Michael J. Hall

Chair - PTO AC Legal Work Group

October 1, 2013

VIA Electronic Filing

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

Re: Supplement to July 31, 2013 Annual Informational Filing Regarding ISO Tariff Charges in Effect as of June 1, 2013, Pursuant to Docket Nos. RT04-2-000, et. al.

Dear Secretary Bose:

The Participating Transmission Owners' Administrative Committee ("PTO AC") on behalf of New England's Participating Transmission Owners ("PTOs") hereby electronically submits for informational purposes this letter and supporting materials to supplement its July 31, 2013 PTO AC Informational Filing under Section II of the ISO New England Inc. ("ISO-NE") Transmission, Markets and Services Tariff ("ISO Tariff") in the above captioned proceeding.

I. Background

On July 31, 2013, the PTOs submitted to the Commission the PTO AC Informational Filing ("July 31 Informational Filing") identifying updated rates for regional formula transmission charges for Scheduling, System Control and Dispatch Service ("S&D")[1], Through or Out ("TOUT") Service[2], and Regional Network Service ("RNS")[3], pursuant to Commission-approved formula rates respectively contained in Schedule 1, Schedule 8, and Schedule 9 under the ISO Tariff. These charges were based on actual cost data for calendar year 2012 and estimated data for calendar year 2013 and became effective as of June 1, 2013.

[1] *See* ISO Tariff, Section II, Schedule 1.
[2] *See* ISO Tariff, Section II, Schedule 8.
[3] *See* ISO Tariff, Section II, Schedule 9.

Pursuant to Section II, Attachment F and Schedule 1 of the ISO Tariff, the PTOs are required to submit an informational filing to the Commission annually before July 31 of each year reflecting the calculation of regional transmission rates based on the most recent calendar year data. The ISO Tariff also requires revising the informational filing, and hence the rates for regional transmission services, if an error is found or if there is a change to the underlying data used in the calculation of the rates. Under Schedule 1 and Attachment F, "[i]f there are any corrections made to the information reflected in the informational filing after it has been submitted, the PTOs will file corrections to the informational filing."[4]

The modifications reflected in a corrected informational filing are used to revise the rates for S&D, TOUT[5] and RNS, whichever is applicable, and to adjust customer bills accordingly. Attachment F makes clear that an informational filing "does not reopen the formula rate…but rather is contestable only with respect to the accuracy of the information contained in the informational filing."[6] Pursuant to the advance posting provisions in the Attachment F Implementation Rule of the ISO Tariff, the rates subject to the revisions submitted with this filing, and supporting information, have been posted on the ISO-NE website 45 days in advance of the date of this filing. Through the date of this filing, no comments have been received regarding this informational posting.

II. Description of Adjustments Made to the July 31, 2013 Annual Informational Filing

This supplemental filing contains revised information from Massachusetts Municipal Wholesale Electric Company ("MMWEC"), New England Power Company d/b/a National Grid ("NEP") and Northeast Utilities Service Company as agent for NSTAR Electric Company ("NSTAR"). These revisions result in adjustments to S&D, TOUT and RNS rates in effect for the period beginning June 1, 2013 through May 31, 2014.

The proposed supplemental PTO AC rate information posted on ISO-NE's website separately identifies each PTO's revised rates to demonstrate the impact of each PTO's revisions on the S&D and RNS rates. The information is being presented in this manner so that if the Commission were to open a proceeding with respect to any PTO's submission, it would be possible to limit the proceeding to the rates proposed by a particular PTO. In that event, the PTOs respectfully request that the Commission treat sponsored supplemental rate adjustments separately.

---

[4] *See* ISO Tariff, Section II, Schedule 1, and Attachment F "Implementation Rule." *See also* ISO Tariff Section II.8.7 ("The ISO and the PTOs shall (consistent with Attachment L4 to this OATT) calculate refunds from the PTOs to the ISO and/or surcharges by the PTOs to the ISO, which will be passed through by the ISO to its Customers, attributable to adjustments associated with charges under Attachment F and Schedules 1, 8 and 9 of this OATT resulting from: (i) an audit of the regional rates; (ii) a Commission order . . . or (iii) a billing correction.").

[5] *See* Section II.25.2 of the ISO Tariff. The TOUT rate is derived directly from the RNS rate. The ISO updates the TOUT rate based on the pool RNS rate, and therefore the PTOs are not submitting supporting documents regarding changes to the TOUT with this filing.

[6] *ISO Tariff*, Section II, Attachment F, Implementation Rule.

The revised support sheets for S&D and RNS rates are included in Attachment 1 to this transmittal letter. The revised information for MMWEC, NEP and NSTAR are included in Attachments 2, 3 and 4 to this transmittal letter, respectively.

1. MMWEC Revisions

MMWEC is a political subdivision of the Commonwealth of Massachusetts and is not a public utility under the Federal Power Act. 16 U.S.C. § 824(f). As a signatory to the Transmission Operating Agreement between the PTOs and ISO-NE, however, MMWEC is entitled to recover its Pool Transmission Facility ("PTF") related costs and certain other Transmission Support Expenses[7] (collectively, its "PTF ATRR") pursuant to the ISO Tariff.

MMWEC's revisions in this filing consist of corrections to address certain errors. Certain major upgrades in 2009 and 2011 to the Seabrook Substation were undertaken by the Substation's majority owner, New Hampshire Transmission LLC. MMWEC's PTF ATRR includes its share of the cost of those upgrades. In 2012, MMWEC discovered that, instead of adding the upgrade costs to existing Seabrook-related facilities costs, MMWEC had substituted the upgrade costs for those amounts, effectively eliminating from MMWEC's PTF ATRR calculation its prior investment in Seabrook-related PTF and the associated accumulated depreciation. Additionally, MMWEC determined that it had used an incorrect PTF Plant Allocation Factor to allocate certain Seabrook Substation expenses such as operations and maintenance expense between PTF and non-PTF facilities, as prescribed by the Attachment F Formula Rate. In addition, MMWEC had not included the True-Up component in its annual PTF ATRR calculations, and had not separated its investment by pre-1997 and post-1996 vintages.

As a consequence, the Seabrook-related MMWEC PTF ATRR for the period from June 1, 2006 through May 31, 2012 was understated by approximately $2.4 million. MMWEC seeks to correct these past undercharges, with interest, through a temporary (one-year) increase in the annual MMWEC PTF ATRR of approximately $2.7 million. This $2.7 million increase resulting from prior-year corrections is offset by a $100,318 decrease reflecting the Annual True-Up (per ISO Tariff, Attachment F, Appendix C). Other PTO's in New England have included adjustments from previous years in the current RNS rate. The Annual True-Up is the difference between actual 2012 costs and the revenue requirement that was in place June 1, 2012 to May 31, 2013. The net result is an additional $2.6 million, which will increase the RNS rate by approximately $0.13/kW-year, less than two-tenths of one percent.

2. NEP Revisions

NEP's revisions in this filing are the result of a limited tariff waiver granted by the Commission in Docket No. ER13-1263.[8] On April 11, 2013, NEP filed a Motion for Expedited Consideration and Limited Tariff Waiver requesting a limited waiver of Attachment F to the ISO Tariff to (1) permit NEP to provide estimated data as the basis for calculating its calendar year

---

[7] *See* ISO Tariff, Section II, Attachment F Implementation Rule.
[8] *New England Power Company*, 143 FERC ¶ 61,184 (May 30, 2013).

2012 Transmission Revenue Requirement for the S&D, TOUT and RNS service rates submitted for the July 31 PTO AC Informational Filing and (2) give NEP an additional 50 days (i.e. until September 19, 2013) to re-submit a corrected informational filing to the Commission with NEP's Transmission Revenue Requirement updated such that it fully complies with the ISO Tariff's requirement that 2012 FERC Form 1 data be used for calculating NEP's Transmission Revenue Requirement.

On May 30, 2013 the Commission granted National Grid's request with certain modifications. Specifically, the Commission granted the waiver request, but extended the proposed filing date to no later than October 15, 2013 to allow for posting the corrected 2013 annual update on the ISO-NE website for no less than 45 days prior to filing it with the Commission. The Commission also required that posting on the ISO-NE website take place no later than August 30, 2013.

The revised information being submitted in this filing for NEP results in a reduction to the June 1, 2013 S&D rate of $0.01/kW-yr. and reduction to the June 1, 2013 RNS rate of $0.44/kW-yr. These adjustments reflect the difference between estimates used in the July 31, 2013 PTO AC Informational Filing and actual results reflected in NEP's filed 2012 FERC Form 1.

3. NSTAR Revisions:

The revised information for NSTAR reflects a refund that includes interest, to correct for ISO-NE's transmission cost allocation determination ("TCA") under Schedule 12C[9] of the ISO Tariff for the regional Boston 345kV underground project.

In ISO-NE's September 15, 2005 TCA determination, certain costs associated with the regional transmission project were identified as localized.[10] For the period 2006 to 2011, NSTAR inadvertently included these localized costs in its PTF Plant balances used to calculate its PTF revenue requirement for regional rates.

To remedy this error, NSTAR has adjusted its actual PTF revenue requirements from 2006 to 2011 to remove the localized plant balances and associated accumulated depreciation and accumulated deferred taxes. The reduction in the PTF plant balance also caused a reduction in the PTF Plant Allocation Factor that is used to allocate certain rate base and revenue requirement items, and contributes to the reduction in the PTF revenue requirements. The revised calculations for this time period are contained in Attachment 4, Exhibits 1 through 7, to this transmittal letter.

NSTAR also adjusted the 2012 true-up to remove these localized costs from the Post 2003 accumulated depreciation and accumulated deferred tax calculations. This revision is contained in Attachment 4, Exhibit 8 to this transmittal letter.

---

[9] *See* Part II of the ISO Tariff, Schedule 12C.
[10] NSTAR will recover these costs through its local transmission tariff pursuant to Schedule 21-NSTAR within Part II of the ISO Tariff.

The revised information being submitted in this filing for NSTAR results in a reduction to the June 1, 2013 RNS rate of $1.32/kW-yr. This reduction also includes an interest refund calculated in accordance with Part 35.19a of the Commission's regulations.[11] Interest for each year is calculated from the effective date of the applicable RNS rate for that given year through May 31, 2013.[12]

III. Method Utilized by MMWEC and NSTAR To Revise Prior Year Revenue Requirements

MMWEC and NSTAR have proposed to include the prior year PTF revenue requirement adjustments in the current RNS rate effective June 1, 2013 through May 31, 2014 (referred to herein as "prospective adjustment"). The ISO-NE Billing Policy[13] is generally utilized for recalculations that are performed within a short time frame from the original billing. Longer term recalculations require the ISO to undertake a significant level of administrative effort.

MMWEC and NSTAR request that the Commission grant any waivers that may be necessary to enable them to reflect the revisions in prior-year PTF revenue requirements as a prospective adjustment to this year's RNS rate. MMWEC and NSTAR submit that there is good cause for using a prospective adjustment because in these circumstances it is administratively simpler, more efficient, and less costly than undertaking a complete rebilling. Implementing re-billing for these relatively small adjustments would precipitate administrative charges for time spent by ISO-NE to recalculate over 70 months of ISO billings to correct over- and under-collections on a monthly basis to all customers as part of the re-billing process under the ISO-NE Re-Billing Protocol.[14] This re-billing would entail substantial administrative effort whereas a prospective adjustment will fully return past net over-collections with minimal administrative effort. Therefore, although MMWEC's PTF revenue requirement adjustments reflect past under-collection and NSTAR's adjustments reflect past over-collection, both have adopted the prospective rate adjustment approach, with interest, as the most efficient and effective method to remedy the prior errors in their respective PTF revenue requirement calculations.

At the PTO AC Meeting held on August 12, 2013, the Participating Transmission Owners were notified of the proposed prospective rate adjustment. There were no objections by the PTOs to the use of this methodology.

IV. Charges Resulting from the Adjustments Reflected in This Supplement to the July 31, 2013 Annual Informational Filing

The impact of these revisions on the S&D and RNS rates is, respectively, a decrease of $0.01/kW-yr. and $1.63/kW-yr. The revised S&D rate is $1.69/kW-yr. and revised RNS rate is $85.32/kW-yr.

---

[11] 18 C.F.R. §35.19a(2009)
[12] For example, the 2008 revision reflects interest calculated from June 1, 2008 through May 31, 2013.
[13] *See* ISO Tariff, Exhibit I D (ISO New England Billing Policy), Section 2.6(a) ("Adjustments Requested by Covered Entities").
[14] *Id*., and *See* ISO-NE Re-Billing Policy at: http://www.iso-ne.com/stlmnts/assur_crdt/misc/rebilling_protocol.pdf

V. Attachments and Additional Supporting Information

- This Transmittal Letter;
- Revised support sheets for S&D and RNS for rates effective June 1, 2013 – May 31, 2014 (Attachment 1);
- MMWEC's revised support payment and revenue requirement worksheets (Attachment 2);
- NEP's revised PTF revenue requirement worksheets to 2012 (Attachment 3);
- NSTAR's revised PTF revenue requirement worksheets for 2006 to 2012 (Attachment 4);
- Service List of state regulators and other interested parties (Attachment 5); and
- List of Participating Transmission Owners sponsoring this supplemental informational filing (Attachment 6).

VI. Communications

The PTOs request that correspondence and communications with respect to this supplement to the July 31, 2013 Informational Filing in this proceeding be addressed to the following:

Massachusetts Municipal Wholesale Electric Company Michael Lynch Edward Kaczenski MMWEC 327 Moody Street P.O. Box 426 Ludlow, MA 01056 Tel: (413) 589-0141 Fax: (413) 589-1585 mlynch@mmwec.org ekaczenski@mmwec.org	 Scott H. Strauss Jeffrey A. Schwarz SPIEGEL & MCDIARMID LLP 1333 New Hampshire Avenue, NW Washington, DC 20036 Tel: (202) 879-4000 Fax: (202) 393-2866 scott.strauss@spiegelmcd.com jeffrey.schwarz@spiegelmcd.com
New England Power Company d/b/a National Grid Timothy J Martin Principal Program Manager	 Terry L. Schwennesen Counsel for National Grid

National Grid 40 Sylvan Road Waltham, MA 02451 Tel: (781) 907-2417 Fax: (781) 907-5700 Timothy.martin@nationalgrid.com	National Grid 40 Sylvan Road Waltham, MA 02451 Tel: (401) 480-9051 Terry.Schwennesen@nationalgrid.com
Northeast Utilities Service Company as agent for NSTAR Electric Company Lisa M. Cooper Manager, Transmission Rates 107 Selden Street Berlin, CT 06037 Tel: (860) 665-2453 Fax: (860) 665-2805 Lisa.Cooper@nu.com	 Michael J. Hall Senior Counsel 780 N. Commercial Street Manchester, NH 03257 Tel: (603) 634-2273 Fax: (603) 634-2438 Michael.Hall@nu.com

Accordingly, the PTOs request that these individuals be entered on the official service list maintained by the Secretary in this proceeding.

A copy of this submission is being sent to state regulators in New England, the New England Conference of Public Utility Commissioners ("NECPUC"), ISO New England, Inc., NEPOOL and the Power Planning Committee of the New England Governors Conference, Inc. Attachment 5 identifies the entities to which this filing has been sent. In addition, Attachment 6 includes a service list of the PTOs making up the PTO AC and sponsoring this filing.

Thank you for your attention to this matter. Please contact me if you have any questions concerning this informational filing.

Respectfully submitted,

/s/ Michael J. Hall

Michael J. Hall, Esq.
Counsel to Northeast Utilities
& Chair of the PTO AC Legal Work Group
On behalf of the PTO Administrative Committee

Attachments

cc: Persons and Entities identified in Attachments 5 and 6.

Attachment 1

Revised S&D and RNS Rates Effective June 1, 2013 – May 31, 2014

PTO 2012 12 CP NETWORK LOADS

Local Networks	2012 Network Load (MW)
Bangor Hydro Electric Co.	247.910
Central Maine Power Co.	1,361.394
Fitchburg Gas & Electric Light Co.	72.958
New England Power Co.	5,748.311
Northeast Utilities	7,048.116
NSTAR Electric Co.	4,156.482
The United Illuminating Co.	731.750
VT Transco LLC	822.335
Total	20,189.256

Long Term TOUT (MW)	0

PTO RNS Rates for 6/1/13	PRE 97 RNS Rate	Post 96 RNS Rate	RNS Rates for June 1, 2013 (Revised on 8/12/13)	RNS Rates previously in effect June 1, 2013	Delta
Total NE Rev Req	$328,285,001	$1,394,225,771			
Total NE Loads - kW	20,189,256	20,189,256			
Total NE RNS $ / kW-yr.	16.26038	69.05781	85.31819	86.94694	(1.62875)

		PTO 2012 Rev Req					
		PTO Annual Input Data 2012 - Revised 8/12/13					
					PTF Revenue Requirements		
					Pre-1997	Post-1996	
		Customer #	DUNS #	DUNS Name	PTF	PTF	
					$	$	
1		2	00-694-9002	**Bangor Hydro Electric Company**	$ 881,599	$ 46,863,112	1
2		5	17-057-1897	Braintree Electric Light Department	$ 356,220	$ 4,628,404	2
3		6	00-694-8954	**Central Maine Power Company**	$ 15,584,053	$ 204,990,162	3
4		8	09-207-8351	Conn Municipal Electric Energy Coop.	$ 428,027	$ 1,554,729	4
5		51386	96-733-8696	Connecticut Transmission Municipal Electric	$ -	$ 8,244,755	5
6		38	00-695-4317	**Fitchburg Gas & Electric Light Co.**	$ 272,738	$ 157,699	6
7		44	08-465-0050	Holyoke Gas & Electric Department	$ 737,153	$ 1,555,715	7
8		45	10-775-5126	Hudson Light & Power Department	$ 558,877	$ -	8
9		6	06-099-4258	Maine Electric Power Company	$ (1,323,540)	$ (94,912)	9
10		76	07-172-4900	Massachusetts Municipal Wholesale Electric	$ 415,720	$ 2,535,543	10
11		79	15-597-6665	Middleborough Gas & Electric Department	$ (282,499)	$ 982,831	11
12		81	00-695-2881	**New England Power Company**	$130,400,161	$ 167,908,607	12
13		51321	83-132-2677	New Hampshire Transmission, LLC	$ 4,543,305	$ 9,537,009	13
14		112	95-910-8929	**Northeast Utilities**	$ 77,430,026	$ 603,795,060	14
15		158	08-421-1572	Norwood Municipal Light Department	$ -	$ 2,610,902	15
16		3	00-695-1552	**NSTAR Electric Company**	$ 59,429,128	$ 114,883,317	16
17		148	86-703-4654	Reading Municipal Light Plant	$ 557,137	$ 459,462	17
18		153	04-661-6033	Taunton Municipal Light Plant	$ 230,300	$ -	18
19	*	185	79-806-8342	Unitil Power Corp.	$ 117,754	$ -	19
20		181	00-691-7967	**United Illuminating Company**	$ 23,001,695	$ 107,584,104	20
21		50853	78-039-9163	**Vermont Transco LLC**	$ 11,111,839	$ 112,273,535	21
22		182	00-579-1934	Vermont Electric Power Co, Inc.	$ 3,835,308	$ 3,755,737	22
23				**Total**	$328,285,001	$ 1,394,225,771	23
	*	Revenue requirement amounts indicate payments made to support PTF owned by other Participants.					

SUMMARY

ISO NE Transmission, Markets & Services Tariff
OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate
Effective June 1, 2013 - May 31, 2014
Revised on 8/12/13

1	Total of FERC account 561-561.4 (exclude ME, REMVEC, CONVEX /ESCC costs)	$ 13,426,641	1
2	Less ISO & OATT Sch 1 costs included in above accounts	1,600,243	2
3	Sub-total (1-2)	11,826,398	3
4	Amount allocated to transmission function	11,826,398	4
5	Transmission related S&D costs from SCADA or other systems	6,716,142	5
6	Sub-total (4+5)	18,542,540	6
7	PTF allocation factors (see page 2 for details)	77.5769%	7
8	Sub-total after applying PTF allocation factors (from page 2)	14,384,735	8
9	Maine LCC costs	4,420,004	9
10	REMVEC II costs	1,190,022	10
11	CONVEX costs	15,508,561	11
12	Sub-total (9+10+11)	21,118,587	12
13	100% allocated to transmission function	21,118,587	13
14	Revenues credited for short-term Transmission Service	(1,382,513)	14
15	Total transmission related system & dispatch revenue requirement (8+13+14)	34,120,809	15
16	12 month CP LOAD (kW) as defined in section 46.1 of the ISO-NE Tariff	20,189,256	16
17	Long Term Firm PTP Capacity (kW)	-	17
18	Scheduling System Control and Dispatch Service Rate ($/kW-YR): (15/(16+17))	$ 1.69005	18

Detail

ISO NE Transmission, Markets & Services Tariff
OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate
Effective June 1, 2013 - May 31, 2014
(Reflecting 2012 Schedule 1 Costs)
Revised 8/12/13

	Customer #	DUNS	DUNS Name	1 Total of FERC acct 561 - 561.4 (exclude ME, REMVEC, CONVEX /ESCC costs)	2 Less Reg Sch 1 & ISO costs included in Column 1 accounts	3 Sub-total (1-2)	4 100% allocated to transmission function	5 Transmission related S&D costs from SCADA or other Local Control Centers	6 Sub-total (4+5)	7 PTF Allocation Factor	8 Sub-total (6x7)	9 Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	10 REMVEC II Costs	11 CONVEX/ESCC Costs	12 Sub-total (9+10+11)	13 100% allocated to transmission function	14 Revenues credited for short-term transmission service must be negative	15 TOTAL (8+13+14)		16 SCHEDULE 1 Revenue Allocation %	
1	2	00-694-9002	Bangor Hydro Electric Company	728,351		728,351	728,351		728,351	73.2443%	533,476	216,295			216,295	216,295	(7)	749,764	1	2.19738%	BH
2	5	17-057-1897	Braintree Electric Light Department			-	-		-		-		8,411		8,411	8,411	(310)	8,101	2	0.02374%	Braintree
3	6	00-694-8954	Central Maine Power Company			-	-		-		-	4,036,949			4,036,949	4,036,949	(146,078)	3,890,871	3	11.40322%	CMP
4	38	00-695-4317	Fitchburg Gas and Electric Light Company	122,120	110,910	11,210	11,210		11,210	21.4732%	2,407		9,829		9,829	9,829	(455)	11,781	4	0.03453%	FG&E
5	45	10-775-5126	Hudson Light & Power Department			-	-		-		-		6,034		6,034	6,034	(218)	5,816	5	0.01705%	Hudson
6	6	06-099-4258	Maine Electric Power Company	27,610		27,610	27,610		27,610	100.0000%	27,610	166,760			166,760	166,760	(8,176)	186,194	6	0.54569%	MEPCO
7	76	07-172-4900	Massachusetts Municipal Wholesale Electric			-	-		-		-		58,641		58,641	58,641	(2,115)	56,526	7	0.16566%	MMWEC
8	79	15-597-6665	Middleborough Gas & Electric Department			-	-		-		-		2,668		2,668	2,668	(96)	2,572	8	0.00754%	Middleboro
9	81	00-695-2881	New England Power Company	7,560,635		7,560,635	7,560,635		7,560,635	73.0227%	5,520,980		1,084,353		1,084,353	1,084,353	(301,954)	6,303,379	9	18.47371%	NGRID
10			Connecticut Light & Power Company	81,759		81,759	81,759		81,759	87.7508%	71,744			14,357,769	14,357,769	14,357,769	(556,934)	13,872,579	10	40.65724%	CL&P
11			Public Service of New Hampshire	144,700		144,700	144,700		144,700	92.5432%	133,910			1,123,415	1,123,415	1,123,415	(50,123)	1,207,202	11	3.53802%	PSNH
12			Western Massachusetts Electric Co.	26,408		26,408	26,408		26,408	93.8647%	24,788			27,377	27,377	27,377	(1,484)	50,681	12	0.14853%	WMECO
13	112	95-910-8929	Northeast Utilities	252,867	-	252,867	252,867		252,867		230,442			15,508,561	15,508,561	15,508,561	(608,541)	15,130,462	13	44.34379%	Total submitted by NU
14	3	00-695-1552	NSTAR Electric Company					6,716,142	6,716,142	81.5268%	5,475,456				-	-	(231,904)	5,243,552	14	15.36761%	NSTAR
15	148	86-703-4654	Reading Municipal Light Plant			-	-		-		-		8,848		8,848	8,848	(319)	8,529	15	0.02500%	Reading
16	153	04-661-6033	Taunton Municipal Light Plant			-	-		-		-		11,238		11,238	11,238	(405)	10,833	16	0.03175%	Taunton
17	181	00-691-7967	United Illuminating Company	1,503,029	1,489,333	13,696	13,696		13,696	89.0693%	12,199				-	-	(1,064)	11,135	17	0.03263%	UI
18	50853	78-039-9163	Vermont Transco LLC	3,232,029		3,232,029	3,232,029		3,232,029	79.8930%	2,582,165				-	-	(80,871)	2,501,294	18	7.33070%	VT Transco
19			TOTALS	$ 13,426,641	$ 1,600,243	$ 11,826,398	$ 11,826,398	$ 6,716,142	$ 18,542,540	77.5769%	$ 14,384,735	$ 4,420,004	$ 1,190,022	$ 15,508,561	$ 21,118,587	$ 21,118,587	$ (1,382,513)	$ 34,120,809	19	100.00%	TOTALS

Exhibit 1

Revised RNS Rate Reflecting MMWEC's Changes Only

PTO 2012 12 CP NETWORK LOADS

Local Networks	2012 Network Load (MW)
Bangor Hydro Electric Co.	247.910
Central Maine Power Co.	1,361.394
Fitchburg Gas & Electric Light Co.	72.958
New England Power Co.	5,748.311
Northeast Utilities	7,048.116
NSTAR Electric Co.	4,156.482
The United Illuminating Co.	731.750
VT Transco LLC	822.335
Total	20,189.256

Long Term TOUT (MW)	0

PTO RNS Rates for 6/1/13	PRE 97 RNS Rate	Post 96 RNS Rate	RNS Rates for June 1, 2013 (Revised on 8/12/13)	RNS Rates previously in effect June 1, 2013	Delta
Total NE Rev Req	$321,320,775	$1,436,603,501			
Total NE Loads - kW	20,189,256	20,189,256			
Total NE RNS $ / kW-yr.	15.91543	71.15683	87.07226	86.94694	0.12532

REVISION REFLECTS CHANGE IN MMWEC's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

		PTO 2012 Rev Req					
		PTO Annual Input Data 2012 - Revised 8/12/13					
					PTF Revenue Requirements		
					Pre-1997	Post-1996	
		Customer #	DUNS #	DUNS Name	PTF	PTF	
					$	$	
1		2	00-694-9002	**Bangor Hydro Electric Company**	$ 881,599	$ 46,863,112	1
2		5	17-057-1897	Braintree Electric Light Department	$ 356,220	$ 4,628,404	2
3		6	00-694-8954	**Central Maine Power Company**	$ 15,584,053	$ 204,990,162	3
4		8	09-207-8351	Conn Municipal Electric Energy Coop.	$ 428,027	$ 1,554,729	4
5		51386	96-733-8696	Connecticut Transmission Municipal Electric	$ -	$ 8,244,755	5
6		38	00-695-4317	**Fitchburg Gas & Electric Light Co.**	$ 272,738	$ 157,699	6
7		44	08-465-0050	Holyoke Gas & Electric Department	$ 737,153	$ 1,555,715	7
8		45	10-775-5126	Hudson Light & Power Department	$ 558,877	$ -	8
9		6	06-099-4258	Maine Electric Power Company	$ (1,323,540)	$ (94,912)	9
10		76	07-172-4900	Massachusetts Municipal Wholesale Electric	$ 415,720	$ 2,535,543	10
11		79	15-597-6665	Middleborough Gas & Electric Department	$ (282,499)	$ 982,831	11
12		81	00-695-2881	**New England Power Company**	$123,410,726	$ 183,716,706	12
13		51321	83-132-2677	New Hampshire Transmission, LLC	$ 4,543,305	$ 9,537,009	13
14		112	95-910-8929	**Northeast Utilities**	$ 77,430,026	$ 603,795,060	14
15		158	08-421-1572	Norwood Municipal Light Department	$ -	$ 2,610,902	15
16		3	00-695-1552	**NSTAR Electric Company**	$ 59,454,337	$ 141,452,948	16
17		148	86-703-4654	Reading Municipal Light Plant	$ 557,137	$ 459,462	17
18		153	04-661-6033	Taunton Municipal Light Plant	$ 230,300	$ -	18
19	*	185	79-806-8342	Unitil Power Corp.	$ 117,754	$ -	19
20		181	00-691-7967	**United Illuminating Company**	$ 23,001,695	$ 107,584,104	20
21		50853	78-039-9163	**Vermont Transco LLC**	$ 11,111,839	$ 112,273,535	21
22		182	00-579-1934	Vermont Electric Power Co, Inc.	$ 3,835,308	$ 3,755,737	22
23				**Total**	$321,320,775	$ 1,436,603,501	23

* Revenue requirement amounts indicate payments made to support PTF owned by other Participants.

REVISION REFLECTS CHANGE IN MMWEC's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

Exhibit 2

Revised RNS Rate Reflecting NEP's Changes Only

PTO 2012 12 CP NETWORK LOADS

Local Networks	2012 Network Load (MW)
Bangor Hydro Electric Co.	247.910
Central Maine Power Co.	1,361.394
Fitchburg Gas & Electric Light Co.	72.958
New England Power Co.	5,748.311
Northeast Utilities	7,048.116
NSTAR Electric Co.	4,156.482
The United Illuminating Co.	731.750
VT Transco LLC	822.335
Total	20,189.256

Long Term TOUT (MW)	0

PTO RNS Rates for 6/1/13	PRE 97 RNS Rate	Post 96 RNS Rate	RNS Rates for June 1, 2013 (Revised on 8/12/13)	RNS Rates previously in effect June 1, 2013	Delta
Total NE Rev Req	$328,514,790	$1,418,060,445			
Total NE Loads - kW	20,189,256	20,189,256			
Total NE RNS $ / kW-yr.	16.27176	70.23837	86.51013	86.94694	(0.43681)

REVISION REFLECTS CHANGE IN NEP's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

		PTO 2012 Rev Req					
		PTO Annual Input Data 2012 - Revised 8/12/13					
					PTF Revenue Requirements		
					Pre-1997	Post-1996	
		Customer #	DUNS #	DUNS Name	PTF	PTF	
					$	$	
1		2	00-694-9002	**Bangor Hydro Electric Company**	$ 881,599	$ 46,863,112	1
2		5	17-057-1897	Braintree Electric Light Department	$ 456,794	$ 4,391,500	2
3		6	00-694-8954	**Central Maine Power Company**	$ 15,584,053	$ 204,990,162	3
4		8	09-207-8351	Conn Municipal Electric Energy Coop.	$ 428,027	$ 1,554,729	4
5		51386	96-733-8696	Connecticut Transmission Municipal Electric	$ -	$ 8,244,755	5
6		38	00-695-4317	**Fitchburg Gas & Electric Light Co.**	$ 272,738	$ 157,699	6
7		44	08-465-0050	Holyoke Gas & Electric Department	$ 787,321	$ 1,436,060	7
8		45	10-775-5126	Hudson Light & Power Department	$ 183,357	$ -	8
9		6	06-099-4258	Maine Electric Power Company	$ (1,323,540)	$ (94,912)	9
10		76	07-172-4900	Massachusetts Municipal Wholesale Electric	$ 657,283	$ 513,438	10
11		79	15-597-6665	Middleborough Gas & Electric Department	$ (199,935)	$ 788,349	11
12		81	00-695-2881	**New England Power Company**	$130,400,161	$ 167,908,607	12
13		51321	83-132-2677	New Hampshire Transmission, LLC	$ 4,543,305	$ 9,537,009	13
14		112	95-910-8929	**Northeast Utilities**	$ 77,430,026	$ 603,795,060	14
15		158	08-421-1572	Norwood Municipal Light Department	$ -	$ 2,610,902	15
16		3	00-695-1552	**NSTAR Electric Company**	$ 59,454,337	$ 141,452,948	16
17		148	86-703-4654	Reading Municipal Light Plant	$ 661,304	$ 297,651	17
18		153	04-661-6033	Taunton Municipal Light Plant	$ 231,364	$ -	18
19	*	185	79-806-8342	Unitil Power Corp.	$ 117,754	$ -	19
20		181	00-691-7967	**United Illuminating Company**	$ 23,001,695	$ 107,584,104	20
21		50853	78-039-9163	**Vermont Transco LLC**	$ 11,111,839	$ 112,273,535	21
22		182	00-579-1934	Vermont Electric Power Co, Inc.	$ 3,835,308	$ 3,755,737	22
23				**Total**	$328,514,790	$ 1,418,060,445	23

* Revenue requirement amounts indicate payments made to support PTF owned by other Participants.

REVISION REFLECTS CHANGE IN NEP's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

Exhibit 3

Revised RNS Rate Reflecting NSTAR's Changes Only

PTO 2012 12 CP NETWORK LOADS

Local Networks	2012 Network Load (MW)
Bangor Hydro Electric Co.	247.910
Central Maine Power Co.	1,361.394
Fitchburg Gas & Electric Light Co.	72.958
New England Power Co.	5,748.311
Northeast Utilities	7,048.116
NSTAR Electric Co.	4,156.482
The United Illuminating Co.	731.750
VT Transco LLC	822.335
Total	20,189.256

Long Term TOUT (MW)	0

PTO RNS Rates for 6/1/13	PRE 97 RNS Rate	Post 96 RNS Rate	RNS Rates for June 1, 2013 (Revised on 8/12/13)	RNS Rates previously in effect June 1, 2013	Delta
Total NE Rev Req	$321,500,146	$1,407,298,913			
Total NE Loads - kW	20,189,256	20,189,256			
Total NE RNS $ / kW-yr.	15.92432	69.70534	85.62966	86.94694	(1.31728)

REVISION REFLECTS CHANGE IN NSTAR's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

		PTO 2012 Rev Req					
		PTO Annual Input Data 2012 - Revised 8/12/13					
					PTF Revenue Requirements		
					Pre-1997	Post-1996	
		Customer #	DUNS #	DUNS Name	PTF	PTF	
					$	$	
1		2	00-694-9002	**Bangor Hydro Electric Company**	$ 881,599	$ 46,863,112	1
2		5	17-057-1897	Braintree Electric Light Department	$ 456,794	$ 4,391,500	2
3		6	00-694-8954	**Central Maine Power Company**	$ 15,584,053	$ 204,990,162	3
4		8	09-207-8351	Conn Municipal Electric Energy Coop.	$ 428,027	$ 1,554,729	4
5		51386	96-733-8696	Connecticut Transmission Municipal Electric	$ -	$ 8,244,755	5
6		38	00-695-4317	**Fitchburg Gas & Electric Light Co.**	$ 272,738	$ 157,699	6
7		44	08-465-0050	Holyoke Gas & Electric Department	$ 787,321	$ 1,436,060	7
8		45	10-775-5126	Hudson Light & Power Department	$ 183,357	$ -	8
9		6	06-099-4258	Maine Electric Power Company	$ (1,323,540)	$ (94,912)	9
10		76	07-172-4900	Massachusetts Municipal Wholesale Electric	$ 657,283	$ 513,438	10
11		79	15-597-6665	Middleborough Gas & Electric Department	$ (199,935)	$ 788,349	11
12		81	00-695-2881	**New England Power Company**	$123,410,726	$ 183,716,706	12
13		51321	83-132-2677	New Hampshire Transmission, LLC	$ 4,543,305	$ 9,537,009	13
14		112	95-910-8929	**Northeast Utilities**	$ 77,430,026	$ 603,795,060	14
15		158	08-421-1572	Norwood Municipal Light Department	$ -	$ 2,610,902	15
16		3	00-695-1552	**NSTAR Electric Company**	$ 59,429,128	$ 114,883,317	16
17		148	86-703-4654	Reading Municipal Light Plant	$ 661,304	$ 297,651	17
18		153	04-661-6033	Taunton Municipal Light Plant	$ 231,364	$ -	18
19	*	185	79-806-8342	Unitil Power Corp.	$ 117,754	$ -	19
20		181	00-691-7967	**United Illuminating Company**	$ 23,001,695	$ 107,584,104	20
21		50853	78-039-9163	**Vermont Transco LLC**	$ 11,111,839	$ 112,273,535	21
22		182	00-579-1934	Vermont Electric Power Co, Inc.	$ 3,835,308	$ 3,755,737	22
23				**Total**	$321,500,146	$ 1,407,298,913	23

* Revenue requirement amounts indicate payments made to support PTF owned by other Participants.

REVISION REFLECTS CHANGE IN NSTAR's PTF RR ONLY FROM ORIGINAL RATES EFFECTIVE 6/1/13

Attachment 2

MMWEC's Revised Support Payment and Revenue Requirement Worksheets

PTO-AC SUPPLEMENTAL FILING FOR JUNE 1, 2013 RNS RATES

ATTACHMENT 1

SUPPORTING WORKPAPERS AND CALCULATIONS
ASSOCIATED WITH REVISED PTF REVENUE REQUIREMENTS FOR:

MASSACHUSETTES MUNICIPAL WHOLESALE ELECTRIC COMPANY

HOLYOLKE GAS & ELECTRIC COMPANY

BRAINTREE ELECTRIC LIGHT DEPARTMENT

READING MUNICIPAL LIGHT DEPARTMENT

TAUNTON MUNICIPAL LIGHTING PLANT

MIDDLEBOROUGH GAS & ELECTRIC COMPANY

HUDSON LIGHT & POWER COMPANY

Table of Contents

Page 4	Summary of Revised Seabrook PTF Annual Transmission Revenue Requirements (ATRR) including True Up with Retroactive Adjustments (excludes other Support Payments)
Page 5	Allocation of Revised Seabrook PTF ATRR totally $3,644,885 (and other Support Payments as initially filed) to MMWEC members and other municipal transmission owners / supporters
Page 6	Allocation of original MMWEC Seabrook PTF ATRR totaling $1,043,289 (and other Support Payments) as included in initial June 1, 2013 RNS Rate
Page 7	Allocation of retroactive adjustments to MMWEC Seabrook PTF ATRR totaling $2,701,915 (and other Support Payments as initially filed)
Page 8	Allocation of normal True Up to MMWEC Seabrook PTF ATRR for inclusion in June 1, 2013 totalling -$100,319 (and other Support Payments as initially filed)
Page 9	Allocation of MMWEC Seabrook PTF ATRR totaling $942,971 representing original submittal for inclusion in the June 1, 2013 RNS Rate adjusted for the normal True Up of -$100,319, but excluding adjustment for other retroactive amounts (and other Support Payments as initially filed)
Pages 10-35	Detailed calculations of revised MMWEC Seabrook PTF ATRR totaling $3,644,885 for June 1, 2013 RNS Rates reflecting total True Up including normal True Up and Retroactive Adjustments
Pages 36-44	Summary of revised Seabrook PTF ATRR and Retroactive Adjustments and Summary of individual years recalculated Seabrook PTF ATRR for RNS Rate Effective Periods June 1-May 31, 2006-2012
Pages 45-48	FERC Interest Calculations on balance of retroactive adjustments
Pages 49-193	Detailed calculations of revised Seabrook PTF ATRR and Retroactive Adjustments and Summary of individual years recalculated Seabrook PTF ATRR for RNS Rate Effective Periods June 1-May 31, 2006-2012
Pages 194-258	Detailed calculations and work papers showing MMWEC Seabrook PTF ATRR and other Support Payments submitted in Informational Filings supporting RNS Rates effective June 1-May 31, 2006-2012.
Page 259-274	Detail calculations reflecting Holyoke Gas & Electric's revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments

Page 274-293	Detail calculations reflecting Braintree Municipal Light Plant's revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments
Page 294-312	Detail calculations reflecting Reading Municipal Light Dept. revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments
Page 313-331	Detail calculations reflecting Middleboro Gas & Electric's revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments
Pages 332-342	Detail calculations reflecting Taunton Municipal Light Plant's revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments
Page 343	Hudson Light & Power Company's revised PTF ATRR resulting from MMWEC's revised Seabrook PTF ATRR including normal True Up plus retroactive adjustments

Summary Changes in MMWEC Seabrook PTF Revenue Requirements - for June 1, 2013 RNS Rate

	Re-Stated			As-Filed			Difference b/f interest			Interest			Retroactive Adj. Total w/ Interest		
Applicable Rate Period	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**
Jun 1, 2006-May 31, 2007	$ 339,695	$ 40,902	$ 380,597	$ 264,291	$ -	$ 264,291	$ 75,404	$ 40,902	$ 116,306	$ 28,481	$ 15,449	$ 43,931	$ 103,885	$ 56,351	$ 160,237
Jun 1, 2007-May 31, 2008	237,212	39,831	277,042	202,732	-	202,732	34,480	39,831	74,310	9,398	10,856	$ 20,254	43,877	50,687	94,565
Jun 1, 2008-May 31, 2009	482,858	68,194	551,052	284,537	-	284,537	198,321	68,194	266,515	35,214	12,109	$ 47,323	233,535	80,303	313,838
Jun 1, 2009-May 31, 2010	1,633,596	287,587	1,921,184	803,076	-	803,076	830,520	287,587	1,118,108	115,943	40,148	$ 156,092	946,464	327,736	1,274,199
Jun 1, 2010-May 31, 2011	(438,577)	770,555	331,977	710,409	-	710,409	(1,148,986)	770,555	(378,432)	(118,697)	79,603	$ (39,094)	(1,267,683)	850,157	(417,526)
Jun 1, 2011-May 31, 2012	311,022	677,961	988,983	517,040	-	517,040	(206,018)	677,961	471,943	(13,956)	45,926	$ 31,970	(219,974)	723,887	503,913
Jun 1, 2012-May 31, 2013	403,999	876,028	1,280,027	532,256	-	532,256	(128,257)	876,028	747,771	(4,274)	29,192	$ 24,918	(132,531)	905,220	772,689
Totals	**$ 2,969,805**	**$ 2,761,057**	**$ 5,730,862**	**$ 3,314,341**	**$ -**	**$ 3,314,341**	**$ (344,536)**	**$ 2,761,057**	**$ 2,416,521**	**$ 52,110**	**$ 233,283**	**$ 285,393**	**$ (292,426)**	**$ 2,994,341**	**$ 2,701,914**

	PRE-97 ATRR b/f adjustments	Post-96 ATRR b/f adjustments	Revised w/ True Up
Jun 1, 2013-May 31, 2014	$ 232,560	$ 710,411	$ 942,971
Plus Retroactive Ajustment	$ (292,426)	$ 2,994,341	$ 2,701,914
Total Adjusted PTF ATRR Revised For June 1, 2013			**$ 3,644,885**

Allocation of PTF Revenue Requirements reflecting total True Up with retroactive adjuments.

