

June 3, 2022

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 (i) Correct Minor Errors in Formula Rate Template and
(ii) Update Name of Participating Transmission Owner Versant Power
Docket No. ER22-____-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 Exceptions (i) subpart (o) and (i) subpart (n) 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 Owners¹ (“PTOs”)—submits proposed revisions to Attachment F of the OATT to (i) correct minor errors in certain worksheets of the “Formula Rate Template” contained in Appendices A and B of Attachment F and (ii) update the name of PTO Versant Power, which was formerly known as Emera Maine, in

¹ The PTOs are: Town of Braintree Electric Light Department; Central Maine Power Company (“CMP”); Chicopee Electric Light Department; Connecticut Municipal Electric Energy Cooperative; Connecticut Transmission Municipal Electric Energy Cooperative; Eversource Energy Service Company (“Eversource”) on behalf of The Connecticut Light and Power Company (“CL&P”), Public Service Company of New Hampshire (“PSNH”) and NSTAR Electric Company (“NSTAR”); Fitchburg Gas and Electric Light Company; Green Mountain Power Corporation; Town of Hudson Light and Power Department; Maine Electric Power Company; The City of Holyoke Gas and Electric Department; Massachusetts Municipal Wholesale Electric Company; Town of Middleborough Gas & Electric Department; New England Power Company d/b/a National Grid (“NEP”); New Hampshire Electric Cooperative, Inc.; New Hampshire Transmission, LLC; 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 (“UI”); 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.

Appendices A, B and D of Attachment F.² The PTO AC respectfully requests that the proposed Tariff revisions take effect on August 2, 2022, 60 days after the filing date.

The proposed corrections and updates 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 that resolved Docket No. EL16-19 and put the Formula Rate Template in place (“Settlement Agreement”³) and enhance the transparency of the template by removing potentially confusing errors and other overlooked vestiges from the time the settlement was negotiated and prepared for submission. As explained in more detail below, none of the parties to that 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 and Settlement Agreement; Section II describes and explains the corrections and updates; 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 April 28, 2022 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,⁴ and ultimately accepted by the Commission.⁵ 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 April 29, 2022, and further discussed the proposed Tariff revisions at a NEPOOL Transmission Committee meeting on May 31, 2022.

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.⁶ That proceeding produced a Settlement Agreement that established a formula transmission rate that

² 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.

³ 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.

⁴ 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.

⁵ *ISO New England Inc.*, 173 FERC ¶ 61,270.

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

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 also set forth the PTOs' depreciation rates in Appendix D of Attachment F. 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.

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.⁷ The Formula Rate Template thus 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 new 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, 2020.⁸

II. This Filing

The Settlement Agreement also 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, 2024.⁹ This Filing is pursuant to two 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 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."
- Moratorium Exception (i) subpart (n) permits filings that are "necessary to effectuate any company restructuring involving an existing PTO, or new PTO ('existing' means existing as of the date of the Settlement Agreement)."

The two components of this Filing fall under these respective moratorium exceptions.

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

⁸ *ISO New England Inc.*, 173 FERC ¶ 61,270.

⁹ ISO-NE OATT, Attachment F; *see also* Settlement Agreement, Paragraph 18.

First, 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, language that was stricken during the negotiations but left stricken through in the Tariff rather than deleted, explanatory remnants from negotiations that were inadvertently not removed, and omitted language clarifying the applicability of certain Attachments 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. One group of Settling Parties suggested ways to improve the clarity of some of the error corrections. The PTOs affected by these suggestions accordingly refined the corrections, provided the refinements to the remaining Settling Parties for review, and the Settling Parties suggested no other changes after reviewing the refined corrections.

In total, the proposed error corrections pertain to six worksheets in Appendix A, one worksheet in Attachment 1 to Appendix B and two worksheets in Attachment 2 to Appendix B. These worksheets and proposed error corrections for the Formula Rate Template are shown as redlines (or red boxes for the corrections involving the removal of struck-through text that was erroneously left in the Tariff) in native Excel format in Exhibit A of this Filing. The reasons for the corrections in each worksheet are as follows:

Appendix A

- **Worksheet 0:** This proposed change removes a footnote (b) that was explanatory for the parties during negotiations that was mistakenly left in the Tariff. Footnote (b) is now an unneeded vestige because the effectiveness of Appendices A and B was set when the settlement was approved, and the footnote's indefinite reference to "20__" may be confusing.
- **Worksheet 2:** This proposed change removes from footnote (c) a mistaken cross-reference to a section of Attachment RR Transmission Revenue Requirements that was previously part of Schedule 21-NEP but was replaced by the Formula Rate Template in Attachment F.
- **Worksheet 3:** These proposed changes correct footnotes (e) and (f) to provide intended transparency. These footnotes erroneously omitted a specification of the Eversource PTO subsidiaries (CL&P, PNSH and NSTAR West) that utilize the Eversource-specific Attachments noted in these footnotes. Those ES Attachments provide transparency on costs that are direct assigned. The proposed corrections identify CL&P, PSNH and NSTAR West as the users of the relevant Attachments in each footnote, and also eliminate a reference to NSTAR East in footnote (f) that is unnecessary and confusing. In addition, these corrections, along with updates in these footnotes related to Versant's name change, also require re-ordering the otherwise correct references to UI.

- Worksheet 3a: The references provided in Column (G) for Lines 3-10 of this worksheet contained a typo that repeated the same, incorrect Form 3Q line number. The proposed corrections provide correct Form 3Q references that correspond with both the description column for these lines (which descriptions are based on the Uniform System of Accounts for the relevant accounts) and the correct Form 1 references that are already in Column (G).
- Worksheet 4: The proposed changes in this worksheet address footnotes with errors similar to the one discussed above for Worksheet 3, as well as three inadvertent typos. The first typo was the omission of a closing parentheses at the end of Line 33; the proposed correction adds the omitted parenthetical ")" to close out the "(Enter Credit)" description. The second typo was an inadvertent omission of footnote designation (m); the proposed correction adds "(m)" just before the text stating "Allocated via the PL allocator". Without this correction, the references to note (m) in the main body of the worksheet on lines 5 and 22 are potentially confusing. The third typo concerns text within footnote (m) that was stricken through during the negotiations but erroneously left in the Tariff as a strikethrough. The proposed correction would eliminate the struck through reference to Line "35" and would leave the correct reference to Line 36 in place, as intended during the negotiations. Finally, the proposed changes for this worksheet correct footnotes (l) and (m) to provide intended transparency. These footnotes erroneously omitted a specification of the Eversource PTO subsidiaries (CL&P, PNSH and NSTAR West) that utilize the Eversource-specific Attachments noted in these footnotes. The proposed corrections thus identify CL&P, PSNH and NSTAR West.
- Worksheet 9: This proposed correction concerns text within footnote (f) that was stricken through during the negotiations but erroneously left in the Tariff as a strikethrough. The proposed correction would eliminate the struck through word "submitted" from footnote (f) but would leave the correct replacement language ("accepted") in place, as intended during the negotiations.

