

September 28, 2023

VIA eTariff Filing

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

Re: *ISO New England Inc. Participating Transmission Owners Administrative Committee*  
Proposed Revisions of Attachment F of ISO New England Inc. Open Access  
Transmission Tariff to Correct Minor Errors in Formula Rate Template  
Docket No. ER23-\_\_\_\_-000

Dear Secretary Bose:

Pursuant to 18 C.F.R. Part 35, Section 205 of the Federal Power Act (“FPA”), 16 U.S.C. § 824d, and Moratorium Exception (i) subpart (o) of Attachment F of the ISO New England Inc. (“ISO-NE”) Open Access Transmission Tariff (“OATT”), the Participating Transmission Owners Administrative Committee (“PTO AC”)—with the assistance of ISO-NE and on behalf of the New England Participating Transmission Owners<sup>1</sup> (“PTOs”)—submits proposed revisions to Attachment F of the OATT to correct minor errors in certain worksheets of the “Formula Rate Template” contained in Appendices A and B of OATT Attachment F.<sup>2</sup> The PTO AC respectfully requests that the proposed Tariff revisions take effect on November 28, 2023.

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<sup>1</sup> The PTOs are: Town of Braintree Electric Light Department; Central Maine Power Company; Chicopee Electric Light Department; Connecticut Municipal Electric Energy Cooperative; Connecticut Transmission Municipal Electric Energy Cooperative (“CTMEEC”); Eversource Energy Service Company on behalf of The Connecticut Light and Power Company, Public Service Company of New Hampshire (“PSNH”) and NSTAR Electric Company (“NSTAR”); Fitchburg Gas and Electric Light Company; Green Mountain Power Corporation (“GMP”); Town of Hudson Light and Power Department; Maine Electric Power Company (“MEPCO”); The City of Holyoke Gas and Electric Department; Massachusetts Municipal Wholesale Electric Company (“MMWEC”); Town of Middleborough Gas & Electric Department; The Narragansett Electric Company d/b/a Rhode Island Energy; New England Power Company d/b/a National Grid; New Hampshire Electric Cooperative, Inc.; New Hampshire Transmission, LLC (“NHT”); Town of Norwood Municipal Light Department; Town of Reading Municipal Light Department; Shrewsbury Electric and Cable Operations; Stowe Electric Department; Taunton Municipal Lighting Plant; The United Illuminating Company; Unitil Energy Systems, Inc.; Vermont Electric Cooperative, Inc.; Vermont Electric Power Company, Inc.; Vermont Public Power Supply Authority; Vermont Transco, LLC; Versant Power (“Versant” or “VP”); and Town of Wallingford, Connecticut Department of Public Utilities Electric Division.

<sup>2</sup> ISO-NE is submitting this Filing through the eTariff system as a courtesy to the PTO AC because ISO-NE holds the administrative rights to submit filings that pertain to the ISO-NE OATT through the eTariff system. The ISO-NE OATT is Section II of the ISO New England Inc. Transmission, Markets, and Services Tariff.

The proposed corrections contained in this “Filing” do not have any impact on transmission rates and they do not alter the substance of the Formula Rate Template. The proposed Tariff revisions are just and reasonable because they reflect the intent of the Commission-approved Settlement Agreement<sup>3</sup> that resolved Docket No. EL16-19 and put the Formula Rate Template in place. These revisions also improve transparency by removing potentially confusing mistakes and inadvertent omissions in the Template. None of the parties to the Settlement Agreement oppose the proposed corrections to Attachment F of the OATT.

This Filing supports the proposed Tariff revisions in the following Sections below: Section I provides a short discussion of the background of the Formula Rate Template; Section II describes and explains the corrections; Section III addresses the use of these proposed revisions in Annual Updates; and Sections IV-VIII request waiver under Part 35, list the documents in this Filing, discuss posting, service and communications and conclude this Filing.

The PTO AC voted unanimously to support the Tariff revisions proposed herein at its August 28, 2023 meeting. These revisions are effectively errata to the Tariff provisions contained in the Settlement Agreement; the Tariff provisions in the Settlement Agreement were supported unanimously by the NEPOOL Transmission Committee and Participants Committee, with abstentions noted,<sup>4</sup> and ultimately accepted by the Commission.<sup>5</sup> As such, no further vote of the NEPOOL stakeholder committees was required. Nevertheless, the PTO AC provided an advanced courtesy notification of this Filing to NEPOOL members, the New England Conference of Public Utility Commissioners and ISO-NE on September 20, 2023, and further discussed the proposed Tariff revisions at a NEPOOL Transmission Committee meeting on September 27, 2023.

## **I. Background**

On December 28, 2015, the Commission initiated a proceeding under FPA Section 206 in Docket No. EL16-19 regarding the transmission formula rates under the ISO-NE OATT.<sup>6</sup> That proceeding produced a Settlement Agreement that established a formula transmission rate that applies to PTO transmission facilities and associated costs and computes transmission rates and revenue requirements using the Formula Rate Template that is now effective as Appendices A and B of Attachment F of the ISO-NE OATT. The Settlement Agreement reflected participation and numerous compromises from a wide range of interests, including both public and non-public utility transmission owners, and organizations representing all of the New England states.

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<sup>3</sup> The Commission approved the Settlement Agreement on December 28, 2020. *ISO New England Inc.*, 173 FERC ¶ 61,270 (2020). Though the Settlement Agreement resolved Docket No. EL16-19, *id.* at P 5, it was assigned Docket No. ER20-2054 when it was filed on June 15, 2020 (“Settlement Agreement”).

<sup>4</sup> See Comments of the New England Power Pool Participants Committee in Support of Settlement, Docket Nos. ER20-2054-000, EL16-19-000, and EL16-19-002 (June 30, 2020) at 2.

<sup>5</sup> *ISO New England Inc.*, 173 FERC ¶ 61,270.

<sup>6</sup> *ISO New England Inc. Participating Transmission Owners Admin. Comm.*, 153 FERC ¶ 61,343 (2015).

One of the key aims of the Formula Rate Template (and the Settlement Agreement that produced it) was to respond to the Commission's concern in the order initiating Docket No. EL16-19 regarding transparency.<sup>7</sup> The Formula Rate Template is based on various inter-related or supporting spreadsheets (identified in the template as numbered or named Worksheets and Attachments) that show the calculations underlying the transmission rates in New England. The Formula Rate Template sets forth the methodology for calculating each cost component of the rate and provides transparency about the method of calculation and the source of the data. In order to function across the entire region, some of the worksheets and attachments in the Formula Rate Template apply to specific PTOs, and within the generally applicable spreadsheets, there are certain footnotes that clarify how certain items apply to specific PTOs. The template thus accommodates and makes transparent the unique circumstances of the PTOs while operating within an overall regional framework. The Commission approved the Settlement Agreement and Formula Rate Template on December 28, 2020.<sup>8</sup>

During calendar years 2021 and 2022, the PTOs began a transition to implement the Formula Rate Template, as contemplated by the Settlement Agreement ("Transition").<sup>9</sup> In the course of the transition, the PTOs identified certain minor errors in the Formula Rate Template and made a filing in Docket No. ER22-2021 to correct those errors. That filing explained that, if the Commission approved the filing, the PTOs would apply the corrections during the 2023 Annual Update process (the first Annual Update cycle to implement the Formula Rate Template after the completion of the transition).<sup>10</sup> The Commission approved those corrections on August 1, 2022.<sup>11</sup> The PTOs implemented the Formula Rate Template, including the corrections the Commission approved in Docket No. ER22-2021, for the first time during this year's Annual Update process and have identified additional minor errors and inadvertent omissions in the template. This Filing seeks to correct those errors and omissions.

## **II. This Filing**

The Settlement Agreement established a moratorium to preserve the results of the settlement negotiation for a number of years without interruption by potentially burdensome litigation. The moratorium, subject to certain exceptions, applies to "any and all FERC filings seeking to change this Attachment F, its appendices or the Protocols" during a time period that extends to December 31, 2024.<sup>12</sup> This Filing, like the similar filing in Docket No. ER22-2021 noted above, is pursuant to one of those exceptions.

Moratorium Exception (i) subpart (o) allows "[a] filing to correct for errors in the formula discovered after FERC has approved the Settlement Agreement." This moratorium exception

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<sup>7</sup> See *ISO New England Inc. Participating Transmission Owners Admin. Comm.*, 153 FERC ¶ 61,343 at PP 1, 7.

<sup>8</sup> *ISO New England Inc.*, 173 FERC ¶ 61,270.

<sup>9</sup> See Settlement Agreement, Paragraph 3 and Attachment II.

<sup>10</sup> Filing Proposing Revisions to Attachment F, Transmittal Letter at 6-7, filed in *ISO New England Inc.*, Docket No. ER22-2021-000 (June 3, 2022).

<sup>11</sup> *ISO New England Inc.*, Letter Order in Docket No. ER22-2021-000 (Aug. 1, 2022).

<sup>12</sup> ISO-NE OATT, Attachment F; *see also* Settlement Agreement, Paragraph 18.

clarifies that “error” means “a mistake or inadvertent omission in the terms of Appendices A or B or the attachments thereto” and that “all Settling Parties are in agreement that the change involves an error.”

This Filing addresses minor errors in the Formula Rate Template (i.e., Appendices A and B of Attachment F) by proposing corrections that the Settling Parties have reviewed. The PTOs affected by these errors identified them after the Commission approved the Settlement Agreement. The PTOs determined that these errors may lead to confusion that would reduce the transparency that the Formula Rate Template and Settlement Agreement otherwise provide. The errors involve mistakes and omissions such as typos in references and footnotes, the omission of clarifying language regarding references for PTOs that fall within Section 201(f) of the FPA, and omitted clarifications of the applicability of certain provisions that provide transparency for certain PTOs.

After identifying these errors, the PTOs affected by them contacted the other parties to the Settlement Agreement to seek their views on correcting these errors pursuant to Moratorium Exception (i) subpart (o). The parties to the Settlement Agreement received information identifying and explaining the proposed error corrections contained in this Filing and were given the opportunity to comment. No Settling Parties oppose the proposed error corrections.

In total, the proposed error corrections pertain to eight worksheets and six attachments in Appendix A, one worksheet in Attachment 1 to Appendix B, one worksheet in Attachment 2 to Appendix B, and one worksheet in Attachment 3 to Appendix B. These worksheets and proposed error corrections for the Formula Rate Template are shown as redlines in native Excel format in Exhibit A of this Filing. The reasons for the proposed corrections in each worksheet/attachment are as follows:

#### **Appendix A**<sup>13</sup>

- Worksheet 3a: This proposed correction clarifies references relating to Asset Retirement Costs (“ARCs”) on Lines 3-10 of this worksheet. Under the Settlement, this worksheet utilizes 5-quarter averages to determine the rate base for transmission plant, net of ARCs and certain leases. To transparently compute the relevant 5-quarter averages, the worksheet references both FERC Form 1 and FERC Form 3Q. With respect to ARCs, the FERC Form 3Q reference requires a footnote to provide the intended detail and transparency. Accordingly, this correction specifies that the referenced quarterly balances will be found in footnotes to the specified pages/lines of the FERC Form 3Q.
- Worksheet 4: There are four unrelated proposed changes to Worksheet 4:
  1. For Lines 7-9, 14-16, and 22 (Column (D)), the references to FERC Form 1 omit clarifying language for the unique situation of Versant Power (“VP”) and its Bangor Hydro District (“BHD”). To correct this omission, a proposed new footnote (t) would be

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<sup>13</sup> In addition to the corrections discussed under this sub-heading, there is a correction relating to Section 201(f) PTOs that is repeated in many worksheets and attachments in Appendix A and in Appendix B. This additional correction is discussed under a separate sub-heading (“Correction Affecting Many Worksheets in Appendix A and Appendix B”) near the end of Section II.

added clarifying that VP utilizes a supplemental attachment to provide additional transparency for the BHD portion of the total Versant Power FERC Form 1 balances associated with these Lines.