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Pre-97	MMWEC's Seabrook Revenue Requirements Post-96	MMWEC's Seabrook Revenue Requirements Total Share	MMWEC's Total PTF Revenue Requirements Pre-97	MMWEC's Total PTF Revenue Requirements Post-96	Support and Revenue Requirements Total
Hingham	$448	$7,829	$3,263	$2,044	$1,896	$3,578	$0	**$19,058**	($2,447)	$151,443	$148,996	$16,611	$151,443	$168,054
Hull	$133	$2,332	$972	$711	$660	$1,352	$347	**$6,507**	($852)	$52,711	$51,859	$5,655	$52,711	$58,366
														$0
Pascoag,RI	$85	$1,493	$622	$461	$427	$0	$0	**$3,088**	($552)	$34,150	$33,598	$2,536	$34,150	$36,686
														$0
Concord	$447	$7,809	$3,255	$0	$0	$0	$0	**$11,511**	$0	$0	$0	$11,511	$0	$11,511
Ashburnham	$66	$1,160	$483	$281	$261	$1,090	$0	**$3,341**	($336)	$20,813	$20,477	$3,005	$20,813	$23,818
Boylston	$75	$1,307	$545	$366	$339	$938	$143	**$3,713**	($438)	$27,119	$26,681	$3,275	$27,119	$30,394
Danvers	$892	$15,587	$6,496	$4,797	$4,450	$9,334	$0	**$41,556**	($5,744)	$355,482	$349,738	$35,812	$355,482	$391,294
Georgetown	$86	$1,506	$627	$412	$383	$739	$0	**$3,753**	($494)	$30,568	$30,074	$3,259	$30,568	$33,827
Groton,MA	$99	$1,723	$718	$555	$515	$903	$0	**$4,513**	($665)	$41,152	$40,487	$3,848	$41,152	$45,000
Holden	$274	$4,798	$2,000	$1,712	$1,588	$2,580	$0	**$12,952**	($2,050)	$126,877	$124,827	$10,902	$126,877	$137,779
Ipswich	$0	$0	$0	$459	$426	$2,160	$0	**$3,045**	($550)	$34,039	$33,489	$2,495	$34,039	$36,534
Littleton,MA	$274	$4,786	$1,995	$471	$437	$1,905	$458	**$10,326**	($564)	$34,928	$34,364	$9,762	$34,928	$44,690
Mansfield	$623	$10,897	$4,542	$3,407	$3,161	$5,618	$0	**$28,248**	($4,080)	$252,505	$248,425	$24,168	$252,505	$276,673
Marblehead	$316	$5,529	$2,304	$582	$540	$5,487	$767	**$15,525**	($697)	$43,153	$42,456	$14,828	$43,153	$57,981
Middleton	$174	$3,043	$1,268	$1,415	$1,312	$1,563	$278	**$9,053**	($1,694)	$104,841	$103,147	$7,359	$104,841	$112,200
N. Attleboro	$405	$7,073	$2,948	$1,630	$1,512	$6,197	$458	**$20,223**	($1,952)	$120,793	$118,841	$18,271	$120,793	$139,064
Paxton	$65	$1,140	$475	$348	$323	$1,159	$0	**$3,510**	($417)	$25,815	$25,398	$3,093	$25,815	$28,908
Peabody	$1,056	$18,463	$7,695	$4,873	$4,521	$10,551	$0	**$47,159**	($5,836)	$361,154	$355,318	$41,323	$361,154	$402,477
Rowley	$59	$1,025	$427	$0	$0	$0	$0	**$1,511**	$0	$0	$0	$1,511	$0	$1,511
Shrewsbury	$601	$10,507	$4,379	$2,482	$2,303	$8,256	$1,145	**$29,673**	($2,973)	$183,952	$180,979	$26,700	$183,952	$210,652
Sterling	$0	$0	$0	$881	$817	$1,044	$0	**$2,742**	($1,055)	$65,300	$64,245	$1,687	$65,300	$66,987
Templeton	$203	$3,556	$1,482	$831	$771	$2,486	$0	**$9,329**	($995)	$61,577	$60,582	$8,334	$61,577	$69,911
Wakefield	$464	$8,111	$3,380	$1,669	$1,548	$7,304	$1,208	**$23,684**	($1,999)	$123,683	$121,684	$21,685	$123,683	$145,368
W.Boylston	$190	$3,319	$1,383	$782	$726	$2,813	$0	**$9,213**	($937)	$57,965	$57,028	$8,276	$57,965	$66,241
														$0
Chicopee	$1,173	$20,501	$8,544	$0	$0	$0	$0	**$30,218**	$0	$0	$0	$30,218	$0	$30,218
S.Hadley	$431	$7,534	$3,140	$1,471	$1,365	$20,452	$0	**$34,393**	($1,762)	$109,038	$107,276	$32,631	$109,038	$141,669
Westfield	$942	$16,465	$6,862	$1,572	$1,458	$39,555	$1,993	**$68,847**	($1,882)	$116,485	$114,603	$66,965	$116,485	$183,450
Total Support:	**$9,581**	**$167,493**	**$69,805**	**$34,212**	**$31,739**	**$137,064**	**$6,797**	**$456,691**	($40,971)	$2,535,543	$2,494,572	$415,720	$2,535,543	$2,951,263
(without Munis who are TOs)														
INPUT DATA	366,468	6,406,426	2,670,139	49,992	46,376	170,537	10,076		-59,867	3,704,752	3,644,885	Corrected for TU and Retroactive Adjustment		
					A				293,090	750,199	1,043,289	original submission for June 1 2013		
									Comes from long-form filing					
Municipals who are TO's and file independently with RWG														
Middleborough	$397	$6,938	$2,892	$2,171	$2,014	$4,010	$458	**$18,880**	($2,600)	$160,890	$158,290	$16,280	$160,890	**$177,170**
Holyoke	$986	$17,240	$7,185	$1,335	$1,239	$11,348	$1,890	**$41,223**	($1,599)	$98,950	$97,351	$39,624	$98,950	**$138,574**
Reading	$1,732	$30,277	$12,619	$2,739	$2,541	$14,360	$0	**$64,268**	($3,280)	$202,987	$199,707	$60,988	$202,987	**$263,975**
Braintree	$1,149	$20,091	$8,374	$2,645	$2,453	$0	$0	**$34,712**	($3,167)	$195,985	$192,818	$31,545	$195,985	**$227,530**
Hudson	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	($8,641)	$534,751	$526,110	$24,126	$534,751	**$558,877**
Taunton	$1,322	$23,114	$9,634	$433	$401	$0	$0	**$34,904**	$ (510)	$ 31,580	$ 31,070	$ 34,394	$31,580	**$65,974**
NOTE: Hudson and Tauton have additional shares of Seabrook ownership independent of their MMWEC membership not reflected in the amounts shown above.														
CHECK:	($31)	($534)	($227)	$764	$707	($2)	$1		($901)	$55,934	$55,033			
NOTE: Difference totaling $55,033 represents Hudson & Taunton's independent MJO share of Seabrook.														

Allocation of original June 1, 2013 ATRR totaling $1,043,289 that excluded True Up and excluded retroactive corrections.

		HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Pre-97	MMWEC's Seabrook Revenue Requirements Post-96	MMWEC's Seabrook Revenue Requirements Total Share	MMWEC's Total PTF Revenue Requirements Pre-97	MMWEC's Total PTF Revenue Requirements Post-96	Support and Revenue Requirements Total
1	**Hingham**	$448	$7,829	$3,263	$2,044	$1,896	$3,578	$0	**$19,058**	$11,981	$30,667	$42,648	$31,039	$30,667	$61,706
2	**Hull**	$133	$2,332	$972	$711	$660	$1,352	$347	**$6,507**	$4,170	$10,674	$14,844	$10,677	$10,674	$21,351
3															$0
4	**Pascoag,RI**	$85	$1,493	$622	$461	$427	$0	$0	**$3,088**	$2,702	$6,915	$9,617	$5,790	$6,915	$12,705
5															$0
6	**Concord**	$447	$7,809	$3,255	$0	$0	$0	$0	**$11,511**	$0	$0	$0	$11,511	$0	$11,511
7	**Ashburnham**	$66	$1,160	$483	$281	$261	$1,090	$0	**$3,341**	$1,647	$4,215	$5,862	$4,988	$4,215	$9,203
8	**Boylston**	$75	$1,307	$545	$366	$339	$938	$143	**$3,713**	$2,145	$5,491	$7,636	$5,858	$5,491	$11,349
9	**Danvers**	$892	$15,587	$6,496	$4,797	$4,450	$9,334	$0	**$41,556**	$28,123	$71,984	$100,107	$69,679	$71,984	$141,663
10	**Georgetown**	$86	$1,506	$627	$412	$383	$739	$0	**$3,753**	$2,418	$6,190	$8,608	$6,171	$6,190	$12,361
11	**Groton,MA**	$99	$1,723	$718	$555	$515	$903	$0	**$4,513**	$3,256	$8,333	$11,589	$7,769	$8,333	$16,102
12	**Holden**	$274	$4,798	$2,000	$1,712	$1,588	$2,580	$0	**$12,952**	$10,037	$25,692	$35,729	$22,989	$25,692	$48,681
13	**Ipswich**	$0	$0	$0	$459	$426	$2,160	$0	**$3,045**	$2,693	$6,893	$9,586	$5,738	$6,893	$12,631
14	**Littleton,MA**	$274	$4,786	$1,995	$471	$437	$1,905	$458	**$10,326**	$2,763	$7,073	$9,836	$13,089	$7,073	$20,162
15	**Mansfield**	$623	$10,897	$4,542	$3,407	$3,161	$5,618	$0	**$28,248**	$19,976	$51,131	$71,107	$48,224	$51,131	$99,355
16	**Marblehead**	$316	$5,529	$2,304	$582	$540	$5,487	$767	**$15,525**	$3,414	$8,738	$12,152	$18,939	$8,738	$27,677
17	**Middleton**	$174	$3,043	$1,268	$1,415	$1,312	$1,563	$278	**$9,053**	$8,294	$21,230	$29,524	$17,347	$21,230	$38,577
18	**N. Attleboro**	$405	$7,073	$2,948	$1,630	$1,512	$6,197	$458	**$20,223**	$9,556	$24,460	$34,016	$29,779	$24,460	$54,239
19	**Paxton**	$65	$1,140	$475	$348	$323	$1,159	$0	**$3,510**	$2,042	$5,227	$7,269	$5,552	$5,227	$10,779
20	**Peabody**	$1,056	$18,463	$7,695	$4,873	$4,521	$10,551	$0	**$47,159**	$28,572	$73,132	$101,704	$75,731	$73,132	$148,863
21	**Rowley**	$59	$1,025	$427	$0	$0	$0	$0	**$1,511**	$0	$0	$0	$1,511	$0	$1,511
22	**Shrewsbury**	$601	$10,507	$4,379	$2,482	$2,303	$8,256	$1,145	**$29,673**	$14,553	$37,250	$51,803	$44,226	$37,250	$81,476
23	**Sterling**	$0	$0	$0	$881	$817	$1,044	$0	**$2,742**	$5,166	$13,223	$18,389	$7,908	$13,223	$21,131
24	**Templeton**	$203	$3,556	$1,482	$831	$771	$2,486	$0	**$9,329**	$4,871	$12,469	$17,340	$14,200	$12,469	$26,669
25	**Wakefield**	$464	$8,111	$3,380	$1,669	$1,548	$7,304	$1,208	**$23,684**	$9,785	$25,045	$34,830	$33,469	$25,045	$58,514
26	**W.Boylston**	$190	$3,319	$1,383	$782	$726	$2,813	$0	**$9,213**	$4,586	$11,738	$16,324	$13,799	$11,738	$25,537
27															$0
28	**Chicopee**	$1,173	$20,501	$8,544	$0	$0	$0	$0	**$30,218**	$0	$0	$0	$30,218	$0	$30,218
29	**S.Hadley**	$431	$7,534	$3,140	$1,471	$1,365	$20,452	$0	**$34,393**	$8,626	$22,080	$30,706	$43,019	$22,080	$65,099
30	**Westfield**	$942	$16,465	$6,862	$1,572	$1,458	$39,555	$1,993	**$68,847**	$9,215	$23,588	$32,803	$78,062	$23,588	$101,650
31															
32	**Total Support:**	**$9,581**	**$167,493**	**$69,805**	**$34,212**	**$31,739**	**$137,064**	**$6,797**	**$456,691**	$200,591	$513,438	$714,029	$657,282	$513,438	$1,170,720
	(without Munis who are TOs)														
33	**INPUT DATA**	366,468	6,406,426	2,670,139	49,992	46,376	170,537	10,076		293,090	750,199	1,043,289			
	Key in from Support Sheets					**A**									
										Comes from long-form filing					
	Municipals who are TO's and file independently with RWG														
34	**Middleborough**	$397	$6,938	$2,892	$2,171	$2,014	$4,010	$458	**$18,880**	$12,728	$32,580	$45,308	$31,608	$32,580	**$64,188**
35	**Holyoke**	$986	$17,240	$7,185	$1,335	$1,239	$11,348	$1,890	**$41,223**	$7,828	$20,037	$27,865	$49,051	$20,037	**$69,088**
36	**Reading**	$1,732	$30,277	$12,619	$2,739	$2,541	$14,360	$0	**$64,268**	$16,059	$41,104	$57,163	$80,327	$41,104	**$121,431**
37	**Braintree**	$1,149	$20,091	$8,374	$2,645	$2,453	$0	$0	**$34,712**	$15,505	$39,686	$55,191	$50,217	$39,686	**$89,903**
38	**Hudson**	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	$42,305	$108,285	$150,590	$75,072	$108,285	**$183,357**
39	**Taunton**	$1,322	$23,114	$9,634	$433	$401	$0	$0	**$34,904**	$ 2,498	$ 6,395	$ 8,893	$ 37,402	$6,395	**$43,797**

NOTE: Hudson and Tauton have additional shares of Seabrook ownership independent of their MMWEC membership not reflected in the amounts shown above.

Allocation of Retroactive Corrections totaling $2,701,915

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Pre-97	MMWEC's Seabrook Revenue Requirements Post-96	MMWEC's Seabrook Revenue Requirements Total Share	MMWEC's Total PTF Revenue Requirements Pre-97	MMWEC's Total PTF Revenue Requirements Post-96	Support and Revenue Requirements Total
Hingham	$448	$7,829	$3,263	$2,044	$1,896	$3,578	$0	**$19,058**	($11,954)	$122,403	$110,449	$7,104	$122,403	$129,507
Hull	$133	$2,332	$972	$711	$660	$1,352	$347	**$6,507**	($4,161)	$42,603	$38,442	$2,346	$42,603	$44,949
														$0
Pascoag,RI	$85	$1,493	$622	$461	$427	$0	$0	**$3,088**	($2,696)	$27,602	$24,906	$392	$27,602	$27,994
														$0
Concord	$447	$7,809	$3,255	$0	$0	$0	$0	**$11,511**	$0	$0	$0	$11,511	$0	$11,511
Ashburnham	$66	$1,160	$483	$281	$261	$1,090	$0	**$3,341**	($1,643)	$16,822	$15,179	$1,698	$16,822	$18,520
Boylston	$75	$1,307	$545	$366	$339	$938	$143	**$3,713**	($2,141)	$21,919	$19,778	$1,572	$21,919	$23,491
Danvers	$892	$15,587	$6,496	$4,797	$4,450	$9,334	$0	**$41,556**	($28,059)	$287,316	$259,257	$13,497	$287,316	$300,813
Georgetown	$86	$1,506	$627	$412	$383	$739	$0	**$3,753**	($2,413)	$24,706	$22,293	$1,340	$24,706	$26,046
Groton,MA	$99	$1,723	$718	$555	$515	$903	$0	**$4,513**	($3,248)	$33,261	$30,013	$1,265	$33,261	$34,526
Holden	$274	$4,798	$2,000	$1,712	$1,588	$2,580	$0	**$12,952**	($10,015)	$102,547	$92,532	$2,937	$102,547	$105,484
Ipswich	$0	$0	$0	$459	$426	$2,160	$0	**$3,045**	($2,687)	$27,512	$24,825	$358	$27,512	$27,870
Littleton,MA	$274	$4,786	$1,995	$471	$437	$1,905	$458	**$10,326**	($2,757)	$28,231	$25,474	$7,569	$28,231	$35,800
Mansfield	$623	$10,897	$4,542	$3,407	$3,161	$5,618	$0	**$28,248**	($19,931)	$204,085	$184,154	$8,317	$204,085	$212,402
Marblehead	$316	$5,529	$2,304	$582	$540	$5,487	$767	**$15,525**	($3,406)	$34,878	$31,472	$12,119	$34,878	$46,997
Middleton	$174	$3,043	$1,268	$1,415	$1,312	$1,563	$278	**$9,053**	($8,275)	$84,737	$76,462	$778	$84,737	$85,515
N. Attleboro	$405	$7,073	$2,948	$1,630	$1,512	$6,197	$458	**$20,223**	($9,535)	$97,630	$88,095	$10,688	$97,630	$108,318
Paxton	$65	$1,140	$475	$348	$323	$1,159	$0	**$3,510**	($2,038)	$20,865	$18,827	$1,472	$20,865	$22,337
Peabody	$1,056	$18,463	$7,695	$4,873	$4,521	$10,551	$0	**$47,159**	($28,507)	$291,900	$263,393	$18,652	$291,900	$310,552
Rowley	$59	$1,025	$427	$0	$0	$0	$0	**$1,511**	$0	$0	$0	$1,511	$0	$1,511
Shrewsbury	$601	$10,507	$4,379	$2,482	$2,303	$8,256	$1,145	**$29,673**	($14,520)	$148,678	$134,158	$15,153	$148,678	$163,831
Sterling	$0	$0	$0	$881	$817	$1,044	$0	**$2,742**	($5,154)	$52,778	$47,624	($2,412)	$52,778	$50,366
Templeton	$203	$3,556	$1,482	$831	$771	$2,486	$0	**$9,329**	($4,860)	$49,769	$44,909	$4,469	$49,769	$54,238
Wakefield	$464	$8,111	$3,380	$1,669	$1,548	$7,304	$1,208	**$23,684**	($9,763)	$99,966	$90,203	$13,921	$99,966	$113,887
W.Boylston	$190	$3,319	$1,383	$782	$726	$2,813	$0	**$9,213**	($4,575)	$46,849	$42,274	$4,638	$46,849	$51,487
														$0
Chicopee	$1,173	$20,501	$8,544	$0	$0	$0	$0	**$30,218**	$0	$0	$0	$30,218	$0	$30,218
S.Hadley	$431	$7,534	$3,140	$1,471	$1,365	$20,452	$0	**$34,393**	($8,607)	$88,129	$79,522	$25,786	$88,129	$113,915
Westfield	$942	$16,465	$6,862	$1,572	$1,458	$39,555	$1,993	**$68,847**	($9,194)	$94,148	$84,954	$59,653	$94,148	$153,801
Total Support:	**$9,581**	**$167,493**	**$69,805**	**$34,212**	**$31,739**	**$137,064**	**$6,797**	**$456,691**	($200,139)	$2,049,334	$1,849,195	$256,552	$2,049,334	$2,305,886
(without Munis who are TOs)														
INPUT DATA	366,468	6,406,426	2,670,139	49,992	46,376	170,537	10,076		-292,426	2,994,341	2,701,915			
					A									
									Comes from long-form filing					
						Municipals who are TO's and file independently with RWG								
Middleborough	$397	$6,938	$2,892	$2,171	$2,014	$4,010	$458	**$18,880**	($12,699)	$130,038	$117,339	$6,181	$130,038	**$136,219**
Holyoke	$986	$17,240	$7,185	$1,335	$1,239	$11,348	$1,890	**$41,223**	($7,810)	$79,976	$72,166	$33,413	$79,976	**$113,389**
Reading	$1,732	$30,277	$12,619	$2,739	$2,541	$14,360	$0	**$64,268**	($16,022)	$164,063	$148,041	$48,246	$164,063	**$212,309**
Braintree	$1,149	$20,091	$8,374	$2,645	$2,453	$0	$0	**$34,712**	($15,470)	$158,404	$142,934	$19,242	$158,404	**$177,646**
Hudson	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	($42,209)	$432,209	$390,000	($9,442)	$432,209	**$422,767**
Taunton	$1,322	$23,114	$9,634	$433	$401	$0	$0	**$34,904**	$ (2,493)	$ 25,525	$ 23,032	$ 32,411	$25,525	**$57,936**
NOTE: Hudson and Tauton have additional shares of Seabrook ownership independent of their MMWEC membership not reflected in the amounts shown above.														
CHECK:	($31)	($534)	($227)	$764	$707	($2)	$1		($4,416)	$45,208	$40,792			
NOTE: Difference totaling $55,033 represents Hudson & Taunton's independent MJO share of Seabrook.														

Municipal Support of the New England PTF Paid in 2012 for June 1, 2013 RNS Rate Recovery - Allocation of normal True Up

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Pre-97	MMWEC's Seabrook Revenue Requirements Post-96	MMWEC's Seabrook Revenue Requirements Total Share	MMWEC's Total PTF Revenue Requirements Pre-97	MMWEC's Total PTF Revenue Requirements Post-96	Support and Revenue Requirements Total
Hingham	$448	$7,829	$3,263	$2,044	$1,896	$3,578	$0	**$19,058**	($2,474)	($1,626)	($4,100)	$16,584	($1,626)	$14,958
Hull	$133	$2,332	$972	$711	$660	$1,352	$347	**$6,507**	($861)	($566)	($1,427)	$5,646	($566)	$5,080
														$0
Pascoag,RI	$85	$1,493	$622	$461	$427	$0	$0	**$3,088**	($558)	($367)	($925)	$2,530	($367)	$2,163
														$0
Concord	$447	$7,809	$3,255	$0	$0	$0	$0	**$11,511**	$0	$0	$0	$11,511	$0	$11,511
Ashburnham	$66	$1,160	$483	$281	$261	$1,090	$0	**$3,341**	($340)	($224)	($564)	$3,001	($224)	$2,777
Boylston	$75	$1,307	$545	$366	$339	$938	$143	**$3,713**	($443)	($291)	($734)	$3,270	($291)	$2,979
Danvers	$892	$15,587	$6,496	$4,797	$4,450	$9,334	$0	**$41,556**	($5,808)	($3,818)	($9,626)	$35,748	($3,818)	$31,930
Georgetown	$86	$1,506	$627	$412	$383	$739	$0	**$3,753**	($499)	($328)	($827)	$3,254	($328)	$2,926
Groton,MA	$99	$1,723	$718	$555	$515	$903	$0	**$4,513**	($672)	($442)	($1,114)	$3,841	($442)	$3,399
Holden	$274	$4,798	$2,000	$1,712	$1,588	$2,580	$0	**$12,952**	($2,073)	($1,363)	($3,436)	$10,879	($1,363)	$9,516
Ipswich	$0	$0	$0	$459	$426	$2,160	$0	**$3,045**	($556)	($366)	($922)	$2,489	($366)	$2,123
Littleton,MA	$274	$4,786	$1,995	$471	$437	$1,905	$458	**$10,326**	($571)	($375)	($946)	$9,755	($375)	$9,380
Mansfield	$623	$10,897	$4,542	$3,407	$3,161	$5,618	$0	**$28,248**	($4,126)	($2,712)	($6,838)	$24,122	($2,712)	$21,410
Marblehead	$316	$5,529	$2,304	$582	$540	$5,487	$767	**$15,525**	($705)	($463)	($1,168)	$14,820	($463)	$14,357
Middleton	$174	$3,043	$1,268	$1,415	$1,312	$1,563	$278	**$9,053**	($1,713)	($1,126)	($2,839)	$7,340	($1,126)	$6,214
N. Attleboro	$405	$7,073	$2,948	$1,630	$1,512	$6,197	$458	**$20,223**	($1,974)	($1,297)	($3,271)	$18,249	($1,297)	$16,952
Paxton	$65	$1,140	$475	$348	$323	$1,159	$0	**$3,510**	($422)	($277)	($699)	$3,088	($277)	$2,811
Peabody	$1,056	$18,463	$7,695	$4,873	$4,521	$10,551	$0	**$47,159**	($5,901)	($3,879)	($9,780)	$41,258	($3,879)	$37,379
Rowley	$59	$1,025	$427	$0	$0	$0	$0	**$1,511**	$0	$0	$0	$1,511	$0	$1,511
Shrewsbury	$601	$10,507	$4,379	$2,482	$2,303	$8,256	$1,145	**$29,673**	($3,006)	($1,976)	($4,982)	$26,667	($1,976)	$24,691
Sterling	$0	$0	$0	$881	$817	$1,044	$0	**$2,742**	($1,067)	($701)	($1,768)	$1,675	($701)	$974
Templeton	$203	$3,556	$1,482	$831	$771	$2,486	$0	**$9,329**	($1,006)	($661)	($1,667)	$8,323	($661)	$7,662
Wakefield	$464	$8,111	$3,380	$1,669	$1,548	$7,304	$1,208	**$23,684**	($2,021)	($1,328)	($3,349)	$21,663	($1,328)	$20,335
W.Boylston	$190	$3,319	$1,383	$782	$726	$2,813	$0	**$9,213**	($947)	($623)	($1,570)	$8,266	($623)	$7,643
														$0
Chicopee	$1,173	$20,501	$8,544	$0	$0	$0	$0	**$30,218**	$0	$0	$0	$30,218	$0	$30,218
S.Hadley	$431	$7,534	$3,140	$1,471	$1,365	$20,452	$0	**$34,393**	($1,782)	($1,171)	($2,953)	$32,611	($1,171)	$31,440
Westfield	$942	$16,465	$6,862	$1,572	$1,458	$39,555	$1,993	**$68,847**	($1,903)	($1,251)	($3,154)	$66,944	($1,251)	$65,693
Total Support:	**$9,581**	**$167,493**	**$69,805**	**$34,212**	**$31,739**	**$137,064**	**$6,797**	**$456,691**	($41,428)	($27,231)	($68,659)	$415,263	($27,231)	$388,032
(without Munis who are TOs)														
INPUT DATA	366,468	6,406,426	2,670,139	49,992	46,376	170,537	10,076		-60,531	-39,788	-100,319			
					A									
									Comes from long-form filing					
						Municipals who are TO's and file independently with RWG								
Middleborough	$397	$6,938	$2,892	$2,171	$2,014	$4,010	$458	**$18,880**	($2,629)	($1,728)	($4,357)	$16,251	($1,728)	**$14,523**
Holyoke	$986	$17,240	$7,185	$1,335	$1,239	$11,348	$1,890	**$41,223**	($1,617)	($1,063)	($2,680)	$39,606	($1,063)	**$38,543**
Reading	$1,732	$30,277	$12,619	$2,739	$2,541	$14,360	$0	**$64,268**	($3,317)	($2,180)	($5,497)	$60,951	($2,180)	**$58,771**
Braintree	$1,149	$20,091	$8,374	$2,645	$2,453	$0	$0	**$34,712**	($3,202)	($2,105)	($5,307)	$31,510	($2,105)	**$29,405**
Hudson	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	($8,737)	($5,743)	($14,480)	$24,030	($5,743)	**$18,287**
Taunton	$1,322	$23,114	$9,634	$433	$401	$0	$0	**$34,904**	$ (516)	$ (339)	$ (855)	$ 34,388	($339)	**$34,049**
NOTE: Hudson and Tauton have additional shares of Seabrook ownership independent of their MMWEC membership not reflected in the amounts shown above.														
CHECK:	($31)	($534)	($227)	$764	$707	($2)	$1		($915)	($601)	($1,516)			
NOTE: Difference totaling $55,033 represents Hudson & Taunton's independent MJO share of Seabrook.														

Allocation of Revised PTF ATRR to reflect normal True Up only, no other retroactive corrections

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Pre-97	MMWEC's Seabrook Revenue Requirements Post-96	MMWEC's Seabrook Revenue Requirements Total Share	MMWEC's Total PTF Revenue Requirements Pre-97	MMWEC's Total PTF Revenue Requirements Post-96	Support and Revenue Requirements Total
Hingham	$448	$7,829	$3,263	$2,044	$1,896	$3,578	$0	**$19,058**	$9,507	$29,040	$38,547	$28,565	$29,040	$57,605
Hull	$133	$2,332	$972	$711	$660	$1,352	$347	**$6,507**	$3,309	$10,108	$13,417	$9,816	$10,108	$19,924
														$0
Pascoag,RI	$85	$1,493	$622	$461	$427	$0	$0	**$3,088**	$2,144	$6,549	$8,693	$5,232	$6,549	$11,781
														$0
Concord	$447	$7,809	$3,255	$0	$0	$0	$0	**$11,511**	$0	$0	$0	$11,511	$0	$11,511
Ashburnham	$66	$1,160	$483	$281	$261	$1,090	$0	**$3,341**	$1,307	$3,991	$5,298	$4,648	$3,991	$8,639
Boylston	$75	$1,307	$545	$366	$339	$938	$143	**$3,713**	$1,702	$5,200	$6,902	$5,415	$5,200	$10,615
Danvers	$892	$15,587	$6,496	$4,797	$4,450	$9,334	$0	**$41,556**	$22,315	$68,166	$90,481	$63,871	$68,166	$132,037
Georgetown	$86	$1,506	$627	$412	$383	$739	$0	**$3,753**	$1,919	$5,862	$7,781	$5,672	$5,862	$11,534
Groton,MA	$99	$1,723	$718	$555	$515	$903	$0	**$4,513**	$2,583	$7,891	$10,474	$7,096	$7,891	$14,987
Holden	$274	$4,798	$2,000	$1,712	$1,588	$2,580	$0	**$12,952**	$7,964	$24,329	$32,293	$20,916	$24,329	$45,245
Ipswich	$0	$0	$0	$459	$426	$2,160	$0	**$3,045**	$2,137	$6,527	$8,664	$5,182	$6,527	$11,709
Littleton,MA	$274	$4,786	$1,995	$471	$437	$1,905	$458	**$10,326**	$2,193	$6,698	$8,891	$12,519	$6,698	$19,217
Mansfield	$623	$10,897	$4,542	$3,407	$3,161	$5,618	$0	**$28,248**	$15,851	$48,419	$64,270	$44,099	$48,419	$92,518
Marblehead	$316	$5,529	$2,304	$582	$540	$5,487	$767	**$15,525**	$2,709	$8,275	$10,984	$18,234	$8,275	$26,509
Middleton	$174	$3,043	$1,268	$1,415	$1,312	$1,563	$278	**$9,053**	$6,581	$20,104	$26,685	$15,634	$20,104	$35,738
N. Attleboro	$405	$7,073	$2,948	$1,630	$1,512	$6,197	$458	**$20,223**	$7,583	$23,163	$30,746	$27,806	$23,163	$50,969
Paxton	$65	$1,140	$475	$348	$323	$1,159	$0	**$3,510**	$1,620	$4,950	$6,570	$5,130	$4,950	$10,080
Peabody	$1,056	$18,463	$7,695	$4,873	$4,521	$10,551	$0	**$47,159**	$22,671	$69,254	$91,925	$69,830	$69,254	$139,084
Rowley	$59	$1,025	$427	$0	$0	$0	$0	**$1,511**	$0	$0	$0	$1,511	$0	$1,511
Shrewsbury	$601	$10,507	$4,379	$2,482	$2,303	$8,256	$1,145	**$29,673**	$11,547	$35,274	$46,821	$41,220	$35,274	$76,494
Sterling	$0	$0	$0	$881	$817	$1,044	$0	**$2,742**	$4,099	$12,522	$16,621	$6,841	$12,522	$19,363
Templeton	$203	$3,556	$1,482	$831	$771	$2,486	$0	**$9,329**	$3,865	$11,808	$15,673	$13,194	$11,808	$25,002
Wakefield	$464	$8,111	$3,380	$1,669	$1,548	$7,304	$1,208	**$23,684**	$7,764	$23,717	$31,481	$31,448	$23,717	$55,165
W.Boylston	$190	$3,319	$1,383	$782	$726	$2,813	$0	**$9,213**	$3,639	$11,115	$14,754	$12,852	$11,115	$23,967
														$0
Chicopee	$1,173	$20,501	$8,544	$0	$0	$0	$0	**$30,218**	$0	$0	$0	$30,218	$0	$30,218
S.Hadley	$431	$7,534	$3,140	$1,471	$1,365	$20,452	$0	**$34,393**	$6,845	$20,909	$27,754	$41,238	$20,909	$62,147
Westfield	$942	$16,465	$6,862	$1,572	$1,458	$39,555	$1,993	**$68,847**	$7,312	$22,337	$29,649	$76,159	$22,337	$98,496
Total Support:	**$9,581**	**$167,493**	**$69,805**	**$34,212**	**$31,739**	**$137,064**	**$6,797**	**$456,691**	$159,166	$486,208	$645,374	$615,857	$486,208	$1,102,065
(without Munis who are TOs)														
INPUT DATA	366,468	6,406,426	2,670,139	49,992	46,376	170,537	10,076		232,560	710,411	942,971	Revised to reflect normal True Up only.		
					A				293,090	750,199	1,043,289	original submission for June 1 2013		
									Comes from long-form filing					
Municipals who are TO's and file independently with RWG														
Middleborough	$397	$6,938	$2,892	$2,171	$2,014	$4,010	$458	**$18,880**	$10,100	$30,852	$40,952	$28,980	$30,852	**$59,832**
Holyoke	$986	$17,240	$7,185	$1,335	$1,239	$11,348	$1,890	**$41,223**	$6,211	$18,974	$25,185	$47,434	$18,974	**$66,408**
Reading	$1,732	$30,277	$12,619	$2,739	$2,541	$14,360	$0	**$64,268**	$12,742	$38,924	$51,666	$77,010	$38,924	**$115,934**
Braintree	$1,149	$20,091	$8,374	$2,645	$2,453	$0	$0	**$34,712**	$12,303	$37,581	$49,884	$47,015	$37,581	**$84,596**
Hudson	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	$33,568	$102,542	$136,110	$66,335	$102,542	**$168,877**
Taunton	$1,322	$23,114	$9,634	$433	$401	$0	$0	**$34,904**	$ 1,982	$ 6,056	$ 8,038	$ 36,886	$6,056	**$42,942**
NOTE: Hudson and Tauton have additional shares of Seabrook ownership independent of their MMWEC membership not reflected in the amounts shown above.														
CHECK:	($31)	($534)	($227)	$764	$707	($2)	$1		$3,512	$10,726	$14,238			
NOTE: Difference totaling $55,033 represents Hudson & Taunton's independent MJO share of Seabrook.														

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For RNS Rates Effective June 1, 2013 through May 31, 2014

Revenue Requirements for Test Year:	2012
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	293,172	Pre-97 WS1, ln 14-22	682,000	Post-96 WS1, ln 14-22
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(82)	Pre-97 WS1, ln 27	(190)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	293,090	Sum of above	681,811	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$68,388	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ (60,531)	TU WS4, line 16	$ (39,788)	TU WS4, line 16
Plus True Up for Retroactive Corrections	8	$ (292,426)		$ 2,994,341	
Total True Up		$ (352,957)		$ 2,954,553	
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	9	$ (59,866.73)	lns. 5+6+7	$3,704,752	lns. 5+6+7

Total Seabrook PTF-Related ATRR incl. Forecast and True Up **$ 3,644,885** Sum of lines 8 Pre-97 & Post-96 above

Summary Total PTF ATRR

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Attachment F Reference	Pre-'97	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	2,322,713	Pre-97 WS3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5
4	Total Plant (Lines 1+2+3)		2,322,713	
5	Accumulated Depreciation	(A)(1)(d)	489,581	Pre-97 WS3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		1,833,132	
10	Prepayments	(A)(1)(h)	717	Pre-97 WS3, line 16 column 5
11	Materials & Supplies	(A)(1)(i)	34,956	Pre-97 WS3, line 17 column 5
12	Cash Working Capital	(A)(1)(j)	7,405	Pre-97 WS3, line 24 column 5
13	Total Investment Base (Line 9+10+11+12)		1,876,210	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	150,097	Pre-97 WS2
15	Depreciation Expense	(B)	46,722	Pre-97 WS4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5
17	Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5
18	Property Tax Expense	(E)	36,376	Pre-97 WS4, line 9 column 5
19	Payroll Tax Expense	(F)	738	Pre-97 WS4, line 33 column 5
20	Operation & Maintenance Expense	(G)	55,461	Pre-97 WS4, line 14 column 5
21	Administrative & General Expense	(H)	3,778	Pre-97 WS4, line 30 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	NA
23	Transmission Support Revenue	(J)	0	NA
24	Transmission Support Expense	(K)	0	Pre-97 WS7
25	Transmission Related Expense from Generators	(L)	0	NA
26	Transmission Related Taxes and Fees Charge	(M)	0	NA
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(82)	Pre-97 WS8, line 5 column b
28	Transmission Rents Received from Electric Property	(O)	0	NA
29	Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**293,090**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/12	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / \$\ 1{,}876{,}210) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 1{,}876{,}210) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 1,876,210	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	150,097	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,322,713	Directly Assigned	2,322,713	Directly Assigned	2,322,713	Post-96 WS 5, line 4
2	General Plant	0	0.4408%	0	61.2136%	0	
3	Total (line 1+2)					2,322,713	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,860,541	Directly Assigned	1,860,541	26.3139%	489,581	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					489,581	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	618,118	0.4408%	2,725	26.3139%	717	
17	Transmission Materials and Supplies (154)	7,002,850	1.8970%	132,844	26.3139%	34,956	
18	Cash Working Capital						
19	Operation & Maintenance Expense					55,461	
20	Administrative & General Expense					3,778	From MMWEC Accounting
21	Transmission Support Expense					0	
22	Subtotal (line 19+20+21)					59,239	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					7,405	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	177,558	Directly Assigned	177,558	26.3139%	46,722	Plant Data Su
2	General Depreciation	0	0.4408%	0	26.3139%	0	
3	Total (line 1+2)					46,722	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	138,239	Directly Assign (c)	138,239	26.3139% (a)	36,376	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	138,239				36,376	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	210,766	Directly Assigned	210,766	26.3139% (a)	55,461	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	210,766				55,461	
	Transmission Administrative and General						
20	Administrative and General	2,493,709					MMWEC Acc
21	less Property Insurance (#924)	231,107					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	2,262,602	0.4408% (b)	9,974	26.3139% (a)	2,625	
26	PLUS Property Insurance	231,107	1.8970% (c)	4,384	26.3139% (a)	1,154	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	26.3139% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	2,493,709				3,778	
33	Payroll Tax Expense - Transmission Related Total	635,826	0.4408% (b)	2,803	26.3139% (a)	738	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,322,713	From Data Support 1 worksheet
2	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	26.3139%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	5,403,284	From Data Support 1 worksheet
5	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	61.2136%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	33,113	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	33,113	Sum Lines 7 + 8
10	Total Wages and Salaries	7,624,371	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	113,085	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	7,511,286	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.44084%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	8,826,936	Sum Lines 15 + 16
18	Total Plant in Service	465,317,011	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	1.8970%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,322,713	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	5,403,284	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	7,725,996	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	30.0636%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	69.9364%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes — From Data Support 1 worksheet

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	NHT Revenues (a)	NHT Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line				See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$271	ISO-NE
2	Post-96 PTF Plant Allocator	69.9%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	30.1%	Post-96 WS5, line 23
4	Post-96 Revenues	$190	Line 1 x Line 2
5	Pre-97 Revenues	$82	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	5,403,284	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		5,403,284	
5	Accumulated Depreciation	(A)(1)(d)	1,138,904	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		4,264,380	
10	Prepayments	(A)(1)(h)	1,668	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	81,319	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	17,226	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		4,364,593	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	349,167	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	108,689	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	84,621	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	1,716	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	129,017	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	8,790	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(190)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**681,811**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/11	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0800 +(0 + 0) / 4,364,593) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0800 +(0 + 0) / 4,364,593) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 4,364,593	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	349,167	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	5,403,284	Directly Assigned	5,403,284	Directly Assigned	5,403,284	Post-96 WS 5, line 4
2	General Plant	0	0.4408%	0	61.2136%	0	
3	Total (line 1+2)	5,403,284				5,403,284	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	0				0	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,860,541	Directly Assigned	1,860,541	61.2136%	1,138,904	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					1,138,904	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	618,118	0.4408%	2,725	61.2136%	1,668	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	7,002,850	1.8970%	132,844	61.2136%	81,319	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					129,017	Post-96 WS 1, Line 21
23	Administrative & General Expense					8,790	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					137,807	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					17,226	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	177,558	Directly Assigned	177,558	61.2136%	108,689	Plant Data Support 1 worksheet
2	General Depreciation	0	0.4408%	0	61.2136%	0	
3	Total (line 1+2)					108,689	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	138,239	Directly Assigned	138,239	61.2136% (a)	84,621	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	138,239				84,621	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	210,766	Directly Assigned (c)	210,766	61.2136% (a)	129,017	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	210,766				129,017	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	2,493,709					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	231,107					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	2,262,602	0.4408% (b)	9,974	61.2136% (a)	6,106	
25	PLUS Property Insurance (see note 2)	231,107	1.8970%	4,384	61.2136% (a)	2,684	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	1.8970%	0	61.2136% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	2,493,709		0	61.2136% (a)	8,790	
32	Payroll Tax Expense - Tranmission Related (see note 2)	635,826	0.4408% (b)	2,803	61.2136% (a)	1,716	MMWEC Accounting Data

