

1330 Connecticut Avenue, NW
Washington, DC 20036-1795
202 429 3000 main
www.steptoec.com

October 26, 2022

Via eTariff Filing

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

Re: Proposed Revisions to Attachment F of the ISO-NE OATT to Comply with the IRS's
Depreciation Normalization Requirements
Docket No. ER23-_____

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA"), 16 U.S.C. § 824d, and Part 33 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations, 18 C.F.R. Part 35, certain New England Transmission Owners (the "Filing Parties")¹ hereby submit for filing proposed revisions to Attachment F to Section II of the ISO New England Inc. ("ISO-NE") Transmission, Markets and Services Tariff ("ISO-NE OATT").²

¹ The Filing Parties are as follows: Central Maine Power Company ("CMP"); Eversource Energy Service Company ("Eversource") on behalf of The Connecticut Light and Power Company ("CL&P"), Public Service Company of New Hampshire ("PSNH"), NSTAR Electric Company ("NSTAR"); Fitchburg Gas and Electric Light Company; Green Mountain Power Corporation; Maine Electric Power Company; New England Power Company d/b/a National Grid; New Hampshire Transmission, LLC; The United Illuminating Company; Vermont Transco, LLC; and Versant Power. The Filing Parties are submitting this Section 205 filing pursuant to Section 3.04(a)(i) of the Transmission Operating Agreement, which permits individual Participating Transmission Owners ("PTOs") to submit Section 205 filings to establish or revise the revenue requirements of such individual PTO used for the provision of Transmission Service.

² ISO-NE is submitting this filing through the Commission's eTariff system on behalf of the Filing Parties because ISO-NE holds the administrative rights to submit filings that pertain to the ISO-NE OATT through the eTariff system. Capitalized terms used but not defined in this filing

As explained further herein, in accordance with the Commission's approval in Docket No. ER16-2378,³ the Filing Parties are currently using a transmission formula rate under Attachment F of the ISO-NE OATT that applies the Internal Revenue Service ("IRS") Accumulated Deferred Income Taxes ("ADIT") proration formula to their forecasted revenue requirement calculation but not to their actual (true-up) revenue requirement calculation. On April 1, 2022, in response to a request by one of the Filing Parties seeking clarification and guidance, the IRS posted a Private Letter Ruling ("April 2022 PLR") holding that the IRS's depreciation normalization rules require the application of the ADIT proration formula in the actual (true-up) revenue requirement if the IRS's proration formula was required to be applied in the calculation of the forecasted transmission revenue requirement.⁴

In accordance with the IRS's April 2022 PLR, the Filing Parties hereby submit proposed tariff revisions to Attachment F of the ISO-NE OATT to apply the IRS's ADIT proration formula to their actual (true-up) revenue requirements. The proposed revisions are intended for the Filing Parties to maintain compliance with the IRS's depreciation normalization requirements and to ensure their continued ability to use accelerated depreciation. The Filing Parties' proposal is just and reasonable and is consistent with the Commission's approval of similar tariff revisions in a number of recent cases.⁵

The Filing Parties respectfully request an effective date of January 1, 2023 for the proposed revisions to Attachment F, and respectfully request any necessary waiver for the Commission to accept the proposed revisions and to grant the requested effective date.

I. BACKGROUND

A. The Transmission Formula Rates under Attachment F of the ISO-NE OATT

The Filing Parties operate transmission facilities in New England to provide regional and local transmission services under the ISO-NE OATT, and recover their annual revenue requirements based on a cost-of-service model that allows for the recovery of transmission costs, including a return on equity ("ROE") component that is applied to transmission rate base.

are intended to have the meaning given to such terms in the ISO-NE Transmission, Markets and Services Tariff.

³ On September 26, 2016, in Docket No. ER16-2378, the Commission approved the proposed revisions to the then-current version of Attachment F of the ISO-NE OATT to incorporate the IRS's ADIT proration formula in the calculation of forecasted transmission revenue requirements. ISO New England Inc., Docket No. ER16-2378, Delegated Letter Order (Sept. 26, 2016).

⁴ I.R.S. Priv. Ltr. Rul. 114037-21 (posted April 1, 2022).

⁵ See footnote 19, *infra*.

On December 28, 2015, the Commission initiated an FPA Section 206 proceeding in Docket No. EL16-19 regarding the transmission rates under the ISO-NE OATT.⁶ That proceeding produced a settlement (“Settlement Agreement”) that established a formula transmission rate that applies to all PTO transmission facilities and associated costs (“Settled Formula Rate”) and computes transmission rates and revenue requirements using the Formula Rate Template that is now effective as Appendices A and B to Attachment F of the ISO-NE OATT.⁷

The Settled Formula Rate computes a revenue requirement for all categories of transmission facilities and associated costs (i.e., Regional Service, Local Service and Schedule 12C Costs) under a new Appendix A to Attachment F of the ISO-NE OATT. Appendix A uses FERC Form 1 data and applies it through various worksheets to calculate a total transmission revenue requirement. The Settled Formula Rate then allocates this revenue requirement through Appendix B to Attachment F of the ISO-NE OATT. Appendix B uses a plant allocator that allocates the revenue requirements to Regional Service, Local Service and Schedule 12C Costs based upon these three categories’ respective shares of total transmission plant.

Under the Settled Formula Rate, transmission-related ADIT balances related to accelerated depreciation reduce rate base in the Formula Rate Template for regional and local transmission rates. The Settled Formula Rate sets forth an annual true-up process and provides a true-up adjustment of the rates that are set based on projected revenue requirement.

The transmission revenue requirements calculated annually under the Settled Formula Rate are in effect for a one-year service period (“Rate Year”) that begins on January 1 and ends on December 31 of a given calendar year. There are two components of the revenue requirements for a given Rate Year as follows:

1. A projection of the revenue requirement based on:
 - (a) actual (recorded) balances for transmission assets and costs reported in the most recently-filed FERC Form No. 1 (i.e., the calendar-year period ending two years prior to a Rate Year), plus
 - (b) a projection of the transmission plant additions to be placed in service in the succeeding two calendar years (i.e., the year immediately preceding the Rate Year and the Rate Year); and
2. A true-up component, representing the difference between rates charged based on the projected revenue requirement for the prior Rate Year (including the forecasted costs for

⁶ *ISO New England Inc. Participating Transmission Owners Admin. Comm.*, 153 FERC ¶ 61,343, at P 1 (2015).

⁷ The Commission approved the Settlement Agreement on December 28, 2020. *ISO New England Inc.*, 173 FERC ¶ 61,270 (2020).

facilities expected to be placed in service through the end of the prior Rate Year) and the actual revenue requirement (calculated based on actual transmission costs and actual plant additions for such Rate Year), including interest.

The computation of the component of a projected revenue requirement in 1(b) above incorporates projected depreciation-related ADIT amounts or activities corresponding to projected plant additions in the two calendar years after the filing of the FERC Form 1.

In the computation of the true-up component, the actual allowed return is based on the actual (recorded) net plant balances and depreciation-related ADIT balances during such period. Gross plant balances and accumulated book depreciation reflected in actual rate base are computed based on five-quarter averaging.

As noted, the current version of the Settled Formula Rate reflects the proration of ADIT balances in forecasted revenue requirements (and thus the rates developed using those forecasts) in accordance with the Commission's approval in Docket No. ER16-2378.⁸ However, the Settled Formula Rate does not provide for the use of the proration formula in the calculation of the actual (true-up) revenue requirement (but instead provides for the calculation of ADIT balances using a beginning of year (BOY)/end of year (EOY) average).

II. THIS FILING

The Filing Parties are proposing to modify the calculation of the average ADIT balances in the annual true-up process in order to preserve the effect of the application of the proration methodology that was applied in the forecasted revenue requirement calculation. The proposed revisions to Attachment F of the ISO-NE OATT are necessary to comply with the IRS's regulations, as interpreted in the April 2022 PLR, and are consistent with tariff revisions that the Commission approved in prior cases.

A. The IRS's ADIT Proration Requirements and the April 2022 PLR

Public utilities are required to comply with the IRS's depreciation normalization requirements in order to be eligible to claim accelerated depreciation.⁹ The IRS's normalization

⁸ On August 5, 2016, in Docket No. ER16-2378, ISO-NE submitted, on behalf of the Participating Transmission Owners Administrative Committee (PTO AC) revisions to the then-current version of Attachment F of the ISO-NE OATT to incorporate the proration methodology in the forecasted transmission revenue requirement under Attachment F. *ISO New England Inc.*, Tariff Filing, Docket No. ER16-2378 (Aug. 5, 2016). On September 26, 2016, the Commission issued an order approving this filing. *ISO New England Inc.*, Docket No. ER16-2378, Delegated Letter Order (Sept. 26, 2016).

⁹ 26 U.S.C. § 168(f)(2) (2018) (stating that accelerated depreciation does not apply to public utility property if the taxpayer does not use a normalization method of accounting). *See also PJM Interconnection, L.L.C., Virginia Electric and Power Co.*, 154 FERC ¶ 61,126 at P 4 (2016)

rules set forth a specific methodology – the proration methodology – to be used when projected ADIT balances are included in a forward-looking formula rate.¹⁰ Section 1.167(l)-1(h)(6)(ii) of the IRS’s regulations requires that, if a utility uses a future period (projected test year) to determine depreciation, “the amount of the ADIT reserve account for the period is the amount of the reserve at the beginning of the period and a pro rata portion of the amount of any projected increase to be credited or decrease to be charged to the account during such period.”¹¹ The pro rata amount of any increase during the future period is determined by multiplying the increase by a fraction, the numerator of which is the number of days remaining in the period at the time the increase is to accrue, and the denominator of which is the total number of days in the future period.¹²

Over the past several years, the IRS has issued Private Letter Rulings clarifying the circumstances under which the application of the ADIT proration formula is appropriate or required in the actual revenue requirement calculation.¹³ Based upon those PLRs, a number of public utilities have submitted proposed tariff revisions proposing to apply the ADIT proration methodology in the calculation of the actual (true-up) revenue requirements, and the Commission has approved those filings, noting that they are consistent with the IRS’s guidance.¹⁴

To obtain certainty as to the requirement for the application of the proration formula in the calculation of the actual transmission revenue requirements under the Settled Formula Rate, on June 28, 2021, one of the Filing Parties submitted a filing to the IRS requesting a ruling as to

(stating “[t]he IRS requires utilities to follow its regulations in order to take advantage of accelerated depreciation.”)

¹⁰ See *Public Service Co. of Colorado*, 155 FERC ¶ 61,028, at P 3 (2016).

¹¹ 26 CFR § 1.167(l)-1(h)(6)(ii) (2022).

¹² To illustrate the ADIT proration requirements under 26 C.F.R. § 1.167(l)(h)(6)(iv), the IRS’s regulations provide several specific examples of ADIT proration formulas that are consistent with the IRS’s proration requirements. See 26 C.F.R. § 1.167(l)-1(h)(6)(iv) (2022) (Example 2) (monthly proration) and 26 C.F.R. § 1.167(l)-1(h)(6)(iv) (2022) (Example 3) (quarterly proration). CL&P, PSNH and NSTAR West use a quarterly proration methodology in accordance with Example 3 of the IRS’s regulations.

¹³ In recent Private Letter Rulings, the IRS has clarified the applicability of the proration methodology to a public utility that uses a formula with a projected revenue requirement and a true-up. Specifically, the IRS has concluded that a public utility that used projected data to populate a forward-looking formula rate was using a “future period,” and that the utility must therefore use the proration calculation for projections of ADIT balances included in its rates. See, e.g., April 2022 PLR at 9-10. In addition, in recent PLRs, the IRS has also held that the IRS’s proration calculation must continue to be applied in calculating the annual true-up.

¹⁴ See *infra* n. 19 (citing recent orders in which the Commission approved Section 205 filings to apply the ADIT proration methodology to the actual revenue requirement calculation).

the application of the proration methodology to the calculation of the actual transmission requirement requirements. In response to this filing, on April 1, 2022, the IRS issued the April 2022 PLR,¹⁵ in which the IRS made several rulings that are applicable to this filing.

First, the IRS stated that for the portion of the projected revenue requirement that is based on projected additions of public utility property, the period is a future test period. The IRS held that it is necessary to apply the proration formula under Treas. Reg. Sec. 1.167(l)-1(h)(6) to prevent the flow through of benefits of future accelerated depreciation to current ratepayers.¹⁶

Second, the IRS stated that it would be inconsistent with the normalization requirements if the calculation of the projected revenue requirement that was subject to the proration formula was not again prorated in determining the actual revenue requirement.¹⁷ The IRS stated:

. . . it would be inconsistent with the normalization rules to compute the ADFIT in its actual revenue requirement and resulting true-up adjustment if the proration formula of § 1.167(l)-1(h)(6) is not applied to those increases or decreases that had been subject to the proration formula when those increases or decreases were used in the computation of the projected revenue requirement in the prior computation. *The effect of not applying the proration formula in the actual revenue requirement to these amounts would be to remove the effect of the proration formula rather than the required maintaining of these effects.* (Emphasis added).

In short, in the April 2022 PLR, the IRS held that to comply with the IRS's depreciation normalization rules, the proration formula must be again applied to the actual (true-up) revenue requirement calculation if it was applied in the forecasted revenue requirement.

B. Proposed Revisions to Attachment F to Apply the Proration Formula to the Actual Revenue Requirement Calculation

In accordance with the April 2022 PLR, the Filing Parties hereby propose tariff revisions to the Formula Rate Template to apply the ADIT proration formula to the actual (true-up) transmission revenue requirement calculations under the Settled Formula Rate. The Filing Parties propose revisions to Appendix A and Appendix B to Attachment F of the ISO-NE OATT as noted below:

¹⁵ See April 2022 PLR. The facts and circumstances of the New England Transmission Owner who submitted the request for the Private Letter Ruling are substantially similar to the other Filing Parties who are joining in this filing. Accordingly, the guidance that the IRS provided in the April 2022 PLR applies equally to all of the Filing Parties who are joining in this filing.

¹⁶ *Id.* at 9-10.

¹⁷ *Id.* at 10.

- Proposed Revisions to Appendix A – Annual Transmission Revenue Requirement (ATRR):
 - The Filing Parties are proposing to add a new worksheet to Appendix A – i.e., Worksheet 11, which is titled “FERC Account 282 ADIT Proration.” This new Worksheet 11 shows the application of the ADIT proration formula to the calculation of actual (true-up) transmission revenue requirements. Corresponding changes are made to the Table of Contents to reflect the addition of this Worksheet 11 to Appendix A.
 - The Filing Parties are proposing revisions to Worksheet 3 (Transmission Investment Base Detail) to reference that the calculation of the ADIT balances will be based on the proration methodology set forth in the new Worksheet 11. This includes such changes as (i) modifying Line 12 to eliminate inputs (to perform an averaging calculation) and provide a link to the new Worksheet 11; (ii) modifying Line 12 to eliminate references to notes (f) and (j); and (iii) modifying footnote (f) to eliminate the reference to “Line 12.”
 - The Filing Parties are proposing revisions to ATT ES-2 (Accumulated Deferred Income Taxes) to remove the BOY/EOY averaging formulas associated with FERC Account 282 since the calculation of the ADIT balances will be based on the proration methodology for this account. The proposed revisions include such changes as eliminating the formulas for column (I) (Average Transmission Balance), Lines 9, 10 and 15.
- Proposed Revisions to Attachment 1 to Appendix B – Regional Service ATRR: Worksheet 4a (ADIT Adjustment for IRS Proration): (i) the reference in Line 1 to total ADIT balance at year-end is changed to FERC Form 1, page 275 and (ii) footnote (c) is modified to change the reference for transmission related ADIT balances for several of the Filing Parties.
- Proposed Revisions to Attachment 2 to Appendix B – Local Service ATRR: Worksheet 3a (ADIT Adjustment for IRS Proration): (i) the reference in Line 1 to total ADIT balance at year-end is changed to FERC Form 1, page 275; and (ii) footnote (c) is modified to change the reference for transmission related ADIT balances for several of the Filing Parties.
- Proposed Revisions to Attachment 3 to Appendix B – Schedule 12C Costs: Worksheet 4a (ADIT Adjustment for IRS Proration): (i) the reference in Line 1 to total ADIT balance at year-end is changed to FERC Form 1, page 275; and (ii) footnote (c) is modified to change the reference for transmission related ADIT balances for several of the Filing Parties.

C. The Proposed Revisions Are Just and Reasonable

The Filing Parties' proposed revisions are just and reasonable and should be accepted without modifications, conditions or further investigations.

First, the proposed revisions are based upon the rulings provided by the IRS in the April 2022 PLR in which the IRS held that if the calculation of the forecasted revenue requirement was subject to the proration methodology, it is necessary to again apply the proration methodology in the calculation of the actual (true-up) revenue requirements to comply with the depreciation normalization rules. According to the IRS, failure to apply the proration methodology in the true-up process would effectively negate or reverse the effect of the proration in the calculation of the forecasted revenue requirement. This would be contrary to the IRS's normalization requirements. The Filing Parties' proposed revisions would allow them to continue to comply with the IRS's normalization requirements and to ensure the continued ability of each of the Filing Parties to claim accelerated depreciation. The Commission has previously recognized the importance of compliance with the IRS's normalization rules for a regulated entity to use accelerated depreciation.¹⁸

Second, in a number of orders, the Commission has accepted formula rate revisions proposed by a number of public utilities to preserve the effect of the proration methodology in the true-up process.¹⁹ The Filing Parties' proposal is consistent with the proposals that the Commission accepted in those cases.

Third, the Filing Parties' proposal is expected to have a *de minimis* impact on their transmission revenue requirement. The effect of the proration calculation in the true-up process will depend from year to year on the level of planned investment. However, for illustrative purposes, for the Rate Year beginning on January 1, 2023, the Filing Parties' proposal is

¹⁸ See *Enbridge Pipelines (KPC)*, 100 FERC ¶ 61,260 at P 170 (2002)(noting the importance of a pipeline's right to favorable tax treatment through the use of normalization).

¹⁹ The Commission has accepted a number of filings proposing to preserve the IRS proration methodology for the originally projected ADIT amounts within the true-up calculation. See, e.g., *MidAmerican Energy Company*, Docket No. ER21-161 (Dec. 17, 2020) (Letter Order accepting tariff revisions to MidAmerican's Attachment O formula rate template under the MISO Tariff to modify the method by which MidAmerican calculates average ADIT balances in its annual transmission formula rate true-up calculation so as to preserve the effect of the application of the proration methodology used in the projected test year calculation); *Midcontinent Indep. Sys. Operator, Inc.*, 157 FERC ¶ 61,250, at P 25-26 (2016) (Ameren/NSP Order)) (accepting a proposal to apply the IRS's proration methodology for the originally-projected ADIT amount within the true-up calculations); *Pub. Serv. Co. of Col.*, 155 FERC ¶ 61,028, at P 36 (2016) (accepting the proposed methodology for applying proration formula to the true-up calculation as consistent with Commission precedent); *PJM Interconnection, L.L.C.*, 154 FERC ¶ 61,126, at P 2 (2016) (citing *PJM Interconnection, L.L.C. Virginia Electric and Power Company*, 154 FERC ¶ 61,126 (2016), *order denying reh'g*, 156 FERC ¶ 61,200 (2016)).

expected to have an impact on the Regional Service rate of \$0.0522/kW-year or 0.04%.²⁰ The estimated impact of including the proration calculation in the individual annual transmission revenue requirements of the Filing Parties for Regional Service, Local Service, and Schedule 12C costs are summarized in the table below:

Estimated Revenue Requirement Impact Increase/(Decrease) by Service Type				
PTO	Regional Network Service	Local Network Service	Schedule 12C Costs	Total
Central Maine Power Company	\$(4,025)	\$(1,311)	\$-	\$(5,336)
The Connecticut Light and Power Company	\$534,119	\$40,427	\$20,287	\$594,833
Public Service Company of New Hampshire	\$227,676	\$22,002	\$-	\$249,678
NSTAR Electric Company (West)	\$126,458	\$23,883	\$663	\$151,003
NSTAR Electric Company (East)	\$18,001	\$4,462	\$-	\$22,463
Fitchburg Gas and Electric Light Company	\$13	\$17	\$-	\$30
Green Mountain Power Corporation	\$143	\$7,856	\$-	\$7,999
Maine Electric Power Company	\$6,640	\$-	\$-	\$6,640
New England Power Company d/b/a National Grid	\$64,436	\$20,579	\$-	\$85,015
New Hampshire Transmission, LLC	\$(3,591)	\$(116)	\$-	\$(3,706)
The United Illuminating Company	\$(1,042)	\$(27)	\$(57)	\$(1,126)
Versant Power	\$2,157	\$1,222	\$-	\$3,378
Vermont Transco LLC	\$16,529	\$5,546	\$-	\$22,075
Total	\$987,513	\$124,541	\$20,893	\$1,132,946

²⁰ The estimated revenue impact requirement is determined by comparing the IRS ADIT proration methodology versus the beginning of year/end of year average based on the Filing Parties' data for 2023 used in the 2022 Annual Update filed with the Commission for informational purposes on July 29, 2022 in Docket Nos. ER20-2054, *et al.*

Exhibit E to this filing provides the Filing Parties' estimated revenue requirement impacts for the Rate Year starting January 1, 2023.

D. Moratorium Exception

The Settlement Agreement established a moratorium, subject to certain exceptions, on any FPA Section 205 or 206 filings seeking to change Attachment F, its appendices, or the Protocols during a time period that extends through December 31, 2024.²¹

The Filing Parties are making this Section 205 filing under one of the exceptions to the moratorium as set forth in Attachment F. Specifically, Moratorium Exception (i) subpart (b) provides an exception to the moratorium for "[f]ilings to reflect changes in Federal or state law, including taxes, and/or to comply with FERC Orders." The Filing Parties are making this filing to comply with the recent guidance provided by the IRS with respect to tax matters, including how to comply with the IRS's depreciation normalization rules. As noted above, in the April 2022 PLR, the IRS clarified that to comply with the IRS's depreciation normalization requirements, if a public utility were required to apply the ADIT proration methodology in the calculation of the forecasted revenue requirement, the public utility would also need to apply the proration methodology again in the calculation of the actual (true-up) revenue requirement. According to the IRS, not to reflect the proration formula in the true-up process would effectively remove or negate the effect of the proration methodology rather than maintaining these proration effects. The Filing Parties must comply with the IRS's depreciation normalization requirements to maintain the use of accelerated tax depreciation. The loss of the Filing Parties' ability to claim accelerated tax depreciation would result in a lower transmission-related ADIT balance in rate base due to the reduction in depreciation permitted to be claimed for tax purposes. Further, the violation of normalization requirements would also result in the refund to the IRS of the benefits of previously claimed accelerated depreciation. This loss of previously claimed accelerated depreciation would cause an immediate and significant rate increase due to the resulting decrease in transmission-related ADIT in rate base.²²

²¹ See ISO-NE OATT, Attachment F.

²² The Commission has stated that "[t]he IRS requires utilities to follow its regulations in order to take advantage of accelerated depreciation." *Midcontinent Indep. Sys. Operator, Inc.*, 157 FERC ¶ 61,250 at P 4 (2016). Thus, to take advantage of accelerated depreciation, the Filing Parties are required to comply with the IRS's regulations, as interpreted and clarified by the IRS in their current rulings such as the April 2022 PLR. See, e.g., *Public Service Company of Colorado*, 155 FERC ¶ 61,028 at P 33 (2016) (holding that the public utility's "proposed tariff revisions represent a method of compliance with IRS regulations given their current rulings" and rejecting the "objection that Private Letter Rulings issued by the IRS cannot be a basis for [] proposed rate revisions."); see also *PJM Interconnection, L.L.C. Virginia Electric and Power Co.*, 156 FERC ¶ 61,200 at P 18 (2016) (stating that the IRS, not the Commission, however, should be the party interpreting the Internal Revenue Code."); *Midcontinent Indep. Sys. Operator, Inc.*, 153 FERC ¶ 61,371 at P 36 (2015) (holding that when a Section 205 filing is strictly limited to tax matters,

III. ADDITIONAL REQUIREMENTS UNDER PART 35 OF THE COMMISSION'S REGULATIONS

A. Contents of Filing

This Filing includes the following materials:

- This Transmittal Letter;
- eTariff records²³ of ISO-NE OATT Attachment F, Appendices A and B;
- Exhibit A: In light of the Commission Staff's preference for native file formats of formula rates under review and in order to allow focus on the worksheets this Filing seeks to revise, Exhibit A provides native Excel files showing the changes to individual worksheets that the proposed Tariff revisions impact;²⁴
- Exhibit B: Clean PDF Tariff showing the result of proposed revisions to Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, and Attachment 3 to Appendix B of ISO-NE OATT Attachment F;
- Exhibit C: Redline PDF Tariff showing proposed revisions to Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, and Attachment 3 to Appendix B of ISO-NE OATT Attachment F currently in effect;²⁵
- Exhibit D: Copy of the April 2022 Private Letter Ruling;
- Exhibit E: Revenue Requirement Impact Worksheets; and
- Exhibit F: Certificate of Service and Email List

the Commission will base its evaluation on whether “the proposed revisions are reasonable to comply with IRS regulations.”).

²³ In view of the difficulty of converting Excel files to .rtf format, the Filing Parties are submitting the Tariff records for Appendices A and B in .pdf format, in order to allow for better viewing. This is consistent with the Attachment F, Appendix A and Appendix B Tariff records currently on file with the Commission and in effect.

²⁴ Exhibit A is four Excel files, one each for Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B and Attachment 3 to Appendix B. Each of these Excel files provides worksheet tabs in Excel for only the template worksheets that this Filing proposes to revise. Exhibit A does not include other, unchanged worksheets in Appendices A and B.

²⁵ The redline that the Filing Parties are submitting in Exhibit C uses as a baseline for comparison the version of Attachment F that the Commission accepted on August 1, 2022 in Docket No. ER22-2201. *See ISO New England Inc.*, Docket No. ER22-2021, Letter Order (Aug. 1, 2022) (accepting proposed revisions to Attachment F of the ISO-NE OATT to correct, among other things, minor errors in certain worksheets of the Formula Rate Template contained in Appendices A and B of Attachment F).

B. Requested Effective Date – Section 35.13(b)(2)

The Filing Parties respectfully requests the Commission accept the proposed tariff revisions to be effective January 1, 2023, without suspension, modification, or hearing.²⁶

C. Communications

Communications regarding this filing should be addressed to representatives of the Filing Parties identified in the signature blocks below.

D. Names and Addresses of Persons to Whom a Copy of the Rate Change Has Been Posted – Section 35.13(b)(3)

A copy of this Filing is being sent via email to the electric utility regulatory agencies for the six New England states, the New England Conference of Public Utilities Commissioners, the New England Power Pool (“NEPOOL”) Participants Committee, and the parties to the Settlement Agreement. The email addresses for these entities are provided in Exhibit F to this Filing. The NEPOOL Participants Committee includes customers affected by this Filing. Additionally, this Filing is being posted on ISO-NE’s website at <http://www.iso-ne.com/participate/filings-orders/pto/>.

E. Brief Description of Reasons for Rate Change – Section 35.13(b)(4)

See Sections II A and B above.

F. Requisite Agreement for Rate Change

As individual Participating Transmission Owners, the Filing Parties are making this filing in accordance with Section 3.04(a)(i) of the TOA among the PTOs and ISO-NE under which each PTO has the right to make filings to establish and revise their individual revenue requirement.

In addition, on October 18, 2022, the Filing Parties provided notice to ISO-NE and the stakeholders of this Section 205 filing. Further, the Filing Parties held informational meetings

²⁶ In accordance with Commission precedent, the Filing Parties will apply the proposed tariff revisions prospectively. Specifically, the first time that the Filing Parties will apply the proposed ADIT proration methodology will be in June 2024 when they calculate their true-up of estimated 2023 charges to actual 2023 costs. *See, e.g., MidAmerican Energy Co.*, 173 FERC ¶ 61,228 P 6 (2020) (requiring the public utility to apply its proposed proration methodology prospectively and stating that the public utility “must calculate its actual costs using the formula that was in effect for the applicable time period.”).

related to this filing with the PTO AC on October 20, 2022 and the NEPOOL Transmission Committee on October 26, 2022.

G. Statement Showing Expenses for Costs Included in Cost-of-Service Statements – Section 35.13(b)(7)

No expenses or costs proposed in this filing and submitted herewith have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices.

IV. CONCLUSION

For the reasons stated, the Filing Parties respectfully request that the Commission accept the proposed revisions to Attachment F of the ISO-NE OATT to be effective January 1, 2023. The Filing Parties request all necessary waivers of any additional Commission regulations to permit the submitted tariff revisions to become effective on the date requested.

Respectfully submitted,

/s/ Kenna J. Hagan

Kenna J. Hagan
Sr. Counsel
Avangrid Service Company
180 Marsh Hill Road
Orange, CT 06477
kenna.hagan @avangrid.com
*Counsel to Central Maine Power Company,
The United Illuminating Company and Maine
Electric Power Company*

/s/ Jeffrey M. Jakubiak

Jeffrey M. Jakubiak
Nicholas J. Cicale
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, NY 10166
jjakubiak@gibsondunn.com
NCicale@gibsondunn.com
*Counsel to Versant Power (f/k/a Emera
Maine)*

/s/ Mary E. Grover

Mary E. Grover
Eversource Energy Service Company
247 Station Drive, SE100
Westwood, MA02090
mary.grover@eversource.com

/s/ Viet H. Ngo

Viet H. Ngo
Steptoe & Johnson LLP
1330 Connecticut Avenue, NW
Washington, DC 20036
vngo@steptoe.com

*Counsel to Eversource Energy Service
Company, as agent for The Connecticut Light
and Power Company, NSTAR Electric
Company and Public Service Company of New
Hampshire*

/s/ Sean A. Atkins

Sean A. Atkins
Shannon E. O'Neil
Davis Wright Tremaine, LLP
1301 K Street NW
Suite 500 East
Washington, DC 20005
seanatkins@dwt.com
shannononeil@dwt.com
*Counsel to New England Power Company
d/b/a National Grid*

/s/ Patrick H. Taylor

Patrick H. Taylor
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
taylorp@unitil.com
*Counsel to Fitchburg Gas and Electric Light
Company*

/s/ Carolyn Anderson

Carolyn B. Anderson
Associate General Counsel
Green Mountain Power
2152 Post Road Rutland, VT 05701
Carolyn.Anderson@greenmountainpower.com
*Counsel to Green Mountain Power
Corporation*

/s/ Justin P. Moeller

Justin P. Moeller
Senior FERC Counsel
NextEra Energy, Inc.
801 Pennsylvania Avenue, NW
Suite 220
Washington, DC 20004
justin.moeller@fpl.com
*Counsel to New Hampshire Transmission,
LLC*

/s/ S. Mark Sciarrotta

S. Mark Sciarrotta
General Counsel and Senior Director
Vermont Electric Power Company, Inc.,
as Manager of Vermont Transco LLC
366 Pinnacle Ridge Road
Rutland, VT 05701
msciarrotta@velco.com
Counsel to Vermont Transco LLC

Utility Name

Annual Transmission Revenue Requirements (ATRR)

Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
0	Total Transmission Revenue Requirements Summary	
1	Transmission Investment Base and Transmission Revenue Requirements	
2	Return and Associated Income Taxes	
3	Transmission Investment Base Detail	
3a	Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation	
3b	Transmission Investment Base Detail - Prepayments and Materials and Supplies	
4	Transmission Expense Detail	
5	Transmission Allocation Factors	
6	Capitalization	
7	Transmission Plant - Additions, Retirements, Adjustments, Transfers	
8	Transmission Additions Greater Than \$5 Million Support	
9	PBOP Deferral Support	
10	Deficient/(Excess) ADIT Worksheet	
10a	Deficient/(Excess)ADIT Worksheet - Remeasurement Support	
11	FERC Account 282 ADIT Proration	
Attachment	Description	Enter "N/A" if Not Applicable (a)
1	Unfunded Reserves	
2	Revenue Credits	
3	Support Expenses	
CMP-1	A&G Direct Assigned Cost Detail	
CMP-2, W/S 1	Transmission Investment Base Detail	
CMP-2, W/S 2	Transmission Depreciation Detail	
CMP-2, W/S 3	Transmission Wages and Salaries Detail	
CMP-3	Goodwill	
VP-1, W/S 1	Transmission General and Intangible Plant	
VP-1, W/S 2	Transmission Materials and Supplies and Prepayments	
VP-1, W/S 3	Transmission O&M Detail	
VP-1, W/S 4	Allocation Factors	
VP-2	Transmission Related Accumulated Deferred Income Taxes	
ES-1	Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense	
ES-2	Accumulated Deferred Income Taxes	
ES-3	Prepayments	
ES-4	Taxes Other Than Income Taxes	
ES-5	Transmission-Related Administrative & General Expenses	
NEP-1	Yankee Adjustment	
NEP-2	Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases	
UI-1	Intangible and General Plant & Depreciation and Amortization Expense	
VT-1	Percent Taxable Income	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Total Transmission Revenue Requirements Summary
Worksheet 0
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description (a)	Amount	Reference
1	Appendix A - Total Transmission Revenue Requirements - Allocable	#DIV/0!	W/S 1, Line 26(A)
2	Attachment 1 - Regional Service Specific Revenue Requirements - Non-allocable		Attachment 1 of Appendix B, W/S 1, Line 9(A)
3	Attachment 2 - Local Service Specific Revenue Requirements - Non-allocable		Attachment 2 of Appendix B, W/S 1, Line 10(A)
4	Attachment 3 - Schedule 12C Costs Specific Revenue Requirements - Non-allocable		Attachment 3 of Appendix B, W/S 1, Line 9(A)
5	Total Transmission Revenue Requirements (Sum Lines 1 thru 4)	<u>#DIV/0!</u>	

Notes:

- (a) The purpose of WS0 is to summarize the total revenue requirements, inclusive of all three service categories, calculated for each New England Transmission Owner that will be included in rates in the next calendar year. WS0 displays the breakdown between the allocated portion of the total revenue requirement, as calculated in Appendix A, and incremental amounts calculated in the appropriate attachment for each service category.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base and Transmission Revenue Requirements
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Transmission Investment Base		Total	Reference
1	Transmission Plant		#DIV/0!	W/S 3, Line 1(E)
2	Transmission Related Intangible and General Plant		#DIV/0!	W/S 3, Line 4(E)
3	Transmission Plant/Land Held For Future Use		#DIV/0!	W/S 3, Line 5(E)
4	Total Transmission Plant (Sum Lines 1 thru 3)		#DIV/0!	
5	Transmission Related Depreciation and Amortization Reserve		#DIV/0!	W/S 3, Line 10(E)
6	Transmission Related Accumulated Deferred Income Tax		#DIV/0!	W/S 3, Line 17(E)
7	Other Regulatory Assets/(Liabilities)		#DIV/0!	W/S 3, Line 20(E)
8	Net Investment (Sum Lines 4 thru 7)		#DIV/0!	
9	Transmission Prepayments		#DIV/0!	W/S 3, Line 21(E)
10	Transmission Materials and Supplies		#DIV/0!	W/S 3, Line 22(E)
11	Transmission Unfunded Reserves	-		W/S 3, Line 23(E)
12	Transmission Related Cash Working Capital		#DIV/0!	W/S 3, Line 28(E)
13	Total Transmission Investment Base (Sum Lines 8 thru 12)		#DIV/0!	
Revenue Requirements				
14	Return and Associated Income Taxes		#DIV/0!	W/S 2, Line 19(A)
15	Transmission Depreciation and Amortization Expense		#DIV/0!	W/S 4, Line 4(C)
16	Transmission Related Municipal Tax Expense		#DIV/0!	W/S 4, Line 5(C)
17	Transmission Related Payroll Tax Expense		#DIV/0!	W/S 4, Line 6(C)
18	Transmission Operation and Maintenance Expense			W/S 4, Line 11(C) or 13(C)
19	Transmission Related Administrative and General Expense		#DIV/0!	W/S 4, Line 29(C)
20	Transmission Related PBOP Under/(Over) Recovery	(e)		Attachment _
21	Transmission Related Expense from Generators		-	W/S 4, Line 30(C)
22	Transmission Related Taxes and Fees Charge		-	W/S 4, Line 31(C)
23	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change		#DIV/0!	W/S 4, Line 32(C)
24	Transmission Rents Received from Electric Property		-	W/S 4, Line 33(C)
25	Transmission Related Affiliate Revenues (Enter Credit)		-	W/S 4, Line 34(C)
26	Total Transmission Revenue Requirements Allocable (Sum Lines 14 thru 25)	(b), (d)	#DIV/0!	
27	Transmission Revenue Requirements for Carrying Charge Factor Base Numerator Calculation (Sum Lines 14 thru 19)	(c)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total Transmission Revenue Requirements excludes the effects of accounting for Asset Retirement Obligations in accordance with Order No. 631, Accounting, Financial Reporting, and Rate Filing Requirements for Asset Retirement Obligations.
- (c) Amount on this line will be utilized to calculate the carrying charge and subsequent Forecasted Transmission Revenue Requirements in each schedule.
- (d) MMWEC's Total Transmission Revenue Requirements include only: (1) those PTF costs and Support Payments that are associated with the minority joint ownership share of 11.7711% in the Seabrook Switchyard; and (2) Support Payments made by MMWEC with respect to other PTF. The Seabrook-related costs include MMWEC's 11.5934% ownership share and the 0.1777% (total) shares owned independently by Hudson and Taunton. MMWEC will distribute the revenue as appropriate among Hudson, Taunton, and the municipal entities that participate in MMWEC's ownership share. Besides MMWEC, no municipal joint owner will recover Seabrook Switchyard costs in their revenue requirements.
- (e) Recovery of Under-collection or (Refund) of Over-collection of PBOP expense as approved by FERC in Docket No. ____

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Return and Associated Income Taxes
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E)	(F)
Line No.	Description		Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A),(C)
Transmission Investment								
1	Long-Term Debt		\$ -	0.0000%	0.0000%	0.0000%	N/A	W/S 6, Line 11(B), W/S 6, Line 20(B)
2	Preferred Stock		-	0.0000%	0.0000%	0.0000%	0.0000%	W/S 6, Line 25(B), W/S 6, Line 29(B)
3	Common Equity taxable		-	0.0000% (b)		0.0000%	0.0000%	W/S 6, Line 36(B)
4	Common Equity non-taxable		-	0.0000% (b)		0.0000%	0.0000%	W/S 6, Line 37(B)
5	Total Return (Sum Lines 1 thru 4)		\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)		0.0000%					Line 5(D)
7	NEP Yankee Adjustment	(c)						Appendix A, ATT NEP-1
Federal Income Tax								
8	Equity WACC	A	0.0000%					Line 2(E) + Line 3(E) + Line 7(A)
9	Amortization of ITC (Enter Credit)							FF1 Page 266.8f
9a	Transmission Plant (PL) Allocator		#DIV/0!					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B	#DIV/0! (h)					
10	Equity AFUDC component of Depreciation Expense	C						Attachment _
11	Amortization of Excess (Enter Credit)/Deficient ADIT (Enter Debit)	D						Deficient/(Excess) ADIT Worksheet, W/S 10
12	Transmission Investment Base	E	#DIV/0!					W/S 1, Line 13(A)
13	Federal Income Tax Rate	FT		(f)				Attachment _
14	Federal Income Tax	(d)	#DIV/0!					
State Income Tax								
15	State Income Tax Rate	ST		(f)				Attachment _
16	State Income Tax	(e)	#DIV/0!					
17	Transmission Investment Base (Line 12)		#DIV/0!					
18	Cost of Capital Rate (Lines 6 + 7 + 14 + 16)		#DIV/0!					
19	Return & Associated Income Taxes (Line 17 x Line 18)		#DIV/0!					
Factors								
20	Wages & Salary (W&S) Allocator		#DIV/0!					W/S 5, Line 6
21	Plant (PL) Allocator		#DIV/0!					W/S 5, Line 12
22	Direct Assigned (DA)		100.0000%					(g)

Notes:

- (a) Enter credit balances as negatives.
- (b) The ROE is 10.57% (except as may be limited by state law for non-FERC jurisdictional PTOs; see, e.g., Mass Gen. Laws ch. 164, § 58), and is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86 and EL16-64, including any judicial review thereof. No change in ROE will be made absent a Section 205 or Section 206 filing or compliance filing at FERC.
- (c) New England Power Only. The NEP Yankee Adjustments shall be calculated in accordance with FERC Opinion Nos. 49 and 49 (a) issued in NEP's R-10 rate case and FERC Opinion No. 158 issued in NEP's W-3 rate case.
- (d) Federal Income Tax shall equal
- $$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[\frac{(B+D)}{E} \right]$$
- (e) State Income Tax shall equal
- $$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- (f) The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- (g) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (h) For CL&P, PSNH and NSTAR West, Transmission-related ITC will be input directly to Line 9b and Lines 9 and 9a will be \$0.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	<u>Transmission Plant</u>	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
<u>Transmission Related Intangible and General Plant</u>								
2	Intangible Plant	301-303	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 207.99g - Page 207.98g
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!	
5	<u>Transmission Plant/Land Held For Future Use</u>	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214._
<u>Transmission Related Depreciation & Amortization Reserve</u>								
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(g), (l) #DIV/0!	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(l) #DIV/0!	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
<u>Transmission Related Accumulated Deferred Income Tax</u>								
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 273._
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	(f), (i) 100.0000%	#DIV/0!	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 277._
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 234._
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment _
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment _
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
<u>Other Regulatory Assets/(Liabilities)</u>								
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 232._
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!	
21	<u>Transmission Prepayments</u>	165			#DIV/0!	(e) #DIV/0!	#DIV/0!	W/S 3b, Line 1(F)
22	<u>Transmission Materials and Supplies</u>	154			#DIV/0!	100.0000%	(i) #DIV/0!	W/S 3b, Line 2(F)
23	<u>Transmission Unfunded Reserves (Enter Credit)</u>	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
<u>Transmission Related Cash Working Capital</u>								
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			#DIV/0!				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			#DIV/0!				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			#DIV/0!		100.0000%	#DIV/0!	Col (B) x Col (D)
<u>Factors</u>								
29	Wages & Salary (W&S) Allocator					#DIV/0!		W/S 5, Line 6
30	Plant (PL) Allocator					#DIV/0!		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

Notes:

- (a) Enter credit balances as negatives.
- (b) Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
- (c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (d) Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
- (e) Allocated via the W&S allocator, Line 29(D), except for UI, VP, CL&P, PSNH and NSTAR West.
- (f) For Lines 2, 3, 7, 8, and 9 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 1 and Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
- (f) For Line 21 see Appendix A, ATT VP-1, W/S 2 and Appendix A, ATT ES-3 (for CL&P, PSNH, and NSTAR West).
- (f) Allocated via the PL allocator, Line 30(D), except for VP, CL&P, PSNH, NSTAR West and NSTAR East.
- (f) For Lines 11, 13 and 14 see Appendix A, ATT VP-2 and Appendix A, ATT ES-2 (for CL&P, PSNH and NSTAR West). For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- (g) See Appendix A, ATT CMP-2 instead of FF1 reference in order to exclude the Schedule 1 portion of this item.
- (h) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of Bangor Hydro District (BHD) transmission revenues to all BHD revenues.
- (h) Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible plant (see Appendix A, ATT VP-1, W/S 1); workpapers supporting calculations will be provided by Versant Power in annual update filings.
- (i) All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- (i) For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
- (j) For CMP, Direct Assigned (DA) as reported in FF1.
- (k) For NEP only, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- (l) Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation
Worksheet 3a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Reference
Investment Base								
1	Total Transmission Plant	350-359.1	\$ -				\$ -	W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b
2	Total Plant	301-399.1						FF1 Page 206.104g or FF3Q Page 208.11b
Asset Retirement Costs ("ARCs"):								
3	ARCs for Steam Production	317						FF1 Page 207.15g or FF3Q Page 208.2
4	ARCs for Nuclear Production	326						FF1 Page 207.24g or FF3Q Page 208.3
5	ARCs for Hydraulic Production	337						FF1 Page 207.34g or FF3Q Page 208.4 and 208.5
6	ARCs for Other Production	347						FF1 Page 207.44g or FF3Q Page 208.6
7	ARCs for Transmission Plant	359.1						FF1 Page 207.57g or FF3Q Page 208.7
8	ARCs for Distribution Plant	374						FF1 Page 207.74g or FF3Q Page 208.8
9	ARCs for Regional Transmission and Market Operations.	386						FF1 Page 207.83g or FF3Q Page 208.9
10	ARCs for General Plant	399.1						FF1 Page 207.98g or FF3Q Page 208.10
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!
13	Transmission Plant Net of ARCs and Leases (Line 1 - Line 7 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
14	Total Plant Net of ARCs and Leases (Line 2 - Line 11 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
15	Transmission Accumulated Depreciation (Enter Credit)	108						#DIV/0! (b)
16	A/D related to ARCs (Enter Credit)							#DIV/0! (b)
17	Total Transmission Accumulated Depreciation (Line 15 - Line 16)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! (d)

Notes:

- Enter credit balances as negatives.
- For CMP, see Appendix A, ATT CMP-2, W/S 1; For NHT, see Attachment _ instead of FF1 reference.
- In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.