Attachment 1 to Appendix B

- Worksheet 2: During the negotiations, this worksheet inadvertently included formula references on Lines 1 and 7 that were intended to address a CMP-only issue concerning support revenues that CMP receives for certain delivery infrastructure related to the Wyman Unit No. 4 generating plant located in Yarmouth, Maine. The proposed correction removes these CMP-only formula references (deleting "+ 2a(C)" on Line 1 and "- 2a(C)" on Line 7) and instead adds footnote (j) that allows CMP to address its unique circumstance without affecting other PTOs.

Attachment 2 to Appendix B

- Worksheet 2b CMP: This proposed correction involves the same CMP-only issue involving support revenues that was discussed above for Worksheet 2 of Attachment 1 to Appendix B. In this case, the formula references appear on Lines 1 and 5, and the proposed corrections would delete "+ 2a(D)" on Line 1 and "- Line 2a(D)" on Line 5. The CMP-only footnote would appear as footnote (c) on this worksheet.
- Worksheet 2a NEP: Line 8 includes text that was stricken through during the negotiations but erroneously left in the Tariff as a strikethrough. The proposed correction would

eliminate the struck through reference to Line "6" but would leave the correct replacement reference ("Line 7") in place, as intended during the negotiations.

Second, in August 2020, after the Settlement had been filed with FERC, FERC accepted revisions to certain portions of the ISO-NE OATT to change Emera Maine's name to Versant Power as a result of a corporate restructuring. The version of Attachment F implemented by the Settlement and now in effect, however, continues to refer to Emera Maine. Therefore, this Filing proposes updates to Attachment F to change all references from "Emera Maine" to "Versant Power" and change references that use "EM" as a short form for Emera Maine to "VP." These updates are contained in Appendix A, Attachments 1, 2 and 3 of Appendix B and Appendix D¹⁰ of Attachment F of the ISO-NE OATT. These name and reference updates are shown in Exhibit C of this Filing, which provides redline Tariff revisions in PDF format.

The two components of this Filing are limited to proposed Tariff revisions that fall within Moratorium Exceptions (i) subpart (o) and (i) subpart (n). The proposed revisions are intended to correct certain inadvertent errors and to update certain references in the 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 2023 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 August 2, 2022.

The PTOs plan to use the corrections and updates contained in this Filing during the 2023 Annual Update process, which will be governed by formula rate protocols that were also implemented as part of the Settlement Agreement. The Settlement Agreement provided for a transition to implementation of the Formula Rate Template ("Transition").¹¹ Under that Transition, the Formula Rate Template set forth in Appendices A and B of Attachment F will be implemented when the PTOs true-up revenue requirements for the period from January 1, 2022 through December 31, 2022. That true-up calculation¹² will take place during the 2023 Annual

¹⁰ Unlike Moratorium Exception (i) subpart (o), Moratorium Exception (i) subpart (n) is not limited to Appendices A and B of Attachment F.

¹¹ See Settlement Agreement, Paragraph 3 and Attachment II.

¹² See Settlement Agreement, Attachment II. The dates for the Transition mechanism set forth in Attachment II of the Settlement Agreement were based on a scenario in which the Commission approved the Settlement Agreement prior to November 1, 2020; now that it is known that the Commission approved the Settlement Agreement on December 28, 2020 and thereby set the Formula Rate Effective Date as January 1, 2022, the dates in Attachment II should all be pushed out 1 year, as contemplated in footnote 1 of Attachment II. (The 2022 Annual Update process is about to commence on or around June 15, 2022. The 2022 Annual Update will compute the true-up of revenue requirements for the seven-month period prior to January 1, 2022 and it will utilize the Transition mechanism set forth in Attachment II of the Settlement Agreement. This Filing—which makes corrections and updates to the Formula Rate Template established by the Settlement Agreement—does not affect the true-up of the seven-month period prior to January 1, 2022 because that seven-month true-up is

Update process that will commence on June 15, 2023 under Formula Rate Protocols as set forth in Appendix C to Attachment F of the ISO-NE OATT.¹³ As a result, this Filing provides more-than-sufficient lead time before the 2023 Annual Update process commences on or around June 15, 2023 so that the corrections and updates discussed in this Filing can provide added transparency and clarity during the Annual Update, including in the PTOs' calculations of the true-up of revenue requirements for the period from January 1, 2022 through December 31, 2022 using the Formula Rate Template.

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 and updates that will enhance transparency for PTOs and all interested parties. Moreover, as discussed above, both aspects of this Filing are directly contemplated under two specific exceptions 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 two exceptions applicable to this Filing, “shall not open up for review by the Commission any other provisions of this Attachment F during the moratorium period.”¹⁴

for a period prior to the Formula Rate Effective Date under the Settlement Agreement. The 2022 Annual Update, during which the seven-month true-up will be computed, will be subject to the Interim Formula Rate Protocols that were included in the Settlement Agreement and are currently effective and set forth in Appendix C of Attachment F of the OATT.)

¹³ See also Settlement Agreement, Paragraph 6. Both the Interim Protocols and the Protocols are set forth as Appendix C of Attachment F of the ISO-NE OATT. Under the Terms of the Settlement Agreement, the Interim Protocols will remain the effective version of Appendix C until they terminate on June 14, 2023, and the Protocols will take effect on the next day—June 15, 2023. (Similar to the note above regarding dates for the Transition, the dates in Paragraph 6 of the Settlement Agreement and the illustrative examples in its footnotes depended on the date the Commission approved the Settlement Agreement. The dates discussed in this footnote reflect the now-known fact that the Commission approved the Settlement Agreement on December 28, 2020, making January 1, 2022 the Formula Rate Effective Date under the Settlement Agreement.)

¹⁴ 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 records¹⁵ of OATT Attachment F, Appendices A, B and D;¹⁶
- Exhibit A: In light of the Commission Staff's preference for native file formats of formula rates under review and in order to allow focus on the worksheets this Filing seeks to revise, Exhibit A provides native Excel files showing the changes to individual worksheets that the proposed Tariff revisions impact;¹⁷
- Exhibit B: clean PDF Tariff showing the result of proposed revisions to Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, Attachment 3 to Appendix B and Versant's portion of Appendix D of OATT Attachment F;
- Exhibit C: redline¹⁸ PDF Tariff showing proposed revisions to Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, Attachment 3 to Appendix B and Versant's portion of Appendix D of OATT Attachment F; 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/>.

¹⁵ 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.

¹⁶ The proposed Tariff revisions in this Filing pertain to five separate Tariff records within Attachment F for Appendix A, Attachment 1 to Appendix B, Attachment 2 to Appendix B, Attachment 3 to Appendix B and Versant's portion of Appendix D.