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,322,713	From Data Support 1 worksheet
2	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
3	Percent Allocation	26.3139%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	5,403,284	From Data Support 1 worksheet
5	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
6	Percent Allocation	61.2136%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	33,113	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	33,113	Sum Lines 7 + 8
10	Total Wages and Salaries	7,624,371	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	113,085	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	7,511,286	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.4408%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	8,826,936	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	8,826,936	Sum Lines 15 + 16
18	Total Plant in Service	465,317,011	From Data Support 1 worksheet
19	Percent Allocation	1.8970%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,322,713	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	5,403,284	From Data Support 1 worksheet
22	Total PTF Transmission Plant	7,725,996	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	30.0636%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	69.9364%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	MMWEC	Reference
1	Forecasted Transmission Plant Additions	2013	Appendix C	$541,821	Note 1
2	Carrying Charge Factor		Appendix C	12.62%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$68,388	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$349,167	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	108,689	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	84,621	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	1,716	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	129,017	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	8,790	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$682,000	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$5,403,284	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			12.62%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1	Replace 394 Terminal Equipment in transition yard	$ 155,514
2	Replace NHT High Pot Test Set	108,459
3	Microwave to Fiber Network Installation NHT to PSNH	58,671
4	Replace 369 Line Tuner Unit-Coupling Cap	43,165
5	Replace 369 Line Tuner Unit-Coupling Cap	43,100
6	Replace 369 Line Tuner Unit-Coupling Cap	42,495
7	Replace (3) Wave Traps	33,481
8	Repair bridge covering GIS Bus work trench in protected area	26,674
9	Replacement of terminal yard equipment (3) lines	25,663
10	ROHE Monitoring System on GIS	4,599
	Total Forecast Capital Additions	541,821

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$271	NHT Accounting
2	Post-96 PTF Plant Allocator	69.9%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	30.1%	Post-96 WS5, line 23
4	Post-96 Revenues	$190	Line 1 x Line 2
5	Pre-97 Revenues	$82	Line 1 x Line 3

True Up Summary Related to
MMEC's Share of Seabrook PTF-Related Revenue Requirements
Applicable to June 1, 2013 - May 31, 2014 RNS Rate Period

True Up Adjustment for Retroactive Corrections

Applicable Rate Period	Under Collection / (Over Collection) Pre-97	Under Collection / (Over Collection) Post-96	Interest on Under Collection / (Over Collection) Pre-97	Interest on Under Collection / (Over Collection) Post-96	Total True Up Pre-97	Total True Up Post-96	Total True Up Total
Jun 1, 2006-May 31, 2007	$ 75,404	$ 40,902	$ 28,481	$ 15,449	$ 103,885	$ 56,351	$ 160,237
Jun 1, 2007-May 31, 2008	$ 34,480	$ 39,831	$ 9,398	$ 10,856	$ 43,877	$ 50,687	$ 94,565
Jun 1, 2008-May 31, 2009	$ 198,321	$ 68,194	$ 35,214	$ 12,109	$ 233,535	$ 80,303	$ 313,838
Jun 1, 2009-May 31, 2010	$ 830,520	$ 287,587	$ 115,943	$ 40,148	$ 946,464	$ 327,736	$ 1,274,199
Jun 1, 2010-May 31, 2011	$ (1,148,986)	$ 770,555	$ (118,697)	$ 79,603	$ (1,267,683)	$ 850,157	$ (417,526)
Jun 1, 2011-May 31, 2012	$ (206,018)	$ 677,961	$ (13,956)	$ 45,926	$ (219,974)	$ 723,887	$ 503,913
Jun 1, 2012-May 31, 2013	$ (128,257)	$ 876,028	$ (4,274)	$ 29,192	$ (132,531)	$ 905,220	$ 772,689
Subtotal True Up for Retroactive Corrections	$ (344,536)	$ 2,761,057	$ 52,110	$ 233,283	$ (292,426)	$ 2,994,341	$ 2,701,914

Normal Period True Up	Pre-97	Post-96	Interest on Under Collection / (Over Collection) Pre-97	Interest on Under Collection / (Over Collection) Post-96	Total True Up Pre-97	Total True Up Post-96	Total True Up Total
Restated ATRR per 2012 Form 1	$ 293,090	$ 681,811					
Corrected As-Bill June 2012-May 2013	$ 351,669	$ 720,315					
Under Collection / (Over Collection)	$ (58,578)	$ (38,505)	$ (1,952)	$ (1,283)	$ (60,531)	$ (39,788)	$ (100,318)
Total True Up Applicable to PTF ATRR for June 1, 2013 RNS Rate					**$ (352,957)**	**$ 2,954,553**	**$ 2,601,596**

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2013

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,322,713	$ 5,403,284	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,322,713	$ 5,403,284	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 489,581	$ 1,138,904	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 1,833,132	$ 4,264,380	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	717	1,668	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	34,956	81,319	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	7,405	17,226	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 1,876,210	$ 4,364,593	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 150,097	$ 349,167	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	46,722	108,689	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	36,376	84,621	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	738	1,716	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	55,461	129,017	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	3,778	8,790	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(82)	(190)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 293,090	$ 681,811	Per-97 and Post-96 WS1
31	As-Filed / Billed June 1, 2012 - May 31, 2013 less True-Up component		$ 351,669	$ 720,315	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ (58,578)**	**$ (38,505)**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ (58,578)	Over collection
Post1996	$ (38,505)	Over collection
Net Total	$ (97,083)	Overcollection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2012	$ (58,578.49)	$ (38,505)	0.27%	$ (158.16)	$ (104)		
					-			
2	July 2012	(58,736.65)	(38,608.69)	0.28%	(164.46)	(108.10)		
3	August 2012	(58,736.65)	(38,608.69)	0.28%	(164.46)	(108.10)		
4	September 2012	(58,736.65)	(38,608.69)	0.27%	(158.59)	(104.24)		
					-			
6	October 2012	(59,224.17)	(38,929.15)	0.28%	(165.83)	(109.00)		
7	November 2012	(59,224.17)	(38,929.15)	0.27%	(159.91)	(105.11)		
8	December 2012	(59,224.17)	(38,929.15)	0.28%	(165.83)	(109.00)		
					-			
9	January 2013	(59,715.73)	(39,252.26)	0.28%	(167.20)	(109.91)		
10	February 2013	(59,715.73)	(39,252.26)	0.25%	(149.29)	(98.13)		
11	March 2013	(59,715.73)	(39,252.26)	0.28%	(167.20)	(109.91)		
					-			
12	April 2013	(60,199.43)	(39,570.20)	0.27%	(162.54)	(106.84)		
13	May 2013	(60,199.43)	(39,570.20)	0.28%	(168.56)	(110.80)		
14			Total Interest		$ (1,952)	$ (1,283)		$ (3,235)
15			True-Up		$ (58,578)	$ (38,505)		$ (97,083)
16			**Total TU & Int**		**$ (60,531)**	**$ (39,788)**	**$ (100,318)**	**Over Collection Credit to PTF AT**

Interest Calculations on Difference between Seabrook PTF-Related Restated Revenue Requirements and Original As-Filed Revenue Requirements

Line No.	Initial Billing Period	Interest Rate	2006 Pre-97 Balance	2006 Post-96 Balance	2006 Pre-97 Interest	2006 Post-96 Interest	2006 Total Interest	2007 Pre-97 Balance	2007 Post-96 Balance	2007 Pre-97 Interest	2007 Post-96 Interest	2007 Total Interest	2008 Pre-97 Balance	2008 Post-96 Balance	2008 Pre-97 Interest	2008 Post-96 Interest	2008 Total Interest
1	June 2006	0.60%	$ 75,403.89	$ 40,901.99	$ 452.42	$ 245.41	$ 697.84										
							-										
2	July 2006	0.66%	75,856.31	41,147.40	500.65	271.57	772.22										
3	August 2006	0.66%	75,856.31	41,147.40	500.65	271.57	772.22										
4	September 2006	0.64%	75,856.31	41,147.40	485.48	263.34	748.82										
							-										
6	October 2006	0.69%	77,343.10	41,953.89	533.67	289.48	823.15										
7	November 2006	0.67%	77,343.10	41,953.89	518.20	281.09	799.29										
8	December 2006	0.69%	77,343.10	41,953.89	533.67	289.48	823.15										
							-										
9	January 2007	0.70%	78,928.63	42,813.94	552.50	299.70	852.20										
10	February 2007	0.63%	78,928.63	42,813.94	497.25	269.73	766.98										
11	March 2007	0.70%	78,928.63	42,813.94	552.50	299.70	852.20										
							-										
12	April 2007	0.68%	80,530.88	43,683.07	547.61	297.04	844.65										
13	May 2007	0.70%	80,530.88	43,683.07	563.72	305.78	869.50										
14	June 2007	0.68%	80,530.88	43,683.07	547.61	297.04	844.65	34,479.61	39,830.80	234.46	270.85	505.31					
15	July 2007	0.70%	82,189.82	44,582.94	575.33	312.08	887.41	34,714.07	40,101.65	243.00	280.71	523.71					
16	August 2007	0.70%	82,189.82	44,582.94	575.33	312.08	887.41	34,714.07	40,101.65	243.00	280.71	523.71					
17	September 2007	0.68%	82,189.82	44,582.94	558.89	303.16	862.05	34,714.07	40,101.65	236.06	272.69	508.75					
18	October 2007	0.70%	83,899.37	45,510.26	587.30	318.57	905.87	35,436.13	40,935.76	248.05	286.55	534.60					
19	November 2007	0.68%	83,899.37	45,510.26	570.52	309.47	879.99	35,436.13	40,935.76	240.97	278.36	519.33					
20	December 2007	0.66%	83,899.37	45,510.26	553.74	300.37	854.10	35,436.13	40,935.76	233.88	270.18	504.05					
21	January 2008	0.62%	85,610.92	46,438.67	530.79	287.92	818.71	36,159.02	41,770.85	224.19	258.98	483.17					
22	February 2008	0.62%	85,610.92	46,438.67	530.79	287.92	818.71	36,159.02	41,770.85	224.19	258.98	483.17					
23	March 2008	0.66%	85,610.92	46,438.67	565.03	306.50	871.53	36,159.02	41,770.85	238.65	275.69	514.34					
24	April 2008	0.56%	87,237.52	47,321.01	488.53	265.00	753.53	36,846.04	42,564.50	206.34	238.36	444.70					
25	May 2008	0.57%	87,237.52	47,321.01	497.25	269.73	766.98	36,846.04	42,564.50	210.02	242.62	452.64					
26	June 2008	0.27%	87,237.52	47,321.01	235.54	127.77	363.31	36,846.04	42,564.50	99.48	114.92	214.41	198,320.97	68,194.37	535.47	184.12	719.59
27	July 2008	0.28%	88,458.85	47,983.50	247.68	134.35	382.04	37,361.89	43,160.40	104.61	120.85	225.46	198,856.43	68,378.49	556.80	191.46	748.26
28	August 2008	0.28%	88,458.85	47,983.50	247.68	134.35	382.04	37,361.89	43,160.40	104.61	120.85	225.46	198,856.43	68,378.49	556.80	191.46	748.26
29	September 2008	0.27%	88,458.85	47,983.50	238.84	129.56	368.39	37,361.89	43,160.40	100.88	116.53	217.41	198,856.43	68,378.49	536.91	184.62	721.53
30	October 2008	0.28%	89,193.06	48,381.76	249.74	135.47	385.21	37,671.99	43,518.63	105.48	121.85	227.33	200,506.94	68,946.04	561.42	193.05	754.47
31	November 2008	0.27%	89,193.06	48,381.76	240.82	130.63	371.45	37,671.99	43,518.63	101.71	117.50	219.21	200,506.94	68,946.04	541.37	186.15	727.52
32	December 2008	0.28%	89,193.06	48,381.76	249.74	135.47	385.21	37,671.99	43,518.63	105.48	121.85	227.33	200,506.94	68,946.04	561.42	193.05	754.47
33	January 2009	0.28%	89,933.36	48,783.33	251.81	136.59	388.41	37,984.67	43,879.84	106.36	122.86	229.22	202,171.15	69,518.29	566.08	194.65	760.73
34	February 2009	0.25%	89,933.36	48,783.33	224.83	121.96	346.79	37,984.67	43,879.84	94.96	109.70	204.66	202,171.15	69,518.29	505.43	173.80	679.22
35	March 2009	0.28%	89,933.36	48,783.33	251.81	136.59	388.41	37,984.67	43,879.84	106.36	122.86	229.22	202,171.15	69,518.29	566.08	194.65	760.73
36	April 2009	0.27%	90,661.82	49,178.48	244.79	132.78	377.57	38,292.35	44,235.26	103.39	119.44	222.82	203,808.73	70,081.39	550.28	189.22	739.50
37	May 2009	0.28%	90,661.82	49,178.48	253.85	137.70	391.55	38,292.35	44,235.26	107.22	123.86	231.08	203,808.73	70,081.39	570.66	196.23	766.89
38	June 2009	0.28%	90,661.82	49,178.48	253.85	137.70	391.55	38,292.35	44,235.26	107.22	123.86	231.08	203,808.73	70,081.39	570.66	196.23	766.89
39	July 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
40	August 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
41	September 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
42	October 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
43	November 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
44	December 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
45	January 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
46	February 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
47	March 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
48	April 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
49	May 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
50	June 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
51	July 2010	0.28%	94,412.32	51,212.89	264.35	143.40	407.75	39,876.42	46,065.19	111.65	128.98	240.64	212,239.89	72,980.51	594.27	204.35	798.62
52	August 2010	0.28%	94,412.32	51,212.89	264.35	143.40	407.75	39,876.42	46,065.19	111.65	128.98	240.64	212,239.89	72,980.51	594.27	204.35	798.62
53	September 2010	0.27%	94,412.32	51,212.89	254.91	138.27	393.19	39,876.42	46,065.19	107.67	124.38	232.04	212,239.89	72,980.51	573.05	197.05	770.10
54	October 2010	0.28%	95,195.94	51,637.96	266.55	144.59	411.13	40,207.40	46,447.53	112.58	130.05	242.63	214,001.48	73,586.25	599.20	206.04	805.25
55	November 2010	0.27%	95,195.94	51,637.96	257.03	139.42	396.45	40,207.40	46,447.53	108.56	125.41	233.97	214,001.48	73,586.25	577.80	198.68	776.49
56	December 2010	0.28%	95,195.94	51,637.96	266.55	144.59	411.13	40,207.40	46,447.53	112.58	130.05	242.63	214,001.48	73,586.25	599.20	206.04	805.25
57	January 2011	0.28%	95,986.06	52,066.56	268.76	145.79	414.55	40,541.12	46,833.04	113.52	131.13	244.65	215,777.70	74,197.02	604.18	207.75	811.93
58	February 2011	0.25%	95,986.06	52,066.56	239.97	130.17	370.13	40,541.12	46,833.04	101.35	117.08	218.44	215,777.70	74,197.02	539.44	185.49	724.94
59	March 2011	0.28%	95,986.06	52,066.56	268.76	145.79	414.55	40,541.12	46,833.04	113.52	131.13	244.65	215,777.70	74,197.02	604.18	207.75	811.93
60	April 2011	0.27%	96,763.55	52,488.29	261.26	141.72	402.98	40,869.50	47,212.39	110.35	127.47	237.82	217,525.50	74,798.01	587.32	201.95	789.27
61	May 2011	0.28%	96,763.55	52,488.29	270.94	146.97	417.91	40,869.50	47,212.39	114.43	132.19	246.63	217,525.50	74,798.01	609.07	209.43	818.51
62	June 2011	0.27%	96,763.55	52,488.29	261.26	141.72	402.98	40,869.50	47,212.39	110.35	127.47	237.82	217,525.50	74,798.01	587.32	201.95	789.27
63	July 2011	0.27%	97,557.01	52,918.70	263.40	142.88	406.28	41,204.63	47,599.53	111.25	128.52	239.77	219,309.21	75,411.36	592.13	203.61	795.75
64	August 2011	0.28%	97,557.01	52,918.70	273.16	148.17	421.33	41,204.63	47,599.53	115.37	133.28	248.65	219,309.21	75,411.36	614.07	211.15	825.22
65	September 2011	0.27%	97,557.01	52,918.70	263.40	142.88	406.28	41,204.63	47,599.53	111.25	128.52	239.77	219,309.21	75,411.36	592.13	203.61	795.75
66	October 2011	0.28%	98,356.98	53,352.63	275.40	149.39	424.79	41,542.51	47,989.85	116.32	134.37	250.69	221,107.54	76,029.73	619.10	212.88	831.98
67	November 2011	0.27%	98,356.98	53,352.63	265.56	144.05	409.62	41,542.51	47,989.85	112.16	129.57	241.74	221,107.54	76,029.73	596.99	205.28	802.27
68	December 2011	0.28%	98,356.98	53,352.63	275.40	149.39	424.79	41,542.51	47,989.85	116.32	134.37	250.69	221,107.54	76,029.73	619.10	212.88	831.98
69	January 2012	0.28%	99,173.34	53,795.46	277.69	150.63	428.31	41,887.31	48,388.16	117.28	135.49	252.77	222,942.73	76,660.78	624.24	214.65	838.89
70	February 2012	0.26%	99,173.34	53,795.46	257.85	139.87	397.72	41,887.31	48,388.16	108.91	125.81	234.72	222,942.73	76,660.78	579.65	199.32	778.97
71	March 2012	0.28%	99,173.34	53,795.46	277.69	150.63	428.31	41,887.31	48,388.16	117.28	135.49	252.77	222,942.73	76,660.78	624.24	214.65	838.89
72	April 2012	0.27%	99,986.57	54,236.58	269.96	146.44	416.40	42,230.79	48,784.95	114.02	131.72	245.74	224,770.86	77,289.39	606.88	208.68	815.56
73	May 2012	0.28%	99,986.57	54,236.58	279.96	151.86	431.82	42,230.79	48,784.95	118.25	136.60	254.84	224,770.86	77,289.39	629.36	216.41	845.77
74	June 2012	0.27%	99,986.57	54,236.58	269.96	146.44	416.40	42,230.79	48,784.95	114.02	131.72	245.74	224,770.86	77,289.39	606.88	208.68	815.56
75	July 2012	0.28%	100,806.45	54,681.32	282.26	153.11	435.37	42,577.08	49,184.98	119.22	137.72	256.93	226,613.98	77,923.17	634.52	218.18	852.70
76	August 2012	0.28%	100,806.45	54,681.32	282.26	153.11	435.37	42,577.08	49,184.98	119.22	137.72	256.93	226,613.98	77,923.17	634.52	218.18	852.70
77	September 2012	0.27%	100,806.45	54,681.32	272.18	147.64	419.82	42,577.08	49,184.98	114.96	132.80	247.76	226,613.98	77,923.17	611.86	210.39	822.25
78	October 2012	0.28%	101,643.15	55,135.18	284.60	154.38	438.98	42,930.47	49,593.22	120.21	138.86	259.07	228,494.88	78,569.93	639.79	220.00	859.78
79	November 2012	0.27%	101,643.15	55,135.18	274.44	148.86	423.30	42,930.47	49,593.22	115.91	133.90	249.81	228,494.88	78,569.93	616.94	212.14	829.07
80	December 2012	0.28%	101,643.15	55,135.18	284.60	154.38	438.98	42,930.47	49,593.22	120.21	138.86	259.07	228,494.88	78,569.93	639.79	220.00	859.78
81	January 2013	0.28%	102,486.79	55,592.80	286.96	155.66	442.62	43,286.79	50,004.84	121.20	140.01	261.22	230,391.39	79,222.06	645.10	221.82	866.92
82	February 2013	0.25%	102,486.79	55,592.80	256.22	138.98	395.20	43,286.79	50,004.84	108.22	125.01	233.23	230,391.39	79,222.06	575.98	198.06	774.03
83	March 2013	0.28%	102,486.79	55,592.80	286.96	155.66	442.62	43,286.79	50,004.84	121.20	140.01	261.22	230,391.39	79,222.06	645.10	221.82	866.92
84	April 2013	0.27%	103,316.93	56,043.10	278.96	151.32	430.27	43,637.42	50,409.88	117.82	136.11	253.93	232,257.56	79,863.76	627.10	215.63	842.73
85	May 2013	0.28%	103,316.93	56,043.10	289.29	156.92	446.21	43,637.42	50,409.88	122.18	141.15	263.33	232,257.56	79,863.76	650.32	223.62	873.94
	Total				$ 28,481.28	$ 15,449.35	$ 43,930.63			$ 9,397.81	$ 10,856.34	$ 20,254.15			$ 35,214.01	$ 12,108.64	$ 47,322.65

Line No.	Initial Billing Period	2009 Pre-97 Balance	2009 Post-96 Balance	2009 Pre-97 Interest	2009 Post-96 Interest	2009 Total Interest	2010 Pre-97 Balance	2010 Post-96 Balance	2010 Pre-97 Interest	2010 Post-96 Interest	2010 Total Interest	2011 Pre-97 Balance	2011 Post-96 Balance	2011 Pre-97 Interest	2011 Post-96 Interest	2011 Total Interest
1	June 2006															
2	July 2006															
3	August 2006															
4	September 2006															
6	October 2006															
7	November 2006															
8	December 2006															
9	January 2007															
10	February 2007															
11	March 2007															
12	April 2007															
13	May 2007															
14	June 2007															
15	July 2007															
16	August 2007															
17	September 2007															
18	October 2007															
19	November 2007															
20	December 2007															
21	January 2008															
22	February 2008															
23	March 2008															
24	April 2008															
25	May 2008															
26	June 2008															
27	July 2008															
28	August 2008															
29	September 2008															
30	October 2008															
31	November 2008															
32	December 2008															
33	January 2009															
34	February 2009															
35	March 2009															
36	April 2009															
37	May 2009															
38	June 2009	830,520.30	287,587.36	2,325.46	805.24	3,130.70										
39	July 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
40	August 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
41	September 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
42	October 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
43	November 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
44	December 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
45	January 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
46	February 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
47	March 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
48	April 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51										
49	May 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51										
50	June 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51	(1,148,986.12)	770,554.54	(3,102.26)	2,080.50	(1,021.77)					
51	July 2010	860,159.59	297,850.67	2,408.45	833.98	3,242.43	(1,152,088.38)	772,635.03	(3,225.85)	2,163.38	(1,062.47)					
52	August 2010	860,159.59	297,850.67	2,408.45	833.98	3,242.43	(1,152,088.38)	772,635.03	(3,225.85)	2,163.38	(1,062.47)					
53	September 2010	860,159.59	297,850.67	2,322.43	804.20	3,126.63	(1,152,088.38)	772,635.03	(3,110.64)	2,086.11	(1,024.52)					
54	October 2010	867,298.92	300,322.83	2,428.44	840.90	3,269.34	(1,161,650.71)	779,047.90	(3,252.62)	2,181.33	(1,071.29)					
55	November 2010	867,298.92	300,322.83	2,341.71	810.87	3,152.58	(1,161,650.71)	779,047.90	(3,136.46)	2,103.43	(1,033.03)					
56	December 2010	867,298.92	300,322.83	2,428.44	840.90	3,269.34	(1,161,650.71)	779,047.90	(3,252.62)	2,181.33	(1,071.29)					
57	January 2011	874,497.50	302,815.51	2,448.59	847.88	3,296.48	(1,171,292.41)	785,514.00	(3,279.62)	2,199.44	(1,080.18)					
58	February 2011	874,497.50	302,815.51	2,186.24	757.04	2,943.28	(1,171,292.41)	785,514.00	(2,928.23)	1,963.79	(964.45)					
59	March 2011	874,497.50	302,815.51	2,448.59	847.88	3,296.48	(1,171,292.41)	785,514.00	(3,279.62)	2,199.44	(1,080.18)					
60	April 2011	881,580.93	305,268.32	2,380.27	824.22	3,204.49	(1,180,779.88)	791,876.67	(3,188.11)	2,138.07	(1,050.04)					
61	May 2011	881,580.93	305,268.32	2,468.43	854.75	3,323.18	(1,180,779.88)	791,876.67	(3,306.18)	2,217.25	(1,088.93)					
62	June 2011	881,580.93	305,268.32	2,380.27	824.22	3,204.49	(1,180,779.88)	791,876.67	(3,188.11)	2,138.07	(1,050.04)	(206,017.95)	677,960.52	(556.25)	1,830.49	1,274.24
63	July 2011	888,809.89	307,771.52	2,399.79	830.98	3,230.77	(1,190,462.28)	798,370.05	(3,214.25)	2,155.60	(1,058.65)	(206,574.20)	679,791.01	(557.75)	1,835.44	1,277.69
64	August 2011	888,809.89	307,771.52	2,488.67	861.76	3,350.43	(1,190,462.28)	798,370.05	(3,333.29)	2,235.44	(1,097.86)	(206,574.20)	679,791.01	(578.41)	1,903.41	1,325.01
65	September 2011	888,809.89	307,771.52	2,399.79	830.98	3,230.77	(1,190,462.28)	798,370.05	(3,214.25)	2,155.60	(1,058.65)	(206,574.20)	679,791.01	(557.75)	1,835.44	1,277.69
66	October 2011	896,098.13	310,295.24	2,509.07	868.83	3,377.90	(1,200,224.07)	804,916.69	(3,360.63)	2,253.77	(1,106.86)	(208,268.11)	685,365.30	(583.15)	1,919.02	1,335.87
67	November 2011	896,098.13	310,295.24	2,419.46	837.80	3,257.26	(1,200,224.07)	804,916.69	(3,240.60)	2,173.28	(1,067.33)	(208,268.11)	685,365.30	(562.32)	1,850.49	1,288.16
68	December 2011	896,098.13	310,295.24	2,509.07	868.83	3,377.90	(1,200,224.07)	804,916.69	(3,360.63)	2,253.77	(1,106.86)	(208,268.11)	685,365.30	(583.15)	1,919.02	1,335.87
69	January 2012	903,535.75	312,870.69	2,529.90	876.04	3,405.94	(1,210,185.93)	811,597.50	(3,388.52)	2,272.47	(1,116.05)	(209,996.73)	691,053.83	(587.99)	1,934.95	1,346.96
70	February 2012	903,535.75	312,870.69	2,349.19	813.46	3,162.66	(1,210,185.93)	811,597.50	(3,146.48)	2,110.15	(1,036.33)	(209,996.73)	691,053.83	(545.99)	1,796.74	1,250.75
71	March 2012	903,535.75	312,870.69	2,529.90	876.04	3,405.94	(1,210,185.93)	811,597.50	(3,388.52)	2,272.47	(1,116.05)	(209,996.73)	691,053.83	(587.99)	1,934.95	1,346.96
72	April 2012	910,944.74	315,436.23	2,459.55	851.68	3,311.23	(1,220,109.45)	818,252.60	(3,294.30)	2,209.28	(1,085.01)	(211,718.71)	696,720.47	(571.64)	1,881.15	1,309.50
73	May 2012	910,944.74	315,436.23	2,550.65	883.22	3,433.87	(1,220,109.45)	818,252.60	(3,416.31)	2,291.11	(1,125.20)	(211,718.71)	696,720.47	(592.81)	1,950.82	1,358.00
74	June 2012	910,944.74	315,436.23	2,459.55	851.68	3,311.23	(1,220,109.45)	818,252.60	(3,294.30)	2,209.28	(1,085.01)	(211,718.71)	696,720.47	(571.64)	1,881.15	1,309.50
75	July 2012	918,414.49	318,022.81	2,571.56	890.46	3,462.02	(1,230,114.35)	824,962.27	(3,444.32)	2,309.89	(1,134.43)	(213,454.80)	702,433.58	(597.67)	1,966.81	1,369.14
76	August 2012	918,414.49	318,022.81	2,571.56	890.46	3,462.02	(1,230,114.35)	824,962.27	(3,444.32)	2,309.89	(1,134.43)	(213,454.80)	702,433.58	(597.67)	1,966.81	1,369.14
77	September 2012	918,414.49	318,022.81	2,479.72	858.66	3,338.38	(1,230,114.35)	824,962.27	(3,321.31)	2,227.40	(1,093.91)	(213,454.80)	702,433.58	(576.33)	1,896.57	1,320.24
78	October 2012	926,037.33	320,662.40	2,592.90	897.85	3,490.76	(1,240,324.30)	831,809.45	(3,472.91)	2,329.07	(1,143.84)	(215,226.48)	708,263.78	(602.63)	1,983.14	1,380.50
79	November 2012	926,037.33	320,662.40	2,500.30	865.79	3,366.09	(1,240,324.30)	831,809.45	(3,348.88)	2,245.89	(1,102.99)	(215,226.48)	708,263.78	(581.11)	1,912.31	1,331.20
80	December 2012	926,037.33	320,662.40	2,592.90	897.85	3,490.76	(1,240,324.30)	831,809.45	(3,472.91)	2,329.07	(1,143.84)	(215,226.48)	708,263.78	(602.63)	1,983.14	1,380.50
81	January 2013	933,723.44	323,323.90	2,614.43	905.31	3,519.73	(1,250,618.99)	838,713.47	(3,501.73)	2,348.40	(1,153.34)	(217,012.86)	714,142.36	(607.64)	1,999.60	1,391.96
82	February 2013	933,723.44	323,323.90	2,334.31	808.31	3,142.62	(1,250,618.99)	838,713.47	(3,126.55)	2,096.78	(1,029.76)	(217,012.86)	714,142.36	(542.53)	1,785.36	1,242.82
83	March 2013	933,723.44	323,323.90	2,614.43	905.31	3,519.73	(1,250,618.99)	838,713.47	(3,501.73)	2,348.40	(1,153.34)	(217,012.86)	714,142.36	(607.64)	1,999.60	1,391.96
84	April 2013	941,286.60	325,942.82	2,541.47	880.05	3,421.52	(1,260,749.00)	845,507.05	(3,404.02)	2,282.87	(1,121.15)	(218,770.66)	719,926.92	(590.68)	1,943.80	1,353.12
85	May 2013	941,286.60	325,942.82	2,635.60	912.64	3,548.24	(1,260,749.00)	845,507.05	(3,530.10)	2,367.42	(1,162.68)	(218,770.66)	719,926.92	(612.56)	2,015.80	1,403.24
	Total			$ 115,943.37	$ 40,148.14	$ 156,091.52			$ (118,697.01)	$ 79,602.80	$ (39,094.20)			$ (13,955.95)	$ 45,926.00	$ 31,970.05

Line No.	Initial Billing Period	2012 Pre-97 Balance	2012 Post-96 Balance	2012 Pre-97 Interest	2012 Post-96 Interest	2012 Total Interest
1	June 2006					
2	July 2006					
3	August 2006					
4	September 2006					
6	October 2006					
7	November 2006					
8	December 2006					
9	January 2007					
10	February 2007					
11	March 2007					
12	April 2007					
13	May 2007					
14	June 2007					
15	July 2007					
16	August 2007					
17	September 2007					
18	October 2007					
19	November 2007					
20	December 2007					
21	January 2008					
22	February 2008					
23	March 2008					
24	April 2008					
25	May 2008					
26	June 2008					
27	July 2008					
28	August 2008					
29	September 2008					
30	October 2008					
31	November 2008					
32	December 2008					
33	January 2009					
34	February 2009					
35	March 2009					
36	April 2009					
37	May 2009					
38	June 2009					
39	July 2009					
40	August 2009					
41	September 2009					
42	October 2009					
43	November 2009					
44	December 2009					
45	January 2010					
46	February 2010					
47	March 2010					
48	April 2010					
49	May 2010					
50	June 2010					
51	July 2010					
52	August 2010					
53	September 2010					
54	October 2010					
55	November 2010					
56	December 2010					
57	January 2011					
58	February 2011					
59	March 2011					
60	April 2011					
61	May 2011					
62	June 2011					
63	July 2011					
64	August 2011					
65	September 2011					
66	October 2011					
67	November 2011					
68	December 2011					
69	January 2012					
70	February 2012					
71	March 2012					
72	April 2012					
73	May 2012					
74	June 2012	(128,256.68)	876,027.82	(346.29)	2,365.28	2,018.98
75	July 2012	(128,602.97)	878,393.10	(360.09)	2,459.50	2,099.41
76	August 2012	(128,602.97)	878,393.10	(360.09)	2,459.50	2,099.41
77	September 2012	(128,602.97)	878,393.10	(347.23)	2,371.66	2,024.43
78	October 2012	(129,670.37)	885,683.76	(363.08)	2,479.91	2,116.84
79	November 2012	(129,670.37)	885,683.76	(350.11)	2,391.35	2,041.24
80	December 2012	(129,670.37)	885,683.76	(363.08)	2,479.91	2,116.84
81	January 2013	(130,746.64)	893,034.94	(366.09)	2,500.50	2,134.41
82	February 2013	(130,746.64)	893,034.94	(326.87)	2,232.59	1,905.72
83	March 2013	(130,746.64)	893,034.94	(366.09)	2,500.50	2,134.41
84	April 2013	(131,805.69)	900,268.52	(355.88)	2,430.73	2,074.85
85	May 2013	(131,805.69)	900,268.52	(369.06)	2,520.75	2,151.70
	Total			$ (4,273.94)	$ 29,192.17	$ 24,918.23

FERC
ACTUAL

BILL CODES

Seabrook transmission plant in service

MMWEC Books

		DEC 2012	NOV 2012	OCT 2012	SEP 2012	AUG 2012	JUL 2012	JUN 2012	MAY 2012	APR 2012	MAR 2012	FEB 2012	JAN 2012	YEAR 2012
100SE	**3530S0**	121,021.59	121,021.59	118,388.08	117,864.77	117,864.77	117,864.77	117,864.77	117,481.46	117,481.46	116,839.59	112,723.93	112,723.93	
100SE	**3530SR**	(7,282.31)	(7,282.31)	(7,282.31)	(7,282.31)	(7,218.99)	(7,218.99)	(7,218.99)	(7,218.99)	(7,218.99)	(6,861.91)	(6,861.91)	(6,808.22)	
400P	**3530S0**	3,204,467.02	3,204,467.02	3,134,363.86	3,120,433.45	3,120,433.45	3,120,433.45	3,120,433.45	3,110,229.97	3,110,229.97	3,110,229.97	3,000,672.57	3,000,672.57	
400P	**3530SR**	(184,346.94)	(184,346.94)	(184,346.94)	(184,346.94)	(182,661.37)	(182,661.37)	(182,661.37)	(182,661.37)	(182,661.37)	(182,661.37)	(182,661.37)	(181,232.19)	
500P	**3530S0**	815,430.35	815,430.35	797,686.04	794,160.01	794,160.01	794,160.01	794,160.01	791,577.34	791,577.34	787,252.51	759,521.66	759,521.66	
500P	**3530SR**	(48,705.59)	(48,705.59)	(48,705.59)	(48,705.59)	(48,278.94)	(48,278.94)	(48,278.94)	(48,278.94)	(48,278.94)	(45,872.98)	(45,872.98)	(45,511.23)	
800	**3530S0**	4,461,765.91	4,461,765.91	4,364,674.89	4,345,381.64	4,345,381.64	4,345,381.64	4,345,381.64	4,331,250.10	4,331,250.10	4,307,586.07	4,155,851.98	4,155,851.98	
800	**3530SR**	(268,480.23)	(268,480.23)	(268,480.23)	(268,480.23)	(266,145.77)	(266,145.77)	(266,145.77)	(266,145.77)	(266,145.77)	(252,981.14)	(252,981.14)	(251,001.76)	
	subtotal	8,093,869.80	8,093,869.80	7,906,297.80	7,869,024.80	7,873,534.80	7,873,534.80	7,873,534.80	7,846,233.80	7,846,233.80	7,833,530.74	7,540,392.74	7,544,216.74	
	Remove Seabrook Site portion of switchyard upgrade (N-0989 -Prj 52)	1,170,836.21	1,170,836.21	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	
	subtotal (excludes MMWECs share of Seabrook Site portion ($10 M) of Switchyard upgrade project)	6,923,033.59	6,923,033.59	6,739,503.27	6,702,230.27	6,706,740.27	6,706,740.27	6,706,740.27	6,679,439.27	6,679,439.27	6,666,736.21	6,373,598.21	6,377,422.21	
	change	0.00	183,530.32	37,273.00	(4,510.00)	0.00	0.00	27,301.00	0.00	12,703.06	293,138.00	(3,824.00)	(3,462.25)	542,149.13
	switchyard upgrade-NHT	6,411,880.58	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	6,283,107.55	
	switchyard upgrade-(N-0989-Prj 52)	1,170,836.21	1,170,836.21	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	1,166,794.53	
	Total Switchyard upgrade project	7,582,716.80	7,453,943.77	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	7,449,902.08	
	change	128,773.03	4,041.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Remove % of Switchyard proj directly assigned to generation (48.3725% 2012-2010; 37.6627% 2009)	(3,667,949.68)	(3,605,658.95)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	(3,603,703.89)	
	Remove GSU	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	(2,229,485.31)	
	Adj to MMWEC share of FPL based on deprec 2004 study	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	218,620.32	
	total Trans plant in service	8,826,935.71	8,760,453.42	8,574,836.48	8,537,563.48	8,542,073.48	8,542,073.48	8,542,073.48	8,514,772.48	8,514,772.48	8,502,069.42	8,208,931.42	8,212,755.42	
	Total Plant In Service includes GSU and 100% of switchyard upgrade costs	471,214,445.53	469,284,546.07	468,921,925.67	463,776,032.19	466,218,616.77	465,952,433.48	465,878,995.82	465,877,215.17	465,813,379.71	465,796,819.77	465,794,194.77	465,795,861.77	
	% of Trans Plant to Total Plant (incl NHT)	1.873231%	1.866768%	1.828628%	1.840881%	1.832203%	1.833250%	1.833539%	1.827686%	1.827936%	1.825274%	1.762352%	1.763166%	
	Total Plant In Service excludes GSU and % of switchyard project directly assigned to generation	465,317,010.54	463,449,401.81	463,088,736.47	457,942,842.99	460,385,427.57	460,119,244.28	460,045,806.62	460,044,025.97	459,980,190.51	459,963,630.57	459,961,005.57	459,962,672.57	
	% of Trans Plant to Total Plant (incl NHT)	1.896972%	1.890272%	1.851662%	1.864329%	1.855418%	1.856491%	1.856788%	1.850860%	1.851117%	1.848422%	1.784702%	1.785527%	
	Transmission plant in service													
	Monthly depreciation- calculated using prior month balances	15,436.05	15,021.72	14,938.71	14,948.73	14,948.73	14,948.73	14,888.46	14,888.46	14,860.55	14,217.70	14,226.07	14,233.63	**177,557.54**
	Transmission plant in service													
	Accumulated depreciation	1,860,540.74	1,845,104.70	1,830,082.97	1,815,144.26	1,800,195.53	1,785,246.80	1,770,298.07	1,755,409.60	1,740,521.14	1,725,660.59	1,711,442.89	1,697,216.83	
	Net Transmission Plant In Service	6,966,394.97	6,915,348.72	6,744,753.51	6,722,419.22	6,741,877.95	6,756,826.68	6,771,775.41	6,759,362.87	6,774,251.34	6,776,408.83	6,497,488.52	6,515,538.59	
	PTF alloc factor	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	0.896062	
	Net Transmission Plant In Service - PTF	6,242,321.81	6,196,581.20	6,043,717.32	6,023,704.41	6,041,140.64	6,054,535.63	6,067,930.62	6,056,808.22	6,070,149.20	6,072,082.44	5,822,152.56	5,838,326.54	
	Monthly Depreciation - PTF	13,831.65	13,460.39	13,386.01	13,394.99	13,394.99	13,394.99	13,340.99	13,340.99	13,315.97	12,739.94	12,747.44	12,754.21	

Retrieved from Essbase see brown highlighted tabs

# of Months off Depreciation schedules	448	449	450	451	452	453	454	455	456	457	458	459
PTF Allocation Factor per NHT Records	87.5275%											
PTF Transmission Plant In-Service	7,725,996											
Pre-97 Factor per NHT	30.0636%											
Pre-97 PTF Transmission Plant In-Service	2,322,712.58											
Post-96 PTF Factor per NHT	69.9364%											
Post-97 PTF Transmission Plant In-Service	5,403,283.57											

MMWEC Cost Data for 2012 for June 1 2013 Rates

Assets	MMWEC Acounting		Notes
ELELCTRIC UTILITY PLAN:			
Transmission Plant in service	$	8,826,936	MMWEC's Share of Total Seabrook Substation
Held for Future Use		-	
Electric Plant In Service Subcategory:			
Seabrook Substation Pool-Supported PTF Plant	$	7,725,996	Based on NHT's percentage of Pool-Supported Seabrook Substation PTF
Seabrook Substation not Pool-Supported PTF		1,100,940	Based on NHT's percentage of Seabrook Substation that is not Pool-Supported PTF
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	8,826,936	
Construction work in progress			
Total Seabrook Related General Plant	$	-	Omitted due to lack of detail to determine General Plant Related Accumulated Depreciation Reserve
Accumulated Provision for Depreciation Transmission Plant	$	1,860,541	From MMEC Accounting
Accumulated Provision for Depreciation Subfunctional Category:			
Seabrook Substation Pool-Supported PTF Plant Related	$	1,628,485	Based on NHT's percentage of Pool-Supported Seabrook Substation PTF
Seabrook Substation not Pool-Supported PTF Plant Related		232,056	Based on NHT's percentage of Pool-Supported Seabrook Substation PTF
General Plant Related		-	From MMWEC Accounting and NHT Percentage of Seabrook Subtation Pool-Supported PTF
Total Accumulated Provision	$	1,860,541	
EXPENSES			
Depreciation Expense			
Total Transmission - Seabrook Substation		177,558	Excluded Depreciation Reserve on GSU and other plant that is not Pool-Supported PTF
Depreciation Expense Subfunctional Category:			
Seabrook Substation Pool-Supported PTF Plant Related		155,412	Based on NHT's percentage of Pool-Supported Seabrook Substation PTF
Seabrook Substation not Pool-Supported PTF Plant Related		22,146	
General Plant Related		-	Omitted due to lack of detail to determine General Plant Related Accumulated Depreciation Reserve
	$	177,558	
O & M Expense			
O&M excluding Transmission Support Payments		210,766	SUBSTATION ONLY
Transmission Support Payments		94,602	
A & G Expense			
Property Insurance Expense	$	231,107	
Regulatory Commission Expense		-	
Other A&G Expenses		2,262,602	
Total Administrative and General Expenses	$	2,493,709	
Transmission Wages and Salaries		33,113	
Administrative and General Wages and Salaries		113,085	
Total Wages and Salaries	$	7,624,371	
Other			
Prepayments	$	618,118	
Materials and Supplies	$	7,002,850	