2. For Line 21, Column (B), the Excel formula linking this cell with the appropriate allocation factor was inadvertently omitted. The proposed correction will include the intended link to the Wages and Salaries (“W&S”) allocator in the factors box, consistent with instructions provided by footnote (l). The error and its correction only affect the Excel version of the template and will not be visible in the PDF version.
  3. For Line 31, Column (B), a footnote for the unique circumstance of NSTAR East was inadvertently omitted. The proposed correction would add a new footnote (s) clarifying that NSTAR East allocates this expense item via the W&S factor.
  4. MMWEC was inadvertently omitted from footnote (q), which relates to line 5 of this Worksheet. The proposed correction would add MMWEC to the text of footnote (q).
- Worksheet 5: The two proposed corrections for this worksheet both relate to the calculation of allocation factors. The *first* correction clarifies the W&S allocation factor in the circumstances of three PTOs: CTMEEC, MEPCO, and NHT. These three PTOs have no wages, which causes an error (because the denominator would be zero) in the calculation of the W&S factor on Line 6 of this worksheet. The proposed correction would add a new footnote (c)—attached to Line 6—specifying that these three utilities will enter a 100% W&S factor on Line 6 because the costs designed to use the W&S allocator are 100% Transmission for these three PTOs. This correction is consistent with long-standing practice for these three PTOs. The *second* correction concerns the formula for both the W&S factor on Line 6 and the Plant (“PL”) factor on Line 12. The Excel formula for both factors could produce an error in Excel in some circumstances (e.g., the situation noted above for CTMEEC, MEPCO and NHT). The proposed correction would fix the underlying Excel formula on Line 6 (Column A) and on Line 12 (Column A) to employ an “If Error” function that would prevent the Excel error. This second correction employing the “If Error” function only affects the Excel version of the template and will not be visible in the PDF version.
  - Worksheet 6: Footnote (a) of this worksheet addresses a unique circumstance of PSNH and concerns the exclusion of rate reduction bonds issued to securitize costs associated with the divestiture of PSNH’s generation assets, as ordered by the NHPUC. Footnote (a) was applied only to Line 3 (“Advances from Associated Companies”) of this Worksheet but was inadvertently omitted from Line 17 (“Interest on Debt to Associated Companies”). This proposed correction attaches footnote (a) to Line 17 as well. The text of footnote (a) is not affected by this proposed correction.
  - Worksheet 7: There are two unrelated proposed corrections for this worksheet. *First*, footnote (c) was inadvertently not attached to any Lines or Columns in this worksheet. The proposed correction attaches the footnote to Column (B) (“Additions”). The text of footnote (c) is not affected by this proposed correction. *Second*, the formula in the Column (F) heading mistakenly subtracts amounts for retirements (Column (C)) even though retirements logically would be entered in Column (C) as credits (i.e., negative values). This proposed correction fixes the formula so that retirements under column (C) can be entered as credits

(negatives) and then added in the formula in column (F). Correcting the formula in the heading of Column (F)—which would be visible in both the Excel version and PDF version of the template—would also be accompanied by corrections in the underlying Excel formulas used in Lines 1 through 6 of Column (F) in order to implement the corrected formula that would be seen in the heading. These corrections of the underlying Excel formulas in Lines 1 through 6 of Column (F) would not be visible in the PDF version of the template.

- Attachment 2: This proposed correction<sup>14</sup> removes inadvertent shading of certain cells. The Formula Rate Template employs yellow shading to highlight formula inputs and distinguish them from other cells in the template. In this Attachment, some cells were mistakenly shaded yellow even though they are not inputs and were intended to be blank cells. The proposed correction would remove the mistaken shading from four cells in Column M on Line 20; Line 22; as well as on un-numbered Lines that correspond with headings for “Transmission Revenue from MEPCO Grandfathered TSA” (in between Lines 18 and 19a); and “Scheduling and Dispatch” (in between Lines 20 and 21a). Finally, the proposed correction would remove one more mistakenly shaded cell in the “gutter” between Columns (I) and (J) on Line 27.<sup>15</sup>
- Attachment 3: This proposed correction addresses a unique circumstance of NHT. Line 1 of this worksheet “FERC Account No. 565” refers to the FERC Account that many PTOs use to record Support Expenses. NHT records Support Expenses in Account 562. Accordingly, this proposed correction would add a new footnote (e) to Line 1 clarifying that NHT records its Support Expenses in Account No. 562.
- Attachment ES-1: This attachment provides increased transparency for allocations between transmission and distribution for general and intangible plant items. However, lines to provide transparency regarding “General Plant Amortization Reserve” were inadvertently omitted. The proposed correction thus adds new lines (consistent with existing lines for “Intangible Plant Amortization Reserve” and for “General Plant Depreciation Reserve”) providing transparency for General Plant Amortization Reserve, including shaded input cells for the total and the transmission segment amounts and formulas for calculating the distribution segment amounts. The proposed new lines for General Plant Amortization Reserve would be on Lines 12 and 13a, and all subsequent lines on this Attachment are accordingly renumbered.
- Attachment ES-2: This error involves a mistake in the FERC Form 1 reference on Line 6, Column (A) of this Attachment. The existing Tariff refers to FERC Form 1 Page 272, Line 17, which includes gas-related ADIT. The proposed correction fixes the mistake by editing the reference to refer to FERC Form 1 Page 272, Line 8, which includes only electric-related ADIT.

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<sup>14</sup> There is an additional correction in Attachment 2 of Appendix A that is connected with a correction in Appendix B. The connected corrections are discussed below under a separate sub-heading (“Appendix A and Attachment 1 to Appendix B”).

<sup>15</sup> The corrections to remove inadvertent shading are shown in the redlines attached to this Filing by surrounding the mistakenly shaded cells with a box. In the clean versions attached to this Filing, neither the shading nor the box remains, leaving corrected unshaded cells.

- Attachment ES-3: Line 4, Column (A) of this Attachment refers to “FF1 or FF3Q Page 110.57.” This reference may be confusing with respect to transparency for NSTAR West because amounts related to both NSTAR East and NSTAR West are part of the total value shown in FF1 and FF3Q Page 110, Line 57. The proposed correction would add a footnote (e) on Line 4 stating “For NSTAR West only, refer to FF1 and FF3Q Page 110.57 FN.” Adding this footnote will provide a more transparent reference to the FERC Form 1 and FERC Form 3Q footnotes that separate the amounts for NSTAR West from amounts related to NSTAR East.

#### **Appendix A and Attachment 1 to Appendix B**

- “Attachment 2” in Appendix A and “Worksheet 2” in Attachment 1 of Appendix B: This correction affects Attachment 2 in Appendix A and a cross reference to that Attachment that is in a worksheet in Attachment 1 of Appendix B. The error in Attachment 2 of Appendix A concerns the inadvertent omission of shading to indicate an input cell and a related Excel formula that would help to clarify the inclusion of an intended revenue credit related to scheduling, system control and dispatch (“S&D”) service. The proposed correction in Attachment 2 of Appendix A would add shading on Line 27, Column (C) to accommodate the input of intracompany revenues for S&D. It would also add an underlying Excel formula on Line 28, Column (C) to add the new input on Line 27, consistent with the instruction for Line 28 set forth in the “Line Item” Column to the left of Column (A). Together, these corrections in Attachment 2 of Appendix A ensure the transparent crediting of total S&D revenues to Regional Service revenue requirements. A corresponding correction is needed on Line 6, Column (B), of Worksheet 2 of Attachment 1 of Appendix B (“Transmission Revenue related to Scheduling and Dispatch”) to add the amount from the new input cell on Line 27, Column (C) in Attachment 2 of Appendix A.

#### **Attachment 2 to Appendix B**

- Worksheet 2b GMP: This proposed correction concerns an inadvertent typo in a FERC Form 1 reference on Line 6, Column (B), of this worksheet. The existing reference (“FF1 Page 423.211”)—i.e., page 423, line 21, column 1—is not a correct reference. The proposed correction provides the intended reference to page 423, line 2, column 1.

#### **Correction Affecting Many Worksheets/Attachments in Appendix A and One Worksheet in Attachment 3 to Appendix B**

- This proposed correction concerns references for PTOs that fall within Section 201(f) of the FPA. Numerous worksheets and Attachments in the Formula Rate Template increase transparency by utilizing references to FERC Form 1. Section 201(f) PTOs do not produce a FERC Form 1 and cannot rely on FERC Form 1 references. This proposed correction, therefore, adds a standard footnote to the numerous worksheets/attachments referring to FERC Form 1 that clarifies that Section 201(f) PTOs will reference their Applicable Form<sup>16</sup> as the source of their formula rate inputs. The worksheets/attachments that would add this

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<sup>16</sup> “Applicable Form” is defined in Appendix C to Attachment F of the ISO-NE OATT as the PTO’s FERC Form No. 1, Energy Information Agency (“EIA”) Form No. 860, EIA Form No. 861, Rural Utilities Service Form No. 12 or other forms produced by municipal entities for accounting and reporting purposes.

standard footnote are: Worksheets 2, 3, 3a, 3b, 4, 5, 6 and 7 and Attachments 1, 2 and 3 in **Appendix A**; and Worksheet 3 in **Attachment 3 to Appendix B**.

This Filing is limited to proposed Tariff revisions that fall within Moratorium Exception (i) subpart (o). The proposed revisions are intended to correct certain mistakes and inadvertent omissions in the Formula Rate Template, consistent with the goal of the Settlement in improving transparency. The PTO AC emphasizes that these corrections and updates will not result in any additional costs being paid by New England ratepayers.

### **III. Effective Date and Applicability of This Filing to 2024 Annual Update**

The PTO AC, on behalf of the PTOs, respectfully requests that the Commission allow the ISO-NE OATT revisions submitted with this Filing to become effective on November 28, 2023.

The PTOs plan to use the corrections contained in this Filing during the 2024 Annual Update process, which will address the true-up of revenue requirements for the period from January 1, 2023 through December 31, 2023 and forecast revenue requirements for the period January 1, 2025 through December 31, 2025. This Filing provides more-than-sufficient lead time before the 2024 Annual Update process commences on or around June 15, 2024; the corrections and updates discussed in this Filing would provide added transparency and clarity during the 2024 Annual Update, including in the PTOs' calculations of the true-up of revenue requirements for calendar year 2023.

### **IV. Request for Waiver**

To the extent necessary, the PTO AC respectfully requests waiver of the full requirements of 18 C.F.R. § 35.13 or any other applicable regulations. Good cause exists for granting this waiver as this Filing only makes changes to Tariff language that does not affect the amount of revenue requirements calculated under Attachment F. Instead, this Filing provides corrections that will enhance transparency for PTOs and all interested parties. Moreover, as discussed above, this Filing is directly contemplated under a specific exception to the moratorium set forth in Attachment F of the ISO-NE OATT. That Commission-approved moratorium was designed to protect New England from potentially burdensome litigation for several years, and it provides that filings under many of the Moratorium Exceptions, including the exception applicable to this Filing, "shall not open up for review by the Commission any other provisions of this Attachment F during the moratorium period."<sup>17</sup>

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<sup>17</sup> ISO-NE OATT, Attachment F (heading (i) under Moratorium Exceptions).



## **V. Documents Submitted in This Filing**

This Filing includes the following materials:

- This transmittal letter;
- eTariff records<sup>18</sup> of OATT Attachment F, Appendices A and B;<sup>19</sup>
- 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/attachments that this Filing seeks to revise, Exhibit A provides native Excel files showing the changes to individual worksheets/attachments that the proposed Tariff revisions impact;<sup>20</sup>
- 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;
- Exhibit C: Redline PDF Tariff showing proposed revisions to the currently effective Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, and Attachment 3 to Appendix B; and
- Exhibit D: Certificate of Service and Email List.

## **VI. Posting and Service**

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 D 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/ptoac/>.

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<sup>18</sup> In view of the difficulty of converting Excel files to .rtf format, the PTO AC is 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.

<sup>19</sup> The proposed Tariff revisions in this Filing pertain to four separate Tariff records within Attachment F for Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, and Attachment 3 to Appendix B.

<sup>20</sup> 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.

## **VII. Communications**

Please direct all correspondence and communications in this proceeding to the following:

Tim Olesniewicz  
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## **VIII. Conclusion**

The PTO AC, on behalf of the PTOs, respectfully requests that the Commission accept this Filing and allow it to take effect on November 28, 2023 so that the proposed corrections and updates can provide greater transparency and clarity beginning with the 2024 Annual Update process. Thank you for your assistance in this matter. Please direct any questions to the undersigned.