Utility Name
 Annual Transmission Revenue Requirements (ATRR)
 Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
 Transmission Investment Base Detail - Prepayments and Materials and Supplies
 Worksheet 3b
 For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average	Reference
1	Total Prepayments (b)	165						#DIV/0!	FF1 Page 110.57c or FF3Q Page 110.57c
2	Total Transmission Material and Supplies (c)	154						#DIV/0!	FF1 Page 227.____ and FF3Q Page 110.____

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) For VP and ES, see W/S 3, FN (e).
 - (c) See Appendix A, ATT VP-1, W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Expense Detail
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factors	Transmission Reference for Column (A)
Transmission Depreciation and Amortization Expense					
1	Depreciation Expense for Transmission Plant	403 (c)		100.00000%	\$ - (n) FF1 Page 336.7b
2	Intangible Plant Amortization Expense	404, 405 (c)	(l), (o)	#DIV/0!	(n) FF1 Page 336.1d & Page 336.1e
3	General Plant Depreciation & Amortization	403, 404 (c)	(l), (o)	#DIV/0!	(n) FF1 Page 336.10b & Page 336.10d
4	Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)		\$ -	#DIV/0!	
5	Transmission Related Municipal Tax Expense	408.1	(m), (q)	#DIV/0!	FF1 Page 262-263_
6	Transmission Related Payroll Tax Expense	408.1	(l)	#DIV/0!	FF1 Page 263_
Transmission Operation and Maintenance Expense					
7	Transmission Operation and Maintenance (O&M) Expense	560 - 573		100.00000%	\$ - FF1 Page 321.112b
8	Transmission of Electricity by Others	565		100.00000%	\$ - FF1 Page 321.96b
9	Load Dispatching	561.1 - 561.4		100.00000%	\$ - FF1 Page 321.85b thru Page 321.88b
10	Station Expenses & Rent	562 & 567 (e)		100.00000%	FF1 Page 321.93b + 321.98b or Attachment _
11	Sub-Total Transmission Related O&M (Lines 7 - 8 - 9 - 10)	(f) \$ -		\$ -	
12	Load Dispatching	561.1 - 561.4 (d)		100.00000%	\$ - FF1 Page 321.85b thru Page 321.88b
13	Sub-Total Transmission Related O&M (Line 11 + Line 12)	(g) \$ -		\$ -	
Transmission Related Administrative and General Expense					
14	Administrative and General (A&G) Expense	920-935			FF1 Page 323.197b
15	Property Insurance	924			FF1 Page 323.185b
16	Regulatory Expenses	928			FF1 Page 323.189b
17	Gen Advertising Expense	930.1			FF1 Page 323.191b
18	Other Miscellaneous A&G Expense	Various			(p) FF1 Page 429_ _FN
19	Merger-Related Costs	Various (h)			FF1 Page 323_ _FN
20	Actual PBOP Expense	Various	-		W/S 9, Line 1(A)
21	Sub-Total A&G Exp (Lines 14 - 15 - 16 - 17 - 18 - 19 - 20)	\$ -	(l)		
22	Property Insurance	924	(m)	#DIV/0!	FF1 Page 323.185b
23	FERC Assessments	928		100.00000%	- FF1 Page 350_ _
24	Federal and State Transmission Related Expenses or Assessments	928		100.00000%	- FF1 Page 350_ _ + 350_ _
25	Specific Transmission Related Expenses Included in 930.1	930.1		100.00000%	- FF1 Page 323.191b FN
26	Other Directly Assigned to Transmission	Various		100.00000%	- Appendix A, ATT CMP-1
27	Transmission Related Merger Costs	Various (i)		100.00000%	- FF1, Page 323_ _FN
28	Fixed Transmission Related PBOP Expense	N/A		100.00000%	- W/S 9, Line 4(A)
29	Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)	\$ -		#DIV/0!	
30	Transmission Related Expense from Generators	(j)		100.00000%	\$ - Attachment _
31	Transmission Related Taxes and Fees Charge	408.1 (k)		100.00000%	\$ - FF1 Page 263_
32	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change	410/411		#DIV/0!	#DIV/0! Attachment _
33	Transmission Rents Received from Electric Property (Enter Credit)	454		100.00000%	\$ - Appendix A, ATT 2
34	Transmission Related Affiliate Revenues (Enter Credit)	456 (r)		100.00000%	\$ - Appendix A, ATT 2
Factors					
35	Wages & Salary (W&S) Allocator			#DIV/0!	W/S 5, Line 6
36	Plant (PL) Allocator			#DIV/0!	W/S 5, Line 12
37	Direct Assigned (DA)			100.00000%	(b)

Notes:

- Enter credit balances as negatives.
- DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.
- Excludes any ISO and Local Control Center related expenses and any expenses recorded in these accounts that were incurred under this OATT or the Schedule 21 of this OATT of each PTO as a Transmission Customer.
- Subtract any Support Payments included in FERC Account Nos. 562 and 567 from O&M Expense.
- The following NETOs use line 11 for O&M Expense - All New England PTOs with the exception of Eversource.
- The following NETOs use line 13 for O&M Expense - Eversource only.
- A&G Expenses shall exclude merger-related costs included in FERC Account Nos. 920-935 (other than those in FERC Account Nos. 924, 928 and 930.1, which have already been excluded).
- This line shall equal the amortization of transmission-related merger costs as authorized by FERC. Absent such an approval, this line will be zero.
- Transmission-Related Expense from Generators shall equal the expenses from generators that both (1) the PTO Administrative Committee determines should be included as transmission expense as a result of the impact of such generators on reducing transmission costs that would otherwise be required to be paid by Transmission Customers and (2) are reflected in a filing made by the PTOs with the Commission under Section 205 of the Federal Power Act and accepted by the Commission for recovery under the OATT.
- Transmission Related Taxes and Fees Charge shall include any fee or assessment imposed by any governmental authority on service provided under this Section which is not specifically identified under any other section of this rule.
- Allocated via the W&S allocator, Line 35(B), except for UI, VP, CL&P, PSNH and NSTAR West.
For Lines 2 and 3 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 3, Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
For Line 6 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).
For Line 21 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).
- Allocated via the PL allocator, Line 36(B), except for VP, CL&P, PSNH and NSTAR West.
For Line 5 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).
For Line 22 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).
- See Appendix A, ATT CMP-2.
- For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues.
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings. All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- See Appendix A, ATT CMP-1.
- For NEP, amounts are Direct Assigned (DA).
- For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Allocation Factors
Worksheet 5
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Total	Reference
<u>Transmission Wages and Salaries Allocation Factor "W&S"</u>			
1	Direct Transmission Wages and Salaries		(b) FF1 Page 354.21b
2	Total Transmission Wages and Salaries (Line 1)	-	
3	Total Wages and Salaries		FF1 Page 354.28b
4	Administrative and General Wages and Salaries		FF1 Page 354.27b
5	Total Wages and Salaries net of A&G (Line 3 - Line 4)	-	
6	Wages and Salaries Percent Allocation (Line 2 / Line 5)	#DIV/0!	
<u>Transmission Plant Allocation Factor "PL"</u>			
7	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 13(A) and 13(E))
8	Transmission-related Intangible Plant	#DIV/0!	W/S 3, Line 2(E)
9	Transmission-related General Plant	#DIV/0!	W/S 3, Line 3(E)
10	Total Transmission Related Plant (Sum Lines 7 thru 9)	#DIV/0!	
11	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 14(A) and 14(E))
12	Plant Percent Allocation (Line 10 / Line 11)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Capitalization
Worksheet 6
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Reference
Long-Term Debt ("LTD")					
1	Bonds	221			FF1 Page 112.18
2	Reacquired Bonds (Enter Credit)	222			FF1 Page 112.19
3	Advances from Associated Companies	223	(a)		FF1 Page 112.20
4	Other Long-Term Debt	224			FF1 Page 112.21
5	Premium on LTD	225			FF1 Page 112.22
6	Discount on LTD (Enter Credit)	226			FF1 Page 112.23
7	Debt Expense (Enter Credit)	181			FF1 Page 111.69
8	Loss on Reacquired Debt (Enter Credit)	189			FF1 Page 111.81
9	Hedging Activities (Enter Credit)		(b)		Attachment _
10	Gain on Reacquired Debt	257			FF1 Page 113.61
11	Long Term Debt (Sum Lines 1 thru 10)		-	-	
12	Annual Interest Cost	427			FF1 Page 117.62
13	Annual Amortization of Debt Disc. & Exp.	428			FF1 Page 117.63
14	Annual Amortization of Loss on Reacquired Debt	428.1			FF1 Page 117.64
15	Annual Amortization of Debt Premium (Enter Credit)	429			FF1 Page 117.65
16	Annual Amortization of Gain on Reacquired Debt (Enter Credit)	429.1			FF1 Page 117.66
17	Interest on Debt to Associated Companies	430			FF1 Page 117.67
18	Hedging Expense		(b)		Attachment _
19	Total Annual Cost (Sum Lines 12 thru 18)			-	
20	LTD Cost of Capital (Line 19(B)/Avg Line 11(A) & (B))			0.0000%	(c)
Preferred Stock ("PS")					
21	Preferred Stock Issued	204			FF1 Page 112.3
22	Premium on PS (A/C 207)	207			Attachment _
23	Discount on PS (Enter Credit)	213			FF1 Page 112.9
24	PS Unamortized Issue Expense (Enter Credit)	214			FF1 Page 112.10
25	Preferred Stock (Sum Lines 21 thru 24)		-	-	
26	PS Dividend (Enter Positive)	437			FF1 Page 118.29
27	PS Issue Expense Amortization	214			FF1 Page 112.10 (diff. in py and cy)
28	Total Annual Cost (Line 26 + Line 27)			-	
29	PS Cost of Capital (Line 28(B)/Avg (Line 25(A) & (B)))			0.0000%	(c)
Common Equity ("CE")					
30	Proprietary Capital	201-219			FF1 Page 112.16
31	Unappropriated Undistributed Subsidiary Earnings	216.1			FF1 Page 112.12
32	Preferred Stock			-	Line 25
33	Goodwill		(e)		FF1 Page 200.12 and FF1 Page 200.32
34	Common Equity (Line 30 - Line 31 - Line 32 - Line 33)			-	
35	Percent Taxable				(d)
36	Common Equity taxable (Line 34 x Line 35)			-	
37	Common Equity non-taxable (Line 34 x (1 - Line 35))			-	
38	Total Common Equity (Line 36 + Line 37)			-	

Notes:

- (a) For PSNH only, exclude rate reduction bonds issued to securitize costs associated with the divestiture of PSNH's generation asset as Ordered by the NHPUC on January 30, 2018 in Docket No. DE 17-096.
- (b) Hedging activities and expenses associated with forward starting swaps.
- (c) The denominator for Long-Term Debt Cost of Capital and Preferred Stock Cost of Capital is based on a beginning of year/end of year average.
- (d) If a Company has 100% taxable income, enter "100%" on this line. For VTransco, see Appendix A, ATT VT-1.
- (e) See Appendix A, ATT CMP-3.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Plant - Additions, Retirements, Adjustments, Transfers
Worksheet 7

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = (A) + (B) - (C) + (D) + (E)	(G)
Line No.	Description	FERC Account No.	12/31/20__	Additions	Retirements	Adjustments	Transfers	12/31/20__	Reference
1	Regional Service Plant (b)	(d), (e)						-	Attachment _
2	Local Service Plant	(d), (f)						-	Attachment _
3	Schedule 12C Costs	(d)						-	Attachment _
4	Dispatch Center Plant	(d)						-	Attachment _
5	Asset Retirement Costs	359.1						-	FF1 Page 207.57g
6	HVDC-TF	(g)						-	Attachment _
7	Total Transmission (Sum Lines 1 thru 6)	350-359.1	-	-	-	-	-	-	
			FF1 206.58b	FF1 206.58c	FF1 207.58d	FF1 207.58e	FF1 207.58f	FF1 207.58g	

Notes:

- (a) Enter credit balances as negatives.
- (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section II.49 of the OATT and determined in accordance with Appendix A of this Rule, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HTF (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (c) To the extent balances herein include plant costs of a transmission project that (1) was selected by ISO-NE through a competitive solution process to address a transmission need pursuant to the procedures in Section II, Attachment K of the ISO New England Tariff, and (2) such selection was based, in part, upon the project's commitment to cost containment measures, the PTO will include a separate workpaper with the Annual Update that specifies the plant costs associated with the project and provide a reconciliation to the applicable cost containment measures.
- (d) Balances as calculated in attachments exclude ARC assets.
- (e) For MMWEC, MMWEC relies on its co-owner's, New Hampshire Transmission, LLC (NHT), books and records for determining the percentage of its Total Transmission Plant In Service that constitutes its Regional Transmission Service Plant.
- (f) For MMWEC, because MMWEC does not recover the cost associated with its Non-PTF Seabrook Switchyard assets pursuant to Schedule 21 or other provisions of the ISO-NE Tariff, MMWEC's Local Service Plant is not included in this Attachment F formula rate.
- (g) In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Additions Greater Than \$5 Million Support
Worksheet 8

For Calendar Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Project Description	AC ID / RSP ID	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			

Notes:

(a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
PBOP Deferral Support
Worksheet 9
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)
Line No.	PBOP Variance			Total (a)	Reference
1	Total PBOP Expense - Actual				(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator			#DIV/0!	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)			#DIV/0!	(d)
4	Transmission-related PBOP Expense - Fixed				(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)			#DIV/0!	
6	Prior Year (PY) Cumulative Under/(Over) Recovery, including interest through PY end				(f) PY Line 22(G)
7	Cumulative Under/(Over) recovery, before CY interest (Line 5 + Line 6)			#DIV/0!	
Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))					
	(C)	(D)	(E)	(F)	(G) = (E) x (F)
	Month	Year	Balance (g)	FERC Monthly Interest Rate (h)	Interest
8	January		#DIV/0!	(i)	#DIV/0!
9	February		#DIV/0!		#DIV/0!
10	March		#DIV/0!		#DIV/0!
11	April		#DIV/0!		#DIV/0!
12	May		#DIV/0!		#DIV/0!
13	June		#DIV/0!		#DIV/0!
14	July		#DIV/0!		#DIV/0!
15	August		#DIV/0!		#DIV/0!
16	September		#DIV/0!		#DIV/0!
17	October		#DIV/0!		#DIV/0!
18	November		#DIV/0!		#DIV/0!
19	December		#DIV/0!		#DIV/0!
20	CY Interest (Sum Lines 8(G) thru 19(G))				#DIV/0!
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))				#DIV/0!
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)				#DIV/0!
23	Transmission-related PBOP Expense - Fixed (Line 4(A))				-
24	Cumulative Under/(Over) recovery as a % of transmission-related PBOP expense - Fixed (Line 22(G) / Line 23(G))				#DIV/0!
25	Threshold Test met ("True") or not met ("False")		(j)		#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
(b) For VP only, Line 1 represents the Bangor Hydro District (BHD) amount.
(c) For CMP only, the Transmission Allocation Factor will be CMP's W&S allocator from Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(B).
(d) For CL&P, PSNH and NSTAR (West) only, the Line 3 input represents the transmission business segment amount from W/S 4, Line 20(A) and inputs for Lines 1 and 2 will be zero.
(e) Fixed Transmission-related PBOP expense amounts are as follows:

	Amount ¹	Docket No.
CL&P	\$ (403,000)	EL16-19
CMP	\$ 208,000	EL16-19
CTMEEC	\$ -	EL16-19
Versant Power	\$ 221,000	EL16-19
Fitchburg Gas and Electric	\$ 43,000	EL16-19
Green Mountain Power	\$ (39,000)	EL16-19
NEP	\$ 167,000	EL16-19
NHT	\$ -	EL16-19
NSTAR East	\$ (2,219,000)	EL16-19
NSTAR West	\$ (67,000)	EL16-19
PSNH	\$ (45,000)	EL16-19
United Illuminating	\$ (241,000)	EL16-19
VTransco	\$ (20,000)	EL16-19

¹ See Exhibit ____ in the Settlement Agreement or Docket No. listed.

- (f) Will represent the PY cumulative deferral balance including interest per Line 22(G), unless the variance thresholds detailed in footnote (i) were exceeded in the PY and a Section 205 filing has been accepted, in which case the deferral balance will be reset to \$0.
(g) Interest is compounded quarterly per Code of Federal Regulations Title 18 Section 35.19a.
(h) Interest rate per Code of Federal Regulations Title 18 Section 35.19a.
(i) Line 7(A).
(j) If the absolute value of the amount on line 22 is greater than \$100,000 and the absolute value of the percentage on line 24 is greater than 20%, the NETO will submit a FPA Section 205 filing to recover or return the under or over recovered amount, with interest. Once the FERC approval of the FPA Section 205 filing is received, this billed or refunded amount will be included in the next transmission rate setting process. The NETO will also have the discretion to submit a FPA Section 205 filing to request an adjustment to the fixed PBOP expense amount to more accurately reflect the going forward expense level, and to update the fixed PBOP expense level on Appendix A, W/S 4 and Line 4 of this PBOP deferral worksheet.

Input Cells are Shaded Yellow				FORM Account No.		(A)	(B)	(C)	(D) = (A) + (B) + (C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (A) - (B) - (C)	(N) = (D) - (E) - (F)	(O) = (G) - (H) - (I)	(P) = (J) - (K) - (L)	(Q) = (M) + (N) + (O)	(R)
				FORM Account No. - ADIT	FORM Account No. - Excess ADIT	Amortization Expense	20 Year Total Transmitted Charges (Deficient ADIT)				Amortization Expense (E)		Amortization Expense (F)		Other Amortization (G)		20 Year Total Transmitted Charges (Deficient ADIT)				Balance		
Line No.	Description (1)				Protected	Unprotected	Gross-Tp (H)	12/31 Balance	Protected	Unprotected	Protected	Unprotected	Gross-Tp (H)	Protected	Unprotected	Gross-Tp (H)	Protected	Unprotected	Gross-Tp (H)	12/31 Balance	Balance		
1a								-									-				-		
1b								-									-				-		
1c								-									-				-		
1d								-									-				-		
1e								-									-				-		
2	Total (Sum Lines 1a thru 1d) (H)																						
3	Deficient ADIT - Regulatory Asset			101.1																			
4	Excess ADIT - Regulatory Liability			234																			
5	Look-into-Forward Income Tax Reconciliation Asset/Liability (Line 3 - Line 4)																						
6	Total Protected and Unprotected Amortization Expense (Line 3(C) - Line 3(B))																						
7	Transmission Allocation (Plant Allocation or Direct Assigned (DA))																						
8	Transmission-related Amortization Expense (Line 6 + Line 7)																						
Journal Records for the period 1/1/2020 to 12/31/2021, Beginning on 1/1/2021, Appendix A, W/S 5, Line 12 of Direct Assigned (DA)																							

Notes

(A) Enter credit balance as negative.

(B) Total equal the sum of column A through L, where L is the last column defined by a letter. The PTD may add or remove columns without a TPA Section 305 filing.

(C) Upon a change in Federal, State or Local income tax rates, the Company maintains its affected accumulated deferred income tax (ADIT) assets and liabilities to reflect the new applicable corporate income tax rates. The affected ADIT accounts are reestimated by comparing ADIT on cumulative temporary differences for each item in accounts 190, 282, and 283 at the current Federal, State & Local income tax rate to ADIT balances at the historical Federal, State & Local income tax rates. The difference between the two represents the deficient or excess ADIT balances. The result of this measurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding net change to regulatory assets (account 101.1) and regulatory liabilities (account 201.1) to reflect the resulting deficient or excess ADIT balance to be recovered/retained from its customers, respectively. See Worksheet 10a for additional detail of the measurement.

(D) Deficient ADIT is amortized to Account 401.1; Excess ADIT is amortized to Account 411.1.

(E) PTD off-balance exposures for "Other allocations," where applicable.

(F) The amortization periods for the deficient or excess ADIT being recovered or retained through rates are as follows:

Participant	Amortization Period
CL&P	AR&M, 10, 5
CL&P	AR&M, 10, 5
Electric Gas & Electric	AR&M, 10
Great Mountain Power	See See GAS Method
HEP&O	AR&M, 10
NEP	AR&M, 10
NET	AR&M, 10
NET AR East	AR&M, 10, 5
NET AR West	AR&M, 10, 5
NET AR East	AR&M, 10, 5
NET AR West	AR&M, 10, 5
PNM	AR&M, 10, 5
United Illuminating	AR&M, 10
Vermont	AR&M, 10
Vermont	AR&M, 10, 10

(G) Refer to the Federal Income Tax rate change associated with the 2017 Tax Cuts and Jobs Act.

(H) Tax rates are calculated using the Corporate Tax Rate (1 - Corporate Tax Rate) in effect for the applicable period.

(I) Intercompany trading in the company in accordance with the New England Transmission Owners will be permitted to reflect the amortization of excess or deficient ADIT in estimated rates under the Settled Formula Rate.

(J) PTD will add footnotes below to identify excess or deficient ADIT from future Federal, State and Local income tax rate changes.

(K) (L)

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Deficient/Excess ADIT Worksheet
Remeasurement Support
Worksheet 10a
For costs in 20__

Input Cells are Shaded Yellow

[illegible]

Notes

(A) Enter credit balances as negatives.

(B) Company records.

(C) Total equals the sum of sublines a through l, where [i] is the last subline denoted by a letter. The PTDs may add or remove sublines without a FPA Section 205 filing.

(D) Columns (A) through (D) report the PTDs for the fiscal calendar year in subline (C).

(E) Columns (E) through (H) and columns (I) through (L) apply to the PTDs that file fiscal year tax returns.

(F) Calendar year tax filers report FY and PTD income tax rates in columns B and C, respectively. For fiscal year tax filers, input FY income tax rate in Column G and K; To calculate blended rates for columns (I) and (J), when the effective date for an income tax rate change falls within a company's fiscal tax year, the income tax rate for each month shall be the sum of the number of days in each month period times the tax rate for each period, divided by the number of days in the period.

Blended Rate per IRC 1351	Days	Effective Rate	Blended Rate
			0.00%
			0.00%
			0.0000%

(G) PTD will provide explanation for Post-Recalculation Adjustments, where applicable.

(H) The PTDs may add footnotes below without a FPA Section 205 filing.

01 | 1

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
FERC Account 282 ADIT Proration
Worksheet 11
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		(c) FF1 Page 275__ b
2	Prorated Actual ADIT Activity	\$ -	Line 18(G)
3	Total Prorated ADIT Balance at year-end (Line 1 + Line 2)	\$ -	
4	Transmission Plant (PL) Allocator	#DIV/0!	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)	#DIV/0!	

(C)	(D)	(E)	(F) = (E) / Line 19(E)	(G) = (D) x (F)
Month	Actual Monthly Change in ADIT	Remaining Days	IRS Proration %	Prorated ADIT
6	Month 1	335	91.7808%	\$ -
7	Month 2	307	84.1096%	\$ -
8	Month 3	276	75.6164%	\$ -
9	Month 4	246	67.3973%	\$ -
10	Month 5	215	58.9041%	\$ -
11	Month 6	185	50.6849%	\$ -
12	Month 7	154	42.1918%	\$ -
13	Month 8	123	33.6986%	\$ -
14	Month 9	93	25.4795%	\$ -
15	Month 10	62	16.9863%	\$ -
16	Month 11	32	8.7671%	\$ -
17	Month 12	1	0.2740%	\$ -
18	Total Prorated Actual ADIT Activity (Sum Lines 6 thru 17)			\$ -
19	Number of Days in the Year	365		

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- (c) For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- (d) Allocated via the PL allocator except for CMP, VP, CL&P, PSNH, NSTAR West and NSTAR East. For VP, CL&P, PSNH, NSTAR West and NSTAR East, see footnote (c). For CMP, Direct Assigned (DA) as reported in FF1.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Unfunded Reserves
Attachment 1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
						Select Allocation Factor by Placing an "X" in the appropriate box						
Line No.	Line Item	20__	Year End	20__	Year End	Average (c)	100% DA (d)	Allocation Via Electric Utility W&S (WS)	Allocation Via Plant Allocator (PL)	0% DA	Total (e)	Reference
1	FERC Account No. 144 (f), (g)											
2a						#DIV/0!					\$ -	Internal Records
2[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
4	FF1 Page 110.42c (b)											
5	FERC Account No. 228.1 (f)											
6a						#DIV/0!					\$ -	Internal Records
6[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
8	FF1 Page 112.27c (b)											
9	FERC Account No. 228.2 (f)											
10a						#DIV/0!					\$ -	Internal Records
10[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
12	FF1 Page 112.28c (b)											
13	FERC Account No. 228.3 (f)											
14a						#DIV/0!					\$ -	Internal Records
14[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
15	Total (Sum Lines 14a thru 14[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
16	FF1 Page 112.29c (b)											
17	FERC Account No. 228.4 (f)											
18a						#DIV/0!					\$ -	Internal Records
18[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
19	Total (Sum Lines 18a thru 18[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
20	FF1 Page 112.30c (b)											
21	FERC Account No. 234 (f)											
22a						#DIV/0!					\$ -	Internal Records
22[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
23	Total (Sum Lines 22a thru 22[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
24	FF1 Page 112.40c (b)											
25	FERC Account No. 242 (f)											
26a						#DIV/0!					\$ -	Internal Records
26[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
27	Total (Sum Lines 26a thru 26[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
28	FF1 Page 113.48c (b)											
29	FERC Account No. 253 (f)											
30a						#DIV/0!					\$ -	Internal Records
30[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
31	Total (Sum Lines 30a thru 30[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
32	FF1 Page 269_f (b)											
33	FERC Account No. 254 (f)											
34a						#DIV/0!					\$ -	Internal Records
34[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
35	Total (Sum Lines 34a thru 34[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
36	FF1 Page 278_f (b)											
37	Total (i)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
Factors												
38	Wages & Salary (W&S) Allocator					#DIV/0!						Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator					#DIV/0!						Appendix A, W/S 5, Line 12
40	Transmission Direct Assigned (DA) (j)					100.0000%						

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Average calculated as ((A)+(B)) ÷ 2.
- (d) 100% DA indicates that inputs in Col (A) and Col (B) are Transmission amounts and do not require further allocation.
- (e) For non-total amounts, (H) = (C) × [Ln. 38-40 of (A) as indicated by "X"].
- (f) Unfunded reserves are defined as funds collected from customers in advance of an anticipated expense that (1) have not been set aside in a trust, escrow or restricted account; and (2) whose balance has been collected from customers through cost accruals to accounts that are recovered under the Formula Rate, provided that any portion of an unfunded reserve that is paid for by debiting one balance sheet account and crediting another balance sheet account will not be deducted from rate base. Further, where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The FERC account number is dependent on the unfunded reserve that is established. The unfunded reserve will be allocated to the Transmission function utilizing the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate. Support for the unfunded reserves credit to rate base will be included in the annual update informational filing.
- (g) To the extent that NEP and Fitchburg Gas & Electric Co. had debt reserves meet the unfunded reserves criteria, the PTO will include the transmission-related unfunded reserve balance(s) on line(s) 2 - 2[].
- (h) References correspond with the FERC Form page and line number in this column or its associated footnotes.
- (i) Total equals Line 3 + Line 7 + Line 11 + Line 15 + Line 19 + Line 23 + Line 27 + Line 31 + Line 35
- (j) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a "Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
- CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Revenue Credits
Attachment 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L) = Sum (B) thru (K)	(M)
		Revenues Credit To				ISO-NE OATT Revenues Collected from:								
Line No.	Line Item	Amount	To Appendix A	Regional Service To Att. 1 of App. B	Local Service To Att. 2 of App. B	Schedule 12C Costs To Att. 3 of App. B	Regional Service (Att. 1 of App. B W/S 5)	Local Service (Att. 2 of App. B W/S 4)	Schedule 12C Costs (Att. 3 of App. B W/S 5)	ISO-NE OATT, Schedule 1, Scheduling, System Control and Dispatch service	ISO-NE OATT, Schedule 20A, Phase I/II HVDC-TF Service	Retail Customer Recovery (e)	Total	Reference
1	FERC Account No. 454 (d)													
2a													-	
2[]													-	
3	Total (Sum Lines 2a thru 2[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
4	FF1 Page 300.19b													
5	FERC Account No. 456 (f)													
Support Revenues														
6a													-	
6[]													-	
7	Total (Sum Lines 6a thru 6[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Short-term Service Under the OATT (Non Firm)														
8a													-	
8[]													-	
9	Total (Sum Lines 8a thru 8[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues														
10a													-	
10[]													-	
11	Total (Sum Lines 10a thru 10[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total (Sum Lines 7 + 9 + 11)	-	-	-	-	-	-	-	-	-	-	-	-	
13	FF1 Page 300.21b													
14	FERC Account No. 456.1													
Support Revenues														
15a													-	
15[]													-	
16	Total (Sum Lines 15a thru 15[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Short-term Service Under the OATT (Non Firm)														
17a													-	
17[]													-	
18	Total (Sum Lines 17a thru 17[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission Revenue from MEPCO Grandfathered TSA														
19a													-	
19[]													-	
20	Total (Sum Lines 19a thru 19[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Scheduling and Dispatch														
21a													-	
21[]													-	
22	Total (Sum Lines 21a thru 21[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues														
23a													-	
23[]													-	
24	Total (Sum Lines 23a thru 23[] (b))	-	-	-	-	-	-	-	-	-	-	-	-	
25	Total (Sum Lines 16 + 18 + 20 + 22 + 24)	-	-	-	-	-	-	-	-	-	-	-	-	
26	FF1 Page 300.22b													
27	Intracompany Revenues													
28	Total Transmission of Electric (Line 25 + Line 27) (c)						-	-	-	-	-			

Notes:

- Enter credit balances as negatives.
- Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- Total includes Intracompany revenues, which are a component of the revenues included in the Annual True-up calculation.
- VTtransco allocates rents 65% to Regional Service and 35% to Local Service.
- Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTtransco to electric utilities furnishing service within the state of Vermont and to the Vermont Department of Public Service.
- For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Support Expenses
Attachment 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G) = Sum (B) thru (F)	(H)
Line No.	Line Item	Amount	To Appendix A	Regional Service To Att. 1 of App.	Local Service To Att. 2 of App.	Schedule 12C Costs To Att. 3 of App. B	Retail Customer Recovery	Total	Reference
1	FERC Account No. 565 (c), (d)								
2a								-	
2[]								-	
3	Total (Sum Lines 2a thru 2[]) (b)	-	-	-	-	-	-	-	
4	FF1 Page 332h								

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) FERC Account No. 565 is not applicable for VTransco who recovers PTF support expenses incurred by and on behalf of the VT electric utilities. The source for these amounts is the asset owners' annual support schedules which VTransco will include with the Annual Informational Filing.
- (d) PTF support expenses are recovered by VTransco and therefore are excluded by GMP. See note (c).

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
A&G Direct Assigned Cost Detail
Attachment CMP-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B) = (C) - (A)	(C)	(D)
Line No.	Description	FERC Account No.	Service Company Charges (e)	Non-Service Company Charges	Total	FF1 Reference for Column (C)
<u>A&G Items to Remove from Wage & Salary Allocation</u>						
1	Administrative and General Salaries	920		-		FF1 Page 323.181b
2	Office Supplies and Expenses	921		-		FF1 Page 323.182b
3	Administrative Expenses Transferred (Enter Credit)	922		-		FF1 Page 323.183b
4	Outside Services Employed	923		-		FF1 Page 323.184b
5	Injuries and Damages	925		-		FF1 Page 323.186b
6	Employee Pensions and Benefits	926		-		FF1 Page 323.187b
7	Franchise Requirements	927		-		FF1 Page 323.188b
8	Duplicate Charges (Enter Credit)	929		-		FF1 Page 323.190b
9	Rents	931		-		FF1 Page 323.193b
10	Maintenance of General Plant	935		-		FF1 Page 323.196b
11	Miscellaneous General Expenses	930.2		-		FF1 Page 323.192b
12	Selected A&G Expenses (Sum Lines 1 thru 12)		\$ -	\$ -	\$ -	
13	Electricity Own Use	448	(c)	-		FF1 Page 300.9b
14	Other Miscellaneous A&G Expense (d)		Line 12(A)	Line 13(B)	Line 14(A) + Line 14(B)	
			-	-	-	
15	Massachusetts Formula Allocation Factor to Transmission (b)					
<u>Items Directly Assigned to Transmission A&G</u>						
16	Administrative and General Salaries (Line 1 x Line 15)	920	\$ -		\$ -	
17	Office Supplies and Expenses (Line 2 x Line 15)	921	-		-	
18	Administrative Expenses (Line 3 x Line 15)	922	-		-	
19	Outside Services Employed Assigned to Transmission (Line 4 x Line 15)	923	-		-	
20	Injuries and Damages Assigned (Line 5 x Line 15)	925	-		-	
21	Employee Pensions and Benefits (Line 6 x Line 15)	926	-		-	
22	Franchise Requirements (Line 7 x Line 15)	927	-		-	
23	Duplicate Charges (Line 8 x Line 15)	929	-		-	
24	Rents (Line 9 x Line 15)	931	-		-	
25	Maintenance of General Plant (Line 10 x Line 15)	935	-		-	
26	Miscellaneous General Expenses (e)	930.2			-	
27	Other Directly Assigned to Transmission (Sum Lines 16 thru 26)		\$ -	\$ -	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) A ratio used to allocate A&G service company costs to CMP Transmission is the straight average of each of the following sub-ratios comprising (1) direct labor, (2) gross plant and CWIP, and (3) gross revenues.
- (c) Electricity Own Use pertains to electricity delivery costs CMP charges itself for its facilities. The revenues offsetting the expense are posted in FERC Account 448 (Interdepartmental Sales).
- (d) Amount to remove from A&G expense wage & salary allocation on W/S 4 of Appendix A to Attachment F.
- (e) Sourced from Internal Records.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Attachment CMP-2
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)
Line	Description (c)	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Reference
1	Total Transmission Plant as reported on FF1 or FF3Q	(c)					FF1 Page 206.58g or FF3Q Page 208.7b Schedule 1
2	Schedule 1 related	(b)					
3	Total Transmission Plant (Line 1 - Line 2)						
4	Total Transmission Accumulated Depreciation as reported on FF1 or FF3Q (Enter Credit)	(c)					FF1 Page 219.25 or FF3Q Page 208.7c Schedule 1
5	Schedule 1 related (Enter Credit)	(b)					
6	Transmission Accumulated Depreciation (Line 4 - Line 5)						
7	Total General Plant						FF1 Page 207.99g FF1 Page 207.98g Schedule 1
8	General Plant Asset Retirement Costs (ARC)						
9	Schedule 1 related	(b)					
10	General Plant (Line 7 - Line 8 - Line 9)						
11	Total Intangible Plant	(c)					FF1 Page 205.5g Schedule 1
12	Schedule 1 related	(b)					
13	Intangible Plant (Line 11 - Line 12)						
14	Total Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	(c)					FF1 Page 200.21c Schedule 1
15	Schedule 1 related (Enter Credit)	(b)					
16	Transmission Related Intangible Plant Amortization Reserve (Line 14 - Line 15)						
17	Total Transmission Related General Plant Depreciation Reserve (Enter Credit)	(c)					FF1 Page 219.28c Schedule 1
18	Schedule 1 related (Enter Credit)	(b)					
19	Transmission Related General Plant Depreciation Reserve (Line 17 - Line 18)						

Notes:

- (a) Enter credit balances as negatives.
- (b) Scheduling, System Control, and Dispatch Service provided by CMP's Local Control Center is recovered pursuant to Schedule 1 of Schedule 21-CMP.
- (c) There are no Asset Retirement Costs (ARCs) associated with Load Control Center plant or depreciation.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Depreciation Detail
Attachment CMP-2
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	20__ Year End	Reference
1	Total Transmission Depreciation Expense		FF1 Page 336.7b
2	Schedule 1 related	(b)	Schedule 1
3	Depreciation Expense for Transmission Plant (Line 1 - Line 2)	\$ -	
4	Total Intangible Plant Amortization Expense		FF1 Page 336.1d & Page 336.1e
5	Schedule 1 related	(b)	Schedule 1
6	Intangible Plant Amortization Expense (Line 4 - Line 5)	\$ -	
7	Total General Depreciation Expense		FF1 Page 336.10b & 336.10d
8	Schedule 1 related	(b)	Schedule 1
9	General Plant Depreciation & Amortization (Line 7 - Line 8)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Scheduling, System Control, and Dispatch Service provided by CMP's Local Control Center is recovered pursuant to Schedule 1 of Schedule 21-CMP.

Utility Name
Annual Transmission Revenue Requirements (ATTR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Wages and Salaries Detail
Attachment CMP-2
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	20__ Year End	Reference
1	Total Direct Transmission Wages and Salaries		FF1 Page 354.21b Schedule 1
2	561.1 thru 561.4 - Total Load Dispatch Wages		
3	Direct Transmission Wages and Salaries (Line 1 - Line 2)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Goodwill
Attachment CMP-3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Acquisition Adjustments		FF1 Page 200.12c
2	Amortization of Plant Acquisition Adjustment		FF1 Page 200.32c
3	Net Acquisition Adjustment (Line 1 - Line 2)	\$ -	
4	Change in Control		Internal Records
5	Workforce Management Plan		Internal Records
6	MY Replacement Power Plan		Internal Records
7	Pre-Merger Pension Actuarial Adjustment		Internal Records
8	Pre-Merger Income Tax Adjustment		Internal Records
9	Amortization through 2001		Internal Records
10	Net Non - Common Equity Adjustments (Sum Lines 4 thru 9)	\$ -	
11	Goodwill (Line 3 - Line 10)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission General and Intangible Plant
Attachment VP-1
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D) = (A) x (C)	(E) = (B) x (C)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Allocation Factors	BHD Transmission 20__ Year End	BHD Transmission 20__ Year End	Reference
Transmission Related Intangible Plant								
1	BHD Intangible Plant	301-303 (b)						Attachment _
2	Customer Information System in Intangible Plant	301-303 (b)						Attachment _
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					#DIV/0!	#DIV/0!	
Transmission Related General Plant								
6	BHD General Plant	389-399 (b)						Attachment _
7	Customer Information System in General Plant	389-399 (b)						Attachment _
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					#DIV/0!	#DIV/0!	
Transmission Related Intangible Plant Amortization Reserve								
11	BHD Intangible Plant Amortization Reserve	111 (b)						Attachment _
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)						Attachment _
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + 14)					#DIV/0!	#DIV/0!	
Transmission Related General Plant Amortization Reserve								
16	BHD General Plant Amortization Reserve	108 (b)						Attachment _
17	Customer Information System in General Plant Amortization Reserve	108 (b)						Attachment _
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
20	BHD General Plant Amortization Reserve Directly Assigned to Transmission (Line 17 + Line 18)					#DIV/0!	#DIV/0!	

Notes:

(a) Enter credit balances as negatives.

(b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Materials and Supplies and Prepayments
Attachment VP-1
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr _____	2nd Qtr _____	3rd Qtr _____	20__ Year End	Average	Reference
1	Versant Power Prepayments	165						#DIV/0!	FF1 Page 111.57c or FF3Q Page 111.57c Appendix A, ATT VP-1, W/S 4, Line 20(C)
2	BHD Allocation		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	BHD Prepayments (Line 1 x Line 2)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	Versant Power Transmission-related Materials and Supplies	154						#DIV/0!	FF1 Page 227.____ and FF3Q Page 110. ____ Appendix A, ATT VP-1, W/S 4, Line 20(C)
5	BHD Allocation		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	BHD Transmission-related Materials and Supplies (Line 4 x Line 5)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission O&M Detail
Attachment VP-1
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	
Line No.	Description	FERC Account No.	Total	Allocation Factors	BHD Transmission	Reference
<u>Transmission Intangible Plant Amortization Expense</u>						
1	BHD Intangible Plant Amortization Expense	404, 405 (b)				Attachment _
2	Customer Information System in Intangible Plant Amortization Expense	404, 405 (b)				Attachment _
3	BHD Intangible Plant Amortization Expense Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant Amortization Expense (Line 2(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Amortization Expense Directly Assigned to Transmission (Line 3 + Line 4)				#DIV/0!	
<u>Transmission Gen Plant Depreciation & Amort Expense</u>						
6	BHD Gen Plant Depreciation & Amortization Expense	403, 404 (b)				Attachment _
7	Customer Information System in General Plant Depreciation & Amortization Expense	403, 404 (b)				Attachment _
8	BHD General Plant Depreciation & Amortization Expense Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant Depreciation & Amortization Expense (Line 7(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Depreciation & Amortization Expense Directly Assigned to Transmission (Line 8 + Line 9)				#DIV/0!	
<u>Transmission Related Municipal Tax Expense</u>						
11	Versant Power Total Municipal Tax Expense	408.1				FF1 Page 262-263 _
12	BHD Current Year Municipal Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 20(C)
<u>Payroll Tax Expense</u>						
13	Versant Power Total Payroll Tax Expense	408.1				FF1 Page 262-263 _
14	BHD Total Payroll Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 16(A)

- Notes:**
- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Allocation Factors
Attachment VP-1
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg [(A),(B)]	(D)
Line No.	Description	Total	Reference for Col. (A)	Average	Reference for Col. (A) & (B), Lines 17 & 18
<u>BHD Revenue Allocator (Transmission)</u>					
1	Bangor Hydro District Transmission Revenue	(b)	Attachment _		
2	Bangor Hydro District Total Revenue	(b)	Attachment _		
3	Percent Allocation (Line 1 / Line 2)	#DIV/0!			
<u>Customer Count Allocator</u>					
4	Bangor Hydro District Customer Count	(b)	Attachment _		
5	Maine Public District Customer Count		Attachment _		
6	Versant Power Customer Count (Line 4 + Line 5)	-	FF1 Page 304.43d		
7	BHD Customer Count Allocator (Line 4 / Line 6)	#DIV/0!			
<u>Energy Sales Allocator</u>					
8	Bangor Hydro District Energy Sales (mWh)	(b)	Attachment _		
9	Maine Public District Energy Sales (mWh)		Attachment _		
10	Versant Power Energy Sales (mWh) (Line 8 + Line 9)	-	FF1 Page 304.1.43b		
11	BHD Energy Sales Allocator (Line 8 / Line 10)	#DIV/0!			
<u>Monthly Peak Demands Allocator</u>					
12	Bangor Hydro District Monthly Peak Demands (mW)	(b)	FF1 Page 400.1.1b thru 400.1.15b		
13	Maine Public District Monthly Peak Demands (mW)		FF1 Page 400.1b thru 400.15b		
14	Versant Power Monthly Peak Demands (mW) (Line 12 + Line 13)	-			
15	BHD Monthly Peak Demands Allocator (Line 12 / Line 14)	#DIV/0!			
16	BHD Customer/Load/Sales Allocator ((Line 7 / 3) + (Line 11 / 3) + (Line 15 / 3))	#DIV/0!			
		20_ Year End	20_ Year End		
<u>Total Plant Allocator</u>					
17	Bangor Hydro District Total Electric Plant In Service	(b)		\$ -	Attachment _
18	Maine Public District Total Electric Plant In Service			\$ -	Attachment _
19	Versant Power Total Electric Plant In Service (Line 17 + Line 18)	\$ -	\$ -	\$ -	FF1 Page 207.104g
20	BHD Total Plant Allocator (Line 17 / Line 19)			#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Accumulated Deferred Income Taxes
Attachment VP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	20__ Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
1	FERC Account No. 282						
2a				\$ -		\$ -	Internal Records
2[]				\$ -		\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -		\$ -		\$ -	
4	FF1 Page 274.9k						
5	FERC Account No. 283						
6a				\$ -		\$ -	Internal Records
6[]				\$ -		\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -		\$ -		\$ -	
8	FF1 Page 276.19k						
9	FERC Account No. 190						
10a				\$ -		\$ -	Internal Records
10[]				\$ -		\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[]) (b)	\$ -		\$ -		\$ -	
12	FF1 Page 234.18c						

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	20__ Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
13	FERC Account No. 282						
14a				\$ -		\$ -	Internal Records
14[]				\$ -		\$ -	Internal Records
15	FERC Account No. 282 Total (Sum Lines 14a thru 14[]) (b)	\$ -		\$ -		\$ -	
16	FF1 Page 274.9k						
17	FERC Account No. 283						
18a				\$ -		\$ -	Internal Records
18[]				\$ -		\$ -	Internal Records
19	FERC Account No. 283 Total (Sum Lines 18a thru 18[]) (b)	\$ -		\$ -		\$ -	
20	FF1 Page 276.19k						
21	FERC Account No. 190						
22a				\$ -		\$ -	Internal Records
22[]				\$ -		\$ -	Internal Records
23	FERC Account No. 190 Total (Sum Lines 22a thru 22[]) (b)	\$ -		\$ -		\$ -	
24	FF1 Page 234.18c						

Factors

25	All BHD (Company Allocator)
26	BHD Total Plant Allocator (Company Allocator)
27	Wages & Salary (W&S) Allocator (Transmission allocator)
28	Plant (PL) Allocator (Transmission Allocator)
29	BHD Revenue Allocator (Transmission Allocator)
30	Transmission Direct Assigned (DA)
31	Non-Transmission

100.0000%
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!
100.0000%
0.0000%

Appendix A, ATT VP-1, W/S4, Line 20(C)
Appendix A, W/S 5, Line 6
Appendix A, W/S 5, Line 12
Appendix A, ATT VP-1, W/S4, Line 3(A)
(c)

Notes:

- (a) Enter credit balances as negatives.
(b) Total equals the sum of lines a through [], where _[] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
(c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense
Attachment ES-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]	(J)
				20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End		
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Columns (G) & (H)	Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (b)	Transmission Segment (b)	Average Transmission Balance	Notes
1	Intangible Plant										
2a	FERC Account No. 301	FF1 Page 204.2	204.2 FN			-	-			-	
2b	FERC Account No. 302	FF1 Page 204.3				-	-			-	
2c	FERC Account No. 303	FF1 Page 204.4				-	-			-	
3	Total Intangible Plant			-	-			-	-	-	
4	FF1 Balance	FF1 Page 204.5									
5	General Plant										
6a	FERC Account No. 389	FF1 Page 204.86				-	-			-	
6b	FERC Account No. 390	FF1 Page 204.87				-	-			-	
6c	FERC Account No. 391	FF1 Page 204.88				-	-			-	
6d	FERC Account No. 392	FF1 Page 204.89				-	-			-	
6e	FERC Account No. 393	FF1 Page 204.90				-	-			-	
6f	FERC Account No. 394	FF1 Page 204.91				-	-			-	
6g	FERC Account No. 395	FF1 Page 204.92				-	-			-	
6h	FERC Account No. 396	FF1 Page 204.93				-	-			-	
6i	FERC Account No. 397	FF1 Page 204.94				-	-			-	
6j	FERC Account No. 398	FF1 Page 204.95				-	-			-	
6k	FERC Account No. 399	FF1 Page 204.97				-	-			-	
6l	FERC Account No. 399.1	FF1 Page 204.98				-	-			-	
7	Total General Plant			-	-			-	-	-	
8	FF1 Balance	FF1 Page 204.99									
9	Total Transmission Related Intangible & General Plant (Line 3 + Line 7)									-	
10	Intangible Plant Amortization Reserve										
11a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
12	General Plant Depreciation Reserve										
13a	FERC Account No. 108	(c) FF1 Page 219.28c				-	-			-	Follows the classification of the underlying assets as transmission
14	Intangible Plant Depreciation & Amortization Expense										
15a	FERC Account No. 404	FF1 Page 336.1d									Follows the classification of the underlying assets as transmission
15b	FERC Account No. 405	FF1 Page 336.1e									Follows the classification of the underlying assets as transmission
16	Total Intangible Plant Depreciation & Amortization Expense									-	
17	General Plant Depreciation & Amortization Expense										
18a	FERC Account No. 403	FF1 Page 336.10b									Follows the classification of the underlying assets as transmission
18b	FERC Account No. 404	FF1 Page 336.10d									Follows the classification of the underlying assets as transmission
19	Total General Plant Depreciation & Amortization Expense									-	

Notes:

- (a) Enter credit balances as negatives.
- (b) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.).
The transmission segment "Entity" codes are identified below:
 · CL&P = 1T
 · NSTAR West = 4T
 · PSNH = 6T
- (c) Column (C) inputs are derived from the prior year FERC Form 1 and Column (D) inputs are derived from the current year FERC Form 1.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment ES-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]
			FF1 Footnote Reference for Columns (G) & (H)	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	Average Transmission Balance
Line No.	Line Item	FF1 Reference		Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (c)	Transmission Segment (c)	
1	FERC Account No. 190									
2a		FF1 Page 234.18 FN				-	-			-
2[]		FF1 Page 234.18 FN				-	-			-
3	Total (Sum Lines 2a thru 2[]) (b)			-	-	-	-	-	-	-
4	FF1 Balance	FF1 Page 234.18								
5	FERC Account No. 281									
6		FF1 Page 272.17				-	-			-
7	Total			-	-	-	-	-	-	-
8	FERC Account No. 282									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	FERC Account No. 283									
12a		FF1 Page 276.19 FN				-	-			-
12[]		FF1 Page 276.19 FN				-	-			-
13	Total (Sum Lines 12a thru 12[]) (b)			-	-	-	-	-	-	-
14	FF1 Balance	FF1 Page 276.19								
15	Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)			-	-	-	-	-	-	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit) at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.).
- The transmission segment "Entity" codes are identified below:
- CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Prepayments
Attachment ES-3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G) = Avg[(B) thru (F)]
Line No.	Line Item	FF1 Reference for Columns (B) and (F) and FF3Q Reference for Columns (C) thru (E)	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average
1	FERC Account No. 165 - Total							
2a								#DIV/0!
2[]								#DIV/0!
3	Total (b)		-	-	-	-	-	#DIV/0!
4	FF1 or FF3Q Balance	FF1 or FF3Q Page 110.57						#DIV/0!
5	FERC Account No. 165 - Distribution (d)							
6a	0		-	-	-	-	-	-
6[]	0		-	-	-	-	-	-
7	Total (b)		-	-	-	-	-	-
8	FERC Account No. 165 - Transmission (c)							
9a	0							#DIV/0!
9[]	0							#DIV/0!
10	Total (b)		-	-	-	-	-	#DIV/0!
11	FF1 or FF3Q Balance							#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T
- (d) Distribution amounts on Lines 6a thru 7 equal Lines 2a thru 3 minus Lines 9a thru 10.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Taxes Other Than Income Taxes
Attachment ES-4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D) = (C) - (E)	(E)
				20__ Year End	20__ Year End	20__ Year End
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Column (E)	Total	Distribution Segment	Transmission Segment (c)
1	<u>Taxes Other Than Income Taxes</u>					
2a					-	
2[]					-	
3	Total (Sum Lines 2a thru 2[]) (b)			-	-	-

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an “Entity” code (previously called a Charge Accounting Unit”) at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment “Entity” codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission-Related Administrative & General Expenses
Attachment ES-5
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	FERC Form No. 60 Allocator (a)	Calculation	Allocation Percentages
1	<u>Allocator</u>		
2a			
2[]			

Notes:

(a) Line [] denotes additional lines will be added as necessary.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Yankee Adjustment
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)
Line No.	Unit	FERC Account No.	Earnings	Beginning of Year Investment	End of Year Investment	Reference
<u>I. Equity Investment & Earnings</u>						
1	Yankee Atomic	123.1	-			Sum of FF1 Page 224.4 thru 224.7
2	Connecticut Yankee	123.1	-			Sum of FF1 Page 224.10 thru 224.14
3	Maine Yankee	123.1	-			Sum of FF1 Page 224.17 thru 224.21
4	Yankee Investment (Sum Lines 1 thru 3)		-	-	-	
5	Return on Yankee Investment		-			Line 4(A)
6	r Yankee	(b)	#DIV/0!			Line 5(A) / ((Line 4(B) + Line4(C)) / 2)
<u>II. Calculation of Yankee Adjustment</u>						
	<u>Component</u>		<u>Value</u>			
7	Total Common Equity, excluding Goodwill		-			W/S 2, Line 3(A)
8	Yankee Investment		-			Line 4(C)
9	Common Equity Less Yankee Investment (Line 7 - Line 8)		-			
10	p Yankee (Line 8 / Line 7)	(c)	#DIV/0!			
11	p Operating (1 - Line 10)	(d)	#DIV/0!			
12	Overall ROE		0.0000%			W/S 2, Line 3(C)
13	Total Capitalization		-			W/S 2, Line 5(A)
	<u>Category</u>		<u>Rate- revised calc</u>	<u>% of Capital</u>		
14	r Operating: Operating Business w/o Yankees	(e)	#DIV/0!	#DIV/0!	(g)	#DIV/0!
15	r Composite: NEP Composite	(f)	0.0000%	#DIV/0!	(h)	#DIV/0!
16	Yankee Adjustment (Line 15 - Line 14)		#DIV/0!	#DIV/0!		#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) r Yankee = after tax return on equity for Yankee companies.
- (c) p Yankee = percentage of NEP-composite equity invested in Yankee companies.
- (d) p Operating = percentage of NEP-composite equity invested in NEP-operating.
- (e) r Operating = Return on Equity for NEP-operating; r Operating = (r Composite - (r Yankee x p Yankee))/p Operating (source: Opinion No. 158).
- (f) r Composite = Return on Equity for NEP-composite.
- (g) % of Capital = Common Equity Less Yankee Investment / (Total Capitalization - Yankee Investment).
- (h) % of Capital = Total Common Equity, net of Goodwill / Total Capitalization.

Utility Name
Annual Transmission Revenue Requirements (ATTR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases
Attachment NEP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Reference
1	Leased to NHH (b)						
2	Total Land from Comerford Station to Tewksbury Line						Attachment __
3	Average ROW width per lease agreement						Internal Records
4	Total Feet used by NHH						Internal Records
5	Percentage of Right of Way occupied by HVDC lines (Line 4 / Line 3)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	Total Land leased by NHH (Line 2 x Line 5)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	Leased to NEH (b)						
8	Total Land from Sandy Pond to New Hampshire						Attachment __
9	Average ROW width per Lease Agreement						Internal Records
10	Total Feet used by NEH						Internal Records
11	Percentage of Right of Way occupied by HVDC lines (Line 10 / Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
12	Total Land leased by NEH (Line 8 x Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13	Total HVDC Land Leased by NHH and NEH (Line 6 + Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) NEH and NHH are acronyms for two of the three "Hydro Companies", which are New England Hydro-Transmission Corporation (NHH), New England Electric Transmission Corporation, and New England Hydro-Transmission Electric Company, Inc. (NEH).