FERC Account			
165	Prepayments	618,118	
408.1	Taxes Other than Income Taxes - Payroll Taxes	635,826	
408.1	Taxes Other than Income Taxes - Property Taxes	138,239	SUBSTATION ONLY
	Regulatory Commission Assessments	-	
561.5	Reliability Planning and Standards Development	-	
561.8	Reliability Planning and Standards Development Services	-	
562	**Station Expense - Support Payments**	94,602	
570	**Total O&M excluding Support Payments**	210,766	SUBSTATION ONLY
920	Administrative and General Salaries	113,085	
921	A&G - Seabrook Station A&G Salaries	113,085	
922	A&G Office Supplies and Expenses	7,267	
923	Outside Services	(2,667)	
924	Property Insurance	231,107	
925	Injuries and Damages	197,008	
926	Employee Pension and Benefits	1,947,909	
928	Regulatory Commission Expense	-	
930.1	General Advertising Expense	-	
930.2	Misc. General	-	

SUPPORTING WORK PAPERS FOR MMWEC'S

CORRECTIONS TO PRIOR YEARS PTF REVENUE REQUIREMENT CALCULATIONS

FOR RNS RATES EFFECTIVE JUNE 1 OF EACH OF THE YEARS 2006-2012

Summary ~~Ch~~anges in MMWEC Seabrook PTF Revenue Requirements - for June 1, 2013 RNS Rate

	Re-Stated			As-Filed			Difference b/f interest			Interest			Retroactive Adj. Total w/ Interest		
Applicable Rate Period	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**	**Pre-97**	**Post-96**	**Total**
Jun 1, 2006-May 31, 2007	$ 339,695	$ 40,902	$ 380,597	$ 264,291	$ -	$ 264,291	$ 75,404	$ 40,902	$ 116,306	$ 28,481	$ 15,449	$ 43,931	$ 103,885	$ 56,351	$ 160,237
Jun 1, 2007-May 31, 2008	237,212	39,831	277,042	202,732	-	202,732	34,480	39,831	74,310	9,398	10,856	$ 20,254	43,877	50,687	94,565
Jun 1, 2008-May 31, 2009	482,858	68,194	551,052	284,537	-	284,537	198,321	68,194	266,515	35,214	12,109	$ 47,323	233,535	80,303	313,838
Jun 1, 2009-May 31, 2010	1,633,596	287,587	1,921,184	803,076	-	803,076	830,520	287,587	1,118,108	115,943	40,148	$ 156,092	946,464	327,736	1,274,199
Jun 1, 2010-May 31, 2011	(438,577)	770,555	331,977	710,409	-	710,409	(1,148,986)	770,555	(378,432)	(118,697)	79,603	$ (39,094)	(1,267,683)	850,157	(417,526)
Jun 1, 2011-May 31, 2012	311,022	677,961	988,983	517,040	-	517,040	(206,018)	677,961	471,943	(13,956)	45,926	$ 31,970	(219,974)	723,887	503,913
Jun 1, 2012-May 31, 2013	403,999	876,028	1,280,027	532,256	-	532,256	(128,257)	876,028	747,771	(4,274)	29,192	$ 24,918	(132,531)	905,220	772,689
Totals	**$ 2,969,805**	**$ 2,761,057**	**$ 5,730,862**	**$ 3,314,341**	**$ -**	**$ 3,314,341**	**$ (344,536)**	**$ 2,761,057**	**$ 2,416,521**	**$ 52,110**	**$ 233,283**	**$ 285,393**	**$ (292,426)**	**$ 2,994,341**	**$ 2,701,914**

	PRE-97 ATRR b/f adjustments	Post-96 ATRR b/f adjustments	Revised w/ True Up
Jun 1, 2013-May 31, 2014	$ 232,560	$ 710,411	$ 942,971
Plus Retroactive Ajustment	$ (292,426)	$ 2,994,341	$ 2,701,914
Total Adjusted PTF ATRR Revised For June 1, 2013			**$ 3,644,885**

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2006

	Restated 2006 PTF ATRR			2005 Costs for 2006 As-Filed	
	Pre-'97	**Post-'96**	**Total**	**Total**	**Change**
INVESTMENT BASE					
Transmission Plant	2,958,362	362,446	$ 3,320,809	3,262,553	
General Plant	0	0	-	0	
Plant Held For Future Use	0	0	-	0	
Total Plant (Lines 1+2+3)	2,958,362	362,446	3,320,809	3,262,553	58,256
		-	-		
Accumulated Depreciation	795,206	97,425	892,631	1,503,857	(611,226)
Accumulated Deferred Income Taxes	0	0	-	0	
Loss On Reacquired Debt	0	0	-	0	
Other Regulatory Assets	0	0	-	0	
Net Investment (Line 4-5-6+7+8)	2,163,156	265,021	2,428,177	1,758,696	669,481
		-	-		
Prepayments	958	117	1,075	2,276	
Materials & Supplies	29,241	3,582	32,823	32,082	
Cash Working Capital	84,908	1,457	86,365	9,454	
Total Investment Base (Line 9+10+11+12)	2,278,263	270,177	$ 2,548,440	1,802,508	$ 745,932
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 182,261	$ 21,614	203,875	144,201	59,674
Depreciation Expense	53,752	6,585	60,337	39,670	20,667
Amortization of Loss on Reacquired Debt	-	-	-	0	-
Investment Tax Credit	-	-	-	0	-
Property Tax Expense	6,941	850	7,791	3,616	4,175
Payroll Tax Expense	1,609	197	1,806	1,174	632
Operation & Maintenance Expense	93,290	11,429	104,719	69,237	35,482
Administrative & General Expense	1,842	226	2,068	6,393	(4,325)
Transmission Related Integrated Facilities Charge	0	-	-	0	-
Transmission Support Revenue	0	-	-	0	-
Transmission Support Expense	0	-	-	0	-
Transmission Related Expense from Generators	0	-	-	0	-
Transmission Related Taxes and Fees Charge	0	-	-	0	-
Revenue for ST Trans. Service Under NEPOOL Tariff	0	-	-	0	-
Transmission Rents Received from Electric Property	0	-	-	0	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 339,695	$ 40,902	$ 380,597	$ 264,291	116,306
Forecast	-	-	-	-	-
True Up	**$ -**	-	-	-	-
Totals PTF Revenue Requirements	$ 339,695	$ 40,902	$ 380,597	$ 264,291	116,306

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 116,306
Interest on Retroactive Adjustment	$ 43,931
Total Retroactive Adjustment w/Interest	$ 160,237

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2007

	Restated 2007 PTF ATRR			2006 Costs for 2007 As-Filed	
	Pre-'97	Post-'96	Total	Total	Change
INVESTMENT BASE					
Transmission Plant	3,006,567	426,559	$ 3,433,125	3,332,028	
General Plant	0	0	-	0	
Plant Held For Future Use	0	0	-	0	
Total Plant (Lines 1+2+3)	3,006,567	426,559	3,433,125	3,332,028	101,097
		-	-		
Accumulated Depreciation	832,517	118,114	950,630	1,794,185	(843,555)
Accumulated Deferred Income Taxes	0	0	-	0	
Loss On Reacquired Debt	0	0	-	0	
Other Regulatory Assets	0	0	-	0	
Net Investment (Line 4-5-6+7+8)	2,174,050	308,445	2,482,495	1,537,843	944,652
		-	-		
Prepayments	404	57	461	2,108	
Materials & Supplies	30,238	4,290	34,528	33,343	
Cash Working Capital	79,296	928	80,224	4,812	
Total Investment Base (Line 9+10+11+12)	2,283,988	313,720	$ 2,597,707	1,578,106	$ 1,019,602

REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 182,719	$ 25,098	207,817	126,248	81,569
Depreciation Expense	49,142	6,972	56,114	35,489	20,625
Amortization of Loss on Reacquired Debt	-	-	-	0	-
Investment Tax Credit	-	-	-	0	-
Property Tax Expense	5,608	796	6,404	1,947	4,457
Payroll Tax Expense	748	106	854	554	300
Operation & Maintenance Expense	46,008	6,527	52,536	34,661	17,875
Administrative & General Expense	6,310	895	7,205	3,833	3,372
Transmission Related Integrated Facilities Charge	-	-	-	-	-
Transmission Support Revenue	-	-	-	-	-
Transmission Support Expense	-	-	-	-	-
Transmission Related Expense from Generators	-	-	-	-	-
Transmission Related Taxes and Fees Charge	-	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(47)	(7)	(53)	-	(53)
Transmission Rents Received from Electric Property	-	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 290,489	$ 40,388	$ 330,876	$ 202,732	128,144
Forecast	-	-	-	-	-
True Up	$ (53,277)	(557)	(53,834)	-	(53,834)
Totals PTF Revenue Requirements	$ 237,212	$ 39,831	$ 277,042	$ 202,732	$ 74,310

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 74,310
Interest on Retroactive Adjustment	$ 20,254
Total Retroactive Adjustment w/Interest	$ 94,565

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2008

	Restated 2008 PTF ATRR			2007 Costs for 2008 Rates As-Filed	
	Pre-'97	Post-'96	Total	Total	Change
INVESTMENT BASE					
Transmission Plant	$ 2,945,554	$ 420,530	$ 3,366,084	$ 3,326,116	
General Plant	-	-	-	$ -	
Plant Held For Future Use	-	-	-	-	
Total Plant (Lines 1+2+3)	2,945,554	420,530	3,366,084	3,326,116	39,968
		-	-		
Accumulated Depreciation	867,029	123,784	990,813	1,829,537	(838,724)
Accumulated Deferred Income Taxes	-	-	-	-	
Loss On Reacquired Debt	-	-	-	-	
Other Regulatory Assets	-	-	-	-	
Net Investment (Line 4-5-6+7+8)	2,078,525	296,746	2,375,271	1,496,579	878,692
		-	-		
Prepayments	2,090	298	2,388	2,479	
Materials & Supplies	34,170	4,878	39,048	38,387	
Cash Working Capital	99,020	2,634	101,654	14,106	
Total Investment Base (Line 9+10+11+12)	2,213,805	304,556	$ 2,518,361	1,551,551	$ 966,810
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 177,104	$ 24,364	201,468	124,124	77,344
Depreciation Expense	49,273	7,035	56,308	35,076	21,232
Amortization of Loss on Reacquired Debt	-	-	-	-	-
Investment Tax Credit	-	-	-	-	-
Property Tax Expense	5,875	839	6,714	10,051	(3,337)
Payroll Tax Expense	3,236	462	3,698	2,440	1,258
Operation & Maintenance Expense	123,951	17,696	141,648	95,068	46,580
Administrative & General Expense	23,646	3,376	27,022	17,778	9,244
Transmission Related Integrated Facilities Charge	0	-	-	-	-
Transmission Support Revenue	0	-	-	-	-
Transmission Support Expense	0	-	-	-	-
Transmission Related Expense from Generators	0	-	-	-	-
Transmission Related Taxes and Fees Charge	0	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(143)	(20)	(163)	-	(163)
Transmission Rents Received from Electric Property	0	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 382,942	$ 53,752	$ 436,694	$ 284,537	152,157
Forecast	-	-	-	-	-
True Up	$ 99,916	14,443	114,358	-	114,358
Totals PTF Revenue Requirements	$ 482,858	$ 68,194	$ 551,052	$ 284,537	$ 266,515

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 266,515
Interest on Retroactive Adjustment	$ 47,323
Total Retroactive Adjustment w/Interest	$ 313,838

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2009

	Restated 2009 PTF ATRR			2008 Costs for 2009 Rates As-Filed	Change
	Pre-'97	Post-'96	Total	Total	Total
INVESTMENT BASE					
Transmission Plant	$ 2,985,357	$ 507,817	$ 3,493,174	$ 3,367,325	$ 125,849
General Plant	-	-	-	$ -	-
Plant Held For Future Use	-	-	-	-	-
Total Plant (Lines 1+2+3)	2,985,357	507,817	3,493,174	3,367,325	125,849
		-	-		-
Accumulated Depreciation	912,528	155,224	1,067,752	1,865,863	(798,111)
Accumulated Deferred Income Taxes	-	-	-	-	-
Loss On Reacquired Debt	-	-	-	-	-
Other Regulatory Assets	-	-	-	-	-
Net Investment (Line 4-5-6+7+8)	2,072,829	352,594	2,425,423	1,501,462	923,961
		-	-		-
Prepayments	11,105	1,889	12,994	3,866	9,128
Materials & Supplies	36,928	6,281	43,209	41,846	1,363
Cash Working Capital	167,237	15,791	183,028	75,727	107,301
					-
Total Investment Base (Line 9+10+11+12)	2,288,099	376,554	$ 2,664,654	1,622,901	1,041,753
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 183,048	$ 30,124	213,172	129,832	83,340
Depreciation Expense	49,525	8,424	57,949	36,326	21,623
Amortization of Loss on Reacquired Debt	-	-	-	-	-
Investment Tax Credit	-	-	-	-	-
Property Tax Expense	10,590	1,801	12,392	21,682	(9,290)
Payroll Tax Expense	12,390	2,108	14,498	9,421	5,077
Operation & Maintenance Expense	614,330	104,499	718,829	473,371	245,458
Administrative & General Expense	128,302	21,825	150,127	132,444	17,683
Transmission Related Integrated Facilities Charge	0	-	-	-	-
Transmission Support Revenue	0	-	-	-	-
Transmission Support Expense	0	-	-	-	-
Transmission Related Expense from Generators	0	-	-	-	-
Transmission Related Taxes and Fees Charge	0	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(164)	(28)	(192)	-	(192)
Transmission Rents Received from Electric Property	0	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 998,021	$ 168,753	$ 1,166,775	$ 803,076	$ 363,699
Forecast	-	-	-	-	-
True Up	$ 635,575	118,834	754,409	-	754,409
Totals PTF Revenue Requirements	$ 1,633,596	$ 287,587	$ 1,921,184	$ 803,076	$ 1,118,108

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 1,118,108
Interest on Retroactive Adjustment	$ 156,092
Total Retroactive Adjustment w/Interest	$ 1,274,199

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2010

	Restated 2010 PTF ATRR			2009 Costs for 2010 Rates As-Filed	
	Pre-'97	Post-'96	Total	Total	Change
INVESTMENT BASE					
Transmission Plant	$ 2,203,761	$ 3,539,059	$ 5,742,820	$ 6,610,015	
General Plant	-	-	-	$ -	
Plant Held For Future Use	-	-	-	-	
Total Plant (Lines 1+2+3)	2,203,761	3,539,059	5,742,820	6,610,015	(867,194)
		-	-		
Accumulated Depreciation	462,739	743,121	1,205,860	3,089,135	(1,883,275)
Accumulated Deferred Income Taxes	-	-	-	-	
Loss On Reacquired Debt	-	-	-	-	
Other Regulatory Assets	-	-	-	-	
Net Investment (Line 4-5-6+7+8)	1,741,023	2,795,938	4,536,960	3,520,880	1,016,081
		-	-		
Prepayments	735	1,180	1,915	9,170	
Materials & Supplies	27,293	43,831	71,124	124,620	
Cash Working Capital	37,237	20,997	58,235	33,854	
Total Investment Base (Line 9+10+11+12)	1,806,288	2,861,946	$ 4,668,234	3,688,524	$ 979,711
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 144,503	$ 228,956	373,459	295,082	78,377
Depreciation Expense	27,530	44,211	71,741	79,649	(7,908)
Amortization of Loss on Reacquired Debt	-	-	-	-	-
Investment Tax Credit	-	-	-	-	-
Property Tax Expense	13,714	22,024	35,738	62,079	(26,341)
Payroll Tax Expense	1,078	1,732	2,810	2,767	43
Operation & Maintenance Expense	100,680	161,683	262,363	262,363	(0)
Administrative & General Expense	3,920	6,295	10,215	8,469	1,746
Transmission Related Integrated Facilities Charge	0	-	-	-	-
Transmission Support Revenue	0	-	-	-	-
Transmission Support Expense	0	-	-	-	-
Transmission Related Expense from Generators	0	-	-	-	-
Transmission Related Taxes and Fees Charge	0	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(74)	(118)	(192)	-	(192)
Transmission Rents Received from Electric Property	0	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 291,352	$ 464,782	$ 756,134	$ 710,409	45,725
Forecast	-	-	-	-	-
True Up	$ (729,929)	305,772	(424,156)	-	(424,156)
Totals PTF Revenue Requirements	$ (438,577)	$ 770,555	$ 331,977	$ 710,409	$ (378,432)

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ (378,432)
Interest on Retroactive Adjustment	$ (39,094)
Total Retroactive Adjustment w/Interest	$ (417,526)

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2011

	Restated 2011 PTF ATRR			2010 Costs for 2011 Rates As-Filed	
	Pre-'97	Post-'96	Total	Total	Change
INVESTMENT BASE					
Transmission Plant	$ 2,044,891	$ 3,823,753	$ 5,868,644	$ 3,630,656	
General Plant	-	-	-	$ -	
Plant Held For Future Use	-	-	-	-	
Total Plant (Lines 1+2+3)	2,044,891	3,823,753	5,868,644	3,630,656	2,237,987
		-	-		
Accumulated Depreciation	483,080	903,315	1,386,395	56,108	1,330,287
Accumulated Deferred Income Taxes	-	-	-	-	
Loss On Reacquired Debt	-	-	-	-	
Other Regulatory Assets	-	-	-	-	
Net Investment (Line 4-5-6+7+8)	1,561,811	2,920,438	4,482,249	3,574,548	907,700
		-	-		
Prepayments	1,224	2,288	3,512	3,249	
Materials & Supplies	26,654	49,841	76,495	44,155	
Cash Working Capital	(32,477)	23,458	(9,019)	18,181	
Total Investment Base (Line 9+10+11+12)	1,557,212	2,996,025	$ 4,553,237	3,640,133	$ 913,103
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 124,577	$ 239,682	364,259	291,211	73,048
Depreciation Expense	38,413	71,829	110,242	56,108	54,134
Amortization of Loss on Reacquired Debt	-	-	-	-	-
Investment Tax Credit	-	-	-	-	-
Property Tax Expense	36,219	67,727	103,946	22,042	81,904
Payroll Tax Expense	1,556	2,910	4,467	2,232	2,235
Operation & Maintenance Expense	93,968	175,712	269,680	136,822	132,858
Administrative & General Expense	6,392	11,952	18,344	8,625	9,719
Transmission Related Integrated Facilities Charge	0	-	-	-	-
Transmission Support Revenue	0	-	-	-	-
Transmission Support Expense	0	-	-	-	-
Transmission Related Expense from Generators	0	-	-	-	-
Transmission Related Taxes and Fees Charge	0	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(100)	(188)	(288)	-	(288)
Transmission Rents Received from Electric Property	0	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 301,026	$ 569,625	$ 870,650	$ 517,040	353,610
Forecast	$ -	$ -	$ -	$ -	-
True Up	$ 9,996	108,336	118,332	-	118,332
Totals PTF Revenue Requirements	$ 311,022	$ 677,961	$ 988,983	$ 517,040	$ 471,943

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 471,943
Interest on Retroactive Adjustment	$ 31,970
Total Retroactive Adjustment w/Interest	$ 503,913

Summary of MMWEC's Restated and Original Seabrook PTF-related ATRR
For RNS Rates Effective June 1, 2012

	Restated 2012 PTF ATRR			2011 Costs for 2012 Rates As-Filed	
	Pre-'97	Post-'96	Total	Total	Change
INVESTMENT BASE					
Transmission Plant	$ 2,455,144	$ 5,042,483	$ 7,497,627	$ 3,630,656	
General Plant	-	-	-	$ -	
Plant Held For Future Use	-	-	-	-	
Total Plant (Lines 1+2+3)	2,455,144	5,042,483	7,497,627	3,630,656	3,866,971
		-	-		
Accumulated Depreciation	502,904	1,032,885	1,535,789	127,755	1,408,034
Accumulated Deferred Income Taxes	-	-	-	-	
Loss On Reacquired Debt	-	-	-	-	
Other Regulatory Assets	-	-	-	-	
Net Investment (Line 4-5-6+7+8)	1,952,240	4,009,598	5,961,838	3,502,901	2,458,937
		-	-		
Prepayments	528	1,085	1,613	2,249	
Materials & Supplies	33,387	68,571	101,958	43,826	
Cash Working Capital	24,403	25,659	50,062	19,050	
Total Investment Base (Line 9+10+11+12)	2,010,558	4,104,913	$ 6,115,471	3,568,026	$ 2,547,445
REVENUE REQUIREMENTS					
Investment Return and Income Taxes	$ 160,845	$ 328,393	489,238	285,442	203,796
Depreciation Expense	45,493	93,436	138,929	71,647	67,282
Amortization of Loss on Reacquired Debt	-	-	-	-	-
Investment Tax Credit	-	-	-	-	-
Property Tax Expense	44,343	91,073	135,416	21,095	114,321
Payroll Tax Expense	1,105	2,269	3,373	1,676	1,697
Operation & Maintenance Expense	95,136	195,393	290,529	146,302	144,227
Administrative & General Expense	4,808	9,876	14,684	6,094	8,590
Transmission Related Integrated Facilities Charge	0	-	-	-	-
Transmission Support Revenue	0	-	-	-	-
Transmission Support Expense	0	-	-	-	-
Transmission Related Expense from Generators	0	-	-	-	-
Transmission Related Taxes and Fees Charge	0	-	-	-	-
Revenue for ST Trans. Service Under NEPOOL Tariff	(61)	(125)	(186)	-	(186)
Transmission Rents Received from Electric Property	0	-	-	-	-
				-	-
Total b/f Forecast & True Up PTF Revenue Requirements	$ 351,669	$ 720,315	$ 1,071,984	$ 532,256	539,728
Forecast	$ -	$ -	$ -	$ -	
True Up	$ 52,331	155,712	208,043	-	
Totals PTF Revenue Requirements	$ 403,999	$ 876,028	$ 1,280,027	$ 532,256	$ 747,771

Retroactive Adjustment: Restated ATRR minus Original As-Filed ATRR	$ 747,771
Interest on Retroactive Adjustment	$ 24,918
Total Retroactive Adjustment w/Interest	$ 772,689

SUPPORTING WORK PAPERS FOR MMWEC'S

FERC INTEREST ON PRIOR YEARS CORRECTIONS

TO PRIOR YEARS PTF REVENUE REQUIREMENT CALCULATIONS

FOR RNS RATES EFFECTIVE JUNE 1 OF EACH OF THE YEARS 2006-2012

Interest Calculations on Difference between Seabrook PTF-Related Restated Revenue Requirements and Original As-Filed Revenue Requirements

Line No.	Initial Billing Period	Interest Rate	2006 Pre-97 Balance	2006 Post-96 Balance	2006 Pre-97 Interest	2006 Post-96 Interest	2006 Total Interest	2007 Pre-97 Balance	2007 Post-96 Balance	2007 Pre-97 Interest	2007 Post-96 Interest	2007 Total Interest	2008 Pre-97 Balance	2008 Post-96 Balance	2008 Pre-97 Interest	2008 Post-96 Interest	2008 Total Interest
1	June 2006	0.60%	$ 75,403.89	$ 40,901.99	$ 452.42	$ 245.41	$ 697.84										
							-										
2	July 2006	0.66%	75,856.31	41,147.40	500.65	271.57	772.22										
3	August 2006	0.66%	75,856.31	41,147.40	500.65	271.57	772.22										
4	September 2006	0.64%	75,856.31	41,147.40	485.48	263.34	748.82										
							-										
6	October 2006	0.69%	77,343.10	41,953.89	533.67	289.48	823.15										
7	November 2006	0.67%	77,343.10	41,953.89	518.20	281.09	799.29										
8	December 2006	0.69%	77,343.10	41,953.89	533.67	289.48	823.15										
							-										
9	January 2007	0.70%	78,928.63	42,813.94	552.50	299.70	852.20										
10	February 2007	0.63%	78,928.63	42,813.94	497.25	269.73	766.98										
11	March 2007	0.70%	78,928.63	42,813.94	552.50	299.70	852.20										
							-										
12	April 2007	0.68%	80,530.88	43,683.07	547.61	297.04	844.65										
13	May 2007	0.70%	80,530.88	43,683.07	563.72	305.78	869.50										
14	June 2007	0.68%	80,530.88	43,683.07	547.61	297.04	844.65	34,479.61	39,830.80	234.46	270.85	505.31					
15	July 2007	0.70%	82,189.82	44,582.94	575.33	312.08	887.41	34,714.07	40,101.65	243.00	280.71	523.71					
16	August 2007	0.70%	82,189.82	44,582.94	575.33	312.08	887.41	34,714.07	40,101.65	243.00	280.71	523.71					
17	September 2007	0.68%	82,189.82	44,582.94	558.89	303.16	862.05	34,714.07	40,101.65	236.06	272.69	508.75					
18	October 2007	0.70%	83,899.37	45,510.26	587.30	318.57	905.87	35,436.13	40,935.76	248.05	286.55	534.60					
19	November 2007	0.68%	83,899.37	45,510.26	570.52	309.47	879.99	35,436.13	40,935.76	240.97	278.36	519.33					
20	December 2007	0.66%	83,899.37	45,510.26	553.74	300.37	854.10	35,436.13	40,935.76	233.88	270.18	504.05					
21	January 2008	0.62%	85,610.92	46,438.67	530.79	287.92	818.71	36,159.02	41,770.85	224.19	258.98	483.17					
22	February 2008	0.62%	85,610.92	46,438.67	530.79	287.92	818.71	36,159.02	41,770.85	224.19	258.98	483.17					
23	March 2008	0.66%	85,610.92	46,438.67	565.03	306.50	871.53	36,159.02	41,770.85	238.65	275.69	514.34					
24	April 2008	0.56%	87,237.52	47,321.01	488.53	265.00	753.53	36,846.04	42,564.50	206.34	238.36	444.70					
25	May 2008	0.57%	87,237.52	47,321.01	497.25	269.73	766.98	36,846.04	42,564.50	210.02	242.62	452.64					
26	June 2008	0.27%	87,237.52	47,321.01	235.54	127.77	363.31	36,846.04	42,564.50	99.48	114.92	214.41	198,320.97	68,194.37	535.47	184.12	719.59
27	July 2008	0.28%	88,458.85	47,983.50	247.68	134.35	382.04	37,361.89	43,160.40	104.61	120.85	225.46	198,856.43	68,378.49	556.80	191.46	748.26
28	August 2008	0.28%	88,458.85	47,983.50	247.68	134.35	382.04	37,361.89	43,160.40	104.61	120.85	225.46	198,856.43	68,378.49	556.80	191.46	748.26
29	September 2008	0.27%	88,458.85	47,983.50	238.84	129.56	368.39	37,361.89	43,160.40	100.88	116.53	217.41	198,856.43	68,378.49	536.91	184.62	721.53
30	October 2008	0.28%	89,193.06	48,381.76	249.74	135.47	385.21	37,671.99	43,518.63	105.48	121.85	227.33	200,506.94	68,946.04	561.42	193.05	754.47
31	November 2008	0.27%	89,193.06	48,381.76	240.82	130.63	371.45	37,671.99	43,518.63	101.71	117.50	219.21	200,506.94	68,946.04	541.37	186.15	727.52
32	December 2008	0.28%	89,193.06	48,381.76	249.74	135.47	385.21	37,671.99	43,518.63	105.48	121.85	227.33	200,506.94	68,946.04	561.42	193.05	754.47
33	January 2009	0.28%	89,933.36	48,783.33	251.81	136.59	388.41	37,984.67	43,879.84	106.36	122.86	229.22	202,171.15	69,518.29	566.08	194.65	760.73
34	February 2009	0.25%	89,933.36	48,783.33	224.83	121.96	346.79	37,984.67	43,879.84	94.96	109.70	204.66	202,171.15	69,518.29	505.43	173.80	679.22
35	March 2009	0.28%	89,933.36	48,783.33	251.81	136.59	388.41	37,984.67	43,879.84	106.36	122.86	229.22	202,171.15	69,518.29	566.08	194.65	760.73
36	April 2009	0.27%	90,661.82	49,178.48	244.79	132.78	377.57	38,292.35	44,235.26	103.39	119.44	222.82	203,808.73	70,081.39	550.28	189.22	739.50
37	May 2009	0.28%	90,661.82	49,178.48	253.85	137.70	391.55	38,292.35	44,235.26	107.22	123.86	231.08	203,808.73	70,081.39	570.66	196.23	766.89
38	June 2009	0.28%	90,661.82	49,178.48	253.85	137.70	391.55	38,292.35	44,235.26	107.22	123.86	231.08	203,808.73	70,081.39	570.66	196.23	766.89
39	July 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
40	August 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
41	September 2009	0.27%	91,414.31	49,586.66	246.82	133.88	380.70	38,610.17	44,602.42	104.25	120.43	224.67	205,500.35	70,663.06	554.85	190.79	745.64
42	October 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
43	November 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
44	December 2009	0.27%	92,154.77	49,988.31	248.82	134.97	383.79	38,922.92	44,963.69	105.09	121.40	226.49	207,164.90	71,235.43	559.35	192.34	751.68
45	January 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
46	February 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
47	March 2010	0.27%	92,901.22	50,393.22	250.83	136.06	386.89	39,238.19	45,327.90	105.94	122.39	228.33	208,842.94	71,812.44	563.88	193.89	757.77
48	April 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
49	May 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
50	June 2010	0.27%	93,653.72	50,801.40	252.87	137.16	390.03	39,556.02	45,695.06	106.80	123.38	230.18	210,534.56	72,394.12	568.44	195.46	763.91
51	July 2010	0.28%	94,412.32	51,212.89	264.35	143.40	407.75	39,876.42	46,065.19	111.65	128.98	240.64	212,239.89	72,980.51	594.27	204.35	798.62
52	August 2010	0.28%	94,412.32	51,212.89	264.35	143.40	407.75	39,876.42	46,065.19	111.65	128.98	240.64	212,239.89	72,980.51	594.27	204.35	798.62
53	September 2010	0.27%	94,412.32	51,212.89	254.91	138.27	393.19	39,876.42	46,065.19	107.67	124.38	232.04	212,239.89	72,980.51	573.05	197.05	770.10
54	October 2010	0.28%	95,195.94	51,637.96	266.55	144.59	411.13	40,207.40	46,447.53	112.58	130.05	242.63	214,001.48	73,586.25	599.20	206.04	805.25
55	November 2010	0.27%	95,195.94	51,637.96	257.03	139.42	396.45	40,207.40	46,447.53	108.56	125.41	233.97	214,001.48	73,586.25	577.80	198.68	776.49
56	December 2010	0.28%	95,195.94	51,637.96	266.55	144.59	411.13	40,207.40	46,447.53	112.58	130.05	242.63	214,001.48	73,586.25	599.20	206.04	805.25
57	January 2011	0.28%	95,986.06	52,066.56	268.76	145.79	414.55	40,541.12	46,833.04	113.52	131.13	244.65	215,777.70	74,197.02	604.18	207.75	811.93
58	February 2011	0.25%	95,986.06	52,066.56	239.97	130.17	370.13	40,541.12	46,833.04	101.35	117.08	218.44	215,777.70	74,197.02	539.44	185.49	724.94
59	March 2011	0.28%	95,986.06	52,066.56	268.76	145.79	414.55	40,541.12	46,833.04	113.52	131.13	244.65	215,777.70	74,197.02	604.18	207.75	811.93
60	April 2011	0.27%	96,763.55	52,488.29	261.26	141.72	402.98	40,869.50	47,212.39	110.35	127.47	237.82	217,525.50	74,798.01	587.32	201.95	789.27
61	May 2011	0.28%	96,763.55	52,488.29	270.94	146.97	417.91	40,869.50	47,212.39	114.43	132.19	246.63	217,525.50	74,798.01	609.07	209.43	818.51
62	June 2011	0.27%	96,763.55	52,488.29	261.26	141.72	402.98	40,869.50	47,212.39	110.35	127.47	237.82	217,525.50	74,798.01	587.32	201.95	789.27
63	July 2011	0.27%	97,557.01	52,918.70	263.40	142.88	406.28	41,204.63	47,599.53	111.25	128.52	239.77	219,309.21	75,411.36	592.13	203.61	795.75
64	August 2011	0.28%	97,557.01	52,918.70	273.16	148.17	421.33	41,204.63	47,599.53	115.37	133.28	248.65	219,309.21	75,411.36	614.07	211.15	825.22
65	September 2011	0.27%	97,557.01	52,918.70	263.40	142.88	406.28	41,204.63	47,599.53	111.25	128.52	239.77	219,309.21	75,411.36	592.13	203.61	795.75
66	October 2011	0.28%	98,356.98	53,352.63	275.40	149.39	424.79	41,542.51	47,989.85	116.32	134.37	250.69	221,107.54	76,029.73	619.10	212.88	831.98
67	November 2011	0.27%	98,356.98	53,352.63	265.56	144.05	409.62	41,542.51	47,989.85	112.16	129.57	241.74	221,107.54	76,029.73	596.99	205.28	802.27
68	December 2011	0.28%	98,356.98	53,352.63	275.40	149.39	424.79	41,542.51	47,989.85	116.32	134.37	250.69	221,107.54	76,029.73	619.10	212.88	831.98
69	January 2012	0.28%	99,173.34	53,795.46	277.69	150.63	428.31	41,887.31	48,388.16	117.28	135.49	252.77	222,942.73	76,660.78	624.24	214.65	838.89
70	February 2012	0.26%	99,173.34	53,795.46	257.85	139.87	397.72	41,887.31	48,388.16	108.91	125.81	234.72	222,942.73	76,660.78	579.65	199.32	778.97
71	March 2012	0.28%	99,173.34	53,795.46	277.69	150.63	428.31	41,887.31	48,388.16	117.28	135.49	252.77	222,942.73	76,660.78	624.24	214.65	838.89
72	April 2012	0.27%	99,986.57	54,236.58	269.96	146.44	416.40	42,230.79	48,784.95	114.02	131.72	245.74	224,770.86	77,289.39	606.88	208.68	815.56
73	May 2012	0.28%	99,986.57	54,236.58	279.96	151.86	431.82	42,230.79	48,784.95	118.25	136.60	254.84	224,770.86	77,289.39	629.36	216.41	845.77
74	June 2012	0.27%	99,986.57	54,236.58	269.96	146.44	416.40	42,230.79	48,784.95	114.02	131.72	245.74	224,770.86	77,289.39	606.88	208.68	815.56
75	July 2012	0.28%	100,806.45	54,681.32	282.26	153.11	435.37	42,577.08	49,184.98	119.22	137.72	256.93	226,613.98	77,923.17	634.52	218.18	852.70
76	August 2012	0.28%	100,806.45	54,681.32	282.26	153.11	435.37	42,577.08	49,184.98	119.22	137.72	256.93	226,613.98	77,923.17	634.52	218.18	852.70
77	September 2012	0.27%	100,806.45	54,681.32	272.18	147.64	419.82	42,577.08	49,184.98	114.96	132.80	247.76	226,613.98	77,923.17	611.86	210.39	822.25
78	October 2012	0.28%	101,643.15	55,135.18	284.60	154.38	438.98	42,930.47	49,593.22	120.21	138.86	259.07	228,494.88	78,569.93	639.79	220.00	859.78
79	November 2012	0.27%	101,643.15	55,135.18	274.44	148.86	423.30	42,930.47	49,593.22	115.91	133.90	249.81	228,494.88	78,569.93	616.94	212.14	829.07
80	December 2012	0.28%	101,643.15	55,135.18	284.60	154.38	438.98	42,930.47	49,593.22	120.21	138.86	259.07	228,494.88	78,569.93	639.79	220.00	859.78
81	January 2013	0.28%	102,486.79	55,592.80	286.96	155.66	442.62	43,286.79	50,004.84	121.20	140.01	261.22	230,391.39	79,222.06	645.10	221.82	866.92
82	February 2013	0.25%	102,486.79	55,592.80	256.22	138.98	395.20	43,286.79	50,004.84	108.22	125.01	233.23	230,391.39	79,222.06	575.98	198.06	774.03
83	March 2013	0.28%	102,486.79	55,592.80	286.96	155.66	442.62	43,286.79	50,004.84	121.20	140.01	261.22	230,391.39	79,222.06	645.10	221.82	866.92
84	April 2013	0.27%	103,316.93	56,043.10	278.96	151.32	430.27	43,637.42	50,409.88	117.82	136.11	253.93	232,257.56	79,863.76	627.10	215.63	842.73
85	May 2013	0.28%	103,316.93	56,043.10	289.29	156.92	446.21	43,637.42	50,409.88	122.18	141.15	263.33	232,257.56	79,863.76	650.32	223.62	873.94
	Total				$ 28,481.28	$ 15,449.35	$ 43,930.63			$ 9,397.81	$ 10,856.34	$ 20,254.15			$ 35,214.01	$ 12,108.64	$ 47,322.65

