

December 18, 2023

Via eTariff Filing

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

Re: *Eversource Energy Service Company*  
Refund of Differences Between Actual and Fixed Amounts for Post-Retirement Benefits  
Other Than Pensions Expenses Under Attachment F of the ISO New England Inc. Open  
Access Transmission Tariff  
Docket No. ER24-\_\_\_\_-000

Dear Secretary Bose:

Pursuant to 18 C.F.R. Part 35, Section 205 of the Federal Power Act (“FPA”), 16 U.S.C. § 824d, and Moratorium Exception (i) subpart (p) of Attachment F of the ISO New England Inc. (“ISO-NE”) Open Access Transmission Tariff (“OATT”) and as required by Appendix A of OATT Attachment F, Eversource Energy Service Company (“Eversource”), on behalf of its affiliates that serve as New England Participating Transmission Owners (“PTOs”)—The Connecticut Light and Power Company (“CL&P”), Public Service Company of New Hampshire (“PSNH”), and NSTAR Electric Company (“NSTAR”)<sup>1</sup> (collectively, “Eversource PTOs”)—submits this limited-issue filing (“Filing”) to refund over recoveries of post-retirement benefits other than pensions (“PBOP”) expense.<sup>2</sup> This Filing thereby effectuates the filed rate under the “Formula Rate Template” set forth in Appendices A and B of Attachment F of the OATT and carries out the intent of Commission-approved “Settlement Agreement”<sup>3</sup> that established the Formula Rate Template. Eversource respectfully requests that the Commission approve this Filing by February 16, 2024, which is 60 days after the date of this Filing.

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<sup>1</sup> NSTAR is composed of two separate PTOs: NSTAR Electric Company (East) (“NSTAR East”) and NSTAR Electric Company (West) (“NSTAR West”).

<sup>2</sup> ISO-NE is submitting this filing through eTariff as a courtesy to Eversource because only ISO-NE holds the administrative rights to submit filings through eTariff pertaining to the ISO-NE OATT. This filing is being submitted through eTariff consistent with the guidance set forth in *Notice of Procedures for Making Statutory Filings When Authorization for New or Revised Tariff Provisions Is Not Required*, Docket No. RM01-5-000 (June 3, 2020). Consistent with the instructions in that notice, even though this Section 205 filing does not seek modification of any tariff records, ISO-NE is submitting a tariff record of “an exact duplicate of an existing tariff record, but with a proposed effective date that would be the proposed effective date for the new filing.” *Id.* at 4. This tariff record is Appendix A of Attachment F of the ISO-NE OATT.

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

This Filing does not seek any changes in the rate on file with the Commission. Instead, it follows the requirements under the filed rate that apply when the difference between a PTO's actual PBOP expense and its fixed PBOP expense exceeds certain thresholds, as set forth in OATT Attachment F.<sup>4</sup> Exhibit A to this Filing shows the computation (including the addition of interest) of those differences based on the actual PBOP expense for each of the Eversource PTOs for calendar year 2022.

Eversource respectfully requests that the Commission approve the PBOP over-recovery figures contained in Exhibit A so that the Eversource PTOs can use those figures in the next transmission rate setting process under Attachment F, which will occur in the 2024 "Annual Update."<sup>5</sup> Commission approval of these figures would be just and reasonable because it is in accordance with the filed rate under the ISO-NE OATT and the Commission-approved Settlement Agreement and because it would ensure that customers ultimately pay rates that reflect appropriate amounts for PBOP expense that are based on actual PBOP values.

The figures and computations shown in Exhibit A are supported by an independent actuarial report. The figures and calculations in Exhibit A match the calculations the Eversource PTOs carried out during the 2023 Annual Update in order to determine that this Filing is required under the ISO-NE OATT and to satisfy transparency requirements under the OATT's formula rate protocols.<sup>6</sup> As a result, these figures and calculations have already been shared with customers through the June 15, 2023 posting of the 2023 Annual Update on the ISO-NE website and in its subsequent submission as an informational filing to the Commission on July 31, 2023 in Docket No. ER20-2054.<sup>7</sup>

## **I. Background**

On December 28, 2015, the Commission initiated a proceeding under FPA Section 206 in Docket No. EL16-19 regarding the transmission formula rates under the ISO-NE OATT.<sup>8</sup> That proceeding produced a Settlement Agreement that significantly revised transmission formula rates in New England and established a new formula transmission rate that applies to the PTOs' transmission facilities and associated costs and computes transmission rates and revenue

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<sup>4</sup> See ISO-NE OATT, Attachment F, Appendix A, Worksheet 9, Note (j).

<sup>5</sup> See ISO-NE OATT, Attachment F, Appendix C ("Protocols") § II (defining Annual Update). The 2024 Annual Update will result in the submission of an informational filing to the Commission on or before July 31, 2024.

<sup>6</sup> See Protocols § III.10 (stating the Annual Update shall "provide the derivation of amounts of (i) post-retirement benefits other than pensions ("PBOPs") . . ."). (The focus of an Annual Update is generally on actual cost information for the prior year because the FERC Form 1 data becomes available after a calendar year is completed. For example, the FERC Form 1 submitted in 2023 provides actual data for calendar year 2022 and can be utilized in the 2023 Annual Update process.)

<sup>7</sup> See Annual Update Regarding ISO Tariff Charges of Participating Transmission Owners Administrative Committee, Docket No. ER20-2054-000 (July 31, 2023). The calculations are contained in Attachment 3 to that filing, for each Eversource PTO, at Attachment F, Appendix A, Worksheet 9 and in Attachment 6, to that filing, for each Eversource PTO, at Worksheet 2. Attachment 3 of that filing provides populated versions of the Formula Rate Template and Attachment 6 includes information addressing the Transmission Formula Rate Transparency Requirements under the Protocols.

<sup>8</sup> *ISO New England Inc. Participating Transmission Owners Admin. Comm.*, 153 FERC ¶ 61,343 (2015).

requirements using the Formula Rate Template. 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. The Commission approved the Settlement Agreement and Formula Rate Template on December 28, 2020.<sup>9</sup>

The Settlement Agreement provided for the “adoption of fixed values for PBOPs, subject to a mechanism to defer, track, and refund/recover any differences between the fixed amount and each PTO’s actual PBOP expenses through future FPA Section 205 filings when the difference for a PTO exceeds certain thresholds.”<sup>10</sup> The Settlement Agreement further provided that those future FPA Section 205 filings, like this Filing, will be “limited issue filings that do not open up other components of the formula rate.”<sup>11</sup>

Attachment F of the OATT, including the Formula Rate Template and Protocols, sets forth details with respect to the determination each year of the Annual Transmission Revenue Requirements for each PTO.<sup>12</sup> With respect to PBOP expense, certain worksheets in Appendix A of the Formula Rate Template set out the details for implementing a “fixed” PBOP value that is subject to deferral, tracking, and eventual refund or recovery:

- Worksheet 4 of Appendix A ensures that, unless the Commission accepts a PTO’s filing under FPA Section 205, only PBOP values that the Commission previously fixed in the OATT, not the actual PBOP values for each year, are included in the formula rate computation of A&G expenses for a given year.<sup>13</sup>
- Worksheet 9 of Appendix A, in turn, specifically focuses on PBOP, including setting forth the fixed transmission-related PBOP expense amounts for each PTO and providing requirements and computations regarding the cumulative difference between fixed PBOP amounts and actual PBOP amounts.<sup>14</sup> Most importantly, Note (j) of Worksheet 9 states, “[i]f the absolute value of the amount on line 22 [(Cumulative Under/(Over) Recovery, including Current Year interest)] is greater than \$100,000 and the absolute value of the percentage on line 24 [(Cumulative Under/(Over) recovery, including Current Year interest, as a percent of transmission-related PBOP expense)] is greater than 20%, the [transmission owner] will submit a FPA Section 205 filing to recover or return the under or over recovered amount, with interest.”<sup>15</sup>

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<sup>9</sup> *ISO New England Inc.*, 173 FERC ¶ 61,270 (2020).

