account 281, 282, and 283 balances were revalued to reflect the lower tax rate. The revaluation adjustment was recorded in Account 254 and represents accumulated deferred income taxes to be flowed-back to ratepayers and should be included in rate base calculations.

Exhibit FGE-3  
Workpaper 11

							Fitchburg Gas & Electric Light Company Other Regulatory Assets/Liabilities-FAS 109	2019	
20	20	10	00	407	01	00	AMORTIZATION - EXCESS ADIT - ELEC	(69,114.00)	
20	20	10	00	407	09	00	FAS 109 NET REG ASSET AMORT	368,288	
20	20	10	00	407	09	01	AMORT EXP-FAS 109 REG LIABILITY - ELECTRIC	(107,375)	
20	20	10	00	407	09	02	AMORT EXP-FAS 109 REG GROSS-UP - ELECTRIC (2)	-	<b>260,913.00</b> (1) Worksheet 4, Line 6
20	20	10	00	407	10	00	AMORT OF PROP LOSS	-	
20	20	10	00	407	11	00	SEABRK DF DR AMORT	-	
20	20	10	00	407	12	00	AMORT RATE CASE COSTS - ELEC	-	
20	20	10	00	407	13	00	AMORT IT RATE CASE COSTS	-	
20	20	10	00	407	14	00	AMORT OF GENERATION ASSETS	-	
20	20	10	00	407	16	00	AMORT OF GENERATION ASSETS	-	
20	20	10	00	407	31	00	AMORTIZATION - STORM	-	
20	29	10	42	407	01	00	AMORTIZATION - EXCESS ADIT- TACF	(514,346)	
20	29	01	08	407	01	00	AMORT ACCESS CHG REGLRY ASSET	-	
20	29	01	08	407	01	02	RESIDUAL VALUE CREDIT (RETURN OF INVESTMENT)	-	
20	29	01	08	407	03	00	Trans Chg-Amort Carry Chg Fxd Costs-Retrn ON Invst Gen Assets	-	
20	29	01	08	407	03	88	Trans Chg-Amort Carry Chg Fxd Costs-Retrn ON Invst Gen Assets	-	
20	29	01	23	407	01	00	PAF RECONCILIATION ADJ-ELECTRIC	-	
20	29	01	23	407	15	00	PAF RECONCILIATION ADJ-ELEC	-	
							407 Amortization - Electric	<u>(322,547)</u>	FF1, Page 115.12g - 115.13g

- (1) FG&E's formula rate provides for recovery of Amortization of Other Regulatory Assets/Liabilities-FAS 109 as recorded in account No. 404. In 2005, the account number for these costs was changed to Account No. 407. Schedule 21-FG&E was revised effective November 30, 2012 in docket ER13-474.
- (2) In 2015 Amort Exp-FAS 109 Gross-up - Electric was reclassified to Account 410 with the Company's deferred tax expense.

**Fitchburg Gas and Electric Light Company  
Equity AFUDC Portion of Depreciation Expense**

Source: Fixed Assets

	<u>Vintage</u>	<u>Cost</u>	<u>AFUDC</u>	<u>% to Total</u>
1	Prior to 2012 (1)	\$9,387,195	\$0	0.00%
2	2012 (2)	\$82,438	\$1,043	1.27%
3	2013 (3)	\$2,880,030	\$46,186	1.60%
4	2014 (4)	\$0	\$0	0.00%
5	2015 (5)	\$274,625	\$118	0.04%
6	2016 (6)	\$522,145	\$4,253	0.81%
7	2017 (7)	\$130,187	\$438	0.34%
8	2018 (8)	\$330,378	\$4,253	1.29%
9	2019	<u>\$162,097</u>	<u>\$89</u>	0.05%
10	Total	\$13,769,095	\$56,380	0.41%
11	Internal Transmission Depreciation (Worksheet 4)			\$553,411
12	Equity AFUDC Portion of Depreciation Expense (L.4 * L.5) (Worksheet 2)			\$2,266
	<u>PTF Portion of AFUDC Expense</u>			
13	PTF Allocation Factor (Exh FGE-3, Workpaper 18)			40.6713%
14	PTF Equity AFUDC Portion of Depreciation Expense (Exh FGE-3, Workpaper 15, L.20) (L.5 * L.7)			\$922

(1) No data available prior to 2012.

Cost derived from 2012 total transmission shown on 2012 FF1, p. 207.58g - 2012 qualifying projects.

(2) 2012 AFUDC qualifying projects, Workpaper 22.

(3) 2013 AFUDC qualifying projects, Workpaper 22.

(4) 2014 AFUDC qualifying projects, Workpaper 22. No projects closed to plant in 2014.

(5) 2015 Transmission Additions FF1, p. 206.58c.

(6) 2016 Transmission Additions FF1, p. 206.58c.

(7) 2017 Transmission Additions - Retirements, FF1, p. 206.58c. - 207.58d

(8) 2018 Transmission Additions - Retirements, FF1, p. 206.58c. - 207.58d

(9) 2019 Transmission Additions - Retirements, FF1, p. 206.58c. - 207.58d



**Exhibit FGE-3**  
**Workpaper 13**

Sheet: Input Panel

**EFFECTIVE JUNE 1, 2020 @ 10.57% ROE**  
ISO New England Inc.  
Annual Transmission Revenue Requirements  
Per FERC Electric Tariff No. 3, Section II - Attachment F

Shading denotes an input

Submitted on: 15-May-19

Revenue Requirements for (year): Calendar Year 2019

Customer: Fitchburg Gas and Electric Light Company

Customer's NABs Number: 38

Name of Participant responsible for customer's billing: Fitchburg Gas and Electric Light Company

DUNs number of Participant responsible for customer's billing: 006-954-4317

		PTF Revenue Requirements
Total of Attachment F - Sections A through I	=	<u>\$808,099</u> (a)
Total of Attachment F - Section J - Support Revenue		<u>\$0</u> (b)
Total of Attachment F - Section K - Support Expense		<u>\$0</u> (c)
Total of Attachment F - Section (L through O)		<u>\$0</u> (d)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>\$808,099</u> (e)=(a)-(b)+(c)+(d)
Forecasted Transmission Revenue Requirements (per Appendix C to Attachment F Implementation Rule)		<u>N/A</u>
Annual True-up (per Appendix C to Attachment F Implementation Rule)		<u>\$0</u> (k)
Interest Charge on Annual True-up		<u>\$0</u> (l)
Total		<u>\$808,099</u> (p) =(e)+(k)+(l)

**Fitchburg Gas and Electric Light Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2019**

Exhibit FGE-3  
 Workpaper 14

Shading denotes an input

		Attachment F	FG&E	Reference
		Reference	Total	
Line No.	I. <u>INVESTMENT BASE</u>	Section:		
1	Transmission Plant	(A)(1)(a)	5,600,065	Workpaper 16, line 1 column 5
2	General Plant	(A)(1)(b)	324,243	Workpaper 16, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Workpaper 16, line 4 column 5
4	Total Plant (Lines 1+2+3)		5,924,308	
5	Accumulated Depreciation	(A)(1)(d)	2,572,737	Workpaper 16, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	626,661	Workpaper 16, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Workpaper 16, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	69,070	Workpaper 16, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		2,793,980	
10	Prepayments	(A)(1)(h)	73,695	Workpaper 16, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	55,415	Workpaper 16, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	26,018	Workpaper 16, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		2,949,108	
II. <u>REVENUE REQUIREMENTS</u>				
14	Investment Return and Income Taxes	(A)	313,010	Workpaper 15
15	Depreciation Expense	(B)	225,079	Workpaper 17, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Workpaper 17, line 4 column 5
17	Investment Tax Credit	(D)	(1,413)	Workpaper 17, line 5 column 5
18	Property Tax Expense	(E)	59,532	Workpaper 17, line 8 column 5
19	Payroll Tax Expense	(F)	3,745	Workpaper 17, line 17 column 5
20	Operation & Maintenance Expense	(G)	38,794	Workpaper 17, line 13 column 5
21	Administrative & General Expense	(H)	169,352	Workpaper 17, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Workpaper 20
23	Transmission Support Revenue	(J)	0	Workpaper 20
24	Transmission Support Expense	(K)	0	Workpaper 20
25	Transmission Related Expense from Generators	(L)	0	Workpaper 20
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		808,099	

# Fitchburg Gas and Electric Light Company

## Annual Revenue Requirements for costs in 2019

Shading denotes an input

	CAPITALIZATION 12/31/19*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 79,800,000	47.42%	6.26%	2.97%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	88,475,366	52.58%	10.57%	5.56%	5.56%
TOTAL INVESTMENT RETURN	\$ 168,275,366	100.00%		8.53%	5.56%

\*See Workpaper 1

### Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0853

$$\begin{aligned}
 \text{(b) Federal Income Tax} &= \left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.**}}{\text{PTF Inv. Base}} \right)}{1} \right) \times \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}} \\
 &= \left( \frac{0.0556 + \left( \frac{(1,413) + 922}{2,949,108} \right)}{1} \right) \times \frac{0.21}{0.21} \\
 &= \underline{0.0147355}
 \end{aligned}$$

$$\begin{aligned}
 \text{(c) State Income Tax} &= \left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.**}}{\text{PTF Inv. Base}} \right)}{1} \right) + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}} \times \text{State Income Tax Rate} \\
 &= \left( \frac{0.0556 + \left( \frac{(1,413) + 922}{2,949,108} \right)}{1} \right) + \frac{0.0147355}{0.08} \times 0.08 \\
 &= \underline{0.0061016}
 \end{aligned}$$

(a)+(b)+(c) **Cost of Capital Rate** = 0.1061371

	(PTF)	
INVESTMENT BASE	\$ 2,949,108	From Workpaper 14
x Cost of Capital Rate	0.1061371	
= Investment Return and Income Taxes	<u>313,010</u>	To Workpaper 14

\*\*See Workpaper 12.