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Intangible and General Plant & Depreciation and Amortization Expense
Attachment UI-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Wages & Salaries Allocation Factor or Directly Assigned (b)	Transmission	Reference for Col. (A) and (B)
1	Transmission Related Intangible and General Plant							
2	Intangible Plant (Line 3 - Line 2a - Line 2b)		\$ -	\$ -	\$ -		(d) \$ -	
2a	Intangible Plant 100% Allocated to Distribution				#DIV/0!	0.0000%	#DIV/0!	(e)
2b	Intangible Plant 100% Allocated to Transmission				#DIV/0!	100.0000%	#DIV/0!	(e)
3	Intangible Plant	301-303					#DIV/0!	FF1 Page 204.5b and FF1 Page 205.5g
4	General Plant (Line 5 - Line 4a - Line 4b)		\$ -	\$ -	\$ -		(d) \$ -	
4a	General Plant 100% Allocated to Distribution				#DIV/0!	0.0000%	#DIV/0!	(e)
4b	General Plant 100% Allocated to Transmission				#DIV/0!	100.0000%	#DIV/0!	(e)
5	General Plant	389-399.1					#DIV/0!	FF1 Page 206.99b and FF1 Page 207.99g
6	Total Transmission Related Intangible and General Plant (Line 3 + Line 5)		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
7	Transmission Related Depreciation & Amortization Reserve (c)							
8	Transmission Related Intangible Plant Amortization Reserve (Enter Credit) (Line 9 - Line 8a - Line 8b)		\$ -	\$ -	\$ -		(d) \$ -	
8a	Transmission Related Intangible Plant 100% Allocated to Distribution (Enter Credit)				#DIV/0!	0.0000%	#DIV/0!	(e)
8b	Transmission Related Intangible Plant 100% Allocated to Transmission (Enter Credit)				#DIV/0!	100.0000%	#DIV/0!	(e)
9	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111					#DIV/0!	FF1 Page 200.21c
10	Transmission Related General Plant Depreciation Reserve (Enter Credit) (Line 11 - Line 10a - Line 10b)		\$ -	\$ -	\$ -		(d) \$ -	
10a	Transmission Related General Plant Depreciation 100% Allocated to Distribution (Enter Credit)				#DIV/0!	0.0000%	#DIV/0!	(e)
10b	Transmission Related General Plant Depreciation 100% Allocated to Transmission (Enter Credit)				#DIV/0!	100.0000%	#DIV/0!	(e)
11	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108					#DIV/0!	FF1 Page 219.28c
12	Total Transmission Depreciation and Amortization Reserve (Line 9 + Line 11)		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
			(G)			(H)	(I) = (G) x (H)	(J)
			<u>20__ Year End</u>			Wages & Salaries Allocation Factor or Directly Assigned (b)	Transmission	Reference for Col. (G)
13	Intangible Plant Depreciation & Amortization Expense (c)							
14	General Plant (Line 15 - Line 14a - Line 14b)		\$ -				(d) \$ -	
14a	General Plant 100% Allocated to Distribution					0.0000%	\$ -	(e)
14b	General Plant 100% Allocated to Transmission					100.0000%	\$ -	(e)
15	General Plant Depreciation	403					\$ -	FF1 Page 336.10b
16	Intangible Plant (Line 17 - Line 16a - Line 16b)		\$ -				(d) \$ -	
16a	Intangible Plant 100% Allocated to Distribution					0.0000%	\$ -	(e)
16b	Intangible Plant 100% Allocated to Transmission					100.0000%	\$ -	(e)
17	Intangible Plant Amortization	404					\$ -	FF1 Page 336.1d
18	Total Intangible Plant Depreciation & Amortization Expense (Line 15 + Line 17)		<u>\$ -</u>				<u>\$ -</u>	

Notes:

- Enter credit balances as negatives.
- Directly assigned based on the Massachusetts Formula; see description in footnote (e).
- Follows the classification of the underlying assets as transmission.
- Allocated via the W&S Allocator from Appendix A, W/S 5, Line 6.
- Based on the Massachusetts Formula, which is a ratio used to allocate general and intangible plant costs to UI Transmission is the straight average of each of the following sub-ratios comprising (1) direct labor, (2) net plant in service and CWIP, and (3) net revenue.
- Asset Retirement Obligations (AROs) for UI are \$0 and are excluded from this attachment.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Percent Taxable Income
Attachment VT-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Member	Taxable Corporations	Non-Taxable Municipal and Public Power Entities	Total Proprietary Capital	Reference
1	<u>FERC Account Nos. 201-219 - Total Proprietary Capital</u>				
2a				\$ -	FF1 Page 123._
2[]				\$ -	FF1 Page 123._
3	Total (Sum Lines 2a thru 2[]) (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
4	FF1 Page 112.16.c				
5	Percent Taxable (Line 3(A) / Line 3(C))	<u><u>#DIV/0!</u></u>			

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.

Utility Name

Regional Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Regional Service Specific Revenue Requirements Items	
3	Regional Service Incremental Incentive Return Calculations	
3a	Incremental Return and Associated Income Taxes - Investment Base Calculations	
3b	Incremental Return and Associated Income Taxes - RTO Participation	
3c	Incremental Return and Associated Income Taxes - Post 2003 PTF Investment	
3d	Incremental Return and Associated Income Taxes - Middletown-Norwalk Advanced Technology	
3e	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment	
3f	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment	
3g	Incremental Return and Associated Income Taxes - New England East West Solution (NEEWS) Investment	
3h	Incremental Return and Associated Income Taxes - Central Connecticut Reliability Project (CCRP) Investment	
3i	Incremental Return and Associated Income Taxes - Pequonnock Substation Project (PEQ) CWIP Investment	
4	Regional Service Forecasted Transmission Revenue Requirements (FTRR) - Forecast	
4a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
5	Regional Service True-up and Interest Calculation for ____	
Attachment	Description	Enter "N/A" if Not Applicable (a)
CMP-1	Chester SVC Upgrade	
VP-1	Chester SVC Upgrade	
ES-1	Accumulated Deferred Income Taxes	
NEP-1	Transmission Related Integrated Facilities Charge	
NEP/VT-1	Accumulated Deferred Income Taxes	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):
Customer:
Name of Participant responsible for customer's billing:
DUNs number of Participant responsible for customer's billing:

Utility Name
Utility Name
____-____-____

Line No.	Description	(A) Amount	(B) Reference
1	Regional Service Annual Transmission Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(A)
2	Regional Service Specific Revenue Requirements	\$ -	W/S 2, Line 9(A)
3	Regional Service Incremental ROE Incentive Returns	#DIV/0!	W/S 3, Line 35(A)
4	Subtotal (Sum Lines 1 thru 3)	#DIV/0!	
5	Regional Service Forecasted Transmission Revenue Requirements	#DIV/0!	W/S 4, Line 13(C)
6	Regional Service Annual True-up and Interest	#DIV/0!	W/S 5, Line 32(C)
7	Regional Service Prior Period Adjustments per Protocols Section VII		Attachment _
8	Total Regional Service ATRR (Sum Lines 4 thru 7)	#DIV/0!	
Notes:			
9	Regional Service Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 5 + 6 + 7)	#DIV/0!	

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Specific Revenue Requirements Items
Worksheet 2

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description (b)		Amount	Reference
1	Support Revenues (Enter Credit)	(c), (j)		Appendix A, ATT 2, Line 7(C) and Line 16(C)
2	Support Expenses	(d)		Appendix A, ATT 3, Line 3(C)
3	Revenue for Short-Term Service Under the OATT (Enter Credit)	(e)		Appendix A, ATT 2, Line 9(C) and Line 18(C)
4	Transmission Revenue from MEPCO Grandfathered TSA (Enter Credit)	(f)		Appendix A, ATT 2, Line 20(C)
5	Transmission Related Integrated Facilities Charge	(g)		Attachment 1 of Appendix B, ATT NEP-1, Line 9(C)
6	Transmission Revenue related to Scheduling and Dispatch (Enter Credit)	(h)		Appendix A, ATT 2, Line 22(C)
7	Transmission Rents Received from Electric Property (Enter Credit)	(i), (j)		Appendix A, ATT 2, Line 3(C)
8	Chester SVC Partnership			Attachment 1 of Appendix B, ATT CMP-1, Line 12 or ATT VP-1, Line 12
9	Regional Service Specific Revenue Requirements (Sum Lines 1 thru 8)		<u>\$ -</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) The items in this worksheet are appropriately attributable directly to Regional Service plant, and are therefore not allocated in the same manner as contemplated in Appendix B to Attachment F.
- (c) Transmission Support Revenues shall equal the PTO's revenue received for PTF and HTF transmission support but excluding the support payments to PTOs or their designee pursuant to Schedule 11 and excluding the support payments to PTOs or their designee pursuant to Schedule 12 Part 1(a) and Part B.2, and excluding support payments, if any, made to PTOs or their respective designee pursuant to Part II.C of this OATT.
- (d) Transmission Support Expense shall equal the expense paid by (1) PTOs, (2) Transmission Customers or (3) Related Persons pursuant to Section II.49 of the Tariff for PTF and HTF transmission support other than expenses for payments made for congestion rights or for transmission facilities or facility upgrades placed in service on or after January 1, 1997, where the support obligation is required to be borne by particular PTOs or other entities in accordance with the OATT. Transmission Support Expenses by any entity other than a PTO, included in this provision, shall be capped at that entity's annual payment for Regional Service or its Point To Point Service for each individual Point To Point transaction from the resource with which the support payment is associated.
- (e) Revenues for Short-Term service under the OATT shall be revenues distributed to each PTO for short term service provided under the OATT, received after March 1, 1999.
- (f) Transmission Revenues from MEPCO Grandfathered Transmission Service Agreements (MG TSA) shall equal any MG TSA revenues recorded in Account 456.
- (g) Under the Integrated Facilities Agreement provisions of Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of New England Power Company's Tariff No. 1.
- (h) The Transmission Revenue credit related to Scheduling and Dispatch is only applicable for Eversource
- (i) Vermont Transco will assign 65% of their rental revenue credits to their Regional Service rates
- (j) For CMP only, certain amounts in FERC Account 454 are included in Support Revenues and excluded from Transmission Rents Received from Electric Property. CMP will add Appendix A, ATT 2, Line 2[(C) to Support Revenues on Line 1 and will subtract Appendix A, ATT 2, Line 2[(C) from Transmission Rents Received from Electric Property on Line 7.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Incremental Incentive Return Calculations

Worksheet 3

For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	PTF Investment	Reference
<u>I. Regional Service Investment Base</u> (b)			
1	PTF Transmission Investment Base		Appendix B (Allocations), W/S 1, Line 6(A)
2	PTF Incremental Return and Associated Income Taxes	\$ -	W/S 3b, Line 14(A)
<u>II. Post-2003 Investment Base</u> (c)			
3	Post-2003 Transmission Plant	#DIV/0!	W/S 3a, Line 1(C)
4	Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 3a, Line 2(C)
5	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 3(C)
6	Net Post-2003 Transmission Investment (Line 3 + Line 4 + Line 5)	#DIV/0!	
7	Post-2003 Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3c, Line 14(A)
<u>III. M-N Adv. Tech. Investment Base</u>			
8	M-N Advanced Technology Transmission Plant	#DIV/0!	W/S 3a, Line 4(C)
9	M-N Advanced Technology Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 5(C)
10	M-N Advanced Technology Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 6(C)
11	Net M-N Advanced Technology Transmission Investment (Line 8 + Line 9 + Line 10)	#DIV/0!	
12	M-N Advanced Technology Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3d, Line 14(A)
<u>IV. MPRP Investment Base</u>			
13	MPRP Transmission Plant	#DIV/0!	W/S 3a, Line 7(C)
14	MPRP Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 8(C)
15	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 9(C)
16	Net MPRP Investment Excluding CWIP (Line 13 + Line 14 + Line 15)	#DIV/0!	
17	MPRP CWIP	#DIV/0!	W/S 3a, Line 10(C)
18	Total MPRP Transmission Investment (Line 16 + Line 17)	#DIV/0!	
19	MPRP Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3e, Line 14(A)
20	MPRP Base, RTO and Incremental Return and Associated Income Taxes - CWIP	#DIV/0!	W/S 3f, Line 14(A)
21	Total (Line 19 + Line 20)	#DIV/0!	
<u>V. NEEWS Investment Base</u>			
22	NEEWS Transmission Plant	#DIV/0!	W/S 3a, Line 11(C)
23	NEEWS Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 12(C)
24	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 13(C)
25	Net NEEWS Transmission Investment (Line 22 + Line 23 + Line 24)	#DIV/0!	
26	NEEWS Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3g, Line 14(A)
<u>VI. CCRP Investment Base</u>			
27	CCRP Transmission Plant	#DIV/0!	W/S 3a, Line 14(C)
28	CCRP Related Depreciation and Amortization Reserves (Enter Credit)	#DIV/0!	W/S 3a, Line 15(C)
29	CCRP Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 16(C)
30	Net CCRP Transmission Investment (Line 27 + Line 28 + Line 29)	#DIV/0!	
31	CCRP Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3h, Line 14(A)
32	Total NEEWS Incremental Return and Associated Income Taxes (Line 26 - Line 31)	#DIV/0!	
<u>VII. Pequonnock Substation Project (PEQ)</u>			
33	PEQ CWIP	#DIV/0!	W/S 3a, Line 17(C)
34	PEQ Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3i, Line 14(A)
<u>VIII. Total Return and Associated Income Taxes</u>			
35	Total Incremental Return and Associated Income Taxes (Lines 2 + 7 + 12 + 21 + 32 + 34)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section IL49 of the OATT and determined in accordance with Appendix E to Attachment F, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HTF (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (c) The transmission facilities that constitute "Post-2003 PTF Investment" are those identified in an Attachment to Appendix A of Attachment F and are entitled to an ROE incentive adder of 100 basis points under the Commission's order in Bangor Hydro-Electric Co., et al., 117 FERC ¶ 61,129 at PP 103-113, 122-125 (2006), modified, 122 FERC ¶ 61,265 at PP 52-64 (2008), rev. den. sub nom. Conn. Dept. of Pub. Util. Control v. FERC, 593 F.3d 30 (D.C. Cir. 2010).

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Investment Base Calculations
Worksheet 3a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]		(D)
Line No.	Description	20__ Year End	20__ Year End	Average	Reference	
<u>Post-2003</u>						
1	Post-2003 Transmission Plant			#DIV/0!	(b)	Attachment _
2	Post-2003 Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!	(b)	Attachment _
3	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(b), (c)	Attachment _
<u>M-N Advanced Tech</u>						
4	M-N Advanced Technology Transmission Plant			#DIV/0!		Attachment _
5	M-N Advanced Technology Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
6	M-N Advanced Technology Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
<u>MPRP</u>						
7	MPRP Transmission Plant			#DIV/0!		Attachment _
8	MPRP Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
9	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
10	MPRP CWIP			#DIV/0!		Attachment _
<u>NEEWS</u>						
11	NEEWS Transmission Plant			#DIV/0!	(d)	Attachment _
12	NEEWS Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!	(d)	Attachment _
13	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c), (d)	Attachment _
<u>CCRP</u>						
14	CCRP Transmission Plant			#DIV/0!		Attachment _
15	CCRP Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
16	CCRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
<u>Pequonnock Substation Project (PEQ)</u>						
17	PEQ CWIP			#DIV/0!		Attachment_

Notes:

- (a) Enter credit balances as negatives.
- (b) For NEP and VTransco, see Attachment 1 of Appendix B, ATT NEP/VT-1.
- (c) For ES, see Attachment 1 of Appendix B, ATT ES-1.
- (d) For NEP, see Attachment 1 of Appendix B, ATT NEP/VT-1.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - RTO Participation
Worksheet 3b
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
	<u>Total Regional Service Investment</u>						
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
	<u>Federal Income Tax</u>						
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b)	0.0000%				
	<u>State Income Tax</u>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c)	0.0000%				
12	Regional Service Investment Base	\$ -					W/S 3, Line 1(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	\$ -					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 0.50% for participation in a regional transmission organization permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal
- $$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal
- $$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Post 2003 PTF Investment
Worksheet 3c
For Costs in 20__

Input Cells are Shaded Yellow

		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>Post-2003 Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	Post-2003 Regional Service Investment Base	#DIV/0!					W/S 3, Line 6(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for Post-2003 PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 1.0% for plant investments associated with projects included in the Regional System Plan and placed in service by December 31, 2008 or otherwise permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Middletown-Norwalk Advanced Technology
Worksheet 3d
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
	<u>M-N Adv. Tech. Investment</u>						
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
	<u>Federal Income Tax</u>						
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
	<u>State Income Tax</u>						
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	M-N Adv. Tech. Investment Base	#DIV/0!					W/S 3, Line 11(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) The transmission facilities that comprise the Middletown Norwalk Project are subject to an ROE incentive adder of 100 basis points, and the advanced transmission technology facilities utilized in the Middletown Norwalk Project are subject to an additional 50 basis point adder. Opinion No. 489, 117 FERC ¶ 61,129 (2006); 122 FERC ¶ 61,265 (2007); 124 FERC ¶ 61,044 (2008); 129 FERC ¶ 61,100 (2009). No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment
Worksheet 3e
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>MPRP Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
		Total Excluding CWIP					
12	MPRP Regional Service Investment Base	<u>#DIV/0!</u>					W/S 3, Line 16(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u><u>#DIV/0!</u></u>					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment
Worksheet 3f
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>MPRP Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%		0.0000%	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%		0.0000%	0.0000%	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (e)	(d)	0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (e)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<u>MPRP CWIP</u>							
12	MPRP Regional Service Investment Base	#DIV/0!					W/S 3, Line 17(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) Common Equity Cost of Capital Includes:
Base Return on Common Equity
RTO Participation Adder
Project Incremental Return
0.0000%
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - New England East West Solution (NEEWS) Investment
Worksheet 3g
For Costs in 20__

Input Cells are Shaded Yellow

		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>NEEWS Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	NEEWS Regional Service Investment Base	#DIV/0!					W/S 3, Line 25(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective November 2008, an ROE incentive on NEEWS was approved by FERC (125 FERC ¶ 61,183 (2008)) allowing (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond the companies' control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Central Connecticut Reliability Project (CCRP) Investment
Worksheet 3h
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
CCRP Regional Service Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	CCRP Regional Service Investment Base	#DIV/0!					W/S 3, Line 30(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective December 18, 2015, FERC granted recovery of capital costs associated with CCRP as part of NEEWS, excluding incentive adders on such costs. (Delegated letter order issued on March 22, 2016, in Docket No. ER16-116.)
- (b) The incremental Federal Income Tax shall equal
(A*FT)
(1-FT)
- (c) The incremental State Income Tax shall equal
(A+Federal Income Tax)(ST)
(1-ST)
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Pequonnock Substation Project (PEQ) CWIP Investment
Worksheet 3i
For Costs in 20__

Input Cells are Shaded Yellow

		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>PEQ Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%		0.0000%	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%		0.0000%	0.0000%	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (e)	(d)	0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (e)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<u>PEQ CWIP</u>							
12	PEQ Regional Service Investment Base	#DIV/0!					W/S 3, Line 33(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective May 14, 2019, incentives for PEQ were approved by FERC (167 FERC ¶ 61,126 (2019), reh'g denied, 169 FERC ¶ 61,250 (2019)), including (1) 100% construction work in progress in rate base and (2) 100% recovery of prudently incurred costs in the event the Pequonnock Project is abandoned, in whole or in part, for reasons beyond UT's control.
No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) Common Equity Cost of Capital Includes:
Base Return on Common Equity
RTO Participation Adder
Project Incremental Return
0.0000%
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-16, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Forecasted Transmission Revenue Requirements (FTRR) - Forecast
Worksheet 4

For the years ____ and ____

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	I. Forecasted Transmission Revenue Requirements	Year 1	Year 2	Total	Reference
1	Forecasted Regional Service Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 25)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Regional Service Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted CWIP - MPRP	(a)			Attachment _
5	Cost of Capital Rate	0.0000%	0.0000%		W/S 3f, Line 13(A)
6	Forecasted Transmission Revenue Requirements (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted CWIP - Pequonnock Substation Project (PEQ)	(a)			Attachment _
8	Cost of Capital Rate	0.0000%	0.0000%		W/S 3i, Line 13(A)
9	Forecasted Transmission Revenue Requirements (Line 7 x Line 8)	\$ -	\$ -		
10	Forecasted ADIT	-	-		W/S 4a, Line 23(F) ; W/S 4b, Line 19(F)
11	Cost of Capital Rate (Line 21)	0.0000%	0.0000%		
12	Revenue Requirement Associated with ADIT Adjustment (Line 10 x Line 11)	\$ -	\$ -		
13	Forecasted Transmission Revenue Requirements (Line 3 + Line 6 + Line 9 + Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
14	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(A)
15	Incremental Incentives	#DIV/0!			W/S 3, Line 35(A)
16	Return and Associated Income Taxes - MPRP CWIP	#DIV/0!			W/S 3, Line 20(A)
17	Sub-Total Regional Service Revenue Requirement (Line 14 + Line 15 - Line 16)	#DIV/0!			
18	PTF/HTF Transmission Plant				Appendix B (Allocations), W/S 2, Line 1(C)
19	Carrying Charge Factor (Line 17 / Line 18)	#DIV/0!			
III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization.					
20	Regional Service ADIT as of year-end	\$ -			W/S 4a, Line 5(A)
21	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A) + W/S 3b, Line 13(A)
22	Total Return & Income Taxes Associated with ADIT (Line 20 x Line 21)	\$ -			
23	Original Carrying Charge Factor (Line 19)	#DIV/0!			
24	Incremental CCF Adjustment for Regional Service ADIT (Line 22 / Line 18)	#DIV/0!			
25	Adjusted Carrying Charge Factor (Line 23 - Line 24)	#DIV/0!			

Notes:

- (a) The forecasted CWIP is an estimated incremental change for the forecast period.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		FF1 Page 275.____
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Regional Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(A)
5	Regional Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Regional Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Regional Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D)
	Month	Remaining Days	IRS Proration %
11	Month 1	335	91.7808%
12	Month 2	307	84.1096%
13	Month 3	276	75.6164%
14	Month 4	246	67.3973%
15	Month 5	215	58.9041%
16	Month 6	185	50.6849%
17	Month 7	154	42.1918%
18	Month 8	123	33.6986%
19	Month 9	93	25.4795%
20	Month 10	62	16.9863%
21	Month 11	32	8.7671%
22	Month 12	1	0.2740%
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)	\$ -	
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATTR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration

Worksheet 4b
For the Forecast Year _____

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description			Amount	Reference
1	Forecasted Regional Service ADIT (b)			-	W/S 4a, Line 8(A)
2	Forecasted Transmission Related ADIT balance (Enter Credit)				Internal Records - Per budget
3	Regional Service Allocation Factor			0.0000%	W/S 4a, Line 4(A)
4	Forecasted Regional Service ADIT (Line 2 x Line 3)			-	
5	Change in ADIT (Line 4 - Line 1)			\$ -	
6	Monthly Change in ADIT (Line 5 /12 months)			-	
		(C)	(D)	(E) = (D) / Line 20(D)	(F) = Line 6 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT	
7	Month 1	335	91.7808%	\$ -	
8	Month 2	307	84.1096%	-	
9	Month 3	276	75.6164%	-	
10	Month 4	246	67.3973%	-	
11	Month 5	215	58.9041%	-	
12	Month 6	185	50.6849%	-	
13	Month 7	154	42.1918%	-	
14	Month 8	123	33.6986%	-	
15	Month 9	93	25.4795%	-	
16	Month 10	62	16.9863%	-	
17	Month 11	32	8.7671%	-	
18	Month 12	1	0.2740%	-	
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)			\$ -	
20	Number of Days in the Year	365			

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service True-up and Interest Calculation for ____
Worksheet 5

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 4(A) + PY Annual True-up, W/S 5, Line 32(C) +
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	PY Prior Period Adjustments, W/S 1, Line 7(A)

Interest Calculation		(A)	(B)	(C) = (A) x (B)	
Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	-		(b)	-
7	February	-		(b)	-
8	March	-		(b)	-
9	April	-		(b)	-
10	May	-		(b)	-
11	June	-		(b)	-
12	July	-		(b)	-
13	August	-		(b)	-
14	September	-		(b)	-
15	October	-		(b)	-
16	November	-		(b)	-
17	December	-		(b)	-
18	January	-		(b)	-
19	February	-		(b)	-
20	March	-		(b)	-
21	April	-		(b)	-
22	May	-		(b)	-
23	June	-	#DIV/0!	(c)	#DIV/0!
24	July	#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August	#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September	#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October	#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November	#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December	#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)				#DIV/0!
31	True-up (Line 5)				-
32	Total True-up & Interest (Line 30 + Line 31)				#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
- (b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
- (c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Chester SVC Upgrade
Attachment CMP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Total Chester SVC Upgrade Investment Value		(b) Internal Records
2	Ownership Share in Chester SVC	50.0000%	
3	Investment Value for Recovery (Line 1 x Line 2)	\$ -	
4	Accumulated Reserve (Enter Credit)		Internal Records
5	Accumulated Deferred Income Taxes (Enter Credit)		Internal Records
6	Net Investment Rate Base (Sum Lines 3 thru 5)	\$ -	
7	Cost of Capital Rate (Base)		Appendix A, W/S 2, Line 18(A)
8	Cost of Capital Rate (RTO Adder)	0.0000%	W/S 3b, Line 13(A)
9	Total Cost of Capital	0.0000%	
10	Return and Associated Income Taxes (Line 6 x Line 9)	\$ -	
11	Annual Depreciation Expense		Internal Records
12	Chester SVC Upgrade Revenue Requirement (Line 10 + Line 11)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Subsequent Investment in Chester SVC Partnership Static VAR Compensator and Associated Facilities not recovered in the HQ Phase II Support Agreement.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Chester SVC Upgrade
Attachment VP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Total Chester SVC Upgrade Investment Value		(b) Internal Records
2	Ownership Share in Chester SVC	50.0000%	
3	Investment Value for Recovery (Line 1 x Line 2)	\$ -	
4	Accumulated Reserve (Enter Credit)		Internal Records
5	Accumulated Deferred Income Taxes (Enter Credit)		Internal Records
6	Net Investment Rate Base (Sum Lines 3 thru 5)	\$ -	
7	Cost of Capital Rate (Base)		Appendix A, W/S 2, Line 18(A)
8	Cost of Capital Rate (RTO Adder)	0.0000%	W/S 3b, Line 13(A)
9	Total Cost of Capital	0.0000%	
10	Return and Associated Income Taxes (Line 6 x Line 9)	\$ -	
11	Annual Depreciation Expense		Internal Records
12	Chester SVC Upgrade Revenue Requirement (Line 10 + Line 11)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Subsequent Investment in Chester SVC Partnership Static VAR Compensator and Associated Facilities not recovered in the HQ Phase II Support Agreement.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment ES-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) / (B)	(D)	(E) = (C) x (D)	(F)	(G)	(H) = (F) / (G)	(I)	(J) = (H) x (I)
		20__ Year End	20__ Year End		20__ Year End		20__ Year End	20__ Year End		20__ Year End	
Line No.	Investment In Service Year	Project Incentive Plant (b), (d)	Transmission Plant (b), (e)	Ratio of Project Incentive Plant to Transmission Plant	Transmission ADIT by Vintage Year (b)	Total Project Incentive Related ADIT	Project Incentive Plant (b), (d)	Transmission Plant (b), (e)	Ratio of Project Incentive Plant to Transmission Plant	Transmission ADIT by Vintage Year (b)	Total Project Incentive Related ADIT
1	Project Incentive: Post 2003										
2a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
2[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
3	Total (Sum Lines 2a thru 2[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
4	Project Incentive: Middletown-Norwalk Advanced Technology										
5a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
5[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
6	Total (Sum Lines 5a thru 5[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
7	Project Incentive: NEEWS										
8a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
8[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
9	Total (Sum Lines 8a thru 8[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
10	Project Incentive: CCRP										
11a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
11[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
12	Total (Sum Lines 11a thru 11[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) Internal Records.
- (c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (d) Project Incentive Plant is the gross plant investment for each of the projects listed that have been approved for incentive treatment by FERC, for each vintage year in which there were incentive plant investments.
- (e) Transmission Plant is the total gross transmission plant investment for each vintage year in which there were incentive plant investments.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Integrated Facilities Charge
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow

		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Description	Narragansett Electric	Massachussets Electric	Total IFA	Reference
1	Total Integrated Facilities Charges (b)			\$ -	FF1 Page 330._
2	Block Island Transmission System (BITS) Surcharge			-	FF1 Page 330._
3	Total Integrated Facilities Charges (Line 1 - Line 2)	\$ -	\$ -	\$ -	
4	Total PTF Property				Attachment _
5	Total Non-PTF Property				Attachment _
6	Total Transmission Plant (Line 4 + Line 5)	\$ -	\$ -		
7	PTF Plant Allocator % (Line 4 / Line 6)	#DIV/0!	#DIV/0!		
8	Non-PTF Plant Allocator % (Line 5 / Line 6)	#DIV/0!	#DIV/0!		
9	PTF-related Integrated Facilities Charge (Line 3 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
10	Non-PTF-related Integrated Facilities Charge (Line 3 x Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Under the Integrated Facilities Agreement (IFA) provisions of New England Power Company's Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of its Tariff No. 1.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment NEP/VT-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)
Line No.	Description	20__ Year End (b)	20__ Year End (b)	Reference
1	Project Incentive: Post 2003			
2	Gross Plant - book value			Attachment _
3	Accumulated book depreciation (Enter Credit)			Attachment _
4	Net Plant - book value (Line 2 + Line 3)	-	-	
5	Net tax basis - Federal			Internal records
6	Net tax basis - State			Internal records
7	Difference between book basis and federal tax net basis (Line 4 - Line 5)	-	-	
8	Difference between book basis and state tax net basis (Line 4 - Line 6)	-	-	
9	Federal tax rate			Appendix A, W/S 2, Line 13(A)
10	State tax rate, net of federal benefit	0.0000%	0.0000%	Appendix A, W/S 2, Line 15(A) x (1-Line 9)
11	Percent taxable			Appendix A, W/S 6, Line 35(B) (PY and CY)
12	Federal accumulated deferred income taxes (- Line 7 x Line 9 x Line 11)	-	-	
13	State accumulated deferred income taxes (- Line 8 x Line 10 x Line 11)	-	-	
14	Total Post 2003 ADIT balance (Line 12 + Line 13)	-	-	
15	Project Incentive: NEEWS (c)			
16	Gross Plant - book value			Attachment _
17	Accumulated book depreciation (Enter Credit)			Attachment _
18	Net Plant - book value (Line 16 + Line 17)	-	-	
19	Net tax basis - Federal			Internal records
20	Net tax basis - State			Internal records
21	Difference between book basis and federal tax net basis (Line 18 - Line 19)	-	-	
22	Difference between book basis and state tax net basis (Line 18 - Line 20)	-	-	
23	Federal tax rate			Appendix A, W/S 2, Line 13(A)
24	State tax rate, net of federal benefit	0.0000%	0.0000%	Appendix A, W/S 2, Line 15(A) x (1-Line 23)
25	Percent taxable			Appendix A, W/S 6, Line 35(B) (PY and CY)
26	Federal accumulated deferred income taxes (- Line 21 x Line 23 x Line 25)	-	-	
27	State accumulated deferred income taxes (- Line 22 x Line 24 x Line 25)	-	-	
28	Total Post 2003 ADIT balance (Line 26 + Line 27)	-	-	

Notes:

- (a) Enter credit balances as negatives.
- (b) This attachment will be utilized by New England Power and VTransco.
- (c) Project Incentive NEEWS is applicable only to New England Power.

Utility Name

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Incremental Rate Base Items	
2a	Incremental Expense Items (if applicable)	
2b	Incremental Revenue Credits (if applicable)	
2c	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment Base Calculations (if applicable)	
2d	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment (if applicable)	
2e	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment (if applicable)	
3	Forecasted Transmission Revenue Requirements - Forecast	
3a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
3b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4	True-up and Interest Calculation for ____	
Attachment	Description	Enter "N/A" if Not Applicable (a)
CMP-1, W/S 1	Customer O&M Expenses	
CMP-1, W/S 2	Incremental Investment Base Detail	
CMP-1, W/S 3	Incremental Customer Expense from Allocation Factor Changes Detail	
CMP-1, W/S 4	Allocation Factors Detail	
CMP-1, W/S 5	Customer Expense Adjustments Detail	
VP-1	Customer Expenses	
NEP-1	Amortization of AFUDC Regulatory Liability	
NEP-2	Transmission Related Integrated Facilities Charge	
UI-1	Customer Account and Customer Service and Informational Expenses	
UI-2	Native Load Cash Working Capital	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):

Line No.	Description	(A) Amount (a)	(B) Reference
1	Local Service Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(B)
2	Local Service Incremental Rate Base		W/S 2, Line__ (E)
3	Local Service Incremental Expenses		W/S 2a, Line__ (C)
4	Local Service Incremental Revenue Credits		W/S 2b, Line__ (A)
5	Subtotal (Sum Lines 1 thru 4)	-	
6	Local Service Forecasted Incremental Transmission Revenue Requirements	#DIV/0!	W/S 3, Line 10(C)
7	Local Service Annual True-up and Interest	#DIV/0!	W/S 4, Line 32(C)
8	Local Service Prior Period Adjustments per Protocols Section VII		Attachment _
9	Total Local Service ATRR (Sum Lines 5 thru 8)	#DIV/0!	

Notes:

- 10 Local Service Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 4 + 6 +7 + 8) #DIV/0!
- (a) Local Service Revenue Requirements shall include any Schedule 12C costs not included in Attachment 1 of Appendix B or Attachment 3 of Appendix B.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average (c)	Factor	Transmission	Reference
1	Incremental Investment due to Customer Expense				#DIV/0!	100.0000% (b)	#DIV/0!	Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 25(C)
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	
5	Incentive Return MPRP Local Service in Service						#DIV/0!	W/S 2d, Line 14(A)
6	Incentive Return MPRP Local Service CWIP						#DIV/0!	W/S 2e, Line 14(A)
7	Total Incremental Return and Associated Taxes (Line 4 + Line 5 + Line 6)						#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Year end values entered into columns (A) and (B) will be the same. The years are already averaged in the output from Attachment 2 of Appendix B, ATT CMP-1.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Incremental Customer O&M Expense	901-916		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 1, Line 11(A)
2	Incremental A&G due to Allocation Factor Changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 15(C)
3	Incremental Depreciation Expense due to Allocation Factor changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 5(C)
4	Incremental Municipal Tax due to Allocation Factor Changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 8(C)
5	Total Incremental Expense Items (Sum Lines 1 thru 4)				-	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description		FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	(c)	456		Appendix A, ATT 2, Line 7(D) + 16(D)
2	Support Expense		565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)		456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)		456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Rents Received from Electric Property (Enter Credit)	(b), (c)	454		Appendix A, ATT 2, Line 3(D)
6	Transmission Investment (Gross Plant) in Generator Step-ups (GSUs) (Enter Credit)				Internal Records
7	Carrying Charge Factor			#DIV/0!	W/S 3, Line 13(A)
8	GSU Revenue Credit (Line 6 x Line 7)			#DIV/0!	
9	Total Incremental Revenue Credits (Sum Lines 1 thru 5 + Line 8)			#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) CMP will assign 100% of their LNS rental revenue credits to their Local Service.
- (c) For CMP only, certain amounts in FERC Account 454 are included in Support Revenues and excluded from Transmission Rents Received from Electric Property. CMP will add Appendix A, ATT 2, Line 2[(D)] to Support Revenues on Line 1 and will subtract Appendix A, ATT 2, Line 2[(D)] from Transmission Rents Received from Electric Property on Line 5.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment Base Calculations
Worksheet 2c
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]	(D)
Line No.	Description	20__ Year End	20__ Year End	Average	Reference
<u>MPRP</u>					
1	MPRP Transmission Plant			#DIV/0!	Attachment _
2	MPRP Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
3	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _
4	Net MPRP Investment Excluding CWIP (Sum Lines 1 thru 3)	\$ -	\$ -	#DIV/0!	
5	MPRP CWIP			#DIV/0!	Attachment _

Notes:

- (a) Enter credit balances as negatives.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment
Worksheet 2d
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
	<u>MPRP Investment</u>						
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
	<u>Federal Income Tax</u>						
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b) 0.0000%					
	<u>State Income Tax</u>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c) 0.0000%					
	<u>Total Excluding CWIP</u>						
12	MPRP Investment Base	#DIV/0!					W/S 2c, Line 4(C)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	#DIV/0!					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Input Cells are Shaded Yellow

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
MPRP Investment							
1	Long-Term Debt	\$ -	0.0000%		0.0000%	N/A	W/S 2d CMP, Line 1(A)
2	Preferred Stock	\$ -	0.0000%		0.0000%	N/A	W/S 2d CMP, Line 2(A)
3	Common Equity taxable	\$ -	0.0000%	(a), (e)	0.0000%	0.0000%	W/S 2d CMP, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000%	(a), (e)	0.0000%	0.0000%	W/S 2d CMP, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)		0.0000%				Line 5(D)
Federal Income Tax							
7	Equity WACC	A	0.0000%				Line 3(E)
8	Federal Income Tax Rate	FT	0.0000%				Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b)	0.0000%				
State Income Tax							
10	State Income Tax Rate	ST	0.0000%				Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c)	0.0000%				
MPRP CWIP							
12	MPRP Investment Base		#DIV/0!				W/S 2c, Line 5(C)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)		0.0000%				
14	Return and Associated Income Taxes (Line 12 x Line 13)		#DIV/0!				
Notes:							
(a)	Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.						
(b)	The incremental Federal Income Tax shall equal (A*FT) (1-FT)						
(c)	The incremental State Income Tax shall equal (A+Federal Income Tax)(ST) (1-ST)						
(d)	Common Equity Cost of Capital Includes Base Return on Common Equity RTO Participation Adder Project Incremental Return 0.0000%						
(e)	The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.						

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items

Worksheet 2

For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	Distribution Plant Reclassified to Transmission	(c), (d)			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
2	Total Incremental Transmission Investment Base (Line 1)						#DIV/0!	
3	Cost of Capital Rate							Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) All VP figures derived from FERC Form No. 1 reflect costs of BHD only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 in the Annual Informational Filing.
- (d) Inclusion of certain distribution plant investments in transmission rates per FERC-approved Settlement in Docket No. ER00-980.

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description		FERC Account No.	Total	Factor	Transmission	Reference
1	Customer Accounts Expenses	(c)	901-906		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT VP-1, Line 7(A)
2	Customer Service and Information Expenses	(c)	907-910		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT VP-1, Line 8(A)
3	Total Incremental Expense Items (Line 1 + Line 2)					\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues. Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings.

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow				
			(A)	(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Rents Received from Electric Property (Enter Credit) (b)	454		Appendix A, ATT 2, Line 3(D)
6	Transmission Investment (Gross Plant) in Generator Step-ups (GSUs) (Enter Credit)			Internal Records
7	Carrying Charge Factor		#DIV/0!	W/S 3, Line 13(A)
8	GSU Revenue Credit (Line 6 x Line 7)		#DIV/0!	
9	Total Incremental Revenue Credits (Sum Lines 1 thru 5 + Line 8)		#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Versant Power will assign 100% of their LNS rental revenue credits to their Local Service.

Eversource Energy

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Incremental Rate Base Items

Worksheet 2

For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	CWIP in Rate Base (68% Non-PTF + 18% PTF. After 12/31/25 50% Non-PTF)	(c) 107			#DIV/0!	100.0000%	#DIV/0!	Attachment __
2	AFUDC Regulatory Liability (Pre-2021 Balance + 68% of Non-PTF + 18% of PTF)	(c)			#DIV/0!	100.0000%	#DIV/0!	FF1 Page 278__
3	Pre-paid Pensions	(e) 182.3			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 232__
4	Total Incremental Transmission Investment Base (Sum Lines 1 thru 3)						#DIV/0!	
5	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A)
6	Total Incremental Return and Associated Taxes (Line 4 x Line 5)						#DIV/0!	
7	CWIP in Rate Base (50% of PTF)	(c) 107			#DIV/0!	100.0000%	#DIV/0!	Attachment __
8	AFUDC Regulatory Liability (50% of PTF)				#DIV/0!	100.0000%	#DIV/0!	FF1 Page 278__
9	Incremental Transmission Investment Base (Line 7 + Line 8)						#DIV/0!	
10	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A) + Attachment 1 of Appendix B, W/S 3b, Line 13(A)
11	Sub Total Incremental Return and Associated Taxes (Line 9 x Line 10)						#DIV/0!	
12	Total Incremental Return and Associated Taxes (Line 6 + Line 11)						#DIV/0!	

Factors							
13	Wages & Salary (W&S) Allocator						Appendix A, W/S 5, Line 6
14	Plant (PL) Allocator						Appendix A, W/S 5, Line 12
15	Direct Assigned (DA)				100.0000%		(b)

- Notes:**
- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Effective 1/1/21 - 12/31/25, CWIP in Rate Base for all transmission projects has the following percentages: 68% for NSTAR Electric and CL&P, and 0% for PSNH. Effective 1/1/26, CWIP in Rate Base for all transmission projects has the following percentages: 50% for NSTAR Electric and CL&P, 0% for PSNH, and 0% for transmission projects constructed in the service territory of the former WMECO. The dates in this footnote and in line 1, and the reference to pre-2021 balances in line 2, assume that the Formula Rate Effective Date (as defined in the Interim Formula Rate Protocols in Appendix C) is January 1, 2021. In the event the Formula Rate Effective Date is delayed past January 1, 2021, the dates in this footnote shall also be delayed by the same time period, and the reference to pre-2021 balances on line 2 shall refer to the balances prior to the Formula Rate Effective Date.
- (d) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.
- (e) Nothing in this formula rate shall be construed to limit the right of any party to challenge prepaid pension assets under the Protocols process, nor the right of any PTO to oppose such challenge. CL&P and PSNH will not include any amount greater than \$0 for prepaid pension assets in their annual updates absent a filing under FPA Section 205.

Eversource Energy
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Amortization of AFUDC Regulatory Liability for Pre-2021 balances, 68% Non-PTF and 18% PTF	(d)		100.0000%	(b) \$ -	Attachment _
2	Amortization of AFUDC Regulatory Liability for 50% PTF			100.0000%	(b) -	Attachment _
3	Total Incremental Expense Items (Line 1 + Line 2)				\$ -	
4	Transmission Rents Received from Electric Property (Enter Positive)	(c)				Appendix A, ATT 2, Line 3(B)
5	Costs associated with Transmission Rents Received on line 4 (Enter Positive)					Attachment _
6	Net Transmission Rents Received (Line 4 - Line 5)		-			
7	After Tax Sharing Percent	(d)				
8	Amount of Net Revenues to be shared with the Company (Line 6 x Line 7)		-			
9	Costs associated with revenues in Line 8 that are recovered through the formula (Enter Positive)					Attachment _
10	Total Amount of Net Revenues to be Shared Plus Expense Recovery (Line 8 - Line 9 + Line 5)		-			
11	Total Incremental Expense Items (Line 3 + Line 10)				\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Revenues for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively products).
- (d) During the term 1/1/21 - 12/31/25, Enter 0.5 for NSTAR, Enter .10 for PSNH, Enter 0 for CL&P as lines 4 through 10 are not applicable for CL&P. The reference to a five-year term in this footnote, and the reference to pre-2021 balances in line 1, assume that the Formula Rate Effective Date (as defined in the Formula Rate Protocols in Appendix C) is January 1, 2021. In the event the Formula Rate Effective Date is delayed past January 1, 2021, such five-year term shall also be delayed by the same time period, and the reference to pre-2021 balances on line 1 shall refer to the balances prior to the Formula Rate Effective Date.

Eversource Energy
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Revenue related to Scheduling and Dispatch (Enter Credit)	456		Appendix A, ATT 2, Line 22(D)
6	Total Incremental Revenue Credits (Sum Lines 1 thru 5)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Fitchburg Gas & Electric
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	Pension	(c)			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 232.15f
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate							Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	
Factors								
5	Wages & Salary (W&S) Allocator							Appendix A, W/S 5, Line 6
6	Plant (PL) Allocator							Appendix A, W/S 5, Line 12
7	Direct Assigned (DA)					100.0000%		(b)

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Nothing in this formula rate shall be construed to limit the right of any party to challenge prepaid pension assets under the Protocols process, nor the right of any PTO to oppose such challenge.

Fitchburg Gas & Electric
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factors	Transmission	Reference
1	Customer Accounting Bad Debts Expense	904		100.0000%	(b) \$ -	FF1 Page 322.162b FN
2	Total Incremental Expense Items (Line 1)				<u>\$ -</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

GMP

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Incremental Expense Items

Worksheet 2a

For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	FERC Account No.	Total	Reference
1	Facilities Support Expenses	565		Appendix A, ATT 3, Line 3(D)
2	Total Incremental Expense Items (Line 1)		<u>\$ -</u>	

Notes:

(a) Enter credit balances as negatives.

GMP
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Transmission Rents Received from Electric Property	454		Appendix A, ATT 2, Line 3(D)
2	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
3	GSU, DMNRC and Woodsville DAF (Line 10)		#DIV/0!	
4	Total Incremental Revenue Credits (Line 1 + Line 2 + Line 3)		#DIV/0!	
5	Generator Step-up Transformers (GSUs) (Enter Credit)			Internal Records
6	Direct Metallic Neutral Return Conductor (DMNRC) (Enter Credit)			FF1 Page 423.211
7	Woodsville DAF (Enter Credit)			Internal Records
8	Total GSU, DMNRC and Woodsvilled DAF Gross Transmission Plant Investment		-	
9	Carrying Charge Factor		#DIV/0!	W/S 3, Line 13(A)
10	Revenue Credit for GSU, DMNRC and Woodsville DAF Plant (Line 8 x Line 9)		#DIV/0!	

Notes:

(a) Enter credit balances as negatives.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)		(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	Distribution Plant	(f) 360-374			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 207.75g
2	Distribution-Depreciation Reserve (Enter Credit)	(f) 108			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 219.26c
3	50% Non-PTF CWIP in Rate Base	(c) 107			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
4	AFUDC Regulatory Liability (50% Non-PTF CWIP)	(d) 254			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278...
5	Transmission Unfunded Reserves (Enter Credit)	144			#DIV/0!	100.0000%	(b) #DIV/0!	Appendix A, ATT 1, Line 2_(H)
6	Total Incremental Transmission Investment Base (Sum Lines 1 thru 5)						#DIV/0!	
7	Cost of Capital Rate	(e)						Appendix A, W/S 2, Line 18(A)
8	Total Incremental Return and Associated Taxes (Line 6 x Line 7)						#DIV/0!	
9	50% PTF CWIP in Rate Base	(c) 107			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
10	AFUDC Regulatory Liability (NEEWS + 50% PTF CWIP)	(d) 254			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278...
11	Incremental Transmission Investment Base (Line 9 + Line 10)						#DIV/0!	
12	Cost of Capital Rate	(e)						Appendix A, W/S 2, Line 18(A) + Attachment 1 of Appendix B, W/S 3b, Line 13(A)
13	Sub Total Incremental Return and Associated Taxes (Line 11 x Line 12)						#DIV/0!	
14	Total Incremental Return and Associated Taxes (Line 8 + Line 13)						#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) New England Power will recover in Local Service rates 50% of CWIP in rate base for all transmission projects under construction.
 - (d) The AFUDC Regulatory Liability shall equal the unamortized balance of the capitalized AFUDC booked on NEP's Transmission-related projects.
 - (e) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.
 - (f) Limited to distribution voltage facilities owned or supported by NEP or its New England affiliates used to provide local transmission service, consistent with the NEP tariff provisions related to recovery of distribution facility costs in local transmission rates accepted by FERC in Docket No. ER00-2566.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Amortization of AFUDC Regulatory Liability for NEEWS	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2c(A)
2	Amortization of AFUDC Regulatory Liability for 50% PTF CWIP	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2a(A)
3	Amortization of AFUDC Regulatory Liability for 50% Non-PTF CWIP	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2b(A)
3[]				100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2[] (A)
4	Transmission Related Integrated Facilities Charge	(c)		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-2, Line 10(C)
5	Depreciation Expense for Distribution Plant	(d) 403		100.0000%	(b) \$ -	FF1 Page 336.8b
6	Distribution-related O&M Expense	(f) 580-598		100.0000%	(b) \$ -	FF1 Page 322.156b
7	Transmission-related Bad Debt Expense	(e) 904		100.0000%	(b) \$ -	FF1 Page 322.162b
8	Total Incremental Expense Items (Sum Lines 1 thru 7)				<u>\$ -</u>	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Under the Integrated Facilities Agreement provisions of Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of New England Power Company's Tariff No. 1.
 - (d) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.
 - (e) Bad debt expense as reported in Account 904 related to Local Service transmission billing.
 - (f) Limited to distribution voltage facilities owned or supported by NEP or its New England affiliates used to provide local transmission service, consistent with the NEP tariff provisions related to recovery of distribution facility costs in local transmission rates accepted by FERC in Docket No. ER00-2566.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456	(b)	Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565	(c)	Appendix A, ATT 3, Line 3(D)
3	Total Incremental Revenue Credits (Line 1 + Line 2)		\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Transmission Support Revenues shall equal the PTO's revenue received for Non-PTF transmission support excluding any revenues directly credited to Network Customers and distribution revenues associated with expenses that have been excluded from the Local Service Transmission Revenue Requirement
- (c) Transmission Support Expense shall only include those expenses in support of local service facilities that are integrated with NEP's transmission system or of

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items

Worksheet 2

For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	AFUDC Regulatory Liability - MN Project				#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278._
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate	(c)						Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission
1	Customer Account and Customer Service and Informational Expenses			100.0000%	(b) \$ -
2	Gross Earnings Tax			100.0000%	(b) \$ -
3	Schedule 1 Load Expense			100.0000%	(b) \$ -
4	Amortization of AFUDC Regulatory Liability - MN Project			100.0000%	(b) \$ -
5	Native Load Cash Working Capital			100.0000%	(b) \$ -
6	Total Incremental Expense Items (Sum Lines 1 thru 5)				\$ -

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Total Incremental Revenue Credits (Sum Lines 1 thru 4)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Vermont Transco
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Transmission Rents Received from Electric Property (Enter Credit)	(b) 454		Appendix A, ATT 2, Line 3(D)
2	Total Incremental Revenue Credits (Line 1)		\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Vermont Transco will assign 35% of their total rental revenue credits to its Local Service.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Forecasted Transmission Revenue Requirements - Forecast
Worksheet 3

For the years ____ and ____

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.		Year 1	Year 2	Total	Reference
1	Forecasted Local Service Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 19)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Local Service Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted CWIP	(a)			Attachment _
5	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
6	Forecasted Transmission Revenue Requirements (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted ADIT	-	-		W/S 3a, Line 23(F) ; W/S 3b, Line 19(F)
8	Cost of Capital Rate (Line 15)	0.0000%	0.0000%		
9	Revenue Requirement Associated with ADIT Adjustment (Line 7 x Line 8)	\$ -	\$ -		
10	Forecasted Transmission Revenue Requirements (Line 3 + Line 6 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
11	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(B)
12	Local Service Transmission Plant				Appendix B (Allocations), W/S 2, Line 2(C)
13	Carrying Charge Factor (Line 11 / Line 12)	#DIV/0!			
III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization					
14	Local Service ADIT as of year-end	\$ -			W/S 3a, Line 5(A)
15	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
16	Total Return & Income Taxes Associated with ADIT (Line 14 x Line 15)	\$ -			
17	Original Carrying Charge Factor (Line 13)	#DIV/0!			
18	Incremental CCF Adjustment for Non-PTF ADIT (Line 16 / Line 12)	#DIV/0!			
19	Adjusted Carrying Charge Factor (Line 17 - Line 18)	#DIV/0!			