Line No.	Initial Billing Period	2009 Pre-97 Balance	2009 Post-96 Balance	2009 Pre-97 Interest	2009 Post-96 Interest	2009 Total Interest	2010 Pre-97 Balance	2010 Post-96 Balance	2010 Pre-97 Interest	2010 Post-96 Interest	2010 Total Interest	2011 Pre-97 Balance	2011 Post-96 Balance	2011 Pre-97 Interest	2011 Post-96 Interest	2011 Total Interest
1	June 2006															
2	July 2006															
3	August 2006															
4	September 2006															
6	October 2006															
7	November 2006															
8	December 2006															
9	January 2007															
10	February 2007															
11	March 2007															
12	April 2007															
13	May 2007															
14	June 2007															
15	July 2007															
16	August 2007															
17	September 2007															
18	October 2007															
19	November 2007															
20	December 2007															
21	January 2008															
22	February 2008															
23	March 2008															
24	April 2008															
25	May 2008															
26	June 2008															
27	July 2008															
28	August 2008															
29	September 2008															
30	October 2008															
31	November 2008															
32	December 2008															
33	January 2009															
34	February 2009															
35	March 2009															
36	April 2009															
37	May 2009															
38	June 2009	830,520.30	287,587.36	2,325.46	805.24	3,130.70										
39	July 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
40	August 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
41	September 2009	832,845.76	288,392.61	2,248.68	778.66	3,027.34										
42	October 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
43	November 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
44	December 2009	839,591.81	290,728.59	2,266.90	784.97	3,051.87										
45	January 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
46	February 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
47	March 2010	846,392.50	293,083.49	2,285.26	791.33	3,076.59										
48	April 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51										
49	May 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51										
50	June 2010	853,248.28	295,457.47	2,303.77	797.74	3,101.51	(1,148,986.12)	770,554.54	(3,102.26)	2,080.50	(1,021.77)					
51	July 2010	860,159.59	297,850.67	2,408.45	833.98	3,242.43	(1,152,088.38)	772,635.03	(3,225.85)	2,163.38	(1,062.47)					
52	August 2010	860,159.59	297,850.67	2,408.45	833.98	3,242.43	(1,152,088.38)	772,635.03	(3,225.85)	2,163.38	(1,062.47)					
53	September 2010	860,159.59	297,850.67	2,322.43	804.20	3,126.63	(1,152,088.38)	772,635.03	(3,110.64)	2,086.11	(1,024.52)					
54	October 2010	867,298.92	300,322.83	2,428.44	840.90	3,269.34	(1,161,650.71)	779,047.90	(3,252.62)	2,181.33	(1,071.29)					
55	November 2010	867,298.92	300,322.83	2,341.71	810.87	3,152.58	(1,161,650.71)	779,047.90	(3,136.46)	2,103.43	(1,033.03)					
56	December 2010	867,298.92	300,322.83	2,428.44	840.90	3,269.34	(1,161,650.71)	779,047.90	(3,252.62)	2,181.33	(1,071.29)					
57	January 2011	874,497.50	302,815.51	2,448.59	847.88	3,296.48	(1,171,292.41)	785,514.00	(3,279.62)	2,199.44	(1,080.18)					
58	February 2011	874,497.50	302,815.51	2,186.24	757.04	2,943.28	(1,171,292.41)	785,514.00	(2,928.23)	1,963.79	(964.45)					
59	March 2011	874,497.50	302,815.51	2,448.59	847.88	3,296.48	(1,171,292.41)	785,514.00	(3,279.62)	2,199.44	(1,080.18)					
60	April 2011	881,580.93	305,268.32	2,380.27	824.22	3,204.49	(1,180,779.88)	791,876.67	(3,188.11)	2,138.07	(1,050.04)					
61	May 2011	881,580.93	305,268.32	2,468.43	854.75	3,323.18	(1,180,779.88)	791,876.67	(3,306.18)	2,217.25	(1,088.93)					
62	June 2011	881,580.93	305,268.32	2,380.27	824.22	3,204.49	(1,180,779.88)	791,876.67	(3,188.11)	2,138.07	(1,050.04)	(206,017.95)	677,960.52	(556.25)	1,830.49	1,274.24
63	July 2011	888,809.89	307,771.52	2,399.79	830.98	3,230.77	(1,190,462.28)	798,370.05	(3,214.25)	2,155.60	(1,058.65)	(206,574.20)	679,791.01	(557.75)	1,835.44	1,277.69
64	August 2011	888,809.89	307,771.52	2,488.67	861.76	3,350.43	(1,190,462.28)	798,370.05	(3,333.29)	2,235.44	(1,097.86)	(206,574.20)	679,791.01	(578.41)	1,903.41	1,325.01
65	September 2011	888,809.89	307,771.52	2,399.79	830.98	3,230.77	(1,190,462.28)	798,370.05	(3,214.25)	2,155.60	(1,058.65)	(206,574.20)	679,791.01	(557.75)	1,835.44	1,277.69
66	October 2011	896,098.13	310,295.24	2,509.07	868.83	3,377.90	(1,200,224.07)	804,916.69	(3,360.63)	2,253.77	(1,106.86)	(208,268.11)	685,365.30	(583.15)	1,919.02	1,335.87
67	November 2011	896,098.13	310,295.24	2,419.46	837.80	3,257.26	(1,200,224.07)	804,916.69	(3,240.60)	2,173.28	(1,067.33)	(208,268.11)	685,365.30	(562.32)	1,850.49	1,288.16
68	December 2011	896,098.13	310,295.24	2,509.07	868.83	3,377.90	(1,200,224.07)	804,916.69	(3,360.63)	2,253.77	(1,106.86)	(208,268.11)	685,365.30	(583.15)	1,919.02	1,335.87
69	January 2012	903,535.75	312,870.69	2,529.90	876.04	3,405.94	(1,210,185.93)	811,597.50	(3,388.52)	2,272.47	(1,116.05)	(209,996.73)	691,053.83	(587.99)	1,934.95	1,346.96
70	February 2012	903,535.75	312,870.69	2,349.19	813.46	3,162.66	(1,210,185.93)	811,597.50	(3,146.48)	2,110.15	(1,036.33)	(209,996.73)	691,053.83	(545.99)	1,796.74	1,250.75
71	March 2012	903,535.75	312,870.69	2,529.90	876.04	3,405.94	(1,210,185.93)	811,597.50	(3,388.52)	2,272.47	(1,116.05)	(209,996.73)	691,053.83	(587.99)	1,934.95	1,346.96
72	April 2012	910,944.74	315,436.23	2,459.55	851.68	3,311.23	(1,220,109.45)	818,252.60	(3,294.30)	2,209.28	(1,085.01)	(211,718.71)	696,720.47	(571.64)	1,881.15	1,309.50
73	May 2012	910,944.74	315,436.23	2,550.65	883.22	3,433.87	(1,220,109.45)	818,252.60	(3,416.31)	2,291.11	(1,125.20)	(211,718.71)	696,720.47	(592.81)	1,950.82	1,358.00
74	June 2012	910,944.74	315,436.23	2,459.55	851.68	3,311.23	(1,220,109.45)	818,252.60	(3,294.30)	2,209.28	(1,085.01)	(211,718.71)	696,720.47	(571.64)	1,881.15	1,309.50
75	July 2012	918,414.49	318,022.81	2,571.56	890.46	3,462.02	(1,230,114.35)	824,962.27	(3,444.32)	2,309.89	(1,134.43)	(213,454.80)	702,433.58	(597.67)	1,966.81	1,369.14
76	August 2012	918,414.49	318,022.81	2,571.56	890.46	3,462.02	(1,230,114.35)	824,962.27	(3,444.32)	2,309.89	(1,134.43)	(213,454.80)	702,433.58	(597.67)	1,966.81	1,369.14
77	September 2012	918,414.49	318,022.81	2,479.72	858.66	3,338.38	(1,230,114.35)	824,962.27	(3,321.31)	2,227.40	(1,093.91)	(213,454.80)	702,433.58	(576.33)	1,896.57	1,320.24
78	October 2012	926,037.33	320,662.40	2,592.90	897.85	3,490.76	(1,240,324.30)	831,809.45	(3,472.91)	2,329.07	(1,143.84)	(215,226.48)	708,263.78	(602.63)	1,983.14	1,380.50
79	November 2012	926,037.33	320,662.40	2,500.30	865.79	3,366.09	(1,240,324.30)	831,809.45	(3,348.88)	2,245.89	(1,102.99)	(215,226.48)	708,263.78	(581.11)	1,912.31	1,331.20
80	December 2012	926,037.33	320,662.40	2,592.90	897.85	3,490.76	(1,240,324.30)	831,809.45	(3,472.91)	2,329.07	(1,143.84)	(215,226.48)	708,263.78	(602.63)	1,983.14	1,380.50
81	January 2013	933,723.44	323,323.90	2,614.43	905.31	3,519.73	(1,250,618.99)	838,713.47	(3,501.73)	2,348.40	(1,153.34)	(217,012.86)	714,142.36	(607.64)	1,999.60	1,391.96
82	February 2013	933,723.44	323,323.90	2,334.31	808.31	3,142.62	(1,250,618.99)	838,713.47	(3,126.55)	2,096.78	(1,029.76)	(217,012.86)	714,142.36	(542.53)	1,785.36	1,242.82
83	March 2013	933,723.44	323,323.90	2,614.43	905.31	3,519.73	(1,250,618.99)	838,713.47	(3,501.73)	2,348.40	(1,153.34)	(217,012.86)	714,142.36	(607.64)	1,999.60	1,391.96
84	April 2013	941,286.60	325,942.82	2,541.47	880.05	3,421.52	(1,260,749.00)	845,507.05	(3,404.02)	2,282.87	(1,121.15)	(218,770.66)	719,926.92	(590.68)	1,943.80	1,353.12
85	May 2013	941,286.60	325,942.82	2,635.60	912.64	3,548.24	(1,260,749.00)	845,507.05	(3,530.10)	2,367.42	(1,162.68)	(218,770.66)	719,926.92	(612.56)	2,015.80	1,403.24
	Total			$ 115,943.37	$ 40,148.14	$ 156,091.52			$ (118,697.01)	$ 79,602.80	$ (39,094.20)			$ (13,955.95)	$ 45,926.00	$ 31,970.05

Line No.	Initial Billing Period	2012 Pre-97 Balance	2012 Post-96 Balance	2012 Pre-97 Interest	2012 Post-96 Interest	2012 Total Interest
1	June 2006					
2	July 2006					
3	August 2006					
4	September 2006					
6	October 2006					
7	November 2006					
8	December 2006					
9	January 2007					
10	February 2007					
11	March 2007					
12	April 2007					
13	May 2007					
14	June 2007					
15	July 2007					
16	August 2007					
17	September 2007					
18	October 2007					
19	November 2007					
20	December 2007					
21	January 2008					
22	February 2008					
23	March 2008					
24	April 2008					
25	May 2008					
26	June 2008					
27	July 2008					
28	August 2008					
29	September 2008					
30	October 2008					
31	November 2008					
32	December 2008					
33	January 2009					
34	February 2009					
35	March 2009					
36	April 2009					
37	May 2009					
38	June 2009					
39	July 2009					
40	August 2009					
41	September 2009					
42	October 2009					
43	November 2009					
44	December 2009					
45	January 2010					
46	February 2010					
47	March 2010					
48	April 2010					
49	May 2010					
50	June 2010					
51	July 2010					
52	August 2010					
53	September 2010					
54	October 2010					
55	November 2010					
56	December 2010					
57	January 2011					
58	February 2011					
59	March 2011					
60	April 2011					
61	May 2011					
62	June 2011					
63	July 2011					
64	August 2011					
65	September 2011					
66	October 2011					
67	November 2011					
68	December 2011					
69	January 2012					
70	February 2012					
71	March 2012					
72	April 2012					
73	May 2012					
74	June 2012	(128,256.68)	876,027.82	(346.29)	2,365.28	2,018.98
75	July 2012	(128,602.97)	878,393.10	(360.09)	2,459.50	2,099.41
76	August 2012	(128,602.97)	878,393.10	(360.09)	2,459.50	2,099.41
77	September 2012	(128,602.97)	878,393.10	(347.23)	2,371.66	2,024.43
78	October 2012	(129,670.37)	885,683.76	(363.08)	2,479.91	2,116.84
79	November 2012	(129,670.37)	885,683.76	(350.11)	2,391.35	2,041.24
80	December 2012	(129,670.37)	885,683.76	(363.08)	2,479.91	2,116.84
81	January 2013	(130,746.64)	893,034.94	(366.09)	2,500.50	2,134.41
82	February 2013	(130,746.64)	893,034.94	(326.87)	2,232.59	1,905.72
83	March 2013	(130,746.64)	893,034.94	(366.09)	2,500.50	2,134.41
84	April 2013	(131,805.69)	900,268.52	(355.88)	2,430.73	2,074.85
85	May 2013	(131,805.69)	900,268.52	(369.06)	2,520.75	2,151.70
	Total			$ (4,273.94)	$ 29,192.17	$ 24,918.23

SUPPORTING WORK PAPERS FOR MMWEC'S

DETAILED RE-CALCULATION OF PRIOR YEARS PTF REVENUE REQUIREMENTS

FOR RNS RATES EFFECTIVE JUNE 1 OF EACH OF THE YEARS 2006-2012

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2006 through May 31, 2007

CORRECTED VERSION

Revenue Requirements for Test Year:	2005
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	339,695	Pre-97 WS1, ln 14-22	40,902	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	0	Pre-97 WS1, ln 27	0	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	339,695	Sum of above	40,902	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ -	TU WS4, line 16	$ -	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 339,695	lns. 5+6+7	$40,902	lns. 5+6+7
		89.2532%		10.7468%	

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$380,597** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

ing denotes an input

	Attachment F Reference	Pre-'97	Reference	Post-'96	Total
INVESTMENT BASE	Section:				
Transmission Plant	(A)(1)(a)	2,958,362	Pre-97 WS3, line 1 column 5	362,446	3,320,809
General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
Total Plant (Lines 1+2+3)		2,958,362		362,446	3,320,808
Accumulated Depreciation	(A)(1)(d)	795,206	Pre-97 WS3, line 7 column 5	97,425	892,631
Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
Net Investment (Line 4-5-6+7+8)		2,163,156		265,021	2,428,177
Prepayments	(A)(1)(h)	958	Pre-97 WS3, line 16 column 5	117	1,075
Materials & Supplies	(A)(1)(i)	29,241	Pre-97 WS3, line 17 column 5	3,582	32,823
Cash Working Capital	(A)(1)(j)	84,908	Pre-97 WS3, line 24 column 5	1,457	86,365
Total Investment Base (Line 9+10+11+12)		2,278,263		270,177	2,548,440

REVENUE REQUIREMENTS					
Investment Return and Income Taxes	(A)	182,261	Pre-97 WS2	21,614	203,875
Depreciation Expense	(B)	53,752	Pre-97 WS4, line 3 column 5	6,585	60,337
Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
Property Tax Expense	(E)	6,941	Pre-97 WS4, line 9 column 5	850	7,791
Payroll Tax Expense	(F)	1,609	Pre-97 WS4, line 33 column 5	197	1,806
Operation & Maintenance Expense	(G)	93,290	Pre-97 WS4, line 14 column 5	11,429	104,719
Administrative & General Expense	(H)	1,842	Pre-97 WS4, line 30 column 5	226	2,068
Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
Transmission Support Revenue	(J)	0	NA	0	0
Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
Transmission Related Expense from Generators	(L)	0	NA	0	0
Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	Pre-97 WS8, line 5 column b	0	0
Transmission Rents Received from Electric Property	(O)	0	NA	0	0
				0	0
Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**339,695**		**40,902**	**380,597**

represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/05	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}278{,}263) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}278{,}263) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,278,263	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	182,261	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,958,362	Directly Assigned	2,958,362	Directly Assigned	2,958,362	Post-96 WS 5, line 4
2	General Plant	0	0.4452%	0	71.4937%	0	
3	Total (line 1+2)					2,958,362	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,112,274	Directly Assigned	1,112,274	71.4937%	795,206	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					795,206	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	300,867	0.4452%	1,340	71.4937%	958	
17	Transmission Materials and Supplies (154)	4,241,828	0.9642%	40,900	71.4937%	29,241	
18	Cash Working Capital						
19	Operation & Maintenance Expense					93,290	
20	Administrative & General Expense					1,842	From MMWEC Accounting
21	Transmission Support Expense					584,129	
22	Subtotal (line 19+20+21)					679,261	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					84,908	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	75,184	Directly Assigned	75,184	71.4937%	53,752	Plant Data Su
2	General Depreciation	0	0.4452%	0	71.4937%	0	
3	Total (line 1+2)					53,752	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	9,708	Directly Assign (c)	9,708	71.4937% (a)	6,941	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	9,708				6,941	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	130,487	Directly Assigned	130,487	71.4937% (a)	93,290	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	130,487				93,290	
	Transmission Administrative and General						
20	Administrative and General	337,441					MMWEC Acc
21	less Property Insurance (#924)	206,954					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	130,487	0.4452% (b)	581	71.4937% (a)	415	
26	PLUS Property Insurance	206,954	0.9642% (c)	1,995	71.4937% (a)	1,427	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	71.4937% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	337,441				1,842	
33	Payroll Tax Expense - Transmission Related Total	505,485	0.4452% (b)	2,251	71.4937% (a)	1,609	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff
0
Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,958,362	From Data Support 1 worksheet
2	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	71.4937%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	362,446	From Data Support 1 worksheet
5	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	8.7591%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	26,592	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	26,592	Sum Lines 7 + 8
10	Total Wages and Salaries	6,076,100	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	103,401	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	5,972,699	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.44522%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	4,137,935	Sum Lines 15 + 16
18	Total Plant in Service	429,153,116	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	0.9642%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,958,362	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	362,446	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	3,320,809	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	89.0856%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	10.9144%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	MMWEC Revenues (a)	MMWEC Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$0	ISO-NE
2	Post-96 PTF Plant Allocator	10.9%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	89.1%	Post-96 WS5, line 23
4	Post-96 Revenues	$0	Line 1 x Line 2
5	Pre-97 Revenues	$0	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	362,446	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		362,446	
5	Accumulated Depreciation	(A)(1)(d)	97,425	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		265,021	
10	Prepayments	(A)(1)(h)	117	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	3,582	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	1,457	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		270,177	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	21,614	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	6,585	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	850	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	197	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	11,429	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	226	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**40,902**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/05	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 270{,}177) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 270{,}177) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 270,177	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	21,614	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	362,446	Directly Assigned	362,446	Directly Assigned	362,446	Post-96 WS 5, line 4
2	General Plant	0	0.4452%	0	8.7591%	0	
3	Total (line 1+2)	362,446				362,446	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,112,274	Directly Assigned	1,112,274	8.7591%	97,425	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					97,425	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	300,867	0.4452%	1,340	8.7591%	117	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	4,241,828	0.9642%	40,900	8.7591%	3,582	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					11,429	Post-96 WS 1, Line 21
23	Administrative & General Expense					226	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					11,655	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					1,457	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	75,184	Directly Assigned	75,184	8.7591%	6,585	Plant Data Support 1 worksheet
2	General Depreciation	0	0.4452%	0	8.7591%	0	
3	Total (line 1+2)					6,585	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	9,708	Directly Assigned	9,708	8.7591% (a)	850	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	9,708				850	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	130,487	Directly Assigned (c)	130,487	8.7591% (a)	11,429	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	130,487				11,429	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	337,441					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	206,954					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	130,487	0.4452% (b)	581	8.7591% (a)	51	
25	PLUS Property Insurance (see note 2)	206,954	0.9642%	1,995	8.7591% (a)	175	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	0.9642%	0	8.7591% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	337,441		0	8.7591% (a)	226	
32	Payroll Tax Expense - Tranmission Related (see note 2)	505,485	0.4452% (b)	2,251	8.7591% (a)	197	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,958,362	From Data Support 1 worksheet
2	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
3	Percent Allocation	71.4937%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	362,446	From Data Support 1 worksheet
5	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
6	Percent Allocation	8.7591%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	26,592	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	26,592	Sum Lines 7 + 8
10	Total Wages and Salaries	6,076,100	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	103,401	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	5,972,699	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.4452%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,137,935	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	4,137,935	Sum Lines 15 + 16
18	Total Plant in Service	429,153,116	From Data Support 1 worksheet
19	Percent Allocation	0.9642%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,958,362	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	362,446	From Data Support 1 worksheet
22	Total PTF Transmission Plant	3,320,809	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	89.0856%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	10.9144%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2006	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	11.28%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$21,614	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	6,585	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	850	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	197	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	11,429	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	226	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$40,902	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$362,446	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			11.28%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1
2
3
4
5
6
7
8
9
10

Total Forecast Capital Additions 0 **RECOVERY NOT SOUGHT IN RATES**

DONE

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$0	ISO-NE
2	Post-96 PTF Plant Allocator	10.9%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	89.1%	Post-96 WS5, line 23
4	Post-96 Revenues	$0	Line 1 x Line 2
5	Pre-97 Revenues	$0	Line 1 x Line 3

MMWEC Cost Data for 2005

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	4,137,935
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	3,320,809
Seabrook Substation not Pool-Supported PTF		817,126
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	4,137,935
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,112,274
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	892,631
Seabrook Substation not Pool-Supported PTF Plant Related		219,643
General Plant Related		-
Total Accumulated Provision	$	1,112,274
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		75,184
Depreciation Expense Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related		60,337
Seabrook Substation not Pool-Supported PTF Plant Related		14,847
General Plant Related		-
	$	75,184
O & M Expense		
O&M excluding Transmission Support Payments		130,487
Transmission Support Payments		584,129
A & G Expense		
Property Insurance Expense	$	206,954
Regulatory Commission Expense		-
Other A&G Expenses		130,487
Total Administrative and General Expenses	$	337,441
Transmission Wages and Salaries		26,592
Administrative and General Wages and Salaries		103,401
Total Wages and Salaries	$	6,076,100
Other		
Prepayments	$	300,867
Materials and Supplies	$	4,241,828

FERC Account		
165	Prepayments	300,867
408.1	Taxes Other than Income Taxes - Payroll Taxes	505,485
408.1	Taxes Other than Income Taxes - Property Taxes	9,708
	Regulatory Commission Assessments	-
561.5	Reliability Planning and Standards Development	-
561.8	Reliability Planning and Standards Development Services	-
562	**Station Expense - Support Payments**	584,129
570	**Total O&M excluding Support Payments**	130,487
920	Administrative and General Salaries	103,400
920	A&G - Seabrook Station A&G Salaries	103,401
921	A&G Office Supplies and Expenses	7,877
923	Outside Services	4,950
924	Property Insurance	206,954
925	Injuries and Damages	204,235
926	Employee Pension and Benefits	2,225,908
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2007 through May 31, 2008

CORRECTED VERSION

Revenue Requirements for Test Year:	2006
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	290,535	Pre-97 WS1, ln 14-22	40,394	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(47)	Pre-97 WS1, ln 27	(7)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	290,489	Sum of above	40,388	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ (53,277)	TU WS4, line 16	$ (557)	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 237,212	lns. 5+6+7	$39,831	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$277,042** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

ing denotes an input

	Attachment F Reference	Pre-'97	Reference	Post-'96	Total
INVESTMENT BASE	Section:				
Transmission Plant	(A)(1)(a)	3,006,567	Pre-97 WS3, line 1 column 5	426,559	3,433,125
General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
Total Plant (Lines 1+2+3)		3,006,567		426,559	3,433,126
Accumulated Depreciation	(A)(1)(d)	832,517	Pre-97 WS3, line 7 column 5	118,114	950,630
Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
Net Investment (Line 4-5-6+7+8)		2,174,050		308,445	2,482,495
Prepayments	(A)(1)(h)	404	Pre-97 WS3, line 16 column 5	57	461
Materials & Supplies	(A)(1)(i)	30,238	Pre-97 WS3, line 17 column 5	4,290	34,528
Cash Working Capital	(A)(1)(j)	79,296	Pre-97 WS3, line 24 column 5	928	80,224
Total Investment Base (Line 9+10+11+12)		2,283,988		313,720	2,597,708

REVENUE REQUIREMENTS					
Investment Return and Income Taxes	(A)	182,719	Pre-97 WS2	25,098	207,817
Depreciation Expense	(B)	49,142	Pre-97 WS4, line 3 column 5	6,972	56,114
Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
Property Tax Expense	(E)	5,608	Pre-97 WS4, line 9 column 5	796	6,404
Payroll Tax Expense	(F)	748	Pre-97 WS4, line 33 column 5	106	854
Operation & Maintenance Expense	(G)	46,008	Pre-97 WS4, line 14 column 5	6,527	52,536
Administrative & General Expense	(H)	6,310	Pre-97 WS4, line 30 column 5	895	7,205
Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
Transmission Support Revenue	(J)	0	NA	0	0
Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
Transmission Related Expense from Generators	(L)	0	NA	0	0
Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(47)	Pre-97 WS8, line 5 column b	(7)	(53)
Transmission Rents Received from Electric Property	(O)	0	NA	0	0
				0	0
Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**290,489**		**40,388**	**330,876**

represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/06	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}283{,}988) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}283{,}988) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,283,988	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	182,719	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	3,006,567	Directly Assigned	3,006,567	Directly Assigned	3,006,567	Post-96 WS 5, line 4
2	General Plant	0	0.2069%	0	70.4300%	0	
3	Total (line 1+2)					3,006,567	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,182,048	Directly Assigned	1,182,048	70.4300%	832,517	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					832,517	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	277,005	0.2069%	573	70.4300%	404	
17	Transmission Materials and Supplies (154)	4,381,026	0.9800%	42,934	70.4300%	30,238	
18	Cash Working Capital						
19	Operation & Maintenance Expense					46,008	
20	Administrative & General Expense					6,310	From MMWEC Accounting
21	Transmission Support Expense					582,050	
22	Subtotal (line 19+20+21)					634,368	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					79,296	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	69,774	Directly Assigned	69,774	70.4300%	49,142	Plant Data Su
2	General Depreciation	0	0.2069%	0	70.4300%	0	
3	Total (line 1+2)					49,142	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	7,963	Directly Assign (c)	7,963	70.4300% (a)	5,608	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	7,963				5,608	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	65,325	Directly Assigned	65,325	70.4300% (a)	46,008	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	65,325				46,008	
	Transmission Administrative and General						
20	Administrative and General	3,551,298					MMWEC Acc
21	less Property Insurance (#924)	208,173					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	3,343,125	0.2069% (b)	6,919	70.4300% (a)	4,873	
26	PLUS Property Insurance	208,173	0.9800% (c)	2,040	70.4300% (a)	1,437	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	70.4300% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	3,551,298				6,310	
33	Payroll Tax Expense - Transmission Related Total	513,156	0.2069% (b)	1,062	70.4300% (a)	748	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	3,006,567	From Data Support 1 worksheet
2	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	70.4300%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	426,559	From Data Support 1 worksheet
5	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	9.9923%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	12,537	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	12,537	Sum Lines 7 + 8
10	Total Wages and Salaries	6,164,883	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	107,050	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	6,057,833	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.20695%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	4,268,872	Sum Lines 15 + 16
18	Total Plant in Service	435,579,804	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	0.9800%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	3,006,567	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	426,559	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	3,433,125	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	87.5752%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	12.4248%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	MMWEC Revenues (a)	MMWEC Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$53	ISO-NE
2	Post-96 PTF Plant Allocator	12.4%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	87.6%	Post-96 WS5, line 23
4	Post-96 Revenues	$7	Line 1 x Line 2
5	Pre-97 Revenues	$47	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	426,559	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		426,559	
5	Accumulated Depreciation	(A)(1)(d)	118,114	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		308,445	
10	Prepayments	(A)(1)(h)	57	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	4,290	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	928	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		313,720	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	25,098	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	6,972	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	796	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	106	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	6,527	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	895	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(7)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**40,388**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/06	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 313{,}720) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 313{,}720) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 313,720	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	25,098	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	426,559	Directly Assigned	426,559	Directly Assigned	426,559	Post-96 WS 5, line 4
2	General Plant	0	0.2069%	0	9.9923%	0	
3	Total (line 1+2)	426,559				426,559	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,182,048	Directly Assigned	1,182,048	9.9923%	118,114	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					118,114	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	277,005	0.2069%	573	9.9923%	57	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	4,381,026	0.9800%	42,934	9.9923%	4,290	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					6,527	Post-96 WS 1, Line 21
23	Administrative & General Expense					895	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					7,422	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					928	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	69,774	Directly Assigned	69,774	9.9923%	6,972	Plant Data Support 1 worksheet
2	General Depreciation	0	0.2069%	0	9.9923%	0	
3	Total (line 1+2)					6,972	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	7,963	Directly Assigned	7,963	9.9923% (a)	796	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	7,963				796	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	65,325	Directly Assigned (c)	65,325	9.9923% (a)	6,527	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	65,325				6,527	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	3,551,298					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	208,173					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	3,343,125	0.2069% (b)	6,919	9.9923% (a)	691	
25	PLUS Property Insurance (see note 2)	208,173	0.9800%	2,040	9.9923% (a)	204	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	0.9800%	0	9.9923% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	3,551,298		0	9.9923% (a)	895	
32	Payroll Tax Expense - Tranmission Related (see note 2)	513,156	0.2069% (b)	1,062	9.9923% (a)	106	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	3,006,567	From Data Support 1 worksheet
2	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
3	Percent Allocation	70.4300%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	426,559	From Data Support 1 worksheet
5	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
6	Percent Allocation	9.9923%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	12,537	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	12,537	Sum Lines 7 + 8
10	Total Wages and Salaries	6,164,883	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	107,050	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	6,057,833	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.2069%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,268,872	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	4,268,872	Sum Lines 15 + 16
18	Total Plant in Service	435,579,804	From Data Support 1 worksheet
19	Percent Allocation	0.9800%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	3,006,567	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	426,559	From Data Support 1 worksheet
22	Total PTF Transmission Plant	3,433,125	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	87.5752%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	12.4248%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2006	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	9.47%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$25,098	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	6,972	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	796	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	106	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	6,527	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	895	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$40,394	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$426,559	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			9.47%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1
2
3
4
5
6
7
8
9
10

Total Forecast Capital Additions 0 **RECOVERY NOT SOUGHT IN RATES**

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$53	ISO-NE
2	Post-96 PTF Plant Allocator	12.4%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	87.6%	Post-96 WS5, line 23
4	Post-96 Revenues	$7	Line 1 x Line 2
5	Pre-97 Revenues	$47	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2007

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 3,006,567	$ 426,559	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 3,006,567	$ 426,559	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 832,517	$ 118,114	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 2,174,050	$ 308,445	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	404	57	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	30,238	4,290	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	79,296	928	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 2,283,988	$ 313,720	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 182,719	$ 25,098	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	49,142	6,972	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	5,608	796	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	748	106	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	46,008	6,527	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	6,310	895	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(47)	(7)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 290,489	$ 40,388	Per-97 and Post-96 WS1
31	Restated As-Filed / Billed June 1, 2006 - May 31, 2007 less True-Up component		$ 339,695	$ 40,902	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ (49,206)**	**$ (514)**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ (49,206)	Over collection
Post1996	$ (514)	Over collection
Net Total	$ (49,720)	Overcollection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2006	$ (49,206.18)	$ (514)	0.60%	$ (295.24)	$ (3)		
					-			
2	July 2006	(49,501.41)	(517.41)	0.66%	(326.71)	(3.41)		
3	August 2006	(49,501.41)	(517.41)	0.66%	(326.71)	(3.41)		
4	September 2006	(49,501.41)	(517.41)	0.64%	(316.81)	(3.31)		
					-			
6	October 2006	(50,471.64)	(527.55)	0.69%	(348.25)	(3.64)		
7	November 2006	(50,471.64)	(527.55)	0.67%	(338.16)	(3.53)		
8	December 2006	(50,471.64)	(527.55)	0.69%	(348.25)	(3.64)		
					-			
9	January 2007	(51,506.31)	(538.36)	0.70%	(360.54)	(3.77)		
10	February 2007	(51,506.31)	(538.36)	0.63%	(324.49)	(3.39)		
11	March 2007	(51,506.31)	(538.36)	0.70%	(360.54)	(3.77)		
					-			
12	April 2007	(52,551.89)	(549.29)	0.68%	(357.35)	(3.74)		
13	May 2007	(52,551.89)	(549.29)	0.70%	(367.86)	(3.85)		
14			Total Interest		$ (4,071)	$ (43)		$ (4,113)
15			True-Up		$ (49,206)	$ (514)		$ (49,720)
16			**Total TU & Int**		**$ (53,277)**	**$ (557)**	**$ (53,834)**	**Over Collection Credit to PTF AT**

MMWEC Cost Data for 2006

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	4,268,872
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	3,433,125
Seabrook Substation not Pool-Supported PTF		835,747
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	4,268,872
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,182,048
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	950,630
Seabrook Substation not Pool-Supported PTF Plant Related		231,418
General Plant Related		-
Total Accumulated Provision	$	1,182,048
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		69,774
Depreciation Expense Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related		56,114
Seabrook Substation not Pool-Supported PTF Plant Related		13,660
General Plant Related		-
	$	69,774
O & M Expense		
O&M excluding Transmission Support Payments		65,325
Transmission Support Payments		582,050
A & G Expense		
Property Insurance Expense	$	208,173
Regulatory Commission Expense		-
Other A&G Expenses		3,343,125
Total Administrative and General Expenses	$	3,551,298
Transmission Wages and Salaries		12,537
Administrative and General Wages and Salaries		107,050
Total Wages and Salaries	$	6,164,883
Other		
Prepayments	$	277,005
Materials and Supplies	$	4,381,026

FERC Account		
165	Prepayments	277,005
408.1	Taxes Other than Income Taxes - Payroll Taxes	513,156
408.1	Taxes Other than Income Taxes - Property Taxes	7,963
	Regulatory Commission Assessments	-
561.5	Reliability Planning and Standards Development	-
561.8	Reliability Planning and Standards Development Services	-
562	**Station Expense - Support Payments**	582,050
570	**Total O&M excluding Support Payments**	65,325
920	Administrative and General Salaries	107,048
920	A&G - Seabrook Station A&G Salaries	107,050
921	A&G Office Supplies and Expenses	9,077
923	Outside Services	10,707
924	Property Insurance	208,173
925	Injuries and Damages	138,113
926	Employee Pension and Benefits	3,078,178
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2008 through May 31, 2009

CORRECTED VERSION

Revenue Requirements for Test Year:	2007
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	383,085	Pre-97 WS1, ln 14-22	53,772	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(143)	Pre-97 WS1, ln 27	(20)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	382,942	Sum of above	53,752	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ 99,916	TU WS4, line 16	$ 14,443	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 482,858	lns. 5+6+7	$68,194	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$551,052** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Attachment F Reference	Pre-'97	Reference	Post-'96	Total
	I. INVESTMENT BASE	Section:				
1	Transmission Plant	(A)(1)(a)	2,945,554	Pre-97 WS3, line 1 column 5	420,530	3,366,084
2	General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
3	Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
4	Total Plant (Lines 1+2+3)		2,945,554		420,530	3,366,084
5	Accumulated Depreciation	(A)(1)(d)	867,029	Pre-97 WS3, line 7 column 5	123,784	990,813
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
7	Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
8	Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
9	Net Investment (Line 4-5-6+7+8)		2,078,525		296,746	2,375,271
10	Prepayments	(A)(1)(h)	2,090	Pre-97 WS3, line 16 column 5	298	2,388
11	Materials & Supplies	(A)(1)(i)	34,170	Pre-97 WS3, line 17 column 5	4,878	39,048
12	Cash Working Capital	(A)(1)(j)	99,020	Pre-97 WS3, line 24 column 5	2,634	101,654
13	Total Investment Base (Line 9+10+11+12)		2,213,805		304,556	2,518,361
	II. REVENUE REQUIREMENTS					
14	Investment Return and Income Taxes	(A)	177,104	Pre-97 WS2	24,364	201,468
15	Depreciation Expense	(B)	49,273	Pre-97 WS4, line 3 column 5	7,035	56,308
16	Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
17	Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
18	Property Tax Expense	(E)	5,875	Pre-97 WS4, line 9 column 5	839	6,714
19	Payroll Tax Expense	(F)	3,236	Pre-97 WS4, line 33 column 5	462	3,698
20	Operation & Maintenance Expense	(G)	123,951	Pre-97 WS4, line 14 column 5	17,696	141,648
21	Administrative & General Expense	(H)	23,646	Pre-97 WS4, line 30 column 5	3,376	27,022
22	Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
23	Transmission Support Revenue	(J)	0	NA	0	0
24	Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
25	Transmission Related Expense from Generators	(L)	0	NA	0	0
26	Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(143)	Pre-97 WS8, line 5 column b	(20)	(163)
28	Transmission Rents Received from Electric Property	(O)	0	NA	0	0
					0	0
29	Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**382,942**		**53,752**	**436,694**

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/12	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}213{,}805) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}213{,}805) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,213,805	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	177,104	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,945,554	Directly Assigned	2,945,554	Directly Assigned	2,945,554	Post-96 WS 5, line 4
2	General Plant	0	0.9237%	0	9.8769%	0	
3	Total (line 1+2)					2,945,554	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,253,271	Directly Assigned	1,253,271	69.1813%	867,029	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					867,029	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	327,044	0.9237%	3,021	69.1813%	2,090	
17	Transmission Materials and Supplies (154)	5,062,715	0.9756%	49,392	69.1813%	34,170	
18	Cash Working Capital						
19	Operation & Maintenance Expense					123,951	
20	Administrative & General Expense					23,646	From MMWEC Accounting
21	Transmission Support Expense					644,562	
22	Subtotal (line 19+20+21)					792,159	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					99,020	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	71,222	Directly Assigned	71,222	69.1813%	49,273	Plant Data Su
2	General Depreciation	0	0.9237%	0	69.1813%	0	
3	Total (line 1+2)					49,273	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	8,492	Directly Assign (c)	8,492	69.1813% (a)	5,875	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	8,492				5,875	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	179,169	Directly Assigned	179,169	69.1813% (a)	123,951	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	179,169				123,951	
	Transmission Administrative and General						
20	Administrative and General	3,688,809					MMWEC Acc
21	less Property Insurance (#924)	201,613					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	3,487,196	0.9237% (b)	32,212	69.1813% (a)	22,285	
26	PLUS Property Insurance	201,613	0.9756% (c)	1,967	69.1813% (a)	1,361	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	69.1813% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	3,688,809				23,646	
33	Payroll Tax Expense - Transmission Related Total	506,357	0.9237% (b)	4,677	69.1813% (a)	3,236	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,945,554	From Data Support 1 worksheet
2	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	69.1813%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	420,530	From Data Support 1 worksheet
5	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	9.8769%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	60,632	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	60,632	Sum Lines 7 + 8
10	Total Wages and Salaries	6,675,673	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	111,907	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	6,563,766	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.92374%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	4,257,729	Sum Lines 15 + 16
18	Total Plant in Service	436,441,555	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	0.9756%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,945,554	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	420,530	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	3,366,084	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	87.5068%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	12.4932%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff
0
Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff
0
Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	NHT Revenues (a)	NHT Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff
0
Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$163	ISO-NE
2	Post-96 PTF Plant Allocator	12.5%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	87.5%	Post-96 WS5, line 23
4	Post-96 Revenues	$20	Line 1 x Line 2
5	Pre-97 Revenues	$143	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	420,530	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		420,530	
5	Accumulated Depreciation	(A)(1)(d)	123,784	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		296,746	
10	Prepayments	(A)(1)(h)	298	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	4,878	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	2,634	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		304,556	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	24,364	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	7,035	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	839	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	462	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	17,696	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	3,376	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(20)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**53,752**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/11	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 304{,}556) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^{*}\ \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 304{,}556) + 0.0000000)^{*}\ 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 304,556	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	24,364	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff
0
Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	420,530	Directly Assigned	420,530	Directly Assigned	420,530	Post-96 WS 5, line 4
2	General Plant	0	0.9237%	0	9.8769%	0	
3	Total (line 1+2)	420,530				420,530	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,253,271	Directly Assigned	1,253,271	9.8769%	123,784	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					123,784	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	327,044	0.9237%	3,021	9.8769%	298	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	5,062,715	0.9756%	49,392	9.8769%	4,878	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					17,696	Post-96 WS 1, Line 21
23	Administrative & General Expense					3,376	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					21,072	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					2,634	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	71,222	Directly Assigned	71,222	9.8769%	7,035	Plant Data Support 1 worksheet
2	General Depreciation	0	0.9237%	0	9.8769%	0	
3	Total (line 1+2)					7,035	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	8,492	Directly Assigned	8,492	9.8769% (a)	839	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	8,492				839	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	179,169	Directly Assigned (c)	179,169	9.8769% (a)	17,696	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	179,169				17,696	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	3,688,809					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	201,613					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	3,487,196	0.9237% (b)	32,212	9.8769% (a)	3,182	
25	PLUS Property Insurance (see note 2)	201,613	0.9756%	1,967	9.8769% (a)	194	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	0.9756%	0	9.8769% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	3,688,809		0	9.8769% (a)	3,376	
32	Payroll Tax Expense - Tranmission Related (see note 2)	506,357	0.9237% (b)	4,677	9.8769% (a)	462	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,945,554	From Data Support 1 worksheet
2	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
3	Percent Allocation	69.1813%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	420,530	From Data Support 1 worksheet
5	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
6	Percent Allocation	9.8769%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	60,632	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	60,632	Sum Lines 7 + 8
10	Total Wages and Salaries	6,675,673	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	111,907	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	6,563,766	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.9237%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,257,729	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	4,257,729	Sum Lines 15 + 16
18	Total Plant in Service	436,441,555	From Data Support 1 worksheet
19	Percent Allocation	0.9756%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,945,554	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	420,530	From Data Support 1 worksheet
22	Total PTF Transmission Plant	3,366,084	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	87.5068%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	12.4932%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2008	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	12.79%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$24,364	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	7,035	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	839	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	462	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	17,696	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	3,376	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$53,772	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$420,530	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			12.79%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
	Total Forecast Capital Additions	$ -

DONE

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$163	ISO-NE
2	Post-96 PTF Plant Allocator	12.5%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	87.5%	Post-96 WS5, line 23
4	Post-96 Revenues	$20	Line 1 x Line 2
5	Pre-97 Revenues	$143	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2013

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,945,554	$ 420,530	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,945,554	$ 420,530	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 867,029	$ 123,784	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 2,078,525	$ 296,746	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	2,090	298	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	34,170	4,878	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	99,020	2,634	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 2,213,805	$ 304,556	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 177,104	$ 24,364	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	49,273	7,035	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	5,875	839	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	3,236	462	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	123,951	17,696	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	23,646	3,376	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(143)	(20)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2007 MMWEC Costs (Line 14 thru 28)		$ 382,942	$ 53,752	Per-97 and Post-96 WS1
31	As-Filed / Billed June 1, 2007 - May 31, 2008 less True-Up component		$ 290,489	$ 40,388	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ 92,454**	**$ 13,364**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ 92,454	Under collection
Post1996	$ 13,364	Under collection
Net Total	$ 105,818	Under collection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2007	$ 92,453.73	$ 13,364	0.68%	$ 628.69	$ 91		
					-			
2	July 2007	93,082.42	13,454.93	0.70%	651.58	94.18		
3	August 2007	93,082.42	13,454.93	0.70%	651.58	94.18		
4	September 2007	93,082.42	13,454.93	0.68%	632.96	91.49		
					-			
6	October 2007	95,018.53	13,734.79	0.70%	665.13	96.14		
7	November 2007	95,018.53	13,734.79	0.68%	646.13	93.40		
8	December 2007	95,018.53	13,734.79	0.66%	627.12	90.65		
					-			
9	January 2008	96,956.91	14,014.98	0.62%	601.13	86.89		
10	February 2008	96,956.91	14,014.98	0.62%	601.13	86.89		
11	March 2008	96,956.91	14,014.98	0.66%	639.92	92.50		
					-			
12	April 2008	98,799.09	14,281.27	0.56%	553.27	79.98		
13	May 2008	98,799.09	14,281.27	0.57%	563.15	81.40		
14			Total Interest		$ 7,462	$ 1,079		$ 8,540
15			True-Up		$ 92,454	$ 13,364		$ 105,818
16			**Total TU & Int**		**$ 99,916**	**$ 14,443**	**$ 114,358**	**Under Collectior Charge to PTF A**

MMWEC Cost Data for 2007

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	4,257,729
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	3,366,084
Seabrook Substation not Pool-Supported PTF		891,645
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	4,257,729
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,253,271
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	990,813
Seabrook Substation not Pool-Supported PTF Plant Related		262,457
General Plant Related		-
Total Accumulated Provision	$	1,253,271
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		71,222
General Plant Related		-
	$	71,222
O & M Expense		
O&M excluding Transmission Support Payments		179,169
Transmission Support Payments		644,562
A & G Expense		
Property Insurance Expense	$	201,613
Regulatory Commission Expense		-
Other A&G Expenses		3,487,196
Total Administrative and General Expenses	$	3,688,809
Transmission Wages and Salaries		60,632
Administrative and General Wages and Salaries		111,907
Total Wages and Salaries	$	6,675,673
Other		
Prepayments	$	327,044
Materials and Supplies	$	5,062,715

Supporting Information From Form 1

FERC Account		
	Prepayments	327,044
165	Taxes Other than Income Taxes - Payroll Taxes	506,357
408.1	Taxes Other than Income Taxes - Property Taxes	8,492
408.1	Regulatory Commission Assessments	-
408.1	Income Taxes	
409.1	Income Taxes	
409.2	Provision for Deferred Income Taxes	
410.1	Provision for Deferred Income Taxes - Credit	
411.1	Interest Income	
419	Interest Expense	
430	Interest Expense	
	AFUDC Equity Depreciation	
432	Tariff Revenue	
456	Reliability Planning and Standards Development	
561.5	Reliability Planning and Standards Development Services	
562	**Station Expense - Support Payments**	644,562
562	Station Expense - Other	-
562	Misc. Transmission Expense	-
570	**Total O&M excluding Support Payments**	179,169
	Administrative and General Salaries	111,908
920	A&G - Seabrook Station A&G Salaries	111,907
921	A&G Office Supplies and Expenses	14,520
922	Outside Services	4,162
923	Property Insurance	201,613
924	Injuries and Damages	
925	Pension & Welfare	
926	Employee Pension and Benefits	3,219,790
928	Regulatory Commission Expense	
930.1	General Advertising Expense	-
930.2	Misc. General	
930.3		
931	Rents	
933	Transportation	
935		