**Fitchburg Gas and Electric Light Company**

**Exhibit FGE-3  
Workpaper 16**

Sheet: Worksheet 3

Shading denotes an input

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Transmission Plant</u>						
1			0		5,600,065	Line 1, Workpaper 18
2	11,937,401	6.6784% (a)	797,227	40.6713%	324,243	Page 207.99g, see footnote
3			797,227		5,924,308	
4	0		0	40.6713%	0	Page 214
<u>Transmission Accumulated Depreciation</u>						
5	6,131,091		6,131,091	40.6713%	2,493,594	Page 219.25b, see footnote
6	2,913,745	6.6784% (a)	194,591	40.6713%	79,143	Page 219.28c, see footnote (includes common allocated to electric)
7			6,325,682		2,572,737	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(18,877,860)	8.2893% (c)	(1,564,842)	40.6713%	(636,442)	Page 273.8k + 275.2k + 277.3k, See Workpaper 10
9	290,130	8.2893% (c)	24,050	40.6713%	9,781	Page 234.2c + 234.3c
10	(18,587,730)		(1,540,792)		(626,661)	
11	0	8.2893% (c)	0	40.6713%	0	Page 111.81c
<u>Other Regulatory Assets</u>						
12	718,492	6.6784% (a)	47,983	40.6713%	19,515	Page 232.17f
13	1,469,860	8.2893% (c)	121,842	40.6713%	49,555	Page 232.16f - 278.1f
14	0	8.2893% (c)	0	40.6713%	0	
15	2,188,352		169,825		69,070	
16	2,713,175	6.6784% (a)	181,197	40.6713%	73,695	Page 111.57c, see footnote
17	136,250		136,250	40.6713%	55,415	Page 227.8c
<u>Cash Working Capital</u>						
19					38,794	Workpaper 14, Line 20
20					169,352	Workpaper 14, Line 21
21					0	Workpaper 14, Line 24
22					208,146	
23					0.125	x 45 / 360
24					26,018	

(a) Workpaper 18, line 11

(b) Workpaper 18, line 3

(c) Workpaper 18, line 16

**Fitchburg Gas and Electric Light Company**

**Exhibit FGE-3  
Workpaper 17**

Sheet: Worksheet 4

Shading denotes an input

		(2)	(4)			
Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	528,870		528,870	40.6713%	215,098	Page 336.7b
2	367,468	6.6784% (a)	24,541	40.6713%	9,981	Page 336.10b & 336.11b (includes common allocated to electric)
3			553,411		225,079	
4	0	8.2893% (c)	0	40.6713%	0	Page 117.64c
5	41,923	8.2893% (c)	3,475	40.6713%	1,413	Page 266.8f
<u>Property Taxes</u>						
6	1,765,812	8.2893% (c)	146,373	40.6713%	59,532	Page 263i, lines 9 & 16
7	0	6.6784% (a)	0	40.6713%	0	Page 262-263
8			146,373		59,532	
<u>Transmission Operation and Maintenance</u>						
9	8,740,445		8,740,445	40.6713%	3,554,853	Page 321.112b
10	8,448,560		8,448,560	40.6713%	3,436,139	Page 321.96b
11	196,501		196,501	40.6713%	79,920	Page 321.85b-.88b
12	0		0	40.6713%	0	Page 321.93b & .98b
13	95,384		95,384	40.6713%	38,794	
<u>Transmission Administrative and General</u>						
14	6,561,982					Page 323.197b
15	31,452					Page 323.185b
16	393,366					Page 323.189b
17	143					Page 323.191b
18	6,137,021	6.6784% (a)	409,855	40.6713%	166,693	
19	31,452	8.2893% (c)	2,607	40.6713%	1,060	
20	3,932		3,932	40.6713%	1,599	Page 351.6h
21	0	8.2893% (c)	0	40.6713%	0	
22	6,172,405		416,394		169,352	
23	137,875	6.6784% (a)	9,208	40.6713%	3,745	Footnote (d)
(a) Workpaper 18, line 11						
(b) Workpaper 18, line 3						
(c) Workpaper 18, line 16						
(d) Payroll taxes FERC Form 1, page 263.i ,263.1i						
Federal Unemployment	1,611					Page 263.4i
FICA	263,686					Page 263.2i
Medicare	0					
State Unemployment	10,112					Page 263.6i
MA Universal Health	7,766					Page 263.8i
Payroll Taxes Capitalized	(145,300)					Page 263.15i
Total	137,875	To Line 23				

\*\* Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Sheet: Worksheet 5

Shading denotes an input

Line No.			FERC Form 1 Reference
	<b><u>PTF Transmission Plant Allocation Factor</u></b>	<b>FG&amp;E</b>	
1	PTF Transmission Investment	5,600,065	See Workpaper 22
2	Total Transmission Investment	13,769,095	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	40.6713%	
	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
4	Direct Transmission Wages and Salaries	68,137	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Workpaper 19
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	68,137	
7	Total Wages and Salaries	1,058,415	Page 354.28b + Line 5
8	Administrative and General Wages and Salaries	38,157	Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	0	Workpaper 19
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,020,258	
11	Percent Allocation (Line 6/Line 10)	6.6784%	
	<b><u>Plant Allocation Factor</u></b>		
12	Total Transmission Investment	13,769,095	Page 207.58g
13	<i>plus Transmission-Related General Plan (Line 2 of Wkst. 3)</i>	797,227	Workpaper 16, Line 2, col.(3)
14	<i>= Revised Numerator (Line 12 + Line 13)</i>	14,566,322	
15	Total Plant in Service	175,724,067	Page 207.104g + Total Common Plant Allocated to Electric, See Footnote
16	Percent Allocation (Line 14 / Line 15)	8.2893%	

Sheet: Worksheet 6

# Affiliated Company Wages and Salaries

Shading denotes an input

Line		FG&E	
"Affiliated" Transmission Wages and Salaries #560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
12 = Total "Affiliated" Wages and Salaries			
Less "Affiliated" Administrative and General Salaries #920 - 935			
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

**Exhibit FGE-3**  
**Workpaper 20**

*Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.*

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills -Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	<b>HQ Phase II - AC in MA</b>	0	0	0	0
	345 kV "stabilizer" 342 line				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
	345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line				
	345 kV Pilgrim-Bridgewater - 355 line				
	345 kV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line	0	0	0	0
	115 kV Wyman 164-167 lines	0	0	0	0
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	0	0	0
	Comerford 115 kV Substation				
	345 kV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	<b>HQ Phase II - AC in MA</b>	0	0	0	0
	345 kV Golden Hills-Mystic 349 line				
NU	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	0	0	0

Amount by which Support Expense exceeds Support Revenue 0  
(To Workpaper 14, Line 21, Column 5)

Note: Support Expense included in Regional Network Service rates.



**Summary of Fitchburg Gas and Electric Light Company System**  
**Monthly Coincident Peaks for 2019**  
**(Megawatts)**

Shading denotes an input

	JAN '19	FEB '19	MAR '19	APR '19	MAY '19	JUN '19	JUL '19	AUG '19	SEPT '19	OCT '19	NOV '19	DEC '19
Day	21	12	6	1	13	27	30	15	23	28	13	19
Hour	17:00	17:00	18:00	19:00	18:00	18:00	18:00	19:00	19:00	18:00	17:00	17:00
FG&E	77	73	71	63	59	71	88	80	73	62	70	74

Annual FG&E System Average 12 CP Load **72**

NOTE: Numbers represent FERC Form 1 Pages 401/401b coincident peaks.