Notes:

- (a) For those PTO's that have CWIP in rate base, the forecasted CWIP is an estimated incremental change for the forecast period.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 3a

For the Forecast Year _____

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description			Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)				FF1 Page 275._
2	Transmission Plant (PL) Allocator (d)				Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)			\$ -	(c)
4	Local Service Allocation Factor				Appendix B (Allocations), W/S 1, Line 2(B)
5	Local Service ADIT as of year-end (Line 3 x Line 4)			-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)				Internal Records - Per budget
7	Local Service Allocation Factor (Line 4)			0.0000%	
8	Forecasted Local Service ADIT (Line 6 x Line 7)			-	
9	Change in ADIT (Line 8 - Line 5)			\$ -	
10	Monthly Change in ADIT (Line 9 / 12 months)			-	
		(C)	(D)	(E) = (D) / Line 24(D)	(F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT	
11	Month 1	335	91.7808%	\$ -	
12	Month 2	307	84.1096%	-	
13	Month 3	276	75.6164%	-	
14	Month 4	246	67.3973%	-	
15	Month 5	215	58.9041%	-	
16	Month 6	185	50.6849%	-	
17	Month 7	154	42.1918%	-	
18	Month 8	123	33.6986%	-	
19	Month 9	93	25.4795%	-	
20	Month 10	62	16.9863%	-	
21	Month 11	32	8.7671%	-	
22	Month 12	1	0.2740%	-	
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)			\$ -	
24	Number of Days in the Year	365			

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 3b

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Forecasted Local Service ADIT (b)	-	W/S 3a, Line 8(A)
2	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
3	Local Service Allocation Factor	0.0000%	W/S 3a, Line 4(A)
4	Forecasted Local Service ADIT (Line 2 x Line 3)	-	
5	Change in ADIT (Line 4 - Line 1)	\$ -	
6	Monthly Change in ADIT (Line 5 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 20(D) (F) = Line 6 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
7	Month 1	335	91.7808% \$ -
8	Month 2	307	84.1096% -
9	Month 3	276	75.6164% -
10	Month 4	246	67.3973% -
11	Month 5	215	58.9041% -
12	Month 6	185	50.6849% -
13	Month 7	154	42.1918% -
14	Month 8	123	33.6986% -
15	Month 9	93	25.4795% -
16	Month 10	62	16.9863% -
17	Month 11	32	8.7671% -
18	Month 12	1	0.2740% -
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)		\$ -
20	Number of Days in the Year	365	

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
True-up and Interest Calculation for ____
Worksheet 4

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 5(A) + PY Annual True-up, W/S 4, Line 32(C) +
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	PY Prior Period Adjustments, W/S 1, Line 8(A)

Interest Calculation			(A)	(B)	(C) = (A) x (B)	
	Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	_____	-		(b)	-
7	February		-		(b)	-
8	March		-		(b)	-
9	April		-		(b)	-
10	May		-		(b)	-
11	June		-		(b)	-
12	July		-		(b)	-
13	August		-		(b)	-
14	September		-		(b)	-
15	October		-		(b)	-
16	November		-		(b)	-
17	December		-		(b)	-
18	January		-		(b)	-
19	February		-		(b)	-
20	March		-		(b)	-
21	April		-		(b)	-
22	May		-		(b)	-
23	June		-	#DIV/0!	(c)	#DIV/0!
24	July		#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August		#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September		#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October		#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November		#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December		#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)					#DIV/0!
31	True-up (Line 5)					-
32	Total True-up & Interest (Line 30 + Line 31)					#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
(b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
(c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer O&M Expenses
Attachment CMP-1
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	FERC Accounts	20__ Year End	Reference
<u>Transmission Related Customer Expenses</u>				
1	Customer Accounts Expense	901-905		FF1 Page 322.164b
2	Customer Service & Informational Expense	907-910		FF1 Page 323.171b
3	Sales Expense	911-916		FF1 Page 323.178b
4	Total (Line 1 + Line 2 + Line 3)		\$ -	
<u>Adjustments</u>				
5	FERC 905 associated with ELP		\$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 3
6	FERC 908 associated with DSM		-	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 16
7	FERC 909 - Informational /Instructional Advertising		-	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 25
8	Total (Line 5 + Line 6 + Line 7)		\$ -	
<u>Summary</u>				
9	Net Customer Expenses (Line 4 - Line 8)		\$ -	
10	Customer Allocation Factor		#DIV/0!	Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 29
11	Incremental Customer O&M Expense (Line 9 x Line 10)		#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Investment Base Detail
Attachment CMP-1
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
<u>Transmission Related Intangible and General Plant</u>					
1	Intangible Plant		\$ -		Appendix A, W/S 3, Line 2(C)
2	General Plant		-		Appendix A, W/S 3, Line 3(C)
3	Total Intangible and General Plant (Line 1 + Line 2)	\$ -	\$ -		
4	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
5	Intangible Plant (Line 1 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
6	General Plant (Line 2 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
7	General and Intangible Plant Allocated to Transmission (Line 3 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Intangible and General Reserve</u>					
8	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)		\$ -		Appendix A, W/S 3, Line 7(C)
9	Transmission Related General Plant Depreciation Reserve (Enter Credit)		-		Appendix A, W/S 3, Line 8(C)
10	Total General and Intangible Reserve (Line 8 + Line 9)	-	-		
11	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
12	General and Intangible Reserve Allocated to Transmission (Line 10 x Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Other Regulatory Assets/Liabilities</u>					
13	Other Regulatory Assets/Liabilities (b)		\$ -		Appendix A, W/S 3, Line 18(C)
14	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
15	Other Regulatory Assets/Liabilities Allocated to Transmission (Line 13 x Line 14)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Prepayments</u>					
16	Transmission Prepayments		\$ -		Appendix A, W/S 3, Line 21(C)
17	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
18	Prepayments Allocated to Transmission (Line 16 x Line 17)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Cash Working Capital</u>					
19	Transmission Related Operation & Maintenance Expense		\$ -		Appendix A, W/S 3, Line 24(B)
20	Transmission Related Administrative & General Expense		-		Appendix A, W/S 3, Line 25(B)
21	Incremental Customer O&M Expense	-	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 1, Line 11
22	Subtotal (Line 19 + Line 20 + Line 21)	\$ -	#DIV/0!		
23	45 Days / 360 Days	0.125	0.125		
24	Cash Working Capital Associated with Customer Expenses (Line 22 x Line 23)	\$ -	#DIV/0!	#DIV/0!	
25	Incremental Investment due to Customer Expense (Line 7 + Line 12 + Line 15 + Line 18 + Line 24)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) CMP does not presently have any regulatory assets/(liabilities) that are subject to an incremental investment base change.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Customer Expense from Allocation Factor Changes Detail
Attachment CMP-1
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
<u>Transmission Related Intangible and General Plant</u>					
1	Intangible Plant Amortization Expense		\$ -		Appendix A, W/S 4, Line 2(A)
2	General Plant Depreciation & Amortization		-		Appendix A, W/S 4, Line 3(A)
3	Total (Line 1 + Line 2)	-	-		
4	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
5	Incremental Depreciation Expense due to Allocation Factor changes (Line 3 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Municipal Tax Expense</u>					
6	Transmission Related Municipal Tax Expense		\$ -		Appendix A, W/S 4, Line 5(A)
7	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 13(A) and 13(B)
8	Incremental Municipal Tax due to Allocation Factor Changes (Line 6 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related A&G Expense</u>					
9	Property Insurance (A&G Allocated on Plant)		\$ -		Appendix A, W/S 4, Line 22(A)
10	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 13(A) and 13(B)
11	Plant Related A&G Allocated to Transmission (Line 9 x Line 10)	#DIV/0!	#DIV/0!	#DIV/0!	
12	Sub-Total A&G Expense (A&G Allocated on Wage)		\$ -		Appendix A, W/S 4, Line 21(A)
13	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
14	Wage Related A&G Allocated to Transmission (Line 12 x Line 13)	#DIV/0!	#DIV/0!	#DIV/0!	
15	Incremental A&G due to Allocation Factor Changes (Line 11 + Line 14)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Allocation Factors Detail
Attachment CMP-1
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
	<u>Transmission Wages and Salaries Allocation Factor "W&S"</u>				
1	Direct Transmission Wages and Salaries		\$ -		Appendix A, W/S 5, Line 1
2	Customer-Related Salaries and Wages (Line 30)	-	#DIV/0!		
3	Total Transmission Wages and Salaries (Line 1 + Line 2)	-	#DIV/0!		
4	Total Wages and Salaries		\$ -		Appendix A, W/S 5, Line 3
5	Administrative and General Wages and Salaries		-		Appendix A, W/S 5, Line 4
6	Total Wages and Salaries net of A&G (Line 4 - Line 5)	-	-		
7	Percent Allocation (Line 3 / Line 6)	#DIV/0!	#DIV/0!	#DIV/0!	
	<u>Plant Allocation Factor "PL"</u>				
8	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases		\$ -		Appendix A, W/S 5, Line 7
9	Transmission-related Intangible Plant	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 5(A) and 5(B)
10	Transmission-related General Plant	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 6(A) and 6(B)
11	Total Transmission Related Plant (Line 8 + Line 9 + Line 10)	#DIV/0!	#DIV/0!		
12	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases		\$ -		Appendix A, W/S 5, Line 11
13	Percent Allocation (Line 11 / Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	
	<u>Customer Service/Info Expense and Sales Expense Allocation Factor "CUST"</u>				
14	Transmission Revenues: Jurisdictional Sales				FF1 Page 330_
15	Total Sales to Ultimate Customers				FF1 Page 300.10b
16	Interdepartmental Sales (FERC Account 448)				FF1 Page 300.9b
17	Transmission Revenues (Line 14)		-		
18	Total T&D Revenues (Line 15 - Line 16 + Line 17)		\$ -		
19	Percent Allocation (Line 14 / Line 18)		#DIV/0!		
	<u>Customer Allocation Factor Wages to Include in Wage and Salaries</u>				
20	Customer Accounts Expense				FF1 Page 354.24b
21	Customer Service and Informational Expense				FF1 Page 354.25b
22	Sales Expense				FF1 Page 354.26b
23	Subtotal (Line 20 + Line 21 + Line 22)		\$ -		
24	FERC 905-ELP		#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 13
25	FERC 908-DSM		#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 24
26	FERC 909-Advertising		-		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 26
27	Subtotal (Line 24 + Line 25 + Line 26)		#DIV/0!		
28	Net Customer Wages (Line 23 - Line 27)		#DIV/0!		
29	Customer Allocation Factor (Line 19)		#DIV/0!		
30	Customer Wages to Include in Transmission Wage Allocation Factor (Line 28 x Line 29)		#DIV/0!		

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Expense Adjustments Detail
Attachment CMP-1
Worksheet 5
For Costs in 20__

Input Cells are Shaded Yellow					
		(A)	(B)	(C)	(D)
Line No.	Description	GL/ Cost Center	Internal Order No.	20__ Year End	Reference
	<u>FERC 905 associated with ELP</u>				
	ELP Expense				
1					Internal Records
2					Internal Records
3	Total ELP (Line 1 + Line 2)			-	
	ELP Labor				
4					Internal Records
5					Internal Records
6					Internal Records
7					Internal Records
8					Internal Records
9	Total labor + benefits (Sum Lines 4 thru 8)			-	
10	Total 905 labor + benefits				Internal Records
11	Total 905 labor				Internal Records
12	Labor Factor (Line 11 / Line 10)			#DIV/0!	
13	Total ELP labor (Line 9 x Line 12)			#DIV/0!	
	<u>FERC 908 associated with DSM</u>				
	DSM Expense				
14					Internal Records
15					Internal Records
16	Total DSM (Line 14 + Line 15)			-	
	DSM Labor				
17					Internal Records
18					Internal Records
19					Internal Records
20	Total labor + benefits (Line 17 + Line 18 + Line 19)			-	
21	Total 908 labor + benefits				Internal Records
22	Total 908 labor				Internal Records
23	Labor Factor (Line 22 / Line 21)			#DIV/0!	
24	Total DSM labor (Line 20 x Line 23)			#DIV/0!	
	<u>FERC 909 - Informational /Instructional Advertising</u>				
25	Informational/Instructional Advertising Expense in FERC Account 909				FF1 Page 323.169b
26	Informational/Instructional Advertising Labor in FERC Account 909				Internal Records

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Expenses
Attachment VP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20_ Year End	Reference
1	Total Customer Accounts Expenses		FF1 Page 322.164b
2	Total Customer Service and Information Expenses		FF1 Page 323.171b
3	BHD Customer/Load/Sales Allocator		Appendix A, ATT VP-1, W/S 4, Line 16(A)
4	BHD Customer Account Expense (Line 1 x Line 3)	\$ -	
5	BHD Customer Service and Information Expense (Line 2 x Line 3)	\$ -	
6	BHD Revenue Allocator (Transmission)		Appendix A, ATT VP-1, W/S 4, Line 3(A)
7	Customer Accounts Expense Allocable to Transmission (Line 4 x Line 6)	\$ -	
8	Customer Service and Information Expense Allocable to Transmission (Line 5 x Line 6)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirement (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Amortization of AFUDC Regulatory Liability
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Line Item	Amount	Reference
1	<u>FERC Account No.407.4 - Regulatory Credits</u>		
2a	Amortization of AFUDC Regulatory Liability for 50% PTF CWIP		Internal Records
2b	Amortization of AFUDC Regulatory Liability for 50% Non-PTF CWIP		Internal Records
2c	Amortization of AFUDC Regulatory Liability for NEEWS		Internal Records
2[]			Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	-	
4	FF1 Page 114.13g		

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.

Utility Name
Local Service Annual Transmission Revenue Requirement (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Integrated Facilities Charge
Attachment NEP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Description	Narragansett Electric	Massachussets Electric	Total IFA	Reference
1	Total Integrated Facilities Charges (b)			\$ -	FF1 Page 330._
2	Block Island Transmission System (BITS) Surcharge			-	FF1 Page 330._
3	Total Integrated Facilities Charges (Line 1 - Line 2)	\$ -	\$ -	\$ -	
4	Total PTF Property				Attachment _
5	Total Non-PTF Property				Attachment _
6	Total Transmission Plant (Line 4 + Line 5)	\$ -	\$ -		
7	PTF Plant Allocator % (Line 4 / Line 6)	#DIV/0!	#DIV/0!		
8	Non-PTF Plant Allocator % (Line 5 / Line 6)	#DIV/0!	#DIV/0!		
9	PTF-related Integrated Facilities Charge (Line 3 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
10	Non-PTF-related Integrated Facilities Charge (Line 3 x Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Under the Integrated Facilities Agreement (IFA) provisions of New England Power Company's Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of its Tariff No. 1.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Account and Customer Service and Informational Expenses
Attachment UI-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) - (B)	(D)
Line No.	Description	FERC Account No.	20__ Year End	Directly Assigned (Non D or Non T) (b) 20__ Year End	Remainder Allocated to Transmission	Reference for Column (A)
<u>Customer Account Expense</u>						
1	Supervision	901			\$ -	FF1 Page 322.159b
2	Meter Reading Expenses	902			\$ -	FF1 Page 322.160b
3	Customer Records and Collection Expense	903			\$ -	FF1 Page 322.161b
4	Uncollectible Accounts	904			\$ -	FF1 Page 322.162b
5	Miscellaneous Customer Accounts Expenses	905			\$ -	FF1 Page 322.163b
<u>Customer Service and Informational Expenses</u>						
6	Supervision	907			\$ -	FF1 Page 323.167b
7	Customer Assistance Expenses	908			\$ -	FF1 Page 323.168b
8	Informational and Instructional Expenses	909			\$ -	FF1 Page 323.169b
9	Miscellaneous Customer Service and Informational Expenses	910			\$ -	FF1 Page 322.170b
10	Total Customer Account and Customer Service and Informational Expenses (Sum Lines 1 thru 9)				<u>\$ -</u>	
11	Transmission Revenue Allocation Factor (Line 15)				#DIV/0!	
12	Total Customer Account and Customer Service and Informational Expenses Allocated to Transmission (Line 10 x Line 11)				<u>#DIV/0!</u>	
13	Transmission Revenue					FF1 Page 301.12b FN
14	Total Transmission and Distribution Company Revenue					FF1 Page 301.12b FN
15	Transmission Revenue Allocation Factor (Line 13 / Line 14)				<u>#DIV/0!</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) Customer Account and Customer Service and Informational Expenses not directly assigned to the Transmission and Distribution business segments.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Native Load Cash Working Capital
Attachment UI-2
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	20__ Year End	Reference
1	Transmission of Electricity by Others	565		FF1 Page 332.1 FN
2	Scheduling, System Control and Dispatch Services	561.4		FF1 Page 321.88b
3	Transmission Support Expenses (Enter Credit)	565		FF1 Page 332.9h, 332.12h, 332.13h
4	Customer Accounts and Customer Service and Informational Expenses	901-910		Attachment 2 of Appendix B, ATT UI-1, Line 12(C)
5	Total Incremental Expense Items (Sum Lines 1 thru 4)		\$ -	
6	Cash Working Capital		0.125	45 days / 360 days
7	Cost of Capital Rate			Appendix A, W/S 2, Line 18(A)
8	Native Load Cash Working Capital (Line 5 x Line 6 x Line 7)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name

Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)

Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Incremental Incentive Return Calculations	
2a	Incremental Return and Associated Income Taxes - Investment Base Calculations	
2b	Incremental Return and Associated Income Taxes - RTO Participation	
2c	Incremental Return and Associated Income Taxes - Post 2003 PTF Investment	
2d	Incremental Return and Associated Income Taxes - NEEWS Investment	
3	Incremental Rate Base Items	
4	Transmission Revenue Requirements - Forecast	
4a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
5	True-up and Interest Calculation for _____	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter “N/A” in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):

Line No.	Description	(A) Amount	(B) Reference
1	Schedule 12C Costs Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(C)
2	Schedule 12C Costs Incremental Incentive Returns	#DIV/0!	W/S 2, Line 13(A)
3	Schedule 12C Costs Specific Incremental Return and Income Taxes	#DIV/0!	W/S 3, Line 4(E)
4	Subtotal (Line 1 + Line 2 + Line 3)	#DIV/0!	
5	Schedule 12C Costs Forecasted Incremental Transmission Revenue Requirements	#DIV/0!	W/S 4, Line 7(C)
6	Schedule 12C Costs Annual True-up and Interest	#DIV/0!	W/S 5, Line 32(C)
7	Schedule 12C Costs Prior Period Adjustments per Protocols Section VII		Attachment _
8	Total Schedule 12C Costs ATRR (Sum Lines 4 thru 7)	#DIV/0!	
Notes:			
9	Schedule 12C Costs Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 5 + 6 + 7)	#DIV/0!	

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Incentive Return Calculations
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Localized Investment	Reference
<u>I. Schedule 12C Costs Investment Base</u>			
1	Schedule 12C Costs Transmission Investment Base		Appendix B (Allocations), W/S 1, Line 6(C)
2	Schedule 12C Costs Incremental Return and Associated Income Taxes	\$ -	W/S 2b, Line 14(A)
Description		Localized Post-2003 Inv.	Reference
<u>II. Schedule 12C Costs Post-2003 Investment Base</u> (b)			
3	Schedule 12C Costs Post-2003 Transmission Plant	#DIV/0!	W/S 2a, Line 1(C)
4	Schedule 12C Costs Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 2a, Line 2(C)
5	Schedule 12C Costs Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 2a, Line 3(C)
6	Schedule 12C Costs Net Post-2003 Transmission Investment (Line 3 + Line 4 + Line 5)	#DIV/0!	
7	Schedule 12C Costs Post-2003 Incremental Return and Associated Income Taxes	#DIV/0!	W/S 2c, Line 14(A)
Description		Localized NEEWS Inv.	Reference
<u>III. Schedule 12C Costs NEEWS Investment Base</u>			
8	Schedule 12C Costs NEEWS Transmission Plant	#DIV/0!	W/S 2a, Line 4(C)
9	Schedule 12C Costs NEEWS Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 2a, Line 5(C)
10	Schedule 12C Costs NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 2a, Line 6(C)
11	Schedule 12C Costs Net NEEWS Transmission Investment (Line 8 + Line 9 + Line 10)	#DIV/0!	
12	Schedule 12C Costs NEEWS Incremental Return and Associated Income Taxes	#DIV/0!	W/S 2d, Line 14(A)
Description		Total	
<u>IV. Total Schedule 12C Costs Return and Associated Income Taxes</u>			
13	Total Schedule 12C Costs Return and Associated Income Taxes (Line 2 + Line 7 + Line 12)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) The transmission facilities that constitute “Post-2003 PTF Investment” are those identified in an Attachment to Appendix A to Attachment F and are entitled to an ROE incentive adder of 100 basis points under the Commission’s order in Bangor Hydro-Electric Co., et al., 117 FERC ¶ 61,129 at PP 103-113, 122-125 (2006), modified, 122 FERC ¶ 61,265 at PP 52-64 (2008), rev. den. sub nom. Conn. Dept. of Pub. Util. Control v. FERC, 593 F.3d 30 (D.C. Cir. 2010).

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Investment Base Calculations
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

(C) = Avg[(A),(B)]

(D)

Line No.	Description	20__ Year End	20__ Year End	Average	Reference(s)
<u>Schedule 12C Costs Post-2003 Investment Base</u>					
1	Post-2003 Transmission Plant			#DIV/0!	Attachment _
2	Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
3	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _
<u>Schedule 12C Costs NEEWS Investment Base</u>					
4	NEEWS Transmission Plant			#DIV/0!	Attachment _
5	NEEWS Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
6	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - RTO Participation
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>Total Schedule 12C Costs Investment</u>							
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b) 0.0000%					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c) 0.0000%					
12	Schedule 12C Costs Investment Base	\$ -					W/S 2, Line 1(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	\$ -					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 0.50% for participation in a regional transmission organization permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Post 2003 PTF Investment
Worksheet 2c
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A) (a)
Post-2003 Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 2b, Line 8(A)
9	Federal Income Tax	(c) <u>0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 2b, Line 10(A)
11	State Income Tax	(d) <u>0.0000%</u>					
12	Post-2003 Investment Base	#DIV/0!					W/S 2, Line 6(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) TRR = Total Revenue Requirement calculation under Appendix A to Attachment F.
- (b) In order to calculate the Incremental Return and Associated Income Taxes for Post-2003 PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 1.0% for plant investments associated with projects included in the Regional System Plan and placed in service by December 31, 2008 or otherwise permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (c) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (d) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - NEEWS Investment
Worksheet 2d
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A) (a)
NEEWS Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 2b, Line 8(A)
9	Federal Income Tax	<u>(c) 0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 2b, Line 10(A)
11	State Income Tax	<u>(d) 0.0000%</u>					
12	NEEWS Investment Base	#DIV/0!					W/S 2, Line 11(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) TRR = Total Revenue Requirement calculation under Appendix A to Attachment F.
- (b) Effective November 2008, an ROE incentive on NEEWS was approved by FERC (125 FERC ¶ 61,183 (2008)) allowing (1) an incentive ROE of 12.89%, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond the companies' control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (c) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (d) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow									
			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
Line		FERC Account							
No.	Description	No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference	
1	Transmission Plant/Land Held For Future Use	(c) 105			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 214._	
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!		
3	Cost of Capital Rate							Appendix A, W/S 2, Line 18(A) + W/S 2b, Line 13(A) + W/S 2c, Line 13(A)	
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!		

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Includes the Schedule 12C Costs-Specific costs of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105 if such costs are authorized for recovery by FERC.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Revenue Requirements - Forecast

Worksheet 4

For the years ____ and ____

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.		Year 1	Year 2	Total	Reference
I. Forecasted Transmission Revenue Requirements					
1	Forecasted Schedule 12C Costs Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 16)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Schedule 12C Costs Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted ADIT	-	-		W/S 4a, Line 23(F) ; W/S 4b, Line 19(F)
5	Cost of Capital Rate (Line 12)	0.0000%	0.0000%		
6	Revenue Requirement Associated with ADIT Adjustment (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted Transmission Revenue Requirements (Line 3 + Line 6)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
8	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(C)
9	Schedule 12C Costs Transmission Plant	-			W/S 2, Line 1(A)
10	Carrying Charge Factor (Line 8 / Line 9)	#DIV/0!			
III. Adjustment to Carrying Charge Factor to reflect removal of ADIT subject to normalization.					
11	Schedule 12C Costs ADIT as of year-end	\$ -			W/S 4a, Line 5(A)
12	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
13	Total Return & Income Taxes Associated with ADIT (Line 11 x Line 12)	\$ -			
14	Original Carrying Charge Factor (Line 10)	#DIV/0!			
15	Incremental CCF Adjustment for Schedule 12C Costs ADIT (Line 13 / Line 9)	#DIV/0!			
16	Adjusted Carrying Charge Factor (Line 14 - Line 15)	#DIV/0!			

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a
For the Forecast Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		FF1 Page 275._
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Schedule 12C Costs Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(C)
5	Schedule 12C Costs as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Schedule 12C Costs Allocation Factor (Line 4)	0.0000%	
8	Forecasted Schedule 12C Costs ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D) (F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4b

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)	
Line No.	Description	Amount	Reference	
1	Forecasted Schedule 12C Costs ADIT (b)	-	W/S 4a, Line 8(A)	
2	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget	
3	Schedule 12C Costs Allocation Factor	0.0000%	W/S 4a, Line 4(A)	
4	Forecasted Schedule 12C Costs ADIT (Line 2 x Line 3)	-		
5	Change in ADIT (Line 4 - Line 1)	\$ -		
6	Monthly Change in ADIT (Line 5 /12 months)	-		
	(C) Month	(D) Remaining Days	(E) = (D) / Line 20(D) IRS Proration %	(F) = Line 6 x (E) Prorated ADIT
7	Month 1	335	91.7808%	\$ -
8	Month 2	307	84.1096%	-
9	Month 3	276	75.6164%	-
10	Month 4	246	67.3973%	-
11	Month 5	215	58.9041%	-
12	Month 6	185	50.6849%	-
13	Month 7	154	42.1918%	-
14	Month 8	123	33.6986%	-
15	Month 9	93	25.4795%	-
16	Month 10	62	16.9863%	-
17	Month 11	32	8.7671%	-
18	Month 12	1	0.2740%	-
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)			\$ -
20	Number of Days in the Year	365		

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
True-up and Interest Calculation for ____
Worksheet 5

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 4(A) + PY Annual True-up, W/S 5, Line 32(C)
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	+ PY Prior Period Adjustments, W/S 1, Line 7(A)

Interest Calculation		(A)	(B)	(C) = (A) x (B)	
Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	-		(b)	-
7	February	-		(b)	-
8	March	-		(b)	-
9	April	-		(b)	-
10	May	-		(b)	-
11	June	-		(b)	-
12	July	-		(b)	-
13	August	-		(b)	-
14	September	-		(b)	-
15	October	-		(b)	-
16	November	-		(b)	-
17	December	-		(b)	-
18	January	-		(b)	-
19	February	-		(b)	-
20	March	-		(b)	-
21	April	-		(b)	-
22	May	-		(b)	-
23	June	-	#DIV/0!	(c)	#DIV/0!
24	July	#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August	#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September	#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October	#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November	#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December	#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)				#DIV/0!
31	True-up (Line 5)				-
32	Total True-up & Interest (Line 30 + Line 31)				#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
(b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
(c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Exhibit B

Clean Version

OATT Attachment F, Appendix A

OATT Attachment F, Appendix B – Att. 1

OATT Attachment F, Appendix B – Att. 2

OATT Attachment F, Appendix B – Att. 3

Exhibit B

Clean Version

OATT Attachment F, Appendix A

Utility Name

Annual Transmission Revenue Requirements (ATRR)

Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
0	Total Transmission Revenue Requirements Summary	
1	Transmission Investment Base and Transmission Revenue Requirements	
2	Return and Associated Income Taxes	
3	Transmission Investment Base Detail	
3a	Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation	
3b	Transmission Investment Base Detail - Prepayments and Materials and Supplies	
4	Transmission Expense Detail	
5	Transmission Allocation Factors	
6	Capitalization	
7	Transmission Plant - Additions, Retirements, Adjustments, Transfers	
8	Transmission Additions Greater Than \$5 Million Support	
9	PBOP Deferral Support	
10	Deficient/(Excess) ADIT Worksheet	
10a	Deficient/(Excess)ADIT Worksheet - Remeasurement Support	
11	FERC Account 282 ADIT Proration	
Attachment	Description	Enter "N/A" if Not Applicable (a)
1	Unfunded Reserves	
2	Revenue Credits	
3	Support Expenses	
CMP-1	A&G Direct Assigned Cost Detail	
CMP-2, W/S 1	Transmission Investment Base Detail	
CMP-2, W/S 2	Transmission Depreciation Detail	
CMP-2, W/S 3	Transmission Wages and Salaries Detail	
CMP-3	Goodwill	
VP-1, W/S 1	Transmission General and Intangible Plant	
VP-1, W/S 2	Transmission Materials and Supplies and Prepayments	
VP-1, W/S 3	Transmission O&M Detail	
VP-1, W/S 4	Allocation Factors	
VP-2	Transmission Related Accumulated Deferred Income Taxes	
ES-1	Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense	
ES-2	Accumulated Deferred Income Taxes	
ES-3	Prepayments	
ES-4	Taxes Other Than Income Taxes	
ES-5	Transmission-Related Administrative & General Expenses	
NEP-1	Yankee Adjustment	
NEP-2	Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases	
UI-1	Intangible and General Plant & Depreciation and Amortization Expense	
VT-1	Percent Taxable Income	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Total Transmission Revenue Requirements Summary
Worksheet 0
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description (a)	Amount	Reference
1	Appendix A - Total Transmission Revenue Requirements - Allocable	#DIV/0!	W/S 1, Line 26(A)
2	Attachment 1 - Regional Service Specific Revenue Requirements - Non-allocable		Attachment 1 of Appendix B, W/S 1, Line 9(A)
3	Attachment 2 - Local Service Specific Revenue Requirements - Non-allocable		Attachment 2 of Appendix B, W/S 1, Line 10(A)
4	Attachment 3 - Schedule 12C Costs Specific Revenue Requirements - Non-allocable		Attachment 3 of Appendix B, W/S 1, Line 9(A)
5	Total Transmission Revenue Requirements (Sum Lines 1 thru 4)	<u>#DIV/0!</u>	

Notes:

- (a) The purpose of WS0 is to summarize the total revenue requirements, inclusive of all three service categories, calculated for each New England Transmission Owner that will be included in rates in the next calendar year. WS0 displays the breakdown between the allocated portion of the total revenue requirement, as calculated in Appendix A, and incremental amounts calculated in the appropriate attachment for each service category.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base and Transmission Revenue Requirements
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Transmission Investment Base		Total	Reference
1	Transmission Plant		#DIV/0!	W/S 3, Line 1(E)
2	Transmission Related Intangible and General Plant		#DIV/0!	W/S 3, Line 4(E)
3	Transmission Plant/Land Held For Future Use		#DIV/0!	W/S 3, Line 5(E)
4	Total Transmission Plant (Sum Lines 1 thru 3)		#DIV/0!	
5	Transmission Related Depreciation and Amortization Reserve		#DIV/0!	W/S 3, Line 10(E)
6	Transmission Related Accumulated Deferred Income Tax		#DIV/0!	W/S 3, Line 17(E)
7	Other Regulatory Assets/(Liabilities)		#DIV/0!	W/S 3, Line 20(E)
8	Net Investment (Sum Lines 4 thru 7)		#DIV/0!	
9	Transmission Prepayments		#DIV/0!	W/S 3, Line 21(E)
10	Transmission Materials and Supplies		#DIV/0!	W/S 3, Line 22(E)
11	Transmission Unfunded Reserves	-		W/S 3, Line 23(E)
12	Transmission Related Cash Working Capital		#DIV/0!	W/S 3, Line 28(E)
13	Total Transmission Investment Base (Sum Lines 8 thru 12)		#DIV/0!	
Revenue Requirements				
14	Return and Associated Income Taxes		#DIV/0!	W/S 2, Line 19(A)
15	Transmission Depreciation and Amortization Expense		#DIV/0!	W/S 4, Line 4(C)
16	Transmission Related Municipal Tax Expense		#DIV/0!	W/S 4, Line 5(C)
17	Transmission Related Payroll Tax Expense		#DIV/0!	W/S 4, Line 6(C)
18	Transmission Operation and Maintenance Expense			W/S 4, Line 11(C) or 13(C)
19	Transmission Related Administrative and General Expense		#DIV/0!	W/S 4, Line 29(C)
20	Transmission Related PBOP Under/(Over) Recovery	(e)		Attachment _
21	Transmission Related Expense from Generators		-	W/S 4, Line 30(C)
22	Transmission Related Taxes and Fees Charge		-	W/S 4, Line 31(C)
23	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change		#DIV/0!	W/S 4, Line 32(C)
24	Transmission Rents Received from Electric Property		-	W/S 4, Line 33(C)
25	Transmission Related Affiliate Revenues (Enter Credit)		-	W/S 4, Line 34(C)
26	Total Transmission Revenue Requirements Allocable (Sum Lines 14 thru 25)	(b), (d)	#DIV/0!	
27	Transmission Revenue Requirements for Carrying Charge Factor Base Numerator Calculation (Sum Lines 14 thru 19)	(c)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total Transmission Revenue Requirements excludes the effects of accounting for Asset Retirement Obligations in accordance with Order No. 631, Accounting, Financial Reporting, and Rate Filing Requirements for Asset Retirement Obligations.
- (c) Amount on this line will be utilized to calculate the carrying charge and subsequent Forecasted Transmission Revenue Requirements in each schedule.
- (d) MMWEC's Total Transmission Revenue Requirements include only: (1) those PTF costs and Support Payments that are associated with the minority joint ownership share of 11.7711% in the Seabrook Switchyard; and (2) Support Payments made by MMWEC with respect to other PTF. The Seabrook-related costs include MMWEC's 11.5934% ownership share and the 0.1777% (total) shares owned independently by Hudson and Taunton. MMWEC will distribute the revenue as appropriate among Hudson, Taunton, and the municipal entities that participate in MMWEC's ownership share. Besides MMWEC, no municipal joint owner will recover Seabrook Switchyard costs in their revenue requirements.
- (e) Recovery of Under-collection or (Refund) of Over-collection of PBOP expense as approved by FERC in Docket No. ____

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Return and Associated Income Taxes
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E)	(F)
Line No.	Description		Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A),(C)
Transmission Investment								
1	Long-Term Debt		\$ -	0.0000%	0.0000%	0.0000%	N/A	W/S 6, Line 11(B), W/S 6, Line 20(B)
2	Preferred Stock		-	0.0000%	0.0000%	0.0000%	0.0000%	W/S 6, Line 25(B), W/S 6, Line 29(B)
3	Common Equity taxable		-	0.0000% (b)		0.0000%	0.0000%	W/S 6, Line 36(B)
4	Common Equity non-taxable		-	0.0000% (b)		0.0000%	0.0000%	W/S 6, Line 37(B)
5	Total Return (Sum Lines 1 thru 4)		\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)		0.0000%					Line 5(D)
7	NEP Yankee Adjustment	(c)						Appendix A, ATT NEP-1
Federal Income Tax								
8	Equity WACC	A	0.0000%					Line 2(E) + Line 3(E) + Line 7(A)
9	Amortization of ITC (Enter Credit)							FF1 Page 266.8f
9a	Transmission Plant (PL) Allocator		#DIV/0!					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B	#DIV/0! (h)					
10	Equity AFUDC component of Depreciation Expense	C						Attachment _
11	Amortization of Excess (Enter Credit)/Deficient ADIT (Enter Debit)	D						Deficient/(Excess) ADIT Worksheet, W/S 10
12	Transmission Investment Base	E	#DIV/0!					W/S 1, Line 13(A)
13	Federal Income Tax Rate	FT		(f)				Attachment _
14	Federal Income Tax	(d)	#DIV/0!					
State Income Tax								
15	State Income Tax Rate	ST		(f)				Attachment _
16	State Income Tax	(e)	#DIV/0!					
17	Transmission Investment Base (Line 12)		#DIV/0!					
18	Cost of Capital Rate (Lines 6 + 7 + 14 + 16)		#DIV/0!					
19	Return & Associated Income Taxes (Line 17 x Line 18)		#DIV/0!					
Factors								
20	Wages & Salary (W&S) Allocator		#DIV/0!					W/S 5, Line 6
21	Plant (PL) Allocator		#DIV/0!					W/S 5, Line 12
22	Direct Assigned (DA)		100.0000%					(g)

Notes:

- (a) Enter credit balances as negatives.
- (b) The ROE is 10.57% (except as may be limited by state law for non-FERC jurisdictional PTOs; see, e.g., Mass Gen. Laws ch. 164, § 58), and is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86 and EL16-64, including any judicial review thereof. No change in ROE will be made absent a Section 205 or Section 206 filing or compliance filing at FERC.
- (c) New England Power Only. The NEP Yankee Adjustments shall be calculated in accordance with FERC Opinion Nos. 49 and 49 (a) issued in NEP's R-10 rate case and FERC Opinion No. 158 issued in NEP's W-3 rate case.
- (d) Federal Income Tax shall equal
- $$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[\frac{(B+D)}{E} \right]$$
- (e) State Income Tax shall equal
- $$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- (f) The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- (g) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (h) For CL&P, PSNH and NSTAR West, Transmission-related ITC will be input directly to Line 9b and Lines 9 and 9a will be \$0.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	Transmission Plant Transmission Plant	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
Transmission Related Intangible and General Plant								
2	Intangible Plant	301-303	(i)		#DIV/0!	#DIV/0!	(g)	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	#DIV/0!	(g)	FF1 Page 207.99g - Page 207.98g
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!	
5	Transmission Plant/Land Held For Future Use	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214.__
Transmission Related Depreciation & Amortization Reserve								
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	#DIV/0!	(g), (l)	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	#DIV/0!	(g)	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	#DIV/0!	(l)	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
Transmission Related Accumulated Deferred Income Tax								
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	#DIV/0!		FF1 Page 273.__
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	100.0000%	#DIV/0!	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 277.__
14	Accumulated Deferred Income Taxes	190			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 234.__
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	#DIV/0!	#DIV/0!	Attachment __
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	#DIV/0!	#DIV/0!	Attachment __
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
Other Regulatory Assets/(Liabilities)								
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 232.__
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!	
21	Transmission Prepayments	165			#DIV/0!	#DIV/0!	#DIV/0!	W/S 3b, Line 1(F)
22	Transmission Materials and Supplies	154			#DIV/0!	100.0000%	(i) #DIV/0!	W/S 3b, Line 2(F)
23	Transmission Unfunded Reserves (Enter Credit)	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
Transmission Related Cash Working Capital								
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			#DIV/0!				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			#DIV/0!				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			#DIV/0!		100.0000%	#DIV/0!	Col (B) x Col (D)
Factors								
29	Wages & Salary (W&S) Allocator					#DIV/0!		W/S 5, Line 6
30	Plant (PL) Allocator					#DIV/0!		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

Notes:

- (a) Enter credit balances as negatives.
(b) Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
(c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
(d) Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
(e) Allocated via the W&S allocator, Line 29(D), except for UI, VP, CL&P, PSNH and NSTAR West.
For Lines 2, 3, 7, 8, and 9 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 1 and Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
For Line 21 see Appendix A, ATT VP-1, W/S 2 and Appendix A, ATT ES-3 (for CL&P, PSNH, and NSTAR West).
(f) Allocated via the PL allocator, Line 30(D), except for VP, CL&P, PSNH, NSTAR West and NSTAR East.
For Lines 11, 13 and 14 see Appendix A, ATT VP-2 and Appendix A, ATT ES-2 (for CL&P, PSNH and NSTAR West). For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
(g) See Appendix A, ATT CMP-2 instead of FF1 reference in order to exclude the Schedule 1 portion of this item.
(h) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of Bangor Hydro District (BHD) transmission revenues to all BHD revenues.
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible plant (see Appendix A, ATT VP-1, W/S 1); workpapers supporting calculations will be provided by Versant Power in annual update filings.
All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
(i) For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
(j) For CMP, Direct Assigned (DA) as reported in FF1.
(k) For NEP only, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
(l) Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation
Worksheet 3a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average
Investment Base								
1	Total Transmission Plant	350-359.1	\$ -				\$ -	\$ - (b)
2	Total Plant	301-399.1						#DIV/0!
Asset Retirement Costs ("ARCs"):								
3	ARCs for Steam Production	317						#DIV/0!
4	ARCs for Nuclear Production	326						#DIV/0!
5	ARCs for Hydraulic Production	337						#DIV/0!
6	ARCs for Other Production	347						#DIV/0!
7	ARCs for Transmission Plant	359.1						#DIV/0!
8	ARCs for Distribution Plant	374						#DIV/0!
9	ARCs for Regional Transmission and Market Operations.	386						#DIV/0!
10	ARCs for General Plant	399.1						#DIV/0!
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!
13	Transmission Plant Net of ARCs and Leases (Line 1 - Line 7 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
14	Total Plant Net of ARCs and Leases (Line 2 - Line 11 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
15	Transmission Accumulated Depreciation (Enter Credit)	108						#DIV/0! (b)
16	A/D related to ARCs (Enter Credit)							#DIV/0!
17	Total Transmission Accumulated Depreciation (Line 15 - Line 16)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! (d)

Notes:

- Enter credit balances as negatives.
- For CMP, see Appendix A, ATT CMP-2, W/S 1; For NHT, see Attachment _ instead of FFI reference.
- In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.