¹⁷ 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; it also does not include Appendix D, which is not a native Excel document. (The proposed revisions to Attachment 3 of Appendix B relate only to the Versant name change.)

¹⁸ The redline that the PTO AC is submitting uses as a baseline for comparison the version of Appendix A that certain New England Transmission Owners ("NETOs") submitted on February 18, 2022 in Docket Nos. ER20-2572-001, ER21-1130-002, and ER22-1086-000 in compliance with the Commission's December 22, 2021 Order, *ISO New England Inc.*, 177 FERC ¶ 61,219 (2021), regarding the NETOs' Order 864 compliance filings.

VII. Communications

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

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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 August 2, 2022, so that the proposed corrections and updates can provide greater transparency and clarity beginning with the 2023 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*

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

OATT Attachment F, Appendix D – Versant Power

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	
Attachment	Description	Enter "N/A" if Not Applicable (a)
1	Unfunded Reserves	
2	Revenue Credits	
3	Support Expenses	
CMP-1	A&G Direct Assigned Cost Detail	
CMP-2, W/S 1	Transmission Investment Base Detail	
CMP-2, W/S 2	Transmission Depreciation Detail	
CMP-2, W/S 3	Transmission Wages and Salaries Detail	
CMP-3	Goodwill	
VP-1, W/S 1	Transmission General and Intangible Plant	
VP-1, W/S 2	Transmission Materials and Supplies and Prepayments	
VP-1, W/S 3	Transmission O&M Detail	
VP-1, W/S 4	Allocation Factors	
VP-2	Transmission Related Accumulated Deferred Income Taxes	
ES-1	Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense	
ES-2	Accumulated Deferred Income Taxes	
ES-3	Prepayments	
ES-4	Taxes Other Than Income Taxes	
ES-5	Transmission-Related Administrative & General Expenses	
NEP-1	Yankee Adjustment	
NEP-2	Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases	
UI-1	Intangible and General Plant & Depreciation and Amortization Expense	
VT-1	Percent Taxable Income	

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]		(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference	
1	Transmission Plant	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)	
Transmission Related Intangible and General Plant									
2	Intangible Plant	301-303	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 205.5g	
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 207.99g - Page 207.98g	
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!		
5	Transmission Plant/Land Held For Future Use	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214...	
Transmission Related Depreciation & Amortization Reserve									
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)	
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(g), (l) #DIV/0!	FF1 Page 200.21c FN	
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) #DIV/0!	(g) #DIV/0!	FF1 Page 219.28c	
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) #DIV/0!	(l) #DIV/0!	FF1 Page 200.21c FN	
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!		
Transmission Related Accumulated Deferred Income Tax									
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 273...	
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 275...	
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 277...	
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	FF1 Page 234...	
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment ...	
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) #DIV/0!	#DIV/0!	Attachment ...	
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!		
Other Regulatory Assets/(Liabilities)									
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	#DIV/0!	#DIV/0!	FF1 Page 232...	
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10	
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!		
21	Transmission Prepayments	165			#DIV/0!	(e) #DIV/0!	#DIV/0!	W/S 3b, Line 1(F)	
22	Transmission Materials and Supplies	154			#DIV/0!	100.0000%	(i) #DIV/0!	W/S 3b, Line 2(F)	
23	Transmission Unfunded Reserves (Enter Credit)	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1	
Transmission Related Cash Working Capital									
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18	
25	Transmission Related Administrative & General Expense			#DIV/0!				W/S 1, Line 19	
26	Transmission Related Expenses (Line 24 + Line 25)			#DIV/0!					
27	45 Days / 360 Days			0.125					
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			#DIV/0!		100.0000%	#DIV/0!	Col (B) x Col (D)	
Factors									
29	Wages & Salary (W&S) Allocator					#DIV/0!		W/S 5, Line 6	
30	Plant (PL) Allocator					#DIV/0!		W/S 5, Line 12	
31	Direct Assigned (DA)					100.0000%		(c)	

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

For Calendar Year ____

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

Notes:

(a) Enter credit balances as negatives.

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

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

Notes:

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

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

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

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

[illegible][illegible]

Input Cells are Shaded Yellow

(a) Enter credit balances as negatives.

(b) Company records.

(c) Total the sum of salaries at PTH, where [] is the last salary derived by a letter. The PTDs may add or remove salaries without a FPA Section 205 filing.

(d) Total the sum of salaries at PTH, where [] is the last salary derived by a letter. The PTDs may add or remove salaries without a FPA Section 205 filing.

(e) For the fiscal year that applies to PTH, enter the fiscal year tax return.

(f) For the fiscal year that applies to PTH, enter the fiscal year tax return.

(g) Calendar year tax filers input P and CV income tax returns in Columns B and C, respectively. For Fiscal year tax filers, input CV income tax return in Columns G and K; To calculate blended rates for Columns (F) and (J), where the effective date for an income tax rate change falls within a Company's fiscal tax year, the income tax rate used will be the sum of the blended rates in each time period for each a period and the effective date.

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

(g) PTD will provide explanation for Post Measurement Adjustments, where applicable.

(h) The PTDs may add balances below without a FPA Section 205 filing.

(i) []

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

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

Notes:

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

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

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

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

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

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

Notes:

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

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

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

Notes:

- 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
Transmission Related Intangible Plant								
1	BHD Intangible Plant	301-303 (b)						Attachment _
2	Customer Information System in Intangible Plant	301-303 (b)						Attachment _
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					#DIV/0!	#DIV/0!	
Transmission Related General Plant								
6	BHD General Plant	389-399 (b)						Attachment _
7	Customer Information System in General Plant	389-399 (b)						Attachment _
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					#DIV/0!	#DIV/0!	
Transmission Related Intangible Plant Amortization Reserve								
11	BHD Intangible Plant Amortization Reserve	111 (b)						Attachment _
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)						Attachment _
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + 14)					#DIV/0!	#DIV/0!	
Transmission Related General Plant Amortization Reserve								
16	BHD General Plant Amortization Reserve	108 (b)						Attachment _
17	Customer Information System in General Plant Amortization Reserve	108 (b)						Attachment _
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
20	BHD General Plant Amortization Reserve Directly Assigned to Transmission (Line 17 + Line 18)					#DIV/0!	#DIV/0!	

Notes:

(a) Enter credit balances as negatives.

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

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

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

Notes:

- (a) Enter credit balances as negatives.