Respectfully submitted,

/s/ Mary E. Grover  
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*Counsel for the Participating Transmission  
Owners Administrative Committee*

**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	<b>Total Transmission Revenue Requirements</b> (Sum Lines 1 thru 4)	<u>#DIV/0!</u>	

**Notes:**

- (a) The purpose of WS 0 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. WS 0 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	-	W/S 3, Line 28(E)
13	Total Transmission Investment Base (Sum Lines 8 thru 12)	#DIV/0!	
<b>Revenue Requirements</b>			
14	Return and Associated Income Taxes	#DIV/0!	W/S 2, Line 19(A)
15	Transmission Depreciation and Amortization Expense	-	W/S 4, Line 4(C)
16	Transmission Related Municipal Tax Expense	-	W/S 4, Line 5(C)
17	Transmission Related Payroll Tax Expense	-	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	-	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	-	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 (ATTR)  
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	(i) Reference for (A),(C)
<b>Transmission Investment</b>							
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
<b>Federal Income Tax</b>							
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	0.0000%					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B \$ -	(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!					
<b>State Income Tax</b>							
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!					
<b>Factors</b>							
20	Wages & Salary (W&S) Allocator	0.0000%					W/S 5, Line 6
21	Plant (PL) Allocator	0.0000%					W/S 5, Line 12
22	Direct Assigned (DA)	100.0000%					(g)

**Notes:**

- Enter credit balances as negatives.
- 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.
- 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.
- Federal Income Tax shall equal
 
$$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[ \frac{(B+D)}{E} \right]$$
- State Income Tax shall equal
 
$$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- 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.
- 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.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (m)	Reference
1	<b>Transmission Plant</b>							
	Transmission Plant	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
	<b>Transmission Related Intangible and General Plant</b>							
2	Intangible Plant	301-303	(i)		#DIV/0!	0.0000%	(g)	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	0.0000%	(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	<b>Transmission Plant/Land Held For Future Use</b>	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214_
	<b>Transmission Related Depreciation &amp; Amortization Reserve</b>							
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!	0.0000%	(g), (l)	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	0.0000%	(g)	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	0.0000%	(l)	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
	<b>Transmission Related Accumulated Deferred Income Tax</b>							
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 273_
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	100.0000%	-	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 277_
14	Accumulated Deferred Income Taxes	190			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 234_
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	0.0000%	#DIV/0!	Attachment _
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	0.0000%	#DIV/0!	Attachment _
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
	<b>Other Regulatory Assets/(Liabilities)</b>							
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	0.0000%	#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	<b>Transmission Prepayments</b>	165			#DIV/0!	0.0000%	#DIV/0!	W/S 3b, Line 1(F)
22	<b>Transmission Materials and Supplies</b>	154			#DIV/0!	100.0000%	(i)	W/S 3b, Line 2(F)
23	<b>Transmission Unfunded Reserves (Enter Credit)</b>	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
	<b>Transmission Related Cash Working Capital</b>							
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			-				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			-				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			\$ -		100.0000%	\$ -	Col (B) x Col (D)
	<b>Factors</b>							
29	Wages & Salary (W&S) Allocator					0.0000%		W/S 5, Line 6
30	Plant (PL) Allocator					0.0000%		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

**Notes:**

- Enter credit balances as negatives.
- 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).
- 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.
- 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.
- 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).
- 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.
- See Appendix A, ATT CMP-2 instead of FF1 reference in order to exclude the Schedule 1 portion of this item.
- 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.
- For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
- For CMP & RIE, Direct Assigned (DA) as reported in FF1.
- For NEP & RIE, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(e) Reference
Investment Base									
1	Total Transmission Plant	350-359.1	\$ -				\$ -	\$ -	(b) W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b FF1 Page 206.104g or FF3Q Page 208.11b
2	Total Plant	301-399.1						#DIV/0!	
Asset Retirement Costs ("ARCs"):									
3	ARCs for Steam Production	317						#DIV/0!	FF1 Page 207.15g or FF3Q Page 208.2 FN
4	ARCs for Nuclear Production	326						#DIV/0!	FF1 Page 207.24g or FF3Q Page 208.3 FN
5	ARCs for Hydraulic Production	337						#DIV/0!	FF1 Page 207.34g or FF3Q Page 208.4 FN and 208.5 FN
6	ARCs for Other Production	347						#DIV/0!	FF1 Page 207.44g or FF3Q Page 208.6 FN
7	ARCs for Transmission Plant	359.1						#DIV/0!	FF1 Page 207.57g or FF3Q Page 208.7 FN
8	ARCs for Distribution Plant	374						#DIV/0!	FF1 Page 207.74g or FF3Q Page 208.8 FN
9	ARCs for Regional Transmission and Market Operations.	386						#DIV/0!	FF1 Page 207.83g or FF3Q Page 208.9 FN
10	ARCs for General Plant	399.1						#DIV/0!	FF1 Page 207.98g or FF3Q Page 208.10 FN
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!	Appendix A, ATT NEP-2
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) FF1 Page 219.25c or FF3Q Page 208.7c
16	A/D related to ARCs (Enter Credit)							#DIV/0!	Attachment _
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 worksheet showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



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	(d) 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.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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.	FERC Account No.	Description	Total	Factors	Transmission (u) Reference for Column (A)
1	403	Transmission Depreciation and Amortization Expense		100.00000%	\$ - (n) FF1 Page 336.7b
2	404, 405	Depreciation Expense for Transmission Plant		0.00000%	\$ - (n) FF1 Page 336.1d & Page 336.1e
3	403, 404	Intangible Plant Amortization Expense		0.00000%	\$ - (n) FF1 Page 336.10b & Page 336.10d
4		General Plant Depreciation & Amortization			
4		Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)	\$ -		\$ -
5	408.1	Transmission Related Municipal Tax Expense		0.00000%	\$ - FF1 Page 262-263_
6	408.1	Transmission Related Payroll Tax Expense		0.00000%	\$ - FF1 Page 263_
		Transmission Operation and Maintenance Expense			
7	560 - 573	Transmission Operation and Maintenance (O&M) Expense		100.00000%	\$ - (t) FF1 Page 321.112b
8	565	Transmission of Electricity by Others		100.00000%	\$ - (t) FF1 Page 321.96b
9	561.1 - 561.4	Load Dispatching		100.00000%	\$ - (t) FF1 Page 321.85b thru Page 321.88b
10	562 & 567	Station Expenses & Rent		100.00000%	\$ - FF1 Page 321.93b + 321.98b or Attachment _
11		Sub-Total Transmission Related O&M (Lines 7 - 8 - 9 - 10)	(e) \$ -		\$ -
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	920-935	Administrative and General (A&G) Expense			(t) FF1 Page 323.197b
15	924	Property Insurance			(t) FF1 Page 323.185b
16	928	Regulatory Expenses			(t) FF1 Page 323.189b
17	930.1	Gen Advertising Expense			FF1 Page 323.191b
18		Other Miscellaneous A&G Expense			(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)	0.00000%	\$ -
22	924	Property Insurance		(m) 0.00000%	\$ - (t) FF1 Page 323.185b
23	928	FERC Assessments		100.00000%	\$ - FF1 Page 350_
24	928	Federal and State Transmission Related Expenses or Assessments		100.00000%	\$ - FF1 Page 350_ + 350_
25	930.1	Specific Transmission Related Expenses Included in 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	N/A	Fixed Transmission Related PBOP Expense	\$ -	100.00000%	\$ - W/S 9, Line 4(A)
29		Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)	\$ -		\$ -
30		Transmission Related Expense from Generators	(j)	100.00000%	\$ - Attachment _
31	408.1	Transmission Related Taxes and Fees Charge	(k)	(s) 100.00000%	\$ - FF1 Page 263_
32	410/411	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change		0.00000%	\$ - Attachment _
33	454	Transmission Rents Received from Electric Property (Enter Credit)		100.00000%	\$ - Appendix A, ATT 2
34	456	Transmission Related Affiliate Revenues (Enter Credit)	(r)	100.00000%	\$ - Appendix A, ATT 2
Factors					
35		Wages & Salary (W&S) Allocator		0.00000%	W/S 5, Line 6
36		Plant (PL) Allocator		0.00000%	W/S 5, Line 12
37		Direct Assigned (DA)		100.00000%	(b)

Notes:

- (b) 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 PTO's 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 MMWEC, NEP, and RIE, 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.  
(s) For NSTAR East only, amounts are allocated via the Wages & Salary (W&S) Allocator.  
(t) For VP only, see Attachment \_ for the BHD portion of the total Versant Power FF1 balance.  
(u) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

**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	(d) Reference
<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>			
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)	(c) 0.0000%	
<b><u>Transmission Plant Allocation Factor "PL"</u></b>			
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)	0.0000%	

**Notes:**

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.
- (c) CTMEEC (Transco), MEPCO and NHT will enter 100% as costs designed to use W&S allocator are 100% Transmission.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (f)	Reference
<b>Long-Term Debt ("LTD")</b>					
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 (a)			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)
<b>Preferred Stock ("PS")</b>					
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)
<b>Common Equity ("CE")</b>					
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.
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (c)	Retirements	Adjustments	Transfers	12/31/20__ (h)	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.
- (h) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

**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\_\_**

Line No.		PBOP Variance		(A)	(B)
				Total (a)	Reference
1	Total PBOP Expense - Actual				(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator			0.0000%	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)			\$ -	(d)
4	Transmission-related PBOP Expense - Fixed				(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)			\$ -	
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)			\$ -	

  

Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))					
		(C)	(D)	(E)	(F)
		Month	Year	Balance (g)	FERC Monthly Interest Rate (h)
8		January		-	(i)
9		February		-	
10		March		-	
11		April		-	
12		May		-	
13		June		-	
14		July		-	
15		August		-	
16		September		-	
17		October		-	
18		November		-	
19		December		-	
20	CY Interest (Sum Lines 8(G) thru 19(G))				
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))				
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)				
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 <sup>1</sup>	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
RIE	\$ 976,173	ER10-523
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

<sup>1</sup> 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.

Utility Name

Annual Transmission Revenue Requirement (ATRR)

Per Appendix A to Attachment F of the 2023 New England Inc. Open Access Transmission Tariff

Deficient/Excess ADIT Worksheet

Worksheet 10

For each Line 26

Input Cells are Shaded Yellow				FERC Account Nos.																	(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)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
				26 Year Total Unimpaired Excess/Deficient ADIT																	Attribution Formula (F)				Attribution Formula (G)				Attribution Formula (H)				Attribution Formula (I)				Attribution Formula (J)				Attribution Formula (K)				Attribution Formula (L)				26 Year Total Unimpaired Excess/Deficient ADIT				Attribution Formula (M)				Attribution Formula (N)				Attribution Formula (O)				Attribution Formula (P)				Attribution Formula (Q)				Attribution Formula (R)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Line No.	Description (1)	FERC Account No. - ADIT	FERC Account No. - Deficient Excess ADIT	FERC Account No. - Attribution Expense	Protected	Unimpaired	Gross-Up (b)	137(c) - Balance	Protected	Unimpaired	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected	Unimpaired	Gross-Up (b)	Protected</

Notes

(1a) Enter credit balances as negative.

(1b) Total equals the sum of columns a through j, where j is the last column denoted by a letter. The PTD may add or remove columns without a FPA Section 20 filing.

(1c) Upon a change in Federal, State or Local income tax rates, the Company reassesses its deferred unimpaired/deficient income tax ADIT assets and liabilities to reflect the new applicable corporate income tax rate. The affected ADIT accounts are reestimated by comparing ADIT on a cumulative temporary difference for each item in accounts 190, 262, and 263 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 balance. The result of this recalculation is a change to the net deferred tax assets/liabilities recorded in accounts 190, 262, and 263 with a corresponding net change in regulatory assets/liabilities (account 182) and regulatory liabilities (account 254) to reflect the resulting deficient or excess ADIT balances to be recovered/returned from its customers, respectively. See Worksheet 10a for additional detail of the recalculation.

(1d) Deficient ADIT is recorded in account 182(i); Excess ADIT is recorded in account 254(i).

(1e) PTD will provide explanation for "other adjustments," where applicable.