Utility Name
 Annual Transmission Revenue Requirements (ATRR)
 Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
 Transmission Investment Base Detail - Prepayments and Materials and Supplies
 Worksheet 3b
 For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average	Reference
1	Total Prepayments (b)	165						#DIV/0!	FF1 Page 110.57c or FF3Q Page 110.57c
2	Total Transmission Material and Supplies (c)	154						#DIV/0!	FF1 Page 227.____ and FF3Q Page 110.____

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) For VP and ES, see W/S 3, FN (e).
 - (c) See Appendix A, ATT VP-1, W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Expense Detail
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)		(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factors	Transmission	Reference for Column (A)
Transmission Depreciation and Amortization Expense						
1	Depreciation Expense for Transmission Plant	403 (c)		100.00000%	\$ -	(n) FF1 Page 336.7b
2	Intangible Plant Amortization Expense	404, 405 (c)	(l), (o)	#DIV/0!	#DIV/0!	(n) FF1 Page 336.1d & Page 336.1e
3	General Plant Depreciation & Amortization	403, 404 (c)	(l), (o)	#DIV/0!	#DIV/0!	(n) FF1 Page 336.10b & Page 336.10d
4	Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)		\$ -		#DIV/0!	
5	Transmission Related Municipal Tax Expense	408.1	(m), (q)	#DIV/0!	#DIV/0!	FF1 Page 262-263, _
6	Transmission Related Payroll Tax Expense	408.1	(l)	#DIV/0!	#DIV/0!	FF1 Page 263, _
Transmission Operation and Maintenance Expense						
7	Transmission Operation and Maintenance (O&M) Expense	560 - 573		100.00000%	\$ -	FF1 Page 321.112b
8	Transmission of Electricity by Others	565		100.00000%	\$ -	FF1 Page 321.96b
9	Load Dispatching	561.1 - 561.4		100.00000%	\$ -	FF1 Page 321.85b thru Page 321.88b
10	Station Expenses & Rent	562 & 567 (e)		100.00000%	-	FF1 Page 321.93b + 321.98b or Attachment _
11	Sub-Total Transmission Related O&M (Lines 7 - 8 - 9 - 10)	(f) \$ -		\$ -	-	
12	Load Dispatching	561.1 - 561.4 (d)		100.00000%	\$ -	FF1 Page 321.85b thru Page 321.88b
13	Sub-Total Transmission Related O&M (Line 11 + Line 12)	(g) \$ -		\$ -	-	
Transmission Related Administrative and General Expense						
14	Administrative and General (A&G) Expense	920-935				FF1 Page 323.197b
15	Property Insurance	924				FF1 Page 323.185b
16	Regulatory Expenses	928				FF1 Page 323.189b
17	Gen Advertising Expense	930.1				FF1 Page 323.191b
18	Other Miscellaneous A&G Expense	Various				(p) FF1 Page 429, _FN
19	Merger-Related Costs	Various (h)				FF1 Page 323, _FN
20	Actual PBOP Expense	Various	-			W/S 9, Line 1(A)
21	Sub-Total A&G Exp (Lines 14 - 15 - 16 - 17 - 18 - 19 - 20)		\$ -	(l)	\$ -	
22	Property Insurance	924	(m)	#DIV/0!	#DIV/0!	FF1 Page 323.185b
23	FERC Assessments	928		100.00000%	-	FF1 Page 350, _
24	Federal and State Transmission Related Expenses or Assessments	928		100.00000%	-	FF1 Page 350, _ + 350, _
25	Specific Transmission Related Expenses Included in 930.1	930.1		100.00000%	-	FF1 Page 323.191b FN
26	Other Directly Assigned to Transmission	Various		100.00000%	-	Appendix A, ATT CMP-1
27	Transmission Related Merger Costs	Various (i)		100.00000%	-	FF1, Page 323, _FN
28	Fixed Transmission Related PBOP Expense	N/A	-	100.00000%	-	W/S 9, Line 4(A)
29	Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)		\$ -		#DIV/0!	
30	Transmission Related Expense from Generators	(j)		100.00000%	\$ -	Attachment _
31	Transmission Related Taxes and Fees Charge	408.1 (k)		100.00000%	\$ -	FF1 Page 263, _
32	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change	410/411		#DIV/0!	#DIV/0!	Attachment _
33	Transmission Rents Received from Electric Property (Enter Credit)	454		100.00000%	\$ -	Appendix A, ATT 2
34	Transmission Related Affiliate Revenues (Enter Credit)	456 (r)		100.00000%	\$ -	Appendix A, ATT 2
Factors						
35	Wages & Salary (W&S) Allocator			#DIV/0!		W/S 5, Line 6
36	Plant (PL) Allocator			#DIV/0!		W/S 5, Line 12
37	Direct Assigned (DA)			100.00000%		(b)

Notes:

- (a) Enter credit balances as negatives.
(b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
(c) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.
(d) Excludes any ISO and Local Control Center related expenses and any expenses recorded in these accounts that were incurred under this OATT or the Schedule 21 of this OATT of each PTO as a Transmission Customer.
(e) Subtract any Support Payments included in FERC Account Nos. 562 and 567 from O&M Expense.
(f) The following NETOs use line 11 for O&M Expense - All New England PTOs with the exception of Eversource.
(g) The following NETOs use line 13 for O&M Expense - Eversource only.
(h) A&G Expenses shall exclude merger-related costs included in FERC Account Nos. 920-935 (other than those in FERC Account Nos. 924, 928 and 930.1, which have already been excluded).
(i) This line shall equal the amortization of transmission-related merger costs as authorized by FERC. Absent such an approval, this line will be zero.
(j) Transmission-Related Expense from Generators shall equal the expenses from generators that both (1) the PTO Administrative Committee determines should be included as transmission expense as a result of the impact of such generators on reducing transmission costs that would otherwise be required to be paid by Transmission Customers and (2) are reflected in a filing made by the PTOs with the Commission under Section 205 of the Federal Power Act and accepted by the Commission for recovery under the OATT.
(k) Transmission Related Taxes and Fees Charge shall include any fee or assessment imposed by any governmental authority on service provided under this Section which is not specifically identified under any other section of this rule.
(l) Allocated via the W&S allocator, Line 35(B), except for UI, VP, CL&P, PSNH and NSTAR West.
For Lines 2 and 3 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 3, Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
For Line 6 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).
For Line 21 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).
(m) Allocated via the PL allocator, Line 36(B), except for VP, CL&P, PSNH and NSTAR West.
For Line 5 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).
For Line 22 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).
(n) See Appendix A, ATT CMP-2.
(o) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues.
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings. All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
(p) See Appendix A, ATT CMP-1.
(q) For NEP, amounts are Direct Assigned (DA).
(r) For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Allocation Factors
Worksheet 5
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Total	Reference
<u>Transmission Wages and Salaries Allocation Factor "W&S"</u>			
1	Direct Transmission Wages and Salaries		(b) FF1 Page 354.21b
2	Total Transmission Wages and Salaries (Line 1)	-	
3	Total Wages and Salaries		FF1 Page 354.28b
4	Administrative and General Wages and Salaries		FF1 Page 354.27b
5	Total Wages and Salaries net of A&G (Line 3 - Line 4)	-	
6	Wages and Salaries Percent Allocation (Line 2 / Line 5)	#DIV/0!	
<u>Transmission Plant Allocation Factor "PL"</u>			
7	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 13(A) and 13(E))
8	Transmission-related Intangible Plant	#DIV/0!	W/S 3, Line 2(E)
9	Transmission-related General Plant	#DIV/0!	W/S 3, Line 3(E)
10	Total Transmission Related Plant (Sum Lines 7 thru 9)	#DIV/0!	
11	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 14(A) and 14(E))
12	Plant Percent Allocation (Line 10 / Line 11)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Capitalization
Worksheet 6
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Reference
Long-Term Debt ("LTD")					
1	Bonds	221			FF1 Page 112.18
2	Reacquired Bonds (Enter Credit)	222			FF1 Page 112.19
3	Advances from Associated Companies	223	(a)		FF1 Page 112.20
4	Other Long-Term Debt	224			FF1 Page 112.21
5	Premium on LTD	225			FF1 Page 112.22
6	Discount on LTD (Enter Credit)	226			FF1 Page 112.23
7	Debt Expense (Enter Credit)	181			FF1 Page 111.69
8	Loss on Reacquired Debt (Enter Credit)	189			FF1 Page 111.81
9	Hedging Activities (Enter Credit)		(b)		Attachment _
10	Gain on Reacquired Debt	257			FF1 Page 113.61
11	Long Term Debt (Sum Lines 1 thru 10)		-	-	
12	Annual Interest Cost	427			FF1 Page 117.62
13	Annual Amortization of Debt Disc. & Exp.	428			FF1 Page 117.63
14	Annual Amortization of Loss on Reacquired Debt	428.1			FF1 Page 117.64
15	Annual Amortization of Debt Premium (Enter Credit)	429			FF1 Page 117.65
16	Annual Amortization of Gain on Reacquired Debt (Enter Credit)	429.1			FF1 Page 117.66
17	Interest on Debt to Associated Companies	430			FF1 Page 117.67
18	Hedging Expense		(b)		Attachment _
19	Total Annual Cost (Sum Lines 12 thru 18)			-	
20	LTD Cost of Capital (Line 19(B)/Avg Line 11(A) & (B))			0.0000%	(c)
Preferred Stock ("PS")					
21	Preferred Stock Issued	204			FF1 Page 112.3
22	Premium on PS (A/C 207)	207			Attachment _
23	Discount on PS (Enter Credit)	213			FF1 Page 112.9
24	PS Unamortized Issue Expense (Enter Credit)	214			FF1 Page 112.10
25	Preferred Stock (Sum Lines 21 thru 24)		-	-	
26	PS Dividend (Enter Positive)	437			FF1 Page 118.29
27	PS Issue Expense Amortization	214			FF1 Page 112.10 (diff. in py and cy)
28	Total Annual Cost (Line 26 + Line 27)			-	
29	PS Cost of Capital (Line 28(B)/Avg (Line 25(A) & (B)))			0.0000%	(c)
Common Equity ("CE")					
30	Proprietary Capital	201-219			FF1 Page 112.16
31	Unappropriated Undistributed Subsidiary Earnings	216.1			FF1 Page 112.12
32	Preferred Stock			-	Line 25
33	Goodwill		(e)		FF1 Page 200.12 and FF1 Page 200.32
34	Common Equity (Line 30 - Line 31 - Line 32 - Line 33)			-	
35	Percent Taxable				(d)
36	Common Equity taxable (Line 34 x Line 35)			-	
37	Common Equity non-taxable (Line 34 x (1 - Line 35))			-	
38	Total Common Equity (Line 36 + Line 37)			-	

Notes:

- (a) For PSNH only, exclude rate reduction bonds issued to securitize costs associated with the divestiture of PSNH's generation asset as Ordered by the NHPUC on January 30, 2018 in Docket No. DE 17-096.
- (b) Hedging activities and expenses associated with forward starting swaps.
- (c) The denominator for Long-Term Debt Cost of Capital and Preferred Stock Cost of Capital is based on a beginning of year/end of year average.
- (d) If a Company has 100% taxable income, enter "100%" on this line. For VTransco, see Appendix A, ATT VT-1.
- (e) See Appendix A, ATT CMP-3.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Plant - Additions, Retirements, Adjustments, Transfers
Worksheet 7

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = (A) + (B) - (C) + (D) + (E)	(G)
Line No.	Description	FERC Account No.	12/31/20__	Additions	Retirements	Adjustments	Transfers	12/31/20__	Reference
1	Regional Service Plant (b)	(d), (e)						-	Attachment _
2	Local Service Plant	(d), (f)						-	Attachment _
3	Schedule 12C Costs	(d)						-	Attachment _
4	Dispatch Center Plant	(d)						-	Attachment _
5	Asset Retirement Costs	359.1						-	FF1 Page 207.57g
6	HVDC-TF	(g)						-	Attachment _
7	Total Transmission (Sum Lines 1 thru 6)	350-359.1	-	-	-	-	-	-	
			FF1 206.58b	FF1 206.58c	FF1 207.58d	FF1 207.58e	FF1 207.58f	FF1 207.58g	

Notes:

- (a) Enter credit balances as negatives.
- (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section II.49 of the OATT and determined in accordance with Appendix A of this Rule, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HTF (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (c) To the extent balances herein include plant costs of a transmission project that (1) was selected by ISO-NE through a competitive solution process to address a transmission need pursuant to the procedures in Section II, Attachment K of the ISO New England Tariff, and (2) such selection was based, in part, upon the project's commitment to cost containment measures, the PTO will include a separate workpaper with the Annual Update that specifies the plant costs associated with the project and provide a reconciliation to the applicable cost containment measures.
- (d) Balances as calculated in attachments exclude ARC assets.
- (e) For MMWEC, MMWEC relies on its co-owner's, New Hampshire Transmission, LLC (NHT), books and records for determining the percentage of its Total Transmission Plant In Service that constitutes its Regional Transmission Service Plant.
- (f) For MMWEC, because MMWEC does not recover the cost associated with its Non-PTF Seabrook Switchyard assets pursuant to Schedule 21 or other provisions of the ISO-NE Tariff, MMWEC's Local Service Plant is not included in this Attachment F formula rate.
- (g) In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Additions Greater Than \$5 Million Support

Worksheet 8

For Calendar Year ____

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Project Description	AC ID / RSP ID	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			

Notes:

(a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
PBOP Deferral Support
Worksheet 9
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)
Line No.	PBOP Variance			Total (a)	Reference
1	Total PBOP Expense - Actual				(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator			#DIV/0!	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)			#DIV/0!	(d)
4	Transmission-related PBOP Expense - Fixed				(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)			#DIV/0!	
6	Prior Year (PY) Cumulative Under/(Over) Recovery, including interest through PY end				(f) PY Line 22(G)
7	Cumulative Under/(Over) recovery, before CY interest (Line 5 + Line 6)			#DIV/0!	
Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))					
	(C)	(D)	(E)	(F)	(G) = (E) x (F)
	Month	Year	Balance (g)	FERC Monthly Interest Rate (h)	Interest
8	January		#DIV/0!	(i)	#DIV/0!
9	February		#DIV/0!		#DIV/0!
10	March		#DIV/0!		#DIV/0!
11	April		#DIV/0!		#DIV/0!
12	May		#DIV/0!		#DIV/0!
13	June		#DIV/0!		#DIV/0!
14	July		#DIV/0!		#DIV/0!
15	August		#DIV/0!		#DIV/0!
16	September		#DIV/0!		#DIV/0!
17	October		#DIV/0!		#DIV/0!
18	November		#DIV/0!		#DIV/0!
19	December		#DIV/0!		#DIV/0!
20	CY Interest (Sum Lines 8(G) thru 19(G))				#DIV/0!
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))				#DIV/0!
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)				#DIV/0!
23	Transmission-related PBOP Expense - Fixed (Line 4(A))				-
24	Cumulative Under/(Over) recovery as a % of transmission-related PBOP expense - Fixed (Line 22(G) / Line 23(G))				#DIV/0!
25	Threshold Test met ("True") or not met ("False")		(i)		#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
(b) For VP only, Line 1 represents the Bangor Hydro District (BHD) amount.
(c) For CMP only, the Transmission Allocation Factor will be CMP's W&S allocator from Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(B).
(d) For CL&P, PSNH and NSTAR (West) only, the Line 3 input represents the transmission business segment amount from W/S 4, Line 20(A) and inputs for Lines 1 and 2 will be zero.
(e) Fixed Transmission-related PBOP expense amounts are as follows:

	Amount ¹	Docket No.
CL&P	\$ (403,000)	EL16-19
CMP	\$ 208,000	EL16-19
CTMEEC	\$ -	EL16-19
Versant Power	\$ 221,000	EL16-19
Fitchburg Gas and Electric	\$ 43,000	EL16-19
Green Mountain Power	\$ (39,000)	EL16-19
NEP	\$ 167,000	EL16-19
NHT	\$ -	EL16-19
NSTAR East	\$ (2,219,000)	EL16-19
NSTAR West	\$ (67,000)	EL16-19
PSNH	\$ (45,000)	EL16-19
United Illuminating	\$ (241,000)	EL16-19
VTransco	\$ (20,000)	EL16-19

¹ See Exhibit ____ in the Settlement Agreement or Docket No. listed.

- (f) Will represent the PY cumulative deferral balance including interest per Line 22(G), unless the variance thresholds detailed in footnote (i) were exceeded in the PY and a Section 205 filing has been accepted, in which case the deferral balance will be reset to \$0.
(g) Interest is compounded quarterly per Code of Federal Regulations Title 18 Section 35.19a.
(h) Interest rate per Code of Federal Regulations Title 18 Section 35.19a.
(i) Line 7(A).
(j) If the absolute value of the amount on line 22 is greater than \$100,000 and the absolute value of the percentage on line 24 is greater than 20%, the NETO will submit a FPA Section 205 filing to recover or return the under or over recovered amount, with interest. Once the FERC approval of the FPA Section 205 filing is received, this billed or refunded amount will be included in the next transmission rate setting process. The NETO will also have the discretion to submit a FPA Section 205 filing to request an adjustment to the fixed PBOP expense amount to more accurately reflect the going forward expense level, and to update the fixed PBOP expense level on Appendix A, W/S 4 and Line 4 of this PBOP deferral worksheet.

Input Cells are Shaded Yellow				FORM Account No.		(A)	(B)	(C)	(D) = (A) + (B) + (C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (A) + (B) + (C)	(N) = (D) + (E) + (F)	(O) = (G) + (H) + (I)	(P) = (J) + (K) + (L)	(Q) = (M) + (N) + (O)	(R)
		FORM Account No. - ADIT	FORM Account No. - Excess ADIT	Amortization Expense	20 Year Total Unamortized Excess/Deficient ADIT				Amortization Period (Yr)		Amortization Expense (yr)		Other Adjustments (yr)		20 Year Total Unamortized Excess/Deficient ADIT								
Line No.	Description (1)				Protected	Unprotected	Gross-Tp (3)	12/31 Balance	Protected	Unprotected	Protected	Unprotected	Gross-Tp (3)	Protected	Unprotected	Gross-Tp (3)	Protected	Unprotected	Gross-Tp (3)	12/31 Balance	Reference		
1a								-									-				-		
1b								-									-				-		
1c								-									-				-		
1d								-									-				-		
1e								-									-				-		
2	Total (Sum Lines 1a thru 1d) (2)																						
3	Deficient ADIT - Regulatory Asset			101.1																			
4	Excess ADIT - Regulatory Liability			104																			
5	Look-into Market Excess Income Tax Reconciliation Asset/Liability (Line 3 - Line 4)																						
6	Total Protected and Unprotected Amortization Expense (Line 102) - Line 103)																						
7	Transmission Allocation (Plant Allocation or Direct Assigned (DA))																						
8	Transmission related Amortization Expense (Line 6 + Line 7)																						
Journal Records for the period 1/1/2020 to 12/31/2021, Beginning on 1/1/2021, Appendix A, W/S 5, Line 12 of Direct Assigned (DA)																							

Notes:

(A) Enter credit balance as negative.

(B) Total equal the sum of column A through L, where L is the last column defined by a letter. The PTD may add or remove columns without a TPA Section 305 filing.

(C) Upon a change in Federal, State or Local income tax rates, the Company continues to affected accumulated deferred income tax (ADIT) assets and liabilities to reflect the new applicable corporate income tax rate. The affected ADIT accounts are reestimated by computing ADIT on cumulative temporary differences for each item in accounts 190, 282, and 283 at the current Federal, State & Local income tax rate to ADIT balances at the historical Federal, State & Local income tax rates. The difference between the two represents the deficient or excess ADIT balances. The result of this measurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding net change to regulatory assets (account 102.2) and regulatory liabilities (account 202) to reflect the resulting deficient or excess ADIT balance to be recovered/retained from its customers, respectively. See Worksheet 10a for additional detail of the measurement.

(D) Deficient ADIT is amortized to Account 401.1; Excess ADIT is amortized to Account 411.1.

(E) PTD will provide explanation for "Other Adjustments," where applicable.

(F) The amortization periods for the deficient or excess ADIT being recovered or retained through rates are as follows:

Participant	Unamortized (years)
CL&S	AR&M, 10, 5
CL&S	AR&M, 10, 5
CP&P Gas & Electric	AR&M, 10, 5
Great Mountain Power	AR&M, 10, 5
HEP&O	AR&M, 10, 5
NEP	AR&M, 10, 5
NET	AR&M, 10, 5
NET&R East	AR&M, 10, 5
NET&R West	AR&M, 10, 5
PNM	AR&M, 10, 5
United Illuminating	AR&M, 10, 5
Vermont	AR&M, 10, 5
Vermont	AR&M, 10, 5

(G) Refer to the Federal Income Tax rate change associated with the 2017 Tax Cuts and Jobs Act.

(H) Tax rates are calculated using the Corporate Tax Rate (1 - Corporate Tax Rate) in effect for the applicable period.

(I) Interpolating period in the column in Worksheet 10a, New England Transmission Owners will be permitted to reflect the amortization of excess or deficient ADIT in estimated rates under the Settled Formula Rate.

(J) PTD will add footnotes below to identify excess or deficient ADIT from future Federal, State and Local income tax rate changes.

(K) (L)

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Deficient/Excess/MTT Worksheet
Remeasurement Support
Worksheet 1b
For entry in 26

Input Cells are Shaded Yellow

Line No.	Description	FERC Account No.	(A)	(B) - (A)* %	(C) - (A)* %	(D) = (B) - (C)	(E)	(F) - (E)* %	(G) - (E)* %	(H) = (F) - (G)	(I)	(J) - (I)* %	(K) - (I)* %	(L) = (J) - (K)	(M)	(N) = (D) + (B) + (L) + (M)	(O)	(P)
			Gross Temporary Difference	ADIT @ Prior Tax Rate % (a) (b) (d)	ADIT @ Current Tax Rate % (e)	(Excess)/Deficient ADIT	Gross Temporary Difference F.Y.E. (a) (b) (c)	ADIT @ Prior Tax Rate % (f)	ADIT @ Current Tax Rate % (g)	(Excess)/ADIT	Gross Temporary Difference F.Y.E. (a) (b) (c)	ADIT @ Prior Tax Rate (f)	ADIT @ Current Tax Rate % (g)	Deficient ADIT (e)	Post Remeasurement Adjustment (a) (b) (g)	Total (Excess)/Deficient ADIT	Protected (a) (b)	Unprotected (a) (b)
1a				-	-	-		-	-	-		-	-	-	-	-		
[1]	Total (Sum Lines 1a thru 1(f))			-	-	-		-	-	-		-	-	-	-	-		
2				-	-	-		-	-	-		-	-	-	-	-		

Notes

(a) Enter credit balances as negatives.

(b) **Company records.**

(c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTOs may add or remove sublines without a FPA Section 205 filing.

(d) Columns (A) through (D) apply to the PTOs that file calendar year tax returns.

(f) Calendar year tax filers insert PY and CY income tax rates in column B and C, respectively. For Fiscal

(f) Calendar year tax filers input PY and CY income tax rates in columns H and C, respectively. For Fiscal year tax filers, input CY income tax rate in Columns G and K. To calculate blended rates for columns (F) and (J), when the effective date for an income tax rate change falls within a Company's fiscal tax year, the income tax rate for each year shall be the sum of the number of days in each time period times the tax rate for each period, as calculated below.

Blended Rate per IRC §15	Days	Effective Rate	Blended Rate
--------------------------	------	----------------	--------------

Blended Rate per IRC §15	Days	Effective Rate	Blended Rate
			0.00%
			0.00%
			0.0000%

(g) PTO will provide explanation for Post Remeasurement Adjustments, where applicable

(h) The PTOs may add footnotes below without a FPA Section 205 filing.

④[]

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
FERC Account 282 ADIT Proration
Worksheet 11
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		(c) FF1 Page 275__ b
2	Prorated Actual ADIT Activity	\$ -	Line 18(G)
3	Total Prorated ADIT Balance at year-end (Line 1 + Line 2)	\$ -	
4	Transmission Plant (PL) Allocator	#DIV/0!	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)	#DIV/0!	

(C)	(D)	(E)	(F) = (E) / Line 19(E)	(G) = (D) x (F)
Month	Actual Monthly Change in ADIT	Remaining Days	IRS Proration %	Prorated ADIT
6	Month 1	335	91.7808%	\$ -
7	Month 2	307	84.1096%	\$ -
8	Month 3	276	75.6164%	\$ -
9	Month 4	246	67.3973%	\$ -
10	Month 5	215	58.9041%	\$ -
11	Month 6	185	50.6849%	\$ -
12	Month 7	154	42.1918%	\$ -
13	Month 8	123	33.6986%	\$ -
14	Month 9	93	25.4795%	\$ -
15	Month 10	62	16.9863%	\$ -
16	Month 11	32	8.7671%	\$ -
17	Month 12	1	0.2740%	\$ -
18	Total Prorated Actual ADIT Activity (Sum Lines 6 thru 17)			\$ -
19	Number of Days in the Year	365		

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- Allocated via the PL allocator except for CMP, VP, CL&P, PSNH, NSTAR West and NSTAR East. For VP, CL&P, PSNH, NSTAR West and NSTAR East, see footnote (c). For CMP, Direct Assigned (DA) as reported in FF1.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Unfunded Reserves
Attachment 1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
						Select Allocation Factor by Placing an "X" in the appropriate box						
Line No.	Line Item	20__	Year End	20__	Year End	Average (c)	100% DA (d)	Allocation Via Electric Utility W&S (WS)	Allocation Via Plant Allocator (PL)	0% DA	Total (e)	Reference
1	FERC Account No. 144 (f), (g)											
2a						#DIV/0!					\$ -	Internal Records
2[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
4	FF1 Page 110.42c (b)											
5	FERC Account No. 228.1 (f)											
6a						#DIV/0!					\$ -	Internal Records
6[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
8	FF1 Page 112.27c (b)											
9	FERC Account No. 228.2 (f)											
10a						#DIV/0!					\$ -	Internal Records
10[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
12	FF1 Page 112.28c (b)											
13	FERC Account No. 228.3 (f)											
14a						#DIV/0!					\$ -	Internal Records
14[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
15	Total (Sum Lines 14a thru 14[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
16	FF1 Page 112.29c (b)											
17	FERC Account No. 228.4 (f)											
18a						#DIV/0!					\$ -	Internal Records
18[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
19	Total (Sum Lines 18a thru 18[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
20	FF1 Page 112.30c (b)											
21	FERC Account No. 234 (f)											
22a						#DIV/0!					\$ -	Internal Records
22[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
23	Total (Sum Lines 22a thru 22[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
24	FF1 Page 112.40c (b)											
25	FERC Account No. 242 (f)											
26a						#DIV/0!					\$ -	Internal Records
26[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
27	Total (Sum Lines 26a thru 26[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
28	FF1 Page 113.48c (b)											
29	FERC Account No. 253 (f)											
30a						#DIV/0!					\$ -	Internal Records
30[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
31	Total (Sum Lines 30a thru 30[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
32	FF1 Page 269_f (b)											
33	FERC Account No. 254 (f)											
34a						#DIV/0!					\$ -	Internal Records
34[]	Remaining Balance with no Unfunded Reserves					#DIV/0!					\$ -	Internal Records
35	Total (Sum Lines 34a thru 34[]) (b)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
36	FF1 Page 278_f (b)											
37	Total (i)	\$ -	-	\$ -	-	#DIV/0!					\$ -	
Factors												
38	Wages & Salary (W&S) Allocator					#DIV/0!						Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator					#DIV/0!						Appendix A, W/S 5, Line 12
40	Transmission Direct Assigned (DA) (j)					100.0000%						

Notes:

- (a) Enter credit balances as negatives.
(b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
(c) Average calculated as ((A)+(B)) ÷ 2.
(d) 100% DA indicates that inputs in Col (A) and Col (B) are Transmission amounts and do not require further allocation.
(e) For non-total amounts, (H) = (C) × [Ln. 38-40 of (A) as indicated by "X"].
(f) Unfunded reserves are defined as funds collected from customers in advance of an anticipated expense that (1) have not been set aside in a trust, escrow or restricted account; and (2) whose balance has been collected from customers through cost accruals to accounts that are recovered under the Formula Rate, provided that any portion of an unfunded reserve that is paid for by debiting one balance sheet account and crediting another balance sheet account will not be deducted from rate base. Further, where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The FERC account number is dependent on the unfunded reserve that is established. The unfunded reserve will be allocated to the Transmission function utilizing the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate. Support for the unfunded reserves credit to rate base will be included in the annual update informational filing.
(g) To the extent that NEP and Fitchburg Gas & Electric Co. had debt reserves meet the unfunded reserves criteria, the PTO will include the transmission-related unfunded reserve balance(s) on line(s) 2 - 2[].
(h) References correspond with the FERC Form page and line number in this column or its associated footnotes.
(i) Total equals Line 3 + Line 7 + Line 11 + Line 15 + Line 19 + Line 23 + Line 27 + Line 31 + Line 35
(j) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a "Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
- CL&P = 1T
- NSTAR West = 4T
- PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Revenue Credits
Attachment 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L) = Sum (B) thru (K)	(M)
		Revenues Credit To				ISO-NE OATT Revenues Collected from:								
Line No.	Line Item	Amount	To Appendix A	Regional Service To Att. 1 of App. B	Local Service To Att. 2 of App. B	Schedule 12C Costs To Att. 3 of App. B	Regional Service (Att. 1 of App. B W/S 5)	Local Service (Att. 2 of App. B W/S 4)	Schedule 12C Costs (Att. 3 of App. B W/S 5)	ISO-NE OATT, Schedule 1, Scheduling, System Control and Dispatch service	ISO-NE OATT, Schedule 20A, Phase I/II HVDC-TF Service	Retail Customer Recovery (e)	Total	Reference
1	FERC Account No. 454 (d)													
2a													-	
2[]													-	
3	Total (Sum Lines 2a thru 2[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
4	FF1 Page 300.19b													
5	FERC Account No. 456 (f)													
Support Revenues														
6a													-	
6[]													-	
7	Total (Sum Lines 6a thru 6[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Short-term Service Under the OATT (Non Firm)														
8a													-	
8[]													-	
9	Total (Sum Lines 8a thru 8[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues														
10a													-	
10[]													-	
11	Total (Sum Lines 10a thru 10[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total (Sum Lines 7 + 9 + 11)	-	-	-	-	-	-	-	-	-	-	-	-	
13	FF1 Page 300.21b													
14	FERC Account No. 456.1													
Support Revenues														
15a													-	
15[]													-	
16	Total (Sum Lines 15a thru 15[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Short-term Service Under the OATT (Non Firm)														
17a													-	
17[]													-	
18	Total (Sum Lines 17a thru 17[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission Revenue from MEPCO Grandfathered TSA														
19a													-	
19[]													-	
20	Total (Sum Lines 19a thru 19[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Scheduling and Dispatch														
21a													-	
21[]													-	
22	Total (Sum Lines 21a thru 21[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues														
23a													-	
23[]													-	
24	Total (Sum Lines 23a thru 23[] (b)	-	-	-	-	-	-	-	-	-	-	-	-	
25	Total (Sum Lines 16 + 18 + 20 + 22 + 24)	-	-	-	-	-	-	-	-	-	-	-	-	
26	FF1 Page 300.22b													
27	Intracompany Revenues													
28	Total Transmission of Electric (Line 25 + Line 27) (c)						-	-	-	-	-			

- Notes:
- (a) Enter credit balances as negatives.
 - (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
 - (c) Total includes Intracompany revenues, which are a component of the revenues included in the Annual True-up calculation.
 - (d) VTransco allocates rents 65% to Regional Service and 35% to Local Service.
 - (e) Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTransco to electric utilities furnishing service within the state of Vermont and to the Vermont Department of Public Service.
 - (f) For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Support Expenses
Attachment 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G) = Sum (B) thru (F)	(H)
Line No.	Line Item	Amount	To Appendix A	Regional Service To Att. 1 of App.	Local Service To Att. 2 of App.	Schedule 12C Costs To Att. 3 of App. B	Retail Customer Recovery	Total	Reference
1	FERC Account No. 565 (c), (d)								
2a								-	
2[]								-	
3	Total (Sum Lines 2a thru 2[]) (b)	-	-	-	-	-	-	-	
4	FF1 Page 332h								

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) FERC Account No. 565 is not applicable for VTransco who recovers PTF support expenses incurred by and on behalf of the VT electric utilities. The source for these amounts is the asset owners' annual support schedules which VTransco will include with the Annual Informational Filing.
- (d) PTF support expenses are recovered by VTransco and therefore are excluded by GMP. See note (c).

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
A&G Direct Assigned Cost Detail
Attachment CMP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (C) - (A)	(C)	(D)	
Line No.	Description	FERC Account No.	Service Company Charges (e)	Non-Service Company Charges	Total	FF1 Reference for Column (C)
<u>A&G Items to Remove from Wage & Salary Allocation</u>						
1	Administrative and General Salaries	920		-		FF1 Page 323.181b
2	Office Supplies and Expenses	921		-		FF1 Page 323.182b
3	Administrative Expenses Transferred (Enter Credit)	922		-		FF1 Page 323.183b
4	Outside Services Employed	923		-		FF1 Page 323.184b
5	Injuries and Damages	925		-		FF1 Page 323.186b
6	Employee Pensions and Benefits	926		-		FF1 Page 323.187b
7	Franchise Requirements	927		-		FF1 Page 323.188b
8	Duplicate Charges (Enter Credit)	929		-		FF1 Page 323.190b
9	Rents	931		-		FF1 Page 323.193b
10	Maintenance of General Plant	935		-		FF1 Page 323.196b
11	Miscellaneous General Expenses	930.2		-		FF1 Page 323.192b
12	Selected A&G Expenses (Sum Lines 1 thru 12)		\$ -	\$ -	\$ -	
13	Electricity Own Use	448 (c)		-		FF1 Page 300.9b
14	Other Miscellaneous A&G Expense (d)		Line 12(A)	Line 13(B)	Line 14(A) + Line 14(B)	
			-	-	-	
15	Massachusetts Formula Allocation Factor to Transmission (b)					
<u>Items Directly Assigned to Transmission A&G</u>						
16	Administrative and General Salaries (Line 1 x Line 15)	920	\$ -		\$ -	
17	Office Supplies and Expenses (Line 2 x Line 15)	921	-		-	
18	Administrative Expenses (Line 3 x Line 15)	922	-		-	
19	Outside Services Employed Assigned to Transmission (Line 4 x Line 15)	923	-		-	
20	Injuries and Damages Assigned (Line 5 x Line 15)	925	-		-	
21	Employee Pensions and Benefits (Line 6 x Line 15)	926	-		-	
22	Franchise Requirements (Line 7 x Line 15)	927	-		-	
23	Duplicate Charges (Line 8 x Line 15)	929	-		-	
24	Rents (Line 9 x Line 15)	931	-		-	
25	Maintenance of General Plant (Line 10 x Line 15)	935	-		-	
26	Miscellaneous General Expenses (e)	930.2			-	
27	Other Directly Assigned to Transmission (Sum Lines 16 thru 26)		\$ -	\$ -	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) A ratio used to allocate A&G service company costs to CMP Transmission is the straight average of each of the following sub-ratios comprising (1) direct labor, (2) gross plant and CWIP, and (3) gross revenues.
- (c) Electricity Own Use pertains to electricity delivery costs CMP charges itself for its facilities. The revenues offsetting the expense are posted in FERC Account 448 (Interdepartmental Sales).
- (d) Amount to remove from A&G expense wage & salary allocation on W/S 4 of Appendix A to Attachment F.
- (e) Sourced from Internal Records.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Attachment CMP-2
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)
Line	Description (c)	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Reference
1	Total Transmission Plant as reported on FF1 or FF3Q	(c)					FF1 Page 206.58g or FF3Q Page 208.7b Schedule 1
2	Schedule 1 related	(b)					
3	Total Transmission Plant (Line 1 - Line 2)	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Total Transmission Accumulated Depreciation as reported on FF1 or FF3Q (Enter Credit)	(c)					FF1 Page 219.25 or FF3Q Page 208.7c Schedule 1
5	Schedule 1 related (Enter Credit)	(b)					
6	Transmission Accumulated Depreciation (Line 4 - Line 5)	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Total General Plant						FF1 Page 207.99g FF1 Page 207.98g Schedule 1
8	General Plant Asset Retirement Costs (ARC)						
9	Schedule 1 related	(b)					
10	General Plant (Line 7 - Line 8 - Line 9)	\$ -				\$ -	
11	Total Intangible Plant	(c)					FF1 Page 205.5g Schedule 1
12	Schedule 1 related	(b)					
13	Intangible Plant (Line 11 - Line 12)	\$ -				\$ -	
14	Total Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	(c)					FF1 Page 200.21c Schedule 1
15	Schedule 1 related (Enter Credit)	(b)					
16	Transmission Related Intangible Plant Amortization Reserve (Line 14 - Line 15)	\$ -				\$ -	
17	Total Transmission Related General Plant Depreciation Reserve (Enter Credit)	(c)					FF1 Page 219.28c Schedule 1
18	Schedule 1 related (Enter Credit)	(b)					
19	Transmission Related General Plant Depreciation Reserve (Line 17 - Line 18)	\$ -				\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Scheduling, System Control, and Dispatch Service provided by CMP's Local Control Center is recovered pursuant to Schedule 1 of Schedule 21-CMP.
- (c) There are no Asset Retirement Costs (ARCs) associated with Load Control Center plant or depreciation.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Depreciation Detail
Attachment CMP-2
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	20__ Year End	Reference
1	Total Transmission Depreciation Expense		FF1 Page 336.7b
2	Schedule 1 related	(b)	Schedule 1
3	Depreciation Expense for Transmission Plant (Line 1 - Line 2)	\$ -	
4	Total Intangible Plant Amortization Expense		FF1 Page 336.1d & Page 336.1e
5	Schedule 1 related	(b)	Schedule 1
6	Intangible Plant Amortization Expense (Line 4 - Line 5)	\$ -	
7	Total General Depreciation Expense		FF1 Page 336.10b & 336.10d
8	Schedule 1 related	(b)	Schedule 1
9	General Plant Depreciation & Amortization (Line 7 - Line 8)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Scheduling, System Control, and Dispatch Service provided by CMP's Local Control Center is recovered pursuant to Schedule 1 of Schedule 21-CMP.

Utility Name
Annual Transmission Revenue Requirements (ATTR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Wages and Salaries Detail
Attachment CMP-2
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	20__ Year End	Reference
1	Total Direct Transmission Wages and Salaries		FF1 Page 354.21b
2	561.1 thru 561.4 - Total Load Dispatch Wages		Schedule 1
3	Direct Transmission Wages and Salaries (Line 1 - Line 2)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Goodwill
Attachment CMP-3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Acquisition Adjustments		FF1 Page 200.12c
2	Amortization of Plant Acquisition Adjustment		FF1 Page 200.32c
3	Net Acquisition Adjustment (Line 1 - Line 2)	\$ -	
4	Change in Control		Internal Records
5	Workforce Management Plan		Internal Records
6	MY Replacement Power Plan		Internal Records
7	Pre-Merger Pension Actuarial Adjustment		Internal Records
8	Pre-Merger Income Tax Adjustment		Internal Records
9	Amortization through 2001		Internal Records
10	Net Non - Common Equity Adjustments (Sum Lines 4 thru 9)	\$ -	
11	Goodwill (Line 3 - Line 10)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission General and Intangible Plant
Attachment VP-1
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D) = (A) x (C)	(E) = (B) x (C)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Allocation Factors	BHD Transmission 20__ Year End	BHD Transmission 20__ Year End	Reference
Transmission Related Intangible Plant								
1	BHD Intangible Plant	301-303 (b)						Attachment _
2	Customer Information System in Intangible Plant	301-303 (b)						Attachment _
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					#DIV/0!	#DIV/0!	
Transmission Related General Plant								
6	BHD General Plant	389-399 (b)						Attachment _
7	Customer Information System in General Plant	389-399 (b)						Attachment _
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					#DIV/0!	#DIV/0!	
Transmission Related Intangible Plant Amortization Reserve								
11	BHD Intangible Plant Amortization Reserve	111 (b)						Attachment _
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)						Attachment _
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + Line 14)					#DIV/0!	#DIV/0!	
Transmission Related General Plant Amortization Reserve								
16	BHD General Plant Amortization Reserve	108 (b)						Attachment _
17	Customer Information System in General Plant Amortization Reserve	108 (b)						Attachment _
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
20	BHD General Plant Amortization Reserve Directly Assigned to Transmission (Line 17 + Line 18)					#DIV/0!	#DIV/0!	

Notes:

(a) Enter credit balances as negatives.

(b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Materials and Supplies and Prepayments
Attachment VP-1
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr _____	2nd Qtr _____	3rd Qtr _____	20__ Year End	Average	Reference
1	Versant Power Prepayments	165						#DIV/0!	FF1 Page 111.57c or FF3Q Page 111.57c
2	BHD Allocation		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Appendix A, ATT VP-1, W/S 4, Line 20(C)
3	BHD Prepayments (Line 1 x Line 2)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	Versant Power Transmission-related Materials and Supplies	154						#DIV/0!	FF1 Page 227.____ and FF3Q Page 110. ____
5	BHD Allocation		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	Appendix A, ATT VP-1, W/S 4, Line 20(C)
6	BHD Transmission-related Materials and Supplies (Line 4 x Line 5)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission O&M Detail
Attachment VP-1
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	
Line No.	Description	FERC Account No.	Total	Allocation Factors	BHD Transmission	Reference
<u>Transmission Intangible Plant Amortization Expense</u>						
1	BHD Intangible Plant Amortization Expense	404, 405	(b)			Attachment _
2	Customer Information System in Intangible Plant Amortization Expense	404, 405	(b)			Attachment _
3	BHD Intangible Plant Amortization Expense Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant Amortization Expense (Line 2(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Amortization Expense Directly Assigned to Transmission (Line 3 + Line 4)				#DIV/0!	
<u>Transmission Gen Plant Depreciation & Amort Expense</u>						
6	BHD Gen Plant Depreciation & Amortization Expense	403, 404	(b)			Attachment _
7	Customer Information System in General Plant Depreciation & Amortization Expense	403, 404	(b)			Attachment _
8	BHD General Plant Depreciation & Amortization Expense Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant Depreciation & Amortization Expense (Line 7(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Depreciation & Amortization Expense Directly Assigned to Transmission (Line 8 + Line 9)				#DIV/0!	
<u>Transmission Related Municipal Tax Expense</u>						
11	Versant Power Total Municipal Tax Expense	408.1				FF1 Page 262-263 _
12	BHD Current Year Municipal Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 20(C)
<u>Payroll Tax Expense</u>						
13	Versant Power Total Payroll Tax Expense	408.1				FF1 Page 262-263 _
14	BHD Total Payroll Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 16(A)

- Notes:**
- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Allocation Factors
Attachment VP-1
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg [(A),(B)]	(D)
Line No.	Description	Total	Reference for Col. (A)	Average	Reference for Col. (A) & (B), Lines 17 & 18
<u>BHD Revenue Allocator (Transmission)</u>					
1	Bangor Hydro District Transmission Revenue	(b)	Attachment _		
2	Bangor Hydro District Total Revenue	(b)	Attachment _		
3	Percent Allocation (Line 1 / Line 2)	#DIV/0!			
<u>Customer Count Allocator</u>					
4	Bangor Hydro District Customer Count	(b)	Attachment _		
5	Maine Public District Customer Count		Attachment _		
6	Versant Power Customer Count (Line 4 + Line 5)	-	FF1 Page 304.43d		
7	BHD Customer Count Allocator (Line 4 / Line 6)	#DIV/0!			
<u>Energy Sales Allocator</u>					
8	Bangor Hydro District Energy Sales (mWh)	(b)	Attachment _		
9	Maine Public District Energy Sales (mWh)		Attachment _		
10	Versant Power Energy Sales (mWh) (Line 8 + Line 9)	-	FF1 Page 304.1.43b		
11	BHD Energy Sales Allocator (Line 8 / Line 10)	#DIV/0!			
<u>Monthly Peak Demands Allocator</u>					
12	Bangor Hydro District Monthly Peak Demands (mW)	(b)	FF1 Page 400.1.1b thru 400.1.15b		
13	Maine Public District Monthly Peak Demands (mW)		FF1 Page 400.1b thru 400.15b		
14	Versant Power Monthly Peak Demands (mW) (Line 12 + Line 13)	-			
15	BHD Monthly Peak Demands Allocator (Line 12 / Line 14)	#DIV/0!			
16	BHD Customer/Load/Sales Allocator ((Line 7 / 3) + (Line 11 / 3) + (Line 15 / 3))	#DIV/0!			
		20_ Year End	20_ Year End		
<u>Total Plant Allocator</u>					
17	Bangor Hydro District Total Electric Plant In Service	(b)		\$ -	Attachment _
18	Maine Public District Total Electric Plant In Service			\$ -	Attachment _
19	Versant Power Total Electric Plant In Service (Line 17 + Line 18)	\$ -	\$ -	\$ -	FF1 Page 207.104g
20	BHD Total Plant Allocator (Line 17 / Line 19)			#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Accumulated Deferred Income Taxes
Attachment VP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	20__ Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
1	FERC Account No. 282						
2a				\$ -		\$ -	Internal Records
2[]				\$ -		\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -		\$ -		\$ -	
4	FF1 Page 274.9k						
5	FERC Account No. 283						
6a				\$ -		\$ -	Internal Records
6[]				\$ -		\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -		\$ -		\$ -	
8	FF1 Page 276.19k						
9	FERC Account No. 190						
10a				\$ -		\$ -	Internal Records
10[]				\$ -		\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[]) (b)	\$ -		\$ -		\$ -	
12	FF1 Page 234.18c						

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	20__ Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
13	FERC Account No. 282						
14a				\$ -		\$ -	Internal Records
14[]				\$ -		\$ -	Internal Records
15	FERC Account No. 282 Total (Sum Lines 14a thru 14[]) (b)	\$ -		\$ -		\$ -	
16	FF1 Page 274.9k						
17	FERC Account No. 283						
18a				\$ -		\$ -	Internal Records
18[]				\$ -		\$ -	Internal Records
19	FERC Account No. 283 Total (Sum Lines 18a thru 18[]) (b)	\$ -		\$ -		\$ -	
20	FF1 Page 276.19k						
21	FERC Account No. 190						
22a				\$ -		\$ -	Internal Records
22[]				\$ -		\$ -	Internal Records
23	FERC Account No. 190 Total (Sum Lines 22a thru 22[]) (b)	\$ -		\$ -		\$ -	
24	FF1 Page 234.18c						

Factors

25	All BHD (Company Allocator)
26	BHD Total Plant Allocator (Company Allocator)
27	Wages & Salary (W&S) Allocator (Transmission allocator)
28	Plant (PL) Allocator (Transmission Allocator)
29	BHD Revenue Allocator (Transmission Allocator)
30	Transmission Direct Assigned (DA)
31	Non-Transmission

100.0000%
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!
100.0000%
0.0000%

Appendix A, ATT VP-1, W/S4, Line 20(C)
Appendix A, W/S 5, Line 6
Appendix A, W/S 5, Line 12
Appendix A, ATT VP-1, W/S4, Line 3(A)
(c)

Notes:

- Enter credit balances as negatives.
- Total equals the sum of lines a through [], where _[] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense
Attachment ES-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]	(J)
				20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End		
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Columns (G) & (H)	Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (b)	Transmission Segment (b)	Average Transmission Balance	Notes
1	Intangible Plant										
2a	FERC Account No. 301	FF1 Page 204.2	204.2 FN			-	-			-	
2b	FERC Account No. 302	FF1 Page 204.3				-	-			-	
2c	FERC Account No. 303	FF1 Page 204.4				-	-			-	
3	Total Intangible Plant			-	-			-	-	-	
4	FF1 Balance	FF1 Page 204.5									
5	General Plant										
6a	FERC Account No. 389	FF1 Page 204.86				-	-			-	
6b	FERC Account No. 390	FF1 Page 204.87				-	-			-	
6c	FERC Account No. 391	FF1 Page 204.88				-	-			-	
6d	FERC Account No. 392	FF1 Page 204.89				-	-			-	
6e	FERC Account No. 393	FF1 Page 204.90				-	-			-	
6f	FERC Account No. 394	FF1 Page 204.91				-	-			-	
6g	FERC Account No. 395	FF1 Page 204.92				-	-			-	
6h	FERC Account No. 396	FF1 Page 204.93				-	-			-	
6i	FERC Account No. 397	FF1 Page 204.94				-	-			-	
6j	FERC Account No. 398	FF1 Page 204.95				-	-			-	
6k	FERC Account No. 399	FF1 Page 204.97				-	-			-	
6l	FERC Account No. 399.1	FF1 Page 204.98				-	-			-	
7	Total General Plant			-	-			-	-	-	
8	FF1 Balance	FF1 Page 204.99									
9	Total Transmission Related Intangible & General Plant (Line 3 + Line 7)									-	
10	Intangible Plant Amortization Reserve										
11a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
12	General Plant Depreciation Reserve										
13a	FERC Account No. 108	(c) FF1 Page 219.28c				-	-			-	Follows the classification of the underlying assets as transmission
14	Intangible Plant Depreciation & Amortization Expense										
15a	FERC Account No. 404	FF1 Page 336.1d									Follows the classification of the underlying assets as transmission
15b	FERC Account No. 405	FF1 Page 336.1e									Follows the classification of the underlying assets as transmission
16	Total Intangible Plant Depreciation & Amortization Expense									-	
17	General Plant Depreciation & Amortization Expense										
18a	FERC Account No. 403	FF1 Page 336.10b									Follows the classification of the underlying assets as transmission
18b	FERC Account No. 404	FF1 Page 336.10d									Follows the classification of the underlying assets as transmission
19	Total General Plant Depreciation & Amortization Expense									-	

Notes:

- (a) Enter credit balances as negatives.
- (b) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.).
The transmission segment "Entity" codes are identified below:
 · CL&P = 1T
 · NSTAR West = 4T
 · PSNH = 6T
- (c) Column (C) inputs are derived from the prior year FERC Form 1 and Column (D) inputs are derived from the current year FERC Form 1.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment ES-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]
			FF1 Footnote Reference for Columns (G) & (H)	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	Average Transmission Balance
Line No.	Line Item	FF1 Reference		Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (c)	Transmission Segment (c)	
1	FERC Account No. 190									
2a		FF1 Page 234.18 FN				-	-			-
2[]		FF1 Page 234.18 FN				-	-			-
3	Total (Sum Lines 2a thru 2[]) (b)			-	-	-	-	-	-	-
4	FF1 Balance	FF1 Page 234.18								
5	FERC Account No. 281									
6		FF1 Page 272.17				-	-			-
7	Total			-	-	-	-	-	-	-
8	FERC Account No. 282									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	FERC Account No. 283									
12a		FF1 Page 276.19 FN				-	-			-
12[]		FF1 Page 276.19 FN				-	-			-
13	Total (Sum Lines 12a thru 12[]) (b)			-	-	-	-	-	-	-
14	FF1 Balance	FF1 Page 276.19								
15	Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)			-	-	-	-	-	-	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit) at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.).
- The transmission segment "Entity" codes are identified below:
- CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Prepayments
Attachment ES-3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G) = Avg[(B) thru (F)]
Line No.	Line Item	FF1 Reference for Columns (B) and (F) and FF3Q Reference for Columns (C) thru (E)	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average
1	FERC Account No. 165 - Total							
2a								#DIV/0!
2[]								#DIV/0!
3	Total (b)		-	-	-	-	-	#DIV/0!
4	FF1 or FF3Q Balance	FF1 or FF3Q Page 110.57						#DIV/0!
5	FERC Account No. 165 - Distribution (d)							
6a	0		-	-	-	-	-	-
6[]	0		-	-	-	-	-	-
7	Total (b)		-	-	-	-	-	-
8	FERC Account No. 165 - Transmission (c)							
9a	0							#DIV/0!
9[]	0							#DIV/0!
10	Total (b)		-	-	-	-	-	#DIV/0!
11	FF1 or FF3Q Balance							#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T
- (d) Distribution amounts on Lines 6a thru 7 equal Lines 2a thru 3 minus Lines 9a thru 10.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Taxes Other Than Income Taxes
Attachment ES-4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D) = (C) - (E)	(E)
				20__ Year End	20__ Year End	20__ Year End
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Column (E)	Total	Distribution Segment	Transmission Segment (c)
1	<u>Taxes Other Than Income Taxes</u>					
2a					-	
2[]					-	
3	Total (Sum Lines 2a thru 2[]) (b)			-	-	-

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an “Entity” code (previously called a Charge Accounting Unit”) at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment “Entity” codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission-Related Administrative & General Expenses
Attachment ES-5
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	FERC Form No. 60 Allocator (a)	Calculation	Allocation Percentages
1	<u>Allocator</u>		
2a			
2[]			

Notes:

(a) Line [] denotes additional lines will be added as necessary.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Yankee Adjustment
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)
Line No.	Unit	FERC Account No.	Earnings	Beginning of Year Investment	End of Year Investment	Reference
<u>I. Equity Investment & Earnings</u>						
1	Yankee Atomic	123.1	-			Sum of FF1 Page 224.4 thru 224.7
2	Connecticut Yankee	123.1	-			Sum of FF1 Page 224.10 thru 224.14
3	Maine Yankee	123.1	-			Sum of FF1 Page 224.17 thru 224.21
4	Yankee Investment (Sum Lines 1 thru 3)		-	-	-	
5	Return on Yankee Investment		-			Line 4(A)
6	r Yankee	(b)	#DIV/0!			Line 5(A) / ((Line 4(B) + Line4(C)) / 2)
<u>II. Calculation of Yankee Adjustment</u>						
	<u>Component</u>		<u>Value</u>			
7	Total Common Equity, excluding Goodwill		-			W/S 2, Line 3(A)
8	Yankee Investment		-			Line 4(C)
9	Common Equity Less Yankee Investment (Line 7 - Line 8)		-			
10	p Yankee (Line 8 / Line 7)	(c)	#DIV/0!			
11	p Operating (1 - Line 10)	(d)	#DIV/0!			
12	Overall ROE		0.0000%			W/S 2, Line 3(C)
13	Total Capitalization		-			W/S 2, Line 5(A)
	<u>Category</u>		<u>Rate- revised calc</u>	<u>% of Capital</u>		
14	r Operating: Operating Business w/o Yankees	(e)	#DIV/0!	#DIV/0!	(g)	#DIV/0!
15	r Composite: NEP Composite	(f)	0.0000%	#DIV/0!	(h)	#DIV/0!
16	Yankee Adjustment (Line 15 - Line 14)		#DIV/0!	#DIV/0!		#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) r Yankee = after tax return on equity for Yankee companies.
- (c) p Yankee = percentage of NEP-composite equity invested in Yankee companies.
- (d) p Operating = percentage of NEP-composite equity invested in NEP-operating.
- (e) r Operating = Return on Equity for NEP-operating; r Operating = (r Composite - (r Yankee x p Yankee))/p Operating (source: Opinion No. 158).
- (f) r Composite = Return on Equity for NEP-composite.
- (g) % of Capital = Common Equity Less Yankee Investment / (Total Capitalization - Yankee Investment).
- (h) % of Capital = Total Common Equity, net of Goodwill / Total Capitalization.