**Workpaper 1**  
**Detail of PTF Transmission Plant as of 12/31/19**

Date	Description	In Service	Value	Classification	PTF	Non-PTF					Common				
						1	2	3	4	5	1	2	3	4	5
<u>Land</u>															
1977	Cost of Land purchased from New England Power Co.		6,663.35	5		0	0	0	0	6663.35					
Oct-78	Acquisition Costs for land at Flagg Pond Sub		817.70	5		0	0	0	0	817.70					
<u>Improvements</u>															
Aug-65	Structures and Improvements		24,143.99	5		0	0	0	0	24143.99					
Nov-77	Purchased from NEP on 6/1/77, Tx Portion S/N's 6994207 & 34891		443,407.08	4		0	0	0	443407.08	0					
	Purchased from NEP on 6/1/77, 115 kV Portion		414,449.05	1	414449.05	0	0	0	0	0					
	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2		414449.05	0	0	0	0					
Oct-78	Transfer acquisition costs to acct 2-353-99, Tx's		(29,370.17)	4		0	0	0	-29370.17	0					
	Transfer acquisition costs to acct 2-353-99, 115		(27,452.06)	1	-27452.06	0	0	0	0	0					
	Transfer acquisition costs to acct 2-353-99, 69		(27,452.06)	2	0	-27452.06	0	0	0	0					
Dec-81	Retire 2 600 amp OCB plus installation		(21,975.62)	1	-21975.62	0	0	0	0	0					
Oct-82	Install 115kv breaker status for REMVEC		14,556.40	1	14556.40	0	0	0	0	0					
Nov-82	See F-2172		924,949.40	1	924949.40	0	0	0	0	0					
Jun-83	Install 2 1000w Lucalox Floodlights near control shack		2,938.12	5	0	0	0	0	0	2938.12					
Nov-84	Install Potential Transformers		21,174.57	5	0	0	0	0	0	21174.57					
Nov-84	Retire PT	1977	(4,628.41)	5	0	0	0	0	0	-4628.41					
Jun-85	Metering		41,916.83	5	0	0	0	0	0	41916.83					
Sep-88	Install #27 & #28 airbreak switch on #2 Feeder		17,310.44	2	0	17310.44	0	0	0	0					
Sep-88	Retire #27 & #28 airbreak switch on #2 Feeder	1977	(5,762.36)	2	0	-5762.36	0	0	0	0					
Jul-91	Adjust to above entry		183.25	2	0	183.25	0	0	0	0					
Feb-90	Install PT on 02 Line		8,435.83	2	0	8435.83	0	0	0	0					
Feb-90	Retire PT on 02 Line	1984	(21,174.57)	2	0	-21174.57	0	0	0	0					
Dec-89	Install 2016 of 4/0 st bare copper		1,868.89	5	0	0	0	0	0	1868.89					
Dec-89	Install 50' of 2" PVC Pipe		4,033.47	5	0	0	0	0	0	4033.47					
Dec-89	785' of 4/0 st 600 volt	1977	(1,198.75)	5	0	0	0	0	0	-1198.75					
Dec-89	50' of 4/0 wire	1977	(31.55)	5	0	0	0	0	0	-31.55					
Dec-89	760' of 4/0 hard drawn wire	1977	(1,310.88)	5	0	0	0	0	0	-1310.88					
Dec-89	50' of 4/0 wire	1977	(106.74)	5	0	0	0	0	0	-106.74					
Dec-89	965' of 4/0 wire	1977	(2,876.75)	5	0	0	0	0	0	-2876.75					
Dec-89	50' of 2" PVC Pipe	1977	(164.50)	5	0	0	0	0	0	-164.50					
Aug-91	GE 69kv Bushing in OCB s/n 0139A4928-201	1977	(14,231.56)	2	0	-14231.56	0	0	0	0					
Aug-91	69kv 1200amp bushing in OCB		2,405.57	2	0	2405.57	0	0	0	0					
Feb-87	Data Star Recorders		3,780.00	5	0	0	0	0	0	3780.00					
Mar-87	Installed Data Star Recorder Software Level #2		750.00	5	0	0	0	0	0	750.00					
1987	Payroll & overheads for above install		1,014.38	5	0	0	0	0	0	1014.38					
1978	Recorder Tape System GE	1978	(5,300.00)	5	0	0	0	0	0	-5300.00					
1978	Universal Mag Tape Cartridges	1978	(637.20)	5	0	0	0	0	0	-637.20					
Aug-90	Watt/Var Transducer		5,950.00	5	0	0	0	0	0	5950.00					
Aug-90	Volt/Transducer		185.00	5	0	0	0	0	0	185.00					
Aug-90	Shipping & Handling		34.92	5	0	0	0	0	0	34.92					
Aug-90	500' 4/C #12 AWG Control Cable		1,142.10	5	0	0	0	0	0	1142.10					
Aug-90	50' 1/2 watt precision resistors		41.39	5	0	0	0	0	0	41.39					
Aug-90	350' T&B Stakon Terminals		86.45	5	0	0	0	0	0	86.45					
Aug-90	69' Copper Wire		10.35	5	0	0	0	0	0	10.35					
Aug-90	Cable Tie		17.55	5	0	0	0	0	0	17.55					
Aug-90	Misc Parts		52.76	5	0	0	0	0	0	52.76					
Aug-90	Labor for fixing recorder		368.80	5	0	0	0	0	0	368.80					
Aug-90	Labor for wiring		124.20	5	0	0	0	0	0	124.20					
Jun-92	Install GETEC Telemetry to REMVAC (Liabilities)		422.31	5	0	0	0	0	0	422.31					
Jun-92	Overheads		6,638.54	5	0	0	0	0	0	6638.54					
Jun-92	Payroll		8,030.61	5	0	0	0	0	0	8030.61					
Nov-91	Bristol DPC 333010A computer		4,230.71	5	0	0	0	0	0	4230.71					
Nov-91	Bristol SLC 371140A Recorders		5,771.41	5	0	0	0	0	0	5771.41					
Oct-91	Bristol Power Supply		515.05	5	0	0	0	0	0	515.05					
Sep-91	Labor to set up Bristol		2,355.00	5	0	0	0	0	0	2355.00					
Aug-90	Spare Interrupter Assembly for 115kv Circuit breaker		9,512.00	2	0	9512.00	0	0	0	0					
1993	Retire Westinghouse auto transformer	1977	(152,101.77)	4	0	0	0	0	-152101.77	0					