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

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

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

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

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

Notes:

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

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

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

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

Factors

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

Utility Name
Annual Transmission Revenue Requirements (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	Leased to NHH (b)						
2	Total Land from Comerford Station to Tewksbury Line						Attachment __
3	Average ROW width per lease agreement						Internal Records
4	Total Feet used by NHH						Internal Records
5	Percentage of Right of Way occupied by HVDC lines (Line 4 / Line 3)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	Total Land leased by NHH (Line 2 x Line 5)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	Leased to NEH (b)						
8	Total Land from Sandy Pond to New Hampshire						Attachment __
9	Average ROW width per Lease Agreement						Internal Records
10	Total Feet used by NEH						Internal Records
11	Percentage of Right of Way occupied by HVDC lines (Line 10 / Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
12	Total Land leased by NEH (Line 8 x Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13	Total HVDC Land Leased by NHH and NEH (Line 6 + Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 1

Utility Name

Regional Service Annual Transmission Revenue Requirements (ATRR)

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

Table of Contents

Input Cells are Shaded Yellow

(A)

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Utility Name
Utility Name
____-____-____

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

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

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

Notes:

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

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

Worksheet 3

For Costs in 20__

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

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

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

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

Notes:

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Notes:

- (a) In order to calculate the Incremental Return and Associated Income Taxes for Post-2003 PTF Investment the incremental return on equity shall be the product of: the PTO's incremental return on equity of 1.0% for plant investments associated with projects included in the Regional System Plan and placed in service by December 31, 2008 or otherwise permitted in Docket Nos. ER04-157, et al.; and the ratio that common equity is to the PTO's total capital. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- (b) The incremental Federal Income Tax shall equal
- $$\frac{(A * FT)}{(1 - FT)}$$
- (c) The incremental State Income Tax shall equal
- $$\frac{(A + \text{Federal Income Tax})(ST)}{(1 - ST)}$$
- (d) The issue of any cap on the PTO's total ROE is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86, and EL16-64 and any future proceedings addressing the PTO's ROE, including judicial review thereof.

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

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

Notes:

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

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

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

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

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

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

Notes:

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

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

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Notes:

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

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

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

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

Worksheet 4

For the years ____ and ____

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

Notes:

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

Utility Name
Regional Service Annual Transmission Revenue Requirements (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 4a
For the Forecast Year ____

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

- Notes:**
- (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 and ES, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT VP-2 and Appendix A, ATT ES-2.
 - (d) For CMP, ADIT is Direct Assigned (DA).

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

Worksheet 4b
For the Forecast Year _____

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

Notes:

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Notes:

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

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

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

Notes:

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

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 2

Utility Name

Local Service Annual Transmission Revenue Requirements (ATRR)

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

Table of Contents

Input Cells are Shaded Yellow

(A)

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

Notes:

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

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

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

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

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

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

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

Input Cells are Shaded Yellow

Notes:

- | | |
|-----|---|
| (a) | Effective November 2008, incentives for MPRP were approved by FERC (125 FERC ¶ 61,079 (2008), reh'g denied, 135 FERC ¶61,136 (2011)), including (1) an incentive ROE adder of 125 basis points, (2) 100% construction work in progress in rate base and (3) recovery of plant abandoned for reasons beyond CMP's control. No change in ROE will be made absent a Section 205 or Section 206 filing at FERC. |
| (b) | <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> The incremental Federal Income Tax shall equal
 <div style="text-align: center;">(A*FT)</div> <hr style="width: 80%; margin: 0 auto;"/> <div style="text-align: center;">(1-FT)</div> </div> <div style="width: 55%;"></div> </div> |
| (c) | <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> The incremental State Income Tax shall equal
 <div style="text-align: center;">(A+Federal Income Tax)(ST)</div> <hr style="width: 80%; margin: 0 auto;"/> <div style="text-align: center;">(1-ST)</div> </div> <div style="width: 55%;"></div> </div> |
| (d) | <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Common Equity Cost of Capital Includes
 Base Return on Common Equity
 RTO Participation Adder
 Project Incremental Return </div> <div style="width: 55%; text-align: center;"> <div style="background-color: yellow; width: 100px; height: 100px; margin: 0 auto;"></div> <hr style="width: 80%; margin: 0 auto;"/> <div style="text-align: center;">0.0000%</div> <hr style="width: 80%; margin: 0 auto;"/> </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!	

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

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

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

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

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

Notes:

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

GMP

Local Service Annual Transmission Revenue Requirements (ATRR)

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

Incremental Expense Items

Worksheet 2a

For Costs in 20__

Input Cells are Shaded Yellow

(A)

(B)

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

Notes:

(a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow

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

Notes:

(a) Enter credit balances as negatives.

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

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

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

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

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

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

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

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

Notes:

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

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

Worksheet 2
For Costs in 20__

Input Cells are Shaded Yellow								
Line No.	Description	FERC Account No.	(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
			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.

Input Cells are Shaded Yellow

(B)

(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			
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)		
5	Cost of Capital Rate			
6	Forecasted Transmission Revenue Requirements (Line 4 x Line 5)	\$ -	\$ -	
7	Forecasted ADIT	-	-	
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			
12	Local Service Transmission Plant			
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	\$ -		
15	Cost of Capital Rate			
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 (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B)
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Local Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(B)
5	Local Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Local Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Local Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 / 12 months)	-	
		(C)	(D) (E) = (D) / Line 24(D) (F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP and ES, Line 3 is an input and Lines 1 and 2 will be \$0.
See Appendix A, ATT VP-2 and Appendix A, ATT ES-2.
- For CMP, ADIT is Direct Assigned (DA).

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

For the Forecast Year _____

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

Notes:

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

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

Input Cells are Shaded Yellow

(A)

(B)

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

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

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

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

- (a) Enter credit balances as negatives.

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

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

Notes:

- (a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow

(A)

(B)

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow

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

Notes:

- (a) Enter credit balances as negatives.

Exhibit B

Clean Version

OATT Attachment F, Appendix B – Att. 3

Utility Name

Schedule 12C Costs Annual Transmission Revenue Requirements (ATRR)

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

Table of Contents

Input Cells are Shaded Yellow

(A)

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

Notes:

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

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

Input Cells are Shaded Yellow

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

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

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

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

Notes:

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

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

Input Cells are Shaded Yellow

(A)

(B)

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

(D)

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

Notes:

- (a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow

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

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

Notes:

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

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

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

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

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

Notes:

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

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

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

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

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

Notes:

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

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

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

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

Worksheet 3

For Costs in 20__

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

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

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

Worksheet 4

For the years ____ and ____

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

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

For the Forecast Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B)
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)
	Month	Remaining Days	IRS Proration %
11	Month 1	335	91.7808%
12	Month 2	307	84.1096%
13	Month 3	276	75.6164%
14	Month 4	246	67.3973%
15	Month 5	215	58.9041%
16	Month 6	185	50.6849%
17	Month 7	154	42.1918%
18	Month 8	123	33.6986%
19	Month 9	93	25.4795%
20	Month 10	62	16.9863%
21	Month 11	32	8.7671%
22	Month 12	1	0.2740%
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For VP and ES, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT VP-2 and Appendix A, ATT ES-2.
- For 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 %
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 D – Versant Power