Utility Name
Annual Transmission Revenue Requirements (ATTR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases
Attachment NEP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Reference
1	Leased to NHH (b)						
2	Total Land from Comerford Station to Tewksbury Line						Attachment __
3	Average ROW width per lease agreement						Internal Records
4	Total Feet used by NHH						Internal Records
5	Percentage of Right of Way occupied by HVDC lines (Line 4 / Line 3)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	Total Land leased by NHH (Line 2 x Line 5)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	Leased to NEH (b)						
8	Total Land from Sandy Pond to New Hampshire						Attachment __
9	Average ROW width per Lease Agreement						Internal Records
10	Total Feet used by NEH						Internal Records
11	Percentage of Right of Way occupied by HVDC lines (Line 10 / Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
12	Total Land leased by NEH (Line 8 x Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13	Total HVDC Land Leased by NHH and NEH (Line 6 + Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) NEH and NHH are acronyms for two of the three "Hydro Companies", which are New England Hydro-Transmission Corporation (NHH), New England Electric Transmission Corporation, and New England Hydro-Transmission Electric Company, Inc. (NEH).

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Intangible and General Plant & Depreciation and Amortization Expense
Attachment UI-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Wages & Salaries Allocation Factor or Directly Assigned (b)	Transmission	Reference for Col. (A) and (B)
1	Transmission Related Intangible and General Plant							
2	Intangible Plant (Line 3 - Line 2a - Line 2b)		\$ -	\$ -	\$ -		(d) \$ -	
2a	Intangible Plant 100% Allocated to Distribution				#DIV/0!	0.0000%	#DIV/0!	(e)
2b	Intangible Plant 100% Allocated to Transmission				#DIV/0!	100.0000%	#DIV/0!	(e)
3	Intangible Plant	301-303					#DIV/0!	FF1 Page 204.5b and FF1 Page 205.5g
4	General Plant (Line 5 - Line 4a - Line 4b)		\$ -	\$ -	\$ -		(d) \$ -	
4a	General Plant 100% Allocated to Distribution				#DIV/0!	0.0000%	#DIV/0!	(e)
4b	General Plant 100% Allocated to Transmission				#DIV/0!	100.0000%	#DIV/0!	(e)
5	General Plant	389-399.1					#DIV/0!	FF1 Page 206.99b and FF1 Page 207.99g
6	Total Transmission Related Intangible and General Plant (Line 3 + Line 5)		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
7	Transmission Related Depreciation & Amortization Reserve (c)							
8	Transmission Related Intangible Plant Amortization Reserve (Enter Credit) (Line 9 - Line 8a - Line 8b)		\$ -	\$ -	\$ -		(d) \$ -	
8a	Transmission Related Intangible Plant 100% Allocated to Distribution (Enter Credit)				#DIV/0!	0.0000%	#DIV/0!	(e)
8b	Transmission Related Intangible Plant 100% Allocated to Transmission (Enter Credit)				#DIV/0!	100.0000%	#DIV/0!	(e)
9	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111					#DIV/0!	FF1 Page 200.21c
10	Transmission Related General Plant Depreciation Reserve (Enter Credit) (Line 11 - Line 10a - Line 10b)		\$ -	\$ -	\$ -		(d) \$ -	
10a	Transmission Related General Plant Depreciation 100% Allocated to Distribution (Enter Credit)				#DIV/0!	0.0000%	#DIV/0!	(e)
10b	Transmission Related General Plant Depreciation 100% Allocated to Transmission (Enter Credit)				#DIV/0!	100.0000%	#DIV/0!	(e)
11	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108					#DIV/0!	FF1 Page 219.28c
12	Total Transmission Depreciation and Amortization Reserve (Line 9 + Line 11)		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
				(G)		(H)	(I) = (G) x (H)	(J)
				<u>20__ Year End</u>		<u>Wages & Salaries Allocation Factor or Directly Assigned (b)</u>	<u>Transmission</u>	<u>Reference for Col. (G)</u>
13	Intangible Plant Depreciation & Amortization Expense (c)							
14	General Plant (Line 15 - Line 14a - Line 14b)		\$ -				(d) \$ -	
14a	General Plant 100% Allocated to Distribution					0.0000%	\$ -	(e)
14b	General Plant 100% Allocated to Transmission					100.0000%	\$ -	(e)
15	General Plant Depreciation	403					\$ -	FF1 Page 336.10b
16	Intangible Plant (Line 17 - Line 16a - Line 16b)		\$ -				(d) \$ -	
16a	Intangible Plant 100% Allocated to Distribution					0.0000%	\$ -	(e)
16b	Intangible Plant 100% Allocated to Transmission					100.0000%	\$ -	(e)
17	Intangible Plant Amortization	404					\$ -	FF1 Page 336.1d
18	Total Intangible Plant Depreciation & Amortization Expense (Line 15 + Line 17)		<u>\$ -</u>				<u>\$ -</u>	

Notes:

- Enter credit balances as negatives.
- Directly assigned based on the Massachusetts Formula; see description in footnote (e).
- Follows the classification of the underlying assets as transmission.
- Allocated via the W&S Allocator from Appendix A, W/S 5, Line 6.
- Based on the Massachusetts Formula, which is a ratio used to allocate general and intangible plant costs to UI Transmission is the straight average of each of the following sub-ratios comprising (1) direct labor, (2) net plant in service and CWIP, and (3) net revenue.
- Asset Retirement Obligations (AROs) for UI are \$0 and are excluded from this attachment.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Percent Taxable Income
Attachment VT-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Member	Taxable Corporations	Non-Taxable Municipal and Public Power Entities	Total Proprietary Capital	Reference
1	<u>FERC Account Nos. 201-219 - Total Proprietary Capital</u>				
2a				\$ -	FF1 Page 123._
2[]				\$ -	FF1 Page 123._
3	Total (Sum Lines 2a thru 2[]) (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
4	FF1 Page 112.16.c				
5	Percent Taxable (Line 3(A) / Line 3(C))	<u><u>#DIV/0!</u></u>			

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 1

Utility Name

Regional Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Regional Service Specific Revenue Requirements Items	
3	Regional Service Incremental Incentive Return Calculations	
3a	Incremental Return and Associated Income Taxes - Investment Base Calculations	
3b	Incremental Return and Associated Income Taxes - RTO Participation	
3c	Incremental Return and Associated Income Taxes - Post 2003 PTF Investment	
3d	Incremental Return and Associated Income Taxes - Middletown-Norwalk Advanced Technology	
3e	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment	
3f	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment	
3g	Incremental Return and Associated Income Taxes - New England East West Solution (NEEWS) Investment	
3h	Incremental Return and Associated Income Taxes - Central Connecticut Reliability Project (CCRP) Investment	
3i	Incremental Return and Associated Income Taxes - Pequonnock Substation Project (PEQ) CWIP Investment	
4	Regional Service Forecasted Transmission Revenue Requirements (FTRR) - Forecast	
4a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
5	Regional Service True-up and Interest Calculation for ____	
Attachment	Description	Enter "N/A" if Not Applicable (a)
CMP-1	Chester SVC Upgrade	
VP-1	Chester SVC Upgrade	
ES-1	Accumulated Deferred Income Taxes	
NEP-1	Transmission Related Integrated Facilities Charge	
NEP/VT-1	Accumulated Deferred Income Taxes	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):
Customer:
Name of Participant responsible for customer's billing:
DUNs number of Participant responsible for customer's billing:

Utility Name
Utility Name
____-____-____

Line No.	Description	(A) Amount	(B) Reference
1	Regional Service Annual Transmission Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(A)
2	Regional Service Specific Revenue Requirements	\$ -	W/S 2, Line 9(A)
3	Regional Service Incremental ROE Incentive Returns	#DIV/0!	W/S 3, Line 35(A)
4	Subtotal (Sum Lines 1 thru 3)	#DIV/0!	
5	Regional Service Forecasted Transmission Revenue Requirements	#DIV/0!	W/S 4, Line 13(C)
6	Regional Service Annual True-up and Interest	#DIV/0!	W/S 5, Line 32(C)
7	Regional Service Prior Period Adjustments per Protocols Section VII		Attachment _
8	Total Regional Service ATRR (Sum Lines 4 thru 7)	#DIV/0!	
Notes:			
9	Regional Service Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 5 + 6 + 7)	#DIV/0!	

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Specific Revenue Requirements Items
Worksheet 2

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description (b)		Amount	Reference
1	Support Revenues (Enter Credit)	(c), (j)		Appendix A, ATT 2, Line 7(C) and Line 16(C)
2	Support Expenses	(d)		Appendix A, ATT 3, Line 3(C)
3	Revenue for Short-Term Service Under the OATT (Enter Credit)	(e)		Appendix A, ATT 2, Line 9(C) and Line 18(C)
4	Transmission Revenue from MEPCO Grandfathered TSA (Enter Credit)	(f)		Appendix A, ATT 2, Line 20(C)
5	Transmission Related Integrated Facilities Charge	(g)		Attachment 1 of Appendix B, ATT NEP-1, Line 9(C)
6	Transmission Revenue related to Scheduling and Dispatch (Enter Credit)	(h)		Appendix A, ATT 2, Line 22(C)
7	Transmission Rents Received from Electric Property (Enter Credit)	(i), (j)		Appendix A, ATT 2, Line 3(C)
8	Chester SVC Partnership			Attachment 1 of Appendix B, ATT CMP-1, Line 12 or ATT VP-1, Line 12
9	Regional Service Specific Revenue Requirements (Sum Lines 1 thru 8)		<u>\$ -</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) The items in this worksheet are appropriately attributable directly to Regional Service plant, and are therefore not allocated in the same manner as contemplated in Appendix B to Attachment F.
- (c) Transmission Support Revenues shall equal the PTO's revenue received for PTF and HTF transmission support but excluding the support payments to PTOs or their designee pursuant to Schedule 11 and excluding the support payments to PTOs or their designee pursuant to Schedule 12 Part 1(a) and Part B.2, and excluding support payments, if any, made to PTOs or their respective designee pursuant to Part II.C of this OATT.
- (d) Transmission Support Expense shall equal the expense paid by (1) PTOs, (2) Transmission Customers or (3) Related Persons pursuant to Section II.49 of the Tariff for PTF and HTF transmission support other than expenses for payments made for congestion rights or for transmission facilities or facility upgrades placed in service on or after January 1, 1997, where the support obligation is required to be borne by particular PTOs or other entities in accordance with the OATT. Transmission Support Expenses by any entity other than a PTO, included in this provision, shall be capped at that entity's annual payment for Regional Service or its Point To Point Service for each individual Point To Point transaction from the resource with which the support payment is associated.
- (e) Revenues for Short-Term service under the OATT shall be revenues distributed to each PTO for short term service provided under the OATT, received after March 1, 1999.
- (f) Transmission Revenues from MEPCO Grandfathered Transmission Service Agreements (MG TSA) shall equal any MG TSA revenues recorded in Account 456.
- (g) Under the Integrated Facilities Agreement provisions of Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of New England Power Company's Tariff No. 1.
- (h) The Transmission Revenue credit related to Scheduling and Dispatch is only applicable for Eversource
- (i) Vermont Transco will assign 65% of their rental revenue credits to their Regional Service rates
- (j) For CMP only, certain amounts in FERC Account 454 are included in Support Revenues and excluded from Transmission Rents Received from Electric Property. CMP will add Appendix A, ATT 2, Line 2[(C) to Support Revenues on Line 1 and will subtract Appendix A, ATT 2, Line 2[(C) from Transmission Rents Received from Electric Property on Line 7.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Incremental Incentive Return Calculations

Worksheet 3

For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	PTF Investment	Reference
I. Regional Service Investment Base (b)			
1	PTF Transmission Investment Base		Appendix B (Allocations), W/S 1, Line 6(A)
2	PTF Incremental Return and Associated Income Taxes	\$ -	W/S 3b, Line 14(A)
II. Post-2003 Investment Base (c)			
3	Post-2003 Transmission Plant	#DIV/0!	W/S 3a, Line 1(C)
4	Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 3a, Line 2(C)
5	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 3(C)
6	Net Post-2003 Transmission Investment (Line 3 + Line 4 + Line 5)	#DIV/0!	
7	Post-2003 Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3c, Line 14(A)
III. M-N Adv. Tech. Investment Base			
8	M-N Advanced Technology Transmission Plant	#DIV/0!	W/S 3a, Line 4(C)
9	M-N Advanced Technology Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 5(C)
10	M-N Advanced Technology Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 6(C)
11	Net M-N Advanced Technology Transmission Investment (Line 8 + Line 9 + Line 10)	#DIV/0!	
12	M-N Advanced Technology Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3d, Line 14(A)
IV. MPRP Investment Base			
13	MPRP Transmission Plant	#DIV/0!	W/S 3a, Line 7(C)
14	MPRP Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 8(C)
15	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 9(C)
16	Net MPRP Investment Excluding CWIP (Line 13 + Line 14 + Line 15)	#DIV/0!	
17	MPRP CWIP	#DIV/0!	W/S 3a, Line 10(C)
18	Total MPRP Transmission Investment (Line 16 + Line 17)	#DIV/0!	
19	MPRP Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3e, Line 14(A)
20	MPRP Base, RTO and Incremental Return and Associated Income Taxes - CWIP	#DIV/0!	W/S 3f, Line 14(A)
21	Total (Line 19 + Line 20)	#DIV/0!	
V. NEEWS Investment Base			
22	NEEWS Transmission Plant	#DIV/0!	W/S 3a, Line 11(C)
23	NEEWS Related Depreciation & Amortization Reserve (Enter Credit)	#DIV/0!	W/S 3a, Line 12(C)
24	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 13(C)
25	Net NEEWS Transmission Investment (Line 22 + Line 23 + Line 24)	#DIV/0!	
26	NEEWS Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3g, Line 14(A)
VI. CCRP Investment Base			
27	CCRP Transmission Plant	#DIV/0!	W/S 3a, Line 14(C)
28	CCRP Related Depreciation and Amortization Reserves (Enter Credit)	#DIV/0!	W/S 3a, Line 15(C)
29	CCRP Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 3a, Line 16(C)
30	Net CCRP Transmission Investment (Line 27 + Line 28 + Line 29)	#DIV/0!	
31	CCRP Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3h, Line 14(A)
32	Total NEEWS Incremental Return and Associated Income Taxes (Line 26 - Line 31)	#DIV/0!	
VII. Pequonnock Substation Project (PEQ)			
33	PEQ CWIP	#DIV/0!	W/S 3a, Line 17(C)
34	PEQ Incremental Return and Associated Income Taxes	#DIV/0!	W/S 3i, Line 14(A)
VIII. Total Return and Associated Income Taxes			
35	Total Incremental Return and Associated Income Taxes (Lines 2 + 7 + 12 + 21 + 32 + 34)	#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section IL49 of the OATT and determined in accordance with Appendix E to Attachment F, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HTF (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
 - (c) The transmission facilities that constitute "Post-2003 PTF Investment" are those identified in an Attachment to Appendix A of Attachment F and are entitled to an ROE incentive adder of 100 basis points under the Commission's order in Bangor Hydro-Electric Co., et al., 117 FERC ¶ 61,129 at PP 103-113, 122-125 (2006), modified, 122 FERC ¶ 61,265 at PP 52-64 (2008), rev. den. sub nom. Conn. Dept. of Pub. Util. Control v. FERC, 593 F.3d 30 (D.C. Cir. 2010).

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Investment Base Calculations
Worksheet 3a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]		(D)
Line No.	Description	20__ Year End	20__ Year End	Average		Reference
<u>Post-2003</u>						
1	Post-2003 Transmission Plant			#DIV/0!	(b)	Attachment _
2	Post-2003 Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!	(b)	Attachment _
3	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(b), (c)	Attachment _
<u>M-N Advanced Tech</u>						
4	M-N Advanced Technology Transmission Plant			#DIV/0!		Attachment _
5	M-N Advanced Technology Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
6	M-N Advanced Technology Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
<u>MPRP</u>						
7	MPRP Transmission Plant			#DIV/0!		Attachment _
8	MPRP Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
9	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
10	MPRP CWIP			#DIV/0!		Attachment _
<u>NEEWS</u>						
11	NEEWS Transmission Plant			#DIV/0!	(d)	Attachment _
12	NEEWS Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!	(d)	Attachment _
13	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c), (d)	Attachment _
<u>CCRP</u>						
14	CCRP Transmission Plant			#DIV/0!		Attachment _
15	CCRP Related Depreciation and Amortization Reserves (Enter Credit)			#DIV/0!		Attachment _
16	CCRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	(c)	Attachment _
<u>Pequonnock Substation Project (PEQ)</u>						
17	PEQ CWIP			#DIV/0!		Attachment_

Notes:

- (a) Enter credit balances as negatives.
- (b) For NEP and VTransco, see Attachment 1 of Appendix B, ATT NEP/VT-1.
- (c) For ES, see Attachment 1 of Appendix B, ATT ES-1.
- (d) For NEP, see Attachment 1 of Appendix B, ATT NEP/VT-1.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - RTO Participation
Worksheet 3b
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
	<u>Total Regional Service Investment</u>						
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
	<u>Federal Income Tax</u>						
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b)	0.0000%				
	<u>State Income Tax</u>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c)	0.0000%				
12	Regional Service Investment Base	\$ -					W/S 3, Line 1(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	\$ -					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 0.50% for participation in a regional transmission organization permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal
- $$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal
- $$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Post 2003 PTF Investment
Worksheet 3c
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>Post-2003 Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	Post-2003 Regional Service Investment Base	#DIV/0!					W/S 3, Line 6(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for Post-2003 PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 1.0% for plant investments associated with projects included in the Regional System Plan and placed in service by December 31, 2008 or otherwise permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Middletown-Norwalk Advanced Technology
Worksheet 3d
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>M-N Adv. Tech. Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	M-N Adv. Tech. Investment Base	#DIV/0!					W/S 3, Line 11(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) The transmission facilities that comprise the Middletown Norwalk Project are subject to an ROE incentive adder of 100 basis points, and the advanced transmission technology facilities utilized in the Middletown Norwalk Project are subject to an additional 50 basis point adder. Opinion No. 489, 117 FERC ¶ 61,129 (2006); 122 FERC ¶ 61,265 (2007); 124 FERC ¶ 61,044 (2008); 129 FERC ¶ 61,100 (2009). No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A*FT)}{(1-FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A+Federal\ Income\ Tax)(ST)}{(1-ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment
Worksheet 3e
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>MPRP Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
		Total Excluding CWIP					
12	MPRP Regional Service Investment Base	<u>#DIV/0!</u>					W/S 3, Line 16(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment
Worksheet 3f
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>MPRP Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%		0.0000%	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%		0.0000%	0.0000%	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (e)	(d)	0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (e)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<u>MPRP CWIP</u>							
12	MPRP Regional Service Investment Base	#DIV/0!					W/S 3, Line 17(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) Common Equity Cost of Capital Includes:
Base Return on Common Equity
RTO Participation Adder
Project Incremental Return
0.0000%
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - New England East West Solution (NEEWS) Investment
Worksheet 3g
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
NEEWS Regional Service Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	NEEWS Regional Service Investment Base	#DIV/0!					W/S 3, Line 25(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective November 2008, an ROE incentive on NEEWS was approved by FERC (125 FERC ¶ 61,183 (2008)) allowing (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond the companies' control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Central Connecticut Reliability Project (CCRP) Investment
Worksheet 3h
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
CCRP Regional Service Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (d)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
12	CCRP Regional Service Investment Base	#DIV/0!					W/S 3, Line 30(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective December 18, 2015, FERC granted recovery of capital costs associated with CCRP as part of NEEWS, excluding incentive adders on such costs. (Delegated letter order issued on March 22, 2016, in Docket No. ER16-116.)
- (b) The incremental Federal Income Tax shall equal
(A*FT)
(1-FT)
- (c) The incremental State Income Tax shall equal
(A+Federal Income Tax)(ST)
(1-ST)
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Pequonnock Substation Project (PEQ) CWIP Investment
Worksheet 3i
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>PEQ Regional Service Investment</u>							
1	Long-Term Debt	\$ -	0.0000%		0.0000%	N/A	W/S 3b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%		0.0000%	0.0000%	W/S 3b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (a), (e)	(d)	0.0000%	0.0000%	W/S 3b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (a), (e)		0.0000%	0.0000%	W/S 3b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 3b, Line 8(A)
9	Federal Income Tax	<u>(b) 0.0000%</u>					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<u>PEQ CWIP</u>							
12	PEQ Regional Service Investment Base	#DIV/0!					W/S 3, Line 33(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) Effective May 14, 2019, incentives for PEQ were approved by FERC (167 FERC ¶ 61,126 (2019), reh'g denied, 169 FERC ¶ 61,250 (2019)), including (1) 100% construction work in progress in rate base and (2) 100% recovery of prudently incurred costs in the event the Pequonnock Project is abandoned, in whole or in part, for reasons beyond UT's control.
No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) Common Equity Cost of Capital Includes:
Base Return on Common Equity
RTO Participation Adder
Project Incremental Return
0.0000%
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-16, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service Forecasted Transmission Revenue Requirements (FTRR) - Forecast
Worksheet 4

For the years ____ and ____

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	I. Forecasted Transmission Revenue Requirements	Year 1	Year 2	Total	Reference
1	Forecasted Regional Service Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 25)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Regional Service Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted CWIP - MPRP	(a)			Attachment _
5	Cost of Capital Rate	0.0000%	0.0000%		W/S 3f, Line 13(A)
6	Forecasted Transmission Revenue Requirements (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted CWIP - Pequonnock Substation Project (PEQ)	(a)			Attachment _
8	Cost of Capital Rate	0.0000%	0.0000%		W/S 3i, Line 13(A)
9	Forecasted Transmission Revenue Requirements (Line 7 x Line 8)	\$ -	\$ -		
10	Forecasted ADIT	-	-		W/S 4a, Line 23(F) ; W/S 4b, Line 19(F)
11	Cost of Capital Rate (Line 21)	0.0000%	0.0000%		
12	Revenue Requirement Associated with ADIT Adjustment (Line 10 x Line 11)	\$ -	\$ -		
13	Forecasted Transmission Revenue Requirements (Line 3 + Line 6 + Line 9 + Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
14	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(A)
15	Incremental Incentives	#DIV/0!			W/S 3, Line 35(A)
16	Return and Associated Income Taxes - MPRP CWIP	#DIV/0!			W/S 3, Line 20(A)
17	Sub-Total Regional Service Revenue Requirement (Line 14 + Line 15 - Line 16)	#DIV/0!			
18	PTF/HTF Transmission Plant				Appendix B (Allocations), W/S 2, Line 1(C)
19	Carrying Charge Factor (Line 17 / Line 18)	#DIV/0!			
III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization.					
20	Regional Service ADIT as of year-end	\$ -			W/S 4a, Line 5(A)
21	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A) + W/S 3b, Line 13(A)
22	Total Return & Income Taxes Associated with ADIT (Line 20 x Line 21)	\$ -			
23	Original Carrying Charge Factor (Line 19)	#DIV/0!			
24	Incremental CCF Adjustment for Regional Service ADIT (Line 22 / Line 18)	#DIV/0!			
25	Adjusted Carrying Charge Factor (Line 23 - Line 24)	#DIV/0!			

Notes:

- (a) The forecasted CWIP is an estimated incremental change for the forecast period.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		FF1 Page 275.____
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Regional Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(A)
5	Regional Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Regional Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Regional Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D)
	Month	Remaining Days	IRS Proration %
11	Month 1	335	91.7808%
12	Month 2	307	84.1096%
13	Month 3	276	75.6164%
14	Month 4	246	67.3973%
15	Month 5	215	58.9041%
16	Month 6	185	50.6849%
17	Month 7	154	42.1918%
18	Month 8	123	33.6986%
19	Month 9	93	25.4795%
20	Month 10	62	16.9863%
21	Month 11	32	8.7671%
22	Month 12	1	0.2740%
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)	\$ -	
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATTR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration

Worksheet 4b
For the Forecast Year _____

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description			Amount	Reference
1	Forecasted Regional Service ADIT (b)			-	W/S 4a, Line 8(A)
2	Forecasted Transmission Related ADIT balance (Enter Credit)				Internal Records - Per budget
3	Regional Service Allocation Factor			0.0000%	W/S 4a, Line 4(A)
4	Forecasted Regional Service ADIT (Line 2 x Line 3)			-	
5	Change in ADIT (Line 4 - Line 1)			\$ -	
6	Monthly Change in ADIT (Line 5 /12 months)			-	
		(C)	(D)	(E) = (D) / Line 20(D)	(F) = Line 6 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT	
7	Month 1	335	91.7808%	\$ -	
8	Month 2	307	84.1096%	-	
9	Month 3	276	75.6164%	-	
10	Month 4	246	67.3973%	-	
11	Month 5	215	58.9041%	-	
12	Month 6	185	50.6849%	-	
13	Month 7	154	42.1918%	-	
14	Month 8	123	33.6986%	-	
15	Month 9	93	25.4795%	-	
16	Month 10	62	16.9863%	-	
17	Month 11	32	8.7671%	-	
18	Month 12	1	0.2740%	-	
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)			\$ -	
20	Number of Days in the Year	365			

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Regional Service True-up and Interest Calculation for ____
Worksheet 5

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 4(A) + PY Annual True-up, W/S 5, Line 32(C) +
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	PY Prior Period Adjustments, W/S 1, Line 7(A)

Interest Calculation		(A)	(B)	(C) = (A) x (B)	
Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	-		(b)	-
7	February	-		(b)	-
8	March	-		(b)	-
9	April	-		(b)	-
10	May	-		(b)	-
11	June	-		(b)	-
12	July	-		(b)	-
13	August	-		(b)	-
14	September	-		(b)	-
15	October	-		(b)	-
16	November	-		(b)	-
17	December	-		(b)	-
18	January	-		(b)	-
19	February	-		(b)	-
20	March	-		(b)	-
21	April	-		(b)	-
22	May	-		(b)	-
23	June	-	#DIV/0!	(c)	#DIV/0!
24	July	#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August	#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September	#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October	#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November	#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December	#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)				#DIV/0!
31	True-up (Line 5)				-
32	Total True-up & Interest (Line 30 + Line 31)				#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
- (b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
- (c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Chester SVC Upgrade
Attachment CMP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Total Chester SVC Upgrade Investment Value		(b) Internal Records
2	Ownership Share in Chester SVC	50.0000%	
3	Investment Value for Recovery (Line 1 x Line 2)	\$ -	
4	Accumulated Reserve (Enter Credit)		Internal Records
5	Accumulated Deferred Income Taxes (Enter Credit)		Internal Records
6	Net Investment Rate Base (Sum Lines 3 thru 5)	\$ -	
7	Cost of Capital Rate (Base)		Appendix A, W/S 2, Line 18(A)
8	Cost of Capital Rate (RTO Adder)	0.0000%	W/S 3b, Line 13(A)
9	Total Cost of Capital	0.0000%	
10	Return and Associated Income Taxes (Line 6 x Line 9)	\$ -	
11	Annual Depreciation Expense		Internal Records
12	Chester SVC Upgrade Revenue Requirement (Line 10 + Line 11)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Subsequent Investment in Chester SVC Partnership Static VAR Compensator and Associated Facilities not recovered in the HQ Phase II Support Agreement.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Chester SVC Upgrade
Attachment VP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20__ Year End	Reference
1	Total Chester SVC Upgrade Investment Value		(b) Internal Records
2	Ownership Share in Chester SVC	50.0000%	
3	Investment Value for Recovery (Line 1 x Line 2)	\$ -	
4	Accumulated Reserve (Enter Credit)		Internal Records
5	Accumulated Deferred Income Taxes (Enter Credit)		Internal Records
6	Net Investment Rate Base (Sum Lines 3 thru 5)	\$ -	
7	Cost of Capital Rate (Base)		Appendix A, W/S 2, Line 18(A)
8	Cost of Capital Rate (RTO Adder)	0.0000%	W/S 3b, Line 13(A)
9	Total Cost of Capital	0.0000%	
10	Return and Associated Income Taxes (Line 6 x Line 9)	\$ -	
11	Annual Depreciation Expense		Internal Records
12	Chester SVC Upgrade Revenue Requirement (Line 10 + Line 11)	\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Subsequent Investment in Chester SVC Partnership Static VAR Compensator and Associated Facilities not recovered in the HQ Phase II Support Agreement.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment ES-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) / (B)	(D)	(E) = (C) x (D)	(F)	(G)	(H) = (F) / (G)	(I)	(J) = (H) x (I)
		20__ Year End	20__ Year End		20__ Year End		20__ Year End	20__ Year End		20__ Year End	
Line No.	Investment In Service Year	Project Incentive Plant (b), (d)	Transmission Plant (b), (e)	Ratio of Project Incentive Plant to Transmission Plant	Transmission ADIT by Vintage Year (b)	Total Project Incentive Related ADIT	Project Incentive Plant (b), (d)	Transmission Plant (b), (e)	Ratio of Project Incentive Plant to Transmission Plant	Transmission ADIT by Vintage Year (b)	Total Project Incentive Related ADIT
1	Project Incentive: Post 2003										
2a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
2[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
3	Total (Sum Lines 2a thru 2[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
4	Project Incentive: Middletown-Norwalk Advanced Technology										
5a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
5[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
6	Total (Sum Lines 5a thru 5[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
7	Project Incentive: NEEWS										
8a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
8[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
9	Total (Sum Lines 8a thru 8[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!
10	Project Incentive: CCRP										
11a				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
11[]				#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!
12	Total (Sum Lines 11a thru 11[]) (c)	-	-		-	#DIV/0!	-	-		-	#DIV/0!

Notes:

- (a) Enter credit balances as negatives.
- (b) Internal Records.
- (c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (d) Project Incentive Plant is the gross plant investment for each of the projects listed that have been approved for incentive treatment by FERC, for each vintage year in which there were incentive plant investments.
- (e) Transmission Plant is the total gross transmission plant investment for each vintage year in which there were incentive plant investments.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Integrated Facilities Charge
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow

		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Description	Narragansett Electric	Massachussets Electric	Total IFA	Reference
1	Total Integrated Facilities Charges (b)			\$ -	FF1 Page 330._
2	Block Island Transmission System (BITS) Surcharge			-	FF1 Page 330._
3	Total Integrated Facilities Charges (Line 1 - Line 2)	\$ -	\$ -	\$ -	
4	Total PTF Property				Attachment _
5	Total Non-PTF Property				Attachment _
6	Total Transmission Plant (Line 4 + Line 5)	\$ -	\$ -		
7	PTF Plant Allocator % (Line 4 / Line 6)	#DIV/0!	#DIV/0!		
8	Non-PTF Plant Allocator % (Line 5 / Line 6)	#DIV/0!	#DIV/0!		
9	PTF-related Integrated Facilities Charge (Line 3 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
10	Non-PTF-related Integrated Facilities Charge (Line 3 x Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Under the Integrated Facilities Agreement (IFA) provisions of New England Power Company's Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of its Tariff No. 1.

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment NEP/VT-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)
Line No.	Description	20__ Year End (b)	20__ Year End (b)	Reference
1	<u>Project Incentive: Post 2003</u>			
2	Gross Plant - book value			Attachment _
3	Accumulated book depreciation (Enter Credit)			Attachment _
4	Net Plant - book value (Line 2 + Line 3)	-	-	
5	Net tax basis - Federal			Internal records
6	Net tax basis - State			Internal records
7	Difference between book basis and federal tax net basis (Line 4 - Line 5)	-	-	
8	Difference between book basis and state tax net basis (Line 4 - Line 6)	-	-	
9	Federal tax rate			Appendix A, W/S 2, Line 13(A)
10	State tax rate, net of federal benefit	0.0000%	0.0000%	Appendix A, W/S 2, Line 15(A) x (1-Line 9)
11	Percent taxable			Appendix A, W/S 6, Line 35(B) (PY and CY)
12	Federal accumulated deferred income taxes (- Line 7 x Line 9 x Line 11)	-	-	
13	State accumulated deferred income taxes (- Line 8 x Line 10 x Line 11)	-	-	
14	Total Post 2003 ADIT balance (Line 12 + Line 13)	-	-	
15	<u>Project Incentive: NEEWS (c)</u>			
16	Gross Plant - book value			Attachment _
17	Accumulated book depreciation (Enter Credit)			Attachment _
18	Net Plant - book value (Line 16 + Line 17)	-	-	
19	Net tax basis - Federal			Internal records
20	Net tax basis - State			Internal records
21	Difference between book basis and federal tax net basis (Line 18 - Line 19)	-	-	
22	Difference between book basis and state tax net basis (Line 18 - Line 20)	-	-	
23	Federal tax rate			Appendix A, W/S 2, Line 13(A)
24	State tax rate, net of federal benefit	0.0000%	0.0000%	Appendix A, W/S 2, Line 15(A) x (1-Line 23)
25	Percent taxable			Appendix A, W/S 6, Line 35(B) (PY and CY)
26	Federal accumulated deferred income taxes (- Line 21 x Line 23 x Line 25)	-	-	
27	State accumulated deferred income taxes (- Line 22 x Line 24 x Line 25)	-	-	
28	Total Post 2003 ADIT balance (Line 26 + Line 27)	-	-	

Notes:

- (a) Enter credit balances as negatives.
- (b) This attachment will be utilized by New England Power and VTransco.
- (c) Project Incentive NEEWS is applicable only to New England Power.

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 2

Utility Name

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Incremental Rate Base Items	
2a	Incremental Expense Items (if applicable)	
2b	Incremental Revenue Credits (if applicable)	
2c	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment Base Calculations (if applicable)	
2d	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment (if applicable)	
2e	Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) CWIP Investment (if applicable)	
3	Forecasted Transmission Revenue Requirements - Forecast	
3a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
3b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4	True-up and Interest Calculation for ____	
Attachment	Description	Enter "N/A" if Not Applicable (a)
CMP-1, W/S 1	Customer O&M Expenses	
CMP-1, W/S 2	Incremental Investment Base Detail	
CMP-1, W/S 3	Incremental Customer Expense from Allocation Factor Changes Detail	
CMP-1, W/S 4	Allocation Factors Detail	
CMP-1, W/S 5	Customer Expense Adjustments Detail	
VP-1	Customer Expenses	
NEP-1	Amortization of AFUDC Regulatory Liability	
NEP-2	Transmission Related Integrated Facilities Charge	
UI-1	Customer Account and Customer Service and Informational Expenses	
UI-2	Native Load Cash Working Capital	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):

Line No.	Description	(A) Amount (a)	(B) Reference
1	Local Service Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(B)
2	Local Service Incremental Rate Base		W/S 2, Line__ (E)
3	Local Service Incremental Expenses		W/S 2a, Line__ (C)
4	Local Service Incremental Revenue Credits		W/S 2b, Line__ (A)
5	Subtotal (Sum Lines 1 thru 4)	-	
6	Local Service Forecasted Incremental Transmission Revenue Requirements	#DIV/0!	W/S 3, Line 10(C)
7	Local Service Annual True-up and Interest	#DIV/0!	W/S 4, Line 32(C)
8	Local Service Prior Period Adjustments per Protocols Section VII		Attachment _
9	Total Local Service ATRR (Sum Lines 5 thru 8)	#DIV/0!	

Notes:

- 10 Local Service Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 4 + 6 +7 + 8) #DIV/0!
- (a) Local Service Revenue Requirements shall include any Schedule 12C costs not included in Attachment 1 of Appendix B or Attachment 3 of Appendix B.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average (c)	Factor	Transmission	Reference
1	Incremental Investment due to Customer Expense				#DIV/0!	100.0000% (b)	#DIV/0!	Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 25(C)
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	
5	Incentive Return MPRP Local Service in Service						#DIV/0!	W/S 2d, Line 14(A)
6	Incentive Return MPRP Local Service CWIP						#DIV/0!	W/S 2e, Line 14(A)
7	Total Incremental Return and Associated Taxes (Line 4 + Line 5 + Line 6)						#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Year end values entered into columns (A) and (B) will be the same. The years are already averaged in the output from Attachment 2 of Appendix B, ATT CMP-1.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Incremental Customer O&M Expense	901-916		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 1, Line 11(A)
2	Incremental A&G due to Allocation Factor Changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 15(C)
3	Incremental Depreciation Expense due to Allocation Factor changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 5(C)
4	Incremental Municipal Tax due to Allocation Factor Changes			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 3, Line 8(C)
5	Total Incremental Expense Items (Sum Lines 1 thru 4)				-	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description		FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	(c)	456		Appendix A, ATT 2, Line 7(D) + 16(D)
2	Support Expense		565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)		456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)		456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Rents Received from Electric Property (Enter Credit)	(b), (c)	454		Appendix A, ATT 2, Line 3(D)
6	Transmission Investment (Gross Plant) in Generator Step-ups (GSUs) (Enter Credit)				Internal Records
7	Carrying Charge Factor			#DIV/0!	W/S 3, Line 13(A)
8	GSU Revenue Credit (Line 6 x Line 7)			#DIV/0!	
9	Total Incremental Revenue Credits (Sum Lines 1 thru 5 + Line 8)			#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) CMP will assign 100% of their LNS rental revenue credits to their Local Service.
- (c) For CMP only, certain amounts in FERC Account 454 are included in Support Revenues and excluded from Transmission Rents Received from Electric Property. CMP will add Appendix A, ATT 2, Line 2[(D)] to Support Revenues on Line 1 and will subtract Appendix A, ATT 2, Line 2[(D)] from Transmission Rents Received from Electric Property on Line 5.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment Base Calculations
Worksheet 2c
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]	(D)
Line No.	Description	20__ Year End	20__ Year End	Average	Reference
<u>MPRP</u>					
1	MPRP Transmission Plant			#DIV/0!	Attachment _
2	MPRP Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
3	MPRP Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _
4	Net MPRP Investment Excluding CWIP (Sum Lines 1 thru 3)	\$ -	\$ -	#DIV/0!	
5	MPRP CWIP			#DIV/0!	Attachment _

Notes:

- (a) Enter credit balances as negatives.

Central Maine Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Maine Power Reliability Project (MPRP) Investment
Worksheet 2d
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
	<u>MPRP Investment</u>						
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
	<u>Federal Income Tax</u>						
7	Equity WACC	A	0.0000%				Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b)	0.0000%				
	<u>State Income Tax</u>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c)	0.0000%				
	<u>Total Excluding CWIP</u>						
12	MPRP Investment Base	#DIV/0!					W/S 2c, Line 4(C)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	#DIV/0!					

Notes:

- (a) Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Input Cells are Shaded Yellow

Notes:

- | | | |
|-----|---|--|
| (a) | Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC. | |
| (b) | The incremental Federal Income Tax shall equal | |
| | (A*FT) | |
| | ----- | |
| | (1-FT) | |
| (c) | The incremental State Income Tax shall equal | |
| | (A+Federal Income Tax)(ST) | |
| | ----- | |
| | (1-ST) | |
| (d) | Common Equity Cost of Capital Includes | |
| | Base Return on Common Equity | |
| | RTO Participation Adder | |
| | Project Incremental Return | |
| | 0.0000% | |
| | ===== | |
| (e) | The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof. | |

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items

Worksheet 2

For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	Distribution Plant Reclassified to Transmission	(c), (d)			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
2	Total Incremental Transmission Investment Base (Line 1)						#DIV/0!	
3	Cost of Capital Rate							Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) All VP figures derived from FERC Form No. 1 reflect costs of BHD only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 in the Annual Informational Filing.
- (d) Inclusion of certain distribution plant investments in transmission rates per FERC-approved Settlement in Docket No. ER00-980.

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description		FERC Account No.	Total	Factor	Transmission	Reference
1	Customer Accounts Expenses	(c)	901-906		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT VP-1, Line 7(A)
2	Customer Service and Information Expenses	(c)	907-910		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT VP-1, Line 8(A)
3	Total Incremental Expense Items (Line 1 + Line 2)					\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues. Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings.

Versant Power - Bangor Hydro District
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Rents Received from Electric Property (Enter Credit) (b)	454		Appendix A, ATT 2, Line 3(D)
6	Transmission Investment (Gross Plant) in Generator Step-ups (GSUs) (Enter Credit)			Internal Records
7	Carrying Charge Factor		#DIV/0!	W/S 3, Line 13(A)
8	GSU Revenue Credit (Line 6 x Line 7)		#DIV/0!	
9	Total Incremental Revenue Credits (Sum Lines 1 thru 5 + Line 8)		#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Versant Power will assign 100% of their LNS rental revenue credits to their Local Service.

Eversource Energy

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Incremental Rate Base Items

Worksheet 2

For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	CWIP in Rate Base (68% Non-PTF + 18% PTF. After 12/31/25 50% Non-PTF)	(c) 107			#DIV/0!	100.0000%	#DIV/0!	Attachment __
2	AFUDC Regulatory Liability (Pre-2021 Balance + 68% of Non-PTF + 18% of PTF)	(c)			#DIV/0!	100.0000%	#DIV/0!	FF1 Page 278__
3	Pre-paid Pensions	(e) 182.3			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 232__
4	Total Incremental Transmission Investment Base (Sum Lines 1 thru 3)						#DIV/0!	
5	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A)
6	Total Incremental Return and Associated Taxes (Line 4 x Line 5)						#DIV/0!	
7	CWIP in Rate Base (50% of PTF)	(c) 107			#DIV/0!	100.0000%	#DIV/0!	Attachment __
8	AFUDC Regulatory Liability (50% of PTF)				#DIV/0!	100.0000%	#DIV/0!	FF1 Page 278__
9	Incremental Transmission Investment Base (Line 7 + Line 8)						#DIV/0!	
10	Cost of Capital Rate	(d)						Appendix A, W/S 2, Line 18(A) + Attachment 1 of Appendix B, W/S 3b, Line 13(A)
11	Sub Total Incremental Return and Associated Taxes (Line 9 x Line 10)						#DIV/0!	
12	Total Incremental Return and Associated Taxes (Line 6 + Line 11)						#DIV/0!	

Factors							
13	Wages & Salary (W&S) Allocator						Appendix A, W/S 5, Line 6
14	Plant (PL) Allocator						Appendix A, W/S 5, Line 12
15	Direct Assigned (DA)				100.0000%		(b)

- Notes:**
- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Effective 1/1/21 - 12/31/25, CWIP in Rate Base for all transmission projects has the following percentages: 68% for NSTAR Electric and CL&P, and 0% for PSNH. Effective 1/1/26, CWIP in Rate Base for all transmission projects has the following percentages: 50% for NSTAR Electric and CL&P, 0% for PSNH, and 0% for transmission projects constructed in the service territory of the former WMECO. The dates in this footnote and in line 1, and the reference to pre-2021 balances in line 2, assume that the Formula Rate Effective Date (as defined in the Interim Formula Rate Protocols in Appendix C) is January 1, 2021. In the event the Formula Rate Effective Date is delayed past January 1, 2021, the dates in this footnote shall also be delayed by the same time period, and the reference to pre-2021 balances on line 2 shall refer to the balances prior to the Formula Rate Effective Date.
- (d) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.
- (e) Nothing in this formula rate shall be construed to limit the right of any party to challenge prepaid pension assets under the Protocols process, nor the right of any PTO to oppose such challenge. CL&P and PSNH will not include any amount greater than \$0 for prepaid pension assets in their annual updates absent a filing under FPA Section 205.

Eversource Energy
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Amortization of AFUDC Regulatory Liability for Pre-2021 balances, 68% Non-PTF and 18% PTF	(d)		100.0000%	(b) \$ -	Attachment _
2	Amortization of AFUDC Regulatory Liability for 50% PTF			100.0000%	(b) -	Attachment _
3	Total Incremental Expense Items (Line 1 + Line 2)				<u>\$ -</u>	
4	Transmission Rents Received from Electric Property (Enter Positive)	(c)				Appendix A, ATT 2, Line 3(B)
5	Costs associated with Transmission Rents Received on line 4 (Enter Positive)					Attachment _
6	Net Transmission Rents Received (Line 4 - Line 5)		-			
7	After Tax Sharing Percent	(d)				
8	Amount of Net Revenues to be shared with the Company (Line 6 x Line 7)		-			
9	Costs associated with revenues in Line 8 that are recovered through the formula (Enter Positive)					Attachment _
10	Total Amount of Net Revenues to be Shared Plus Expense Recovery (Line 8 - Line 9 + Line 5)		<u>-</u>			
11	Total Incremental Expense Items (Line 3 + Line 10)				<u>\$ -</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Revenues for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively products).
- (d) During the term 1/1/21 - 12/31/25, Enter 0.5 for NSTAR, Enter .10 for PSNH, Enter 0 for CL&P as lines 4 through 10 are not applicable for CL&P. The reference to a five-year term in this footnote, and the reference to pre-2021 balances in line 1, assume that the Formula Rate Effective Date (as defined in the Formula Rate Protocols in Appendix C) is January 1, 2021. In the event the Formula Rate Effective Date is delayed past January 1, 2021, such five-year term shall also be delayed by the same time period, and the reference to pre-2021 balances on line 1 shall refer to the balances prior to the Formula Rate Effective Date.

Eversource Energy
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Transmission Revenue related to Scheduling and Dispatch (Enter Credit)	456		Appendix A, ATT 2, Line 22(D)
6	Total Incremental Revenue Credits (Sum Lines 1 thru 5)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Fitchburg Gas & Electric
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	Pension	(c)			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 232.15f
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate							Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	
Factors								
5	Wages & Salary (W&S) Allocator							Appendix A, W/S 5, Line 6
6	Plant (PL) Allocator							Appendix A, W/S 5, Line 12
7	Direct Assigned (DA)					100.0000%		(b)

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Nothing in this formula rate shall be construed to limit the right of any party to challenge prepaid pension assets under the Protocols process, nor the right of any PTO to oppose such challenge.

Fitchburg Gas & Electric
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factors	Transmission	Reference
1	Customer Accounting Bad Debts Expense	904		100.0000%	(b) \$ -	FF1 Page 322.162b FN
2	Total Incremental Expense Items (Line 1)				<u>\$ -</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

GMP

Local Service Annual Transmission Revenue Requirements (ATRR)

Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Incremental Expense Items

Worksheet 2a

For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	FERC Account No.	Total	Reference
1	Facilities Support Expenses	565		Appendix A, ATT 3, Line 3(D)
2	Total Incremental Expense Items (Line 1)		<u>\$ -</u>	

Notes:

(a) Enter credit balances as negatives.

GMP
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)	
Line No.	Description	FERC Account No.	Total	Reference	
1	Transmission Rents Received from Electric Property	454		Appendix A, ATT 2, Line 3(D)	
2	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)	
3	GSU, DMNRC and Woodsville DAF (Line 10)		#DIV/0!		
4	Total Incremental Revenue Credits (Line 1 + Line 2 + Line 3)		#DIV/0!		
5	Generator Step-up Transformers (GSUs) (Enter Credit)			Internal Records	
6	Direct Metallic Neutral Return Conductor (DMNRC) (Enter Credit)			FF1 Page 423.211	
7	Woodsville DAF (Enter Credit)			Internal Records	
8	Total GSU, DMNRC and Woodsvilled DAF Gross Transmission Plant Investment		-		
9	Carrying Charge Factor		#DIV/0!	W/S 3, Line 13(A)	
10	Revenue Credit for GSU, DMNRC and Woodsville DAF Plant (Line 8 x Line 9)		#DIV/0!		

Notes:

(a) Enter credit balances as negatives.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	Distribution Plant	(f) 360-374			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 207.75g
2	Distribution-Depreciation Reserve (Enter Credit)	(f) 108			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 219.26c
3	50% Non-PTF CWIP in Rate Base	(c) 107			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
4	AFUDC Regulatory Liability (50% Non-PTF CWIP)	(d) 254			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278...
5	Transmission Unfunded Reserves (Enter Credit)	144			#DIV/0!	100.0000%	(b) #DIV/0!	Appendix A, ATT 1, Line 2_(H)
6	Total Incremental Transmission Investment Base (Sum Lines 1 thru 5)						#DIV/0!	
7	Cost of Capital Rate	(e)						Appendix A, W/S 2, Line 18(A)
8	Total Incremental Return and Associated Taxes (Line 6 x Line 7)						#DIV/0!	
9	50% PTF CWIP in Rate Base	(c) 107			#DIV/0!	100.0000%	(b) #DIV/0!	Attachment _
10	AFUDC Regulatory Liability (NEEWS + 50% PTF CWIP)	(d) 254			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278...
11	Incremental Transmission Investment Base (Line 9 + Line 10)						#DIV/0!	
12	Cost of Capital Rate	(e)						Appendix A, W/S 2, Line 18(A) + Attachment 1 of Appendix B, W/S 3b, Line 13(A)
13	Sub Total Incremental Return and Associated Taxes (Line 11 x Line 12)						#DIV/0!	
14	Total Incremental Return and Associated Taxes (Line 8 + Line 13)						#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) New England Power will recover in Local Service rates 50% of CWIP in rate base for all transmission projects under construction.
 - (d) The AFUDC Regulatory Liability shall equal the unamortized balance of the capitalized AFUDC booked on NEP's Transmission-related projects.
 - (e) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.
 - (f) Limited to distribution voltage facilities owned or supported by NEP or its New England affiliates used to provide local transmission service, consistent with the NEP tariff provisions related to recovery of distribution facility costs in local transmission rates accepted by FERC in Docket No. ER00-2566.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Amortization of AFUDC Regulatory Liability for NEEWS	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2c(A)
2	Amortization of AFUDC Regulatory Liability for 50% PTF CWIP	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2a(A)
3	Amortization of AFUDC Regulatory Liability for 50% Non-PTF CWIP	407.4		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2b(A)
3[]				100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-1, Line 2[] (A)
4	Transmission Related Integrated Facilities Charge	(c)		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT NEP-2, Line 10(C)
5	Depreciation Expense for Distribution Plant	(d) 403		100.0000%	(b) \$ -	FF1 Page 336.8b
6	Distribution-related O&M Expense	(f) 580-598		100.0000%	(b) \$ -	FF1 Page 322.156b
7	Transmission-related Bad Debt Expense	(e) 904		100.0000%	(b) \$ -	FF1 Page 322.162b
8	Total Incremental Expense Items (Sum Lines 1 thru 7)				<u>\$ -</u>	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Under the Integrated Facilities Agreement provisions of Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of New England Power Company's Tariff No. 1.
 - (d) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.
 - (e) Bad debt expense as reported in Account 904 related to Local Service transmission billing.
 - (f) Limited to distribution voltage facilities owned or supported by NEP or its New England affiliates used to provide local transmission service, consistent with the NEP tariff provisions related to recovery of distribution facility costs in local transmission rates accepted by FERC in Docket No. ER00-2566.