Oct-78	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2	0	414449.05	0	0	0
1992	Transfer acquisition costs to acct 2-353-99, Tx's		(29,370.17)	4	0	0	0	-29370.17	0
	Redesign Rewind & Rebuild 30/40/50 MVA West			4	0	0	0	0	0
	Auto Transformer s/n 34891 includes all charges		514,480.75	4	0	0	0	514480.75	0
1992	Purch used Auto Transformer 24/40 mva Magntek		200,032.04	4	0	0	0	200032.04	0
Apr-94	Fused Disconnect	1977	(505.26)	5	0	0	0	0	-505.26
May-94	Replace Fused Disconnect		434.21	5	0	0	0	0	434.21
Sep-94	Install & purch EM-GRO Air Compressor		1,273.97	5	0	0	0	0	1273.97
Sep-94	Install Deadend Structure 3-arrestors & 6-bushings		30,233.66	5	0	0	0	0	30233.66
Sep-95	Construct 115 Kv facilities & connect spare transformer			2	0	0	0	0	0
	in place of failed #1 autotrans.		237,601.84	2	0	237601.84	0	0	0
	Repair and rewind of 115-69 KV #1 Autotransformer			3	0	0	0	0	0
	including uprating to a rated capacity of 60/80/100 MVA		335,776.00	4	0	0	0	335776.00	0
	Insurance Recovery less deductible of \$25K		(321,696.66)	4	0	0	0	-321696.66	0
Nov-95	Lightning arrestors, delivery and testing		6,840.09	2	0	6840.09	0	0	0
Sep-96	60/80/100 MVA 115-69kV Autotransformer (1996) S/N=MNL9258		544,772.08	4	0	0	0	544772.08	0
Sep-96	Installation cost for above (1996) (115kV Bushings)	2015	42,610.39	4	0	0	0	42610.39	0
Nov-97	Current Transformers	1977	(8,000.00)	5	0	0	0	0	-8000.00
Mar-98	Autotransformer Disconnect Switch	1977	(2,700.00)	2	0	-2700.00	0	0	0
May-98	D-30 Oil Circuit Breaker	1977	(14,590.00)	2	0	-14590.00	0	0	0
May-98	Disconnect Switch for above	1977	(2,700.00)	2	0	-2700.00	0	0	0
	C29 Breaker Disconnect Switch	1977	(5,858.61)	2	0	-5858.61	0	0	0
Aug-00	Three Phase overcurrent relays	1977	(2,100.00)	2	0	-2100.00	0	0	0
	Ground overcurrent relays	1977	(1,400.00)	2	0	-1400.00	0	0	0
Nov-05	Retire Meters & Relays, Control Power System	1978	(25,490.00)	1	-25490.00	0	0	0	0
Nov-05	Retire Ann. & events Recorder, Rochester Instrument #449-1462	1978	(15,400.00)	1	-15400.00	0	0	0	0
Nov-05	Retire 200 Ampere Hour Battery, Excide	1978	(3,042.00)	1	-3042.00	0	0	0	0
Nov-05	Retire Engineering Services and Testing Services	1978	(11,269.53)	1	-11269.53	0	0	0	0
Nov-05	Retire Antenna Installed	1978	(302.00)	1	-302.00	0	0	0	0
Nov-05	Retire Encoders Installed	1978	(547.00)	1	-547.00	0	0	0	0
Nov-05	Retire AC Power Surge Kit	1978	(21.00)	1	-21.00	0	0	0	0
Nov-05	Retire Coaxial Antenna, Lead, Fittings & Installation of Antenna	1978	(261.35)	1	-261.35	0	0	0	0
Nov-05	Retire BBA15-AA11 Desk Top 50 Watt #6161 4030A	1978	(1,195.00)	1	-1195.00	0	0	0	0
Nov-05	Retire B169 AC Power Surge Kit MI 559429	1978	(21.00)	1	-21.00	0	0	0	0
Nov-05	Retire Sales Tax on Above	1978	(10.03)	1	-10.03	0	0	0	0
Nov-05	Retire Cleverdon, Varney & Pike Invoices	1978	(14,094.12)	1	-14094.12	0	0	0	0
Nov-05	Retire Cleverdon, Varney & Pike Engineering Services Invoices	1978	(9,047.75)	1	-9047.75	0	0	0	0
Nov-05	Retire General Electric Company Invoices for computer services	1978	(76.19)	1	-76.19	0	0	0	0
Nov-05	Retire Events Recorder & Accessories (from Rochester Instruments)	1978	(69.24)	1	-69.24	0	0	0	0
Nov-05	Retire Metering	1984	(20,742.26)	1	-20742.26	0	0	0	0
Nov-05	Retire 'Watt/Var Transducer	Aug-90	(5,950.00)	5	0	0	0	0	-5950.00
Nov-05	Retire Vollt Transducer	Aug-90	(185.00)	5	0	0	0	0	-185.00
Nov-05	Retire Shipping & Handling	Aug-90	(34.92)	5	0	0	0	0	-34.92
Nov-05	Labor for fixing recorder	Aug-90	(368.80)	5	0	0	0	0	-368.80
Nov-05	Labor for wiring	Aug-90	(124.20)	5	0	0	0	0	-124.20
Nov-05	Retire 'Install GETEC Telemetry to REMVAC (Liabilities)	Aug-90	(422.31)	5	0	0	0	0	-422.31
Nov-05	Retire Overheads	Aug-90	(6,638.54)	5	0	0	0	0	-6638.54
Nov-05	Retire 'Payroll	Aug-90	(8,030.61)	5	0	0	0	0	-8030.61
Nov-05	Retire Duct Tone Receivers Installed	1978	(5447.00)	1	-447.00	0	0	0	0
Nov-05	Retire B166 Emergency Power Option #CT 1009-0	1978	(5102.00)	1	-102.00	0	0	0	0
Nov-05	Retire Data Star Recorders	Feb-87	(3,780.00)	5	0	0	0	0	-3780.00
Nov-05	Retire Installed Data Ster REcorder Software Level #2	Mar-87	(750.00)	5	0	0	0	0	-750.00
Nov-05	Retire Payroll & overheads for above install	1987	(1,014.38)	5	0	0	0	0	-1014.38
Nov-05	Retire 500' 4/C #12 AWG Control Cable	Aug-90	(1,142.10)	5	0	0	0	0	-1142.10
Nov-05	Retire 50' 1/2 watt precision resistors	Aug-90	(41.39)	5	0	0	0	0	-41.39
Nov-05	Retire 350' T&B Stakon Terminals	Aug-90	(86.45)	5	0	0	0	0	-86.45
Nov-05	Retire 69' Copper Wire	Aug-90	(10.35)	5	0	0	0	0	-10.35
Nov-05	Retire Cable Tie	Aug-90	(17.55)	5	0	0	0	0	-17.55
Nov-05	Retire Misc Parts	Aug-90	(52.76)	5	0	0	0	0	-52.76
Nov-05	Retire 'Bristol DPC 333010A computer	Aug-90	(4,230.71)	5	0	0	0	0	-4230.71
Nov-05	Retire Bristol SLC 371140A Recorders	Aug-90	(5,771.41)	5	0	0	0	0	-5771.41
Nov-05	Retire Bristol Power Supply	Aug-90	(515.05)	5	0	0	0	0	-515.05

Oct-78	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2	0	414449.05	0	0	0
Nov-05	Transfer acquisition costs to acct 2-353-99, Tx's		(29,370.17)	4	0	0	0	-29370.17	0
Nov-05	Retire Labor to set up Bristol	Aug-90	(2,355.00)	5	0	0	0	0	-2355
Dec-06	Retired used Auto Transformer 24/40 mva Magntek	1992	(200,032.04)	4	0	0	0	-200,032.04	0
Jul-08	Retire Deadend Structure 3-arrestors & 6-bushings	1994	(30,233.66)	5	0	0	0	0	-30233.66
Dec-12	Retire 115kv breaker status for REMVEC	Oct-82	(14,556.40)	1	(14,556.40)	0.00	0	0	0
Dec-12	Retire 69kv 1200amp bushing in OCB	Aug-91	(2,405.57)	2	0.00	(2,405.57)	0	0	0
Oct-13	Foundation for OCB 09/01/2013 00:00:00	Jul-67	(1,661.00)	1	(1,661.00)	0.00	0	0	0
Oct-13	2 - GE 1200 amp 14.4KV oil Circuit Breaker	Jul-65	(2,682.75)	1	(2,682.75)	0.00	0	0	0
Nov-13	115-69 KV #1 Autotransformer (less insurance recovery)		(14,079.34)	1	(14,079.34)	0.00	0	0	0
Dec-19	Spare Interrupter Assembly for 115kv Circuit breaker	Jul-91	(10,338.70)	1	(10,338.70)	-	0	0	0.00
Total Pre-97 PTF			3,213,817.61		1,159,071.51	596,363.34	0.00	1,377,877.70	80,505.06
Nov-97	69kv Post Insulators		7,125.43	2	0	7125.43	0	0	0
Feb-98	Install Metering & Test Switches		8,836.13	5	0	0	0	0	8836.13
Mar-98	Install Lightning Arrester #1 Auto		1,990.46	2	0	1990.46	0	0	0
Mar-98	Repl Autotransformer 69kv Disconnect Switches		14,416.88	2	0	14416.88	0	0	0
Apr-98	Additional charges for above		3,799.62	2	0	3799.62	0	0	0
Apr-98	Install new Ammeters on Auto #1 & Auto #2		3,414.14	5	0	0	0	0	3414.14
May-98	40kA interrupting rated breaker w/disconnect switch		71,361.36	2	0	71361.36	0	0	0
Nov-98	Voltage Potential Transformer		6,864.00	5	0	0	0	0	6864.00
May-99	Southern States TA-OC 69kV 1200A Switch		19,419.24	2	0	19419.24	0	0	0
Dec-99	UV Relay installed		605.13	2	0	605.13	0	0	0
Mar-00	Modifications for 3rd 69kV line to River St S/S		162,000.94	2	0	162000.94	0	0	0
Apr-00	Dead Station Tripping Scheme		2,212.64	5	0	0	0	0	2212.64
Aug-00	Replace 02 line ground relays		7,085.89	2	0	7085.89	0	0	0
Aug-00	Additional charges for modifications for 3rd line		9,717.74	2	0	9717.74	0	0	0
Oct-02	Replace #5 Bushing on 7A1 Oil Circuit Breaker		7,705.53	2	0	7705.53	0	0	0
Nov-02	Install Spare PT s/n 1024577		26,749.83	2	0	26749.83	0	0	0
Nov-02	Purchase spare PT JVZ350VT 350/600 s/n 1890057484		9,479.40	2	0	9479.40	0	0	0
Feb-03	Installation cost for Spare Bushing #5 (C-9293)		7,268.29	2	0	7268.29	0	0	0
Mar-03	Cable Trenches and Conduit for new Control House		95,020.03	5	0	0	0	0	95020.03
Mar-03	Installation of cable trench for new Control House		113,635.68	5	0	0	0	0	113635.68
Nov-05	Retire UV Relay Installed	Dec-99	(605.13)	2	0	-605.13	0	0	0
Nov-05	Retire Dead Station Tripping Scheme	Apr-00	(2,212.64)	5	0	0	0	0	-2212.64
Nov-05	Retire Replace 02 line ground relays	Aug-00	(7,085.89)	2	0	-7085.89	0	0	0
Dec-06	Repl Autotransformer 69kv Disconnect Switches	1997	(14,416.88)	2	0.00	-14,416.88	0.00	0.00	0.00
Dec-06	Repl Autotransformer 69kv Disconnect Switches additional chgs	1997	(3,799.62)	2	0	-3799.62	0	0	0
Total POST-96 PTF			\$550,588.20		\$0.00	\$322,818.22	\$0.00	\$0.00	\$227,769.98
Jan-04	Replace 69Kv Pin & Cap Insulator		529.89	2	0	529.89	0	0	0
Nov-05	FGE Control House Project (PTF)(See page 4 for detail)		438,483.13	1	438483.13	0	0	0	0.00
Nov-05	FGE Control House Project (Non-PTF) (See page 5 for detail)		574,504.78	2	0	574504.78	0	0	0.00
Dec-06	#1 AutoTransformer Install 169 grd oper 69kv airbrake switch		21,720.43	2	0	21720.43	0	0	0.00
Dec-06	Purchase new Spare Auto Transformer 60/80/100MVA		959,517.11	4	0	0	0	959517.11	0.00
Dec-06	Foundation for Spare Auto Transformer		31,222.40	4	0	0	0	31222.40	0.00
Aug-07	Purchase & Install Battery Monitoring System - 115kV		11,450.47	1	11450.47	0	0	0	0.00
Aug-07	Purchase & Install Battery Monitoring System - 69kV		11,450.48	2	0	11450.48	0	0	0.00
Sep-07	Installation of Yard Lighting (PTF) (See page 6 for detail)		21,239.46	1	21239.46	0	0	0	0.00
Sep-07	Installation of Yard Lighting (Non-PTF) (See page 6 for detail)		21,239.41	2	0	21239.41	0	0	0.00
Nov-07	Labor Cost to install replacement line back-up relays - 115kV	2006	18,753.78	1	18753.78	0	0	0	0.00
Dec-07	Labor Cost to install replacement line back-up relays - 69kV	2006	18,753.78	2	0	18753.78	0	0	0.00
Oct-08	Labor and Materials to install anchors & guys to support buss work 69kV		5,870.49	2	0	5870.49	0	0	0.00
	Labor and Materials to upgrade and withstand additional load related to NGrid								
Mar-10	conductor replacement		29,891.16	1	29891.16	0	0	0	0.00
Mar-10	Capacitor Voltage Transformer 115kv		\$18,731.61	1	18731.61	0	0	0	0.00
Jul-11	Electric Plant Acquisition Adjustment		\$122,600.09	5	0	0	0	0	122,600.09
Dec-12	Protection Relay (Modify J136N Line)		\$18,121.88	1	18121.88	0	0	0	0.00
Dec-12	Breaker Failure (135N Line Relay, Fitzwilliam Project)		\$40,543.14	1	40543.14	0	0	0	0.00
Dec-12	Setting new anchor and taps pm 69 lv Bus Section		\$16,719.33	2	0	16719.33	0	0	0.00
Dec-12	8B2 Bushing Replacement		(18,794.09)	1	-18794.09	0	0	0	0.00
Dec-12	115 kv Switch contacts		\$25,847.93	1	25847.93	0	0	0	0.00
Dec-13	Modification of CT Wiring		\$141,568.78	1	141568.78	0	0	0	0.00
Oct-13	Capacitor Voltage Transformer		\$15,601.16	1	15601.16	0	0	0	0.00
Nov-13	Replace (2) Sub Station Batteries		\$11,441.60	2	0	11441.6	0	0	0.00