Versant Power
Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
<u>I. Transmission Plant</u>			
1	350	Land and Land Rights	N/A
2	350.2	Rights of Way	1.39%
3	352	Structures and Improvements	N/A
4	353	Station Equipment	2.13%
5	353.1	Station Equipment - SCADA	3.61%
6	354	Towers and Fixtures	2.19%
7	354.1	Towers and Fixtures - 115 kV	6.47%
8	354.2	Towers and Fixtures - 345 kV	2.69%
9	355	Poles and Fixtures	3.36%
10	355.1	Poles and Fixtures - 115 kV	3.06%
11	355.2	Poles and Fixtures - 345 kV	2.69%
12	355.3	Poles and Fixtures - Steel Poles	2.02%
13	356	Overhead Conductor and Devices	3.34%
14	356.1	Overhead Conductor and Devices - 115 kV	2.31%
15	356.2	Overhead Conductor and Devices - 345 kV	2.51%
16	357	Underground Conduit	1.41%
17	358	Underground Conductor and Devices	1.76%
18	359	Roads and Trails	1.68%
<u>II. General Plant</u>			
19	389	Land and Land Rights	N/A
20	390	Structures & Improvements (Average Rate)	4.83%
21	390 Item	Park Street	2.81%
22	390 Item	Main St. - Bus Garage and Store / Boiler Bldg.	15.47%
23	390 Item	Main St. - Stockroom	0.55%
24	390 Item	Main St. - Quonset Hut	2.35%
25	390 Item	Main St. - Meter / Planner Bldg.	0.84%
26	390 Item	Eddington	6.10%
27	390 Item	Ellsworth Office Bldg. - New	4.05%
28	390 Item	Graham Sta. - Internal Combustion Bldg.	0.81%
29	390 Item	Graham Sta. - Steam Plant Bldg.	1.19%
30	390 Item	Graham Sta. - Transformer Bldg.	2.13%
31	390 Item	Graham Sta. - Car Barn	2.69%
32	390 Item	Lamoine Service Center	2.74%
33	390 Item	Lamoine Transformer Bldg.	0.00%

Versant Power
Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
34	390 Item	Lincoln Service Center - New	2.67%
35	390 Item	Lincoln Transformer Bldg. (Northern)	2.39%
36	390 Item	Machias Transformer Bldg.	1.65%
37	390 Item	Machias Division Office	0.75%
38	390 Item	Machias Garage and Washbay	2.40%
39	390 Item	West Enfield	0.00%
40	390 Item	Charleston	2.10%
41	390 Item	Hampden Fleet Maintenance Bldg.	1.83%
42	390 Item	Hampden Rte. 202 Site	1.81%
43	390 Item	Cranberry Isle	1.12%
44	390 Item	Illinois Avenue	2.81%
45	390 Item	Telecom	2.73%
46	391	Office Furniture & Equipment	N/A
47	391.12	Office Furniture and Equipment - PC	25.90%
48	391.13	Office Furniture and Equipment - Office Machines	14.19%
49	391.14	Office Furniture and Equipment - Furniture	5.82%
50	391.15	Office Furniture and Equipment - Unallocated	20.51%
51	392	Transportation Equipment - Cars	3.18%
52	393	Stores Equipment	9.47%
53	394	Tools, Shop & Garage Equipment	5.82%
54	395	Laboratory Equipment	7.67%
55	396	Power Operated Equipment - Trucks	6.97%
56	397	Communication Equipment	N/A
57	397.1	Communication Equipment-General Equip.	6.52%
58	397.2	Communication Equipment - AMR Substation Equip.	4.42%
59	397.21	Communication Equipment - Fiber	4.28%
60	397.3	Communication Equipment - General Equip. - SCADA	4.28%
61	398	Miscellaneous Equipment	6.30%
62	399	Other Intangible Property	N/A
III. Intangible Plant			
63	301	Organization	0.00%
64	302.02	Franchises and Consents	20.00%
65	302.03	Franchises and Consents	20.00%
66	302.04	Franchises and Consents	20.00%
67	302.10	Franchises and Consents	2.50%

Versant Power
Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
68	302.11	Franchises and Consents	2.50%
69	302.12	Franchises and Consents	2.50%
70	302.13	Franchises and Consents	2.50%
71	302.14	Franchises and Consents	2.50%
72	302.15	Franchises and Consents	2.50%
73	303.03	Miscellaneous Intangible Plant	33.30%
74	303.05	Miscellaneous Intangible Plant	20.00%
75	303.07	Miscellaneous Intangible Plant	14.29%
76	303.10	Miscellaneous Intangible Plant	10.00%
77	303.15	Miscellaneous Intangible Plant	6.67%
78	303.21	Miscellaneous Intangible Plant	10.00%
79	303.22	Miscellaneous Intangible Plant	10.00%
80	303.23	Miscellaneous Intangible Plant	10.00%

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

OATT Attachment F, Appendix D – Versant Power

Exhibit C

Redlined Pages

OATT Attachment F, Appendix A

Utility Name

Annual Transmission Revenue Requirements (ATRR)

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

Table of Contents

Input Cells are Shaded Yellow

(A)

Worksheet	Description	Enter "N/A" if Not Applicable (a)
0	Total Transmission Revenue Requirements Summary	
1	Transmission Investment Base and Transmission Revenue Requirements	
2	Return and Associated Income Taxes	
3	Transmission Investment Base Detail	
3a	Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation	
3b	Transmission Investment Base Detail - Prepayments and Materials and Supplies	
4	Transmission Expense Detail	
5	Transmission Allocation Factors	
6	Capitalization	
7	Transmission Plant - Additions, Retirements, Adjustments, Transfers	
8	Transmission Additions Greater Than \$5 Million Support	
9	PBOP Deferral Support	
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-EM-1, W/S 1	Transmission General and Intangible Plant	
VP-EM-1, W/S 2	Transmission Materials and Supplies and Prepayments	
VP-EM-1, W/S 3	Transmission O&M Detail	
VP-EM-1, W/S 4	Allocation Factors	
VP-EM-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 (b)	Reference
1	Appendix A - Total Transmission Revenue Requirements - Allocable	#DIV/0!	W/S 1, Line 26(A)
2	Attachment 1 - Regional Service Specific Revenue Requirements - Non-allocable		Attachment 1 of Appendix B, W/S 1, Line 9(A)
3	Attachment 2 - Local Service Specific Revenue Requirements - Non-allocable		Attachment 2 of Appendix B, W/S 1, Line 10(A)
4	Attachment 3 - Schedule 12C Costs Specific Revenue Requirements - Non-allocable		Attachment 3 of Appendix B, W/S 1, Line 9(A)
5	Total Transmission Revenue Requirements (Sum Lines 1 thru 4)	<u>#DIV/0!</u>	