New England Power Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description	FERC Account No.		Total	Reference
1	Support Revenues (Enter Credit)	456	(b)		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565	(c)		Appendix A, ATT 3, Line 3(D)
3	Total Incremental Revenue Credits (Line 1 + Line 2)			\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Transmission Support Revenues shall equal the PTO's revenue received for Non-PTF transmission support excluding any revenues directly credited to Network Customers and distribution revenues associated with expenses that have been excluded from the Local Service Transmission Revenue Requirement
- (c) Transmission Support Expense shall only include those expenses in support of local service facilities that are integrated with NEP's transmission system or of

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items

Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	AFUDC Regulatory Liability - MN Project				#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 278.
2	Total Incremental Transmission Investment Base Detail (Line 1)						#DIV/0!	
3	Cost of Capital Rate	(c)						Appendix A, W/S 2, Line 18(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)						#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (c) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Expense Items
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)		(D)
Line No.	Description	FERC Account No.	Total	Factor	Transmission	Reference
1	Customer Account and Customer Service and Informational Expenses			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT UI-1, Line 12(C)
2	Gross Earnings Tax			100.0000%	(b) \$ -	FF1 Page 263._i
3	Schedule 1 Load Expense			100.0000%	(b) \$ -	FF1 Page 321.88
4	Amortization of AFUDC Regulatory Liability - MN Project			100.0000%	(b) \$ -	FF1 Page 278._d
5	Native Load Cash Working Capital			100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT UI-2, Line 8(A)
6	Total Incremental Expense Items (Sum Lines 1 thru 5)				\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.

The United Illuminating Company
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Support Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 7(D) and 16(D)
2	Support Expense	565		Appendix A, ATT 3, Line 3(D)
3	Non-Firm Service (Enter Credit)	456		Appendix A, ATT 2, Line 9(D) and 18(D)
4	Other Revenues (Enter Credit)	456		Appendix A, ATT 2, Line 11(D) and 24(D)
5	Total Incremental Revenue Credits (Sum Lines 1 thru 4)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Vermont Transco
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Revenue Credits
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)
Line No.	Description	FERC Account No.	Total	Reference
1	Transmission Rents Received from Electric Property (Enter Credit)	(b) 454		Appendix A, ATT 2, Line 3(D)
2	Total Incremental Revenue Credits (Line 1)		\$ -	

Notes:

- (a) Enter credit balances as negatives.
- (b) Vermont Transco will assign 35% of their total rental revenue credits to its Local Service.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Forecasted Transmission Revenue Requirements - Forecast
Worksheet 3

For the years ____ and ____					
Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	I. Forecasted Transmission Revenue Requirements	Year 1	Year 2	Total	Reference
1	Forecasted Local Service Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 19)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Local Service Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted CWIP	(a)			Attachment _
5	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
6	Forecasted Transmission Revenue Requirements (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted ADIT	-	-		W/S 3a, Line 23(F) ; W/S 3b, Line 19(F)
8	Cost of Capital Rate (Line 15)	0.0000%	0.0000%		
9	Revenue Requirement Associated with ADIT Adjustment (Line 7 x Line 8)	\$ -	\$ -		
10	Forecasted Transmission Revenue Requirements (Line 3 + Line 6 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
11	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(B)
12	Local Service Transmission Plant				Appendix B (Allocations), W/S 2, Line 2(C)
13	Carrying Charge Factor (Line 11 / Line 12)	#DIV/0!			
III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization					
14	Local Service ADIT as of year-end	\$ -			W/S 3a, Line 5(A)
15	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
16	Total Return & Income Taxes Associated with ADIT (Line 14 x Line 15)	\$ -			
17	Original Carrying Charge Factor (Line 13)	#DIV/0!			
18	Incremental CCF Adjustment for Non-PTF ADIT (Line 16 / Line 12)	#DIV/0!			
19	Adjusted Carrying Charge Factor (Line 17 - Line 18)	#DIV/0!			

Notes:

- (a) For those PTO's that have CWIP in rate base, the forecasted CWIP is an estimated incremental change for the forecast period.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 3a

For the Forecast Year _____

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description			Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)				FF1 Page 275._
2	Transmission Plant (PL) Allocator (d)				Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)			\$ -	(c)
4	Local Service Allocation Factor				Appendix B (Allocations), W/S 1, Line 2(B)
5	Local Service ADIT as of year-end (Line 3 x Line 4)			-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)				Internal Records - Per budget
7	Local Service Allocation Factor (Line 4)			0.0000%	
8	Forecasted Local Service ADIT (Line 6 x Line 7)			-	
9	Change in ADIT (Line 8 - Line 5)			\$ -	
10	Monthly Change in ADIT (Line 9 / 12 months)			-	
		(C)	(D)	(E) = (D) / Line 24(D)	(F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT	
11	Month 1	335	91.7808%	\$ -	
12	Month 2	307	84.1096%	-	
13	Month 3	276	75.6164%	-	
14	Month 4	246	67.3973%	-	
15	Month 5	215	58.9041%	-	
16	Month 6	185	50.6849%	-	
17	Month 7	154	42.1918%	-	
18	Month 8	123	33.6986%	-	
19	Month 9	93	25.4795%	-	
20	Month 10	62	16.9863%	-	
21	Month 11	32	8.7671%	-	
22	Month 12	1	0.2740%	-	
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)			\$ -	
24	Number of Days in the Year	365			

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 3b

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Forecasted Local Service ADIT (b)	-	W/S 3a, Line 8(A)
2	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
3	Local Service Allocation Factor	0.0000%	W/S 3a, Line 4(A)
4	Forecasted Local Service ADIT (Line 2 x Line 3)	-	
5	Change in ADIT (Line 4 - Line 1)	\$ -	
6	Monthly Change in ADIT (Line 5 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 20(D) (F) = Line 6 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
7	Month 1	335	91.7808% \$ -
8	Month 2	307	84.1096% -
9	Month 3	276	75.6164% -
10	Month 4	246	67.3973% -
11	Month 5	215	58.9041% -
12	Month 6	185	50.6849% -
13	Month 7	154	42.1918% -
14	Month 8	123	33.6986% -
15	Month 9	93	25.4795% -
16	Month 10	62	16.9863% -
17	Month 11	32	8.7671% -
18	Month 12	1	0.2740% -
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)		\$ -
20	Number of Days in the Year	365	

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
True-up and Interest Calculation for ____
Worksheet 4

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 5(A) + PY Annual True-up, W/S 4, Line 32(C) +
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	PY Prior Period Adjustments, W/S 1, Line 8(A)

Interest Calculation			(A)	(B)	(C) = (A) x (B)	
	Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	_____	-		(b)	-
7	February		-		(b)	-
8	March		-		(b)	-
9	April		-		(b)	-
10	May		-		(b)	-
11	June		-		(b)	-
12	July		-		(b)	-
13	August		-		(b)	-
14	September		-		(b)	-
15	October		-		(b)	-
16	November		-		(b)	-
17	December		-		(b)	-
18	January		-		(b)	-
19	February		-		(b)	-
20	March		-		(b)	-
21	April		-		(b)	-
22	May		-		(b)	-
23	June		-	#DIV/0!	(c)	#DIV/0!
24	July		#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August		#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September		#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October		#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November		#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December		#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)					#DIV/0!
31	True-up (Line 5)					-
32	Total True-up & Interest (Line 30 + Line 31)					#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
(b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
(c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer O&M Expenses
Attachment CMP-1
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Description	FERC Accounts	20__ Year End	Reference
<u>Transmission Related Customer Expenses</u>				
1	Customer Accounts Expense	901-905		FF1 Page 322.164b
2	Customer Service & Informational Expense	907-910		FF1 Page 323.171b
3	Sales Expense	911-916		FF1 Page 323.178b
4	Total (Line 1 + Line 2 + Line 3)		\$ -	
<u>Adjustments</u>				
5	FERC 905 associated with ELP		\$ -	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 3
6	FERC 908 associated with DSM		-	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 16
7	FERC 909 - Informational /Instructional Advertising		-	Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 25
8	Total (Line 5 + Line 6 + Line 7)		\$ -	
<u>Summary</u>				
9	Net Customer Expenses (Line 4 - Line 8)		\$ -	
10	Customer Allocation Factor		#DIV/0!	Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 29
11	Incremental Customer O&M Expense (Line 9 x Line 10)		#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Investment Base Detail
Attachment CMP-1
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
<u>Transmission Related Intangible and General Plant</u>					
1	Intangible Plant		\$ -		Appendix A, W/S 3, Line 2(C)
2	General Plant		-		Appendix A, W/S 3, Line 3(C)
3	Total Intangible and General Plant (Line 1 + Line 2)	\$ -	\$ -		
4	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
5	Intangible Plant (Line 1 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
6	General Plant (Line 2 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
7	General and Intangible Plant Allocated to Transmission (Line 3 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Intangible and General Reserve</u>					
8	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)		\$ -		Appendix A, W/S 3, Line 7(C)
9	Transmission Related General Plant Depreciation Reserve (Enter Credit)		-		Appendix A, W/S 3, Line 8(C)
10	Total General and Intangible Reserve (Line 8 + Line 9)	-	-		
11	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
12	General and Intangible Reserve Allocated to Transmission (Line 10 x Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Other Regulatory Assets/Liabilities</u>					
13	Other Regulatory Assets/Liabilities (b)		\$ -		Appendix A, W/S 3, Line 18(C)
14	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
15	Other Regulatory Assets/Liabilities Allocated to Transmission (Line 13 x Line 14)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Prepayments</u>					
16	Transmission Prepayments		\$ -		Appendix A, W/S 3, Line 21(C)
17	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
18	Prepayments Allocated to Transmission (Line 16 x Line 17)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Cash Working Capital</u>					
19	Transmission Related Operation & Maintenance Expense		\$ -		Appendix A, W/S 3, Line 24(B)
20	Transmission Related Administrative & General Expense		-		Appendix A, W/S 3, Line 25(B)
21	Incremental Customer O&M Expense	-	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 1, Line 11
22	Subtotal (Line 19 + Line 20 + Line 21)	\$ -	#DIV/0!		
23	45 Days / 360 Days	0.125	0.125		
24	Cash Working Capital Associated with Customer Expenses (Line 22 x Line 23)	\$ -	#DIV/0!	#DIV/0!	
25	Incremental Investment due to Customer Expense (Line 7 + Line 12 + Line 15 + Line 18 + Line 24)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) CMP does not presently have any regulatory assets/(liabilities) that are subject to an incremental investment base change.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Customer Expense from Allocation Factor Changes Detail
Attachment CMP-1
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
<u>Transmission Related Intangible and General Plant</u>					
1	Intangible Plant Amortization Expense		\$ -		Appendix A, W/S 4, Line 2(A)
2	General Plant Depreciation & Amortization		-		Appendix A, W/S 4, Line 3(A)
3	Total (Line 1 + Line 2)	-	-		
4	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
5	Incremental Depreciation Expense due to Allocation Factor changes (Line 3 x Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related Municipal Tax Expense</u>					
6	Transmission Related Municipal Tax Expense		\$ -		Appendix A, W/S 4, Line 5(A)
7	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 13(A) and 13(B)
8	Incremental Municipal Tax due to Allocation Factor Changes (Line 6 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Transmission Related A&G Expense</u>					
9	Property Insurance (A&G Allocated on Plant)		\$ -		Appendix A, W/S 4, Line 22(A)
10	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 13(A) and 13(B)
11	Plant Related A&G Allocated to Transmission (Line 9 x Line 10)	#DIV/0!	#DIV/0!	#DIV/0!	
12	Sub-Total A&G Expense (A&G Allocated on Wage)		\$ -		Appendix A, W/S 4, Line 21(A)
13	Allocation Factor	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(A) and 7(B)
14	Wage Related A&G Allocated to Transmission (Line 12 x Line 13)	#DIV/0!	#DIV/0!	#DIV/0!	
15	Incremental A&G due to Allocation Factor Changes (Line 11 + Line 14)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Allocation Factors Detail
Attachment CMP-1
Worksheet 4
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (B) - (A)	(D)
Line No.	Description	Excluding Customer Expense	Including Customer Expense	Difference	Reference
	<u>Transmission Wages and Salaries Allocation Factor "W&S"</u>				
1	Direct Transmission Wages and Salaries		\$ -		Appendix A, W/S 5, Line 1
2	Customer-Related Salaries and Wages (Line 30)	-	#DIV/0!		
3	Total Transmission Wages and Salaries (Line 1 + Line 2)	-	#DIV/0!		
4	Total Wages and Salaries		\$ -		Appendix A, W/S 5, Line 3
5	Administrative and General Wages and Salaries		-		Appendix A, W/S 5, Line 4
6	Total Wages and Salaries net of A&G (Line 4 - Line 5)	-	-		
7	Percent Allocation (Line 3 / Line 6)	#DIV/0!	#DIV/0!	#DIV/0!	
	<u>Plant Allocation Factor "PL"</u>				
8	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases		\$ -		Appendix A, W/S 5, Line 7
9	Transmission-related Intangible Plant	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 5(A) and 5(B)
10	Transmission-related General Plant	#DIV/0!	#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 2, Line 6(A) and 6(B)
11	Total Transmission Related Plant (Line 8 + Line 9 + Line 10)	#DIV/0!	#DIV/0!		
12	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases		\$ -		Appendix A, W/S 5, Line 11
13	Percent Allocation (Line 11 / Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	
	<u>Customer Service/Info Expense and Sales Expense Allocation Factor "CUST"</u>				
14	Transmission Revenues: Jurisdictional Sales				FF1 Page 330_
15	Total Sales to Ultimate Customers				FF1 Page 300.10b
16	Interdepartmental Sales (FERC Account 448)				FF1 Page 300.9b
17	Transmission Revenues (Line 14)		-		
18	Total T&D Revenues (Line 15 - Line 16 + Line 17)		\$ -		
19	Percent Allocation (Line 14 / Line 18)		#DIV/0!		
	<u>Customer Allocation Factor Wages to Include in Wage and Salaries</u>				
20	Customer Accounts Expense				FF1 Page 354.24b
21	Customer Service and Informational Expense				FF1 Page 354.25b
22	Sales Expense				FF1 Page 354.26b
23	Subtotal (Line 20 + Line 21 + Line 22)		\$ -		
24	FERC 905-ELP		#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 13
25	FERC 908-DSM		#DIV/0!		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 24
26	FERC 909-Advertising		-		Attachment 2 of Appendix B, ATT CMP-1, W/S 5, Line 26
27	Subtotal (Line 24 + Line 25 + Line 26)		#DIV/0!		
28	Net Customer Wages (Line 23 - Line 27)		#DIV/0!		
29	Customer Allocation Factor (Line 19)		#DIV/0!		
30	Customer Wages to Include in Transmission Wage Allocation Factor (Line 28 x Line 29)		#DIV/0!		

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Expense Adjustments Detail
Attachment CMP-1
Worksheet 5
For Costs in 20__

Input Cells are Shaded Yellow					
		(A)	(B)	(C)	(D)
Line No.	Description	GL/ Cost Center	Internal Order No.	20__ Year End	Reference
	<u>FERC 905 associated with ELP</u>				
	ELP Expense				
1					Internal Records
2					Internal Records
3	Total ELP (Line 1 + Line 2)			-	
	ELP Labor				
4					Internal Records
5					Internal Records
6					Internal Records
7					Internal Records
8					Internal Records
9	Total labor + benefits (Sum Lines 4 thru 8)			-	
10	Total 905 labor + benefits				Internal Records
11	Total 905 labor				Internal Records
12	Labor Factor (Line 11 / Line 10)			#DIV/0!	
13	Total ELP labor (Line 9 x Line 12)			#DIV/0!	
	<u>FERC 908 associated with DSM</u>				
	DSM Expense				
14					Internal Records
15					Internal Records
16	Total DSM (Line 14 + Line 15)			-	
	DSM Labor				
17					Internal Records
18					Internal Records
19					Internal Records
20	Total labor + benefits (Line 17 + Line 18 + Line 19)			-	
21	Total 908 labor + benefits				Internal Records
22	Total 908 labor				Internal Records
23	Labor Factor (Line 22 / Line 21)			#DIV/0!	
24	Total DSM labor (Line 20 x Line 23)			#DIV/0!	
	<u>FERC 909 - Informational /Instructional Advertising</u>				
25	Informational/Instructional Advertising Expense in FERC Account 909				FF1 Page 323.169b
26	Informational/Instructional Advertising Labor in FERC Account 909				Internal Records

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Expenses
Attachment VP-1
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	20_ Year End	Reference
1	Total Customer Accounts Expenses		FF1 Page 322.164b
2	Total Customer Service and Information Expenses		FF1 Page 323.171b
3	BHD Customer/Load/Sales Allocator		Appendix A, ATT VP-1, W/S 4, Line 16(A)
4	BHD Customer Account Expense (Line 1 x Line 3)	\$ -	
5	BHD Customer Service and Information Expense (Line 2 x Line 3)	\$ -	
6	BHD Revenue Allocator (Transmission)		Appendix A, ATT VP-1, W/S 4, Line 3(A)
7	Customer Accounts Expense Allocable to Transmission (Line 4 x Line 6)	\$ -	
8	Customer Service and Information Expense Allocable to Transmission (Line 5 x Line 6)	\$ -	

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Local Service Annual Transmission Revenue Requirement (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Amortization of AFUDC Regulatory Liability
Attachment NEP-1
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

Line No.	Line Item	Amount	Reference
1	<u>FERC Account No.407.4 - Regulatory Credits</u>		
2a	Amortization of AFUDC Regulatory Liability for 50% PTF CWIP		Internal Records
2b	Amortization of AFUDC Regulatory Liability for 50% Non-PTF CWIP		Internal Records
2c	Amortization of AFUDC Regulatory Liability for NEEWS		Internal Records
2[]			Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	-	
4	FF1 Page 114.13g		

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.

Utility Name
Local Service Annual Transmission Revenue Requirement (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Integrated Facilities Charge
Attachment NEP-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.	Description	Narragansett Electric	Massachussets Electric	Total IFA	Reference
1	Total Integrated Facilities Charges (b)			\$ -	FF1 Page 330._
2	Block Island Transmission System (BITS) Surcharge			-	FF1 Page 330._
3	Total Integrated Facilities Charges (Line 1 - Line 2)	\$ -	\$ -	\$ -	
4	Total PTF Property				Attachment _
5	Total Non-PTF Property				Attachment _
6	Total Transmission Plant (Line 4 + Line 5)	\$ -	\$ -		
7	PTF Plant Allocator % (Line 4 / Line 6)	#DIV/0!	#DIV/0!		
8	Non-PTF Plant Allocator % (Line 5 / Line 6)	#DIV/0!	#DIV/0!		
9	PTF-related Integrated Facilities Charge (Line 3 x Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	
10	Non-PTF-related Integrated Facilities Charge (Line 3 x Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) Under the Integrated Facilities Agreement (IFA) provisions of New England Power Company's Tariff No. 1, NEP's distribution affiliates are compensated for their respective ownership of National Grid transmission facilities that are integrated through this arrangement into a single National Grid transmission system for operational purposes and for the provision of open access transmission service over National Grid facilities in New England. National Grid's Transmission Related Integrated Facilities Charge is calculated under Schedule III-B of its Tariff No. 1.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Customer Account and Customer Service and Informational Expenses
Attachment UI-1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) - (B)	(D)
Line No.	Description	FERC Account No.	20__ Year End	Directly Assigned (Non D or Non T) (b) 20__ Year End	Remainder Allocated to Transmission	Reference for Column (A)
<u>Customer Account Expense</u>						
1	Supervision	901			\$ -	FF1 Page 322.159b
2	Meter Reading Expenses	902			\$ -	FF1 Page 322.160b
3	Customer Records and Collection Expense	903			\$ -	FF1 Page 322.161b
4	Uncollectible Accounts	904			\$ -	FF1 Page 322.162b
5	Miscellaneous Customer Accounts Expenses	905			\$ -	FF1 Page 322.163b
<u>Customer Service and Informational Expenses</u>						
6	Supervision	907			\$ -	FF1 Page 323.167b
7	Customer Assistance Expenses	908			\$ -	FF1 Page 323.168b
8	Informational and Instructional Expenses	909			\$ -	FF1 Page 323.169b
9	Miscellaneous Customer Service and Informational Expenses	910			\$ -	FF1 Page 322.170b
10	Total Customer Account and Customer Service and Informational Expenses (Sum Lines 1 thru 9)				<u>\$ -</u>	
11	Transmission Revenue Allocation Factor (Line 15)				#DIV/0!	
12	Total Customer Account and Customer Service and Informational Expenses Allocated to Transmission (Line 10 x Line 11)				<u>#DIV/0!</u>	
13	Transmission Revenue					FF1 Page 301.12b FN
14	Total Transmission and Distribution Company Revenue					FF1 Page 301.12b FN
15	Transmission Revenue Allocation Factor (Line 13 / Line 14)				<u>#DIV/0!</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) Customer Account and Customer Service and Informational Expenses not directly assigned to the Transmission and Distribution business segments.

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Native Load Cash Working Capital
Attachment UI-2
For Costs in 20__

Input Cells are Shaded Yellow

		(A)		(B)
Line No.	Description	FERC Account No.	20__ Year End	Reference
1	Transmission of Electricity by Others	565		FF1 Page 332.1 FN
2	Scheduling, System Control and Dispatch Services	561.4		FF1 Page 321.88b
3	Transmission Support Expenses (Enter Credit)	565		FF1 Page 332.9h, 332.12h, 332.13h
4	Customer Accounts and Customer Service and Informational Expenses	901-910		Attachment 2 of Appendix B, ATT UI-1, Line 12(C)
5	Total Incremental Expense Items (Sum Lines 1 thru 4)		\$ -	
6	Cash Working Capital		0.125	45 days / 360 days
7	Cost of Capital Rate			Appendix A, W/S 2, Line 18(A)
8	Native Load Cash Working Capital (Line 5 x Line 6 x Line 7)		\$ -	

Notes:

- (a) Enter credit balances as negatives.

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 3

Utility Name

Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)

Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
1	Annual Transmission Revenue Requirements Summary	
2	Incremental Incentive Return Calculations	
2a	Incremental Return and Associated Income Taxes - Investment Base Calculations	
2b	Incremental Return and Associated Income Taxes - RTO Participation	
2c	Incremental Return and Associated Income Taxes - Post 2003 PTF Investment	
2d	Incremental Return and Associated Income Taxes - NEEWS Investment	
3	Incremental Rate Base Items	
4	Transmission Revenue Requirements - Forecast	
4a	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
4b	In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration	
5	True-up and Interest Calculation for _____	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter “N/A” in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Annual Transmission Revenue Requirements Summary
Worksheet 1

Input Cells are Shaded Yellow

Actual Revenue Requirements for (year):
Forecasted Revenue Requirements for (year):

Line No.	Description	(A) Amount	(B) Reference
1	Schedule 12C Costs Revenue Requirements		Appendix B (Allocations), W/S 1, Line 3(C)
2	Schedule 12C Costs Incremental Incentive Returns	#DIV/0!	W/S 2, Line 13(A)
3	Schedule 12C Costs Specific Incremental Return and Income Taxes	#DIV/0!	W/S 3, Line 4(E)
4	Subtotal (Line 1 + Line 2 + Line 3)	#DIV/0!	
5	Schedule 12C Costs Forecasted Incremental Transmission Revenue Requirements	#DIV/0!	W/S 4, Line 7(C)
6	Schedule 12C Costs Annual True-up and Interest	#DIV/0!	W/S 5, Line 32(C)
7	Schedule 12C Costs Prior Period Adjustments per Protocols Section VII		Attachment _
8	Total Schedule 12C Costs ATRR (Sum Lines 4 thru 7)	#DIV/0!	
Notes:			
9	Schedule 12C Costs Specific Revenue Requirements - Non-allocable (Lines 2 + 3 + 5 + 6 + 7)	#DIV/0!	

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Incentive Return Calculations
Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Localized Investment	Reference
<u>I. Schedule 12C Costs Investment Base</u>			
1	Schedule 12C Costs Transmission Investment Base		Appendix B (Allocations), W/S 1, Line 6(C)
2	Schedule 12C Costs Incremental Return and Associated Income Taxes	\$ -	W/S 2b, Line 14(A)
Description		Localized Post-2003 Inv.	Reference
<u>II. Schedule 12C Costs Post-2003 Investment Base</u> (b)			
3	Schedule 12C Costs Post-2003 Transmission Plant	#DIV/0!	W/S 2a, Line 1(C)
4	Schedule 12C Costs Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 2a, Line 2(C)
5	Schedule 12C Costs Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 2a, Line 3(C)
6	Schedule 12C Costs Net Post-2003 Transmission Investment (Line 3 + Line 4 + Line 5)	#DIV/0!	
7	Schedule 12C Costs Post-2003 Incremental Return and Associated Income Taxes	#DIV/0!	W/S 2c, Line 14(A)
Description		Localized NEEWS Inv.	Reference
<u>III. Schedule 12C Costs NEEWS Investment Base</u>			
8	Schedule 12C Costs NEEWS Transmission Plant	#DIV/0!	W/S 2a, Line 4(C)
9	Schedule 12C Costs NEEWS Related Depreciation & Amortization Reserves (Enter Credit)	#DIV/0!	W/S 2a, Line 5(C)
10	Schedule 12C Costs NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)	#DIV/0!	W/S 2a, Line 6(C)
11	Schedule 12C Costs Net NEEWS Transmission Investment (Line 8 + Line 9 + Line 10)	#DIV/0!	
12	Schedule 12C Costs NEEWS Incremental Return and Associated Income Taxes	#DIV/0!	W/S 2d, Line 14(A)
Description		Total	
<u>IV. Total Schedule 12C Costs Return and Associated Income Taxes</u>			
13	Total Schedule 12C Costs Return and Associated Income Taxes (Line 2 + Line 7 + Line 12)	#DIV/0!	

Notes:

- (a) Enter credit balances as negatives.
- (b) The transmission facilities that constitute “Post-2003 PTF Investment” are those identified in an Attachment to Appendix A to Attachment F and are entitled to an ROE incentive adder of 100 basis points under the Commission’s order in Bangor Hydro-Electric Co., et al., 117 FERC ¶ 61,129 at PP 103-113, 122-125 (2006), modified, 122 FERC ¶ 61,265 at PP 52-64 (2008), rev. den. sub nom. Conn. Dept. of Pub. Util. Control v. FERC, 593 F.3d 30 (D.C. Cir. 2010).

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Investment Base Calculations
Worksheet 2a
For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

(C) = Avg[(A),(B)]

(D)

Line No.	Description	20__ Year End	20__ Year End	Average	Reference(s)
<u>Schedule 12C Costs Post-2003 Investment Base</u>					
1	Post-2003 Transmission Plant			#DIV/0!	Attachment _
2	Post-2003 Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
3	Post-2003 Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _
<u>Schedule 12C Costs NEEWS Investment Base</u>					
4	NEEWS Transmission Plant			#DIV/0!	Attachment _
5	NEEWS Related Depreciation & Amortization Reserves (Enter Credit)			#DIV/0!	Attachment _
6	NEEWS Related Accumulated Deferred Income Taxes (Enter Credit)			#DIV/0!	Attachment _

Notes:

- (a) Enter credit balances as negatives.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - RTO Participation
Worksheet 2b
For Costs in 20__

Input Cells are Shaded Yellow

(A) (B) = (A) / Total (A) (C) (D) = (B) x (C) (E) = (D) (F)

Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A)
<u>Total Schedule 12C Costs Investment</u>							
1	Long-Term Debt		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 1(A)
2	Preferred Stock		0.0000%	N/A	N/A	N/A	Appendix A, W/S 2, Line 2(A)
3	Common Equity taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 3(A)
4	Common Equity non-taxable		0.0000% (a), (d)		0.0000%	0.0000%	Appendix A, W/S 2, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	\$ -	0.0000%		0.0000%	0.0000%	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
<u>Federal Income Tax</u>							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT					Appendix A, W/S 2, Line 13(A)
9	Federal Income Tax	(b) 0.0000%					
<u>State Income Tax</u>							
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c) 0.0000%					
12	Schedule 12C Costs Investment Base	\$ -					W/S 2, Line 1(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	0.0000%					
14	Return and Associated Income Taxes (Line 12 x Line 13)	\$ -					

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 0.50% for participation in a regional transmission organization permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - Post 2003 PTF Investment
Worksheet 2c
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A) (a)
Post-2003 Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 2b, Line 8(A)
9	Federal Income Tax	(c) <u>0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 2b, Line 10(A)
11	State Income Tax	(d) <u>0.0000%</u>					
12	Post-2003 Investment Base	#DIV/0!					W/S 2, Line 6(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) TRR = Total Revenue Requirement calculation under Appendix A to Attachment F.
- (b) In order to calculate the Incremental Return and Associated Income Taxes for Post-2003 PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 1.0% for plant investments associated with projects included in the Regional System Plan and placed in service by December 31, 2008 or otherwise permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (c) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (d) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Return and Associated Income Taxes - NEEWS Investment
Worksheet 2d
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E) = (D)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A) (a)
NEEWS Investment							
1	Long-Term Debt	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 1(A)
2	Preferred Stock	\$ -	0.0000%	N/A	N/A	N/A	W/S 2b, Line 2(A)
3	Common Equity taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 3(A)
4	Common Equity non-taxable	\$ -	0.0000% (b), (e)		0.0000%	0.0000%	W/S 2b, Line 4(A)
5	Total Return (Sum Lines 1 thru 4)	<u>\$ -</u>	<u>0.0000%</u>		<u>0.0000%</u>	<u>0.0000%</u>	
6	Weighted Average Cost of Capital (WACC)	0.0000%					Line 5(D)
Federal Income Tax							
7	PS and Common Equity WACC	A 0.0000%					Line 3(E)
8	Federal Income Tax Rate	FT 0.0000%					W/S 2b, Line 8(A)
9	Federal Income Tax	<u>(c) 0.0000%</u>					
State Income Tax							
10	State Income Tax Rate	ST 0.0000%					W/S 2b, Line 10(A)
11	State Income Tax	<u>(d) 0.0000%</u>					
12	NEEWS Investment Base	#DIV/0!					W/S 2, Line 11(A)
13	Cost of Capital Rate (Line 6 + Line 9 + Line 11)	<u>0.0000%</u>					
14	Return and Associated Income Taxes (Line 12 x Line 13)	<u>#DIV/0!</u>					

Notes:

- (a) TRR = Total Revenue Requirement calculation under Appendix A to Attachment F.
- (b) Effective November 2008, an ROE incentive on NEEWS was approved by FERC (125 FERC ¶ 61,183 (2008)) allowing (1) an incentive ROE of 12.89%, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond the companies' control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (c) The incremental Federal Income Tax shall equal

$$\frac{(A * FT)}{(1 - FT)}$$
- (d) The incremental State Income Tax shall equal

$$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (e) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Incremental Rate Base Items
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow									
Line			FERC	(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
			Account						
No.	Description		No.	20__ Year End	20__ Year End	Average	Factor	Transmission	Reference
1	Transmission Plant/Land Held For Future Use	(c)	105			#DIV/0!	100.0000%	(b) #DIV/0!	FF1 Page 214._
2	Total Incremental Transmission Investment Base Detail (Line 1)							#DIV/0!	
3	Cost of Capital Rate								Appendix A, W/S 2, Line 18(A) + W/S 2b, Line 13(A) + W/S 2c, Line 13(A)
4	Total Incremental Return and Associated Taxes (Line 2 x Line 3)							#DIV/0!	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
 - (c) Includes the Schedule 12C Costs-Specific costs of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105 if such costs are authorized for recovery by FERC.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Revenue Requirements - Forecast

Worksheet 4

For the years ____ and ____

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) + (B)	(D)
Line No.		Year 1	Year 2	Total	Reference
I. Forecasted Transmission Revenue Requirements					
1	Forecasted Schedule 12C Costs Additions				Attachment _
2	Adjusted Carrying Charge Factor (Line 16)	#DIV/0!	#DIV/0!		
3	Total FTRR associated with Schedule 12C Costs Additions (Line 1 x Line 2)	#DIV/0!	#DIV/0!		
4	Forecasted ADIT	-	-		W/S 4a, Line 23(F) ; W/S 4b, Line 19(F)
5	Cost of Capital Rate (Line 12)	0.0000%	0.0000%		
6	Revenue Requirement Associated with ADIT Adjustment (Line 4 x Line 5)	\$ -	\$ -		
7	Forecasted Transmission Revenue Requirements (Line 3 + Line 6)	#DIV/0!	#DIV/0!	#DIV/0!	
II. Carrying Charge Factor					
8	Carrying Charge Factor Base Revenue Requirement Numerator				Appendix B (Allocations), W/S 1, Line 9(C)
9	Schedule 12C Costs Transmission Plant	-			W/S 2, Line 1(A)
10	Carrying Charge Factor (Line 8 / Line 9)	#DIV/0!			
III. Adjustment to Carrying Charge Factor to reflect removal of ADIT subject to normalization.					
11	Schedule 12C Costs ADIT as of year-end	\$ -			W/S 4a, Line 5(A)
12	Cost of Capital Rate				Appendix A, W/S 2, Line 18(A)
13	Total Return & Income Taxes Associated with ADIT (Line 11 x Line 12)	\$ -			
14	Original Carrying Charge Factor (Line 10)	#DIV/0!			
15	Incremental CCF Adjustment for Schedule 12C Costs ADIT (Line 13 / Line 9)	#DIV/0!			
16	Adjusted Carrying Charge Factor (Line 14 - Line 15)	#DIV/0!			

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a
For the Forecast Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		FF1 Page 275._
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Schedule 12C Costs Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(C)
5	Schedule 12C Costs as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Schedule 12C Costs Allocation Factor (Line 4)	0.0000%	
8	Forecasted Schedule 12C Costs ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D) (F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0.
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4b

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)	
Line No.	Description	Amount	Reference	
1	Forecasted Schedule 12C Costs ADIT (b)	-	W/S 4a, Line 8(A)	
2	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget	
3	Schedule 12C Costs Allocation Factor	0.0000%	W/S 4a, Line 4(A)	
4	Forecasted Schedule 12C Costs ADIT (Line 2 x Line 3)	-		
5	Change in ADIT (Line 4 - Line 1)	\$ -		
6	Monthly Change in ADIT (Line 5 /12 months)	-		
	(C)	(D)	(E) = (D) / Line 20(D)	(F) = Line 6 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT
7	Month 1	335	91.7808%	\$ -
8	Month 2	307	84.1096%	-
9	Month 3	276	75.6164%	-
10	Month 4	246	67.3973%	-
11	Month 5	215	58.9041%	-
12	Month 6	185	50.6849%	-
13	Month 7	154	42.1918%	-
14	Month 8	123	33.6986%	-
15	Month 9	93	25.4795%	-
16	Month 10	62	16.9863%	-
17	Month 11	32	8.7671%	-
18	Month 12	1	0.2740%	-
19	Total Forecasted ADIT (FADIT) (Sum Lines 7 thru 18)			\$ -
20	Number of Days in the Year	365		

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
True-up and Interest Calculation for ____
Worksheet 5

Input Cells are Shaded Yellow

Line No.	True-up Calculation	Total	Reference
1	Revenues (Enter Credit)		Attachment _
2	Adjustments		Attachment _
3	Net Revenues (Line 1 - Line 2)	\$ -	
4	Actual Annual Revenue Requirements		W/S 1, Line 4(A) + PY Annual True-up, W/S 5, Line 32(C)
5	True-up Rebill/(Refund) (Line 3 + Line 4)	\$ -	+ PY Prior Period Adjustments, W/S 1, Line 7(A)

Interest Calculation		(A)	(B)	(C) = (A) x (B)	
Month	Year	Balance (a)	FERC Monthly Interest Rate	Interest	
6	January	-		(b)	-
7	February	-		(b)	-
8	March	-		(b)	-
9	April	-		(b)	-
10	May	-		(b)	-
11	June	-		(b)	-
12	July	-		(b)	-
13	August	-		(b)	-
14	September	-		(b)	-
15	October	-		(b)	-
16	November	-		(b)	-
17	December	-		(b)	-
18	January	-		(b)	-
19	February	-		(b)	-
20	March	-		(b)	-
21	April	-		(b)	-
22	May	-		(b)	-
23	June	-	#DIV/0!	(c)	#DIV/0!
24	July	#DIV/0!	#DIV/0!	(c)	#DIV/0!
25	August	#DIV/0!	#DIV/0!	(c)	#DIV/0!
26	September	#DIV/0!	#DIV/0!	(c)	#DIV/0!
27	October	#DIV/0!	#DIV/0!	(c)	#DIV/0!
28	November	#DIV/0!	#DIV/0!	(c)	#DIV/0!
29	December	#DIV/0!	#DIV/0!	(c)	#DIV/0!
30	Total Interest (Sum Lines 6 thru 29)				#DIV/0!
31	True-up (Line 5)				-
32	Total True-up & Interest (Line 30 + Line 31)				#DIV/0!

Notes:

- (a) Interest is compounded quarterly per Code of Federal Regulation Title 18 Section 35.19a.
(b) Interest rate per Code of Federal Regulation Title 18 Section 35.19a.
(c) Interest rate forecast (Average Lines 6 thru 22) #DIV/0!
The average interest rate for June-December will be re-calculated with actual interest rates during the subsequent annual update, and refunded/surcharged to customers appropriately.

Exhibit C

Redlined Pages

OATT Attachment F, Appendix A

OATT Attachment F, Appendix B – Att. 1

OATT Attachment F, Appendix B – Att. 2

OATT Attachment F, Appendix B – Att. 3

Exhibit C

Redlined Pages

OATT Attachment F, Appendix A

Utility Name

Annual Transmission Revenue Requirements (ATRR)

Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
0	Total Transmission Revenue Requirements Summary	
1	Transmission Investment Base and Transmission Revenue Requirements	
2	Return and Associated Income Taxes	
3	Transmission Investment Base Detail	
3a	Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation	
3b	Transmission Investment Base Detail - Prepayments and Materials and Supplies	
4	Transmission Expense Detail	
5	Transmission Allocation Factors	
6	Capitalization	
7	Transmission Plant - Additions, Retirements, Adjustments, Transfers	
8	Transmission Additions Greater Than \$5 Million Support	
9	PBOP Deferral Support	
10	Deficient/(Excess) ADIT Worksheet	
10a	Deficient/(Excess)ADIT Worksheet - Remeasurement Support	
11	FERC Account 282 ADIT Proration	

Attachment	Description	Enter "N/A" if Not Applicable (a)
1	Unfunded Reserves	
2	Revenue Credits	
3	Support Expenses	
CMP-1	A&G Direct Assigned Cost Detail	
CMP-2, W/S 1	Transmission Investment Base Detail	
CMP-2, W/S 2	Transmission Depreciation Detail	
CMP-2, W/S 3	Transmission Wages and Salaries Detail	
CMP-3	Goodwill	
VP-1, W/S 1	Transmission General and Intangible Plant	
VP-1, W/S 2	Transmission Materials and Supplies and Prepayments	
VP-1, W/S 3	Transmission O&M Detail	
VP-1, W/S 4	Allocation Factors	
VP-2	Transmission Related Accumulated Deferred Income Taxes	
ES-1	Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense	
ES-2	Accumulated Deferred Income Taxes	
ES-3	Prepayments	
ES-4	Taxes Other Than Income Taxes	
ES-5	Transmission-Related Administrative & General Expenses	
NEP-1	Yankee Adjustment	
NEP-2	Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases	
UI-1	Intangible and General Plant & Depreciation and Amortization Expense	
VT-1	Percent Taxable Income	

Notes:

- (a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Worksheet 3
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	<u>Transmission Plant</u>	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
<u>Transmission Related Intangible and General Plant</u>								
2	Intangible Plant	301-303	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 207.99g - Page 207.98g
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!	
5	<u>Transmission Plant/Land Held For Future Use</u>	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214...
<u>Transmission Related Depreciation & Amortization Reserve</u>								
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(g), (l) #DIV/0!	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(l) #DIV/0!	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
<u>Transmission Related Accumulated Deferred Income Tax</u>								
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 273...
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	## 100.0000%	#DIV/0!	FF1 Page 275... W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 277...
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 234...
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment ...
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment ...
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
<u>Other Regulatory Assets/(Liabilities)</u>								
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 232...
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!	
21	<u>Transmission Prepayments</u>	165			#DIV/0!	(e) #DIV/0!	#DIV/0!	W/S 3b, Line 1(F)
22	<u>Transmission Materials and Supplies</u>	154			#DIV/0!	100.0000%	(i) #DIV/0!	W/S 3b, Line 2(F)
23	<u>Transmission Unfunded Reserves (Enter Credit)</u>	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
<u>Transmission Related Cash Working Capital</u>								
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			#DIV/0!				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			#DIV/0!				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			#DIV/0!		100.0000%	#DIV/0!	Col (B) x Col (D)
<u>Factors</u>								
29	Wages & Salary (W&S) Allocator					#DIV/0!		W/S 5, Line 6
30	Plant (PL) Allocator					#DIV/0!		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

Notes:

- (a) Enter credit balances as negatives.
- (b) Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
- (c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (d) Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
- (e) Allocated via the W&S allocator, Line 29(D), except for UI, VP, CL&P, PSNH and NSTAR West.
For Lines 2, 3, 7, 8, and 9 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 1 and Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
For Line 21 see Appendix A, ATT VP-1, W/S 2 and Appendix A, ATT ES-3 (for CL&P, PSNH, and NSTAR West).
- (f) Allocated via the PL allocator, Line 30(D), except for VP, CL&P, PSNH, NSTAR West and NSTAR East.
For Lines 11, 12, 13 and 14 see Appendix A, ATT VP-2 and Appendix A, ATT ES-2 (for CL&P, PSNH and NSTAR West). For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- (g) See Appendix A, ATT CMP-2 instead of FF1 reference in Attachment 1 portion of this item.
- (h) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of Bangor Hydro District (BHD) transmission revenues to all BHD revenues.
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible plant (see Appendix A, ATT VP-1, W/S 1); workpapers supporting calculations will be provided by Versant Power in annual update filings.
All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- (i) For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
- (j) For CMP, Direct Assigned (DA) as reported in FF1.
- (k) For NEP only, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- (l) Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
FERC Account 282 ADIT Proration
Worksheet 11
For Costs in 20__

Input Cells are Shaded Yellow					(A)	(B)
Line No.	Description				Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)					(c) FF1 Page 275__ b
2	Prorated Actual ADIT Activity				\$ -	Line 18(G)
3	Total Prorated ADIT Balance at year-end (Line 1 + Line 2)				\$ -	
4	Transmission Plant (PL) Allocator				#DIV/0!	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)				#DIV/0!	
	(C)	(D)	(E)	(F) = (E) / Line 19(E)	(G) = (D) x (F)	
	Month	Actual Monthly Change in ADIT	Remaining Days	IRS Proration %	Prorated ADIT	
6	Month 1		335	91.7808%	\$ -	Internal Records
7	Month 2		307	84.1096%	\$ -	Internal Records
8	Month 3		276	75.6164%	\$ -	Internal Records
9	Month 4		246	67.3973%	\$ -	Internal Records
10	Month 5		215	58.9041%	\$ -	Internal Records
11	Month 6		185	50.6849%	\$ -	Internal Records
12	Month 7		154	42.1918%	\$ -	Internal Records
13	Month 8		123	33.6986%	\$ -	Internal Records
14	Month 9		93	25.4795%	\$ -	Internal Records
15	Month 10		62	16.9863%	\$ -	Internal Records
16	Month 11		32	8.7671%	\$ -	Internal Records
17	Month 12		1	0.2740%	\$ -	Internal Records
18	Total Prorated Actual ADIT Activity (Sum Lines 6 thru 17)				\$ -	
19	Number of Days in the Year		365			

Notes:

- (a) Enter credit balances as negatives.
- (b) The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- (c) For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment __ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- (d) Allocated via the PL allocator except for CMP, VP, CL&P, PSNH, NSTAR West and NSTAR East. For VP, CL&P, PSNH, NSTAR West and NSTAR East, see footnote (c). For CMP, Direct Assigned (DA) as reported in FF1.

Utility Name
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Accumulated Deferred Income Taxes
Attachment ES-2
For Costs in 20__

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]
			FF1 Footnote Reference for Columns (G) & (H)	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	Average Transmission Balance
Line No.	Line Item	FF1 Reference		Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (c)	Transmission Segment (c)	
1	FERC Account No. 190									
2a		FF1 Page 234.18 FN				-	-			-
2[]		FF1 Page 234.18 FN				-	-			-
3	Total (Sum Lines 2a thru 2[]) (b)			-	-	-	-	-	-	-
4	FF1 Balance	FF1 Page 234.18								
5	FERC Account No. 281									
6		FF1 Page 272.17				-	-			-
7	Total			-	-	-	-	-	-	-
8	FERC Account No. 282									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	FERC Account No. 283									
12a		FF1 Page 276.19 FN				-	-			-
12[]		FF1 Page 276.19 FN				-	-			-
13	Total (Sum Lines 12a thru 12[]) (b)			-	-	-	-	-	-	-
14	FF1 Balance	FF1 Page 276.19								
15	Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)			-	-	-	-	-	-	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit) at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.).
The transmission segment "Entity" codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 1

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a

For the Forecast Year _____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B) FF1 Page 275, __
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Regional Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(A)
5	Regional Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Regional Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Regional Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
		(C)	(D)
		Month	Remaining Days
		(E) = (D) / Line 24(D)	(F) = Line 10 x (E)
		IRS Proration %	Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)	\$ -	
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP and ES, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT VP-2 and Appendix A, ATT ES-2. For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 2

Utility Name
Local Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 2 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 3a

For the Forecast Year _____

Input Cells are Shaded Yellow				(A)	(B)
Line No.	Description			Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)				Appendix A, W/S 3, Line 12(B) FFI Page 275. __
2	Transmission Plant (PL) Allocator (d)				Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)			\$ -	(c)
4	Local Service Allocation Factor				Appendix B (Allocations), W/S 1, Line 2(B)
5	Local Service ADIT as of year-end (Line 3 x Line 4)			-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)				Internal Records - Per budget
7	Local Service Allocation Factor (Line 4)			0.0000%	
8	Forecasted Local Service ADIT (Line 6 x Line 7)			-	
9	Change in ADIT (Line 8 - Line 5)			\$ -	
10	Monthly Change in ADIT (Line 9 / 12 months)			-	
		(C)	(D)	(E) = (D) / Line 24(D)	(F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration %	Prorated ADIT	
11	Month 1	335	91.7808%	\$ -	
12	Month 2	307	84.1096%	-	
13	Month 3	276	75.6164%	-	
14	Month 4	246	67.3973%	-	
15	Month 5	215	58.9041%	-	
16	Month 6	185	50.6849%	-	
17	Month 7	154	42.1918%	-	
18	Month 8	123	33.6986%	-	
19	Month 9	93	25.4795%	-	
20	Month 10	62	16.9863%	-	
21	Month 11	32	8.7671%	-	
22	Month 12	1	0.2740%	-	
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)			\$ -	
24	Number of Days in the Year	365			

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP and ES, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT VP-2 and Appendix A, ATT ES-2; For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 3

Utility Name
Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)
Per Attachment 3 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
In Support of Forecasted Transmission Revenue Requirements (FTRR) & ADIT Adjustment for IRS Proration
Worksheet 4a
For the Forecast Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B) FF1 Page 275._
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Schedule 12C Costs Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(C)
5	Schedule 12C Costs as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Schedule 12C Costs Allocation Factor (Line 4)	0.0000%	
8	Forecasted Schedule 12C Costs ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D) (F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP ~~and ES~~, CL&P, PSNH, NSTAR West and NSTAR East, Line 3 is an input and Lines 1 and 2 will be \$0. ~~See Appendix A, ATT VP-2 and Appendix A, ATT ES-2.~~
For VP, see Appendix A, ATT VP-2; For CL&P, PSNH and NSTAR West, see ATT ES-2; For NSTAR East, see Attachment _ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- For CMP, ADIT is Direct Assigned (DA).

Exhibit D

Copy of the April 2022 Private Letter
Ruling

Internal Revenue Service

Number: **202213001**

Release Date: 4/1/2022

Index Number: 167.22-01

Department of the Treasury

Washington, DC 20224

[Third Party Communication:

Date of Communication: Month DD, YYYY]

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B06

PLR-114037-21

Date:

December 30, 2021

Re:

LEGEND:

Taxpayer	=
Parent	=
State	=
Region	=
Commission A	=
Commission B	=
Operator	=
Commission B Form	=

Dear :

This letter responds to your letter, dated June 28, 2021, requesting a ruling on the application of the depreciation normalization requirements with respect to the computation of accumulated deferred income taxes in its calculation of rate base.

FACTS

Taxpayer files a consolidated federal income tax return on a calendar year basis with its affiliates, including its parent company, Parent. Taxpayer uses the accrual method of accounting. Parent is a State business trust and voluntary association. Taxpayer is a regulated electric utility that provides both distribution and transmission services. Taxpayer's utility services are, in general, subject to regulation by Commission A and Commission B, as detailed below.

Taxpayer's distribution business consists primarily of the purchase, delivery, and sale of electricity to residential, commercial, and industrial customers within its franchise service territory in both the eastern and western regions of State. Taxpayer's distribution business is subject to regulation by Commission A.