Oct-78	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2	0	414449.05	0	0	0
	Transfer acquisition costs to acct 2-353-99, Tx's		(29,370.17)	4	0	0	0	-29370.17	0
Nov-13	Spare 115kV Breaker		\$120,788.74	1	120788.74	0	0	0	0.00
Nov-13	Upgrade 115kV Ring Bus		\$2,377,473.75	1	2377473.75	0	0	0	0.00
Dec-13	Replace 2 of the 8B2 breaker bushings 115kV		\$94,804.40	1	94804.4	0	0	0	0.00
Nov-13	Misc Electrical Materials 8/1/2013 00:00:00	Jul-04	(\$18.22)	1	(18.22)	0	0	0	0.00
Nov-13	Misc Electrical Materials 8/1/2013 00:00:00	Jul-04	(\$18.22)	1	(18.22)	0	0	0	0.00
Jan-14	115 kv Switch contacts - Adjustment		(\$1,107.58)	1	(1,107.58)	0	0	0	0.00
Jan-14	8B2 Bushing Replacements - Adjustment		(\$5,962.42)	1	(5,962.42)	0	0	0	0.00
Jan-14	60 kV Arrester - Adjustment		\$6.88	2	0.00	6.88	0	0	0.00
Jun-15	Install Additional Security System		\$56,805.58	5	0.00	-	0	0	56,805.58
Dec-15	Replace #5 Bushing 8A2		\$48,813.90	1	48,813.90	-	0	0	0.00
Dec-15	Retire #5 Bushing	Oct-02	(\$7,705.53)	2	0.00	(7,705.53)	0	0	0.00
Dec-15	Retire #5 Bushing Installation Costs	Feb-03	(\$7,268.29)	2	0.00	(7,268.29)	0	0	0.00
May-15	Gaskets for Flagg Pond 1135 OCB		\$1,453.59	1	1,453.59	-	0	0	0.00
Aug-15	115kV Bushings		\$47,006.13	1	47,006.13	-	0	0	0.00
Aug-15	Retire Bushings & Install for 115kV Bushings	Sep-96	(\$42,610.39)	4	0.00	-	0	(42,610.39)	0.00
Dec-15	Replace 2 Bushings on the 8A3 breaker		\$30,760.83	1	30,760.83	-	0	0	0.00
Dec-15	Retire 2 Bushings on the 8A3 Breaker	Sep-95	(\$5,010.00)	2	0.00	(5,010.00)	0	0	0.00
Dec-15	Replace #6 Bushing 8B3 OCB		\$33,407.90	1	33,407.90	-	0	0	0.00
Jan-16	Adjust to above entry	Jul-98	(183.25)	2	0.00	(183.25)	0	0	0.00
Oct-16	Purchased from New England Power on 6/1/77	Jul-77	(45,777.03)	1	(45,777.03)	-	0	0	0.00
Oct-16	See F-2172	Jul-78	(64,325.00)	1	(64,325.00)	-	0	0	0.00
Oct-16	Capacitor Voltage Transformer 115kv	Jul-10	(18,731.61)	1	(18,731.61)	-	0	0	0.00
Oct-16	4 Switch Motor Operators (Upgrade 115kV)	Aug-13	(94,937.78)	1	(94,937.78)	-	0	0	0.00
Oct-16	174 Station Post Insulators (Upgrade 115kV Project)	Aug-13	(14,369.56)	1	(14,369.56)	-	0	0	0.00
Oct-16	500' of 795 AAC Wire (Upgrade 115kV Project)	Aug-13	(325.13)	1	(325.13)	-	0	0	0.00
Oct-16	Capacitor Voltage Transformer	Oct-13	(15,601.16)	1	(15,601.16)	-	0	0	0.00
Dec-16	Replace (2) Sub Station Batteries (Retired 1 of 2)	Aug-13	(5,720.80)	2	0.00	(5,720.80)	0	0	0.00
Jan-16	Bushings & Gaskets for OCB		3,719.39	1	3,719.39	-	0	0	0.00
Jan-16	Lightning Protection: Steel Masts		119,181.75	2	0.00	119,181.75	0	0	0.00
Jul-16	Bushing Skirts PTF		15,985.45	1	15,985.45	-	0	0	0.00
Jul-16	Bus (20 Ft) PTF		2,892.59	1	2,892.59	-	0	0	0.00
Jul-16	Modify Non-PTF 69kv CT Wiring		16,632.99	2	0.00	16,632.99	0	0	0.00
Jul-16	Insulators PTF		\$39,963.61	1	39,963.61	-	0	0	0.00
Jul-16	CCVT Capacitor Volt Transformer PTF		\$191,825.26	1	191,825.26	-	0	0	0.00
Jul-16	Switches PTF		\$39,552.55	1	39,552.55	-	0	0	0.00
Jul-16	Gas Circuit Breaker PTF		\$197,914.96	1	197,914.96	-	0	0	0.00
Jul-16	Bushing PTF		\$80,916.78	1	80,916.78	-	0	0	0.00
Dec-16	120V DC Battery (For the 01 Line)		\$57,580.86	1	57,580.86	-	0	0	0.00
Aug-17	Upgrade of DTT Communications		84,875.50	1	84,875.50	-	0	0	0.00
Jul-17	69kV Bushing		22,510.22	2	0.00	22,510.22	0	0	0.00
Aug-17	Battery Rack		6,021.89	2	0.00	6,021.89	0	0	0.00
Aug-17	Breaker Pump and Motor		5,458.57	2	0.00	5,458.57	0	0	0.00
Feb-17	Insulator		(144.38)	2	0.00	(144.38)	0	0	0.00
Oct-17	Sierra Wireless Airlink		5,124.56	5	0.00	-	0	0	5,124.56
Dec-17	FSDA Enclosure		9,419.97	5	0.00	-	0	0	9,419.97
Dec-17	Fault Indicators		2,994.45	2	0.00	2,994.45	0	0	0.00
Jul-18	Card Reader w/Install-Control House		26,986.52	5	0.00	-	0	0	26,986.52
Nov-18	Reclosing Relay 08/103 Break		14,659.87	2	0.00	14,659.87	0	0	0.00
Nov-18	Insulator Strain 36In 21K		3,898.86	2	0.00	3,898.86	0	0	0.00
Nov-18	Wire Guy 3/8 Inch Steel		3,017.95	2	0.00	3,017.95	0	0	0.00
Nov-18	17W x 17H Aluminum Gate		27,773.68	5	0.00	-	0	0	27,773.68
Nov-18	Duct Bank Installation		31,620.05	5	0.00	-	0	0	31,620.05
Nov-18	Card Reader w/Install-Main Gate		26,986.52	5	0.00	-	0	0	26,986.52
Nov-18	Air Compressor Valve Kit in 7B2		1,271.88	2	0.00	1,271.88	0	0	0.00
Dec-18	Card Reader w/Install-Vehicle Gate		26,986.52	5	0.00	-	0	0	26,986.52
Dec-18	Install WLP on Auto #1 Trans		653.41	2	0.00	653.41	0	0	0.00
Dec-18	Interrupers 8A1		8,344.69	1	8,344.69	-	0	0	0.00
Nov-18	Router configuration	Jul-04	(\$291.00)	5	0.00	-	0	0	(291.00)
Nov-18	DSU/CSUModule	Jul-04	(\$729.95)	5	0.00	-	0	0	(729.95)
Nov-18	Router configuration	Jul-04	(\$291.00)	5	0.00	-	0	0	(291.00)
Nov-18	Cisco Modem Router s/n SFHK072621U0	Jul-04	(\$1,180.02)	5	0.00	-	0	0	(1,180.02)
Nov-18	DSU/CSUModule	Jul-04	(\$729.95)	5	0.00	-	0	0	(729.95)