Notes:

- (a) The purpose of WS0 is to summarize the total revenue requirements, inclusive of all three service categories, calculated for each New England Transmission Owner that will be included in rates in the next calendar year. WS0 displays the breakdown between the allocated portion of the total revenue requirement, as calculated in Appendix A, and incremental amounts calculated in the appropriate attachment for each service category.
- (b) ~~Appendices A and B to Attachment F will be used for actual costs beginning in year 20__.~~

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

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

Notes:

- (a) Enter credit balances as negatives.
- (b) The ROE is 10.57% (except as may be limited by state law for non-FERC jurisdictional PTOs; see, e.g., Mass Gen. Laws ch. 164, § 58), and is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86 and EL16-64, including any judicial review thereof. No change in ROE will be made absent a Section 205 or Section 206 filing or compliance filing at FERC.
- (c) New England Power Only. The NEP Yankee Adjustments shall be calculated in accordance with FERC Opinion Nos. 49 and 49 (a) issued in NEP's R-10 rate case and FERC Opinion No. 158 issued in NEP's W-3 rate case. [See Schedule 21-NEP, Attachment RR, Section 1.A.2.\(b\);](#)
- (d) Federal Income Tax shall equal
- $$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[\frac{(B + D)}{E} \right]$$
- (e) State Income Tax shall equal
- $$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- (f) The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- (g) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (h) For CL&P, PSNH and NSTAR West, Transmission-related ITC will be input directly to Line 9b and Lines 9 and 9a will be \$0.

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

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission	Reference
1	Transmission Plant	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
Transmission Related Intangible and General Plant								
2	Intangible Plant	301-303	(i)		#DIV/0!	#DIV/0!	(g)	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	#DIV/0!	(g)	FF1 Page 207.99g - Page 207.98g
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!	
5	Transmission Plant/Land Held For Future Use	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214.__
Transmission Related Depreciation & Amortization Reserve								
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	#DIV/0!	(g), (l)	FF1 Page 200.21c FN
8	Transmission Related General Plant Amortization Reserve (Enter Credit)	108			#DIV/0!	#DIV/0!	(g)	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	#DIV/0!	(l)	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
Transmission Related Accumulated Deferred Income Tax								
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	#DIV/0!		FF1 Page 273.__
12	Accumulated Deferred Income Taxes (Enter Credit)	282			#DIV/0!	#DIV/0!		FF1 Page 275.__
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	#DIV/0!		FF1 Page 277.__
14	Accumulated Deferred Income Taxes	190			#DIV/0!	#DIV/0!		FF1 Page 234.__
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	#DIV/0!		Attachment __
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	#DIV/0!		Attachment __
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
Other Regulatory Assets/(Liabilities)								
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	#DIV/0!		FF1 Page 232.__
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!	
21	Transmission Prepayments	165			#DIV/0!	#DIV/0!	(e)	W/S 3b, Line 1(F)
22	Transmission Materials and Supplies	154			#DIV/0!	100.0000%	(i)	W/S 3b, Line 2(F)
23	Transmission Unfunded Reserves (Enter Credit)	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
Transmission Related Cash Working Capital								
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			#DIV/0!				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			#DIV/0!				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			#DIV/0!		100.0000%	#DIV/0!	Col (B) x Col (D)
Factors								
29	Wages & Salary (W&S) Allocator					#DIV/0!		W/S 5, Line 6
30	Plant (PL) Allocator					#DIV/0!		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

Notes:

- (a) Enter credit balances as negatives.
- (b) Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
- (c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- (d) Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
- (e) Allocated via the W&S allocator, Line 29(D), except for **UL VP, EM CL&P, PSNH and NSTAR West, ES and LH**.
For Lines 2, 3, 7, 8, and 9 see **Appendix A, ATT UI-1**, Appendix A, ATT **VP EM-1**, W/S 1 and Appendix A, ATT ES-1 (for **CL&P, PSNH and NSTAR West**), ~~and Appendix A, ATT UI-1~~.
For Line 21 see Appendix A, ATT **VP EM-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 EM; CL&P, PSNH, NSTAR West and NSTAR East, and ES**.
For Lines 11, 12, 13 and 14 see Appendix A, ATT **VP EM-2** and Appendix A, ATT ES-2 (for **CL&P, PSNH and NSTAR West**), ~~(except NSTAR East)~~. 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 EM** 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 EM-1**, W/S 1); workpapers supporting calculations will be provided by **Versant Power Emere-Maine** in annual update filings.
All **VP EM** figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. **VP EM** to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- (i) For **VP EM** only, see Appendix A, ATT **VP EM-1**, W/S 2, Line 6.
- (j) For CMP, Direct Assigned (DA) as reported in FF1.
- (k) For NEP only, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- (l) Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

- (a) Enter credit balances as negatives.
(b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
(c) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.
(d) Excludes any ISO and Local Control Center related expenses and any expenses recorded in these accounts that were incurred under this OATT or the Schedule 21 of this OATT of each PTO as a Transmission Customer.
(e) Subtract any Support Payments included in FERC Account Nos. 562 and 567 from O&M Expense.
(f) The following NETOs use line 11 for O&M Expense - All New England PTOs with the exception of Eversource.
(g) The following NETOs use line 13 for O&M Expense - Eversource only.
(h) A&G Expenses shall exclude merger-related costs included in FERC Account Nos. 920-935 (other than those in FERC Account Nos. 924, 928 and 930.1, which have already been excluded).
(i) This line shall equal the amortization of transmission-related merger costs as authorized by FERC. Absent such an approval, this line will be zero.
(j) Transmission-Related Expense from Generators shall equal the expenses from generators that both (1) the PTO Administrative Committee determines should be included as transmission expense as a result of the impact of such generators on reducing transmission costs that would otherwise be required to be paid by Transmission Customers and (2) are reflected in a filing made by the PTOs with the Commission under Section 205 of the Federal Power Act and accepted by the Commission for recovery under the OATT.
(k) Transmission Related Taxes and Fees Charge shall include any fee or assessment imposed by any governmental authority on service provided under this Section which is not specifically identified under any other section of this rule.
(l) Allocated via the W&S allocator, Line 35(B), except for ~~UL, VP, EM, CL&P, PSNH and NSTAR West, ES and HL~~.
For Lines 2 and 3 see ~~Appendix A, ATT UI-1, Appendix A, ATT VP EM-1, W/S 3, Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West), and Appendix A, ATT UI-1~~.
For Line 6 see Appendix A, ATT VP EM-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 ~~46.36(B)~~, except for ~~VP, CL&P, PSNH and NSTAR West, EM and 46S~~.
For Line 5 see Appendix A, ATT VP EM-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 EM~~ 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 Energy Power-Maine~~ in annual update filings. All ~~VP EM~~ figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. ~~VP EM~~ to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
(p) See Appendix A, ATT CMP-1.
(q) For NEP, amounts are Direct Assigned (DA).
(r) For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

