

December 15, 2023

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 02426

Re: *Fitchburg Gas and Electric Light Company*, Docket No. ER24-\_\_\_\_-000  
Request to Correct the Tariff Record

Dear Secretary Bose:

It has come to Fitchburg Gas and Electric Light Company's ("FG&E" or the "Company") attention that the depreciation rates reflected in the current tariff, used to calculate FG&E's annual transmission revenue requirements for Pool Transmission Facilities ("PTF") and non-PTF Transmission Service under the ISO- New England Inc. Transmission, Markets and Services Tariff ("ISO-NE Tariff") are incorrect, due to an oversight based on the timing of the ER 19-206 Settlement Agreement.

FG&E received approval to revise the depreciation rates for its PTF and non-PTF consistent with a depreciation study filed and approved by the Massachusetts Department of Public Utilities ("MDPU") as part of FG&E's 2019 retail rate case in Docket No. ER 20-2215. The approved depreciation rates are in use in formula rate calculations for PTF and non-PTF transmission.

In this filing, FG&E seeks to correct the tariff record to incorporate depreciation rates effective March 1, 2020 and November 1, 2020 approved in Docket No. ER 20-2215, approved via letter order dated August 21, 2020. At no time did FG&E use non-approved rates. This filing merely ensures that the correct tariff provision is listed on the ISO-NE website.

Included in this filing are the following documents:

- Transmittal Letter
- Attachment 1: FG&E Appendix D to Attachment F of the ISO New England OATT, Effective March 1, 2020
- Attachment 2: FG&E Appendix D to Attachment F of the ISO New England OATT, Effective November 1, 2020

- Attachment 3: Redlined Tariffs showing updated depreciation rates for inclusion in Appendix D to Attachment F of the ISO New England OATT Effective March 1, 2020 and November 1, 2020
- Attachment 4: Service List of persons receiving copies of this filing.

Notice of this filing has been communicated electronically to ISO-NE, transmission committee members, the PTO-AC and the New England Conference of Public Utilities Commissioners, Inc. (NECPUC) in accordance with ISO-NE protocols.

This filing will also be posted to the ISO-NE website at <http://www.iso-ne.com/participate/filings-orders/pto>.

### **Correspondence**

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

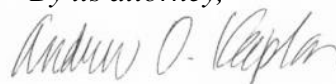
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Thank you for your attention to this matter. Please contact the undersigned if you have any questions regarding this filing.

Respectfully submitted,  
**Fitchburg Gas and Electric Light Company**

*By its attorney,*



Andrew O. Kaplan

Enclosure

**Fitchburg Gas and Electric Light Company**  
**Appendix D to Attachment F of the ISO New England OATT**  
**Depreciation and Amortization Rates**