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2009 through May 31, 2010

CORRECTED VERSION

Revenue Requirements for Test Year:	2008
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	998,185	Pre-97 WS1, ln 14-22	168,781	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(164)	Pre-97 WS1, ln 27	(28)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	998,021	Sum of above	168,753	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ 635,575	TU WS4, line 16	$ 118,834	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 1,633,596	lns. 5+6+7	$287,587	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$1,921,184** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Attachment F Reference	Pre-'97	Reference	Post-'96	Total
	I. INVESTMENT BASE	Section:				
1	Transmission Plant	(A)(1)(a)	2,985,357	Pre-97 WS3, line 1 column 5	507,817	3,493,174
2	General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
3	Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
4	Total Plant (Lines 1+2+3)		2,985,357		507,817	3,493,174
5	Accumulated Depreciation	(A)(1)(d)	912,528	Pre-97 WS3, line 7 column 5	155,224	1,067,752
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
7	Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
8	Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
9	Net Investment (Line 4-5-6+7+8)		2,072,829		352,593	2,425,422
10	Prepayments	(A)(1)(h)	11,105	Pre-97 WS3, line 16 column 5	1,889	12,994
11	Materials & Supplies	(A)(1)(i)	36,928	Pre-97 WS3, line 17 column 5	6,281	43,209
12	Cash Working Capital	(A)(1)(j)	167,237	Pre-97 WS3, line 24 column 5	15,791	183,028
13	Total Investment Base (Line 9+10+11+12)		2,288,099		376,554	2,664,653
	II. REVENUE REQUIREMENTS					
14	Investment Return and Income Taxes	(A)	183,048	Pre-97 WS2	30,124	213,172
15	Depreciation Expense	(B)	49,525	Pre-97 WS4, line 3 column 5	8,424	57,949
16	Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
17	Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
18	Property Tax Expense	(E)	10,590	Pre-97 WS4, line 9 column 5	1,801	12,392
19	Payroll Tax Expense	(F)	12,390	Pre-97 WS4, line 33 column 5	2,108	14,498
20	Operation & Maintenance Expense	(G)	614,330	Pre-97 WS4, line 14 column 5	104,499	718,829
21	Administrative & General Expense	(H)	128,302	Pre-97 WS4, line 30 column 5	21,825	150,127
22	Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
23	Transmission Support Revenue	(J)	0	NA	0	0
24	Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
25	Transmission Related Expense from Generators	(L)	0	NA	0	0
26	Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(164)	Pre-97 WS8, line 5 column b	(28)	(192)
28	Transmission Rents Received from Electric Property	(O)	0	NA	0	0
					0	0
29	Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**998,021**		**168,753**	**1,166,775**

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/08	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}288{,}099) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}288{,}099) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,288,099	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	183,048	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,985,357	Directly Assigned	2,985,357	Directly Assigned	2,985,357	Post-96 WS 5, line 4
2	General Plant	0	3.1427%	0	11.7133%	0	
3	Total (line 1+2)					2,985,357	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,325,191	Directly Assigned	1,325,191	68.8601%	912,528	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					912,528	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	513,146	3.1427%	16,127	68.8601%	11,105	
17	Transmission Materials and Supplies (154)	5,554,313	0.9655%	53,627	68.8601%	36,928	
18	Cash Working Capital						
19	Operation & Maintenance Expense					614,330	
20	Administrative & General Expense					128,302	From MMWEC Accounting
21	Transmission Support Expense					595,268	
22	Subtotal (line 19+20+21)					1,337,900	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					167,237	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	71,921	Directly Assigned	71,921	68.8601%	49,525	Plant Data Su
2	General Depreciation	0	3.1427%	0	68.8601%	0	
3	Total (line 1+2)					49,525	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	15,379	Directly Assign (c)	15,379	68.8601% (a)	10,590	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	15,379				10,590	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	892,142	Directly Assigned	892,142	68.8601% (a)	614,330	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	892,142				614,330	
	Transmission Administrative and General						
20	Administrative and General	6,062,077					MMWEC Acc
21	less Property Insurance (#924)	192,453					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	5,869,624	3.1427% (b)	184,464	68.8601% (a)	127,022	
26	PLUS Property Insurance	192,453	0.9655% (c)	1,858	68.8601% (a)	1,280	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	68.8601% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	6,062,077				128,302	
33	Payroll Tax Expense - Transmission Related Total	572,554	3.1427% (b)	17,994	68.8601% (a)	12,390	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,985,357	From Data Support 1 worksheet
2	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	68.8601%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	507,817	From Data Support 1 worksheet
5	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	11.7133%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	219,365	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	219,365	Sum Lines 7 + 8
10	Total Wages and Salaries	7,081,696	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	101,526	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	6,980,170	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	3.14269%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	4,335,394	Sum Lines 15 + 16
18	Total Plant in Service	449,043,981	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	0.9655%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,985,357	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	507,817	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	3,493,174	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	85.4626%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	14.5374%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes — From Data Support 1 worksheet

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	NHT Revenues (a)	NHT Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$192	ISO-NE
2	Post-96 PTF Plant Allocator	14.5%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	85.5%	Post-96 WS5, line 23
4	Post-96 Revenues	$28	Line 1 x Line 2
5	Pre-97 Revenues	$164	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	507,817	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		507,817	
5	Accumulated Depreciation	(A)(1)(d)	155,224	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		352,593	
10	Prepayments	(A)(1)(h)	1,889	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	6,281	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	15,791	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		376,554	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	30,124	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	8,424	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	1,801	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	2,108	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	104,499	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	21,825	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(28)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**168,753**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/08	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0800 +(0 + 0) / 376,554) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0800 +(0 + 0) / 376,554) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 376,554	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	30,124	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	507,817	Directly Assigned	507,817	Directly Assigned	507,817	Post-96 WS 5, line 4
2	General Plant	0	3.1427%	0	11.7133%	0	
3	Total (line 1+2)	507,817				507,817	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,325,191	Directly Assigned	1,325,191	11.7133%	155,224	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					155,224	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	513,146	3.1427%	16,127	11.7133%	1,889	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	5,554,313	0.9655%	53,627	11.7133%	6,281	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					104,499	Post-96 WS 1, Line 21
23	Administrative & General Expense					21,825	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					126,324	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					15,791	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	71,921	Directly Assigned	71,921	11.7133%	8,424	Plant Data Support 1 worksheet
2	General Depreciation	0	3.1427%	0	11.7133%	0	
3	Total (line 1+2)					8,424	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	15,379	Directly Assigned	15,379	11.7133% (a)	1,801	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	15,379				1,801	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	892,142	Directly Assigned (c)	892,142	11.7133% (a)	104,499	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	892,142				104,499	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	6,062,077					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	192,453					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	5,869,624	3.1427% (b)	184,464	11.7133% (a)	21,607	
25	PLUS Property Insurance (see note 2)	192,453	0.9655%	1,858	11.7133% (a)	218	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	0.9655%	0	11.7133% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	6,062,077		0	11.7133% (a)	21,825	
32	Payroll Tax Expense - Tranmission Related (see note 2)	572,554	3.1427% (b)	17,994	11.7133% (a)	2,108	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,985,357	From Data Support 1 worksheet
2	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
3	Percent Allocation	68.8601%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	507,817	From Data Support 1 worksheet
5	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
6	Percent Allocation	11.7133%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	219,365	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	219,365	Sum Lines 7 + 8
10	Total Wages and Salaries	7,081,696	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	101,526	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	6,980,170	Sum Lines 10 + 11 + 12
14	Percent Allocation	3.1427%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	4,335,394	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	4,335,394	Sum Lines 15 + 16
18	Total Plant in Service	449,043,981	From Data Support 1 worksheet
19	Percent Allocation	0.9655%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,985,357	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	507,817	From Data Support 1 worksheet
22	Total PTF Transmission Plant	3,493,174	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	85.4626%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	14.5374%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2013	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	33.24%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$30,124	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	8,424	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	1,801	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	2,108	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	104,499	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	21,825	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$168,781	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$507,817	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			33.24%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
	Total Forecast Capital Additions	$ -

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$192	ISO-NE
2	Post-96 PTF Plant Allocator	14.5%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	85.5%	Post-96 WS5, line 23
4	Post-96 Revenues	$28	Line 1 x Line 2
5	Pre-97 Revenues	$164	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2009

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,985,357	$ 507,817	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,985,357	$ 507,817	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 912,528	$ 155,224	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 2,072,829	$ 352,593	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	11,105	1,889	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	36,928	6,281	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	167,237	15,791	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 2,288,099	$ 376,554	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 183,048	$ 30,124	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	49,525	8,424	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	10,590	1,801	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	12,390	2,108	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	614,330	104,499	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	128,302	21,825	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(164)	(28)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 998,021	$ 168,753	Per-97 and Post-96 WS1
31	As-Filed / Billed June 1, 2012 - May 31, 2013 less True-Up component		$ 382,942	$ 53,752	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ 615,079**	**$ 115,002**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ 615,079	Under collection
Post1996	$ 115,002	Under collection
Net Total	$ 730,080	Under collection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2008	$ 615,078.69	$ 115,002	0.27%	$ 1,660.71	$ 311		
					-			
2	July 2008	616,739.40	115,312.20	0.28%	1,726.87	322.87		
3	August 2008	616,739.40	115,312.20	0.28%	1,726.87	322.87		
4	September 2008	616,739.40	115,312.20	0.27%	1,665.20	311.34		
					-			
6	October 2008	621,858.34	116,269.30	0.28%	1,741.20	325.55		
7	November 2008	621,858.34	116,269.30	0.27%	1,679.02	313.93		
8	December 2008	621,858.34	116,269.30	0.28%	1,741.20	325.55		
					-			
9	January 2009	627,019.76	117,234.33	0.28%	1,755.66	328.26		
10	February 2009	627,019.76	117,234.33	0.25%	1,567.55	293.09		
11	March 2009	627,019.76	117,234.33	0.28%	1,755.66	328.26		
					-			
12	April 2009	632,098.62	118,183.93	0.27%	1,706.67	319.10		
13	May 2009	632,098.62	118,183.93	0.28%	1,769.88	330.92		
14			Total Interest		$ 20,496	$ 3,832		$ 24,329
15			True-Up		$ 615,079	$ 115,002		$ 730,080
16			**Total TU & Int**		**$ 635,575**	**$ 118,834**	**$ 754,409**	**Under Collectior Added to PTF A**

TU WS2

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	4,335,394
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	3,493,174
Seabrook Substation not Pool-Supported PTF		842,220
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	4,335,394
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,325,191
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	1,067,752
Seabrook Substation not Pool-Supported PTF Plant Related		257,440
General Plant Related		-
Total Accumulated Provision	$	1,325,191
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		71,921
General Plant Related		-
	$	71,921
O & M Expense		
O&M excluding Transmission Support Payments		892,142
Transmission Support Payments		595,268
A & G Expense		
Property Insurance Expense	$	192,453
Regulatory Commission Expense		-
Other A&G Expenses		5,869,624
Total Administrative and General Expenses	$	6,062,077
Transmission Wages and Salaries		219,365
Administrative and General Wages and Salaries		101,526
Total Wages and Salaries	$	7,081,696
Other		
Prepayments	$	513,146
Materials and Supplies	$	5,554,313

Supporting Information From Form 1		
FERC Account		
165	Prepayments	513,146
408.1	Taxes Other than Income Taxes - Payroll Taxes	572,554
408.1	Taxes Other than Income Taxes - Property Taxes	15,379
	Regulatory Commission Assessments	-
561	Reliability Planning and Standards Development	-
561	Reliability Planning and Standards Development Services	-
562	**Station Expense - Support Payments**	595,268
562	Station Expense - Other	-
570	**Total O&M excluding Support Payments**	892,142
430	Administrative and General Salaries	101,525
920	A&G - Seabrook Station A&G Salaries	101,526
921	A&G Office Supplies and Expenses	3,598
922	Outside Services	3,164
923	Property Insurance	192,453
924	Injuries and Damages	-
925	Pension & Welfare	-
926	Employee Pension and Benefits	5,599,988
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2010 through May 31, 2011

CORRECTED VERSION

Revenue Requirements for Test Year:	2009
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	291,425	Pre-97 WS1, ln 14-22	464,901	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(74)	Pre-97 WS1, ln 27	(118)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	291,352	Sum of above	464,782	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ (729,929)	TU WS4, line 16	$ 305,772	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ (438,577)	lns. 5+6+7	$770,555	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$331,977** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Attachment F Reference	Pre-'97	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	2,203,761	Pre-97 WS3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5
4	Total Plant (Lines 1+2+3)		2,203,761	
5	Accumulated Depreciation	(A)(1)(d)	462,739	Pre-97 WS3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		1,741,022	
10	Prepayments	(A)(1)(h)	735	Pre-97 WS3, line 16 column 5
11	Materials & Supplies	(A)(1)(i)	27,293	Pre-97 WS3, line 17 column 5
12	Cash Working Capital	(A)(1)(j)	37,237	Pre-97 WS3, line 24 column 5
13	Total Investment Base (Line 9+10+11+12)		1,806,287	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	144,503	Pre-97 WS2
15	Depreciation Expense	(B)	27,530	Pre-97 WS4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5
17	Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5
18	Property Tax Expense	(E)	13,714	Pre-97 WS4, line 9 column 5
19	Payroll Tax Expense	(F)	1,078	Pre-97 WS4, line 33 column 5
20	Operation & Maintenance Expense	(G)	100,680	Pre-97 WS4, line 14 column 5
21	Administrative & General Expense	(H)	3,920	Pre-97 WS4, line 30 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	NA
23	Transmission Support Revenue	(J)	0	NA
24	Transmission Support Expense	(K)	0	Pre-97 WS7
25	Transmission Related Expense from Generators	(L)	0	NA
26	Transmission Related Taxes and Fees Charge	(M)	0	NA
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(74)	Pre-97 WS8, line 5 column b
28	Transmission Rents Received from Electric Property	(O)	0	NA
29	Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**291,352**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/09	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 1{,}806{,}287) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 1{,}806{,}287) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 1,806,287	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	144,503	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,203,761	Directly Assigned	2,203,761	Directly Assigned	2,203,761	Post-96 WS 5, line 4
2	General Plant	0	0.5469%	0	52.7403%	0	
3	Total (line 1+2)					2,203,761	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,409,019	Directly Assigned	1,409,019	32.8412%	462,739	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					462,739	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	409,213	0.5469%	2,238	32.8412%	735	
17	Transmission Materials and Supplies (154)	5,561,223	1.4944%	83,107	32.8412%	27,293	
18	Cash Working Capital						
19	Operation & Maintenance Expense					100,680	
20	Administrative & General Expense					3,920	From MMWEC Accounting
21	Transmission Support Expense					193,299	
22	Subtotal (line 19+20+21)					297,899	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					37,237	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	83,828	Directly Assigned	83,828	32.8412%	27,530	Plant Data Su
2	General Depreciation	0	0.5469%	0	32.8412%	0	
3	Total (line 1+2)					27,530	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	41,759	Directly Assign (c)	41,759	32.8412% (a)	13,714	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	41,759				13,714	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	306,565	Directly Assigned	306,565	32.8412% (a)	100,680	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	306,565				100,680	
	Transmission Administrative and General						
20	Administrative and General	1,837,697					MMWEC Acc
21	less Property Insurance (#924)	199,107					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	1,638,590	0.5469% (b)	8,962	32.8412% (a)	2,943	
26	PLUS Property Insurance	199,107	1.4944% (c)	2,975	32.8412% (a)	977	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	32.8412% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	1,837,697				3,920	
33	Payroll Tax Expense - Transmission Related Total	600,320	0.5469% (b)	3,283	32.8412% (a)	1,078	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,203,761	From Data Support 1 worksheet
2	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	32.8412%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	3,539,059	From Data Support 1 worksheet
5	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	52.7403%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	38,224	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	38,224	Sum Lines 7 + 8
10	Total Wages and Salaries	7,116,124	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	127,029	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	6,989,095	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.54691%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	6,710,352	Sum Lines 15 + 16
18	Total Plant in Service	449,043,981	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	1.4944%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,203,761	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	3,539,059	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	5,742,820	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	38.3742%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	61.6258%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes — From Data Support 1 worksheet

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	MMWEC Revenues (a)	MMWEC Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$192	ISO-NE
2	Post-96 PTF Plant Allocator	61.6%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	38.4%	Post-96 WS5, line 23
4	Post-96 Revenues	$118	Line 1 x Line 2
5	Pre-97 Revenues	$74	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	3,539,059	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		3,539,059	
5	Accumulated Depreciation	(A)(1)(d)	743,121	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		2,795,938	
10	Prepayments	(A)(1)(h)	1,180	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	43,831	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	20,997	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		2,861,946	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	228,956	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	44,211	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	22,024	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	1,732	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	161,683	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	6,295	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(118)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**464,782**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/09	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}861{,}946) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}861{,}946) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,861,946	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	228,956	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	3,539,059	Directly Assigned	3,539,059	Directly Assigned	3,539,059	Post-96 WS 5, line 4
2	General Plant	0	0.5469%	0	52.7403%	0	
3	Total (line 1+2)	3,539,059				3,539,059	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,409,019	Directly Assigned	1,409,019	52.7403%	743,121	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					743,121	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	409,213	0.5469%	2,238	52.7403%	1,180	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	5,561,223	1.4944%	83,107	52.7403%	43,831	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					161,683	Post-96 WS 1, Line 21
23	Administrative & General Expense					6,295	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					167,978	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					20,997	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	83,828	Directly Assigned	83,828	52.7403%	44,211	Plant Data Support 1 worksheet
2	General Depreciation	0	0.5469%	0	52.7403%	0	
3	Total (line 1+2)					44,211	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	41,759	Directly Assigned	41,759	52.7403% (a)	22,024	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	41,759				22,024	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	306,565	Directly Assigned (c)	306,565	52.7403% (a)	161,683	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	306,565				161,683	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	1,837,697					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	199,107					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	1,638,590	0.5469% (b)	8,962	52.7403% (a)	4,726	
25	PLUS Property Insurance (see note 2)	199,107	1.4944%	2,975	52.7403% (a)	1,569	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	1.4944%	0	52.7403% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	1,837,697		0	52.7403% (a)	6,295	
32	Payroll Tax Expense - Tranmission Related (see note 2)	600,320	0.5469% (b)	3,283	52.7403% (a)	1,732	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,203,761	From Data Support 1 worksheet
2	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
3	Percent Allocation	32.8412%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	3,539,059	From Data Support 1 worksheet
5	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
6	Percent Allocation	52.7403%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	38,224	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	38,224	Sum Lines 7 + 8
10	Total Wages and Salaries	7,116,124	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	127,029	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	6,989,095	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.5469%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	6,710,352	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	6,710,352	Sum Lines 15 + 16
18	Total Plant in Service	449,043,981	From Data Support 1 worksheet
19	Percent Allocation	1.4944%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,203,761	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	3,539,059	From Data Support 1 worksheet
22	Total PTF Transmission Plant	5,742,820	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	38.3742%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	61.6258%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2010	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	13.14%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$228,956	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	44,211	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	22,024	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	1,732	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	161,683	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	6,295	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$464,901	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$3,539,059	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			13.14%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
Total Forecast Capital Additions	$ -

DONE

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$192	ISO-NE
2	Post-96 PTF Plant Allocator	61.6%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	38.4%	Post-96 WS5, line 23
4	Post-96 Revenues	$118	Line 1 x Line 2
5	Pre-97 Revenues	$74	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2013

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,203,761	$ 3,539,059	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,203,761	$ 3,539,059	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 462,739	$ 743,121	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 1,741,022	$ 2,795,938	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	735	1,180	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	27,293	43,831	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	37,237	20,997	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 1,806,287	$ 2,861,946	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 144,503	$ 228,956	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	27,530	44,211	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	13,714	22,024	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	1,078	1,732	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	100,680	161,683	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	3,920	6,295	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(74)	(118)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 291,352	$ 464,782	Per-97 and Post-96 WS1
31	Corrected As-Filed / Billed June 1, 2012 - May 31, 2013 less True-Up component		$ 998,021	$ 168,753	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ (706,670)**	**$ 296,029**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ (706,670)	Over collection
Post1996	$ 296,029	Over collection
Net Total	$ (410,641)	Overcollection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2009	$ (706,669.56)	$ 296,029	0.28%	$ (1,978.67)	$ 829		
					-			
2	July 2009	(708,648.24)	296,857.73	0.27%	(1,913.35)	801.52		
3	August 2009	(708,648.24)	296,857.73	0.27%	(1,913.35)	801.52		
4	September 2009	(708,648.24)	296,857.73	0.27%	(1,913.35)	801.52		
					-			
6	October 2009	(714,388.29)	299,262.28	0.27%	(1,928.85)	808.01		
7	November 2009	(714,388.29)	299,262.28	0.27%	(1,928.85)	808.01		
8	December 2009	(714,388.29)	299,262.28	0.27%	(1,928.85)	808.01		
					-			
9	0 January 2013	(720,174.83)	301,686.30	0.27%	(1,944.47)	814.55		
10	February 2010	(720,174.83)	301,686.30	0.27%	(1,944.47)	814.55		
11	March 2010	(720,174.83)	301,686.30	0.27%	(1,944.47)	814.55		
					-			
12	April 2010	(726,008.25)	304,129.96	0.27%	(1,960.22)	821.15		
13	May 2010	(726,008.25)	304,129.96	0.27%	(1,960.22)	821.15		
14			Total Interest		$ (23,259)	$ 9,743		$ (13,516)
15			True-Up		$ (706,670)	$ 296,029		$ (410,641)
16			**Total TU & Int**		**$ (729,929)**	**$ 305,772**	**$ (424,156)**	**Over Collection Credit to PTF AT**

MMWEC Cost Data for 2009

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	6,710,352
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	5,742,820
Seabrook Substation not Pool-Supported PTF		967,532
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	6,710,352
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,409,019
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	1,205,860
Seabrook Substation not Pool-Supported PTF Plant Related		203,159
General Plant Related		-
Total Accumulated Provision	$	1,409,019
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		83,828
General Plant Related		-
	$	83,828
O & M Expense		
O&M excluding Transmission Support Payments		306,565
Transmission Support Payments		193,299
A & G Expense		
Property Insurance Expense	$	199,107
Regulatory Commission Expense		-
Other A&G Expenses		1,638,590
Total Administrative and General Expenses	$	1,837,697
Transmission Wages and Salaries		38,224
Administrative and General Wages and Salaries		127,029
Total Wages and Salaries	$	7,116,124
Other		
Prepayments	$	409,213
Materials and Supplies	$	5,561,223

Supporting Information From Form 1		
FERC Account		
165	Prepayments	409,213
408.1	Taxes Other than Income Taxes - Payroll Taxes	600,320
408.1	Taxes Other than Income Taxes - Property Taxes	41,759
	Regulatory Commission Assessments	-
561.5	Reliability Planning and Standards Development	
561.8	Reliability Planning and Standards Development Services	
562	**Station Expense - Support Payments**	193,299
570	**Total O&M excluding Support Payments**	306,565
920	Administrative and General Salaries	127,031
921	A&G - Seabrook Station A&G Salaries	127,029
922	A&G Office Supplies and Expenses	4,368
923	Outside Services	4,890
924	Property Insurance	199,107
925	Injuries and Damages	-
926	Employee Pension and Benefits	1,350,485
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2011 through May 31, 2012

CORRECTED VERSION

Revenue Requirements for Test Year:	2010
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	301,126	Pre-97 WS1, ln 14-22	569,812	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(100)	Pre-97 WS1, ln 27	(188)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	301,026	Sum of above	569,625	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ 9,996	TU WS4, line 16	$ 108,336	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 311,022	lns. 5+6+7	$677,961	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$988,983** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Attachment F Reference	Pre-'97	Reference	Post-'96	Total
	I. INVESTMENT BASE	Section:				
1	Transmission Plant	(A)(1)(a)	2,044,891	Pre-97 WS3, line 1 column 5	3,823,753	5,868,644
2	General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
3	Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
4	Total Plant (Lines 1+2+3)		2,044,891		3,823,753	5,868,644
5	Accumulated Depreciation	(A)(1)(d)	483,080	Pre-97 WS3, line 7 column 5	903,315	1,386,395
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
7	Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
8	Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
9	Net Investment (Line 4-5-6+7+8)		1,561,811		2,920,438	4,482,249
10	Prepayments	(A)(1)(h)	1,224	Pre-97 WS3, line 16 column 5	2,288	3,512
11	Materials & Supplies	(A)(1)(i)	26,654	Pre-97 WS3, line 17 column 5	49,841	76,495
12	Cash Working Capital	(A)(1)(j)	(32,477)	Pre-97 WS3, line 24 column 5	23,458	(9,019)
13	Total Investment Base (Line 9+10+11+12)		1,557,212		2,996,025	4,553,237
	II. REVENUE REQUIREMENTS					
14	Investment Return and Income Taxes	(A)	124,577	Pre-97 WS2	239,682	364,259
15	Depreciation Expense	(B)	38,413	Pre-97 WS4, line 3 column 5	71,829	110,242
16	Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
17	Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
18	Property Tax Expense	(E)	36,219	Pre-97 WS4, line 9 column 5	67,727	103,946
19	Payroll Tax Expense	(F)	1,556	Pre-97 WS4, line 33 column 5	2,910	4,467
20	Operation & Maintenance Expense	(G)	93,968	Pre-97 WS4, line 14 column 5	175,712	269,680
21	Administrative & General Expense	(H)	6,392	Pre-97 WS4, line 30 column 5	11,952	18,344
22	Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
23	Transmission Support Revenue	(J)	0	NA	0	0
24	Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
25	Transmission Related Expense from Generators	(L)	0	NA	0	0
26	Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(100)	Pre-97 WS8, line 5 column b	(188)	(288)
28	Transmission Rents Received from Electric Property	(O)	0	NA	0	0
					0	0
29	Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**301,026**		**569,625**	**870,650**

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/10	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 1{,}557{,}212) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 1{,}557{,}212) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 1,557,212	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	124,577	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,044,891	Directly Assigned	2,044,891	Directly Assigned	2,044,891	Post-96 WS 5, line 4
2	General Plant	0	0.8581%	0	59.0117%	0	
3	Total (line 1+2)					2,044,891	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,530,739	Directly Assigned	1,530,739	31.5586%	483,080	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					483,080	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	451,883	0.8581%	3,878	31.5586%	1,224	
17	Transmission Materials and Supplies (154)	5,914,529	1.4280%	84,459	31.5586%	26,654	
18	Cash Working Capital						
19	Operation & Maintenance Expense					93,968	
20	Administrative & General Expense					6,392	From MMWEC Accounting
21	Transmission Support Expense					(360,176)	
22	Subtotal (line 19+20+21)					(259,816)	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					(32,477)	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	121,720	Directly Assigned	121,720	31.5586%	38,413	Plant Data Su
2	General Depreciation	0	0.8581%	0	31.5586%	0	
3	Total (line 1+2)					38,413	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	114,768	Directly Assign (c)	114,768	31.5586% (a)	36,219	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	114,768				36,219	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	297,758	Directly Assigned	297,758	31.5586% (a)	93,968	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	297,758				93,968	
	Transmission Administrative and General						
20	Administrative and General	2,221,156					MMWEC Acc
21	less Property Insurance (#924)	209,482					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	2,011,674	0.8581% (b)	17,263	31.5586% (a)	5,448	
26	PLUS Property Insurance	209,482	1.4280% (c)	2,991	31.5586% (a)	944	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	31.5586% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	2,221,156				6,392	
33	Payroll Tax Expense - Transmission Related Total	574,723	0.8581% (b)	4,932	31.5586% (a)	1,556	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,044,891	From Data Support 1 worksheet
2	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	31.5586%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	3,823,753	From Data Support 1 worksheet
5	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	59.0117%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	62,088	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	62,088	Sum Lines 7 + 8
10	Total Wages and Salaries	7,346,752	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	111,627	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	7,235,125	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.85814%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	6,479,656	Sum Lines 15 + 16
18	Total Plant in Service	453,750,544	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	1.4280%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,044,891	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	3,823,753	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	5,868,644	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	34.8444%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	65.1556%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes — From Data Support 1 worksheet

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	MMWEC Revenues (a)	MMWEC Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$288	ISO-NE
2	Post-96 PTF Plant Allocator	65.2%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	34.8%	Post-96 WS5, line 23
4	Post-96 Revenues	$188	Line 1 x Line 2
5	Pre-97 Revenues	$100	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	3,823,753	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		3,823,753	
5	Accumulated Depreciation	(A)(1)(d)	903,315	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		2,920,438	
10	Prepayments	(A)(1)(h)	2,288	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	49,841	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	23,458	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		2,996,025	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	239,682	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	71,829	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	67,727	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	2,910	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	175,712	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	11,952	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(188)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**569,625**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/10	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}996{,}025) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}996{,}025) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,996,025	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	239,682	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	3,823,753	Directly Assigned	3,823,753	Directly Assigned	3,823,753	Post-96 WS 5, line 4
2	General Plant	0	0.8581%	0	59.0117%	0	
3	Total (line 1+2)	3,823,753				3,823,753	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,530,739	Directly Assigned	1,530,739	59.0117%	903,315	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					903,315	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	451,883	0.8581%	3,878	59.0117%	2,288	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	5,914,529	1.4280%	84,459	59.0117%	49,841	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					175,712	Post-96 WS 1, Line 21
23	Administrative & General Expense					11,952	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					187,664	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					23,458	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	121,720	Directly Assigned	121,720	59.0117%	71,829	Plant Data Support 1 worksheet
2	General Depreciation	0	0.8581%	0	59.0117%	0	
3	Total (line 1+2)					71,829	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	114,768	Directly Assigned	114,768	59.0117% (a)	67,727	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	114,768				67,727	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	297,758	Directly Assigned (c)	297,758	59.0117% (a)	175,712	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	297,758				175,712	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	2,221,156					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	209,482					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	2,011,674	0.8581% (b)	17,263	59.0117% (a)	10,187	
25	PLUS Property Insurance (see note 2)	209,482	1.4280%	2,991	59.0117% (a)	1,765	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	1.4280%	0	59.0117% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	2,221,156		0	59.0117% (a)	11,952	
32	Payroll Tax Expense - Tranmission Related (see note 2)	574,723	0.8581% (b)	4,932	59.0117% (a)	2,910	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,044,891	From Data Support 1 worksheet
2	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
3	Percent Allocation	31.5586%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	3,823,753	From Data Support 1 worksheet
5	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
6	Percent Allocation	59.0117%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	62,088	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	62,088	Sum Lines 7 + 8
10	Total Wages and Salaries	7,346,752	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	111,627	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	7,235,125	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.8581%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	6,479,656	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	6,479,656	Sum Lines 15 + 16
18	Total Plant in Service	453,750,544	From Data Support 1 worksheet
19	Percent Allocation	1.4280%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,044,891	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	3,823,753	From Data Support 1 worksheet
22	Total PTF Transmission Plant	5,868,644	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	34.8444%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	65.1556%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$288	ISO-NE
2	Post-96 PTF Plant Allocator	65.2%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	34.8%	Post-96 WS5, line 23
4	Post-96 Revenues	$188	Line 1 x Line 2
5	Pre-97 Revenues	$100	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2011

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,044,891	$ 3,823,753	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,044,891	$ 3,823,753	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 483,080	$ 903,315	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 1,561,811	$ 2,920,438	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	1,224	2,288	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	26,654	49,841	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	-32,477	23,458	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 1,557,212	$ 2,996,025	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 124,577	$ 239,682	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	38,413	71,829	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	36,219	67,727	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	1,556	2,910	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	93,968	175,712	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	6,392	11,952	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(100)	(188)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 301,026	$ 569,625	Per-97 and Post-96 WS1
31	Corrected As-Filed / Billed June 1, 2012 - May 31, 2013 less True-Up component		$ 291,352	$ 464,782	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ 9,674**	**$ 104,842**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ 9,674	Under collection
Post1996	$ 104,842	Under collection
Net Total	$ 114,516	Under collection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2010	$ 9,674.05	$ 104,842	0.27%	$ 26.12	$ 283		
					-			
2	July 2010	9,700.17	105,125.35	0.28%	27.16	294.35		
3	August 2010	9,700.17	105,125.35	0.28%	27.16	294.35		
4	September 2010	9,700.17	105,125.35	0.27%	26.19	283.84		
					-			
6	October 2010	9,780.68	105,997.89	0.28%	27.39	296.79		
7	November 2010	9,780.68	105,997.89	0.27%	26.41	286.19		
8	December 2010	9,780.68	105,997.89	0.28%	27.39	296.79		
					-			
9	January 2011	9,861.86	106,877.67	0.28%	27.61	299.26		
10	February 2011	9,861.86	106,877.67	0.25%	24.65	267.19		
11	March 2011	9,861.86	106,877.67	0.28%	27.61	299.26		
					-			
12	April 2011	9,941.74	107,743.38	0.27%	26.84	290.91		
13	May 2011	9,941.74	107,743.38	0.28%	27.84	301.68		
14			Total Interest		$ 322	$ 3,494		$ 3,816
15			True-Up		$ 9,674	$ 104,842		$ 114,516
16			**Total TU & Int**		**$ 9,996**	**$ 108,336**	**$ 118,332**	**Under Collectior Added to PTF A**

MMWEC Cost Data for 2010

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	6,479,656
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	5,868,644
Seabrook Substation not Pool-Supported PTF		611,012
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	6,479,656
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,530,739
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	1,386,395
Seabrook Substation not Pool-Supported PTF Plant Related		144,344
General Plant Related		-
Total Accumulated Provision	$	1,530,739
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		121,720
General Plant Related		-
	$	121,720
O & M Expense		
O&M excluding Transmission Support Payments		297,758
Transmission Support Payments		(360,176)
A & G Expense		
Property Insurance Expense	$	209,482
Regulatory Commission Expense		-
Other A&G Expenses		2,011,674
Total Administrative and General Expenses	$	2,221,156
Transmission Wages and Salaries		62,088
Administrative and General Wages and Salaries		111,627
Total Wages and Salaries	$	7,346,752
Other		
Prepayments	$	451,883
Materials and Supplies	$	5,914,529

FERC Account	Supporting Information From Form 1	
165	Prepayments	451,883
408.1	Taxes Other than Income Taxes - Payroll Taxes	574,723
408.1	Taxes Other than Income Taxes - Property Taxes	114,768
	Regulatory Commission Assessments	-
561.5	Reliability Planning and Standards Development	-
561.8	Reliability Planning and Standards Development Services	-
562	**Station Expense - Support Payments**	(360,176)
570	**Total O&M excluding Support Payments**	297,758
920	Administrative and General Salaries	111,628
921	A&G - Seabrook Station A&G Salaries	111,627
922	A&G Office Supplies and Expenses	2,848
923	Outside Services	3,526
924	Property Insurance	209,482
925	Injuries and Damages	177,086
926	Employee Pension and Benefits	1,716,587
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

For Restating RNS Rates Effective June 1, 2012 through May 31, 2013

CORRECTED VERSION

Revenue Requirements for Test Year:	2011
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	MMWEC
DUNs number of Participant responsible for customer's billing:	071724900

	Line No.	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	1	351,729	Pre-97 WS1, ln 14-22	720,440	Post-96 WS1, ln 14-2
Total of Attachment F - Section J - Support Revenue	2	0	Pre-97 WS1, ln 23	0	Post-96 WS1, ln 23
				0	
Total of Attachment F - Section K - Support Expense	3	0	Pre-97 WS1, ln 24	0	Post-96 WS1, ln 24
Total of Attachment F - Section (L through O)	4	(61)	Pre-97 WS1, ln 27	(125)	Post-96 WS1, ln 27
Sub Total - Sum (A through I) - J + K + (L through O)	5	351,669	Sum of above	720,315	Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6	N/A		$0	Post-96 WS8, ln. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7	$ 52,331	TU WS4, line 16	$ 155,712	TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8	$ 403,999	lns. 5+6+7	$876,028	lns. 5+6+7

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest) **$1,280,027** Sum of lines 8 Pre-97 & Post-96 above

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

ing denotes an input

	Attachment F Reference	Pre-'97	Reference	Post-'96	Total
INVESTMENT BASE	Section:				
Transmission Plant	(A)(1)(a)	2,455,144	Pre-97 WS3, line 1 column 5	5,042,483	7,497,627
General Plant	(A)(1)(b)	0	Pre-97 WS3, line 2 column 5	0	0
Plant Held For Future Use	(A)(1)(c)	0	Pre-97 WS3, line 4 column 5	0	0
Total Plant (Lines 1+2+3)		2,455,144		5,042,483	7,497,627
Accumulated Depreciation	(A)(1)(d)	502,904	Pre-97 WS3, line 7 column 5	1,032,885	1,535,789
Accumulated Deferred Income Taxes	(A)(1)(e)	0	Pre-97 WS3, line 10 column 5	0	0
Loss On Reacquired Debt	(A)(1)(f)	0	Pre-97 WS3, line 11 column 5	0	0
Other Regulatory Assets	(A)(1)(g)	0	Pre-97 WS3, line 15 column 5	0	0
Net Investment (Line 4-5-6+7+8)		1,952,240		4,009,598	5,961,838
Prepayments	(A)(1)(h)	528	Pre-97 WS3, line 16 column 5	1,085	1,613
Materials & Supplies	(A)(1)(i)	33,387	Pre-97 WS3, line 17 column 5	68,571	101,958
Cash Working Capital	(A)(1)(j)	24,403	Pre-97 WS3, line 24 column 5	25,659	50,062
Total Investment Base (Line 9+10+11+12)		2,010,558		4,104,913	6,115,471

REVENUE REQUIREMENTS					
Investment Return and Income Taxes	(A)	160,845	Pre-97 WS2	328,393	489,238
Depreciation Expense	(B)	45,493	Pre-97 WS4, line 3 column 5	93,436	138,929
Amortization of Loss on Reacquired Debt	(C)	0	Pre-97 WS4, line 4 column 5	0	0
Investment Tax Credit	(D)	0	Pre-97 WS4, line 5 column 5	0	0
Property Tax Expense	(E)	44,343	Pre-97 WS4, line 9 column 5	91,073	135,416
Payroll Tax Expense	(F)	1,105	Pre-97 WS4, line 33 column 5	2,269	3,373
Operation & Maintenance Expense	(G)	95,136	Pre-97 WS4, line 14 column 5	195,393	290,529
Administrative & General Expense	(H)	4,808	Pre-97 WS4, line 30 column 5	9,876	14,684
Transmission Related Integrated Facilities Charge	(I)	0	NA	0	0
Transmission Support Revenue	(J)	0	NA	0	0
Transmission Support Expense	(K)	0	Pre-97 WS7	0	0
Transmission Related Expense from Generators	(L)	0	NA	0	0
Transmission Related Taxes and Fees Charge	(M)	0	NA	0	0
Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(61)	Pre-97 WS8, line 5 column b	(125)	(186)
Transmission Rents Received from Electric Property	(O)	0	NA	0	0
				0	0
Total Pre-'97 Revenue Requirements (Line 14 thru 28)		**351,669**		**720,315**	**1,071,984**

represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

	CAPITALIZATION 12/31/11	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}010{,}558) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})}{(1 - \text{State Income Tax Rate})} * \text{State Income Tax Rate}$$

$$= \frac{(0.0800 + (0 + 0) / 2{,}010{,}558) + 0.0000000)}{(1 - 0)} * 0$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,010,558	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	160,845	To Pre-97 WS1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) Pre-Post PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Pre-'97 PTF)	2,455,144	Directly Assigned	2,455,144	Directly Assigned	2,455,144	Post-96 WS 5, line 4
2	General Plant	0	0.5511%	0	29.8817%	0	
3	Total (line 1+2)					2,455,144	
4	Transmission Plant Held for Future Use	NA		NA		0	
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,682,983	Directly Assigned	1,682,983	29.8817%	502,904	
6	General Plant Accum. Depreciation	0		0		0	
7	Total (line 5+6)					502,904	From Plant Data Support 1
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	Directly Assigned	0	Directly Assigned	0	
9	Accumulated Deferred Taxes (190)	0		0		0	
10	Total (line 8+9)					0	
11	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
12	FAS 106	0		0		0	
13	FAS 109	0		0		0	
14	Other Regulatory Liabilities (254)	0		0		0	
15	Total (line 12+13+14)					0	
16	Transmission Prepayments (165)	320,879	0.5511%	1,768	29.8817%	528	
17	Transmission Materials and Supplies (154)	6,253,358	1.7867%	111,729	29.8817%	33,387	
18	Cash Working Capital						
19	Operation & Maintenance Expense					95,136	
20	Administrative & General Expense					4,808	From MMWEC Accounting
21	Transmission Support Expense					95,283	
22	Subtotal (line 19+20+21)					195,227	From MMWEC Accounting
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					24,403	

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		(1) Total	(2) Wage / PTF-Non-PTF Plant Allocation	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Pre-'97 PTF	152,244	Directly Assigned	152,244	29.8817%	45,493	Plant Data Su
2	General Depreciation	0	0.5511%	0	29.8817%	0	
3	Total (line 1+2)					45,493	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes	148,395	Directly Assign (c)	148,395	29.8817% (a)	44,343	MMWEC Acc
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	148,395				44,343	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	318,374	Directly Assigned	318,374	29.8817% (a)	95,136	MMWEC Acc
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	318,374				95,136	
	Transmission Administrative and General						
20	Administrative and General	2,438,655					MMWEC Acc
21	less Property Insurance (#924)	214,685					MMWEC Acc
22	less Regulatory Commission Expenses (#928)	0					0
23	less General Advertising Expense (#930.1)	0					
24	Subtotal [line 20 minus (21 thru 23)]	2,223,970	0.5511% (b)	12,256	29.8817% (a)	3,662	
26	PLUS Property Insurance	214,685	1.7867% (c)	3,836	29.8817% (a)	1,146	MMWEC Acc
28	PLUS Regulatory Comm. Exp.: FERC Assessments	0		0	29.8817% (a)	0	0
29	PLUS Trans. Related General Advertising Expense	0		0		0	
30	Total A&G [line 20 plus (26 thru 29)]	2,438,655				4,808	
33	Payroll Tax Expense - Transmission Related Total	670,763	0.5511% (b)	3,696	29.8817% (a)	1,105	MMWEC Acc