<sup>10</sup> *See* Settlement Agreement, ¶ 16.H.

<sup>11</sup> *Id.*

<sup>12</sup> ISO-NE OATT, Attachment F.

<sup>13</sup> *See* ISO-NE OATT, Attachment F, Appendix A, Worksheet 4, Lines 14, 20, 21, 28, 29.

<sup>14</sup> ISO-NE OATT, Attachment F, Appendix A, Worksheet 9.

<sup>15</sup> *Id.* at Note (j).

- Finally, Worksheet 1 of Appendix A provides a Line item to include amounts reflecting prior over or under recoveries of PBOP expense if a PTO submits an FPA Section 205 filing and the Commission accepts those amounts.<sup>16</sup>

During the 2023 Annual Update, each Eversource PTO computed its Annual Transmission Revenue Requirements under the requirements of Attachment F, including completing the worksheets in the Formula Rate Template. The Eversource PTOs each determined, when they completed their respective Worksheet 9s, that each of them had exceeded the thresholds set forth in Note (j) and, accordingly, that they must submit this Filing.

## II. This Filing

Eversource submits this Filing—as required by Appendix A to Attachment F of the OATT, Worksheet 9, Note (j)—because, for each of the Eversource PTOs, “the absolute value of [(Cumulative Under/(Over) Recovery, including Current Year interest)] is greater than \$100,000 and the absolute value of [(Cumulative Under/(Over) recovery, including Current Year interest, as a percent of transmission-related PBOP expense)] is greater than 20%.”<sup>17</sup> This over recovery for each Eversource PTO for costs in 2022 is reflected in Exhibit A to this Filing and is shown in summary format in the following Table:

	Description	CL&P	NSTAR East	NSTAR West	PSNH
1	Transmission-related PBOP Expense - Actual	(1,013,183)	(3,278,312)	(184,895)	(224,086)
2	Transmission-related PBOP Expense - Fixed	(403,000)	(2,219,000)	(67,000)	(45,000)
3	Under/(Over) recovery, after interest (Line 1 – Line 2 + interest)	(633,636)	(1,100,028)	(122,426)	(185,969)
4	Absolute value of Under/(Over) recovery, after interest is greater than \$100,000	True	True	True	True
5	Absolute value of Under/(Over) recovery, after interest is greater than 20% of transmission-related PBOP expense - Fixed	True	True	True	True

The Transmission-related PBOP Expense - Actual data is based on the independent actuarial report of Willis Towers Watson. The relevant excerpts from this report are provided as Exhibit B to this Filing. Given this data, Eversource submits this Filing to refund deferred PBOP expense to customers.

Worksheet 1 of Appendix A to Attachment F of the OATT is used to compute transmission revenue requirements, and Line 20 thereof provides for the inclusion of “Transmission Related PBOP Under/(Over) Recovery” if approved by the Commission.<sup>18</sup> Accordingly, the over recovery figures discussed above would be used to set the amount to insert for each PTO in Worksheet 1, Line 20 in the 2024 Annual Update process. To illustrate this

<sup>16</sup> See ISO-NE OATT, Attachment F, Appendix A, Worksheet 1, Line 20 and Note (e).

<sup>17</sup> ISO-NE OATT, Attachment F, Appendix A, Worksheet 9.

<sup>18</sup> ISO-NE OATT, Attachment F, Appendix A, Worksheet 1, Line 20 and Note (e).

process, Exhibit C of this Filing shows the template version of Worksheet 1 of Appendix A, with an input on Line 20 that reflects the amount of NSTAR East's PBOP over-recovery that would flow to customers if the Commission approves this Filing. As Exhibit C shows, this input on Line 20 results in a reduction to NSTAR East's revenue requirements by \$1,100,028. Similarly, Appendix A, Worksheet 1, Line 20 for CL&P, PSNH, and NSTAR West would reflect the PTO specific over-recoveries identified on Line 3 of the chart above.

Commission approval of this Filing would be just and reasonable because it is in accordance with the Commission-approved ISO-NE OATT formula rate and would result in transmission customers paying rates that reflect actual PBOP values. Commission approval of this Filing will not result in any changes to Attachment F, including the Formula Rate Template.<sup>19</sup> In accordance with the Commission-approved Settlement Agreement, which provides that Section 205 filings addressing PBOP over or under recoveries will be limited-issue filings that do not open up other components of the formula rate,<sup>20</sup> Eversource respectfully requests that the Commission treat this Filing as a limited-issue filing.

### **III. Commission Approval and Applicability of This Filing to 2024 Annual Update**

Eversource, on behalf of the Eversource PTOs, respectfully requests that the Commission approve the PBOP over recovery figures contained in Exhibit A, as requested in this Filing, so that the Eversource PTOs may use those figures in the next transmission rate setting process—the 2024 Annual Update. This request complies with Note (j) of Worksheet 9 of the Formula Rate Template. Note (j) states “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.” An illustration of the impact of granting this request—*i.e.*, how Line 20 of Worksheet 1 of Appendix A to OATT Attachment F would be populated in the 2024 Annual Update—is shown in Exhibit C, using NSTAR East as an example.

As described above, if the Commission accepts this Filing, each Eversource PTO will include its respective over recovery figure in Line 20 of the populated version of Worksheet 1 of Appendix A as part of the 2024 Annual Update. Line 20 would only become populated in subsequent Annual Updates if a PTO makes, and receives FERC approval of, a new Section 205 Filing to refund or recover amounts of PBOP expenses that exceed the thresholds set forth in Note (j) of Worksheet 9 of Appendix A. The Formula Rate Template ensures that this will only occur if there are future sufficient differences between actual and fixed PBOP amounts for PBOP expense, as Note (f) provides that the “the deferral balance will be reset to \$0” if the thresholds had been exceeded in a prior year and the Commission had accepted a Section 205 filing to refund or recover the prior difference. In other words, if the Commission approves this Filing,

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<sup>19</sup> Attachment F of the ISO-NE OATT includes a moratorium on changes to Attachment F and its Appendices under FPA Sections 205 or 206. *See* ISO-NE OATT, Attachment F (Preamble). Because this Filing does not seek to change Attachment F or its Appendices, the moratorium does not apply to this Filing. Out of an abundance of caution in the event the Commission finds the moratorium is applicable, Eversource submits this Filing pursuant to moratorium exception (i) subpart (p), which provides that “filings to refund or recover deferred PBOP expense” are permitted during the moratorium period. ISO-NE OATT, Attachment F (Preamble).

<sup>20</sup> *See* Settlement Agreement, ¶ 16.H.

the filed rate ensures that the over recovery figures in Exhibit A will be included in rates only once and then will be removed from future calculations.

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

To the extent necessary, Eversource respectfully requests waiver of the requirements of 18 C.F.R. § 35.13 or any other applicable regulations. Good cause exists for granting this waiver as this Filing only supplies values that the Eversource PTOs would use for calculations under the 2024 Annual Update and does not change the OATT or formula rates. Moreover, as discussed above, this Filing is directly contemplated under the Settlement Agreement as a “limited issue filing” and should not “open up” other rate issues<sup>21</sup> that might warrant a broad submission of information. This Filing does not provide for a rate increase or result in any tariff changes.

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

This Filing includes the following materials:

- This transmittal letter;
- Exhibit A: PBOP Deferral Under/(Over) Recovery calculation;
- Exhibit B: relevant excerpts of Willis Towers Watson independent actuarial report for 2022 actual PBOP;
- Exhibit C: ISO-NE OATT, Attachment F, Appendix A, Worksheet 1, showing NSTAR East’s populated Line 20 for illustrative purposes;
- Exhibit D: Certificate of Service and Email List; and
- Clean existing tariff record of Appendix A of Attachment F of the ISO-NE OATT.