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

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

Notes:

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

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

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

- (f) Will represent the PY cumulative deferral balance including interest per Line 22(G), unless the variance thresholds detailed in footnote (i) were exceeded in the PY and a Section 205 filing has been **submitted** **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 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 EM-1**
Worksheet 1
For Costs in 20__

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D) = (A) x (C)	(E) = (B) x (C)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Allocation Factors	BHD Transmission 20__ Year End	BHD Transmission 20__ Year End	Reference
Transmission Related Intangible Plant								
1	BHD Intangible Plant	301-303 (b)						Attachment _
2	Customer Information System in Intangible Plant	301-303 (b)						Attachment _
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP EM-1 , W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					#DIV/0!	#DIV/0!	
Transmission Related General Plant								
6	BHD General Plant	389-399 (b)						Attachment _
7	Customer Information System in General Plant	389-399 (b)						Attachment _
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP EM-1 , W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					#DIV/0!	#DIV/0!	
Transmission Related Intangible Plant Amortization Reserve								
11	BHD Intangible Plant Amortization Reserve	111 (b)						Attachment _
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)						Attachment _
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP EM-1 , W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + 14)					#DIV/0!	#DIV/0!	
Transmission Related General Plant Amortization Reserve								
16	BHD General Plant Amortization Reserve	108 (b)						Attachment _
17	Customer Information System in General Plant Amortization Reserve	108 (b)						Attachment _
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP EM-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 EM** 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 EM-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 - Emera - Maine Prepayments	165						#DIV/0!	FF1 Page 111.57c or FF3Q Page 111.57c Appendix A, ATT VP EM-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 - Emera - Maine Transmission-related Materials and Supplies	154						#DIV/0!	FF1 Page 227.____ and FF3Q Page 110. ____ Appendix A, ATT VP EM-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 EM-1**
Worksheet 3
For Costs in 20__

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

Notes:

- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. **VP EM** 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 EM-1**
Worksheet 4
For Costs in 20__

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

Notes:

- Enter credit balances as negatives.
- Amounts represent Bangor Hydro District (BHD) only. **VP EM** 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 EM-2**
For Costs in 20__

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

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

Factors

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

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

Appendix A, ATT **VP EM-1**, W/S4, Line 20(C)
Appendix A, W/S 5, Line 6
Appendix A, W/S 5, Line 12
Appendix A, ATT **VP EM-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.

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

Table of Contents

Input Cells are Shaded Yellow

(A)

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

Notes:

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

Utility Name
Regional Service Annual Transmission Revenue Requirements (ATRR)
Per Attachment 1 of Appendix B to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
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) +2a(C)
2	Support Expenses	(d)		Appendix A, ATT 3, Line 3(C)
3	Revenue for Short-Term Service Under the OATT (Enter Credit)	(e)		Appendix A, ATT 2, Line 9(C) and Line 18(C)
4	Transmission Revenue from MEPCO Grandfathered TSA (Enter Credit)	(f)		Appendix A, ATT 2, Line 20(C)
5	Transmission Related Integrated Facilities Charge	(g)		Attachment 1 of Appendix B, ATT NEP-1, Line 9(C)
6	Transmission Revenue related to Scheduling and Dispatch (Enter Credit)	(h)		Appendix A, ATT 2, Line 22(C)
7	Transmission Rents Received from Electric Property (Enter Credit)	(i), (j)		Appendix A, ATT 2, Line 3(C) -2a(C)
8	Chester SVC Partnership			Attachment 1 of Appendix B, ATT CMP-1, Line 12 or ATT VP EM -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 (MGTSA) shall equal any MGTSA 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
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 (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B)
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Regional Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(A)
5	Regional Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Regional Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Regional Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 /12 months)	-	
	(C)	(D)	(E) = (D) / Line 24(D)
	Month	Remaining Days	IRS Proration %
11	Month 1	335	91.7808%
12	Month 2	307	84.1096%
13	Month 3	276	75.6164%
14	Month 4	246	67.3973%
15	Month 5	215	58.9041%
16	Month 6	185	50.6849%
17	Month 7	154	42.1918%
18	Month 8	123	33.6986%
19	Month 9	93	25.4795%
20	Month 10	62	16.9863%
21	Month 11	32	8.7671%
22	Month 12	1	0.2740%
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

- Notes:**
- (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 EM** and ES, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT **VP EM-2** and Appendix A, ATT ES-2.
 - (d) For CMP, ADIT is Direct Assigned (DA).

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~~ EM-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.

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 2

Utility Name

Local Service Annual Transmission Revenue Requirements (ATRR)

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

Table of Contents

Input Cells are Shaded Yellow

(A)

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

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) +2a(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) -Line 2a(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.

Versant Power-Emera-Maine - 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 EM** figures derived from FERC Form No. 1 reflect costs of BHD only. **VP EM** 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 Emera-Maine - 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 EM -1, Line 7(A)
2	Customer Service and Information Expenses	(c) 907-910		100.0000%	(b) \$ -	Attachment 2 of Appendix B, ATT VP EM -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 EM** 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 Emera-Maine** in annual update filings.

Versant Power ~~Emera~~ Maine - 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 ~~Emera~~ Maine** will assign 100% of their LNS rental revenue credits to their Local Service.

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)				\$ -	

- 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.

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 (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B)
2	Transmission Plant (PL) Allocator (d)		Appendix A, W/S 5, Line 12
3	Transmission Related ADIT Balance at year-end (Line 1 x Line 2)	\$ -	(c)
4	Local Service Allocation Factor		Appendix B (Allocations), W/S 1, Line 2(B)
5	Local Service ADIT as of year-end (Line 3 x Line 4)	-	
6	Forecasted Transmission Related ADIT balance (Enter Credit)		Internal Records - Per budget
7	Local Service Allocation Factor (Line 4)	0.0000%	
8	Forecasted Local Service ADIT (Line 6 x Line 7)	-	
9	Change in ADIT (Line 8 - Line 5)	\$ -	
10	Monthly Change in ADIT (Line 9 / 12 months)	-	
		(C)	(D) (E) = (D) / Line 24(D) (F) = Line 10 x (E)
	Month	Remaining Days	IRS Proration % Prorated ADIT
11	Month 1	335	91.7808% \$ -
12	Month 2	307	84.1096% -
13	Month 3	276	75.6164% -
14	Month 4	246	67.3973% -
15	Month 5	215	58.9041% -
16	Month 6	185	50.6849% -
17	Month 7	154	42.1918% -
18	Month 8	123	33.6986% -
19	Month 9	93	25.4795% -
20	Month 10	62	16.9863% -
21	Month 11	32	8.7671% -
22	Month 12	1	0.2740% -
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For **VP EM** and ES, Line 3 is an input and Lines 1 and 2 will be \$0.
See Appendix A, ATT **VP EM-2** and Appendix A, ATT ES-2.
- For CMP, ADIT is Direct Assigned (DA).