(1f) The amortization periods of the deficient or excess ADIT being recovered or returned through rates are as follows:

Component	Protected	Unimpaired (years)	Notes
CLAP	ARAM	10, 5	For CLAP, unimpaired deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient/excess ADIT which will be amortized using ARAM.
CMF	ARAM	10, 5	For CMF, unimpaired deficient ADIT will be amortized over 10 years and unimpaired excess ADIT will be amortized over 5 years.
Electric Gas & Electric	ARAM	10	For EG&E, unimpaired deficient/excess ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1, 18-15-4, December 21, 2018.
Electric-Mechanical Power	Res. St. Co. Method	5	For CMF, unimpaired deficient/excess ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1, 18-15-4, December 21, 2018.
MDPCO	ARAM	10	For MDPCO, unimpaired deficient/excess ADIT balances will be amortized over 10 years.
NIP	ARAM, 10	5	For NIP, unimpaired deficient/excess property related ADIT balances will be amortized using the ARAM methodology and all other transmission related balances will be amortized over 10 years. Deficient/excess property related net operating loss ("NOL") ADIT will offset the amortization of protected excess ADIT until the balance is exhausted. 2014 MA State Tax Rate Change approved in Decision 18-20-2084.
NHT	ARAM	10, 5	For NHT, unimpaired deficient/excess property related ADIT balances will be amortized using the ARAM methodology; unimpaired deficient/excess non-property related ADIT balances will be amortized over 5 years.
NHTAF East	ARAM	10, 5	For NHTAF East, unimpaired deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient/excess ADIT which will be amortized using ARAM.
NHTAF West	ARAM	10, 5	For NHTAF West, unimpaired deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient/excess ADIT which will be amortized using ARAM.
PNH	ARAM	10, 5	For PNH, unimpaired deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts.
RLE	ARAM, 10	5	For RLE, unimpaired deficient/excess property related ADIT balances will be amortized using the ARAM methodology and all other transmission related balances will be amortized over 10 years. Deficient/excess property related net operating loss ("NOL") ADIT will offset the amortization of protected excess ADIT until the balance is exhausted.
United Illuminating	ARAM	10	For UI, unimpaired deficient/excess ADIT balances will be amortized over 10 years.
Vermont	ARAM	10	For Vermont, unimpaired deficient/excess ADIT balances will be amortized over 10 years.
Vermont	ARAM, 10, 10	5	For Vermont, unimpaired deficient/excess ADIT balances will be amortized as follows: "property related" : 10 years, "Other" : 10 years, and "Federal Bank of State Tax" : according to the related underlying deferred items (i.e. ARAM, 10 years, and 10 yrs. as applicable).

(1g) Refer to the Federal Income Tax rate change associated with the 2017 Tax Cuts and Jobs Act.

(1h) Tax rates are calculated using the Corporate Tax Rates (1) - Corporate Tax Rates to offset for the applicable period.

(1i) The gross-up calculated using the Corporate Tax Rates (1) - Corporate Tax Rates to offset for the applicable period.

(1j) Non-amortizing operating in the company is calculated in Worksheet 10a. Non-Federal Transmission Related will be presented to offset the amortization of excess or deficient ADIT in estimated rates under the Netted Formula Rate.

(1k) PTD will add footnotes below to identify excess or deficient ADIT from future Federal, State and Local income tax rate changes.

(1l) (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	0.0000%	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)	\$ -	

  

(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, RIE, VP, CL&P, PSNH, NSTAR West and NSTAR East. For VP, CL&P, PSNH, NSTAR West and NSTAR East, see footnote (c). For CMP & RIE, 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) (k)	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!					\$ -	
<b>Factors</b>										
38	Wages & Salary (W&S) Allocator	0.0000%								Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator	0.0000%								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  
 (k) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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.
- VTranco allocates rents 65% to Regional Service and 35% to Local Service.
- Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTranco 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.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(f) Reference
1	FERC Account No. 565 (c), (d), (e)								
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).
- (e) For NHT, Support Expenses are recorded to FERC Account No. 562
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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)
<b><u>A&amp;G Items to Remove from Wage &amp; Salary Allocation</u></b>						
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)					
<b><u>Items Directly Assigned to Transmission A&amp;G</u></b>						
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:**

- Enter credit balances as negatives.
- 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.
- 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).
- Amount to remove from A&G expense wage & salary allocation on W/S 4 of Appendix A to Attachment F.
- 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
<b>Transmission Related Intangible Plant</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related General Plant</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related Intangible Plant Amortization Reserve</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related General Plant Amortization Reserve</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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
<b><u>Transmission Intangible Plant Amortization Expense</u></b>						
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)		\$ -	0.0000%	\$ -	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!	
<b><u>Transmission Gen Plant Depreciation &amp; Amort Expense</u></b>						
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)		\$ -	0.0000%	\$ -	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!	
<b><u>Transmission Related Municipal Tax Expense</u></b>						
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)
<b><u>Payroll Tax Expense</u></b>						
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
<b><u>BHD Revenue Allocator (Transmission)</u></b>					
1	Bangor Hydro District Transmission Revenue	(b)	Attachment _		
2	Bangor Hydro District Total Revenue	(b)	Attachment _		
3	<b>Percent Allocation (Line 1 / Line 2)</b>	<b>#DIV/0!</b>			
<b><u>Customer Count Allocator</u></b>					
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	<b>BHD Customer Count Allocator (Line 4 / Line 6)</b>	<b>#DIV/0!</b>			
<b><u>Energy Sales Allocator</u></b>					
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	<b>BHD Energy Sales Allocator (Line 8 / Line 10 )</b>	<b>#DIV/0!</b>			
<b><u>Monthly Peak Demands Allocator</u></b>					
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	<b>BHD Monthly Peak Demands Allocator (Line 12 / Line 14)</b>	<b>#DIV/0!</b>			
16	<b>BHD Customer/Load/Sales Allocator ((Line 7 / 3) + (Line 11 / 3) + (Line 15 / 3))</b>	<b>#DIV/0!</b>			
		<b>20_ Year End</b>	<b>20_ Year End</b>		
<b><u>Total Plant Allocator</u></b>					
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	<b>BHD Total Plant Allocator (Line 17 / Line 19)</b>			<b>#DIV/0!</b>	

**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	<b>FERC Account No. 282</b>						
2a				\$ -		\$ -	Internal Records
2[]				\$ -		\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -		\$ -		\$ -	
4	FF1 Page 274.9k						
5	<b>FERC Account No. 283</b>						
6a				\$ -		\$ -	Internal Records
6[]				\$ -		\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -		\$ -		\$ -	
8	FF1 Page 276.19k						
9	<b>FERC Account No. 190</b>						
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	<b>FERC Account No. 282</b>						
14a				\$ -		\$ -	Internal Records
14[]				\$ -		\$ -	Internal Records
15	FERC Account No. 282 Total (Sum Lines 14a thru 14[]) (b)	\$ -		\$ -		\$ -	
16	FF1 Page 274.9k						
17	<b>FERC Account No. 283</b>						
18a				\$ -		\$ -	Internal Records
18[]				\$ -		\$ -	Internal Records
19	FERC Account No. 283 Total (Sum Lines 18a thru 18[]) (b)	\$ -		\$ -		\$ -	
20	FF1 Page 276.19k						
21	<b>FERC Account No. 190</b>						
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!
0.0000%
0.0000%
#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)
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Columns (G) & (H)	20__ Year End Total	20__ Year End Total	20__ Year End Distribution Segment	20__ Year End Distribution Segment	20__ Year End Transmission Segment (b)	20__ Year End Transmission Segment (b)	Average Transmission Balance	Notes
1	<b>Intangible Plant</b>										
2a	FERC Account No. 301	FF1 Page 204.2				-	-			-	
2b	FERC Account No. 302	FF1 Page 204.3				-	-			-	
2c	FERC Account No. 303	FF1 Page 204.4				-	-			-	
3	<b>Total Intangible Plant</b>			-	-	-	-	-	-	-	
4	FF1 Balance	FF1 Page 204.5									
5	<b>General Plant</b>										
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	<b>Total General Plant</b>			-	-	-	-	-	-	-	
8	FF1 Balance	FF1 Page 204.99									
9	<b>Total Transmission Related Intangible &amp; General Plant (Line 3 + Line 7)</b>									-	
10	<b>Intangible Plant Amortization Reserve</b>										
11a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
12	<b>General Plant Amortization Reserve</b>										
13a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
14	<b>General Plant Depreciation Reserve</b>										
15a	FERC Account No. 108	(c) FF1 Page 219.28c				-	-			-	Follows the classification of the underlying assets as transmission
16	<b>Intangible Plant Depreciation &amp; Amortization Expense</b>										
17a	FERC Account No. 404	FF1 Page 336.1d									Follows the classification of the underlying assets as transmission
17b	FERC Account No. 405	FF1 Page 336.1e									Follows the classification of the underlying assets as transmission
18	<b>Total Intangible Plant Depreciation &amp; Amortization Expense</b>									-	
19	<b>General Plant Depreciation &amp; Amortization Expense</b>										
20a	FERC Account No. 403	FF1 Page 336.10b									Follows the classification of the underlying assets as transmission
20b	FERC Account No. 404	FF1 Page 336.10d									Follows the classification of the underlying assets as transmission
21	<b>Total General Plant Depreciation &amp; Amortization Expense</b>									-	

**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 "Entry" 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 "Entry" 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	<b>FERC Account No. 190</b>									
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	<b>FERC Account No. 281</b>									
6		FF1 Page 272.8				-	-			-
7	Total			-	-	-	-	-	-	-
8	<b>FERC Account No. 282</b>									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	<b>FERC Account No. 283</b>									
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	<b>Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)</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  
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	<b>FERC Account No. 165 - Total</b>							
2a								#DIV/0!
2[ ]								#DIV/0!
3	Total (b)		-	-	-	-	-	#DIV/0!
4	FF1 or FF3Q Balance	(e) FF1 or FF3Q Page 110.57						#DIV/0!
5	<b>FERC Account No. 165 - Distribution (d)</b>							
6a	0		-	-	-	-	-	-
6[ ]	0		-	-	-	-	-	-
7	Total (b)		-	-	-	-	-	-
8	<b>FERC Account No. 165 - Transmission (c)</b>							
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.
- (e) For NSTAR West only, refer to FF1 and FF3Q Page 110.57 FN.

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	<b><u>Taxes Other Than Income Taxes</u></b>					
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	<b><u>Allocator</u></b>		
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
<b><u>I. Equity Investment &amp; Earnings</u></b>						
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)
<b><u>II. Calculation of Yankee Adjustment</u></b>						
	<b><u>Component</u></b>		<b><u>Value</u></b>			
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)
	<b><u>Category</u></b>		<b><u>Rate- revised calc</u></b>	<b><u>% of Capital</u></b>		
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	<b>Yankee Adjustment (Line 15 - Line 14)</b>		<b>#DIV/0!</b>	<b>#DIV/0!</b>		<b>#DIV/0!</b>

**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 (ATRR)  
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	<b>Leased to NHH</b> (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	<b>Total Land leased by NHH (Line 2 x Line 5)</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	<b>Leased to NEH</b> (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	<b>Total Land leased by NEH (Line 8 x Line 11)</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13	<b>Total HVDC Land Leased by NHH and NEH (Line 6 + Line 12)</b>	#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	<b>Transmission Related Intangible and General Plant</b>							
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	<b>Intangible Plant</b>	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	<b>General Plant</b>	389-399.1					#DIV/0!	FF1 Page 206.99b and FF1 Page 207.99g
6	<b>Total Transmission Related Intangible and General Plant (Line 3 + Line 5)</b>		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
7	<b>Transmission Related Depreciation &amp; Amortization Reserve (c)</b>							
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	<b>Transmission Related Intangible Plant Amortization Reserve (Enter Credit)</b>	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	<b>Transmission Related General Plant Depreciation Reserve (Enter Credit)</b>	108					#DIV/0!	FF1 Page 219.28c
12	<b>Total Transmission Depreciation and Amortization Reserve (Line 9 + Line 11)</b>		<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	<b>Intangible Plant Depreciation &amp; Amortization Expense (c)</b>							
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	<b>General Plant Depreciation</b>	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	<b>Intangible Plant Amortization</b>	404					\$ -	FF1 Page 336.1d
18	<b>Total Intangible Plant Depreciation &amp; Amortization Expense (Line 15 + Line 17)</b>		<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	<b><u>FERC Account Nos. 201-219 - Total Proprietary Capital</u></b>				
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)