#### **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 <https://www.iso-ne.com/participate/filings-orders/pto>.

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<sup>21</sup> *Id.*

## VII. Communications

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

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## VIII. Conclusion

Eversource, on behalf of the Eversource PTOs, respectfully requests that the Commission accept this Filing and approve the PBOP over recovery values contained herein for use in the 2024 Annual Update, as discussed above. Thank you for your assistance in this matter. Please direct any questions to the undersigned.

Respectfully submitted,

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*Counsel for Eversource on behalf of Eversource PTOs*

## Exhibit A



**Exhibit A**

**Eversource  
PBOP Deferral Under/(Over) recovery calculation  
2022  
Page 1**

Line No.	PBOP Variance	(A) CL&P Transmission	(B) NSTAR E Transmission	(C) NSTAR W Transmission	(D) PSNH Transmission	Source
1	Transmission-related PBOP Expense - Actual	\$ (1,013,183)	\$ (3,278,312)	\$ (184,895)	\$ (224,086)	2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 3(A)
2	Transmission-related PBOP Expense - Fixed	(a) (403,000)	(2,219,000)	(67,000)	(45,000)	2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 4(A)
3	Under/(Over) Recovery, before Interest (Line 1 - Line 2)	\$ (610,183)	\$ (1,059,312)	\$ (117,895)	\$ (179,086)	2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 5(A)
4	Interest	\$ (23,453)	\$ (40,716)	\$ (4,531)	\$ (6,883)	2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 20(A)
5	Under/(Over) recovery, after interest (Line 3 + Line 4)	(b) \$ (633,636)	\$ (1,100,028)	\$ (122,426)	\$ (185,969)	2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 22(A)
6	Absolute value of Under/(Over) recovery, after interest is greater than \$100,000	TRUE	TRUE	TRUE	TRUE	
7	Absolute value of Under/(Over) recovery, after interest is greater than 20% of transmission-related PBOP expense - Fixed	TRUE	TRUE	TRUE	TRUE	

**Notes:**

(a) Fixed Transmission-related PBOP expense amounts are as follows, per the Settlement approved on December 28, 2020 in Docket No. EL16-19 and as filed in the 2023 Annual Update, Attachment 3 - Appendix A, WS 9, footnote (e):

Company	Amount	Docket No.
CL&P	\$ (403,000)	EL16-19
NSTAR East	\$ (2,219,000)	EL16-19
NSTAR West	\$ (67,000)	EL16-19
PSNH	\$ (45,000)	EL16-19

(b) Per the Settlement approved on December 28, 2020, if the absolute value of the under/(over) recovery is greater than \$100,000 and the absolute value of the percentage difference from the fixed amount is greater than 20%, the PTO will submit a FPA Section 205 Filing to recover or return the under/(over) recovery amount, with interest.

**Exhibit A**

**Eversource  
Transmission-related PBOP Expense - Actual  
2022  
Page 2**

Line No.	Description	(A) CL&P Transmission	(B) NSTAR E Transmission	(C) NSTAR W Transmission	(D) PSNH Transmission	(E) EESCO
1	Year Actual PBOP Cost - 2022	(a) \$ (172,083)	\$ (50,758,603)	\$ 19,054	\$ 34,108	\$ (11,438,953)
2	Transmission PBOP Capital Percentages - 2022	(b) 39.8875%	58.2300%	56.0000%	61.9947%	
3	Transmission PBOP Capitalized (Line 1 x Line 2)	\$ (68,640)	\$ (29,556,735)	\$ 10,670	\$ 21,145	
4	Transmission PBOP, Net of Capitalization (Line 1 - Line 3)	\$ (103,443)	\$ (21,201,868)	\$ 8,384	\$ 12,963	
5	EESCO Allocation Percentages - 2022	(c) 14.4700%	25.5000%	3.3300%	3.8500%	
6	Allocated EESCO Actual PBOP Cost (Line 1(E) x Line 5)	\$ (1,655,216)	\$ (2,916,933)	\$ (380,917)	\$ (440,400)	
7	EESCO PBOP Capitalization Percentages 2022	(b) 45.0380%	33.3100%	49.2596%	46.1741%	
8	EESCO PBOP Capitalized (Line 6 x Line 7)	\$ (745,476)	\$ (971,630)	\$ (187,638)	\$ (203,351)	
9	EESCO Allocation PBOP, Net of Capitalization (Line 6 - Line 8)	\$ (909,740)	\$ (1,945,303)	\$ (193,279)	\$ (237,049)	
10	Transmission-related PBOP Expense - Actual (Line 4 + Line 9)	(d) \$ (1,013,183)	\$ (23,147,171)	\$ (184,895)	\$ (224,086)	
11	Allocation Factor	100.0000%	14.1629%	100.0000%	100.0000%	
12	Transmission-related PBOP Expense - Actual (Line 4 + Line 9)	(e) \$ (1,013,183)	\$ (3,278,312)	\$ (184,895)	\$ (224,086)	

**Notes:**

- (a) Data as reported from the Willis Towers Watson actuarial report for 2022 actual (income)/expense - See Exhibit B.
- (b) Capital percentages based on 2022 actual labor charges.
- (c) Transmission Allocation based on 2022 Eversource Energy Service Company (EESCO) labor allocator.
- (d) For NSTAR East only, Line 10 reflects the Total Company PBOP costs which is allocated to transmission via the Wages & Salaries (W&S) allocator. CL&P, NSTAR W and PSNH amounts on line 10 are transmission-related PBOP costs.
- (e) 2023 Annual Update, Attachment 3 - Appendix A, WS 9, Line 3(A)

## Exhibit B



Eversource Energy Postretirement Welfare Plans

**Consolidated Actuarial Valuation Report  
Benefit Cost for Fiscal Year Beginning  
January 1, 2022 under US GAAP**

September 2022

## 2.6 PBOP valuation results by company as of January 1, 2022

All monetary amounts shown in US Dollars							
	CL&P	CL&P Transmission	HWP	EESCO	NNECO	WMECO	WMECO Transmission
<b>A Funded Status as of 1/1/2022</b>							
1 APBO	(160,091,267)	(5,769,772)	(1,294,498)	(226,466,653)	(12,943,844)	(32,945,662)	(787,219)
2 FVA <sup>1</sup>	139,742,303	6,329,274	4,897,904	224,404,378	(1,972,333)	35,742,284	440,715
3 Unfunded APBO	(20,348,964)	559,502	3,603,406	(2,062,275)	(14,916,177)	2,796,622	(346,504)
<b>E Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 1/1/2022</b>							
1 Net prior service cost/(credit)	6,192,561	361,019	(53,079)	(21,020,629)	1,065,212	867,365	34,277
2 Net loss/(gain)	18,422,000	(827,991)	(1,292,792)	25,412,382	6,021,402	(13,659)	97,104
3 AOCI <sup>2</sup>	24,614,561	(466,972)	(1,345,871)	4,391,753	7,086,614	853,706	131,381
<b>C Total Benefit Cost</b>							
1 Service cost	1,865,038	114,209	-	4,363,734	-	433,726	24,100
2 Interest cost	3,550,966	149,021	21,462	5,371,013	242,704	730,550	19,805
3 Expected return on assets	(10,856,654)	(495,650)	(363,827)	(17,660,503)	37,066	(2,710,144)	(30,579)
4 Subtotal	(5,440,650)	(232,420)	(342,365)	(7,925,756)	279,770	(1,545,868)	13,326
5 Prior service cost/(credit) amortization	1,034,968	60,337	(8,872)	(3,513,197)	60,291	144,963	5,728
6 Net loss/(gain)amortization	-	-	-	-	-	-	-
7 Amortization subtotal	1,034,968	60,337	(8,872)	(3,513,197)	60,291	144,963	5,728
8 Total benefit cost	(4,405,682)	(172,083)	(351,237)	(11,438,953)	340,061	(1,400,905)	19,054