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Shading denotes an input

Line No.		Pre-'97	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,455,144	From Data Support 1 worksheet
2	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
3	Percent Allocation (Line 1/Line 2)	29.8817%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	5,042,483	From Data Support 1 worksheet
5	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
6	Percent Allocation (Line 4/Line 5)	61.3723%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	42,377	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	42,377	Sum Lines 7 + 8
10	Total Wages and Salaries	7,793,419	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	103,593	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	7,689,826	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	0.55108%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
17	Total Transmission Related Investment (Line 15 + Line 16)	8,216,218	Sum Lines 15 + 16
18	Total Plant in Service	459,861,271	From Data Support 1 worksheet
19	Percent Allocation (Line 17 / Line 18)	1.7867%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,455,144	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	5,042,483	From Data Support 1 worksheet
22	Total PTF Transmission Plant (Line 20+21)	7,497,627	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment (Line 20 / 22)	32.7456%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment (Line 21 / 22)	67.2544%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage (Line 23 + 24)	100.0000%	Sum Lines 23 + 24

Notes

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries #560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries #920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Shading denotes an input

Participant	PTF Supporting Facilities	FERC Form 1	MMWEC Revenues (a)	MMWEC Expenses (b)	
NEP	345 kV NH/MA border - Tewksbury 394 line			0	See note
NU	345 kV 363, 369 and 394 Seabrook Lines				See note
	Total =		0	0	

Amount by which Support Expense exceeds Support Revenues 0
(To Worksheet 3, Line 21, Column 5)

Note: MMWEC's Seabrook Support Payments are stated separately on separate Municipal Support Payment worksheet.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Pre-'97 ATRR

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$186	ISO-NE
2	Post-96 PTF Plant Allocator	67.3%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	32.7%	Post-96 WS5, line 23
4	Post-96 Revenues	$125	Line 1 x Line 2
5	Pre-97 Revenues	$61	Line 1 x Line 3

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		Attachment F Reference	MMWEC	Reference
	I. INVESTMENT BASE	Section:		
1	Transmission Plant	(A)(1)(a)	5,042,483	Post-96 WS 3, line 1, column 5
2	General Plant	(A)(1)(b)	0	Post-96 WS 3, line 2, column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Post-96 WS 3, line 5, column 5
4	Total Plant (Lines 1+2+3)		5,042,483	
5	Accumulated Depreciation	(A)(1)(d)	1,032,885	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Post-96 WS 3, line 12, column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Post-96 WS 3, line 14, column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Post-96 WS 3, line 18, column 5
9	Net Investment (Line 4-5-6+7+8)		4,009,598	
10	Prepayments	(A)(1)(h)	1,085	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	68,571	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	25,659	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		4,104,913	
	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	328,393	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	93,436	Post-96 WS4, line 3 column 5
17	Amortization of Loss on Reacquired Debt	(C)	0	Post-96 WS4, line 4 column 5
18	Investment Tax Credit	(D)	0	Post-96 WS4, line 5 column 5
19	Property Tax Expense	(E)	91,073	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	2,269	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	195,393	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	9,876	Post-96 WS4, line 28 column 5
23	Transmission Related Integrated Facilities Charge	(I)	0	NA
24	Transmission Support Revenue	(J)	0	Post-96 WS7
25	Transmission Support Expense	(K)	0	Post-96 WS7
26	Transmission Related Expense from Generators	(L)	0	NA
27	Transmission Related Taxes and Fees Charge	(M)	0	NA
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(125)	Post-96 WS9, line 7 column b
29	Transmission Rents Received from Electric Property	(O)	0	NA
30				
31	Total Post-'96 Revenue Requirements (Line 14 thru 29)		**720,315**	

NOTES:
1. All amounts represent MMWEC's 11.5934% ownership share in the Seabrook Transmission Substation.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/11	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ NA	0.00%	0.00%	0.00%	
PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY (see note)	NA	100.00%	8.00%	8.00%	8.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	8.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECT. II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 4{,}104{,}913) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0800 + (0 + 0) / 4{,}104{,}913) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) Cost of Capital Rate = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 4,104,913	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	328,393	To Post-96 WS 1, Line 14

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Transmission Plant						
1	Transmission Plant (Post-'96 PTF)	5,042,483	Directly Assigned	5,042,483	Directly Assigned	5,042,483	Post-96 WS 5, line 4
2	General Plant	0	0.5511%	0	61.3723%	0	
3	Total (line 1+2)	5,042,483				5,042,483	
4	Transmission Plant (Post-'03 PTF incl. in line 1)	NA				NA	
5	Transmission Plant Held for Future Use	0	Directly Assigned	0	Directly Assigned	0	
	Transmission Accumulated Depreciation						
6	Transmission Accum. Depreciation (note 1)	1,682,983	Directly Assigned	1,682,983	61.3723%	1,032,885	From Plant Data Support 1
7	General Plant Accum. Depreciation	0	Directly Assigned	0	Directly Assigned	0	
8	Total (line 6+7)					1,032,885	
9	Transmission Accum. Depreciation Post-2003 Investments (note 2)	NA	0	NA	0	NA	
	Transmission Accumulated Deferred Taxes						
10	Accumulated Deferred Taxes (281-283) (FPL-NED Direct Assignment)	0	Directly Assigned	0	Directly Assigned	0	
11	Accumulated Deferred Taxes (190)	0		0		0	
12	Total (line 10+11)					0	
13	Accumulated Deferred Taxes Post-2003 Investments (note 2)	NA	NA	NA	NA (b)	NA	
14	Transmission loss on Reacquired Debt	0		0		0	
	Other Regulatory Assets						
15	FAS 106	0		0		0	
16	FAS 109	0		0		0	
17	Other Regulatory Liabilities (254)	0		0		0	
18	Total (line 15+16+17)					0	
19	Transmission Prepayments (165)	320,879	0.5511%	1,768	61.3723%	1,085	From MMWEC Accounting
20	Transmission Materials and Supplies (154)	6,253,358	1.7867%	111,729	61.3723%	68,571	From MMWEC Accounting
21	Cash Working Capital						
22	Operation & Maintenance Expense					195,393	Post-96 WS 1, Line 21
23	Administrative & General Expense					9,876	Post-96 WS 1, Line 22
24	Transmission Support Expense					0	Post-96 WS 7
25	Subtotal (line 22+23+24)					205,269	
26						0.125	x 45 / 360
27	Total (line 25 * line 26)					25,659	

Notes/ References:

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF/HTF Allocation Factor	(5) = (3)*(4) PTF Allocated	Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation - Post-'96 PTF (Note 1)	152,244	Directly Assigned	152,244	61.3723%	93,436	Plant Data Support 1 worksheet
2	General Depreciation	0	0.5511%	0	61.3723%	0	
3	Total (line 1+2)					93,436	
4	Amortization of Loss on Reacquired Debt	0		0		0	
5	Amortization of Investment Tax Credits	0		0		0	
	Property Taxes						
7	Transmission Property Taxes (see note 2)	148,395	Directly Assigned	148,395	61.3723% (a)	91,073	MMWEC Accounting Data
8	General Property Taxes	0		0		0	
9	Total (line 7+8)	148,395				91,073	
	Transmission Operation and Maintenance						
10	Operation and Maintenance (Directly Assigned to Transmission; Allocated to PTF)	318,374	Directly Assigned (c)	318,374	61.3723% (a)	195,393	MMWEC Accounting Data
11	Transmission of Electricity by Others (#565)	0		0		0	
12	Load Dispatching (#561)	0		0		0	
13	Station Expenses & Rents (#562 / #567)	0		0		0	
14	Total lines: 10, 11, 12 & 13	318,374				195,393	
	Transmission Administrative and General						
15	Administrative and General (see note 2)	2,438,655					MMWEC Accounting Data
16	less Property Insurance (#924) (see note 2)	214,685					MMWEC Accounting Data
17	less Regulatory Commission Expenses (#928) (see note 2)	0					
18	less General Advertising Expense (#930.1)	0					
19	Subtotal [line 15 minus (16 thru 18)]	2,223,970	0.5511% (b)	12,256	61.3723% (a)	7,522	
25	PLUS Property Insurance (see note 2)	214,685	1.7867%	3,836	61.3723% (a)	2,354	MMWEC Accounting Data
26	PLUS Regulatory Comm. Exp.: FERC Assessments (see note 2)	0	1.7867%	0	61.3723% (a)	0	
27	PLUS Trans. Related General Advertising Expense	0		0		0	
28	Total A&G [line 19 plus (25 thru 27)]	2,438,655		0	61.3723% (a)	9,876	
32	Payroll Tax Expense - Tranmission Related (see note 2)	670,763	0.5511% (b)	3,696	61.3723% (a)	2,269	MMWEC Accounting Data

Notes:

Reference (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to MMWEC)
(b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to MMWEC.
(c) All Transmission Plant reflected here in is related to Seabrook Transmission Substation plant owned by MMWEC.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Shading denotes an input

Line No.		MMWEC	Reference
	PTF/HTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment (Pre 1997)	2,455,144	From Data Support 1 worksheet
2	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
3	Percent Allocation	29.8817%	Line 1 / line 2
	PTF/HTF Transmission Plant Allocation Factor		
4	PTF Transmission Investment (Post-1996)	5,042,483	From Data Support 1 worksheet
5	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
6	Percent Allocation	61.3723%	Line 4 / line 5
	Transmission Wages and Salaries Allocation Factor		
7	Direct Transmission Wages and Salaries	42,377	From MMWEC Accounting Data
8	Affiliated Company Transmission Wages and Salaries	0	
9	Total Transmission Wages and Salaries	42,377	Sum Lines 7 + 8
10	Total Wages and Salaries	7,793,419	From MMWEC Accounting Data
11	Administrative and General Wages and Salaries	103,593	From MMWEC Accounting Data
12	Affiliated Company Wages and Salaries less A&G	0	
13	Total Wages and Salaries net of A&G	7,689,826	Sum Lines 10 + 11 + 12
14	Percent Allocation	0.5511%	Line 9 / Line 13
	Plant Allocation Factor		
15	Total Transmission Investment	8,216,218	From Data Support 1 worksheet
16	plus Transmission-Related General Plant	0	
17	Total Transmission Related Investment	8,216,218	Sum Lines 15 + 16
18	Total Plant in Service	459,861,271	From Data Support 1 worksheet
19	Percent Allocation	1.7867%	Line 17 / Line 18
	Pre-1997 and Post 1996 Transmission Plant		
20	PTF PRE 1997 Transmission Investment	2,455,144	From Data Support 1 worksheet
21	PTF POST 1996 Transmission Investment	5,042,483	From Data Support 1 worksheet
22	Total PTF Transmission Plant	7,497,627	Sum Lines 20 + 21
23	Percentage PTF PRE 1997 Transmission Investment	32.7456%	Line 20 / Line 22
24	Percentage PTF POST 1996 Transmission Investment	67.2544%	Line 21 / Line 22
25	Total PTF Transmission Plant Percentage	100.0000%	Sum Lines 23 + 24

Notes

1 Total Transmission Plant In-Service reflects MMWEC's share of the Seabrook Switchyard, excluding the GSU. PTF-related Plant-In-Service is based on records of majority owner (NHT) based on a FERC-accepted study - 2004 ABB Study. Pre-97 and Post-96 vintageing is also based on NHT percentage of PTF Plant In Service.

2 Transmission Wages and Salaries Allocation Factor is derived from MMWEC's share of wages and salaries incurred by Seabrook Station.

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96
Affiliated Company Wages and Salaries

Shading denotes an input

Line		MMWEC
	"Affiliated" Transmission Wages and Salaries	
	#560 - 573	
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11	Total Transmission (1 thru 10)	0
12	Total "Affiliated" Wages and Salaries	0
	Less "Affiliated" Administrative and General Salaries	
	#920 - 935	
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21	Total Affilitated Administrative and General Salaries (13 thru 20)	0
22 = 12	Total "Affiliated" less A&G	0

RTO-NE Regional Transmission Service

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements

per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Post-'96

Input Revenues associated with the NPTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Post-97 WS1, Lines 23 and 24.

	Shading denotes an input		MMWEC	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
NEP				0
	Not Applicable to Post-96 Period			
				0

RTO-NE Regional Transmission Service
MMWEC's Seabrook PTF Annual Transmission Revenue Requirements
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Forecast Transmission Revenue Requirements of PTF Facilities

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	NNWEC	Reference
1	Forecasted Transmission Plant Additions	2012	Appendix C	$0	Note 1
2	Carrying Charge Factor		Appendix C	14.29%	Line 15
3	Total Forecasted Revenue Requirements (Lines 1*2)			$0	Line 1 x Line 2
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	$328,393	Post-96, WS 1, line 14
5	Incentive Investment Return and Income Taxes (Eligible Investments)			0	Post-96, WS 1, line 15
6	Depreciation Expense		(B)	93,436	Post-96, WS 1, line 16
7	Amortization of Loss on Reacquired Debt		(C)	0	Post-96, WS 1, line 17
8	Investment Tax Credit		(D)	0	Post-96, WS 1, line 18
9	Property Tax Expense		(E)	91,073	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	2,269	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	195,393	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	9,876	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			$720,440	Sum lines 4 thru 12
14	PTF Transmission Plant		(A)(1)(a)	$5,042,483	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			14.29%	Line 13 / Line 15

Note:

Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/13 Per NHT:

1
2
3
4
5
6
7
8
9
10

Total Forecast Capital Additions 0 **RECOVERY NOT SOUGHT IN RATES**

DONE

MMWEC's Seabrook PTF Annual Transmission Revenue Requirements per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff

Short-Term Revenues Received Under ISO-NE Tariff

Line No.	(a) Revenue Source	(b) Total Amount	Reference
1	TOUT Revenues	$186	ISO-NE
2	Post-96 PTF Plant Allocator	67.3%	Post-96 WS5, line 24
3	Pre-97 PTF Plant Allocator	32.7%	Post-96 WS5, line 23
4	Post-96 Revenues	$125	Line 1 x Line 2
5	Pre-97 Revenues	$61	Line 1 x Line 3

Sheet: Worksheet 1

MMWEC
Annual Revenue Requirements of PTF Facilities
Supporting True Up for Rates Effective June 1, 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	PRE97	POST 1996	Reference
1	Transmission Plant		$ 2,455,144	$ 5,042,483	Per-97 and Post-96 WS1
2	General Plant	Appendix C	0	0	Per-97 and Post-96 WS1
3	Plant Held For Future Use	Appendix C	0	0	Per-97 and Post-96 WS1
4	Total Plant (Lines 1+2+3)		$ 2,455,144	$ 5,042,483	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	$ 502,904	$ 1,032,885	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C	0	0	Per-97 and Post-96 WS1
7	Loss On Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
8	Other Regulatory Assets	Appendix C	0	0	Per-97 and Post-96 WS1
9	Net Investment (Line 4-5-6+7+8)		$ 1,952,240	$ 4,009,598	Per-97 and Post-96 WS1
10	Prepayments	Appendix C	528	1,085	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C	33,387	68,571	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C	24,403	25,659	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		$ 2,010,558	$ 4,104,913	Per-97 and Post-96 WS1
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	Appendix C	$ 160,845	$ 328,393	Per-97 and Post-96 WS1
15	Incentive Return and Income Taxes (Post-2003 Investments)	Appendix C		0	Per-97 and Post-96 WS1
16	Depreciation Expense	Appendix C	45,493	93,436	Per-97 and Post-96 WS1
17	Amortization of Loss on Reacquired Debt	Appendix C	0	0	Per-97 and Post-96 WS1
18	Investment Tax Credit	Appendix C	0	0	Per-97 and Post-96 WS1
19	Property Tax Expense	Appendix C	44,343	91,073	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C	1,105	2,269	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C	95,136	195,393	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C	4,808	9,876	Per-97 and Post-96 WS1
23	Transmission Related Integrated Facilities Charge	Appendix C	0	0	Per-97 and Post-96 WS1
24	Transmission Support Revenue	Appendix C	0	0	Per-97 and Post-96 WS1
25	Transmission Support Expense	Appendix C	0	0	Per-97 and Post-96 WS1
26	Transmission Related Expense from Generators	Appendix C	0	0	Per-97 and Post-96 WS1
27	Transmission Related Taxes and Fees Charge	Appendix C	0	0	Per-97 and Post-96 WS1
28	Revenue for ST Trans. Service Under NEPOOL Tariff	Appendix C	(61)	(125)	Per-97 and Post-96 WS1
29	Transmission Rents Received from Electric Property	Appendix C	0	0	Per-97 and Post-96 WS1
30	Restated per 2012 Form 1 Total Revenue Requirements (Line 14 thru 28)		$ 351,669	$ 720,315	Per-97 and Post-96 WS1
31	As-Filed / Billed June 1, 2012 - May 31, 2013 less True-Up component		$ 301,026	$ 569,625	June 2, 2009 RNS Rates
32	**True-Up (Over) / Under Collection** (line 30-31)		**$ 50,643**	**$ 150,691**	line 30 less line 31

MMWEC
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection / (Overcollection)	
PRE97	$ 50,643	Under collection
Post1996	$ 150,691	Under collection
Net Total	$ 201,334	Under collection

Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest		
1	June 2011	$ 50,643.05	$ 150,691	0.27%	$ 136.74	$ 407		
					-			
2	July 2011	50,779.79	151,097.74	0.27%	137.11	407.96		
3	August 2011	50,779.79	151,097.74	0.28%	142.18	423.07		
4	September 2011	50,779.79	151,097.74	0.27%	137.11	407.96		
					-			
6	October 2011	51,196.18	152,336.74	0.28%	143.35	426.54		
7	November 2011	51,196.18	152,336.74	0.27%	138.23	411.31		
8	December 2011	51,196.18	152,336.74	0.28%	143.35	426.54		
					-			
9	January 2012	51,621.11	153,601.14	0.28%	144.54	430.08		
10	February 2012	51,621.11	153,601.14	0.26%	134.21	399.36		
11	March 2012	51,621.11	153,601.14	0.28%	144.54	430.08		
					-			
12	April 2012	52,044.40	154,860.67	0.27%	140.52	418.12		
13	May 2012	52,044.40	154,860.67	0.28%	145.72	433.61		
14			Total Interest		$ 1,688	$ 5,022		$ 6,709
15			True-Up		$ 50,643	$ 150,691		$ 201,334
16			**Total TU & Int**		**$ 52,331**	**$ 155,712**	**$ 208,043**	**Under Collectior Added to PTF A**

MMWEC Cost Data for 2011

Assets		MMWEC Acounting
ELELCTRIC UTILITY PLAN:		
Transmission Plant in service	$	8,216,218
Held for Future Use		-
Electric Plant In Service Subcategory:		
Seabrook Substation Pool-Supported PTF Plant	$	7,497,627
Seabrook Substation not Pool-Supported PTF		718,590
Total Transmission Plant In-Service (incl. Plant Held for Future Use)	$	8,216,218
Construction work in progress		
Total Seabrook Related General Plant	$	-
Accumulated Provision for Depreciation Transmission Plant	$	1,682,983
Accumulated Provision for Depreciation Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related	$	1,535,789
Seabrook Substation not Pool-Supported PTF Plant Related		147,194
General Plant Related		-
Total Accumulated Provision	$	1,682,983
EXPENSES		
Depreciation Expense		
Total Transmission - Seabrook Substation		152,244
Depreciation Expense Subfunctional Category:		
Seabrook Substation Pool-Supported PTF Plant Related		138,929
Seabrook Substation not Pool-Supported PTF Plant Related		13,315
General Plant Related		-
	$	152,244
O & M Expense		
O&M excluding Transmission Support Payments		318,374
Transmission Support Payments		95,283
A & G Expense		
Property Insurance Expense	$	214,685
Regulatory Commission Expense		-
Other A&G Expenses		2,223,970
Total Administrative and General Expenses	$	2,438,655
Transmission Wages and Salaries		42,377
Administrative and General Wages and Salaries		103,593
Total Wages and Salaries	$	7,793,419
Other		
Prepayments	$	320,879
Materials and Supplies	$	6,253,358

FERC Account		
165	Prepayments	320,879
408.1	Taxes Other than Income Taxes - Payroll Taxes	670,763
408.1	Taxes Other than Income Taxes - Property Taxes	148,395
	Regulatory Commission Assessments	-
561.5	Reliability Planning and Standards Development	-
561.8	Reliability Planning and Standards Development Services	-
562	**Station Expense - Support Payments**	95,283
570	**Total O&M excluding Support Payments**	318,374
920	Administrative and General Salaries	103,595
921	A&G - Seabrook Station A&G Salaries	103,593
922	A&G Office Supplies and Expenses	1,976
923	Outside Services	2,553
924	Property Insurance	214,685
925	Injuries and Damages	177,793
926	Employee Pension and Benefits	1,938,189
928	Regulatory Commission Expense	-
930.1	General Advertising Expense	-
930.2	Misc. General	-

MMWEC'S EXCERPTS FROM PRIOR YEARS INFORMATIONAL FILINGS

FOR RNS RATES EFFECTIVE JUNE 1 OF EACH OF THE YEARS 2006-2012

Municipal Support of the New England PTF for 2005

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	Seabrook Revenue Requirements	Support and Revenue Requirements Total
Hingham	$703	$10,429	$4,385	$15,312	$12,620	$3,560	$0	$47,009	$10,804	$57,812
Hull	$209	$2,888	$1,318	$5,329	$4,393	$1,345	$748	$16,230	$3,760	$19,991
Middleborough	$623	$9,237	$3,886	$16,267	$13,407	$3,989	$988	$48,397	$11,478	$59,875
Pascoag,RI	$134	$1,848	$844	$3,453	$2,846	$0	$0	$9,125	$2,436	$11,561
Concord	$701	$10,403	$4,374	$0	$0	$0	$0	$15,478	$0	$15,478
Ashburnham	$104	$1,436	$656	$2,104	$1,734	$1,085	$0	$7,119	$1,485	$8,604
Boylston	$117	$1,618	$739	$2,742	$2,260	$934	$309	$8,719	$1,935	$10,654
Danvers	$1,399	$20,755	$8,730	$35,941	$29,623	$9,287	$0	$105,736	$25,360	$131,095
Georgetown	$135	$1,864	$851	$3,091	$2,547	$736	$0	$9,224	$2,181	$11,405
Groton,MA	$155	$2,293	$965	$4,161	$3,429	$899	$0	$11,901	$2,936	$14,837
Holden	$431	$6,449	$2,687	$12,828	$10,573	$2,567	$0	$35,535	$9,051	$44,586
Hudson	$863	$12,800	$5,382	$54,103	$44,593	$3,734	$2,012	$123,487	$36,411	$159,898
Ipswich	$0	$0	$0	$3,442	$2,837	$2,149	$0	$8,427	$2,428	$10,856
Littleton,MA	$430	$5,926	$2,706	$3,531	$2,911	$1,895	$988	$18,387	$2,492	$20,878
Mansfield	$978	$13,495	$6,161	$25,529	$21,042	$5,590	$0	$72,795	$18,013	$90,809
Marblehead	$496	$6,847	$3,126	$4,363	$3,596	$5,460	$1,656	$25,543	$3,078	$28,621
Middleton	$273	$3,768	$1,720	$10,600	$8,737	$1,555	$600	$27,253	$7,479	$34,733
N. Attleboro	$635	$9,418	$3,961	$12,213	$10,066	$6,166	$988	$43,447	$8,617	$52,064
Paxton	$102	$1,412	$645	$2,610	$2,151	$1,153	$0	$8,073	$1,842	$9,915
Peabody	$1,657	$24,600	$10,341	$36,514	$30,096	$10,498	$0	$113,707	$25,764	$139,471
Rowley	$92	$1,269	$580	$0	$0	$0	$0	$1,941	$0	$1,941
Shrewsbury	$943	$13,995	$5,884	$18,598	$15,329	$8,214	$2,471	$65,435	$13,123	$78,558
Sterling	$0	$0	$0	$6,602	$5,442	$1,039	$0	$13,083	$4,658	$17,741
Templeton	$319	$4,403	$2,010	$6,226	$5,131	$2,474	$0	$20,563	$4,393	$24,956
Wakefield	$728	$10,799	$4,542	$12,505	$10,307	$7,267	$2,607	$48,755	$8,823	$57,578
W.Boylston	$298	$4,110	$1,876	$5,861	$4,830	$2,799	$0	$19,774	$4,135	$23,909
Chicopee	$1,759	$27,311	$11,482	$0	$0	$0	$0	$40,552	$0	$40,552
S.Hadley	$676	$10,121	$4,220	$11,024	$9,086	$20,349	$0	$55,477	$7,779	$63,256
Westfield	$1,478	$21,925	$9,221	$11,777	$9,707	$39,356	$4,301	$97,765	$8,310	$106,074
Total Support:	$16,438	$241,420	$103,292	$326,726	$269,295	$144,100	$17,666	$1,118,937	$228,770	$1,347,707

Voting Share

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	May 17 2006
Revised on:	
Revenue Requirements for (year):	2,005
Customer:	Massachusetts Municipal Wholesale Electric Co.
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	264,291	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		264,291	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	264,291	(k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)
Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)	264,291	(l)=(k)+(b)+(g)-(h)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,262,553	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,262,553	
5	Accumulated Depreciation	(A)(1)(d)	1,503,857	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,758,696	
10	Prepayments	(A)(1)(h)	2,276	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	32,082	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	9,454	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,802,508	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	144,201	Worksheet 2
15	Depreciation Expense	(B)	39,670	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	3,616	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,174	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	69,237	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	6,393	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		264,291	

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2005

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTC**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 1,802,508) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 1,802,508) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	1,802,508	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		144,201	To Worksheet 1

Sheet: Worksheet 3a

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	6,148,800		6,148,800		3,262,553	Line 1, Worksheet 5
2	General Plant	0	0.4376% (a)	0	53.0600%	0	Page 8B, line 29g
3	Total (line 1+2)			6,148,800		3,262,553	
4	Transmission Plant Held for Future Use	0		0	53.0600%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	2,834,257		2,834,257	53.0600%	1,503,857	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.4376% (a)	0	53.0600%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			2,834,257		1,503,857	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.4254% (c)	0	53.0600%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.4254% (c)	0	53.0600%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	1.4254% (c)	0	53.0600%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.4376% (a)	0	53.0600%	0	None known
13	FAS 109	0	1.4254% (c)	0	53.0600%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.4254% (c)	0	53.0600%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	300,867	1.4254% (a)	4,289	53.0600%	2,276	Page 10, line 26c
17	Transmission Materials and Supplies	4,241,821	1.4254% (a)	60,463	53.0600%	32,082	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	69,237	Worksheet 1, Line 20
20	Administrative & General Expense	6,393	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	75,630	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	9,454	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	74,764		74,764	53.0600%	39,670	Page 16, line 31d
2	General Depreciation	0	0.4376% (a)	0	53.0600%	0	Page 17, line 29d
3	Total (line 1+2)			74,764		39,670	
4	Amortization of Loss on Reacquired Debt	0	1.4254% (c)	0	53.0600%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.4254% (c)	0	53.0600%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	53.0600%	0	See below
7	General Property Taxes	1,557,460	0.4376% (a)	6,815	53.0600%	3,616	See below
8	Total (line 6+7)			6,815		3,616	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	130,488		130,488	0.5306	69,237	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.5306	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.5306	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	130,488		130,488	53.0600%	69,237	
	Transmission Administrative and General						
14	Administrative and General	2,753,322					Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	2,753,322	0.4376% (a)	12,049	53.0600%	6,393	
19	*PLUS Property Insurance alloc. using Plant Allocatior*	*0*	*1.4254% (c)*	0	53.0600%	0	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.4254% (c)*	0	53.0600%	0	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*1.4254% (c)*	0	53.0600%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,753,322*		*12,049*		*6,393*	
23	*Payroll Tax Expense*	*505,485*	*0.4376% (a)*	*2,212*	*53.0600%*	*1,174*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	505,485	926-05
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	505,485	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	6,148,800	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	2,834,257	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	3,314,543	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	0	
1	PTF Transmission Investment	3,262,553	From Cost Breakdown Analysis
2	Total Transmission Investment	6,148,800	Page 8A, line 31g
3	Percent Allocation (Line 1/Line 2)	53.0600%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	26,592	Page 40, line 33b, 35b, 36b, 39b, 45b Breakdown (see Below)
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	26,592	
7	Total Wages and Salaries	6,076,100	Page 42, line 24
8	Administrative and General Wages and Salaries	0	Page 41, line 43b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,076,100	
11	Percent Allocation (Line 6/Line 10)	0.4376%	
	Plant Allocation Factor		
12	Total Transmission Investment	6,148,800	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	6,148,800	
15	Total Plant in Service	431,382,601	Page 8B, line 30g
16	Percent Allocation (Line 14 / Line 15)	1.4254%	b

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Municipal Support of the New England PTF for 2006

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	Seabrook Revenue Requirements	Support and Revenue Requirements Total
Hingham	$648	$10,429	$4,385	$14,629	$13,044	$3,500	$0	$46,634	$8,287	$54,922
Hull	$193	$2,748	$1,409	$5,092	$4,540	$1,322	$733	$16,038	$2,884	$18,922
Middleborough	$574	$9,237	$3,886	$15,541	$13,858	$3,922	$969	$47,987	$8,804	$56,791
Pascoag,RI	$124	$1,759	$902	$3,299	$2,941	$0	$0	$9,025	$1,869	$10,894
Concord	$646	$10,403	$4,374	$0	$0	$0	$0	$15,423	$0	$15,423
Ashburnham	$96	$1,367	$700	$2,010	$1,793	$1,066	$0	$7,033	$1,139	$8,172
Boylston	$108	$1,540	$789	$2,620	$2,336	$918	$303	$8,614	$1,484	$10,098
Danvers	$1,290	$20,755	$8,730	$34,338	$30,618	$9,129	$0	$104,861	$19,453	$124,313
Georgetown	$125	$1,774	$909	$2,953	$2,633	$723	$0	$9,117	$1,673	$10,790
Groton,MA	$143	$2,293	$965	$3,975	$3,545	$883	$0	$11,804	$2,252	$14,056
Holden	$397	$6,449	$2,687	$12,256	$10,928	$2,523	$0	$35,240	$6,943	$42,183
Hudson	$795	$12,800	$5,382	$51,691	$46,092	$3,670	$1,974	$122,404	$27,930	$150,334
Ipswich	$0	$0	$0	$3,288	$2,932	$2,113	$0	$8,332	$1,863	$10,195
Littleton,MA	$396	$5,640	$2,891	$3,374	$3,008	$1,863	$969	$18,141	$1,911	$20,053
Mansfield	$902	$12,844	$6,583	$24,391	$21,749	$5,495	$0	$71,963	$13,818	$85,780
Marblehead	$458	$6,516	$3,340	$4,168	$3,717	$5,367	$1,624	$25,189	$2,361	$27,551
Middleton	$252	$3,587	$1,838	$10,127	$9,030	$1,529	$588	$26,951	$5,737	$32,688
N. Attleboro	$585	$9,418	$3,961	$11,668	$10,404	$6,061	$969	$43,067	$6,610	$49,677
Paxton	$94	$1,344	$689	$2,494	$2,223	$1,133	$0	$7,978	$1,413	$9,390
Peabody	$1,528	$24,600	$10,341	$34,886	$31,107	$10,319	$0	$112,781	$19,763	$132,544
Rowley	$85	$1,208	$619	$0	$0	$0	$0	$1,912	$0	$1,912
Shrewsbury	$870	$13,995	$5,884	$17,769	$15,844	$8,074	$2,423	$64,860	$10,066	$74,926
Sterling	$0	$0	$0	$6,308	$5,624	$1,021	$0	$12,954	$3,573	$16,527
Templeton	$294	$4,191	$2,148	$5,948	$5,304	$2,432	$0	$20,316	$3,370	$23,686
Wakefield	$671	$10,799	$4,542	$11,947	$10,653	$7,143	$2,557	$48,313	$6,768	$55,081
W.Boylston	$275	$3,911	$2,005	$5,599	$4,993	$2,752	$0	$19,534	$3,172	$22,706
Chicopee	$1,759	$27,311	$11,482	$0	$0	$0	$0	$40,552	$0	$40,552
S.Hadley	$624	$10,121	$4,220	$10,533	$9,392	$20,003	$0	$54,892	$5,967	$60,858
Westfield	$1,363	$21,925	$9,221	$11,252	$10,033	$38,685	$4,219	$96,698	$6,374	$103,072
Total Support:	$15,293	$238,965	$104,881	$312,158	$278,340	$141,645	$17,328	$1,108,611	$175,485	$1,284,096

Voting Share

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:
Revised on:
Revenue Requirements for (year):

Customer: Massachusetts Municipal Wholesale Electric Company

Customer's NABs Number:

Name of Participant responsible for customer's billing:

DUNs number of Participant responsible for customer's billing:

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	202,732	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		202,732	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 202,732 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above) 0 (b)

Total of Attachment F - Section J - Post-96 Support Revenue (from above-) 0 (g)

Total of Attachment F - Section K - Post-96 Support Expense (from above) 0 (h)

Voting Share Total for Participant's R Value: 202,732 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,332,028	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,332,028	
5	Accumulated Depreciation	(A)(1)(d)	1,794,185	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,537,843	
10	Prepayments	(A)(1)(h)	2,108	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	33,343	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	4,812	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,578,106	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	126,248	Worksheet 2
15	Depreciation Expense	(B)	35,489	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	1,947	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	554	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	34,661	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	3,833	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		202,732	

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2003

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTC**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 1,578,106) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 1,578,106) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	1,578,106	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		126,248	To Worksheet 1

Sheet: Worksheet 3a

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	6,279,737		6,279,737		3,332,028	Line 1, Worksheet 5
2	General Plant	0	0.2034% (a)	0	53.0600%	0	Page 8B, line 29g
3	Total (line 1+2)			6,279,737		3,332,028	
4	Transmission Plant Held for Future Use	0		0	53.0600%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	3,381,427		3,381,427	53.0600%	1,794,185	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.2034% (a)	0	53.0600%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			3,381,427		1,794,185	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.4344% (c)	0	53.0600%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.4344% (c)	0	53.0600%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	1.4344% (c)	0	53.0600%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.2034% (a)	0	53.0600%	0	None known
13	FAS 109	0	1.4344% (c)	0	53.0600%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.4344% (c)	0	53.0600%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	277,005	1.4344% (a)	3,973	53.0600%	2,108	Page 10, line 26c
17	Transmission Materials and Supplies	4,381,019	1.4344% (a)	62,841	53.0600%	33,343	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	34,661	Worksheet 1, Line 20
20	Administrative & General Expense	3,833	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	38,494	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	4,812	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	66,884		66,884	53.0600%	35,489	Page 16, line 31d
2	General Depreciation	0	0.2034% (a)	0	53.0600%	0	Page 17, line 29d
3	Total (line 1+2)			66,884		35,489	
4	Amortization of Loss on Reacquired Debt	0	1.4344% (c)	0	53.0600%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.4344% (c)	0	53.0600%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	53.0600%	0	See below
7	General Property Taxes	1,803,771	0.2034% (a)	3,669	53.0600%	1,947	See below
8	Total (line 6+7)			3,669		1,947	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	65,324		65,324	0.5306	34,661	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.5306	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.5306	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	65,324		65,324	53.0600%	34,661	
	Transmission Administrative and General						
14	Administrative and General	3,551,295					Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	3,551,295	0.2034% (a)	7,223	53.0600%	3,833	
19	*PLUS Property Insurance alloc. using Plant Allocatior*	*0*	*1.4344% (c)*	0	53.0600%	0	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.4344% (c)*	0	53.0600%	0	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*1.4344% (c)*	0	53.0600%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*3,551,295*		*7,223*		*3,833*	
23	*Payroll Tax Expense*	*513,156*	*0.2034% (a)*	*1,044*	*53.0600%*	*554*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	513,156	926-05
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	513,156	*To Line 23*

* Property Taxes

		Transmission	General	
a	Gross Plant	6,279,737	-	Worksheet 3, lines 1 & 2
b	Depr Reserve	3,381,427	0	Worksheet 3, lines 5 & 6
c = a - b	Net Book Value	2,898,310	0	
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9 rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT
d	Total Net Plant	0	0	Page 17, line 34b
e1	PILOT	0	0	Page 21, line 23 65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance
e5	Municipal Payment Discounts	-	0	
e5	Discounted Street Lighting (all electric)	-	0	
e5	Economic Development Discounts (65% e)	-	0	
e5	New Homeowner Discounts (65% elec)	-	0	
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance
e5	Below Market Service Labor (65% elec)	-	0	
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	0	
1	PTF Transmission Investment	3,332,028	From Cost Breakdown Analysis
2	Total Transmission Investment	6,279,737	Page 8A, line 31g
3	Percent Allocation (Line 1/Line 2)	53.0600%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	12,537	Page 40, line 33b, 35b, 36b, 39b, 45b, 46b Breakdown (see Below)
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	12,537	
7	Total Wages and Salaries	6,164,883	Page 42, line 24
8	Administrative and General Wages and Salaries	0	Page 41, line 43b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,164,883	
11	Percent Allocation (Line 6/Line 10)	0.2034%	
	Plant Allocation Factor		
12	Total Transmission Investment	6,279,737	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	6,279,737	
15	Total Plant in Service	437,809,289	Page 8B, line 30g
16	Percent Allocation (Line 14 / Line 15)	1.4344%	b

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Municipal Support of the New England PTF for 2007

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	Seabrook Revenue Requirement	Support and Revenue Requirements Total	
Hingham	$648	$10,429	$4,385	$14,629	$13,044	$3,500	$0	$46,634	$11,631	$54,645	
Hull	$193	$2,748	$1,409	$5,092	$4,540	$1,322	$733	$16,038	$4,048	$18,937	
Middleborough	$574	$9,237	$3,886	$15,541	$13,858	$3,922	$969	$47,987	$12,357	$56,580	
Pascoag,RI	$124	$1,759	$902	$3,299	$2,941	$0	$0	$9,025	$2,623	$11,117	
Concord	$646	$10,403	$4,374	$0	$0	$0	$0	$15,423	$0	$12,964	
Ashburnham	$96	$1,367	$700	$2,010	$1,793	$1,066	$0	$7,033	$1,599	$8,207	
Boylston	$108	$1,540	$789	$2,620	$2,336	$918	$303	$8,614	$2,083	$10,100	
Danvers	$1,290	$20,755	$8,730	$34,338	$30,618	$9,129	$0	$104,861	$27,302	$124,509	
Georgetown	$125	$1,774	$909	$2,953	$2,633	$723	$0	$9,117	$2,348	$10,922	
Groton,MA	$143	$2,293	$965	$3,975	$3,545	$883	$0	$11,804	$3,161	$14,114	
Holden	$397	$6,449	$2,687	$12,256	$10,928	$2,523	$0	$35,240	$9,745	$42,469	
Hudson	$795	$12,800	$5,382	$51,691	$46,092	$3,670	$1,974	$122,404	$39,200	$154,196	
Ipswich	$0	$0	$0	$3,288	$2,932	$2,113	$0	$8,332	$2,614	$10,626	
Littleton,MA	$396	$5,640	$2,891	$3,374	$3,008	$1,863	$969	$18,141	$2,683	$19,178	
Mansfield	$902	$12,844	$6,583	$24,391	$21,749	$5,495	$0	$71,963	$19,393	$87,208	
Marblehead	$458	$6,516	$3,340	$4,168	$3,717	$5,367	$1,624	$25,189	$3,314	$26,254	
Middleton	$252	$3,587	$1,838	$10,127	$9,030	$1,529	$588	$26,951	$8,052	$33,409	
N. Attleboro	$585	$9,418	$3,961	$11,668	$10,404	$6,061	$969	$43,067	$9,277	$48,701	
Paxton	$94	$1,344	$689	$2,494	$2,223	$1,133	$0	$7,978	$1,983	$9,504	
Peabody	$1,528	$24,600	$10,341	$34,886	$31,107	$10,319	$0	$112,781	$27,738	$131,854	
Rowley	$85	$1,208	$619	$0	$0	$0	$0	$1,912	$0	$1,702	
Shrewsbury	$870	$13,995	$5,884	$17,769	$15,844	$8,074	$2,423	$64,860	$14,128	$73,231	
Sterling	$0	$0	$0	$6,308	$5,624	$1,021	$0	$12,954	$5,015	$17,493	
Templeton	$294	$4,191	$2,148	$5,948	$5,304	$2,432	$0	$20,316	$4,729	$23,799	
Wakefield	$671	$10,799	$4,542	$11,947	$10,653	$7,143	$2,557	$48,313	$9,499	$53,204	
W.Boylston	$275	$3,911	$2,005	$5,599	$4,993	$2,752	$0	$19,534	$4,452	$22,797	
Chicopee	$1,759	$27,311	$11,482	$0	$0	$0	$0	$40,552	$0	$34,032	
S.Hadley	$624	$10,121	$4,220	$10,533	$9,392	$20,003	$0	$54,892	$8,374	$59,167	
Westfield	$1,363	$21,925	$9,221	$11,252	$10,033	$38,685	$4,219	$96,698	$8,946	$96,398	
Total Support:	$15,293	$238,965	$104,881	$312,158	$278,340	$141,645	$17,328	$1,108,611	$246,295	$1,267,316	$1,267,316
										$1,267,316	