| <b>Line No.</b>                     | <b>FERC Account Number</b> | <b>FERC Account Description</b>  | <b>March 1, 2020 Annual Rate Percentage</b> |
|-------------------------------------|----------------------------|----------------------------------|---|
| <b><u>I. Transmission Plant</u></b> |                            |                                  |   |
| 1                                   | 350.00                     | Land and Land Rights             | N/A   |
| 2                                   | 351.00                     | Clearing Land and Rights of Way  | 1.27%                                       |
| 3                                   | 352.00                     | Structures and Improvements      | 2.12%                                       |
| 4                                   | 353.00                     | Station Equipment                | 3.92%                                       |
| 5                                   | 355.00                     | Poles and Fixtures               | 6.13%                                       |
| 6                                   | 356.00                     | Overhead Conductor and Devices   | 3.51%                                       |
| <b><u>II. General Plant</u></b>     |                            |                                  |   |
| 7                                   | 394.00                     | Tools, Shop & Garage Equipment   | 3.22%                                       |
| 8                                   | 395.00                     | Laboratory Equipment             | 4.03%                                       |
| 9                                   | 397.00                     | Communication Equipment          | 2.64%                                       |
| 10                                  | 398.00                     | Miscellaneous Equipment          | 3.56%                                       |
| <b><u>III. Intangible Plant</u></b> |                            |                                  |   |
| 11                                  | 303.00                     | Miscellaneous Intangible Plant   | 20.00%                                      |
| 12                                  | 303.01                     | Miscellaneous Intangible Plant   | 33.00%                                      |
| 13                                  | 303.02                     | Miscellaneous Intangible Plant   | 10.00%                                      |
| <b><u>IV. Common Plant</u></b>      |                            |                                  |   |
| 14                                  | 390.00                     | Structures and Improvements      | 1.98%                                       |
| 15                                  | 391.00                     | Office Furniture and Equipment   | 6.67%                                       |
| 16                                  | 393.00                     | Stores Equipment                 | 4.00%                                       |
| 17                                  | 394.00                     | Tools, Shop and Garage Equipment | 5.00%                                       |
| 18                                  | 396.00                     | Power Operated Equipment         | 0.16%                                       |
| 19                                  | 397.00                     | Communication Equipment          | 6.67%                                       |
| 20                                  | 398.00                     | Miscellaneous Equipment          | 5.00%                                       |

**Fitchburg Gas and Electric Light Company**  
**Appendix D to Attachment F of the ISO New England OATT**  
**Depreciation and Amortization Rates**

| <b>Line No.</b>                     | <b>FERC Account Number</b> | <b>FERC Account Description</b>  | <b>November 1, 2020 Annual Rate Percentage</b> |
|-------------------------------------|----------------------------|----------------------------------|--|
| <b><u>I. Transmission Plant</u></b> |                            |                                  |  |
| 1                                   | 350.00                     | Land and Land Rights             | N/A  |
| 2                                   | 351.00                     | Clearing Land and Rights of Way  | 1.27%  |
| 3                                   | 352.00                     | Structures and Improvements      | 2.12%  |
| 4                                   | 353.00                     | Station Equipment                | 3.92%  |
| 5                                   | 355.00                     | Poles and Fixtures               | 6.13%  |
| 6                                   | 356.00                     | Overhead Conductor and Devices   | 3.51%  |
| <b><u>II. General Plant</u></b>     |                            |                                  |  |
| 7                                   | 394.00                     | Tools, Shop & Garage Equipment   | 4.00%  |
| 8                                   | 395.00                     | Laboratory Equipment             | 5.00%  |
| 9                                   | 397.00                     | Communication Equipment          | 6.67%  |
| 10                                  | 398.00                     | Miscellaneous Equipment          | 5.00%  |
| <b><u>III. Intangible Plant</u></b> |                            |                                  |  |
| 11                                  | 303.00                     | Miscellaneous Intangible Plant   | 20.00%   |
| 12                                  | 303.01                     | Miscellaneous Intangible Plant   | 33.00%   |
| 13                                  | 303.02                     | Miscellaneous Intangible Plant   | 10.00%   |
| <b><u>IV. Common Plant</u></b>      |                            |                                  |  |
| 14                                  | 390.00                     | Structures and Improvements      | 1.98%  |
| 15                                  | 391.00                     | Office Furniture and Equipment   | 6.67%  |
| 16                                  | 393.00                     | Stores Equipment                 | 4.00%  |
| 17                                  | 394.00                     | Tools, Shop and Garage Equipment | 5.00%  |
| 18                                  | 396.00                     | Power Operated Equipment         | 0.16%  |
| 19                                  | 397.00                     | Communication Equipment          | 6.67%  |
| 20                                  | 398.00                     | Miscellaneous Equipment          | 5.00%  |

**Fitchburg Gas and Electric Light Company**  
**Appendix D to Attachment F of the ISO New England OATT**  
**Depreciation and Amortization Rates**