<sup>1</sup> Excludes receivable contributions

<sup>2</sup> Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

## 2.6 PBOP valuation results by company as of January 1, 2022 (continued)

All monetary amounts shown in US Dollars							
	PSNH	PSNH Transmission	PSNH Gen	NAESCO	Select	NGS	Yankee Gas
<b>A Funded Status as of 1/1/2022</b>							
1 APBO	(76,668,990)	(5,382,968)	(15,077,975)	(6,746,936)	(1,957,747)	(5,882,024)	(28,168,158)
2 FVA <sup>1</sup>	51,772,899	4,059,683	32,310,518	3,628,666	(579,691)	2,430,322	21,627,028
3 Unfunded APBO	(24,896,091)	(1,323,285)	17,232,543	(3,118,270)	(2,537,438)	(3,451,702)	(6,541,130)
<b>B Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 1/1/2022</b>							
1 Net prior service cost/(credit)	2,491,472	179,126	-	585,574	173,849	607,451	1,985,793
2 Net loss/(gain)	17,576,512	510,039	(10,274,870)	2,816,330	1,081,661	2,047,919	694,097
3 AOCI <sup>2</sup>	20,067,984	689,165	(10,274,870)	3,401,904	1,255,510	2,655,370	2,679,890
<b>C Total Benefit Cost</b>							
1 Service cost	883,929	175,799	5,619	-	-	-	710,219
2 Interest cost	1,705,720	137,097	317,108	127,549	41,950	121,620	686,255
3 Expected return on assets	(4,016,492)	(308,725)	(2,412,348)	(256,063)	68,760	(188,306)	(1,877,015)
4 Subtotal	(1,426,843)	4,171	(2,089,621)	(128,514)	110,710	(66,686)	(480,541)
5 Prior service cost/(credit) amortization	416,402	29,937	-	97,867	28,500	101,523	331,888
6 Net loss/(gain)amortization	-	-	-	-	-	-	-
7 Amortization subtotal	416,402	29,937	-	97,867	28,500	101,523	331,888
8 Total benefit cost	(1,010,441)	34,108	(2,089,621)	(30,647)	139,210	34,837	(148,653)

<sup>1</sup> Excludes receivable contributions.

<sup>2</sup> Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

## 2.6 PBOP valuation results by company as of January 1, 2022 (continued)

All monetary amounts shown in US Dollars					
	HopCo	EGMA	NSTAR Electric	NSTAR Gas	Total
<b>A Funded Status as of 1/1/2022</b>					
1 APBO	(578,285)	(13,647,922)	(211,286,984)	(41,413,383)	(847,110,287)
2 FVA <sup>1</sup>	81,492	129,026	493,001,363	88,779,540	1,106,825,371
3 Unfunded APBO	(496,793)	(13,518,896)	281,714,379	47,366,157	259,715,084
<b>B Accumulated Other Comprehensive (Income)/Loss (AOCI) as of 1/1/2022</b>					
1 Net prior service cost/(credit)	-	-	(102,472,867)	(20,150,207)	(129,153,083)
2 Net loss/(gain)	496,793	(8,395,410)	1,553,994	3,189,653	59,115,164
3 AOCI <sup>2</sup>	496,793	(8,395,410)	(100,918,873)	(16,960,554)	(70,037,919)
<b>C Total Benefit Cost</b>					
1 Service cost	29,956	940,607	1,548,862	436,704	11,532,502
2 Interest cost	16,123	419,234	4,506,245	920,817	19,085,239
3 Expected return on assets	(5,072)	(6,750)	(39,687,325)	(7,176,089)	(87,945,716)
4 Subtotal	41,007	1,353,091	(33,632,218)	(5,818,568)	(57,327,975)
5 Prior service cost/(credit) amortization	-	-	(17,126,385)	(3,367,723)	(21,703,773)
6 Net loss/(gain) amortization	-	-	-	-	-
7 Amortization subtotal	-	-	(17,126,385)	(3,367,723)	(21,703,773)
8 Total benefit cost	41,007	1,353,091	(50,758,603)	(9,186,291)	(79,031,748)

<sup>1</sup> Excludes receivable contributions

<sup>2</sup> Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

## Exhibit C



**Exhibit C**

**NSTAR Electric Company (East)**

**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 2023**

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!	
<b>Revenue Requirements</b>			
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)	(1,100,028)	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)	\$ (1,100,028)	
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. \_\_\_\_

# 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: December 18, 2023

/s/ Cary Glynn

### **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 and ISO New England Inc.:

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**CLEAN EXISTING TARIFF RECORD**

**ISO-NE 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)

<b>Worksheet</b>	<b>Description</b>	<b>Enter "N/A" if Not Applicable (a)</b>
0	Total Transmission Revenue Requirements Summary	
1	Transmission Investment Base and Transmission Revenue Requirements	
2	Return and Associated Income Taxes	
3	Transmission Investment Base Detail	
3a	Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation	
3b	Transmission Investment Base Detail - Prepayments and Materials and Supplies	
4	Transmission Expense Detail	
5	Transmission Allocation Factors	
6	Capitalization	
7	Transmission Plant - Additions, Retirements, Adjustments, Transfers	
8	Transmission Additions Greater Than \$5 Million Support	
9	PBOP Deferral Support	
10	Deficient/(Excess) ADIT Worksheet	
10a	Deficient/(Excess)ADIT Worksheet - Remeasurement Support	
11	FERC Account 282 ADIT Proration	

  

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

**Notes:**

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

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

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

**Notes:**

- (a) The purpose of WS 0 is to summarize the total revenue requirements, inclusive of all three service categories, calculated for each New England Transmission Owner that will be included in rates in the next calendar year. WS 0 displays the breakdown between the allocated portion of the total revenue requirement, as calculated in Appendix A, and incremental amounts calculated in the appropriate attachment for each service category.

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

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

**Notes:**

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



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

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

**Notes:**

- Enter credit balances as negatives.
- The ROE is 10.57% (except as may be limited by state law for non-FERC jurisdictional PTOs; see, e.g., Mass Gen. Laws ch. 164, § 58), and is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86 and EL16-64, including any judicial review thereof. No change in ROE will be made absent a Section 205 or Section 206 filing or compliance filing at FERC.
- New England Power Only. The NEP Yankee Adjustments shall be calculated in accordance with FERC Opinion Nos. 49 and 49 (a) issued in NEP's R-10 rate case and FERC Opinion No. 158 issued in NEP's W-3 rate case.
- Federal Income Tax shall equal
 
$$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[ \frac{(B+D)}{E} \right]$$
- State Income Tax shall equal
 
$$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$
- The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
- DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- For CL&P, PSNH and NSTAR West, Transmission-related ITC will be input directly to Line 9b and Lines 9 and 9a will be \$0.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