<b>Worksheet</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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 ____	
<b>Attachment</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
CMP-1	Chester SVC Upgrade	
VP-1	Chester SVC Upgrade	
ES-1	Accumulated Deferred Income Taxes	
NEP-1	Transmission Related Integrated Facilities Charge	
NEP/RIE/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!	
<b>Notes:</b>			
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) and Line 27(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
<b>I. Regional Service Investment Base (b)</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)
<b>II. Post-2003 Investment Base (c)</b>			
	Description	Post-2003 PTF Investment	Reference
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)
<b>III. M-N Adv. Tech. Investment Base</b>			
	Description	Order 679 M-N Adv. Tech.	Reference
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)
<b>IV. MPRP Investment Base</b>			
	Description	Order 679 MPRP	Reference
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!	
<b>V. NEEWS Investment Base</b>			
	Description	Order 679 NEEWS	Reference
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)
<b>VI. CCRP Investment Base</b>			
	Description	Order 679 CCRP	Reference
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!	
<b>VII. Pequannock Substation Project (PEQ)</b>			
	Description	Order 679 PEQ	Reference
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)
<b>VIII. Total Return and Associated Income Taxes</b>			
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 II.49 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. Com. 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, RIE and VTransco, see Attachment 1 of Appendix B, ATT NEP/RIE/VT-1.
- (c) For ES, see Attachment 1 of Appendix B, ATT ES-1.
- (d) For NEP and RIE, see Attachment 1 of Appendix B, ATT NEP/RIE/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)
	<b><u>Total Regional Service Investment</u></b>						
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)
	<b><u>Federal Income Tax</u></b>						
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%				
	<b><u>State Income Tax</u></b>						
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)
<b><u>Post-2003 Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
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)
<b><u>M-N Adv. Tech. Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
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)
<b><u>MPRP Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
		<b>Total Excluding CWIP</b>					
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)
<b><u>MPRP Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<b><u>MPRP CWIP</u></b>							
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)
<b><u>NEEWS Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
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)
<b>CCRP Regional Service Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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)
<b><u>PEQ Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<b><u>PEQ CWIP</u></b>							
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.		Year 1	Year 2	Total	Reference
<b>I. Forecasted Transmission Revenue Requirements</b>					
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 - Pequonnck 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!	
<b>II. Carrying Charge Factor</b>					
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!			
<b>III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization.</b>					
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	
	(F) = Line 10 x (E)	Prorated ADIT	

**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 & RIE, 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)
	<b>Month</b>	<b>Remaining Days</b>	<b>IRS Proration %</b>	<b>Prorated ADIT</b>	
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	<b>Project Incentive: Post 2003</b>										
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	<b>Project Incentive: Middletown-Norwalk Advanced Technology</b>										
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	<b>Project Incentive: NEEWS</b>										
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	<b>Project Incentive: CCRP</b>										
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/RIE/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	<b><u>Project Incentive: Post 2003</u></b>			
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	<b><u>Project Incentive: NEEWS (c)</u></b>			
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 Rhode Island Energy, New England Power and VTransco.
- (c) Project Incentive NEEWS is applicable only to Rhode Island Energy and 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)

<b>Worksheet</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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 ____	
<b>Attachment</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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.
- (d) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.

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
<b><u>MPRP</u></b>					
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)
	<b><u>MPRP Investment</u></b>						
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)
	<b><u>Federal Income Tax</u></b>						
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%					
	<b><u>State Income Tax</u></b>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c) 0.0000%					
	<b><u>Total Excluding CWIP</u></b>						
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) | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> The incremental Federal Income Tax shall equal<br/> <div style="text-align: center;"> <u>(A*FT)</u><br/> (1-FT) </div> </div> <div style="flex: 1; border-left: 1px solid black; margin-left: 10px;"></div> </div>  |
| (c) | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> The incremental State Income Tax shall equal<br/> <div style="text-align: center;"> <u>(A+Federal Income Tax)(ST)</u><br/> (1-ST) </div> </div> <div style="flex: 1; border-left: 1px solid black; margin-left: 10px;"></div> </div>  |
| (d) | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> Common Equity Cost of Capital Includes<br/> Base Return on Common Equity<br/> RTO Participation Adder<br/> Project Incremental Return </div> <div style="flex: 1; border-left: 1px solid black; margin-left: 10px; position: relative;"> <div style="background-color: yellow; height: 100px; width: 100%;"></div> <div style="position: absolute; bottom: 0; left: 0; right: 0; text-align: center;"> <u><u>0.0000%</u></u> </div> </div> </div> |
| (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!	

<b>Factors</b>							
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)
<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>	<b>Total</b>	<b>Reference</b>
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!	
<b>Factors</b>								
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)

<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>	<b>Total</b>	<b>Reference</b>
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 423.2l	
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.



**Rhode Island 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)

<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>		<b>Total</b>	<b>Reference</b>
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)			<u>\$ -</u>	

**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 RIE's transmission system or other transmission systems.

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 other transmission systems.

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\_\_

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.		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!	
<b>II. Carrying Charge Factor</b>					
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!			
<b>III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization</b>					
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 (ATTR)**  
**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)
	<b>Month</b>	<b>Remaining Days</b>	<b>IRS Proration %</b>	<b>Prorated ADIT</b>	
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:**

- (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, 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.
- (d) For CMP and RIE, 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
<b><u>Transmission Related Customer Expenses</u></b>				
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)		\$ -	
<b><u>Adjustments</u></b>				
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)		\$ -	
<b><u>Summary</u></b>				
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
<b><u>Transmission Related Intangible and General Plant</u></b>					
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!	
<b><u>Transmission Related Intangible and General Reserve</u></b>					
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!	
<b><u>Other Regulatory Assets/Liabilities</u></b>					
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!	
<b><u>Transmission Prepayments</u></b>					
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!	
<b><u>Transmission Related Cash Working Capital</u></b>					
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
<b><u>Transmission Related Intangible and General Plant</u></b>					
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!	
<b><u>Transmission Related Municipal Tax Expense</u></b>					
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!	
<b><u>Transmission Related A&amp;G Expense</u></b>					
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
	<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>				
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!	
	<b><u>Plant Allocation Factor "PL"</u></b>				
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!	
	<b><u>Customer Service/Info Expense and Sales Expense Allocation Factor "CUST"</u></b>				
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!		
	<b><u>Customer Allocation Factor Wages to Include in Wage and Salaries</u></b>				
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
	<b><u>FERC 905 associated with ELP</u></b>				
	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!	
	<b><u>FERC 908 associated with DSM</u></b>				
	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!	
	<b><u>FERC 909 - Informational /Instructional Advertising</u></b>				
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	<b><u>FERC Account No.407.4 - Regulatory Credits</u></b>		
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!	
<b>Notes:</b>			
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
<b><u>I. Schedule 12C Costs Investment Base</u></b>			
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
<b><u>II. Schedule 12C Costs Post-2003 Investment Base</u></b> (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
<b><u>III. Schedule 12C Costs NEEWS Investment Base</u></b>			
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	
<b><u>IV. Total Schedule 12C Costs Return and Associated Income Taxes</u></b>			
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)
<b><u>Schedule 12C Costs Post-2003 Investment Base</u></b>					
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 _
<b><u>Schedule 12C Costs NEEWS Investment Base</u></b>					
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)
<b><u>Total Schedule 12C Costs Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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%					
<b><u>State Income Tax</u></b>							
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)
<b>Post-2003 Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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)
<b>NEEWS Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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 Account	(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
No.	Description	No.	20__ Year End	20__ Year End	Average	Factor	Transmission	(d)	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.
  - (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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.	I. Forecasted Transmission Revenue Requirements	Year 1	Year 2	Total	Reference
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!	
<b>II. Carrying Charge Factor</b>					
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!			
<b>III. Adjustment to Carrying Charge Factor to reflect removal of ADIT subject to normalization.</b>					
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	<b>Total Transmission Revenue Requirements</b> (Sum Lines 1 thru 4)	<u>#DIV/0!</u>	

**Notes:**

- (a) The purpose of WS 0 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. WS 0 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	-	W/S 3, Line 28(E)
13	Total Transmission Investment Base (Sum Lines 8 thru 12)	#DIV/0!	
<b>Revenue Requirements</b>			
14	Return and Associated Income Taxes	#DIV/0!	W/S 2, Line 19(A)
15	Transmission Depreciation and Amortization Expense	-	W/S 4, Line 4(C)
16	Transmission Related Municipal Tax Expense	-	W/S 4, Line 5(C)
17	Transmission Related Payroll Tax Expense	-	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	-	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	-	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 (ATTR)  
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	(i) Reference for (A),(C)
<b>Transmission Investment</b>							
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
<b>Federal Income Tax</b>							
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	0.0000%					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B \$ -	(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!					
<b>State Income Tax</b>							
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!					
<b>Factors</b>							
20	Wages & Salary (W&S) Allocator	0.0000%					W/S 5, Line 6
21	Plant (PL) Allocator	0.0000%					W/S 5, Line 12
22	Direct Assigned (DA)	100.0000%					(g)

**Notes:**

- Enter credit balances as negatives.
- 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.
- 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.
- Federal Income Tax shall equal
$$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[ \frac{(B+D)}{E} \right]$$
- State Income Tax shall equal
$$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- 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.
- 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.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (m)	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) 0.0000%	(g) #DIV/0!	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) 0.0000%	(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 &amp; 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) 0.0000%	(g), (l) #DIV/0!	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) 0.0000%	(g) #DIV/0!	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) 0.0000%	(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) 0.0000%	#DIV/0!	FF1 Page 273_
12	Accumulated Deferred Income Taxes (Enter Credit)	282			-	100.0000%	-	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 277_
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 234_
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	Attachment _
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) 0.0000%	#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!	0.0000%	#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) 0.0000%	#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			-				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			-				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			\$ -		100.0000%	\$ -	Col (B) x Col (D)
<u>Factors</u>								
29	Wages & Salary (W&S) Allocator					0.0000%		W/S 5, Line 6
30	Plant (PL) Allocator					0.0000%		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 & RIE, Direct Assigned (DA) as reported in FF1.  
(k) For NEP & RIE, 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.  
(m) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(e) Reference
Investment Base									
1	Total Transmission Plant	350-359.1	\$ -				\$ -	\$ -	(b) W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b FF1 Page 206.104g or FF3Q Page 208.11b
2	Total Plant	301-399.1						#DIV/0!	
Asset Retirement Costs ("ARCs"):									
3	ARCs for Steam Production	317						#DIV/0!	FF1 Page 207.15g or FF3Q Page 208.2 FN
4	ARCs for Nuclear Production	326						#DIV/0!	FF1 Page 207.24g or FF3Q Page 208.3 FN
5	ARCs for Hydraulic Production	337						#DIV/0!	FF1 Page 207.34g or FF3Q Page 208.4 FN and 208.5 FN
6	ARCs for Other Production	347						#DIV/0!	FF1 Page 207.44g or FF3Q Page 208.6 FN
7	ARCs for Transmission Plant	359.1						#DIV/0!	FF1 Page 207.57g or FF3Q Page 208.7 FN
8	ARCs for Distribution Plant	374						#DIV/0!	FF1 Page 207.74g or FF3Q Page 208.8 FN
9	ARCs for Regional Transmission and Market Operations.	386						#DIV/0!	FF1 Page 207.83g or FF3Q Page 208.9 FN
10	ARCs for General Plant	399.1						#DIV/0!	FF1 Page 207.98g or FF3Q Page 208.10 FN
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!	Appendix A, ATT NEP-2
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) FF1 Page 219.25c or FF3Q Page 208.7c
16	A/D related to ARCs (Enter Credit)							#DIV/0!	Attachment _
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.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(d) 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.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (u) Reference for Column (A)
1	Transmission Depreciation and Amortization Expense				
1	Depreciation Expense for Transmission Plant	403	(c)	100.0000%	\$ - (n) FF1 Page 336.7b
2	Intangible Plant Amortization Expense	404, 405	(c)	0.0000%	- (n) FF1 Page 336.1d & Page 336.1e
3	General Plant Depreciation & Amortization	403, 404	(c)	0.0000%	- (n) FF1 Page 336.10b & Page 336.10d
4	Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)		\$ -		\$ -
5	Transmission Related Municipal Tax Expense	408.1	(m), (q)	0.0000%	\$ - FF1 Page 262-263_
6	Transmission Related Payroll Tax Expense	408.1	(l)	0.0000%	\$ - FF1 Page 263_
	Transmission Operation and Maintenance Expense				
7	Transmission Operation and Maintenance (O&M) Expense	560 - 573		100.0000%	\$ - (t) FF1 Page 321.112b
8	Transmission of Electricity by Others	565		100.0000%	\$ - (t) FF1 Page 321.96b
9	Load Dispatching	561.1 - 561.4		100.0000%	\$ - (t) FF1 Page 321.85b thru Page 321.88b
10	Station Expenses & Rent	562 & 567	(e)	100.0000%	- 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)	100.0000%	\$ - 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			(t) FF1 Page 323.197b
15	Property Insurance	924			(t) FF1 Page 323.185b
16	Regulatory Expenses	928			(t) FF1 Page 323.189b
17	Gen Advertising Expense	930.1			(t) 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)	0.0000%	\$ - (t) FF1 Page 323.185b
23	FERC Assessments	928			- FF1 Page 350_
24	Federal and State Transmission Related Expenses or Assessments	928			- FF1 Page 350_ + 350_
25	Specific Transmission Related Expenses Included in 930.1	930.1			- FF1 Page 323.191b-FN
26	Other Directly Assigned to Transmission	Various			- Appendix A, ATT CMP-1
27	Transmission Related Merger Costs	Various	(i)	100.0000%	- FF1, Page 323_ _FN
28	Fixed Transmission Related PBOP Expense	N/A	-		- W/S 9, Line 4(A)
29	Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)		\$ -		\$ -
30	Transmission Related Expense from Generators	(j)		100.0000%	\$ - Attachment _
31	Transmission Related Taxes and Fees Charge	408.1	(k)	100.0000%	\$ - FF1 Page 263_
32	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change	410/411		0.0000%	\$ - Attachment _
33	Transmission Rents Received from Electric Property (Enter Credit)	454		100.0000%	\$ - Appendix A, ATT 2
34	Transmission Related Affiliate Revenues (Enter Credit)	456	(r)	100.0000%	\$ - Appendix A, ATT 2
	Factors				
35	Wages & Salary (W&S) Allocator			0.0000%	W/S 5, Line 6
36	Plant (PL) Allocator			0.0000%	W/S 5, Line 12
37	Direct Assigned (DA)			100.0000%	(b)