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

Exhibit C

Redlined Pages

OATT Attachment F, Appendix B – Att. 3

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

For the Forecast Year ____

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end (Enter Credit) (b)		Appendix A, W/S 3, Line 12(B)
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)
	Month	Remaining Days	IRS Proration %
11	Month 1	335	91.7808%
12	Month 2	307	84.1096%
13	Month 3	276	75.6164%
14	Month 4	246	67.3973%
15	Month 5	215	58.9041%
16	Month 6	185	50.6849%
17	Month 7	154	42.1918%
18	Month 8	123	33.6986%
19	Month 9	93	25.4795%
20	Month 10	62	16.9863%
21	Month 11	32	8.7671%
22	Month 12	1	0.2740%
23	Total Forecasted ADIT (FADIT) (Sum Lines 11 thru 22)		\$ -
24	Number of Days in the Year	365	

Notes:

- Enter credit balances as negatives.
- The balance in Line 1, Total ADIT Balance at year-end, shall equal such ADIT that is subject to the normalization rules prescribed by the IRS.
- For **VP EM** and ES, Line 3 is an input and Lines 1 and 2 will be \$0. See Appendix A, ATT **VP EM-2** and Appendix A, ATT ES-2.
- For CMP, ADIT is Direct Assigned (DA).

Exhibit C

Redlined Pages

OATT Attachment F, Appendix D – Versant Power

Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
<u>I. Transmission Plant</u>			
1	350	Land and Land Rights	N/A
2	350.2	Rights of Way	1.39%
3	352	Structures and Improvements	N/A
4	353	Station Equipment	2.13%
5	353.1	Station Equipment - SCADA	3.61%
6	354	Towers and Fixtures	2.19%
7	354.1	Towers and Fixtures - 115 kV	6.47%
8	354.2	Towers and Fixtures - 345 kV	2.69%
9	355	Poles and Fixtures	3.36%
10	355.1	Poles and Fixtures - 115 kV	3.06%
11	355.2	Poles and Fixtures - 345 kV	2.69%
12	355.3	Poles and Fixtures - Steel Poles	2.02%
13	356	Overhead Conductor and Devices	3.34%
14	356.1	Overhead Conductor and Devices - 115 kV	2.31%
15	356.2	Overhead Conductor and Devices - 345 kV	2.51%
16	357	Underground Conduit	1.41%
17	358	Underground Conductor and Devices	1.76%
18	359	Roads and Trails	1.68%
<u>II. General Plant</u>			
19	389	Land and Land Rights	N/A
20	390	Structures & Improvements (Average Rate)	4.83%
21	390 Item	Park Street	2.81%
22	390 Item	Main St. - Bus Garage and Store / Boiler Bldg.	15.47%
23	390 Item	Main St. - Stockroom	0.55%
24	390 Item	Main St. - Quonset Hut	2.35%
25	390 Item	Main St. - Meter / Planner Bldg.	0.84%
26	390 Item	Eddington	6.10%
27	390 Item	Ellsworth Office Bldg. - New	4.05%
28	390 Item	Graham Sta. - Internal Combustion Bldg.	0.81%
29	390 Item	Graham Sta. - Steam Plant Bldg.	1.19%
30	390 Item	Graham Sta. - Transformer Bldg.	2.13%
31	390 Item	Graham Sta. - Car Barn	2.69%
32	390 Item	Lamoine Service Center	2.74%
33	390 Item	Lamoine Transformer Bldg.	0.00%

Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
34	390 Item	Lincoln Service Center - New	2.67%
35	390 Item	Lincoln Transformer Bldg. (Northern)	2.39%
36	390 Item	Machias Transformer Bldg.	1.65%
37	390 Item	Machias Division Office	0.75%
38	390 Item	Machias Garage and Washbay	2.40%
39	390 Item	West Enfield	0.00%
40	390 Item	Charleston	2.10%
41	390 Item	Hampden Fleet Maintenance Bldg.	1.83%
42	390 Item	Hampden Rte. 202 Site	1.81%
43	390 Item	Cranberry Isle	1.12%
44	390 Item	Illinois Avenue	2.81%
45	390 Item	Telecom	2.73%
46	391	Office Furniture & Equipment	N/A
47	391.12	Office Furniture and Equipment - PC	25.90%
48	391.13	Office Furniture and Equipment - Office Machines	14.19%
49	391.14	Office Furniture and Equipment - Furniture	5.82%
50	391.15	Office Furniture and Equipment - Unallocated	20.51%
51	392	Transportation Equipment - Cars	3.18%
52	393	Stores Equipment	9.47%
53	394	Tools, Shop & Garage Equipment	5.82%
54	395	Laboratory Equipment	7.67%
55	396	Power Operated Equipment - Trucks	6.97%
56	397	Communication Equipment	N/A
57	397.1	Communication Equipment-General Equip.	6.52%
58	397.2	Communication Equipment - AMR Substation Equip.	4.42%
59	397.21	Communication Equipment - Fiber	4.28%
60	397.3	Communication Equipment - General Equip. - SCADA	4.28%
61	398	Miscellaneous Equipment	6.30%
62	399	Other Intangible Property	N/A

III. Intangible Plant

63	301	Organization	0.00%
64	302.02	Franchises and Consents	20.00%
65	302.03	Franchises and Consents	20.00%
66	302.04	Franchises and Consents	20.00%
67	302.10	Franchises and Consents	2.50%

Appendix D to Attachment F of the ISO New England OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
68	302.11	Franchises and Consents	2.50%
69	302.12	Franchises and Consents	2.50%
70	302.13	Franchises and Consents	2.50%
71	302.14	Franchises and Consents	2.50%
72	302.15	Franchises and Consents	2.50%
73	303.03	Miscellaneous Intangible Plant	33.30%
74	303.05	Miscellaneous Intangible Plant	20.00%
75	303.07	Miscellaneous Intangible Plant	14.29%
76	303.10	Miscellaneous Intangible Plant	10.00%
77	303.15	Miscellaneous Intangible Plant	6.67%
78	303.21	Miscellaneous Intangible Plant	10.00%
79	303.22	Miscellaneous Intangible Plant	10.00%
80	303.23	Miscellaneous Intangible Plant	10.00%

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: June 3, 2022

/s/ Jeannette Crooks
Jeannette Crooks
Steptoe & Johnson LLP
1330 Connecticut Avenue, N.W.
Washington, D.C. 20036

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/>.

For the Settling Parties:

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