Input Cells are Shaded Yellow			(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Average	Factors	Transmission (m)	Reference
1	<u>Transmission Plant</u>	350-359	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 13(F)
	<u>Transmission Related Intangible and General Plant</u>							
2	Intangible Plant	301-303	(i)		#DIV/0!	(e), (h) 0.0000%	(g) #DIV/0!	FF1 Page 205.5g
3	General Plant	389-399	(i)		#DIV/0!	(e), (h) 0.0000%	(g) #DIV/0!	FF1 Page 207.99g - Page 207.98g
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ -	\$ -	#DIV/0!		#DIV/0!	
5	<u>Transmission Plant/Land Held For Future Use</u>	105	(d)		#DIV/0!	100.0000%	#DIV/0!	FF1 Page 214_
	<u>Transmission Related Depreciation &amp; Amortization Reserve</u>							
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		#DIV/0!	100.0000%	#DIV/0!	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) 0.0000%	(g), (l) #DIV/0!	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108			#DIV/0!	(e), (h) 0.0000%	(g) #DIV/0!	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111			#DIV/0!	(e), (h) 0.0000%	(l) #DIV/0!	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ -	\$ -	#DIV/0!		#DIV/0!	
	<u>Transmission Related Accumulated Deferred Income Tax</u>							
11	Accumulated Deferred Income Taxes (Enter Credit)	281			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 273_
12	Accumulated Deferred Income Taxes (Enter Credit)	282			-	100.0000%	-	W/S 11, Line 5(A)
13	Accumulated Deferred Income Taxes (Enter Credit)	283			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 277_
14	Accumulated Deferred Income Taxes	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	FF1 Page 234_
15	Reserve for Disputed Transactions per FIN 48	190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	Attachment _
16	FAS 109 (Enter Credit)	282/283/190			#DIV/0!	(f), (i) 0.0000%	#DIV/0!	Attachment _
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ -	\$ -	#DIV/0!		#DIV/0!	
	<u>Other Regulatory Assets/(Liabilities)</u>							
18	Regulatory Asset for MA State Tax Rate Change	182.3			#DIV/0!	0.0000%	#DIV/0!	FF1 Page 232_
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254			#DIV/0!	100.0000%	#DIV/0!	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ -	\$ -	#DIV/0!		#DIV/0!	
21	<u>Transmission Prepayments</u>	165			#DIV/0!	(e) 0.0000%	#DIV/0!	W/S 3b, Line 1(F)
22	<u>Transmission Materials and Supplies</u>	154			#DIV/0!	100.0000%	(i) #DIV/0!	W/S 3b, Line 2(F)
23	<u>Transmission Unfunded Reserves (Enter Credit)</u>	Various	(k)		\$ -	100.0000%	\$ -	Appendix A, ATT 1
	<u>Transmission Related Cash Working Capital</u>							
24	Transmission Related Operation & Maintenance Expense			\$ -				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			-				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			-				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			\$ -		100.0000%	\$ -	Col (B) x Col (D)
<b>Factors</b>								
29	Wages & Salary (W&S) Allocator					0.0000%		W/S 5, Line 6
30	Plant (PL) Allocator					0.0000%		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

**Notes:**

- Enter credit balances as negatives.
- Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
- DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
- Allocated via the W&S allocator, Line 29(D), except for UI, VP, CL&P, PSNH and NSTAR West.  
For Lines 2, 3, 7, 8, and 9 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 1 and Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).  
For Line 21 see Appendix A, ATT VP-1, W/S 2 and Appendix A, ATT ES-3 (for CL&P, PSNH, and NSTAR West).
- Allocated via the PL allocator, Line 30(D), except for VP, CL&P, PSNH, NSTAR West and NSTAR East.  
For Lines 11, 13 and 14 see Appendix A, ATT VP-2 and Appendix A, ATT ES-2 (for CL&P, PSNH and NSTAR West). For NSTAR East, see Attachment \_ for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- See Appendix A, ATT CMP-2 instead of FF1 reference in order to exclude the Schedule 1 portion of this item.
- For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of Bangor Hydro District (BHD) transmission revenues to all BHD revenues.  
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible plant (see Appendix A, ATT VP-1, W/S 1); workpapers supporting calculations will be provided by Versant Power in annual update filings.  
All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
- For CMP & RIE, Direct Assigned (DA) as reported in FF1.
- For NEP & RIE, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	20__ Year End	1st Qtr 20__	2nd Qtr 20__	3rd Qtr 20__	20__ Year End	Average	(e) Reference
Investment Base									
1	Total Transmission Plant	350-359.1	\$ -				\$ -	\$ -	(b) W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b FF1 Page 206.104g or FF3Q Page 208.11b
2	Total Plant	301-399.1						#DIV/0!	
Asset Retirement Costs ("ARCs"):									
3	ARCs for Steam Production	317						#DIV/0!	FF1 Page 207.15g or FF3Q Page 208.2 FN
4	ARCs for Nuclear Production	326						#DIV/0!	FF1 Page 207.24g or FF3Q Page 208.3 FN
5	ARCs for Hydraulic Production	337						#DIV/0!	FF1 Page 207.34g or FF3Q Page 208.4 FN and 208.5 FN
6	ARCs for Other Production	347						#DIV/0!	FF1 Page 207.44g or FF3Q Page 208.6 FN
7	ARCs for Transmission Plant	359.1						#DIV/0!	FF1 Page 207.57g or FF3Q Page 208.7 FN
8	ARCs for Distribution Plant	374						#DIV/0!	FF1 Page 207.74g or FF3Q Page 208.8 FN
9	ARCs for Regional Transmission and Market Operations.	386						#DIV/0!	FF1 Page 207.83g or FF3Q Page 208.9 FN
10	ARCs for General Plant	399.1						#DIV/0!	FF1 Page 207.98g or FF3Q Page 208.10 FN
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
12	Phase I/II HVDC-TF Leases	(c)						#DIV/0!	Appendix A, ATT NEP-2
13	Transmission Plant Net of ARCs and Leases (Line 1 - Line 7 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
14	Total Plant Net of ARCs and Leases (Line 2 - Line 11 - Line 12)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
15	Transmission Accumulated Depreciation (Enter Credit)	108						#DIV/0!	(b) FF1 Page 219.25c or FF3Q Page 208.7c
16	A/D related to ARCs (Enter Credit)							#DIV/0!	Attachment _
17	Total Transmission Accumulated Depreciation (Line 15 - Line 16)		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	(d)

**Notes:**

- Enter credit balances as negatives.
- For CMP, see Appendix A, ATT CMP-2, W/S 1; For NHT, see Attachment \_ instead of FF1 reference.
- In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide worksheet showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

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

**Notes:**

- (a) Enter credit balances as negatives.
- (b) For VP and ES, see W/S 3, FN (e).
- (c) See Appendix A, ATT VP-1, W/S 2.
- (d) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

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

Notes:

- (b) Enter credit balances as negatives.  
(b) DA – Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.  
(c) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates.  
(d) Excludes any ISO and Local Control Center related expenses and any expenses recorded in these accounts that were incurred under this OATT or the Schedule 21 of this OATT of each PTO as a Transmission Customer.  
(e) Subtract any Support Payments included in FERC Account Nos. 562 and 567 from O&M Expense.  
(f) The following NETOs use line 11 for O&M Expense - All New England PTO's with the exception of Eversource.  
(g) The following NETOs use line 13 for O&M Expense - Eversource only.  
(h) A&G Expenses shall exclude merger-related costs included in FERC Account Nos. 920-935 (other than those in FERC Account Nos. 924, 928 and 930.1, which have already been excluded).  
(i) This line shall equal the amortization of transmission-related merger costs as authorized by FERC. Absent such an approval, this line will be zero.  
(j) Transmission-Related Expense from Generators shall equal the expenses from generators that both (1) the PTO Administrative Committee determines should be included as transmission expense as a result of the impact of such generators on reducing transmission costs that would otherwise be required to be paid by Transmission Customers and (2) are reflected in a filing made by the PTOs with the Commission under Section 205 of the Federal Power Act and accepted by the Commission for recovery under the OATT.  
(k) Transmission Related Taxes and Fees Charge shall include any fee or assessment imposed by any governmental authority on service provided under this Section which is not specifically identified under any other section of this rule.  
(l) Allocated via the W&S allocator, Line 35(B), except for UI, VP, CL&P, PSNH and NSTAR West.  
For Lines 2 and 3 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 3, Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).  
For Line 6 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).  
For Line 21 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).  
(m) Allocated via the PL allocator, Line 36(B), except for VP, CL&P, PSNH and NSTAR West.  
For Line 5 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West).  
For Line 22 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West).  
(n) See Appendix A, ATT CMP-2.  
(o) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues.  
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings. All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.  
(p) See Appendix A, ATT CMP-1.  
(q) For MMWEC, NEP, and RIE, amounts are Direct Assigned (DA).  
(r) For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.  
(s) For NSTAR East only, amounts are allocated via the Wages & Salary (W&S) Allocator.  
(t) For VP only, see Attachment \_ for the BHD portion of the total Versant Power FF1 balance.  
(u) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Total	(d) Reference
<b><u>Transmission Wages and Salaries Allocation Factor "W&amp;S"</u></b>			
1	Direct Transmission Wages and Salaries		(b) FF1 Page 354.21b
2	Total Transmission Wages and Salaries (Line 1)	-	
3	Total Wages and Salaries		FF1 Page 354.28b
4	Administrative and General Wages and Salaries		FF1 Page 354.27b
5	Total Wages and Salaries net of A&G (Line 3 - Line 4)	-	
6	Wages and Salaries Percent Allocation (Line 2 / Line 5)	(c) 0.0000%	
<b><u>Transmission Plant Allocation Factor "PL"</u></b>			
7	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 13(A) and 13(E))
8	Transmission-related Intangible Plant	#DIV/0!	W/S 3, Line 2(E)
9	Transmission-related General Plant	#DIV/0!	W/S 3, Line 3(E)
10	Total Transmission Related Plant (Sum Lines 7 thru 9)	#DIV/0!	
11	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases	\$ -	Average of (W/S 3a, Line 14(A) and 14(E))
12	Plant Percent Allocation (Line 10 / Line 11)	0.0000%	