Notes:

- (b) 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 PTO's 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 MMWEC, NEP, and RIE, 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.  
(s) For NSTAR East only, amounts are allocated via the Wages & Salary (W&S) Allocator.  
(t) For VP only, see Attachment \_ for the BHD portion of the total Versant Power FF1 balance.  
(u) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

**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	(d) Reference
<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>			
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)	(c) 0.0000%	
<b><u>Transmission Plant Allocation Factor "PL"</u></b>			
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)	0.0000%	

**Notes:**

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.
- (c) CTMEEC (Transco), MEPCO and NHT will enter 100% as costs designed to use W&S allocator are 100% Transmission.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(f) Reference
<b>Long-Term Debt ("LTD")</b>					
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	(a)		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)
<b>Preferred Stock ("PS")</b>					
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)
<b>Common Equity ("CE")</b>					
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:**

- 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.
- Hedging activities and expenses associated with forward starting swaps.
- 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.
- If a Company has 100% taxable income, enter "100%" on this line. For VTransco, see Appendix A, ATT VT-1.
- See Appendix A, ATT CMP-3.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (c)	Retirements	Adjustments	Transfers	12/31/20__ (h)	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.
- (h) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



**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\_\_**

Line No.		PBOP Variance		(A)	(B)
				Total (a)	Reference
1	Total PBOP Expense - Actual				(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator			0.0000%	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)			\$ -	(d)
4	Transmission-related PBOP Expense - Fixed				(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)			\$ -	
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)			\$ -	

  

Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))					
		(C)	(D)	(E)	(F)
		Month	Year	Balance (g)	FERC Monthly Interest Rate (h)
8		January		-	(i)
9		February		-	
10		March		-	
11		April		-	
12		May		-	
13		June		-	
14		July		-	
15		August		-	
16		September		-	
17		October		-	
18		November		-	
19		December		-	
20	CY Interest (Sum Lines 8(G) thru 19(G))				
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))				
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)				
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 <sup>1</sup>	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
RIE	\$ 976,173	ER10-523
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

<sup>1</sup> 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		FERC Account No.		(A)		(B)	(C) = (A) + (B) + (C)		(D)	(E)		(F)	(G)		(H) = (A) + (B) + (C) + (D) + (E) + (F)		(I)	(J)		(K) = (A) + (B) + (C) + (D) + (E) + (F) + (H) + (J)		(L)	(M) = (A) + (B) + (C) + (D) + (E) + (F) + (H) + (J) + (L)		(N)	(O) = (A) + (B) + (C) + (D) + (E) + (F) + (H) + (J) + (L) + (N)		(P)				
		28 Year Total Unimpaired Excess/Deficient ADIT		Attribution Formula (F)		Attribution Formula (G)		Other Adjustments (H)		28 Year Total Unimpaired Excess/Deficient ADIT																						
Line No.	Description (1)	FERC Account No. - ADIT	FERC Account No. - Deficient Excess ADIT	FERC Account No. - Attribution Expense	Protected	Unimpaired	Gross Up (h)	137(c) - Balance	Protected	Unimpaired	Protected	Unimpaired	Gross Up (h)	Protected	Unimpaired	Gross Up (h)	Protected	Unimpaired	Gross Up (h)	137(c) - Balance	Protected	Unimpaired	Gross Up (h)	137(c) - Balance	Protected	Unimpaired	Gross Up (h)	137(c) - Balance	Protected	Unimpaired	Gross Up (h)	137(c) - Balance
1a								-																								
1b								-																								
1c								-																								
1d								-																								
1e								-																								
1f	Total (Sum Lines 1a thru 1e) (2i)							-																								
2								-																								
3	Deficient ADIT - Regulatory Asset			182.3																												
4	Excess ADIT - Regulatory Liability			274																												
5	Deficient/Excess (Netted) Excess Tax Regulatory Asset/Liability (Line 3, Line 4)																															
6	Total Protected and Unimpaired Attribution Expense (Line 2(2) + Line 5(2))																															
7	Transmission Allocation (Prior Allocation or Direct Allocated (DA))																															
8	Transmission-related Attribution Expense (Line 6, Line 7)																															
9	Transmission-related Attribution Expense (Line 6, Line 7)																															

Internal Records for the period 1/27/2009 to 12/31/2012. Beginning on 1/1/2012, Appendix A, Worksheet A Line 12 or Direct Allocated (DA)

Notes

(1a) Enter credit balances as negative.

(1b) Total equals the sum of columns a through j, where j is the last column denoted by a letter. The PTD may add or remove columns without a FPA Section 20 filing.

(1c) Upon a change in Federal, State or Local income tax rates, the Company reassesses its deferred unimpaired/deficient income tax ADIT assets and liabilities to reflect the new applicable corporate income tax rate. The affected ADIT accounts are reassessed by comparing ADIT on a cumulative temporary differences for each item in accounts 190, 292, and 293 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 reassessment is a change to the net deferred tax assets/liabilities recorded in accounts 190, 292, and 293 with a corresponding net change in regulatory assets/liabilities (account 254) to reflect the resulting deficient or excess ADIT balances to be recovered/returned from its customers, respectively. See Worksheet 10a for additional detail of the reassessment.

(1d) Deficient ADIT is recorded in account 182(i); Excess ADIT is recorded in account 274(i).

(1e) PTD will provide explanation for "other adjustments," where applicable.

(1f) The amortization periods of the deficient or excess ADIT being recovered or returned through rates are as follows:

Component	Protected	Unimpaired (excess)	Notes
CLAP	ARAM	10, 5	For CLAP, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient(excess) ADIT which will be amortized using ARAM.
CMF	ARAM	10, 5	For CMF, unimpaired/deficient ADIT will be amortized over 10 years and unimpaired excess ADIT will be amortized over 5 years.
Electric Gas & Electric	ARAM	10	For EG&E, unimpaired/deficient(excess) ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1: 18-15-4, December 21, 2018.
Electric-Mechanical Power	Res. St. Co. Method	5	For CMF, unimpaired/deficient(excess) ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1: 18-15-4, December 21, 2018.
MDPCO	ARAM	10	For MDPCO, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years.
NIP	ARAM, 10	5	For NIP, unimpaired/deficient(excess) property related ADIT balances will be amortized using the ARAM methodology and all other transmission related balances will be amortized over 10 years. Deficient(excess) property related net operating loss ("NOL") ADIT will offset the amortization of protected excess ADIT until the balance is exhausted. 2014 MA State Tax Rate Change approved in Decision 18-20-2084.
NHT	ARAM	10, 5	For NHT, unimpaired/deficient(excess) property related ADIT balances will be amortized using the ARAM methodology; unimpaired/deficient(excess) non-property related ADIT balances will be amortized over 5 years.
NHTAF East	ARAM	10, 5	For NHTAF East, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient(excess) ADIT which will be amortized using ARAM.
NHTAF West	ARAM	10, 5	For NHTAF West, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient(excess) ADIT which will be amortized using ARAM.
PNH	ARAM	10, 5	For PNH, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts.
RRE	ARAM, 10	5	For RRE, unimpaired/deficient(excess) property related ADIT balances will be amortized using the ARAM methodology and all other transmission related balances will be amortized over 10 years. Deficient(excess) property related net operating loss ("NOL") ADIT will offset the amortization of protected excess ADIT until the balance is exhausted.
United Illuminating	ARAM	10	For UI, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years.
Vermont	ARAM	10	For Vermont, unimpaired/deficient(excess) ADIT balances will be amortized over 10 years.
Vermont	ARAM, 10, 10	5	For Vermont, unimpaired/deficient(excess) ADIT balances will be amortized as follows: "property related" : 10 years, "Other" : 10 years, and "Federal Bank of State Tax" : according to the related underlying deferred taxes (i.e. ARAM, 10 years, and 10 yrs. as applicable).

(1g) Refer to the Federal Income Tax rate change associated with the 2017 Tax Cuts and Jobs Act.

(1h) Tax rates are calculated using the Company Tax Rates (1) - Company Tax Rates to offset for the applicable period.

(1i) The gross-up calculated using the Company Tax Rates (1) - Company Tax Rates to offset for the applicable period.

(1j) Non-amortizing operating in the company is calculated in Worksheet 10a. Non-Federal Transmission Related will be presented to offset the amortization of excess or deficient ADIT in estimated rates under the Netted Formula Rate.

(1k) PTD will add footnotes below to identify excess or deficient ADIT from future Federal, State and Local income tax rate changes.

(1l) (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	0.0000%	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)	\$ -	

  

(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, RIE, VP, CL&P, PSNH, NSTAR West and NSTAR East. For VP, CL&P, PSNH, NSTAR West and NSTAR East, see footnote (c). For CMP & RIE, 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) (k)	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!					\$ -	
<b>Factors</b>										
38	Wages & Salary (W&S) Allocator	0.0000%								Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator	0.0000%								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  
 (k) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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.
- VTranco allocates rents 65% to Regional Service and 35% to Local Service.
- Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTranco to electric utilities furnishing service within the state of Vermont and to the Vermont Department of Public Service.
- For CMP and U1 only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(f) Reference
1	FERC Account No. 565 (c), (d), (e)								
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).
- (e) For NHT, Support Expenses are recorded to FERC Account No. 562
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



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&amp;G Items to Remove from Wage &amp; 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&amp;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:**

- Enter credit balances as negatives.
- 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.
- 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).
- Amount to remove from A&G expense wage & salary allocation on W/S 4 of Appendix A to Attachment F.
- 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
<b>Transmission Related Intangible Plant</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related General Plant</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related Intangible Plant Amortization Reserve</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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!	
<b>Transmission Related General Plant Amortization Reserve</b>								
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)		\$ -	\$ -	0.0000%	\$ -	\$ -	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
<b><u>Transmission Intangible Plant Amortization Expense</u></b>						
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)		\$ -	0.0000%	\$ -	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!	
<b><u>Transmission Gen Plant Depreciation &amp; Amort Expense</u></b>						
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)		\$ -	0.0000%	\$ -	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!	
<b><u>Transmission Related Municipal Tax Expense</u></b>						
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)
<b><u>Payroll Tax Expense</u></b>						
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
<b><u>BHD Revenue Allocator (Transmission)</u></b>					
1	Bangor Hydro District Transmission Revenue	(b)	Attachment _		
2	Bangor Hydro District Total Revenue	(b)	Attachment _		
3	<b>Percent Allocation (Line 1 / Line 2)</b>	<b>#DIV/0!</b>			
<b><u>Customer Count Allocator</u></b>					
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	<b>BHD Customer Count Allocator (Line 4 / Line 6)</b>	<b>#DIV/0!</b>			
<b><u>Energy Sales Allocator</u></b>					
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	<b>BHD Energy Sales Allocator (Line 8 / Line 10 )</b>	<b>#DIV/0!</b>			
<b><u>Monthly Peak Demands Allocator</u></b>					
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	<b>BHD Monthly Peak Demands Allocator (Line 12 / Line 14)</b>	<b>#DIV/0!</b>			
16	<b>BHD Customer/Load/Sales Allocator ((Line 7 / 3) + (Line 11 / 3) + (Line 15 / 3))</b>	<b>#DIV/0!</b>			
		<b>20_ Year End</b>	<b>20_ Year End</b>		
<b><u>Total Plant Allocator</u></b>					
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	<b>BHD Total Plant Allocator (Line 17 / Line 19)</b>			<b>#DIV/0!</b>	