**March 1, 2020**

| <b>Line No.</b>                     | <b>FERC Account Number</b> | <b>FERC Account Description</b>  | <b><del>Annual Rate Percentage</del></b> | <b><i>Annual Rate Percentage</i></b> |
|-------------------------------------|----------------------------|----------------------------------|--|--------------------------------------|
| <b><u>I. Transmission Plant</u></b> |                            |                                  |  |                                      |
| 1                                   | 350.00                     | Land and Land Rights             | N/A                                      | N/A                                  |
| 2                                   | 351.00                     | Clearing Land and Rights of Way  | <del>1.27%</del>                         | <i>1.27%</i>                         |
| 3                                   | 352.00                     | Structures and Improvements      | <del>2.12%</del>                         | <i>2.12%</i>                         |
| 4                                   | 353.00                     | Station Equipment                | <del>3.92%</del>                         | <i>3.92%</i>                         |
| 5                                   | 355.00                     | Poles and Fixtures               | <del>6.13%</del>                         | <i>6.13%</i>                         |
| 6                                   | 356.00                     | Overhead Conductor and Devices   | <del>3.51%</del>                         | <i>3.51%</i>                         |
| <b><u>II. General Plant</u></b>     |                            |                                  |  |                                      |
| 7                                   | 394.00                     | Tools, Shop & Garage Equipment   | <del>3.22%</del>                         | <i>3.22%</i>                         |
| 8                                   | 395.00                     | Laboratory Equipment             | <del>4.03%</del>                         | <i>4.03%</i>                         |
| 9                                   | 397.00                     | Communication Equipment          | <del>2.64%</del>                         | <i>2.64%</i>                         |
| 10                                  | 398.00                     | Miscellaneous Equipment          | <del>3.56%</del>                         | <i>3.56%</i>                         |
| <b><u>III. Intangible Plant</u></b> |                            |                                  |  |                                      |
| 11                                  | 303.00                     | Miscellaneous Intangible Plant   | <del>33.30%</del>                        | <i>20.00%</i>                        |
| 12                                  | 303.01                     | Miscellaneous Intangible Plant   | <del>20.00%</del>                        | <i>33.00%</i>                        |
| 13                                  | 303.02                     | Miscellaneous Intangible Plant   | <del>10.00%</del>                        | <i>10.00%</i>                        |
| <b><u>IV. Common Plant</u></b>      |                            |                                  |  |                                      |
| 14                                  | 390.00                     | Structures and Improvements      | <del>2.64%</del>                         | <i>1.98%</i>                         |
| 15                                  | 391.00                     | Office Furniture and Equipment   | <del>4.59%</del>                         | <i>6.67%</i>                         |
| 16                                  | 393.00                     | Stores Equipment                 | <del>2.36%</del>                         | <i>4.00%</i>                         |
| 17                                  | 394.00                     | Tools, Shop and Garage Equipment | <del>2.76%</del>                         | <i>5.00%</i>                         |
| 18                                  | 396.00                     | Power Operated Equipment         | <del>1.63%</del>                         | <i>0.16%</i>                         |
| 19                                  | 397.00                     | Communication Equipment          | <del>10.02%</del>                        | <i>6.67%</i>                         |
| 20                                  | 398.00                     | Miscellaneous Equipment          | <del>N/A</del>                           | <i>5.00%</i>                         |

**Fitchburg Gas and Electric Light Company**  
**Appendix D to Attachment F of the ISO New England OATT**  
**Depreciation and Amortization Rates**