**Notes:**

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

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

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

**Notes:**

- (a) For PSNH only, exclude rate reduction bonds issued to securitize costs associated with the divestiture of PSNH's generation asset as Ordered by the NHPUC on January 30, 2018 in Docket No. DE 17-096.
- (b) Hedging activities and expenses associated with forward starting swaps.
- (c) The denominator for Long-Term Debt Cost of Capital and Preferred Stock Cost of Capital is based on a beginning of year/end of year average.
- (d) If a Company has 100% taxable income, enter "100%" on this line. For VTransco, see Appendix A, ATT VT-1.
- (e) See Appendix A, ATT CMP-3.
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

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

**Notes:**

- (a) Enter credit balances as negatives.
- (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section II.49 of the OATT and determined in accordance with Appendix A of this Rule, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HTF (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (c) To the extent balances herein include plant costs of a transmission project that (1) was selected by ISO-NE through a competitive solution process to address a transmission need pursuant to the procedures in Section II, Attachment K of the ISO New England Tariff, and (2) such selection was based, in part, upon the project's commitment to cost containment measures, the PTO will include a separate workpaper with the Annual Update that specifies the plant costs associated with the project and provide a reconciliation to the applicable cost containment measures.
- (d) Balances as calculated in attachments exclude ARC assets.
- (e) For MMWEC, MMWEC relies on its co-owner's, New Hampshire Transmission, LLC (NHT), books and records for determining the percentage of its Total Transmission Plant In Service that constitutes its Regional Transmission Service Plant.
- (f) For MMWEC, because MMWEC does not recover the cost associated with its Non-PTF Seabrook Switchyard assets pursuant to Schedule 21 or other provisions of the ISO-NE Tariff, MMWEC's Local Service Plant is not included in this Attachment F formula rate.
- (g) In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (h) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



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

**For Calendar Year \_\_\_\_**

Input Cells are Shaded Yellow

(A)

(B)

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

**Notes:**

(a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow		(A)	(B)
Line No.	PBOP Variance	Total (a)	Reference
1	Total PBOP Expense - Actual		(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator	#DIV/0!	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)	#DIV/0!	(d)
4	Transmission-related PBOP Expense - Fixed		(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)	#DIV/0!	
6	Prior Year (PY) Cumulative Under/(Over) Recovery, including interest through PY end		(f) PY Line 22(G)
7	Cumulative Under/(Over) recovery, before CY interest (Line 5 + Line 6)	#DIV/0!	

  

Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))					
	(C)	(D)	(E)	(F)	(G) = (E) x (F)
	Month	Year	Balance (g)	FERC Monthly Interest Rate (h)	Interest
8	January		#DIV/0!	(i)	#DIV/0!
9	February		#DIV/0!		#DIV/0!
10	March		#DIV/0!		#DIV/0!
11	April		#DIV/0!		#DIV/0!
12	May		#DIV/0!		#DIV/0!
13	June		#DIV/0!		#DIV/0!
14	July		#DIV/0!		#DIV/0!
15	August		#DIV/0!		#DIV/0!
16	September		#DIV/0!		#DIV/0!
17	October		#DIV/0!		#DIV/0!
18	November		#DIV/0!		#DIV/0!
19	December		#DIV/0!		#DIV/0!
20	CY Interest (Sum Lines 8(G) thru 19(G))				#DIV/0!
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))				#DIV/0!
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)				#DIV/0!
23	Transmission-related PBOP Expense - Fixed (Line 4(A))				-
24	Cumulative Under/(Over) recovery as a % of transmission-related PBOP expense - Fixed (Line 22(G) / Line 23(G))				#DIV/0!
25	Threshold Test met ("True") or not met ("False")				(j) #DIV/0!

**Notes:**

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

	Amount <sup>1</sup>	Docket No.
CL&P	\$ (403,000)	EL16-19
CMP	\$ 208,000	EL16-19
CTMEEC	\$	EL16-19
Versant Power	\$ 221,000	EL16-19
Fitchburg Gas and Electric	\$ 43,000	EL16-19
Green Mountain Power	\$ (39,000)	EL16-19
NEP	\$ -	ER24-
RIE	\$ 976,173	ER10-523
NHT	\$ -	EL16-19
NSTAR East	\$ (2,219,000)	EL16-19
NSTAR West	\$ (67,000)	EL16-19
PSNH	\$ (45,000)	EL16-19
United Illuminating	\$ (241,000)	EL16-19
VTransco	\$ (20,000)	EL16-19

<sup>1</sup> See Exhibit in the Settlement Agreement or Docket No. listed.

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

Input Cells are Shaded Yellow		FERC Account Nos.																	28 Year Total Unimpaired/Excess/Deficient ADIT																	Amortization Periods (Yr)																	Other Adjustments (a)																	28 Year Total Unimpaired/Excess/Deficient ADIT																	Amortization Periods (Yr)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		FERC Account No. - ADIT			FERC Account No. - Deficient Excess ADIT			FERC Account No. - Amortization Expense			Protected			Unimpaired			Gross Up (b)			137% - Balance			Protected			Unimpaired			Protected			Unimpaired			Gross Up (b)			Protected			Unimpaired			Gross Up (b)			Protected			Unimpaired			Gross Up (b)			137% - Balance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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(a) Enter credit balances as negative.

(b) Total equals the sum of columns a through j, where j is the last column denoted by a letter. The PTD only add or remove columns without a PPA Section 205 filing.

(c) Upon a change in Federal, State or Local income tax rates, the Company reassesses its deferred unimpaired/deficient/excess ADIT assets and liabilities to reflect the new applicable corporate income tax rate. The affected ADIT accounts are reamortized by computing ADIT on a cumulative temporary difference for each item in accounts 190, 292, and 293 at the current Federal, State & Local income tax rate to ADIT balances at the historical Federal, State & Local income tax rates. The difference between the two represents the deficient or excess ADIT balances. The result of this reamortization is a change to the net deferred tax assets/liabilities recorded in accounts 190, 292, and 293 with a corresponding net change in regulatory assets/liabilities (account 254) to reflect the resulting deficient or excess ADIT balances to be recovered/returned from its customers, respectively. See Worksheet 10a for additional detail of the reamortization.