**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	<b>FERC Account No. 282</b>						
2a				\$ -		\$ -	Internal Records
2[]				\$ -		\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[]) (b)	\$ -		\$ -		\$ -	
4	FF1 Page 274.9k						
5	<b>FERC Account No. 283</b>						
6a				\$ -		\$ -	Internal Records
6[]				\$ -		\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[]) (b)	\$ -		\$ -		\$ -	
8	FF1 Page 276.19k						
9	<b>FERC Account No. 190</b>						
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	<b>FERC Account No. 282</b>						
14a				\$ -		\$ -	Internal Records
14[]				\$ -		\$ -	Internal Records
15	FERC Account No. 282 Total (Sum Lines 14a thru 14[]) (b)	\$ -		\$ -		\$ -	
16	FF1 Page 274.9k						
17	<b>FERC Account No. 283</b>						
18a				\$ -		\$ -	Internal Records
18[]				\$ -		\$ -	Internal Records
19	FERC Account No. 283 Total (Sum Lines 18a thru 18[]) (b)	\$ -		\$ -		\$ -	
20	FF1 Page 276.19k						
21	<b>FERC Account No. 190</b>						
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!
0.0000%
0.0000%
#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)
Line No.	Line Item	FF1 Reference	FF1 Footnote Reference for Columns (G) & (H)	20 Year End Total	20 Year End Total	20 Year End Distribution Segment	20 Year End Distribution Segment	20 Year End Transmission Segment (b)	20 Year End Transmission Segment (b)	Average Transmission Balance	Notes
1	<b>Intangible Plant</b>										
2a	FERC Account No. 301	FF1 Page 204.2				-	-			-	
2b	FERC Account No. 302	FF1 Page 204.3				-	-			-	
2c	FERC Account No. 303	FF1 Page 204.4				-	-			-	
3	<b>Total Intangible Plant</b>			-	-	-	-	-	-	-	
4	FF1 Balance	FF1 Page 204.5									
5	<b>General Plant</b>										
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	<b>Total General Plant</b>			-	-	-	-	-	-	-	
8	FF1 Balance	FF1 Page 204.99									
9	<b>Total Transmission Related Intangible &amp; General Plant (Line 3 + Line 7)</b>									-	
10	<b>Intangible Plant Amortization Reserve</b>										
11a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
12	<b>General Plant Amortization Reserve</b>										
13a	FERC Account No. 111	(c) FF1 Page 200.21c				-	-			-	Follows the classification of the underlying assets as transmission
14	<b>General Plant Depreciation Reserve</b>										
15a	FERC Account No. 108	(c) FF1 Page 219.28c				-	-			-	Follows the classification of the underlying assets as transmission
16	<b>Intangible Plant Depreciation &amp; Amortization Expense</b>										
17a	FERC Account No. 404	FF1 Page 336.1d									Follows the classification of the underlying assets as transmission
17b	FERC Account No. 405	FF1 Page 336.1e									Follows the classification of the underlying assets as transmission
18	<b>Total Intangible Plant Depreciation &amp; Amortization Expense</b>									-	
19	<b>General Plant Depreciation &amp; Amortization Expense</b>										
20a	FERC Account No. 403	FF1 Page 336.10b									Follows the classification of the underlying assets as transmission
20b	FERC Account No. 404	FF1 Page 336.10d									Follows the classification of the underlying assets as transmission
21	<b>Total General Plant Depreciation &amp; Amortization Expense</b>									-	

**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 "Entry" 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 "Entry" 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	<b>FERC Account No. 190</b>									
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	<b>FERC Account No. 281</b>									
6		FF1 Page 272.8				-	-			-
7	Total			-	-	-	-	-	-	-
8	<b>FERC Account No. 282</b>									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	<b>FERC Account No. 283</b>									
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	<b>Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)</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  
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	<b>FERC Account No. 165 - Total</b>							
2a								#DIV/0!
2[ ]								#DIV/0!
3	Total (b)		-	-	-	-	-	#DIV/0!
4	FF1 or FF3Q Balance	(e) FF1 or FF3Q Page 110.57						#DIV/0!
5	<b>FERC Account No. 165 - Distribution (d)</b>							
6a	0		-	-	-	-	-	-
6[ ]	0		-	-	-	-	-	-
7	Total (b)		-	-	-	-	-	-
8	<b>FERC Account No. 165 - Transmission (c)</b>							
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.
- (e) For NSTAR West only, refer to FF1 and FF3Q Page 110.57 FN.

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	<b><u>Taxes Other Than Income Taxes</u></b>					
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	<b><u>Allocator</u></b>		
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
<b><u>I. Equity Investment &amp; Earnings</u></b>						
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)
<b><u>II. Calculation of Yankee Adjustment</u></b>						
	<b><u>Component</u></b>		<b><u>Value</u></b>			
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)
	<b><u>Category</u></b>		<b><u>Rate- revised calc</u></b>	<b><u>% of Capital</u></b>		
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	<b>Yankee Adjustment (Line 15 - Line 14)</b>		<b>#DIV/0!</b>	<b>#DIV/0!</b>		<b>#DIV/0!</b>

**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 (ATRR)  
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	<b>Leased to NHH</b> (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	<b>Total Land leased by NHH (Line 2 x Line 5)</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	<b>Leased to NEH</b> (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	<b>Total Land leased by NEH (Line 8 x Line 11)</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13	<b>Total HVDC Land Leased by NHH and NEH (Line 6 + Line 12)</b>	#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	<b>Transmission Related Intangible and General Plant</b>							
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	<b>Intangible Plant</b>	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	<b>General Plant</b>	389-399.1					#DIV/0!	FF1 Page 206.99b and FF1 Page 207.99g
6	<b>Total Transmission Related Intangible and General Plant (Line 3 + Line 5)</b>		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
7	<b>Transmission Related Depreciation &amp; Amortization Reserve (c)</b>							
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	<b>Transmission Related Intangible Plant Amortization Reserve (Enter Credit)</b>	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	<b>Transmission Related General Plant Depreciation Reserve (Enter Credit)</b>	108					#DIV/0!	FF1 Page 219.28c
12	<b>Total Transmission Depreciation and Amortization Reserve (Line 9 + Line 11)</b>		<u>\$ -</u>	<u>\$ -</u>			<u>#DIV/0!</u>	
				(G)		(H)	(I) = (G) x (H)	(J)
				<u>20__ Year End</u>		<u>Wages &amp; Salaries Allocation Factor or Directly Assigned (b)</u>	<u>Transmission</u>	<u>Reference for Col. (G)</u>
13	<b>Intangible Plant Depreciation &amp; Amortization Expense (c)</b>							
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	<b>General Plant Depreciation</b>	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	<b>Intangible Plant Amortization</b>	404					\$ -	FF1 Page 336.1d
18	<b>Total Intangible Plant Depreciation &amp; Amortization Expense (Line 15 + Line 17)</b>		<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	<b><u>FERC Account Nos. 201-219 - Total Proprietary Capital</u></b>				
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)

<b>Worksheet</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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 ____	
<b>Attachment</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
CMP-1	Chester SVC Upgrade	
VP-1	Chester SVC Upgrade	
ES-1	Accumulated Deferred Income Taxes	
NEP-1	Transmission Related Integrated Facilities Charge	
NEP/RIE/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!	
<b>Notes:</b>			
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) and Line 27(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
<b>I. Regional Service Investment Base (b)</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)
<b>II. Post-2003 Investment Base (c)</b>			
Description		Post-2003 PTF Investment	Reference
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)
<b>III. M-N Adv. Tech. Investment Base</b>			
Description		Order 679 M-N Adv. Tech.	Reference
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)
<b>IV. MPRP Investment Base</b>			
Description		Order 679 MPRP	Reference
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!	
<b>V. NEEWS Investment Base</b>			
Description		Order 679 NEEWS	Reference
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)
<b>VI. CCRP Investment Base</b>			
Description		Order 679 CCRP	Reference
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!	
<b>VII. Pequonnock Substation Project (PEQ)</b>			
Description		Order 679 PEQ	Reference
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)
<b>VIII. Total Return and Associated Income Taxes</b>			
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 II.49 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, RIE and VTransco, see Attachment 1 of Appendix B, ATT NEP/RIE/VT-1.
- (c) For ES, see Attachment 1 of Appendix B, ATT ES-1.
- (d) For NEP and RIE, see Attachment 1 of Appendix B, ATT NEP/RIE/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)
	<b><u>Total Regional Service Investment</u></b>						
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)
	<b><u>Federal Income Tax</u></b>						
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%					
	<b><u>State Income Tax</u></b>						
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)
<b><u>Post-2003 Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
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)
<b><u>M-N Adv. Tech. Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
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)
<b><u>MPRP Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
		<b>Total Excluding CWIP</b>					
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)
<b><u>MPRP Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<b><u>MPRP CWIP</u></b>							
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  

$$\frac{(A+Federal\ Income\ Tax)(ST)}{(1-ST)}$$
- (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)
<b>NEEWS Regional Service Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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)
<b>CCRP Regional Service Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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)
<b><u>PEQ Regional Service Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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>					
<b><u>State Income Tax</u></b>							
10	State Income Tax Rate	ST 0.0000%					W/S 3b, Line 10(A)
11	State Income Tax	<u>(c) 0.0000%</u>					
<b><u>PEQ CWIP</u></b>							
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.		Year 1	Year 2	Total	Reference
<b>I. Forecasted Transmission Revenue Requirements</b>					
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 - Pequonnck 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!	
<b>II. Carrying Charge Factor</b>					
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!			
<b>III. Adjustment to carrying charge factor to reflect removal of ADIT subject to normalization.</b>					
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	
	(F) = Line 10 x (E)	Prorated ADIT	

**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 & RIE, 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)
	<b>Month</b>	<b>Remaining Days</b>	<b>IRS Proration %</b>	<b>Prorated ADIT</b>	
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	<b>Project Incentive: Post 2003</b>										
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	<b>Project Incentive: Middletown-Norwalk Advanced Technology</b>										
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	<b>Project Incentive: NEEWS</b>										
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	<b>Project Incentive: CCRP</b>										
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/RIE/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	<b><u>Project Incentive: Post 2003</u></b>			
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	<b><u>Project Incentive: NEEWS (c)</u></b>			
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 Rhode Island Energy, New England Power and VTransco.
- (c) Project Incentive NEEWS is applicable only to Rhode Island Energy and 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)

<b>Worksheet</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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 ____	
<b>Attachment</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
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.
- (d) Incentive rates of return on equity apply to all PTF assets and do not apply to non-PTF assets.

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
<b><u>MPRP</u></b>					
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)
	<b><u>MPRP Investment</u></b>						
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)
	<b><u>Federal Income Tax</u></b>						
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%					
	<b><u>State Income Tax</u></b>						
10	State Income Tax Rate	ST					Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c) 0.0000%					
	<b><u>Total Excluding CWIP</u></b>						
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)
<b>MPRP Investment</b>							
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)
<b>Federal Income Tax</b>							
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%				
<b>State Income Tax</b>							
10	State Income Tax Rate	ST	0.0000%				Appendix A, W/S 2, Line 15(A)
11	State Income Tax	(c)	0.0000%				
<b>MPRP CWIP</b>							
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!				
<b>Notes:</b>							
(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!	

<b>Factors</b>							
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)
<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>	<b>Total</b>	<b>Reference</b>
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!	
<b>Factors</b>								
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)

<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>	<b>Total</b>	<b>Reference</b>
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 423.2l	
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.

**Rhode Island 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)

<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>		<b>Total</b>	<b>Reference</b>
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)			<u>\$ -</u>	

**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 RIE's transmission system or other transmission systems.

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 other transmission systems.