Oct-78	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2	0	414449.05	0	0	0
	Transfer acquisition costs to acct 2-353-99, TX's		(29,370.17)	4	0	0	0	-29370.17	0
Nov-18	ESCA License	Jul-04	(\$5,200.00)	5	0.00	-	0	0	(5,200.00)
Nov-18	XP Software	Jul-04	(\$178.84)	5	0.00	-	0	0	(178.84)
Nov-18	XP Software	Jul-04	(\$178.85)	5	0.00	-	0	0	(178.85)
Nov-18	Port 4 Wire WanInterface	Jul-04	(\$540.00)	5	0.00	-	0	0	(540.00)
Nov-18	PC Modem, Termination Card & Cable	Jul-04	(\$195.30)	5	0.00	-	0	0	(195.30)
Nov-18	Cisco Modem Router s/n SFHK072621U0	Jul-04	(\$1,180.02)	5	0.00	-	0	0	(1,180.02)
Nov-18	Cisco Modem Router s/n SFHK072621U0	Jul-04	(\$1,180.02)	5	0.00	-	0	0	(1,180.02)
Nov-18	Port 4 Wire WanInterface	Jul-04	(\$581.78)	5	0.00	-	0	0	(581.78)
Nov-18	PC Modem, Termination Card, & Cable	Jul-04	(\$195.30)	5	0.00	-	0	0	(195.30)
Nov-18	ESCA License	Jul-04	(\$2,217.08)	5	0.00	-	0	0	(2,217.08)
Nov-18	Port 4 Wire WanInterface	Jul-04	(\$581.79)	5	0.00	-	0	0	(581.79)
Aug-19	Electric Counter		197.22	1	197.22	-	0	0	0.00
Aug-19	Bush TBI 69kV on 7A1		55,730.24	2	0.00	55,730.24	0	0	0.00
Sep-19	Relay batteries		2,176.31	2	0.00	2,176.31	0	0	0.00
Dec-19	7A2 Relay		3,503.44	2	0.00	3,503.44	0	0	0.00
Jun-19	Bushings & Gaskets for OCB	Jan-16	(1,653.06)	2	0.00	(1,653.06)	0	0	0.00
May-19	RF45 8 Wire Modular Adapter	Jul-04	(34.91)	1	(34.91)	-	0	0	0.00
Nov-19	ABB & Relaying portion Control House	Jul-04	(2,439.13)	2	0.00	(2,439.13)	0	0	0.00
Dec-19	Heating element kit for Sun HVAC	Jul-04	(65.15)	2	0.00	(65.15)	0	0	0.00

Total Post-03 PTF		\$6,155,248.91	\$3,978,507.89	\$909,759.31	\$0.00	\$948,129.12	\$318,852.59
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PTF	5,137,579.40	\$ 9,919,654.72	\$ 5,137,579.40	\$ 1,828,940.87	\$ -	\$ 2,326,006.82	\$ 627,127.63
non-PTF	1,828,940.87						

73.75%	26.25%
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PTF Ratio*	0.7375
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\*Used to allocate common plant between PTF and Non-PTF.

Pre-97 PTF	1,159,072	POST-96 PTF	-
XFRM Pre-97 PTF	-	XFRM POST-96 PTF	-
COMMON Pre-97 PTF*	59,370	COMMON POST-96 PTF*	167,973
Total Pre-97PTF	1,218,441	Total POST-96 PTF	167,973

POST-03 PTF	3,978,508
XFRM POST-03 PTF	-
COMMON POST-03 PTF*	235,143
Total POST-03 PTF	4,213,651

Total PTF Transmission	5,600,065	Worksheet 1, L.5, Col. (5)
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Non-PTF	1,828,941
PTF Transformers	0
Non-PTF Transformers	2,326,007
Non-PTF Common*	164,642
Total Non-PTF	4,319,589

Total Plant (PTF & Non-PTF)	9,919,655
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Nov-05	<b>115 kv portion of control house</b>		
Nov-05	ABB & Relaying portion Control House	\$65,060.87	1
Nov-05	Control Building w/12 relay panels	\$61,811.68	1
Nov-05	Detention Crane Charges	\$400.00	1
Nov-05	Heating element kit for Sun HVAC unit	\$65.15	1
Nov-05	RF45 8 Wire Modular Adapter	\$34.90	1
Nov-05	Router configuration	\$291.00	1
Nov-05	Construction overheads on above	\$38,299.08	1
Nov-05	<b><u>115 kv portion SCADA Equipment</u></b>		
Nov-05	ABB & Relaying portion Control House	\$2,439.13	1
Nov-05	Control Building w/12 relay panels	\$2,317.32	1
Nov-05	PowerEdge Server 600SC	\$1,061.95	1
Nov-05	XP Software	\$178.85	1
Nov-05	1kVA/800W Utility Inverter	\$632.00	1
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	1
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	1
Nov-05	Port 4 Wire WanInterface	\$540.00	1
Nov-05	Port 4 Wire WanInterface	\$581.78	1
Nov-05	DSU/CSUModule	\$729.95	1
Nov-05	TG5700 RTU	\$3,045.00	1
Nov-05	ESCA License	\$5,200.00	1
Nov-05	Misc Electrical Materials	\$18.22	1
Nov-05	Postage Charges	\$30.79	1
Nov-05	PC Modem, Termination Card, & Cable	\$195.30	1
Nov-05	Router configuration	\$291.00	1
Nov-05	Sundry Cash	(\$2,982.92)	1
Nov-05	Construction overheads	\$7,527.03	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Fuses	\$724.42	1
Nov-05	Cutouts	\$1,256.70	1
Nov-05	Bussman NTN-R30 Neutral	\$168.70	1
Nov-05	Labor	\$130,350.95	1
Nov-05	SWC Engineering Services	\$75.00	1
Nov-05	Construction Overheads	\$107,747.46	1
Nov-05	<b>115 kv portion</b>		
Nov-05	Switching - Company Labor	\$6,245.00	1
Nov-05	<b>115 kv portion</b>		
Nov-05	Witness factory testing	\$1,676.13	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Company Labor	\$97.92	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Late charges	\$12.73	1
Nov-05	Control House (PTF)	\$438,483.13	