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

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

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

Component	Protected	Unimpaired (years)	Notes
CLAP	ARAM	10, 5	For CLAP, unimpaired/deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient/excess ADIT which will be amortized using ARAM
CMP	ARAM	10, 5	For CMP, unimpaired/deficient ADIT will be amortized over 10 years and unimpaired excess ADIT will be amortized over 5 years.
Fixed Gas & Electric	ARAM	10	For FGELE, unimpaired/deficient/excess ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1, 18-15-4, December 21, 2018.
Green Mountain Power	Res. St. Co. Method	5	For CMP, unimpaired/deficient/excess ADIT balances will be amortized using the ARAM methodology of 10 years as approved in D.P.1, 18-15-4, December 21, 2018.
MDPCO	ARAM	10	For MDPCO, unimpaired/deficient/excess ADIT balances will be amortized over 10 years.
NIP	ARAM, 10		For NIP, unimpaired/deficient/excess property related ADIT balances will be amortized over 10 years.
NHT	ARAM	10	For NHT, unimpaired/deficient/excess property related ADIT balances will be amortized using the ARAM methodology; unimpaired/deficient/excess non-property related ADIT balances will be amortized over 5 years.
NHTAF East	ARAM	10, 5	For NHTAF East, unimpaired/deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts, except property related deficient/excess ADIT which will be amortized using ARAM.
NHTAF West	ARAM	10, 5	For NHTAF West, unimpaired/deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts.
PNH	ARAM	10, 5	For PNH, unimpaired/deficient/excess ADIT balances will be amortized over 10 years for pension and other post-retirement benefits and over 5 years for all other amounts.
RLE	ARAM, 10		For RLE, unimpaired/deficient/excess property related ADIT balances will be amortized using the ARAM methodology and all other transmission related balances will be amortized over 10 years. Deficient/excess property related non-operating line ("NOL") ADIT will offset the amortization of protected excess ADIT until the balance is exhausted.
United Illuminating	ARAM	10	For UI, unimpaired/deficient/excess ADIT balances will be amortized over 10 years.
Vermont	ARAM	10	For Vermont, unimpaired/deficient/excess ADIT balances will be amortized over 10 years.
Vermont	ARAM, 17, 10		For Vermont, unimpaired/deficient/excess ADIT balances will be amortized as follows: "property related" : 17 years, "Other" : 10 years, and "Federal Bank of State Tax" : according to the related underlying deferred taxes (i.e. ARAM, 17 yrs., and 10 yrs. as applicable).

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

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

(i) Non-deductible amortizing to the company is calculated in Worksheet F of the New England Transmission Rates will be presented to reflect the amortization of excess or deficient ADIT is estimated rates under the Netted Formula Rate.

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



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

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description	Amount	Reference
1	Total ADIT Balance at year-end 20__ (Enter Credit) (b)		(c) FF1 Page 275__ b
2	Prorated Actual ADIT Activity	\$ -	Line 18(G)
3	Total Prorated ADIT Balance at year-end (Line 1 + Line 2)	\$ -	
4	Transmission Plant (PL) Allocator	0.0000%	(d) W/S 5, Line 12
5	Total Transmission Related ADIT Balance for Rate Base (Line 3 x Line 4)	\$ -	
	(C)	(D)	(E)
	(F) = (E) / Line 19(E)	(G) = (D) x (F)	
	Month	Actual Monthly Change in ADIT	Remaining Days
6	Month 1		335
7	Month 2		307
8	Month 3		276
9	Month 4		246
10	Month 5		215
11	Month 6		185
12	Month 7		154
13	Month 8		123
14	Month 9		93
15	Month 10		62
16	Month 11		32
17	Month 12		1
18	Total Prorated Actual ADIT Activity (Sum Lines 6 thru 17)		
19	Number of Days in the Year	365	

**Notes:**

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

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

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Select Allocation Factor by Placing an "X" in the appropriate box								
Line No.	Line Item	20__ Year End	20__ Year End	Average (c)	100% DA (d)	Allocation Via Electric Utility W&S (WS)	Allocation Via Plant Allocator (PL)	0% DA	Total (e) (k)	Reference
1	FERC Account No. 144 (f), (g)									
2a				#DIV/0!					\$ -	Internal Records
2[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
4	FF1 Page 110.42c (h)									
5	FERC Account No. 228.1 (f)									
6a				#DIV/0!					\$ -	Internal Records
6[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
8	FF1 Page 112.27c (h)									
9	FERC Account No. 228.2 (f)									
10a				#DIV/0!					\$ -	Internal Records
10[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
12	FF1 Page 112.28c (h)									
13	FERC Account No. 228.3 (f)									
14a				#DIV/0!					\$ -	Internal Records
14[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
15	Total (Sum Lines 14a thru 14[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
16	FF1 Page 112.29c (h)									
17	FERC Account No. 228.4 (f)									
18a				#DIV/0!					\$ -	Internal Records
18[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
19	Total (Sum Lines 18a thru 18[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
20	FF1 Page 112.30c (h)									
21	FERC Account No. 234 (f)									
22a				#DIV/0!					\$ -	Internal Records
22[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
23	Total (Sum Lines 22a thru 22[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
24	FF1 Page 112.40c (h)									
25	FERC Account No. 242 (f)									
26a				#DIV/0!					\$ -	Internal Records
26[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
27	Total (Sum Lines 26a thru 26[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
28	FF1 Page 113.48c (h)									
29	FERC Account No. 253 (f)									
30a				#DIV/0!					\$ -	Internal Records
30[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
31	Total (Sum Lines 30a thru 30[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
32	FF1 Page 269_f (h)									
33	FERC Account No. 254 (f)									
34a				#DIV/0!					\$ -	Internal Records
34[ ]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
35	Total (Sum Lines 34a thru 34[ ]) (b)	\$ -	\$ -	#DIV/0!					\$ -	
36	FF1 Page 278_f (h)									
37	Total (i)	\$ -	\$ -	#DIV/0!					\$ -	
<b>Factors</b>										
38	Wages & Salary (W&S) Allocator	0.0000%								Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator	0.0000%								Appendix A, W/S 5, Line 12
40	Transmission Direct Assigned (DA) (j)	100.0000%								

**Notes:**

- (a) Enter credit balances as negatives.  
 (b) Total equals the sum of sublines a through [ ], where [ ] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.  
 (c) Average calculated as ((A)+(B)) ÷ 2.  
 (d) 100% DA indicates that inputs in Col (A) and Col (B) are Transmission amounts and do not require further allocation.  
 (e) For non-total amounts, (H) = (C) × [Ln. 38-40 of (A) as indicated by "X"].  
 (f) Unfunded reserves are defined as funds collected from customers in advance of an anticipated expense that (1) have not been set aside in a trust, escrow or restricted account; and (2) whose balance has been collected from customers through cost accruals to accounts that are recovered under the Formula Rate, provided that any portion of an unfunded reserve that is paid for by debiting one balance sheet account and crediting another balance sheet account will not be deducted from rate base. Further, where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The FERC account number is dependent on the unfunded reserve that is established. The unfunded reserve will be allocated to the Transmission function utilizing the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate. Support for the unfunded reserves credit to rate base will be included in the annual update informational filing.  
 (g) To the extent that NEP and Fitchburg Gas & Electric Co. had debt reserves meet the unfunded reserves criteria, the PTO will include the transmission-related unfunded reserve balance(s) on line(s) 2 - 2[ ].  
 (h) References correspond with the FERC Form page and line number in this column or its associated footnotes.  
 (i) Total equals Line 3 + Line 7 + Line 11 + Line 15 + Line 19 + Line 23 + Line 27 + Line 31 + Line 35  
 (j) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a "Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:  
     · CL&P = 1T  
     · NSTAR West = 4T  
     · PSNH = 6T  
 (k) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

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

Notes:

- Enter credit balances as negatives.
- Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- Total includes Intracompany revenues, which are a component of the revenues included in the Annual True-up calculation.
- VTranco allocates rents 65% to Regional Service and 35% to Local Service.
- Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTranco to electric utilities furnishing service within the state of Vermont and to the Vermont Department of Public Service.
- For CMP and U1 only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.
- For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.

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

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

**Notes:**

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) FERC Account No. 565 is not applicable for VTransco who recovers PTF support expenses incurred by and on behalf of the VT electric utilities. The source for these amounts is the asset owners' annual support schedules which VTransco will include with the Annual Informational Filing.
- (d) PTF support expenses are recovered by VTransco and therefore are excluded by GMP. See note (c).
- (e) For NHT, Support Expenses are recorded to FERC Account No. 562
- (f) For Section 201(f) PTOs only, FERC Form 1 references will be replaced with references from the Section 201(f) PTOs audited financial statements or other Applicable Forms.