Taxpayer's wholesale electric transmission business is the focus of this ruling. Taxpayer owns and maintains transmission facilities that are part of an interstate power transmission grid over which electricity is transmitted throughout Region. Taxpayer, its affiliates, and most other utilities in Region are parties to a series of agreements that provide for coordinated planning and operation of Region's transmission facilities and the rules by which they acquire transmission services. Under this agreement, Operator serves as the independent systems operator and regional transmission organization of Region.

Taxpayer's wholesale transmission revenues are recovered through Commission B-approved formula rates. Transmission revenues are collected from Region customers, including distribution customers of Taxpayer and its affiliated utilities.

Annual transmission revenue requirements rates are based on a cost-of-service model allowing for recovery of transmission costs, including a return on equity applied to transmission rate base. Accumulated Deferred Federal Income Taxes (ADFIT) reduce rate base in the formula rate templates for regional and local transmission rates. The transmission formula rates provide for an annual reconciliation and recovery or refund (true-up adjustment) of the rates set based on a projected revenue requirement computed prior to the beginning of the service year. The true-up adjustment reflects differences primarily between projected and actual operating costs, rate base and interest expense as well as differences between projected and actual customer loads. The true-up adjustment is recovered from, or refunded to, transmission customers in the next annual rate cycle. Interest is charged with respect to under-recovered amounts and interest is payable with respect to over-recovered amounts. Both are computed in accordance with Commission B-prescribed rules.

The revenue requirements for transmission services pursuant to Operator tariff are effective for a one-year service period that begins on January 1 and ends on December 31. Each year on or before July 31, Taxpayer and the other Region transmission owners collectively submit to Commission B an informational filing that details the updated annual transmission revenue requirement and the resulting derivation of the rate for transmission service that will be in effect from January 1 through December 31 of the subsequent year.

The two components of the revenue requirement for transmission services for a given calendar-year service period are:

1. A projection of the revenue requirement based on the following:
 - a. Actual (recorded) balances for transmission assets and costs reported in the most recently-filed Commission B Form (the calendar-year period ending prior to the year preceding the beginning of the service period), plus

- b. A projection of the additions to be placed in service in the two calendar years after the period described above (the year immediately after the filing of Commission B Form and the year corresponding to the service period).
2. A true-up component, representing the difference between rates charged based on the projected revenue requirement for the prior service period (including the forecasted costs for facilities expected to be placed in service through the end of the service period) and the actual revenue requirement (calculated based on actual transmission costs and actual plant additions for such service period), including interest.

The computation of the component of a projected revenue requirement described in 1.b, above also reflects projected depreciation-related ADFIT amounts corresponding to plant additions in the two calendar years after the filing of Commission B Form. The following amounts are used to compute the depreciation-related ADFIT for projected plant additions:

- Forecasted depreciation-related ADFIT activity in service in the year immediately after the year for which the most recent Commission B Form was filed with respect to projected plant additions during such year, plus
- Forecasted depreciation-related ADFIT activity for the service year with respect to plant additions during such year and the immediately preceding year as computed in accordance with application of the proration formula of Treas. Reg. § 1.167(l)-1(h)(6) to the entire 365 or 366 day service period.

In the computation of the true-up component, the actual allowed return is based on the actual (recorded) net plant balances and depreciation-related ADFIT balances during such period. Gross plant balances and accumulated book depreciation reflected in actual rate base are computed based on five-quarter averaging. Depreciation-related ADFIT balances reflected in actual rate base will be based on averaging using the methodology of the proration formula of Treas. Reg. § 1.167(l)-1(h)(6). Operating expenses, including depreciation expense, will be amounts reported in Commission B Form for such period. The allowed return will be computed with reference to the actual capital structure and weighted average cost of capital for the period as determined based on amount reported in the Commission B Form for such period. Income tax expense is calculated based on a tax gross-up of the computed allowed equity return.

RULINGS REQUESTED

1. The normalization requirements apply separately to the two computations comprising the projected revenue requirement:
 - a. The portion of the calculation based on a filed Commission B Form; and

- b. The portion of the calculation based on projected additions of public utility property
2. The portion of the computation of the projected revenue requirement based on a filed Commission B Form is subject to the rules under § 1.167(l)-1(h)(6)(ii) applicable where solely a historical period is used to determine depreciation for federal income tax expense for ratemaking purposes and the proration formula does not apply.
3. The consistency requirement of IRC Section 168(i)(9)(B) applies separately to each component of the projected revenue requirement. As such, the portion of the projected revenue requirement calculation based on a Commission B Form using point-in-time balances of net depreciable plant and ADFIT (as of the same date for all rate base items in this portion of the calculation) complies with IRC Section 168(i)(9)(B) deferred-tax consistency requirement without regard to the methodology employed for the portion of the projected revenue requirement calculation based on projected additions of public utility property after such date.
4. For the portion of the projected revenue requirement based on application of a carrying charge to forecasted gross additions of public utility property averaged using a five-quarter methodology over a test period that begins on the first day that rates are effective and reduced by associated prorated ADFIT, Taxpayer would comply with the consistency requirement under IRC Section 168(i)(9)(B) and the rules of Treas. Reg. Sec. 1.167(l)-1(h)(6) in computing such portion of its projected revenue requirement employing a future test period with an average rate base by (a) applying the proration formula rules under Treas. Reg. Sec. 1.167(l)-1(h)(6) to the projected monthly increases or decreases in ADFIT without (b) further applying an averaging convention, notwithstanding averaging of other elements of rate base including net depreciable plant, to either the prorated end-of-period ADFIT balance or the prorated increases or decreases in ADFIT used to compute the prorated end-of-period ADFIT balance.
5. The portion of the computation of the projected revenue requirement based on a calculation with respect to projected additions of public utility property is subject to the rules under Treas. Reg. Sec. 1.167(l)-1(h)(6)(ii) applicable if solely a future test period is used to determine depreciation for federal income tax expense for ratemaking purposes and the proration formula must be applied.
6. For purposes of computing ADFIT in the actual revenue requirement and resulting true-up adjustment, the proration formula of Treas. Reg. Sec. 1.167(l)-1(h)(6) must be applied to ADFIT increases or decreases to which the proration formula was applied in the projected revenue requirement. Taxpayer would be inconsistent with the normalization rules in computing its actual revenue requirement used to determine its true-up adjustment if the portions of its actual ADFIT increases or decreases that were subject to the proration formula of Treas. Reg. Sec. 1.167(l)-1(h)(6) in the computation of the projected revenue requirement were not again prorated in determining the actual revenue requirement.
7. Application of the proration formula of Treas. Reg. Sec. 1.167(l)-1(h)(6) to all actual ADFIT increases or decreases (including to amounts related to vintages of

public utility property for which the proration formula was not applied in the first component of the projected revenue requirement as well as to differences between actual and projected ADFIT activity for vintages of public utility property for which the proration formula was applied in the second component of the projected revenue requirement) to determine the actual revenue requirement and the resulting true-up adjustment would not violate the normalization rules of Treas. Reg. Sec. 1.167(l)-(h)(6) and would comply with the IRC Section 168(i)(9)(B) consistency requirement notwithstanding the computation of average rate base using a five-quarter average for plant and accumulate depreciation balances.

LAW AND ANALYSIS

Section 168(f)(2) of the Code provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

Section 168(i)(10) defines, in part, public utility property as property used predominantly in the trade or business of the furnishing or sale of electrical energy if the rates for such furnishing or sale, as the case may be, have been established or approved by a State or political subdivision thereof. Prior to The Revenue Reconciliation Act of 1990, the definition of public utility property was contained in § 167(l)(3)(A) and that definition is essentially unchanged in § 168(i)(10) and the regulations promulgated under former section 167(l) remain valid for application of the normalization rules.

Section 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account.

In order to use a normalization method of accounting, § 168(i)(9)(A) of the Code requires that a taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation with respect to public utility property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under § 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base (hereinafter referred to as the "Consistency Rule").

Section 1.167(l)-1(a)(1) of the Income Tax Regulations provides that the normalization requirements of former § 167(l) with respect to public utility property defined in former § 167(l)(3)(A) pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account.

Section 1.167(l)-1(h) requires that a utility must maintain a reserve reflecting the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of different depreciation methods for tax and ratemaking purposes.

Section 1.167(l)-1(h)(1)(iii) provides that the amount of federal income tax liability deferred as a result of the use of different depreciation methods for tax and ratemaking purposes is the excess (computed without regard to credits) of the amount the tax liability would have been had the depreciation method for ratemaking purposes been used over the amount of the actual tax liability. This amount shall be taken into account for the taxable year in which the different methods of depreciation are used. If, however, in respect of any taxable year the use of a method of depreciation other than a subsection (1) method for purposes of determining the taxpayer's reasonable allowance under § 167(a) results in a net operating loss carryover to a year succeeding such taxable year which would not have arisen (or an increase in such carryover which would not have arisen) had the taxpayer determined his reasonable allowance under § 167(a) using a subsection (1) method, then the amount and time of the deferral of tax liability shall be taken into account in such appropriate time and manner as is satisfactory to the district director.

Section 1.167(l)-1(h)(2)(i) provides that the taxpayer must credit this amount of deferred taxes to a reserve for deferred taxes, a depreciation reserve, or other reserve account. This regulation further provides that, with respect to any account, the aggregate amount allocable to deferred tax under § 167(1) shall not be reduced except to reflect the amount for any taxable year by which Federal income taxes are greater by reason of the prior use of different methods of depreciation. That section also notes that the aggregate amount allocable to deferred taxes may be reduced to reflect the amount

for any taxable year by which federal income taxes are greater by reason of the prior use of different methods of depreciation under § 1.167(l)-1(h)(1)(i) or to reflect asset retirements or the expiration of the period for depreciation used for determining the allowance for depreciation under § 167(a).

Section 1.167(l)-1(h)(6)(i) provides that, notwithstanding the provisions of subparagraph (1) of that paragraph, a taxpayer does not use a normalization method of regulated accounting if, for ratemaking purposes, the amount of the reserve for deferred taxes under § 167(l) which is excluded from the base to which the taxpayer's rate of return is applied, or which is treated as no-cost capital in those rate cases in which the rate of return is based upon the cost of capital, exceeds the amount of such reserve for deferred taxes for the period used in determining the taxpayer's expense in computing cost of service in such ratemaking.

Section 1.167(l)-1(h)(6)(ii) provides that for the purpose of determining the maximum amount of the reserve to be excluded from the rate base (or to be included as no-cost capital) under § 1.167(l)-1(h)(6)(i), if solely an historical test period is used to determine depreciation for federal income tax expense for ratemaking purposes, then the amount of the reserve account for the period is the amount of the reserve (determined under § 1.167(l)-1(h)(2)) at the end of the historical period. Section 1.167(l)-1(h)(6)(ii) provides that if solely a future period is used for such determination, the amount of the reserve account for the period is the amount of the reserve at the beginning of the period and a pro rata portion of the amount of any projected increase to be credited or decrease to be charged to the account during such period.

Section 1.167(l)-1(h)(6)(ii) of the Regulations provides if, in determining depreciation for ratemaking tax expense, the test period used is part historical and part future, then the amount of the reserve account for this period is the amount of the reserve at the end of the historical portion of the period and a pro rata amount of any projected increase to be credited to the account during the future portion of the period. The pro rata amount of any increase during the future portion of the period is determined by multiplying the increase by a fraction, the numerator of which is the number of days remaining in the period at the time the increase is to accrue, and the denominator of which is the total number of days in the future portion of the period.

Ruling 1 and Ruling 3

Taxpayer has asked whether each of the two computations comprising the projected revenue requirement must be evaluated independently for compliance with the normalization rules or whether they are evaluated in the aggregate. The computations are: (a) the portion of the revenue requirement calculation based on a filed Commission B Form and (b) the portion of the revenue requirement calculation based on projected additions of public utility property. In this case the separate calculations of revenue requirement use a different time period and a different set of assets. Thus, the normalization rules must be applied separately to (a) the portion of the

revenue requirement calculation based on a filed Commission B Form and (b) the portion of the revenue requirement calculation based on projected additions of public utility property.

Furthermore, because the normalization rules apply separately to the two components of the revenue requirement, the consistency requirement of IRC Section 168(i)9(B) is also applied independently to the two components of the revenue requirement listed above.

Ruling 2, Ruling 5, and Ruling 6

The purpose of the proration formula is to prevent the immediate flow-through of the benefits of accelerated depreciation to ratepayers. It applies when a test period is partially or fully a "future" test period, as explained below. The proration formula stops flow-through by limiting the deferred tax reserve accruals that may be excluded from rate base, and thus the earnings on rate base that may be disallowed, according to the length of time these accruals are actually in the reserve account.

The effectiveness of § 1.167(l)-1(h)(6)(ii) in resolving the timing issue has been questioned by its failure to define some key terms. Nowhere does this provision state what is meant by the terms "historical" and "future" in relation to the period for determining depreciation for ratemaking tax expense (the "test period"). One interpretation focuses on the type or quality of the data used in the ratemaking process. According to this interpretation, the historical period is that portion of the test period for which actual data is used, while the portion of the period for which data is estimated is the future period. The second interpretation focuses on when the utility rates become effective. Under this interpretation, the historical period is that portion of the test period before rates go into effect, while the portion of the test period after the effective date of the rate order is the future period.

The first interpretation, which focuses on the quality of the ratemaking data, is an attractive one. It proposes a simple rule, easy to follow and to enforce: any portion of the reserve for deferred taxes based on estimated data must be prorated in determining the amount to be deducted from rate base. The actual passage of time between the date ratemaking data is submitted and the date rates become effective is of no importance. But this interpretation of the regulations achieves simplicity at the expense of precision; in other words, it is overbroad. The proration of all estimated deferred tax data does serve to magnify the benefits of accelerated depreciation to the utility, but this is not the purpose of normalization. Congress was explicit: normalization "in no way diminishes whatever power the [utility regulatory] agency may have to require that the deferred taxes reserve be excluded from the base upon which the utility's permitted rate of return is calculated." H.R. Rep. No. 413, 91st Cong., 1st Sess. 133 (1969).

In contrast, the second interpretation of section 1.167(l)-1(h)(6)(ii) of the regulations is consistent with the purpose of normalization, which is to preserve for

regulated utilities the benefits of accelerated depreciation as a source of cost-free capital. The availability of this capital is ensured by prohibiting flow-through. But whether or not flow-through can even be accomplished by means of rate base exclusions depends primarily on whether, at the time rates become effective, the amounts originally projected to accrue to the deferred tax reserve have actually accrued.

If rates go into effect before the end of the test period, and the rate base reduction is not prorated, the utility commission is denying a current return for accelerated depreciation benefits the utility is only projected to have. This procedure is a form of flow-through, for current rates are reduced to reflect the capital cost savings of accelerated depreciation deductions not yet claimed or accrued by the utility. Yet projected data is often necessary in determining rates, since historical data by itself is rarely an accurate indication of future utility operating results. Thus, the regulations provide that as long as the portion of the deferred tax reserve based on projected (future estimated) data is prorated according to the formula in section 1.167(l)-1(h)(6)(ii), a regulator may deduct this reserve from rate base in determining a utility's allowable return. In other words, a utility regulator using projected data in computing ratemaking tax expense and rate base exclusion must account for the passage of time if it is to avoid flow-through.

But if rates go into effect after the end of the test period, the opportunity to flow through the benefits of future accelerated depreciation to current ratepayers is gone, and so too is the need to apply the proration formula. In this situation, the only question that is important for the purpose of rate base exclusion is the amount in the deferred tax reserve, whether actual or estimated. Once the future period, the period over which accruals to the reserve were projected, is no longer future, the question of when the amounts in the reserve accrued is no longer relevant (at the time the new rate order takes effect, the projected increases have accrued, and the amounts to be excluded from rate base are no longer projected but historical, even though based on estimates).

As discussed earlier, the normalization rules apply separately to (a) the portion of the revenue requirement calculation based on a filed Commission B Form and (b) the portion of the revenue requirement calculation based on projected additions of public utility property.

For the portion of the projected revenue requirement based on the filed Commission B Form, the period used is purely a historical period as the assets filed on the Commission B Form were placed into service the two years preceding the date the rates go into effect. Therefore, the proration formula rules under Treas. Reg. Sec. 1.167(l)-1(h)(6) are not applicable to this portion of the projected revenue requirement.

For the portion of the projected revenue requirement based on projected additions of public utility property, the period is purely a future test period. These assets are a projection of public utility property additions that will occur after the rates would go

into effect, thus necessitating the application of the proration formula in order to prevent the flow through of benefits of future accelerated depreciation to current ratepayers. Therefore, the proration formula rules under Treas. Reg. Sec. 1.167(l)-1(h)(6) are applicable to this portion of the projected revenue requirement.

Also, we agree with Taxpayer's assessment that it would be inconsistent with the normalization rules to compute the ADFIT in its actual revenue requirement and resulting true-up adjustment if the proration formula of § 1.167(l)-1(h)(6) is not applied to those increases or decreases that had been subject to the proration formula when those increases or decreases were used in the computation of the projected revenue requirement in the prior computation. The effect of not applying the proration formula in the actual revenue requirement to these amounts would be to remove the effect of the proration formula rather than the required maintaining of these effects.

Ruling 4

For this ruling, Taxpayer requests confirmation that in determining the limitation on the amount by which ADFIT balance may reduce rate base the § 168(i)(9)(B) consistency requirement does not require that the averaging conventions applied by Taxpayer to all other elements of rate base (plant, accumulated depreciation, cash, working capital, etc.) be applied to its prorated ADFIT balances. That is, the applicable normalization rules and Treasury regulations do not require Taxpayer to apply both conventions (averaging and proration) serially to changes in ADFIT balances.

We agree with Taxpayer that the applicable normalization rules and Treasury regulations do not require Taxpayer to apply both conventions serially to changes in ADFIT balances. The purpose of the Proration Requirement is to take into account for ratemaking purposes the economic fact that changes in ADFIT balances in a future test period will occur over a period of time. When applied to entirely future test periods, the averaging convention should presumptively be treated as having the same purpose as the proration requirement, thereby negating the necessity to apply both conventions serially to changes in ADFIT balances.

Ruling 7

For this ruling, Taxpayer requests confirmation that the proration formula may be applied to all actual ADFIT increases or decreases (including to amounts related to vintages of public utility property for which the proration formula was not applied in the first component of the projected revenue requirement as well as to differences between actual and projected ADFIT activity for vintages of public utility property for which the proration formula was applied in the second component of the projected revenue requirement) to determine the actual revenue requirement and the true-up adjustment consistent with the normalization rules. We agree with Taxpayer that the proration formula may be used as an averaging methodology in situations such as those described here. Further, such application does not violate the "consistency rule"

described in § 168(i)(9)(B), notwithstanding the use of a different averaging convention (here a five-quarter average) to determine gross plant balances and accumulated book depreciation reflected in actual rate base.

Except as expressly provided herein, we express or imply no opinion concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent. A copy of this letter must be attached to any income tax return to which it is relevant.

The rulings contained in this letter are based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

This letter is being issued electronically in accordance with Rev. Proc. 2020-29, 2020-21 I.R.B. 859. A paper copy will not be mailed to Taxpayer.

Sincerely,

Patrick S. Kirwan
Branch Chief, Branch 6
(Passthroughs & Special Industries)

cc:

Exhibit E

Revenue Requirement Impact Worksheets

Affected New England PTOs

Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow

Line No.	PTO	Regional Network Service	Local Network Service	Schedule 12C Costs	Total Impact
1	Central Maine Power Company	\$ (4,025)	\$ (1,311)	\$ -	\$ (5,336)
2	Connecticut Light and Power Company	\$ 534,119	\$ 40,427	\$ 20,287	\$ 594,833
3	Public Service Company of New Hampshire	\$ 227,676	\$ 22,002	\$ -	\$ 249,678
4	NSTAR Electric Company (West)	\$ 126,458	\$ 23,883	\$ 663	\$ 151,003
5	NSTAR Electric Company (East)	\$ 18,001	\$ 4,462	\$ -	\$ 22,463
6	Fitchburg Gas & Electric Light Company	\$ 13	\$ 17	\$ -	\$ 30
7	Green Mountain Power	\$ 143	\$ 7,856	\$ -	\$ 7,999
8	Maine Electric Power Company	\$ 6,640	\$ -	\$ -	\$ 6,640
9	New England Power Company	\$ 64,436	\$ 20,579	\$ -	\$ 85,015
10	New Hampshire Transmission	\$ (3,591)	\$ (116)	\$ -	\$ (3,706)
11	The United Illuminating Company	\$ (1,042)	\$ (27)	\$ (57)	\$ (1,126)
12	Versant Power	\$ 2,157	\$ 1,222	\$ -	\$ 3,378
13	VT Transco	\$ 16,529	\$ 5,546	\$ -	\$ 22,075
14	Total (Sum Lines 1 thru 13)	\$ 987,513	\$ 124,541	\$ 20,893	\$ 1,132,946

Central Maine Power Company
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
Line	(A) Month	(B) Remaining Days	(C) = (B)/ Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (327,840,006)	Attachment 2, WS LNSADITPro(23), Line 9 Internal Document
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (326,437,802)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ 1,402,204	
4	January	335	91.7808%	\$ 116,850	\$ 107,246	
5	February	307	84.1096%	\$ 116,850	\$ 98,282	
6	March	276	75.6164%	\$ 116,850	\$ 88,358	
7	April	246	67.3973%	\$ 116,850	\$ 78,754	
8	May	215	58.9041%	\$ 116,850	\$ 68,830	
9	June	185	50.6849%	\$ 116,850	\$ 59,226	
10	July	154	42.1918%	\$ 116,850	\$ 49,301	
11	August	123	33.6986%	\$ 116,850	\$ 39,377	
12	September	93	25.4795%	\$ 116,850	\$ 29,773	
13	October	62	16.9863%	\$ 116,850	\$ 19,849	
14	November	32	8.7671%	\$ 116,850	\$ 10,244	
15	December	1	0.2740%	\$ 116,850	\$ 320	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ 649,560	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (327,190,446)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) / 2)				\$ (327,138,904)	
20	Rate Base Difference (Line 18 - Line 19)				\$ (51,542)	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	74.7020%	\$ (38,503)	10.4540%	(4,025)	Attachment 3, CMP RNSDetails, Line 14; WACC P97COC(2), Line 11 Attachment 2 CMP LNS worksheet row 13 - Line 21 (B); WACC LNSCOC(2), Line 12
22	LNS	25.2980%	\$ (13,039)	10.0551%	(1,311)	
23	Schedule 12C Costs	0.0000%	-	0.0000%	-	
24	Total	100.0000%	\$ (51,542)		(5,336)	

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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The Connecticut Light and Power Company
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
Line	(A) Month	(B) Remaining Days	(C) = (B)/ Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (645,318,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(A)
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (694,034,000)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (48,716,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(B)
4	January	335	91.7808%		\$ -	
5	February	307	84.1096%		\$ -	
6	March	276	75.6164%	\$ (12,179,000)	\$ (9,209,326)	
7	April	246	67.3973%		\$ -	
8	May	215	58.9041%		\$ -	
9	June	185	50.6849%	\$ (12,179,000)	\$ (6,172,918)	
10	July	154	42.1918%		\$ -	
11	August	123	33.6986%		\$ -	
12	September	93	25.4795%	\$ (12,179,000)	\$ (3,103,142)	
13	October	62	16.9863%		\$ -	
14	November	32	8.7671%		\$ -	
15	December	1	0.2740%	\$ (12,179,000)	\$ (33,367)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (18,518,753)	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (663,836,753)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (669,676,000)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 5,839,247	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	89.5006%	\$ 5,226,160	10.2201%	\$ 534,119	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 3(A) and Attachment 2, WS 5, Line 5(A)
22	LNS	7.0403%	\$ 411,102	9.8339%	\$ 40,427	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 7(A) and Attachment 2, WS 10, Line 14(A)
23	Schedule 12C Costs	3.4591%	\$ 201,985	10.0436%	\$ 20,287	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 5(A) and Internal Records
24	Total	100.0000%	\$ 5,839,247		\$ 594,833	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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Public Service Company of New Hampshire
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
Line	(A) Month	(B) Remaining Days	(C) = (B)/ Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (223,216,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(A)
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (243,814,000)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (20,598,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(B)
4	January	335	91.7808%		\$ -	
5	February	307	84.1096%		\$ -	
6	March	276	75.6164%	\$ (5,149,500)	\$ (3,893,868)	
7	April	246	67.3973%		\$ -	
8	May	215	58.9041%		\$ -	
9	June	185	50.6849%	\$ (5,149,500)	\$ (2,610,021)	
10	July	154	42.1918%		\$ -	
11	August	123	33.6986%		\$ -	
12	September	93	25.4795%	\$ (5,149,500)	\$ (1,312,064)	
13	October	62	16.9863%		\$ -	
14	November	32	8.7671%		\$ -	
15	December	1	0.2740%	\$ (5,149,500)	\$ (14,108)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (7,830,062)	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (231,046,062)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (233,515,000)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 2,468,938	
Service Level Allocation		Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	90.8614%	\$ 2,243,311	10.1491%	\$ 227,676	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 3(A) and Attachment 2, WS 5, Line 5(A)
22	LNS	9.1386%	\$ 225,628	9.7514%	\$ 22,002	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 7(A) and Attachment 2, WS 10, Line 14(A)
23	Schedule 12C Costs	0.0000%	\$ -	0.0000%	\$ -	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 5(A)
24	Total	100.0000%	\$ 2,468,938		\$ 249,678	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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NSTAR Electric Company West
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
	(A)	(B)	(C) = (B)/ Line 17	(D) = (C) x (D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	IRS Proration %	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (244,888,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(A) 2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 7(B)
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (257,564,000)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (12,676,000)	
4	January	335	91.7808%		\$ -	
5	February	307	84.1096%		\$ -	
6	March	276	75.6164%	\$ (3,169,000)	\$ (2,396,285)	
7	April	246	67.3973%		\$ -	
8	May	215	58.9041%		\$ -	
9	June	185	50.6849%	\$ (3,169,000)	\$ (1,606,205)	
10	July	154	42.1918%		\$ -	
11	August	123	33.6986%		\$ -	
12	September	93	25.4795%	\$ (3,169,000)	\$ (807,444)	
13	October	62	16.9863%		\$ -	
14	November	32	8.7671%		\$ -	
15	December	1	0.2740%	\$ (3,169,000)	\$ (8,682)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (4,818,616)	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (249,706,616)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (251,226,000)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 1,519,384	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	83.1906%	\$ 1,263,984	10.0047%	\$ 126,458	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 3(A) and Attachment 2, WS 5, Line 5(A) 2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 7(A) and Attachment 2, WS 10, Line 14(A)
22	LNS	16.3413%	\$ 248,288	9.6190%	\$ 23,883	
23	Schedule 12C Costs	0.4680%	\$ 7,111	9.3199%	\$ 663	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 14, Line 5(A) and Internal Records
24	Total	100.0000%	\$ 1,519,384		\$ 151,003	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be levelized throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

[1]

NSTAR Electric Company East
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
	(A)	(B)	(C) = (B)/ Line 17	(D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	IRS Proration %	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (357,427,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 9(A)
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (363,650,000)	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 6, Line 9(B)
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (6,223,000)	
4	January	335	91.7808%	\$ (518,583)	\$ (475,960)	
5	February	307	84.1096%	\$ (518,583)	\$ (436,178)	
6	March	276	75.6164%	\$ (518,583)	\$ (392,134)	
7	April	246	67.3973%	\$ (518,583)	\$ (349,511)	
8	May	215	58.9041%	\$ (518,583)	\$ (305,467)	
9	June	185	50.6849%	\$ (518,583)	\$ (262,844)	
10	July	154	42.1918%	\$ (518,583)	\$ (218,800)	
11	August	123	33.6986%	\$ (518,583)	\$ (174,755)	
12	September	93	25.4795%	\$ (518,583)	\$ (132,132)	
13	October	62	16.9863%	\$ (518,583)	\$ (88,088)	
14	November	32	8.7671%	\$ (518,583)	\$ (45,465)	
15	December	1	0.2740%	\$ (518,583)	\$ (1,421)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (6,223,000)	\$ (2,882,755)
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (360,309,755)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (360,538,500)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 228,745	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	79.5420%	\$ 181,948	9.8932%	\$ 18,001	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 3(A) and Attachment 2, WS 5, Line 5(A)
22	LNS	20.4580%	\$ 46,797	9.5356%	\$ 4,462	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 7(A) and Attachment 2, WS 10, Line 3(C) + Line 34(C) + Line 35(C)
23	Schedule 12C Costs	0.0000%	\$ -	0.0000%	\$ -	2022 PTO AC Annual Update (Docket No. ER20-2054), Attachment 2, WS 13, Line 5(A)
24	Total	100.0000%	\$ 228,745		\$ 22,463	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv). Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

II

Fitchburg Gas & Electric

Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow

(A)		(B)	(C) = (B)/ Line 17		(D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	IRS Proration %	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference	
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (1,026,872)	Attachment 3, WS 3, Line 3 Attachment 3, WS 3, Line 7	
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (1,036,735)		
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (9,863)		
4	January	335	91.7808%	\$ (822)	\$ (754)		
5	February	307	84.1096%	\$ (822)	\$ (691)		
6	March	276	75.6164%	\$ (822)	\$ (622)		
7	April	246	67.3973%	\$ (822)	\$ (554)		
8	May	215	58.9041%	\$ (822)	\$ (484)		
9	June	185	50.6849%	\$ (822)	\$ (417)		
10	July	154	42.1918%	\$ (822)	\$ (347)		
11	August	123	33.6986%	\$ (822)	\$ (277)		
12	September	93	25.4795%	\$ (822)	\$ (209)		
13	October	62	16.9863%	\$ (822)	\$ (140)		
14	November	32	8.7671%	\$ (822)	\$ (72)		
15	December	1	0.2740%	\$ (822)	\$ (2)		
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (9,863)	\$ (4,569)	
17	Number of Days in the Year	365					
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (1,031,441)		
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (1,031,804)		
20	Rate Base Difference (Line 18 - Line 19)				\$ 363		
Service Level Allocation		Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)	
21	RNS	41.4110%	\$ 150	8.4900%	\$ 13	Att. 3, WS 5, L.3; Att. 3, WS 2. 1-L.21; Att. 2, WS 2, L.4	
22	LNS	58.5890%	\$ 212	8.2300%	\$ 17		
23	Schedule 12C Costs	0.0000%	\$ -	0.0000%	\$ -		
24	Total	100.0000%	\$ 363		\$ 30		

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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Green Mountain Power
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
Line	(A) Month	(B) Remaining Days	(C) = (B)/ Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (34,509,830)	Attachment 2-GMP Transition Forecast_2023, WS 8, Line 4
2	Projected Transmission-related ADIT Balance at year-end - 2023				(36,826,639)	Attachment 2-GMP Transition Forecast_2023, WS 8, Line 5
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (2,316,809)	
4	January	335	91.7808%	\$ (193,067)	\$ (177,199)	
5	February	307	84.1096%	(193,067)	(162,388)	
6	March	276	75.6164%	(193,067)	(145,991)	
7	April	246	67.3973%	(193,067)	(130,122)	
8	May	215	58.9041%	(193,067)	(113,725)	
9	June	185	50.6849%	(193,067)	(97,856)	
10	July	154	42.1918%	(193,067)	(81,459)	
11	August	123	33.6986%	(193,067)	(65,061)	
12	September	93	25.4795%	(193,067)	(49,193)	
13	October	62	16.9863%	(193,067)	(32,795)	
14	November	32	8.7671%	(193,067)	(16,926)	
15	December	1	0.2740%	(193,067)	(529)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (1,073,243)	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (35,583,073)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				(35,668,235)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 85,161	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	1.6910%	\$ 1,440	9.9519%	\$ 143	Note (c), Attachment 2 - GMP Transition Forecast_2023, WS 4, Line 5
22	LNS	98.3090%	83,721	9.3835%	7,856	Attachment 2 - GMP Transition Forecast_2023, WS 8, line 24 & WS 6, Line 5
23	Schedule 12C Costs	0.0000%	-	0.0000%	-	
24	Total	100.0000%	\$ 85,161		\$ 7,999	

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be levelized throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.
- (c) RNS Plant Allocation Factor ("PAF") estimated by subtracting the actual LNS PAF from 100% as prior to the SFR, the PAFs for RNS and LNS were determined under different methods

Maine Electric Power Company
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
	(A)	(B)	(C) = (B)/ Line 17	(D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	IRS Proration %	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (10,029,206)	Attachment 3, 13- ADIT Proration, Line 9 Internal Record
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (11,201,480)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (1,172,275)	
4	January	335	91.7808%	\$ (97,690)	\$ (89,660)	
5	February	307	84.1096%	\$ (97,690)	\$ (82,166)	
6	March	276	75.6164%	\$ (97,690)	\$ (73,869)	
7	April	246	67.3973%	\$ (97,690)	\$ (65,840)	
8	May	215	58.9041%	\$ (97,690)	\$ (57,543)	
9	June	185	50.6849%	\$ (97,690)	\$ (49,514)	
10	July	154	42.1918%	\$ (97,690)	\$ (41,217)	
11	August	123	33.6986%	\$ (97,690)	\$ (32,920)	
12	September	93	25.4795%	\$ (97,690)	\$ (24,891)	
13	October	62	16.9863%	\$ (97,690)	\$ (16,594)	
14	November	32	8.7671%	\$ (97,690)	\$ (8,565)	
15	December	1	0.2740%	\$ (97,690)	\$ (268)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)			\$ (1,172,275)	\$ (543,047)	
17	Number of Days in the Year	365				
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (10,572,253)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (10,615,343)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 43,090	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	100.0000%	\$ 43,090	15.4090%	6,640	Attachment 3, 2-Cost of Capital, Line 9
22	LNS		\$ -		-	
23	Schedule 12C Costs		\$ -		-	
24	Total	100.0000%	\$ 43,090		6,640	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be levelized throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT

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New England Power
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
	(A)	(B)	(C) = (B)/	(D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	Line 17	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference
			IRS Proration %			
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (408,861,740)	PTO AC Informational Filing, Attachment 1
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (431,246,378)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (22,384,638)	PTO AC Informational Filing, Attachment 1
4	January	335	91.7808%	\$ (1,865,387)	\$ (1,712,067)	
5	February	307	84.1096%	\$ (1,865,387)	\$ (1,568,969)	
6	March	276	75.6164%	\$ (1,865,387)	\$ (1,410,539)	
7	April	246	67.3973%	\$ (1,865,387)	\$ (1,257,219)	
8	May	215	58.9041%	\$ (1,865,387)	\$ (1,098,789)	
9	June	185	50.6849%	\$ (1,865,387)	\$ (945,470)	
10	July	154	42.1918%	\$ (1,865,387)	\$ (787,040)	
11	August	123	33.6986%	\$ (1,865,387)	\$ (628,610)	
12	September	93	25.4795%	\$ (1,865,387)	\$ (475,290)	
13	October	62	16.9863%	\$ (1,865,387)	\$ (316,860)	
14	November	32	8.7671%	\$ (1,865,387)	\$ (163,541)	
15	December	1	0.2740%	\$ (1,865,387)	\$ (5,111)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (10,369,505)	
17	Number of Days in the Year	365				
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (419,231,245)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (420,054,059)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 822,814	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	75.2097%	\$ 618,836	10.4124%	\$ 64,436	PTO AC Informational Filing, Attachment 2(d) PTO AC Informational Filing, Attachment 2(f)
22	LNS	24.7903%	\$ 203,978	10.0889%	\$ 20,579	
23	Schedule 12C Costs	0.0000%	-	0.0000%	-	
24	Total	100.0000%	\$ 822,814		\$ 85,015	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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New Hampshire Transmission, LLC
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow

(A)		(B)	(C) = (B)/ Line 17		(D)	(E) = (C) x (D)		(F)
Remaining		Days	IRS Proration %		Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity		Reference
Line	Month							
1	Projected Transmission-related ADIT Balance at year-end - 2022					\$	(15,172,921)	Attachment 2, WS 5e, Line 3
2	Projected Transmission-related ADIT Balance at year-end - 2023					\$	(14,263,016)	Attachment 2, WS 5e, Line 7
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)					\$	909,905	
4	January	335	91.7808%	\$	75,825	\$	69,593	
5	February	307	84.1096%	\$	75,825	\$	63,776	
6	March	276	75.6164%	\$	75,825	\$	57,336	
7	April	246	67.3973%	\$	75,825	\$	51,104	
8	May	215	58.9041%	\$	75,825	\$	44,664	
9	June	185	50.6849%	\$	75,825	\$	38,432	
10	July	154	42.1918%	\$	75,825	\$	31,992	
11	August	123	33.6986%	\$	75,825	\$	25,552	
12	September	93	25.4795%	\$	75,825	\$	19,320	
13	October	62	16.9863%	\$	75,825	\$	12,880	
14	November	32	8.7671%	\$	75,825	\$	6,648	
15	December	1	0.2740%	\$	75,825	\$	208	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)					\$	421,506	
17	Number of Days in the Year		365					
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)					\$	(14,751,415)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)					\$	(14,717,969)	
20	Rate Base Difference (Line 18 - Line 19)					\$	(33,446)	
Service Level Allocation		Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)		
21	RNS	96.7582%	\$ (32,362)	11.0949%	\$ (3,591)	Attachment 3 - NHT PTF ATRR-Jan 1 2023; for Col. B - Pre-97 WS5 Line 7; for Col. D - Pre-97 WS2 Col. B: 1 - line 21; Col. D: Attachment 2 NHT Sch 21 ATRR Jan 1 2023 Worksheet 4		
22	LNS	3.2418%	\$ (1,084)	10.6717%	\$ (116)			
23	Schedule 12C Costs	0.0000%	\$ -	0.0000%	\$ -			
24	Total	100.0000%	\$ (33,446)		\$ (3,706)			

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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The United Illuminating Company
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow						
	(A)	(B)	(C) = (B)/ Line 17	(D)	(E) = (C) x (D)	(F)
Line	Month	Remaining Days	IRS Proration %	Proxy - Monthly ADIT Activity (b)	Proxy - Prorated Monthly ADIT Activity	Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (122,094,297)	Attachment 3, ADIT Forecast, Line 7 Internal Record
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (121,811,267)	
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ 283,030	
4	January	335	91.7808%	\$ 23,586	\$ 21,647	
5	February	307	84.1096%	\$ 23,586	\$ 19,838	
6	March	276	75.6164%	\$ 23,586	\$ 17,835	
7	April	246	67.3973%	\$ 23,586	\$ 15,896	
8	May	215	58.9041%	\$ 23,586	\$ 13,893	
9	June	185	50.6849%	\$ 23,586	\$ 11,954	
10	July	154	42.1918%	\$ 23,586	\$ 9,951	
11	August	123	33.6986%	\$ 23,586	\$ 7,948	
12	September	93	25.4795%	\$ 23,586	\$ 6,010	
13	October	62	16.9863%	\$ 23,586	\$ 4,006	
14	November	32	8.7671%	\$ 23,586	\$ 2,068	
15	December	1	0.2740%	\$ 23,586	\$ 65	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ 131,111	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (121,963,186)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (121,952,782)	
20	Rate Base Difference (Line 18 - Line 19)				\$ (10,404)	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	92.5447%	\$ (9,628)	10.8177%	(1,042)	Attachment 2, Worksheet 1 UI LNS, Line 2, Col. 2; WACC Worksheet 1 UI LNS, Line 17, Col. 3
22	LNS	2.5545%	\$ (266)	10.2944%	(27)	Attachment 2 Worksheet 1 UI LNS, Line 16 - Line 21 (B) - Line 23 (B); WACC Worksheet 1 UI LNS, Line 17, Col. 9
23	Schedule 12C Costs	4.9008%	\$ (510)	11.1225%	(57)	Attachment 2, Worksheet 1 UI LNS, Line 4, Col. 4; WACC Schedule 14 Localized Fac, Line 12/Line 11, Col. G
24	Total	100.0000%	\$ (10,404)		(1,126)	

Notes:

(a) Enter credit balances as negatives.

(b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be levelized throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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VTransco						
Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average						
Input Cells are Shaded Yellow						
Line	(A) Month	(B) Remaining Days	(C) = (B)/ Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (127,790,927)	Attachment 2-VTransco Transition Forecast_2023, WS 8, Line 4
2	Projected Transmission-related ADIT Balance at year-end - 2023				(132,907,901)	Attachment 2-VTransco Transition Forecast_2023, WS 8, Line 5
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (5,116,974)	
4	January	335	91.7808%	\$ (426,415)	\$ (391,367)	
5	February	307	84.1096%	(426,415)	(358,655)	
6	March	276	75.6164%	(426,415)	(322,439)	
7	April	246	67.3973%	(426,415)	(287,392)	
8	May	215	58.9041%	(426,415)	(251,176)	
9	June	185	50.6849%	(426,415)	(216,128)	
10	July	154	42.1918%	(426,415)	(179,912)	
11	August	123	33.6986%	(426,415)	(143,696)	
12	September	93	25.4795%	(426,415)	(108,648)	
13	October	62	16.9863%	(426,415)	(72,432)	
14	November	32	8.7671%	(426,415)	(37,384)	
15	December	1	0.2740%	(426,415)	(1,168)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)				\$ (2,370,397)	
17	Number of Days in the Year		365			
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (130,161,324)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) /2)				\$ (130,349,414)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 188,090	
	Service Level Allocation	Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	82.8149%	\$ 155,766	10.6112%	\$ 16,529	Attachment 2 - VTransco Transition Forecast_2023, WS 8, lines 24 and 25 & WS 4, Line 5
22	LNS	17.1851%	32,323	17.1586%	5,546	Attachment 2 - VTransco Transition Forecast_2023, WS 8, lines 24 and 25 & WS 6, Line 5
23	Schedule 12C Costs	0.0000%	-	0.0000%	-	
24	Total	100.0000%	\$ 188,090		\$ 22,075	

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be levelized throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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Versant Power

Estimated Revenue Requirement Impact of IRS ADIT Proration Methodology vs. Beginning of Year/End of Year Average

Input Cells are Shaded Yellow

Line	(A) Month	(B) Remaining Days	(C) = (B) / Line 17 IRS Proration %	(D) Proxy - Monthly ADIT Activity (b)	(E) = (C) x (D) Proxy - Prorated Monthly ADIT Activity	(F) Reference
1	Projected Transmission-related ADIT Balance at year-end - 2022				\$ (83,079,044)	Attachment 2, WS5a, Line 4
2	Projected Transmission-related ADIT Balance at year-end - 2023				\$ (84,030,732)	Attachment 2, WS5b, Line 2
3	Projected Change in Transmission-related ADIT (Line 2 - Line 1)				\$ (951,688)	
4	January	335	91.7808%	\$ (79,307)	\$ (72,789)	
5	February	307	84.1096%	\$ (79,307)	\$ (66,705)	
6	March	276	75.6164%	\$ (79,307)	\$ (59,969)	
7	April	246	67.3973%	\$ (79,307)	\$ (53,451)	
8	May	215	58.9041%	\$ (79,307)	\$ (46,715)	
9	June	185	50.6849%	\$ (79,307)	\$ (40,197)	
10	July	154	42.1918%	\$ (79,307)	\$ (33,461)	
11	August	123	33.6986%	\$ (79,307)	\$ (26,725)	
12	September	93	25.4795%	\$ (79,307)	\$ (20,207)	
13	October	62	16.9863%	\$ (79,307)	\$ (13,471)	
14	November	32	8.7671%	\$ (79,307)	\$ (6,953)	
15	December	1	0.2740%	\$ (79,307)	\$ (217)	
16	Total Projected Change in Transmission-related ADIT (Sum Lines 4 thru 15)			\$ (951,688)	\$ (440,862)	
17	Number of Days in the Year	365				
18	Projected Prorated Transmission-related ADIT Balance at year-end - 2023 (Line 1 + Line 16)				\$ (83,519,906)	
19	Projected Beginning of Year/End of Year Average Transmission-related ADIT Balance at year-end - 2023 ((Line 1 + Line 2) / 2)				\$ (83,554,888)	
20	Rate Base Difference (Line 18 - Line 19)				\$ 34,982	
Service Level Allocation		Estimated Gross Plant Allocation %	Allocated Rate Base Difference	WACC	Revenue Requirement Impact by Rate	Reference for Col. (B) and (D)
21	RNS	62.9551%	\$ 22,023	9.7927%	\$ 2,157	(B) Attachment 2, WS5a, Line 2 (D) Attachment 2, WS5, Line 12
22	LNS	37.0449%	\$ 12,959	9.4270%	\$ 1,222	(B) Attachment 2, WS6a, Line 2 (D) Attachment 2, WS6, Line 12
23	Schedule 12C Costs	0.0000%	\$ -	0.0000%	\$ -	n/a
24	Total	100.0000%	\$ 34,982		\$ 3,378	

Notes:

- (a) Enter credit balances as negatives.
- (b) For purposes of estimating the revenue requirement impact of applying the IRS ADIT proration methodology in the PTOs' actual revenue requirement calculations as compared to the current formula rate methodology of calculating actual FERC Account 282 ADIT on a beginning of the year/end of the year average basis, this column (D) assumes the proxy change in ADIT will be leveled throughout the year using a monthly or quarterly proration methodology in accordance with the IRS regulations at 26 C.F.R. § 1.167(l)-1(h)(6)(iv), Example 2, illustrating monthly proration and Example 3, illustrating quarterly proration; actual impacts may be lesser or greater depending upon the timing and amount of actual ADIT adjustments.

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Exhibit F

Certificate of Service and Email List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document via electronic mail upon the email addresses listed below. Dated: October 26, 2022

/s/ David R. Peloquin

P.O. Box 270

Hartford, CT 06141

(860) 665-3554

EMAIL LIST

This filing is being served on electric utility regulatory agencies for the six New England states, the New England Conference of Public Utilities Commissioners, the New England Power Pool ("NEPOOL") Participants Committee, and the parties to the Settlement Agreement at the email addresses listed below.

For the electric utility regulatory agencies for the six New England states (Connecticut Public Utilities Regulatory Authority; Maine Public Utilities Commission; Massachusetts Department of Public Utilities; New Hampshire Public Utilities Commission; Rhode Island Public Utilities Commission; Vermont Public Utility Commission) and the New England Conference of Public Utilities Commissioners:

steven.cadwallader@po.state.ct.us

Maine.puc@maine.gov

mark.marini@state.ma.us

peter.ray@state.ma.us

executivedirector@puc.nh.gov

debra.howland@puc.nh.gov

margaret.curran@puc.ri.gov

herbert.desimone@puc.ri.gov

Paul.roberti@puc.ri.gov

Mary-jo.krolewski@vermont.gov

Margaret.cheney@vermont.gov

mark.vannoy@maine.gov

hreiter@stinson.com

info@necpuc.org

The names and email addresses of the NEPOOL Participants Committee members are posted on the ISO-NE website at <https://www.iso-ne.com/committees/participants/participants-committee/>.

For the Settling Parties:

dorothycapra@nescoc.com

lauren.bidra@ct.gov

John.Wright@ct.gov

Richard.Sobolewski@ct.gov

LSG@dwgpc.com
seth.hollander@ct.gov
carolyn.anderson@greenmountainpower.com
Scott.Anderson@greenmountainpower.com
mhc@vnf.com
kbagot@vnf.com
melissa.stevens@greenmountainpower.com
mgonzalez@iso-ne.com
christina.belew@state.ma.us
fred@sapience-energy.com
John.Slocum@MassMail.State.MA.US
Greggory.Wade@Mass.Gov
Andrew.Landry@Maine.gov
Michael.Simmons@maine.gov
jeffrey.schwarz@spiegelmc.com
ekrunge@daypitney.com
jasonmarshall@nescoc.com
petergflynn@gmail.com
scott.strauss@spiegelmc.com
SGarwood@powergridstrategies.com
Justin.Moeller@fpl.com
craig.silverstein@marchcounsel.com
ed.mcnamara@vermont.gov
dave.thompson@ct.gov
Andrew.Minikowski@ct.gov
Julie.Datres@ct.gov
Amber.Martin@spiegelmc.com
rkipnis@cmeec.org
jason.rauch@avangrid.com
James.Clemente@uinet.com
Joey.Foo@uinet.com
Justin.Atkins@avangrid.com
jlowell@morganlewis.com
kirk.pelletier@cmpco.com
alan.trotta@uinet.com
Jeffrey.Cebrik@avangrid.com
brent.boyles@versantpower.com
JJakubiak@gibsondunn.com
tim.pease@versantpower.com
David.davoren@versantpower.com
Kris.Chahley@versantpower.com
Lisa.Martin@versantpower.com
Arielle.Silverkarsh@versantpower.com
tim.olesniewicz@versantpower.com
Jmansh@gibsondunn.com
jacqueline.hansen@eversource.com
james.mathews@eversource.com
ahodges@steptoe.com

scott.reid@eversource.com
demeris@unitil.com
akaplan@Pierceatwood.com
aohanlon@Pierceatwood.com
gouldingc@unitil.com
Tiffany.Forsyth@nationalgrid.com
patrick.tarmey@nationalgrid.com
SeanAtkins@dwt.com
Timothy.Martin@nationalgrid.com
Michael.Artuso@nationalgrid.com
james.holodak@nationalgrid.com
Chris.Novak@nationalgrid.com
Daniel.Galaburda@nationalgrid.com
marc@guerretteconsulting.com
fettori@velco.com
msciarrotta@velco.com
cbabb@velco.com
mnelson@velco.com
cowyang@velco.com
eric.j.bryant@maine.gov
gSchultz@riag.ri.gov
tparenteau@riag.ri.gov
Daniel.T.Phelan@energy.nh.gov
David.K.Wiesner@energy.nh.gov
kenna.hagan@avangrid.com
NCicale@gibsondunn.com
mary.grover@eversource.com