*November 1, 2020*


| <b>Line No.</b>                     | <b>FERC Account Number</b> | <b>FERC Account Description</b>  | <b><del>Annual Rate Percentage</del></b> | <b><i>Annual Rate Percentage</i></b> |
|-------------------------------------|----------------------------|----------------------------------|--|--------------------------------------|
| <b><u>I. Transmission Plant</u></b> |                            |                                  |  |                                      |
| 1                                   | 350.00                     | Land and Land Rights             | <del>N/A</del>                           | <i>N/A</i>                           |
| 2                                   | 351.00                     | Clearing Land and Rights of Way  | <del>1.27%</del>                         | <i>1.27%</i>                         |
| 3                                   | 352.00                     | Structures and Improvements      | <del>2.12%</del>                         | <i>2.12%</i>                         |
| 4                                   | 353.00                     | Station Equipment                | <del>3.92%</del>                         | <i>3.92%</i>                         |
| 5                                   | 355.00                     | Poles and Fixtures               | <del>6.13%</del>                         | <i>6.13%</i>                         |
| 6                                   | 356.00                     | Overhead Conductor and Devices   | <del>3.51%</del>                         | <i>3.51%</i>                         |
| <b><u>II. General Plant</u></b>     |                            |                                  |  |                                      |
| 7                                   | 394.00                     | Tools, Shop & Garage Equipment   | <del>3.22%</del>                         | <i>4.00%</i>                         |
| 8                                   | 395.00                     | Laboratory Equipment             | <del>4.03%</del>                         | <i>5.00%</i>                         |
| 9                                   | 397.00                     | Communication Equipment          | <del>2.64%</del>                         | <i>6.67%</i>                         |
| 10                                  | 398.00                     | Miscellaneous Equipment          | <del>3.56%</del>                         | <i>5.00%</i>                         |
| <b><u>III. Intangible Plant</u></b> |                            |                                  |  |                                      |
| 11                                  | 303.00                     | Miscellaneous Intangible Plant   | <del>33.30%</del>                        | <i>20.00%</i>                        |
| 12                                  | 303.01                     | Miscellaneous Intangible Plant   | <del>20.00%</del>                        | <i>33.00%</i>                        |
| 13                                  | 303.02                     | Miscellaneous Intangible Plant   | <del>10.00%</del>                        | <i>10.00%</i>                        |
| <b><u>IV. Common Plant</u></b>      |                            |                                  |  |                                      |
| 14                                  | 390.00                     | Structures and Improvements      | <del>1.98%</del>                         | <i>1.98%</i>                         |
| 15                                  | 391.00                     | Office Furniture and Equipment   | <del>6.67%</del>                         | <i>6.67%</i>                         |
| 16                                  | 393.00                     | Stores Equipment                 | <del>4.00%</del>                         | <i>4.00%</i>                         |
| 17                                  | 394.00                     | Tools, Shop and Garage Equipment | <del>5.00%</del>                         | <i>5.00%</i>                         |
| 18                                  | 396.00                     | Power Operated Equipment         | <del>0.16%</del>                         | <i>0.16%</i>                         |
| 19                                  | 397.00                     | Communication Equipment          | <del>6.67%</del>                         | <i>6.67%</i>                         |
| 20                                  | 398.00                     | Miscellaneous Equipment          | <del>5.00%</del>                         | <i>5.00%</i>                         |

# Attachment 4

## 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 15, 2023

  
\_\_\_\_\_  
Andrew O. Kaplan  
Pierce Atwood LLP  
100 Summer Street, 22<sup>nd</sup> Floor  
Boston, MA 02110

### **EMAIL LIST**

This filing is being served on electric utility regulatory agencies for the six New England states, the New England Conference of Public Utilities Commissioners, the New England Power Pool (“NEPOOL”) Participants Committee, and the parties to the Settlement Agreement at the email addresses listed below.

For the electric utility regulatory agencies for the six New England states (Connecticut Public Utilities Regulatory Authority; Maine Public Utilities Commission; Massachusetts Department of Public Utilities; New Hampshire Public Utilities Commission; Rhode Island Public Utilities Commission; Vermont Public Utility Commission) and the New England Conference of Public Utilities Commissioners:

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The names and email addresses of the NEPOOL Participants Committee members are posted on the ISO-NE website at <https://www.iso-ne.com/committees/participants/participants-committee/>.

For the Settling Parties:

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