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

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

**Notes:**

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

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

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

**Notes:**

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

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

Input Cells are Shaded Yellow

(A)

(B)

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

**Notes:**

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

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

Input Cells are Shaded Yellow

(A)

(B)

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

**Notes:**

- (a) Enter credit balances as negatives.

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

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

**Notes:**

- (a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D) = (A) x (C)	(E) = (B) x (C)	(F)
Line No.	Description	FERC Account No.	20__ Year End	20__ Year End	Allocation Factors	BHD Transmission 20__ Year End	BHD Transmission 20__ Year End	Reference
<b>Transmission Related Intangible Plant</b>								
1	BHD Intangible Plant	301-303 (b)						Attachment _
2	Customer Information System in Intangible Plant	301-303 (b)						Attachment _
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	\$ -	0.0000%	\$ -	\$ -	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					#DIV/0!	#DIV/0!	
<b>Transmission Related General Plant</b>								
6	BHD General Plant	389-399 (b)						Attachment _
7	Customer Information System in General Plant	389-399 (b)						Attachment _
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	\$ -	0.0000%	\$ -	\$ -	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					#DIV/0!	#DIV/0!	
<b>Transmission Related Intangible Plant Amortization Reserve</b>								
11	BHD Intangible Plant Amortization Reserve	111 (b)						Attachment _
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)						Attachment _
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ -	\$ -	0.0000%	\$ -	\$ -	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + 14)					#DIV/0!	#DIV/0!	
<b>Transmission Related General Plant Amortization Reserve</b>								
16	BHD General Plant Amortization Reserve	108 (b)						Attachment _
17	Customer Information System in General Plant Amortization Reserve	108 (b)						Attachment _
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ -	\$ -	0.0000%	\$ -	\$ -	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
20	BHD General Plant Amortization Reserve Directly Assigned to Transmission (Line 17 + Line 18)					#DIV/0!	#DIV/0!	

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

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

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

**Notes:**

- (a) Enter credit balances as negatives.

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

Input Cells are Shaded Yellow			(A)	(B)	(C) = (A) x (B)	(D)
Line No.	Description	FERC Account No.	Total	Allocation Factors	BHD Transmission	Reference
<b><u>Transmission Intangible Plant Amortization Expense</u></b>						
1	BHD Intangible Plant Amortization Expense	404, 405	(b)			Attachment _
2	Customer Information System in Intangible Plant Amortization Expense	404, 405	(b)			Attachment _
3	BHD Intangible Plant Amortization Expense Allocated to Transmission with W&S (Line 1 - Line 2)		\$ -	0.0000%	\$ -	Col. B per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant Amortization Expense (Line 2(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Amortization Expense Directly Assigned to Transmission (Line 3 + Line 4)				#DIV/0!	
<b><u>Transmission Gen Plant Depreciation &amp; Amort Expense</u></b>						
6	BHD Gen Plant Depreciation & Amortization Expense	403, 404	(b)			Attachment _
7	Customer Information System in General Plant Depreciation & Amortization Expense	403, 404	(b)			Attachment _
8	BHD General Plant Depreciation & Amortization Expense Allocated to Transmission with W&S (Line 6 - Line 7)		\$ -	0.0000%	\$ -	Col. B per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant Depreciation & Amortization Expense (Line 7(A))		\$ -	#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Depreciation & Amortization Expense Directly Assigned to Transmission (Line 8 + Line 9)				#DIV/0!	
<b><u>Transmission Related Municipal Tax Expense</u></b>						
11	Versant Power Total Municipal Tax Expense	408.1				FF1 Page 262-263 _
12	BHD Current Year Municipal Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 20(C)
<b><u>Payroll Tax Expense</u></b>						
13	Versant Power Total Payroll Tax Expense	408.1				FF1 Page 262-263 _
14	BHD Total Payroll Tax Expense			#DIV/0!	#DIV/0!	Col. B per Appendix A, ATT VP-1, W/S 4, Line 16(A)

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



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

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

**Notes:**

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

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

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

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

**Factors**

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

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

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

**Notes:**

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

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

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

**Notes:**

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

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

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E) = (C) - (G)	(F) = (D) - (H)	(G)	(H)	(I) = Avg[(G),(H)]
			FF1 Footnote Reference for Columns (G) & (H)	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	20__ Year End	Average Transmission Balance
Line No.	Line Item	FF1 Reference		Total	Total	Distribution Segment	Distribution Segment	Transmission Segment (c)	Transmission Segment (c)	
1	<b>FERC Account No. 190</b>									
2a		FF1 Page 234.18 FN				-	-			-
2[ ]		FF1 Page 234.18 FN				-	-			-
3	Total (Sum Lines 2a thru 2[ ]) (b)			-	-	-	-	-	-	-
4	FF1 Balance	FF1 Page 234.18								
5	<b>FERC Account No. 281</b>									
6		FF1 Page 272.8				-	-			-
7	Total			-	-	-	-	-	-	-
8	<b>FERC Account No. 282</b>									
9		FF1 Page 274.9				-	-			
10	Total			-	-	-	-	-	-	
11	<b>FERC Account No. 283</b>									
12a		FF1 Page 276.19 FN				-	-			-
12[ ]		FF1 Page 276.19 FN				-	-			-
13	Total (Sum Lines 12a thru 12[ ]) (b)			-	-	-	-	-	-	-
14	FF1 Balance	FF1 Page 276.19								
15	<b>Total ADIT (Line 3 + Line 7 + Line 10 + Line 13)</b>			-	-	-	-	-	-	

**Notes:**

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

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

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

**Notes:**

- (a) Enter credit balances as negatives.
- (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
- (c) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
  - CL&P = 1T
  - NSTAR West = 4T
  - PSNH = 6T
- (d) Distribution amounts on Lines 6a thru 7 equal Lines 2a thru 3 minus Lines 9a thru 10.
- (e) For NSTAR West only, refer to FF1 and FF3Q Page 110.57 FN.

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

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

**Notes:**

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

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

Input Cells are Shaded Yellow		(A)	(B)
Line No.	FERC Form No. 60 Allocator (a)	Calculation	Allocation Percentages
1	<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
<b><u>I. Equity Investment &amp; Earnings</u></b>						
1	Yankee Atomic	123.1	-			Sum of FF1 Page 224.4 thru 224.7
2	Connecticut Yankee	123.1	-			Sum of FF1 Page 224.10 thru 224.14
3	Maine Yankee	123.1	-			Sum of FF1 Page 224.17 thru 224.21
4	Yankee Investment (Sum Lines 1 thru 3)		-	-	-	
5	Return on Yankee Investment		-			Line 4(A)
6	r Yankee	(b)	#DIV/0!			Line 5(A) / ((Line 4(B) + Line4(C)) / 2)
<b><u>II. Calculation of Yankee Adjustment</u></b>						
	<b><u>Component</u></b>		<b><u>Value</u></b>			
7	Total Common Equity, excluding Goodwill		-			W/S 2, Line 3(A)
8	Yankee Investment		-			Line 4(C)
9	Common Equity Less Yankee Investment (Line 7 - Line 8)		-			
10	p Yankee (Line 8 / Line 7)	(c)	#DIV/0!			
11	p Operating (1 - Line 10)	(d)	#DIV/0!			
12	Overall ROE		0.0000%			W/S 2, Line 3(C)
13	Total Capitalization		-			W/S 2, Line 5(A)
	<b><u>Category</u></b>		<b><u>Rate- revised calc</u></b>	<b><u>% of Capital</u></b>		
14	r Operating: Operating Business w/o Yankees	(e)	#DIV/0!	#DIV/0!	(g)	#DIV/0!
15	r Composite: NEP Composite	(f)	0.0000%	#DIV/0!	(h)	#DIV/0!
16	<b>Yankee Adjustment (Line 15 - Line 14)</b>		<b>#DIV/0!</b>	<b>#DIV/0!</b>		<b>#DIV/0!</b>

**Notes:**

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



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

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

**Notes:**

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

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

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

**Notes:**

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

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

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

**Notes:**

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