Date	Description	Value	Classification
Nov-05	<b>69 kv portion of control house purchase</b>		
Nov-05	Detention Crane Charges	\$400.00	2
Nov-05	ABB & Relaying portion Control House	\$65,060.87	2
Nov-05	Control Building w/12 relay panels	\$61,811.68	2
Nov-05	Control Building	\$128,258.00	2
Nov-05	Heating element kit for Sun HVAC unit	\$65.15	2
Nov-05	RF45 8 Wire Modular Adapter	\$34.91	2
Nov-05	12 foot Wall Mount Enclosure (qty 2)	\$74.72	2
Nov-05	6 Port Panel Insert (qty 2)	\$41.50	2
Nov-05	Camlite Connectors (qty 24)	\$263.76	2
Nov-05	PVC (qty 1000)	\$617.18	2
Nov-05	Cash Reimbursement - Pine Tree Power Portion	(\$20,157.00)	2
Nov-05	Construction Overheads	\$77,536.77	2
Nov-05	<b>69 kv portion of SCADA Equipment</b>		
Nov-05	PowerEdge Server 600SC	\$1,061.95	2
Nov-05	XP Software	\$178.84	2
Nov-05	ABB & Relaying portion Control House	\$2,439.13	2
Nov-05	1kVA/800W Utility Inverter	\$632.00	2
Nov-05	Control Building w/12 relay panels	\$2,317.32	2
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	2
Nov-05	Port 4 Wire WanInterface	\$270.00	2
Nov-05	DSU/CSUModule	\$729.95	2
Nov-05	ESCA License	\$5,200.00	2
Nov-05	Port 4 Wire WanInterface	\$581.79	2
Nov-05	TG5700 RTU	\$3,045.00	2
Nov-05	Misc Electrical Materials	\$18.22	2
Nov-05	Postage Charges	\$30.80	2
Nov-05	PC Modem, Termination Card, & Cable	\$195.30	2
Nov-05	Police Detail	\$139.00	2
Nov-05	Construction overheads	\$6,715.20	2
Nov-05	<b>69 kv portion Installation of Control House, etc.</b>		
Nov-05	SW&C Engineering Services	\$75.00	2
Nov-05	current limiting fuses	\$197.81	2
Nov-05	fuses	\$353.66	2
Nov-05	Bussman NTN-R30 Neutral	\$168.70	2
Nov-05	fuse link	\$8.85	2
Nov-05	Labor	\$135,238.28	2
Nov-05	Misc Dumpster Charges	\$90.78	2
Nov-05	Cash Reimbursement - Pine Tree Power Portion	(\$13,250.00)	2
Nov-05	Construction Overheads	\$109,905.29	2
Nov-05	<b>69 kv portion</b>		
Nov-05	Switching - Company Labor	\$1,298.22	2
Nov-05	<b>69 kv portion</b>		
Nov-05	Witness factory testing	\$1,676.13	2
	Control House (Non-PTF)	\$574,504.78	
	<b>Total Control House Project Cost</b>	\$1,012,987.91	



Fitchburg Gas and Electric Light Company  
Detail of Installation of Yard Lighting - 2007

Exhibit FGE-3  
Workpaper 24

Sep-07	<b>115 kv portion - Installation of Yard Lighting:</b>		<u>Classification</u>
Sep-07	Contract Labor	5,046.89	1
Sep-07	Company Labor & Transportation	157.89	1
Sep-07	2000 ft. 3C/#10 Tray Cable	1,035.00	1
Sep-07	Pipe, boxes, switches, breakers, marking tape	483.00	1
Sep-07	Other Materials - connections & hardware	43.13	1
Sep-07	8 - 400 watt HPS Floodlights	3,012.67	1
Sep-07	4 - light poles (plastic)	0.00	1
Sep-07	Circuit Breaker	3.55	1
Sep-07	Construction Overheads	<u>11,457.33</u>	1
	Yard Lighting (PTF)	21,239.46	
Sep-07	<b>69 kv portion - Installation of Yard Lighting:</b>		
Sep-07	Contract Labor	5,046.88	2
Sep-07	Company Labor & Transportation	157.88	2
Sep-07	2000 ft. 3C/#10 Tray Cable	1,035.00	2
Sep-07	Pipe, boxes, switches, breakers, marking tape	483.00	2
Sep-07	Other Materials - connections & hardware	43.12	2
Sep-07	8 - 400 watt HPS Floodlights	3,012.67	2
Sep-07	4 - light poles (plastic)	0.00	2
Sep-07	Circuit Breaker	3.54	2
Sep-07	Construction Overheads	<u>11,457.32</u>	2
	Yard Lighting (Non-PTF)	<u>21,239.41</u>	
	<b>Total Yard Lighting Cost</b>	42,478.87	

**ISO NE Transmission, Markets & Services Tariff**  
**OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate**  
**Effective June 1, 2020 - May 31, 2021**  
**FG&E Data Only**

1	Total of FERC account 561-561.4 (exclude ME, REMVEC, CONVEX /ESCC costs)	\$	196,501	1
2	Less ISO & OATT Sch 1 costs included in above accounts		147,175	2
3	Sub-total (1-2)		49,326	3
4	Amount allocated to transmission function		49,326	4
5	PTF allocation factors (see page 2 for details)		40.6723%	5
6	Sub-total after applying PTF allocation factors (from page 2)		20,062	6
7	Transmission related S&D costs from SCADA or other systems		-	7
8	Maine LCC costs		-	8
9	REMVEC II costs		-	9
10	CL&P Dispatch Center costs		-	10
11	Sub-total (7+8+9+10)		-	11
12	100% allocated to transmission function		-	12
13	Revenues credited for short-term Transmission Service		(1,253)	13
14	Total transmission related system & dispatch revenue requirement (6+12+13)		18,809	14
15	12 month CP LOAD (kW) as defined in section 46.1 of the ISO-NE Tariff			15
16	Long Term Firm PTP Capacity (kW)		-	16
17	Scheduling System Control and Dispatch Service Rate (\$/kW-YR): (14/((15+16))		#DIV/0!	17

ISO NE Transmission, Markets & Services Tariff  
OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
Effective June 1, 2020 - May 31, 2021  
(Reflecting 2019 Schedule 1 Costs)

			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
			Total of FERC acct 561 - 561.4 (exclude ME, REMVEC, CONVEX /ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	PTF Allocation Factor	Sub-total (4x5)	Transmission related S&D costs from SCADA or other Local Control Centers	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II Costs	CL&P Dispatch Center/ESCC Costs	Sub-total (7+8+9+10)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL (6+12+13)	SCHEDULE 1 Revenue Allocation %		
Customer #	DUNS	DUNS Name																	
1	5	17-057-1897 Braintree Electric Light Department			-	-		-					-	-		-	1	0.00000%	Braintree
2	6	00-694-8954 Central Maine Power Company			-	-		-					-	-		-	2	0.00000%	CMP
3	2	00-694-9002 Emera Maine			-	-		-					-	-		-	3	0.00000%	EM
4	38	00-695-4317 Fitchburg Gas and Electric Light Company	196,501	147,175	49,326	49,326	40.6713%	20,062					-	-	(1,253)	18,809	4	100.00000%	FG&E
5	45	10-775-5126 Hudson Light & Power Department			-	-		-					-	-		-	5	0.00000%	Hudson
6	6	06-099-4258 Maine Electric Power Company			-	-		-					-	-		-	6	0.00000%	MEPCO
7	76	07-172-4900 Massachusetts Municipal Wholesale Electric			-	-		-					-	-		-	7	0.00000%	MMWEC
8	79	15-597-6665 Middleborough Gas & Electric Department			-	-		-					-	-		-	8	0.00000%	Middleborough
9	81	00-695-2861 New England Power Company			-	-		-					-	-		-	9	0.00000%	NGRID
10		Connecticut Light & Power Company			-	-		-					-	-		-	10	0.00000%	CL&P
11		Public Service of New Hampshire			-	-		-					-	-		-	11	0.00000%	PSNH
12		NSTAR Electric Company (West)			-	-		-					-	-		-	12	0.00000%	NSTAR (West)
13	112	05-254-3980 Eversource Energy Services Company			-	-		-					-	-		-	13	0.00000%	Total submitted by ES
14	3	00-695-1552 NSTAR Electric Company (East)			-	-		-					-	-		-	14	0.00000%	NSTAR (East)
15	148	86-703-4654 Reading Municipal Light Plant			-	-		-					-	-		-	15	0.00000%	Reading
16	153	04-691-6033 Taunton Municipal Light Plant			-	-		-					-	-		-	16	0.00000%	Taunton
17	181	00-691-7967 United Illuminating Company			-	-		-					-	-		-	17	0.00000%	UI
18	50853	78-039-9163 Vermont Transco LLC			-	-		-					-	-		-	18	0.00000%	VTransco
19		TOTALS	\$ 196,501	\$ 147,175	\$ 49,326	\$ 49,326	40.6723%	\$ 20,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,253)	\$ 18,809	19	100.00%	TOTALS