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)
<b>Line No.</b>	<b>Description</b>	<b>FERC Account No.</b>	<b>Total</b>	<b>Reference</b>
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				
Line No.		(A)	(B)	(C) = (A) + (B)
I. Forecasted Transmission Revenue Requirements		Year 1	Year 2	Total
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)
	<b>Month</b>	<b>Remaining Days</b>	<b>IRS Proration %</b>	<b>Prorated ADIT</b>	
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:**

- (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, 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.
- (d) For CMP and RIE, 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
<b><u>Transmission Related Customer Expenses</u></b>				
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)		\$ -	
<b><u>Adjustments</u></b>				
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)		\$ -	
<b><u>Summary</u></b>				
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
<b><u>Transmission Related Intangible and General Plant</u></b>					
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!	
<b><u>Transmission Related Intangible and General Reserve</u></b>					
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!	
<b><u>Other Regulatory Assets/Liabilities</u></b>					
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!	
<b><u>Transmission Prepayments</u></b>					
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!	
<b><u>Transmission Related Cash Working Capital</u></b>					
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
<b><u>Transmission Related Intangible and General Plant</u></b>					
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!	
<b><u>Transmission Related Municipal Tax Expense</u></b>					
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!	
<b><u>Transmission Related A&amp;G Expense</u></b>					
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
	<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>				
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!	
	<b><u>Plant Allocation Factor "PL"</u></b>				
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!	
	<b><u>Customer Service/Info Expense and Sales Expense Allocation Factor "CUST"</u></b>				
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!		
	<b><u>Customer Allocation Factor Wages to Include in Wage and Salaries</u></b>				
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
	<b><u>FERC 905 associated with ELP</u></b>				
	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!	
	<b><u>FERC 908 associated with DSM</u></b>				
	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!	
	<b><u>FERC 909 - Informational /Instructional Advertising</u></b>				
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	<b><u>FERC Account No.407.4 - Regulatory Credits</u></b>		
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

Line No.	Description	FERC Account No.	(A)	(B)
			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!	
<b>Notes:</b>			
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
<b><u>I. Schedule 12C Costs Investment Base</u></b>			
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
<b><u>II. Schedule 12C Costs Post-2003 Investment Base</u></b> (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
<b><u>III. Schedule 12C Costs NEEWS Investment Base</u></b>			
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	
<b><u>IV. Total Schedule 12C Costs Return and Associated Income Taxes</u></b>			
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)
<b><u>Schedule 12C Costs Post-2003 Investment Base</u></b>					
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 _
<b><u>Schedule 12C Costs NEEWS Investment Base</u></b>					
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)
<b><u>Total Schedule 12C Costs Investment</u></b>							
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)
<b><u>Federal Income Tax</u></b>							
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%					
<b><u>State Income Tax</u></b>							
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)
<b>Post-2003 Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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)
<b>NEEWS Investment</b>							
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)
<b>Federal Income Tax</b>							
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>					
<b>State Income Tax</b>							
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 Account	(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
No.	Description	No.	20__ Year End	20__ Year End	Average	Factor	Transmission	(d)	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.
  - (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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
<b>I. Forecasted Transmission Revenue Requirements</b>					
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!	
<b>II. Carrying Charge Factor</b>					
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!			
<b>III. Adjustment to Carrying Charge Factor to reflect removal of ADIT subject to normalization.</b>					
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 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  
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 (i)	Reference for (A),(C)
<b>Transmission Investment</b>							
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
<b>Federal Income Tax</b>							
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	0.0000%					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B \$ - (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!					
<b>State Income Tax</b>							
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!					
<b>Factors</b>							
20	Wages & Salary (W&S) Allocator	0.0000%					W/S 5, Line 6
21	Plant (PL) Allocator	0.0000%					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.
- (i) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (m)	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) 0.0000%	(g) #DIV/0!	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) 0.0000%	(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 &amp; 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) 0.0000%	(g), (l) #DIV/0!	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) 0.0000%	(g) #DIV/0!	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) 0.0000%	(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) 0.0000%	#DIV/0!	FF1 Page 273_
12	Accumulated Deferred Income Taxes (Enter Credit)	282			-	100.0000%	-	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 277_
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 234_
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	Attachment _
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) 0.0000%	#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!	0.0000%	#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) 0.0000%	#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			-				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			-				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			\$ -		100.0000%	\$ -	Col (B) x Col (D)
<b>Factors</b>								
29	Wages & Salary (W&S) Allocator					0.0000%		W/S 5, Line 6
30	Plant (PL) Allocator					0.0000%		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 & RIE, Direct Assigned (DA) as reported in FF1.
- (k) For NEP & RIE, 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.
- (m) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (e)	Reference
Investment Base									
1	Total Transmission Plant	350-359.1	\$ -				\$ -	\$ -	(b) W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b FF1 Page 206.104g or FF3Q Page 208.11b
2	Total Plant	301-399.1						#DIV/0!	
Asset Retirement Costs ("ARCs"):									
3	ARCs for Steam Production	317						#DIV/0!	FF1 Page 207.15g or FF3Q Page 208.2 FN
4	ARCs for Nuclear Production	326						#DIV/0!	FF1 Page 207.24g or FF3Q Page 208.3 FN
5	ARCs for Hydraulic Production	337						#DIV/0!	FF1 Page 207.34g or FF3Q Page 208.4 FN and 208.5 FN
6	ARCs for Other Production	347						#DIV/0!	FF1 Page 207.44g or FF3Q Page 208.6 FN
7	ARCs for Transmission Plant	359.1						#DIV/0!	FF1 Page 207.57g or FF3Q Page 208.7 FN
8	ARCs for Distribution Plant	374						#DIV/0!	FF1 Page 207.74g or FF3Q Page 208.8 FN
9	ARCs for Regional Transmission and Market Operations.	386						#DIV/0!	FF1 Page 207.83g or FF3Q Page 208.9 FN
10	ARCs for General Plant	399.1						#DIV/0!	FF1 Page 207.98g or FF3Q Page 208.10 FN
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!	Appendix A, ATT NEP-2
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) FF1 Page 219.25c or FF3Q Page 208.7c
16	A/D related to ARCs (Enter Credit)							#DIV/0!	Attachment _
17	Total Transmission Accumulated Depreciation (Line 15 - Line 16)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	(d)

**Notes:**

- (a) Enter credit balances as negatives.  
(b) For CMP, see Appendix A, ATT CMP-2, W/S 1; For NHT, see Attachment \_ instead of FF1 reference.  
(c) 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.  
(d) 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.  
(e) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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	(d) 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.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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.	FERC Account No.	Description	Total	Factors	Transmission (u)	Reference for Column (A)
1	403	Transmission Depreciation and Amortization Expense		100.00000%	\$ -	(n) FF1 Page 336.7b
2	404, 405	Depreciation Expense for Transmission Plant		0.00000%	\$ -	(n) FF1 Page 336.1d & Page 336.1e
3	403, 404	Intangible Plant Amortization Expense		0.00000%	\$ -	(n) FF1 Page 336.10b & Page 336.10d
4		General Plant Depreciation & Amortization				
4		Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)	\$ -		\$ -	
5	408.1	Transmission Related Municipal Tax Expense		0.00000%	\$ -	FF1 Page 262-263_
6	408.1	Transmission Related Payroll Tax Expense		0.00000%	\$ -	FF1 Page 263_
		Transmission Operation and Maintenance Expense				
7	560 - 573	Transmission Operation and Maintenance (O&M) Expense		100.00000%	\$ -	(t) FF1 Page 321.112b
8	565	Transmission of Electricity by Others		100.00000%	\$ -	(t) FF1 Page 321.96b
9	561.1 - 561.4	Load Dispatching		100.00000%	\$ -	(t) FF1 Page 321.85b thru Page 321.88b
10	562 & 567	Station Expenses & Rent		100.00000%	\$ -	FF1 Page 321.93b + 321.98b or Attachment _
11		Sub-Total Transmission Related O&M (Lines 7 - 8 - 9 - 10)	\$ -		\$ -	
12		Load Dispatching		100.00000%	\$ -	FF1 Page 321.85b thru Page 321.88b
13		Sub-Total Transmission Related O&M (Line 11 + Line 12)	\$ -		\$ -	
		Transmission Related Administrative and General Expense				
14	920-935	Administrative and General (A&G) Expense				(t) FF1 Page 323.197b
15	924	Property Insurance				(t) FF1 Page 323.185b
16	928	Regulatory Expenses				(t) FF1 Page 323.189b
17	930.1	Gen Advertising Expense				FF1 Page 323.191b
18		Other Miscellaneous A&G Expense				(p) FF1 Page 429_ _FN
19		Merger-Related Costs				FF1 Page 323_ _FN
20		Actual PBOP Expense				W/S 9, Line 1(A)
21		Sub-Total A&G Exp (Lines 14 - 15 - 16 - 17 - 18 - 19 - 20)	\$ -	0.00000%	\$ -	
22	924	Property Insurance		0.00000%	\$ -	(t) FF1 Page 323.185b
23	928	FERC Assessments		100.00000%	\$ -	FF1 Page 350_
24	928	Federal and State Transmission Related Expenses or Assessments		100.00000%	\$ -	FF1 Page 350_ + 350_
25	930.1	Specific Transmission Related Expenses Included in 930.1		100.00000%	\$ -	FF1 Page 323.191b-FN
26		Other Directly Assigned to Transmission		100.00000%	\$ -	Appendix A, ATT CMP-1
27		Transmission Related Merger Costs		100.00000%	\$ -	FF1, Page 323_ _FN
28	N/A	Fixed Transmission Related PBOP Expense		100.00000%	\$ -	W/S 9, Line 4(A)
29		Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)	\$ -		\$ -	
30		Transmission Related Expense from Generators		100.00000%	\$ -	Attachment _
31	408.1	Transmission Related Taxes and Fees Charge		100.00000%	\$ -	FF1 Page 263_
32	410/411	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change		0.00000%	\$ -	Attachment _
33	454	Transmission Rents Received from Electric Property (Enter Credit)		100.00000%	\$ -	Appendix A, ATT 2
34	456	Transmission Related Affiliate Revenues (Enter Credit)		100.00000%	\$ -	Appendix A, ATT 2
Factors						
35		Wages & Salary (W&S) Allocator		0.00000%		W/S 5, Line 6
36		Plant (PL) Allocator		0.00000%		W/S 5, Line 12
37		Direct Assigned (DA)		100.00000%		(b)

Notes:

- (b) 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 PTO's 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 MMWEC, NEP, and RIE, 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.  
(s) For NSTAR East only, amounts are allocated via the Wages & Salary (W&S) Allocator.  
(t) For VP only, see Attachment \_ for the BHD portion of the total Versant Power FF1 balance.  
(u) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



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
<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>			
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)	(c) 0.0000%	
<b><u>Transmission Plant Allocation Factor "PL"</u></b>			
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)	0.0000%	

**Notes:**

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.
- (c) CTMEEC (Transco), MEPCO and NHT will enter 100% as costs designed to use W&S allocator are 100% Transmission.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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 (f)	Reference
<b>Long-Term Debt ("LTD")</b>					
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 (a)			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)
<b>Preferred Stock ("PS")</b>					
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)
<b>Common Equity ("CE")</b>					
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.
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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) (F) = (A) + (B) + (C) + (D) + (E)	(G)
Line No.	Description	FERC Account No.	12/31/20__	Additions (c)	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.
- (h) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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) (k)	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 (h)									
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 (h)									
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 (h)									
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 (h)									
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 (h)									
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 (h)									
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 (h)									
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 (h)									
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 (h)									
37	Total (i)	\$ -	\$ -	#DIV/0!					\$ -	
Factors										
38	Wages & Salary (W&S) Allocator	0.0000%								
39	Plant (PL) Allocator	0.0000%								
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									
(k)	For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.									

Appendix A, W/S 5, Line 6  
Appendix A, W/S 5, Line 12

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/III 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	FFI 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	FFI 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	FFI 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.  
(g) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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), (e)								
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).
- (e) For NHT, Support Expenses are recorded to FERC Account No. 562
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

[illegible]

(a) Enter credit balances as negatives.

(b) Eversource 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	<b>FERC Account No. 190</b>									
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	<b>FERC Account No. 281</b>									
6		FF1 Page 272.8 47				-	-			-
7	Total			-	-	-	-	-	-	-
8	<b>FERC Account No. 282</b>									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	<b>FERC Account No. 283</b>									
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	<b>Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)</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  
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	<b>FERC Account No. 165 - Total</b>							
2a								#DIV/0!
2[ ]								#DIV/0!
3	Total (b)		-	-	-	-	-	#DIV/0!
4	FF1 or FF3Q Balance	(e) FF1 or FF3Q Page 110.57						#DIV/0!
5	<b>FERC Account No. 165 - Distribution (d)</b>							
6a	0		-	-	-	-	-	-
6[ ]	0		-	-	-	-	-	-
7	Total (b)		-	-	-	-	-	-
8	<b>FERC Account No. 165 - Transmission (c)</b>							
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.
- (e) For NSTAR West only, refer to FF1 and FF3Q Page 110.57 FN.

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**  
**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) and Line 27(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)		\$ -	

**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.

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 2

**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 423.2+1
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.

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  
Incremental Rate Base Items  
Worksheet 3  
For Costs in 20\_\_

Input Cells are Shaded Yellow									
Line		FERC Account	(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
No.	Description	No.	20__ Year End	20__ Year End	Average	Factor	Transmission	(d)	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.
  - (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

# Exhibit D

## 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: September 28, 2023

/s/ David Peloquin  
David Peloquin  
Eversource Energy Service Company  
107 Selden Street  
Berlin, CT. 06037

### **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:

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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/>.



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