Fitchburg Gas and Electric Light Company  
Schedule 1 - Account 561

Exhibit FGE-3  
Workpaper 27

L. #	Account Number	Account Description	<u>2019</u>	
1	20-10-00-561-01-00	LOAD DISPATCH-RELIABILITY	\$0	
2	20-13-00-561-01-00	REMVEC EXPENSES NRI	\$0	
3	20-10-00-561-02-10/11	DISPATCHING TRANSMISSION	\$49,326	
4	20-26-00-561-02-00	LOAD DISPATCH-MONITOR & OPER TRANS SYS	\$0	
5	20-70-00-561-02-00	LOAD DISPATCH-MONITOR & OPER TRANS SYS	\$0	
6	20-13-00-561-04-00	SCHED SYS CONTROL & DISP-RTO BILLGS	\$0	
7	29-13-03-561-04-00	SCHED SYS CONTROL & DISP-RTO BILLGS-ET	<u>\$147,175</u>	
8		Total	\$196,501	FF1, Page 321, Lines 84-88
9	Less Remvec Expense, L. 6		<u>\$0</u>	
10	Subtotal		\$196,501	Schedule 1, Column 1
11	Less ISO Costs, L. 7		<u>(\$147,175)</u>	Schedule 1, Column 2
12	Subtotal		\$49,326	Schedule 1, Column 3

# OATT Sched 1 TOUT 2019

ISO-NE Public

Exhibit FGE-3  
Workpaper 28

Monthly & Annual Revenue Totals: 79,259.92 80,022.33 125,180.81 115,425.76 94,000.96 120,728.44 127,483.51 110,693.59 112,910.91 117,751.13 113,845.87 88,173.21 \$ 1,285,476.44

Customer Information		Summary of Monthly and Annual Revenues by Customer												
Customer Id	Customer Name	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Total Annual Revenue
2	Emera Maine	1,650.55	1,666.42	2,606.83	2,403.68	1,957.52	2,634.78	2,782.20	2,415.77	2,464.16	2,569.80	2,484.57	1,924.29	\$ 27,560.57
3	NSTAR Electric Company	17,345.53	17,512.38	27,395.03	25,260.20	20,571.52	22,067.03	23,301.74	20,232.84	20,638.12	21,522.83	20,809.02	16,116.51	\$ 252,772.75
5	Braintree Electric Light Depar	13.61	13.74	21.49	19.82	16.14	(1.06)	(1.12)	(0.97)	(0.99)	(1.03)	(1.00)	(0.77)	\$ 77.86
6	Central Maine Power Company	4,850.16	4,896.82	7,660.20	7,063.26	5,752.21	12,343.75	13,034.42	11,317.75	11,544.45	12,039.34	11,640.05	9,015.18	\$ 111,157.59
38	Fitchburg Gas and Electric Lig	136.06	137.37	214.89	198.14	161.36	61.79	65.24	56.65	57.79	60.26	58.26	45.12	\$ 1,252.93
45	Hudson Light & Power Departmen	9.77	9.86	15.42	14.22	11.58	(0.76)	(0.80)	(0.69)	(0.71)	(0.74)	(0.71)	(0.55)	\$ 55.89
76	Massachusetts Municipal Whol	94.90	95.81	149.88	138.20	112.55	(7.37)	(7.78)	(6.76)	(6.89)	(7.19)	(6.95)	(5.38)	\$ 543.02
79	Middleborough Gas & Electric D	4.32	4.36	6.82	6.29	5.12	(0.33)	(0.35)	(0.30)	(0.31)	(0.32)	(0.31)	(0.24)	\$ 24.75
81	New England Power Company	13,769.56	13,902.02	21,747.25	20,052.54	16,330.48	20,568.31	21,719.16	18,858.68	19,236.45	20,061.07	19,395.73	15,021.93	\$ 220,663.18
112	Eversource Energy Service Co	33,100.83	33,419.23	52,278.49	48,204.55	39,257.04	49,875.05	52,665.69	45,729.48	46,645.49	48,645.07	47,031.74	36,425.91	\$ 533,278.57
148	Reading Municipal Light Depart	14.32	14.46	22.62	20.86	16.99	(1.11)	(1.17)	(1.01)	(1.03)	(1.08)	(1.04)	(0.81)	\$ 82.00
153	Taunton Municipal Lighting Pla	18.19	18.36	28.73	26.49	21.57	(1.41)	(1.49)	(1.29)	(1.32)	(1.37)	(1.33)	(1.03)	\$ 104.10
181	United Illuminating Company, T	89.68	90.54	141.64	130.60	106.36	153.24	161.81	140.50	143.32	149.46	144.50	111.91	\$ 1,563.56
50853	Vermont Transco LLC	8,162.44	8,240.96	12,891.52	11,886.91	9,680.52	13,036.53	13,765.96	11,952.94	12,192.38	12,715.03	12,293.34	9,521.14	\$ 136,339.67

**Fitchburg Gas and Electric Light Company  
Summary of Rates for Local Service**

**Exhibit FGE-6  
Page 1 of 1**

(1) Line No.	(2) Description	(3) 6/1/2020 (1)	(4) <u>Reference/Explanation</u>
<b>Annual Transmission Revenue Requirement for Local Network Service:</b>			
1	June 1, 2019 Revenue Requirement	\$1,367,550	FG&E July 29, 2019 Informational Filing
2	June 1, 2020 Revenue Requirement	\$1,378,521	Exhibit FGE-2, Worksheet 1 of 6, Column (7), line 30
3	Increase/(Decrease) in Revenue Requirement	<u>\$10,972</u>	
4	FG&E Peak Load (kW)	72,000	Exhibit FGE-2, Worksheet 6 of 6, line 5
5	Less CP of All Firm Point-to-Point (kW)	0	
6	Plus Contract Demand Reservation for Firm Pt-Pt (kW)	0	
7	Total Peak Load (kW)	<u><u>72,000</u></u>	
<b>Schedule 7: Firm Point-to-Point</b>			
8	Annual Charge \$/kW	\$19.146	Line 2 / Total Peak Load
9	Monthly Charge \$/kW	\$1.596	Annual Charge / 12
10	Weekly Charge \$/kW	\$0.368	Annual Charge / 52
11	Daily Charge \$/kW	\$0.052	Annual Charge / 365
<b>Schedule 8: Non-Firm Point-to-Point (2)</b>			
12	Monthly Charge \$/kW	\$1.197	Firm Pt to Pt Charge * 75%
13	Weekly Charge \$/kW	\$0.276	Firm Pt to Pt Charge * 75%
14	Daily Charge \$/kW	\$0.039	Firm Pt to Pt Charge * 75%
15	Hourly Charge \$/Mwh	\$1.639	Daily Charge / 24 * 1000

(1) Represents rates based on calendar year 2018 data.

Rates shall be recalculated annually, effective June 1, based on data from the prior calendar year in accordance with the formula established in Attachment H of Schedule 21 - FG&E.

(2) Rates reflect a 25% discount off the Firm Point-to-Point rates.

## Attachment 2: List of Filing Recipients

Attachment 2  
Fitchburg Gas and Electric Light Company  
List of Filing Recipients

Customers

Mr. Benjamin Vautrin  
Chief Financial Officer  
Keolis Commuter Services  
470 Atlantic Avenue, 3rd Floor  
Boston, MA 02110  
617-849-7968  
[benjamin.vautrin@keoliscs.com](mailto:benjamin.vautrin@keoliscs.com)  
[info@keoliscs.com](mailto:info@keoliscs.com)

Mike Fields  
VP Operations  
GDF SUEZ Energy Generation, NA  
1990 Post Oak Boulevard, Suite  
1900  
Houston, TX 77056  
Phone: 713-636-1747  
[Michael.Fields@na.engie.com](mailto:Michael.Fields@na.engie.com)

Darin Hawkins  
Director – Asset Management  
1990 Post Oak Boulevard, Suite  
1900  
Houston, TX 77056  
Phone: 713-636-1151  
[Darin.hawkins@na.engie.com](mailto:Darin.hawkins@na.engie.com)

[Steven.cedroni@na.engie.com](mailto:Steven.cedroni@na.engie.com) via  
email

Regulators

Mr. Mark D. Marini  
Secretary - Department of Public  
Utilities  
One South Station, 5th Floor  
Boston, MA 02110