Municipal Support of the New England PTF for 2007

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements	Support and Revenue Requirements Total
Braintree	$ 1,365	$ 21,400	$ 10,586	$ 17,670	$ 16,857	$ -	$ -	$67,879	$15,052	$82,931
Reading	$2,057	$32,250	$15,954	$18,301	$17,460	$13,394	$0	$99,416	$15,590	$115,006
Hingham	$532	$8,339	$4,125	$13,654	$13,026	$3,337	$0	$43,013	$11,631	$54,645
Hull	$158	$2,484	$1,229	$4,752	$4,534	$1,261	$470	$14,889	$4,048	$18,937
Middleborough	$471	$7,390	$3,656	$14,506	$13,839	$3,740	$621	$44,223	$12,357	$56,580
Pascoag,RI	$101	$1,590	$787	$3,079	$2,937	$0	$0	$8,494	$2,623	$11,117
Concord	$531	$8,318	$4,115	$0	$0	$0	$0	$12,964	$0	$12,964
Ashburnham	$79	$1,235	$611	$1,876	$1,790	$1,017	$0	$6,609	$1,599	$8,207
Boylston	$89	$1,392	$689	$2,445	$2,333	$875	$194	$8,017	$2,083	$10,100
Danvers	$1,059	$16,603	$8,213	$32,050	$30,576	$8,706	$0	$97,207	$27,302	$124,509
Georgetown	$102	$1,604	$793	$2,756	$2,629	$690	$0	$8,574	$2,348	$10,922
Groton,MA	$117	$1,836	$908	$3,710	$3,540	$842	$0	$10,953	$3,161	$14,114
Holden	$326	$5,111	$2,528	$11,439	$10,913	$2,406	$0	$32,724	$9,745	$42,469
Hudson	$653	$10,236	$5,064	$48,249	$46,028	$3,500	$1,266	$114,995	$39,200	$154,196
Ipswich	$0	$0	$0	$3,069	$2,928	$2,015	$0	$8,011	$2,614	$10,626
Littleton,MA	$325	$5,098	$2,522	$3,149	$3,004	$1,777	$621	$16,496	$2,683	$19,178
Mansfield	$740	$11,608	$5,742	$22,765	$21,719	$5,240	$0	$67,815	$19,393	$87,208
Marblehead	$376	$5,889	$2,913	$3,891	$3,712	$5,118	$1,041	$22,940	$3,314	$26,254
Middleton	$207	$3,241	$1,603	$9,452	$9,018	$1,458	$377	$25,357	$8,052	$33,409
N. Attleboro	$481	$7,534	$3,727	$10,891	$10,390	$5,781	$621	$39,423	$9,277	$48,701
Paxton	$77	$1,215	$601	$2,327	$2,220	$1,081	$0	$7,522	$1,983	$9,504
Peabody	$1,254	$19,667	$9,729	$32,561	$31,064	$9,841	$0	$104,116	$27,738	$131,854
Rowley	$70	$1,092	$540	$0	$0	$0	$0	$1,702	$0	$1,702
Shrewsbury	$714	$11,191	$5,536	$16,585	$15,822	$7,700	$1,554	$59,103	$14,128	$73,231
Sterling	$0	$0	$0	$5,887	$5,617	$974	$0	$12,478	$5,015	$17,493
Templeton	$242	$3,787	$1,874	$5,552	$5,296	$2,319	$0	$19,070	$4,729	$23,799
Wakefield	$551	$8,639	$4,274	$11,151	$10,638	$6,812	$1,640	$43,705	$9,499	$53,204
W.Boylston	$225	$3,535	$1,749	$5,226	$4,986	$2,624	$0	$18,345	$4,452	$22,797
Chicopee	$1,393	$21,837	$10,802	$0	$0	$0	$0	$34,032	$0	$34,032
S.Hadley	$512	$8,025	$3,970	$9,831	$9,379	$19,076	$0	$50,792	$8,374	$59,167
Westfield	$1,119	$17,538	$8,676	$10,502	$10,019	$36,893	$2,705	$87,452	$8,946	$96,398
Total Support:	$12,504	$196,034	$96,975	$291,355	$277,959	$135,084	$11,111	$1,021,020	$246,295	$1,267,316
(without Brntr or Reading)										
INPUT DATA	435,257	6,824,028	3,375,727	334,014	318,660	159,063	13,676		284,537	

Inadvertently omitted from July 31, 2008 Informational Filing

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input **These worksheets inadvertently not included in Informational Filing**

Support for Seabrook-Related PTF Revenue Requirements for recovery in June 1, 2008 RNS Rates

Submitted on:	
Revised on:	
Revenue Requirements for (year):	2007
Customer:	MMWEC
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	284,537	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		284,537	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 284,537 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 284,537 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,326,116	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,326,116	
5	Accumulated Depreciation	(A)(1)(d)	1,829,537	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,496,579	
10	Prepayments	(A)(1)(h)	2,479	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	38,387	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	14,106	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,551,551	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	124,124	Worksheet 2
15	Depreciation Expense	(B)	35,076	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	10,051	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	2,440	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	95,068	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	17,778	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		284,537	

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2003

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTC**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 1,551,551) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 1,551,551) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	1,551,551	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		124,124	To Worksheet 1

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	6,268,594		6,268,594		3,326,116	Line 1, Worksheet 5
2	General Plant	0	0.9083% (a)	0	53.0600%	0	Page 8B, line 29g
3	Total (line 1+2)			6,268,594		3,326,116	
4	Transmission Plant Held for Future Use	0		0	53.0600%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	3,448,054		3,448,054	53.0600%	1,829,537	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.9083% (a)	0	53.0600%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			3,448,054		1,829,537	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.4290% (c)	0	53.0600%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.4290% (c)	0	53.0600%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Deb	0	1.4290% (c)	0	53.0600%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.9083% (a)	0	53.0600%	0	None known
13	FAS 109	0	1.4290% (c)	0	53.0600%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.4290% (c)	0	53.0600%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	327,044	1.4290% (a)	4,673	53.0600%	2,479	Page 10, line 26c
17	Transmission Materials and Supplies	5,062,715	1.4290% (a)	72,346	53.0600%	38,387	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	95,068	Worksheet 1, Line 20
20	Administrative & General Expense	17,778	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	112,846	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	14,106	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 4a

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	66,106		66,106	53.0600%	35,076	Page 16, line 31d
2	General Depreciation	0	0.9083% (a)	0	53.0600%	0	Page 17, line 29d
3	Total (line 1+2)			66,106		35,076	
4	Amortization of Loss on Reacquired Debt	0	1.4290% (c)	0	53.0600%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.4290% (c)	0	53.0600%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	53.0600%	0	See below
7	General Property Taxes	2,085,595	0.9083% (a)	18,943	53.0600%	10,051	See below
8	Total (line 6+7)			18,943		10,051	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	179,170		179,170	0.5306	95,068	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.5306	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.5306	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	179,170		179,170	53.0600%	95,068	
	Transmission Administrative and General						
14	Administrative and General	3,688,806					Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	3,688,806	0.9083% (a)	33,505	53.0600%	17,778	
19	*PLUS Property Insurance alloc. using Plant Allocatior*	*0*	*1.4290% (c)*	0	53.0600%	0	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.4290% (c)*	0	53.0600%	0	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*1.4290% (c)*	0	53.0600%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*3,688,806*		*33,505*		*17,778*	
23	*Payroll Tax Expense*	*506,358*	*0.9083% (a)*	*4,599*	*53.0600%*	*2,440*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	506,358	926-05
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	506,358	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	6,268,594	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	2,820,540	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	3,448,054	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	0	
1	PTF Transmission Investment	3,326,116	From Cost Breakdown Analysis
2	Total Transmission Investment	6,268,594	Page 8A, line 31g
3	Percent Allocation (Line 1/Line 2)	53.0600%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	60,632	Page 40, line 33b, 35b, 36b, 39b, 45b, 46b Breakdown (see Below)
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	60,632	
7	Total Wages and Salaries	6,675,673	Page 42, line 24
8	Administrative and General Wages and Salaries	0	Page 41, line 43b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,675,673	
11	Percent Allocation (Line 6/Line 10)	0.9083%	
	Plant Allocation Factor		
12	Total Transmission Investment	6,268,594	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	6,268,594	
15	Total Plant in Service	438,671,040	Page 8B, line 30g
16	Percent Allocation (Line 14 / Line 15)	1.4290%	b

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Municipal Support of the New England PTF for 2008

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	Seabrook Revenue Requirements	Support and Revenue Requirements Total
Hingham	$462	$7,882	$4,301	$13,373	$10,960	$3,473	$0	$40,451	$32,828	$73,279
Hull	$138	$2,348	$1,281	$4,655	$3,815	$1,312	$460	$14,008	$11,426	$25,435
Middleborough	$409	$6,985	$3,812	$14,207	$11,644	$3,892	$608	$41,557	$34,876	$76,433
Pascoag,RI	$88	$1,503	$820	$3,016	$2,472	$0	$0	$7,898	$7,403	$15,301
Concord	$461	$7,862	$4,290	$0	$0	$0	$0	$12,613	$0	$12,613
Ashburnham	$68	$1,167	$637	$1,838	$1,506	$1,058	$0	$6,275	$4,512	$10,787
Boylston	$77	$1,316	$718	$2,395	$1,963	$911	$190	$7,569	$5,879	$13,448
Danvers	$920	$15,692	$8,563	$31,390	$25,727	$9,059	$0	$91,352	$77,058	$168,410
Georgetown	$89	$1,516	$827	$2,699	$2,212	$718	$0	$8,061	$6,626	$14,687
Groton,MA	$102	$1,735	$947	$3,634	$2,978	$877	$0	$10,272	$8,921	$19,193
Holden	$283	$4,831	$2,636	$11,204	$9,182	$2,504	$0	$30,640	$27,503	$58,143
Hudson	$567	$9,675	$5,279	$47,254	$38,728	$3,642	$1,239	$106,385	$110,639	$217,024
Ipswich	$0	$0	$0	$3,006	$2,464	$2,096	$0	$7,566	$7,379	$14,944
Littleton,MA	$282	$4,818	$2,629	$3,084	$2,528	$1,849	$608	$15,799	$7,571	$23,370
Mansfield	$643	$10,971	$5,987	$22,297	$18,275	$5,453	$0	$63,625	$54,735	$118,361
Marblehead	$326	$5,566	$3,037	$3,811	$3,123	$5,326	$1,019	$22,208	$9,354	$31,563
Middleton	$180	$3,064	$1,672	$9,258	$7,588	$1,517	$369	$23,647	$22,726	$46,373
N. Attleboro	$417	$7,121	$3,886	$10,667	$8,742	$6,015	$608	$37,455	$26,184	$63,640
Paxton	$67	$1,148	$626	$2,280	$1,868	$1,125	$0	$7,114	$5,596	$12,710
Peabody	$1,090	$18,588	$10,143	$31,891	$26,138	$10,240	$0	$98,090	$78,287	$176,377
Rowley	$60	$1,032	$563	$0	$0	$0	$0	$1,656	$0	$1,656
Shrewsbury	$620	$10,578	$5,772	$16,244	$13,313	$8,013	$1,521	$56,060	$39,875	$95,936
Sterling	$0	$0	$0	$5,766	$4,726	$1,014	$0	$11,506	$14,155	$25,661
Templeton	$210	$3,580	$1,953	$5,437	$4,456	$2,413	$0	$18,050	$13,348	$31,398
Wakefield	$479	$8,165	$4,456	$10,922	$8,951	$7,089	$1,605	$41,666	$26,811	$68,477
W.Boylston	$196	$3,341	$1,823	$5,118	$4,195	$2,731	$0	$17,404	$12,565	$29,969
Chicopee	$1,210	$20,639	$11,263	$0	$0	$0	$0	$33,112	$0	$33,112
S.Hadley	$445	$7,585	$4,139	$9,629	$7,891	$19,850	$0	$49,539	$23,636	$73,175
Westfield	$972	$16,576	$9,045	$10,286	$8,430	$38,390	$2,648	$86,347	$25,250	$111,598
Total Support:	$10,860	$185,282	$101,106	$285,360	$233,877	$140,565	$10,877	$967,927	$695,143	$1,663,070

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:
Revised on:
Revenue Requirements for (year):

Customer:

Customer's NABs Number:

Name of Participant responsible for customer's billing:

DUNs number of Participant responsible for customer's billing:

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	803,076	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		803,076	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 803,076 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above) 0 (b)

Total of Attachment F - Section J - Post-96 Support Revenue (from above-) 0 (g)

Total of Attachment F - Section K - Post-96 Support Expense (from above) 0 (h)

Voting Share Total for Participant's R Value: 803,076 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,367,325	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,367,325	
5	Accumulated Depreciation	(A)(1)(d)	1,865,863	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,501,462	
10	Prepayments	(A)(1)(h)	3,866	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	41,846	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	75,727	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,622,901	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	129,832	Worksheet 2
15	Depreciation Expense	(B)	36,326	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	21,682	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	9,421	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	473,371	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	132,444	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		803,076	

Massachusetts Municipal Wholesale Electric Company

Annual Revenue Requirements
for costs in 2003

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO**

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 1{,}622{,}901) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 1{,}622{,}901) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	1,622,901	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		129,832	To Worksheet 1

Sheet: Worksheet 3a

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	6,346,259		6,346,259		3,367,325	Line 1, Worksheet 5
2	General Plant	0	3.1011% (a)	0	53.0600%	0	Page 8B, line 29g
3	Total (line 1+2)			6,346,259		3,367,325	
4	Transmission Plant Held for Future Use	0		0	53.0600%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	3,516,516		3,516,516	53.0600%	1,865,863	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	3.1011% (a)	0	53.0600%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			3,516,516		1,865,863	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.4199% (c)	0	53.0600%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.4199% (c)	0	53.0600%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Deb	0	1.4199% (c)	0	53.0600%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	3.1011% (a)	0	53.0600%	0	None known
13	FAS 109	0	1.4199% (c)	0	53.0600%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.4199% (c)	0	53.0600%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	513,146	1.4199% (a)	7,286	53.0600%	3,866	Page 10, line 26c
17	Transmission Materials and Supplies	5,554,313	1.4199% (a)	78,866	53.0600%	41,846	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	473,371	Worksheet 1, Line 20
20	Administrative & General Expense	132,444	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	605,815	
23		0.125	x 45 / 360
24	Total (line 22 * line 23	75,727	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 4a

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	68,462		68,462	53.0600%	36,326	Page 16, line 31d
2	General Depreciation	0	3.1011% (a)	0	53.0600%	0	Page 17, line 29d
3	Total (line 1+2)			68,462		36,326	
4	Amortization of Loss on Reacquired Debt	0	1.4199% (c)	0	53.0600%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.4199% (c)	0	53.0600%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	53.0600%	0	See below
7	General Property Taxes	2,877,961	1.4199% (c)	40,864	53.0600%	21,682	See below
8	Total (line 6+7)			40,864		21,682	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	892,143		892,143	0.5306	473,371	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.5306	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.5306	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	892,143		892,143	53.0600%	473,371	
	Transmission Administrative and General						
14	Administrative and General	8,049,137					Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	8,049,137	3.1011% (a)	249,612	53.0600%	132,444	
19	*PLUS Property Insurance alloc. using Plant Allocatior*	*0*	*1.4199% (c)*	0	53.0600%	0	
20	*PLUS Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.4199% (c)*	0	53.0600%	0	
21	*PLUS Trans. Related General Advertising Expense*	*0*	*1.4199% (c)*	0	53.0600%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*8,049,137*		*249,612*		*132,444*	
23	*Payroll Tax Expense*	*572,553*	*3.1011% (a)*	*17,755*	*53.0600%*	*9,421*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	572,553	926-05
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	572,553	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	6,346,259	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	3,516,516	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	2,829,743	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Mass DTE AR Reference	
	PTF Transmission Plant Allocation Factor	0		
				6346258.99
1	PTF Transmission Investment	3,367,325	From Cost Breakdown Analysis	0.5306
2	Total Transmission Investment	6,346,259	Page 8A, line 31g	3367325.02
3	Percent Allocation (Line 1/Line 2)	53.0600%		
	Transmission Wages and Salaries Allocation Factor			
4	Direct Transmission Wages and Salaries	219,365	Page 40, line 33b, 35b, 36b, 39b, 45b, 46b Breakdown (see Below)	
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	219,365		
7	Total Wages and Salaries	7,073,762	Page 42, line 24	
8	Administrative and General Wages and Salaries	0	Page 41, line 43b	
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,073,762		
11	Percent Allocation (Line 6/Line 10)	3.1011%		
	Plant Allocation Factor			
12	Total Transmission Investment	6,346,259	Line 2	
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*	
14	*= Revised Numerator (Line 12 + Line 13)*	6,346,259		
15	Total Plant in Service	446,962,915	Page 8B, line 30g	
16	Percent Allocation (Line 14 / Line 15)	1.4199%	b	

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Municipal Support of the New England PTF for 2009

	HQ II AC BECo	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements	Support and Revenue Requirements Total
Hingham	$525	$8,078	$3,743	$2,006	$1,711	$3,522	$0	$19,586	$29,040	$48,626
Hull	$157	$2,406	$1,115	$698	$596	$1,331	$452	$6,754	$10,108	$16,862
Middleborough	$466	$7,159	$3,318	$2,131	$1,818	$3,947	$597	$19,435	$30,852	$50,287
Pascoag,RI	$100	$1,540	$714	$452	$386	$0	$0	$3,192	$6,549	$9,741
Concord	$524	$8,058	$3,734	$0	$0	$0	$0	$12,316	$0	$12,316
Ashburnham	$78	$1,196	$554	$276	$235	$1,073	$0	$3,413	$3,991	$7,404
Boylston	$88	$1,348	$625	$359	$306	$924	$187	$3,837	$5,200	$9,038
Danvers	$1,046	$16,082	$7,453	$4,708	$4,017	$9,189	$0	$42,496	$68,166	$110,662
Georgetown	$101	$1,553	$720	$405	$345	$728	$0	$3,852	$5,862	$9,714
Groton,MA	$116	$1,778	$824	$545	$465	$889	$0	$4,617	$7,891	$12,508
Holden	$322	$4,951	$2,294	$1,680	$1,434	$2,540	$0	$13,221	$24,329	$37,551
Hudson	$645	$9,915	$4,595	$7,084	$6,047	$3,694	$1,217	$33,197	$97,872	$131,069
Ipswich	$0	$0	$0	$451	$385	$2,126	$0	$2,962	$6,527	$9,489
Littleton,MA	$321	$4,938	$2,288	$463	$395	$1,875	$597	$10,877	$6,698	$17,575
Mansfield	$731	$11,244	$5,211	$3,344	$2,853	$5,531	$0	$28,914	$48,419	$77,334
Marblehead	$371	$5,704	$2,644	$572	$488	$5,402	$1,001	$16,181	$8,275	$24,456
Middleton	$204	$3,140	$1,455	$1,389	$1,185	$1,539	$363	$9,274	$20,104	$29,377
N. Attleboro	$475	$7,298	$3,382	$1,600	$1,365	$6,101	$597	$20,817	$23,163	$43,980
Paxton	$77	$1,177	$545	$342	$292	$1,141	$0	$3,573	$4,950	$8,523
Peabody	$1,239	$19,050	$8,829	$4,783	$4,081	$10,386	$0	$48,369	$69,254	$117,622
Rowley	$69	$1,058	$490	$0	$0	$0	$0	$1,617	$0	$1,617
Shrewsbury	$705	$10,841	$5,024	$2,436	$2,079	$8,127	$1,494	$30,706	$35,274	$65,980
Sterling	$0	$0	$0	$865	$738	$1,028	$0	$2,631	$12,522	$15,153
Templeton	$239	$3,669	$1,700	$816	$696	$2,448	$0	$9,566	$11,808	$21,374
Wakefield	$544	$8,368	$3,878	$1,638	$1,398	$7,190	$1,576	$24,593	$23,717	$48,310
W.Boylston	$223	$3,424	$1,587	$768	$655	$2,769	$0	$9,426	$11,115	$20,541
Chicopee	$1,376	$21,152	$9,803	$0	$0	$0	$0	$32,331	$0	$32,331
S.Hadley	$506	$7,773	$3,602	$1,444	$1,232	$20,133	$0	$34,691	$20,909	$55,600
Westfield	$1,105	$16,988	$7,873	$1,543	$1,316	$38,938	$2,601	$70,363	$22,337	$92,700
Total Support:	$12,352	$189,887	$88,001	$42,797	$36,518	$142,570	$10,682	$522,808	$614,930	$1,137,738

Included in July 30, 2010 Informational Filing

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	**21-May-10**
Revised on:	**N/A**
Revenue Requirements for (year):	**2009**
Customer:	**MMWEC**
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	**MMWEC**
DUNs number of Participant responsible for customer's billing:	**071724900**

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	710,409	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		710,409	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 710,409 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 710,409 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	6,610,015	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		6,610,015	
5	Accumulated Depreciation	(A)(1)(d)	3,089,135	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		3,520,880	
10	Prepayments	(A)(1)(h)	9,170	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	124,620	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	33,854	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,688,524	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	295,082	Worksheet 2
15	Depreciation Expense	(B)	79,649	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	62,079	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	2,767	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	262,363	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	8,469	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		710,409	

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2009

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 3,688,524) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 3,688,524) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	3,688,524	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		295,082	To Worksheet 1

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	7,723,648	Directly Assigned	7,723,648		6,610,015	Line 1, Worksheet 5
2	General Plant	0	0.5385% (a)	0	85.5815%	0	Page 8B, line 29g
3	Total (line 1+2)			7,723,648		6,610,015	
4	Transmission Plant Held for Future Use	0		0	85.5815%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	3,609,583		3,609,583	85.5815%	3,089,135	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.5385% (a)	0	85.5815%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			3,609,583		3,089,135	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	2.6184% (c)	0	85.5815%	0	None known
9	Accumulated Deferred Taxes (190)	0	2.6184% (c)	0	85.5815%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	2.6184% (c)	0	85.5815%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.5385% (a)	0	85.5815%	0	None known
13	FAS 109	0	2.6184% (c)	0	85.5815%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	2.6184% (c)	0	85.5815%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	409,213	2.6184% (a)	10,715	85.5815%	9,170	Page 10, line 26c
17	Transmission Materials and Supplies	5,561,223	2.6184% (a)	145,615	85.5815%	124,620	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	262,363	Worksheet 1, Line 20
20	Administrative & General Expense	8,469	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	270,832	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	33,854	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 4a

Shading denotes an input

Line No.		(1) Total	Wage/Plant Allocation Factors	(2)	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense							
1	Transmission Depreciation	93,068			93,068	85.5815%	79,649	Page 16, line 31d
2	General Depreciation	0	0.5385%	(a)	0	85.5815%	0	Page 17, line 29d
3	Total (line 1+2)				93,068		79,649	
4	Amortization of Loss on Reacquired Debt	0	2.6184%	(c)	0	85.5815%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	2.6184%	(c)	0	85.5815%	0	None known
	Property Taxes *							
6	Transmission Property Taxes	0			0	85.5815%	0	See below
7	General Property Taxes	2,770,325	2.6184%	(c)	72,538	85.5815%	62,079	See below
8	Total (line 6+7)				72,538		62,079	
		281,863						
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED						
9	Operation and Maintenance	306,565	B-2		306,565	0.855815	262,363	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0			0	0.855815	0	Page 40, line 38b
11	Load Dispatching - #561	0			0	0.855815	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567						0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	306,565			306,565	85.5815%	262,363	
	Transmission Administrative and General							
14	Administrative and General	1,837,698	From 12/31/09 Seabrook Op Exp Summary - MMWEC Share					Page 42, line 6b
15	*less Property Insurance (#924)*	*0*						*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*						*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*						*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	1,837,698	0.5385%	*(a)*	9,896	85.5815%	8,469	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*0*	*2.6184%*	*(c)*	0	85.5815%	0	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*2.6184%*	*(c)*	0	85.5815%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*2.6184%*	*(c)*	0	85.5815%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*1,837,698*			*9,896*		*8,469*	
23	*Payroll Tax Expense*	*600,319*	*0.5385%*	*(a)*	*3,233*	*85.5815%*	*2,767*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	600,319	926-05
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	600,319	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	7,723,648	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	3,609,583	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	4,114,065	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.				Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	0		
1	PTF Transmission Investment	6,610,015		MMWEC Share of FPL-Seabrook
2	Total Transmission Investment	7,723,648		MMWEC Share of FPL-Seabrook
3	Percent Allocation (Line 1/Line 2)	85.5815%		
	Transmission Wages and Salaries Allocation Factor			
4	Direct Transmission Wages and Salaries	38,224	B-1	From 570 Labor Report per C. Blaine @ Seabrook
5	Affiliated Company Transmission Wages and Salaries	0		
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	38,224		
7	Total Wages and Salaries	7,098,627	C-1	From Labor Report per C. Blaine @ Seabrook
8	Administrative and General Wages and Salaries			
9	Affiliated Company Wages and Salaries less A&G	0		
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,098,627		
11	Percent Allocation (Line 6/Line 10)	0.5385%		
	Plant Allocation Factor			
12	Total Transmission Investment	11,899,418		Per MMWEC Accounting Records
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0		
14	*= Revised Numerator (Line 12 + Line 13)*	11,899,418		
15	Total Plant in Service	454,455,751		Page 8B, line 30g
16	Percent Allocation (Line 14 / Line 15)	2.6184%		b

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Municipal Support of the New England PTF for 2010

Municipal Support of the New England PTF for 2010	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements	Support and Revenue Requirements Total
Braintree	$ 1,211	$ 21,758	$ 8,980	$ 2,743	$ 2,244	$ -	$ -	$36,936	$27,352	$64,288
Reading	$1,825	$32,789	$13,533	$2,841	$2,324	$14,162	$0	$67,475	$28,329	$95,804
Hingham	$472	$8,478	$3,499	$2,119	$1,734	$3,529	$0	**$19,832**	$21,136	**$40,967**
Hull	$141	$2,525	$1,042	$738	$603	$1,333	$541	**$6,923**	$7,356	**$14,280**
Middleborough	$418	$7,514	$3,101	$2,252	$1,842	$3,954	$714	**$19,796**	$22,454	**$42,250**
Pascoag,RI	$90	$1,617	$667	$478	$391	$0	$0	**$3,243**	$4,766	**$8,009**
Concord	$471	$8,458	$3,491	$0	$0	$0	$0	**$12,419**	$0	**$12,419**
Ashburnham	$70	$1,256	$518	$291	$238	$1,075	$0	**$3,449**	$2,905	**$6,354**
Boylston	$79	$1,415	$584	$380	$310	$925	$224	**$3,917**	$3,785	**$7,702**
Danvers	$940	$16,880	$6,967	$4,975	$4,070	$9,205	$0	**$43,037**	$49,612	**$92,649**
Georgetown	$91	$1,630	$673	$428	$350	$729	$0	**$3,901**	$4,266	**$8,167**
Groton,MA	$104	$1,866	$770	$576	$471	$891	$0	**$4,678**	$5,743	**$10,422**
Holden	$289	$5,197	$2,145	$1,776	$1,453	$2,544	$0	**$13,403**	$17,707	**$31,110**
Hudson	$579	$10,407	$4,295	$10,083	$6,127	$3,701	$1,455	**$36,648**	$71,232	**$107,880**
Ipswich	$0	$0	$0	$476	$390	$2,130	$0	**$2,996**	$4,751	**$7,747**
Littleton,MA	$288	$5,183	$2,139	$489	$400	$1,878	$714	**$11,092**	$4,875	**$15,966**
Mansfield	$657	$11,802	$4,871	$3,534	$2,891	$5,541	$0	**$29,295**	$35,240	**$64,535**
Marblehead	$333	$5,988	$2,471	$604	$494	$5,412	$1,197	**$16,499**	$6,022	**$22,521**
Middleton	$183	$3,296	$1,360	$1,467	$1,200	$1,541	$433	**$9,482**	$14,632	**$24,113**
N. Attleboro	$426	$7,660	$3,161	$1,691	$1,383	$6,112	$714	**$21,147**	$16,858	**$38,005**
Paxton	$69	$1,235	$510	$361	$296	$1,143	$0	**$3,613**	$3,603	**$7,216**
Peabody	$1,113	$19,996	$8,253	$5,054	$4,135	$10,405	$0	**$48,956**	$50,403	**$99,359**
Rowley	$62	$1,110	$458	$0	$0	$0	$0	**$1,630**	$0	**$1,630**
Shrewsbury	$633	$11,378	$4,696	$2,574	$2,106	$8,142	$1,786	**$31,317**	$25,673	**$56,989**
Sterling	$0	$0	$0	$914	$748	$1,030	$0	**$2,691**	$9,113	**$11,805**
Templeton	$214	$3,851	$1,589	$862	$705	$2,452	$0	**$9,673**	$8,594	**$18,267**
Wakefield	$489	$8,784	$3,625	$1,731	$1,416	$7,203	$1,885	**$25,132**	$17,261	**$42,394**
W.Boylston	$200	$3,594	$1,483	$811	$664	$2,775	$0	**$9,527**	$8,090	**$17,616**
Chicopee	$1,236	$22,202	$9,163	$0	$0	$0	$0	**$32,601**	$0	**$32,601**
S.Hadley	$454	$8,159	$3,368	$1,526	$1,248	$20,170	$0	**$34,925**	$15,218	**$50,143**
Westfield	$992	$17,831	$7,359	$1,630	$1,334	$39,009	$3,109	**$71,265**	$16,257	**$87,522**
Total Support:	**$11,094**	**$199,311**	**$82,261**	**$47,820**	**$36,998**	**$142,832**	**$12,772**	**$533,087**	$447,550	**$980,636**

Voting Share

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	**15-May-11**
Revised on:	**N/A**
Revenue Requirements for (year):	**2010**
Customer:	**MMWEC**
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	**MMWEC**
DUNs number of Participant responsible for customer's billing:	**071724900**

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	517,040	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		517,040	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 517,040 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 517,040 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,630,656	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,630,656	
5	Accumulated Depreciation	(A)(1)(d)	56,108	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		3,574,548	
10	Prepayments	(A)(1)(h)	3,249	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	44,155	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	18,181	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,640,133	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	291,211	Worksheet 2
15	Depreciation Expense	(B)	56,108	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	22,042	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	2,232	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	136,822	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	8,625	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		517,040	To Revenue Requirements Summary Shee

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2009

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 3,640,133) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 3,640,133) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	3,640,133	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		291,211	To Worksheet 1

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	7,901,166	Directly Assigned	7,901,166		3,630,656	Line 1, Worksheet 5
2	General Plant	0	0.8451% (a)	0	45.9509%	0	Page 8B, line 29g
3	Total (line 1+2)			7,901,166		3,630,656	
4	Transmission Plant Held for Future Use	0		0	45.9509%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	122,104		122,104	45.9509%	56,108	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.8451% (a)	0	45.9509%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			122,104		56,108	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.7279% (c)	0	45.9509%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.7279% (c)	0	45.9509%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	1.7279% (c)	0	45.9509%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.8451% (a)	0	45.9509%	0	None known
13	FAS 109	0	1.7279% (c)	0	45.9509%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.7279% (c)	0	45.9509%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	409,213	1.7279% (a)	7,071	45.9509%	3,249	Page 10, line 26c
17	Transmission Materials and Supplies	5,561,223	1.7279% (a)	96,092	45.9509%	44,155	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	136,822	Worksheet 1, Line 20
20	Administrative & General Expense	8,625	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	145,447	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	18,181	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Massachusetts Municipal Wholesale Electric Company

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	122,104		122,104	45.9509%	56,108	Page 16, line 31d
2	General Depreciation	0	0.8451% (a)	0	45.9509%	0	Page 17, line 29d
3	Total (line 1+2)			122,104		56,108	
4	Amortization of Loss on Reacquired Debt	0	1.7279% (c)	0	45.9509%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.7279% (c)	0	45.9509%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	45.9509%	0	See below
7	General Property Taxes	2,776,168	1.7279% (c)	47,969	45.9509%	22,042	See below
8	Total (line 6+7)			47,969		22,042	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	297,757	B-2	297,757	0.459509	136,822	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.459509	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.459509	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	297,757		297,757	45.9509%	136,822	
	Transmission Administrative and General						
14	Administrative and General	2,221,158	From 12/31/10 Seabrook Op Exp Summary - MMWEC Share				Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	2,221,158	0.8451% *(a)*	18,771	45.9509%	8,625	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*0*	*1.7279% (c)*	0	45.9509%	0	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.7279% (c)*	0	45.9509%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*1.7279% (c)*	0	45.9509%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,221,158*		*18,771*		*8,625*	
23	*Payroll Tax Expense*	*574,723*	*0.8451% (a)*	*4,857*	*45.9509%*	*2,232*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	574,723	408.1 From 12/31/10 Seabrook Op Exp Summary - MMWEC Share
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	574,723	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	7,901,166	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	122,104	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	7,779,062	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.				Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	0		
1	PTF Transmission Investment	3,630,656		5-Break Project Unitization Costs Sheet - Rec'd from H. Person (Calc
2	Total Transmission Investment	7,901,166		5-Break Project Unitization Costs Sheet - Rec'd from H. Person (Calc
3	Percent Allocation (Line 1/Line 2)	45.9509%		
	Transmission Wages and Salaries Allocation Factor			
4	Direct Transmission Wages and Salaries	62,088	B-1	From 570 Labor Report per C. Blaine @ Seabrook
5	Affiliated Company Transmission Wages and Salaries	0		
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	62,088		
7	Total Wages and Salaries	7,346,752	C-1	From Labor Report per C. Blaine @ Seabrook
8	Administrative and General Wages and Salaries			
9	Affiliated Company Wages and Salaries less A&G	0		
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,346,752		
11	Percent Allocation (Line 6/Line 10)	0.8451%		
	Plant Allocation Factor			
12	Total Transmission Investment	7,901,166		Per Above
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0		
14	*= Revised Numerator (Line 12 + Line 13)*	7,901,166		
15	Total Plant in Service	**457,268,125**		Per MMWEC Accounting Records, less Accum Depreciation
16	Percent Allocation (Line 14 / Line 15)	1.7279%		

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		0
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

MMWEC Municipal Support of the New England PTF for 2011

MMWEC Municipal Support of the New England PTF for 2011

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements	Support and Revenue Requirements Total
Hingham	$ 469	7,941	3,352	2,006	1,896	3,563	-	$ 19,227	21,758	$ 40,985
Hull	$ 140	2,365	998	698	660	1,346	121	$ 6,328	7,573	$ 13,901
								$ -		$ -
Pascoag,RI	$ 89	1,514	639	452	427	-	-	$ 3,121	4,906	$ 8,027
								$ -		$ -
Concord	$ 468	7,921	3,344	-	-	-	-	$ 11,733	-	$ 11,733
Ashburnham	$ 69	1,176	496	276	261	1,086	-	$ 3,364	2,990	$ 6,354
Boylston	$ 78	1,326	560	359	339	934	50	$ 3,646	3,896	$ 7,542
Danvers	$ 933	15,810	6,674	4,709	4,450	9,294	-	$ 41,870	51,072	$ 92,942
Georgetown	$ 90	1,527	645	405	383	736	-	$ 3,786	4,392	$ 8,178
Groton,MA	$ 103	1,748	738	545	515	899	-	$ 4,548	5,912	$ 10,460
Holden	$ 287	4,867	2,054	1,681	1,588	2,569	-	$ 13,046	18,228	$ 31,274
Ipswich	$ -	-	-	451	426	2,151	-	$ 3,028	4,890	$ 7,918
Littleton,MA	$ 287	4,854	2,049	463	437	1,896	159	$ 10,145	5,018	$ 15,163
Mansfield	$ 653	11,053	4,666	3,345	3,161	5,594	-	$ 28,472	36,277	$ 64,749
Marblehead	$ 331	5,608	2,367	572	540	5,463	267	$ 15,148	6,200	$ 21,348
Middleton	$ 182	3,087	1,303	1,389	1,312	1,556	97	$ 8,926	15,062	$ 23,988
N. Attleboro	$ 423	7,174	3,028	1,600	1,512	6,171	159	$ 20,067	17,354	$ 37,421
Paxton	$ 68	1,157	488	342	323	1,154	-	$ 3,532	3,709	$ 7,241
Peabody	$ 1,106	18,728	7,905	4,784	4,521	10,505	-	$ 47,549	51,886	$ 99,435
Rowley	$ 61	1,040	439	-	-	-	-	$ 1,540	-	$ 1,540
Shrewsbury	$ 629	10,657	4,498	2,437	2,303	8,220	399	$ 29,143	26,428	$ 55,571
Sterling	$ -	-	-	865	817	1,040	-	$ 2,722	9,382	$ 12,104
Templeton	$ 213	3,607	1,522	816	771	2,476	-	$ 9,405	8,847	$ 18,252
Wakefield	$ 486	8,227	3,473	1,638	1,548	7,272	421	$ 23,065	17,769	$ 40,834
W.Boylston	$ 199	3,366	1,421	768	726	2,801	-	$ 9,281	8,328	$ 17,609
								$ -		$ -
Chicopee	$ 1,228	20,794	8,778	-	-	-	-	$ 30,800	-	$ 30,800
S.Hadley	$ 451	7,642	3,226	1,444	1,365	20,364	-	$ 34,492	15,665	$ 50,157
Westfield	$ 986	16,700	7,049	1,543	1,458	39,383	694	$ 67,813	16,735	$ 84,548
Total MMWEC Support:	**$ 10,029**	**$ 169,889**	**$ 71,712**	**$ 33,588**	**$ 31,739**	**$ 136,473**	**$ 2,367**	**$ 455,797**	**$ 364,277**	**$ 820,074**

Reconciliation to MMWEC Amounts per Seabrook Reports:

Hudson	$575	$9,747	$4,114	$6,760	$6,389	$3,736	$325	**$31,646**	$73,328	**$104,974**
Holyoke	$1,032	$17,487	$7,381	$1,311	$1,239	$11,299	$658	**$40,407**	$14,216	**$54,623**
Reading	$1,813	$30,710	$12,963	$2,689	$2,541	$14,298	$0	**$65,014**	$29,163	**$94,177**
Braintree	$1,203	$20,378	$8,602	$2,596	$2,453	$0	$0	**$35,232**	$28,157	**$63,389**
Middleborough	$415	$7,038	$2,971	$2,131	$2,014	$3,992	$159	**$18,720**	$23,115	**$41,835**
Total MMWEC Share per Seabrook Reports:				**49,075**	**46,375**				**532,256**	

These municipals submit separately to the RWG as they include non-MMWEC contracts/shares in their filings

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2011

PTF Revenue Requirements
Worksheet 8 of 8

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	**15-May-11**
Revised on:	**N/A**
Revenue Requirements for (year):	**2011**
Customer:	**MMWEC**
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	**MMWEC**
DUNs number of Participant responsible for customer's billing:	**071724900**

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	532,256	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)		(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)		(i)
Sub Total - Sum (A through I) - J + K + (L through O)		532,256	(e)=(a)-(b)+(c)+(d)		(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 532,256 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 532,256 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:		Reference
1	Transmission Plant	(A)(1)(a)	3,630,656	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		3,630,656	
5	Accumulated Depreciation	(A)(1)(d)	127,755	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		3,502,901	
10	Prepayments	(A)(1)(h)	2,249	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	43,826	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	19,050	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,568,026	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	285,442	Worksheet 2
15	Depreciation Expense	(B)	71,647	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	21,095	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,676	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	146,302	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	6,094	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		532,256	To Revenue Requirements Summary Sheet

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2011

Shading denotes an input

		CAPITALIZATION 12/31/00	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO**

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 3,568,026) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 3,568,026) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	3,568,026	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		285,442	To Worksheet 1

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	7,901,166	Directly Assigned	7,901,166		3,630,656	Line 1, Worksheet 5
2	General Plant	0	0.5438% (a)	0	45.9509%	0	Page 8B, line 29g
3	Total (line 1+2)			7,901,166		3,630,656	
4	Transmission Plant Held for Future Use	0		0	45.9509%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	278,025		278,025	45.9509%	127,755	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	0	0.5438% (a)	0	45.9509%	0	Page 8B, line 29g less Page 17, line 29g
7	Total (line 5+6)			278,025		127,755	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	1.5252% (c)	0	45.9509%	0	None known
9	Accumulated Deferred Taxes (190)	0	1.5252% (c)	0	45.9509%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	1.5252% (c)	0	45.9509%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.5438% (a)	0	45.9509%	0	None known
13	FAS 109	0	1.5252% (c)	0	45.9509%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	1.5252% (c)	0	45.9509%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	320,879	1.5252% (a)	4,894	45.9509%	2,249	Page 10, line 26c
17	Transmission Materials and Supplies	6,253,358	1.5252% (a)	95,376	45.9509%	43,826	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	146,302	Worksheet 1, Line 20
20	Administrative & General Expense	6,094	Worksheet 1, Line 21
21	Transmission Support Expense	0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	152,396	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	19,050	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	155,921		155,921	45.9509%	71,647	Page 16, line 31d
2	General Depreciation	0	0.5438% (a)	0	45.9509%	0	Page 17, line 29d
3	Total (line 1+2)			155,921		71,647	
4	Amortization of Loss on Reacquired Debt	0	1.5252% (c)	0	45.9509%	0	Page 12, line 28b
5	Amortization of Investment Tax Credits	0	1.5252% (c)	0	45.9509%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	0		0	45.9509%	0	See below
7	General Property Taxes	3,009,930	1.5252% (c)	45,907	45.9509%	21,095	See below
8	Total (line 6+7)			45,907		21,095	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	318,387	B-2	318,387	0.459509	146,302	Page 40, line 50b
10	Transmission of Electricity by Others - #565	0		0	0.459509	0	Page 40, line 38b
11	Load Dispatching - #561	0		0	0.459509	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b
13	O&M less lines 10, 11 & 12	318,387		318,387	45.9509%	146,302	
	Transmission Administrative and General						
14	Administrative and General	2,438,793	From 12/31/11 Seabrook Op Exp Summary - MMWEC Share				Page 42, line 6b
15	*less Property Insurance (#924)*	*0*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*0*					*G/L Acct 913-01 Advertising - Goodwill*
18	Subtotal [line 14 minus (15 thru 17)]	2,438,793	0.5438% *(a)*	13,262	45.9509%	6,094	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*0*	*1.5252% (c)*	0	45.9509%	0	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*1.5252% (c)*	0	45.9509%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*1.5252% (c)*	0	45.9509%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,438,793*		*13,262*		*6,094*	
23	*Payroll Tax Expense*	*670,763*	*0.5438% (a)*	*3,648*	*45.9509%*	*1,676*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	670,763	408.1 From 12/31/11 Seabrook Op Exp Summary - MMWEC Share
FICA/Medicare	0	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	670,763	*To Line 23*

* Property Taxes

		Transmission	General		
a	Gross Plant	7,901,166	-	Worksheet 3, lines 1 & 2	
b	Depr Reserve	278,025	0	Worksheet 3, lines 5 & 6	
c = a - b	Net Book Value	7,623,141	0		
	Property Tax Rate: Jan 00 - Jun 00	0.00	0.00	Page 3, line 9	rates are per $1,000 of assessment
	Property Tax Rate: Jul 00 - Dec 00	0.00	0.00	Page 3, line 9	
	Local Property Tax Based on NBV	$ -	$ -	THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT	
d	Total Net Plant	0	0	Page 17, line 34b	
e1	PILOT	0	0	Page 21, line 23	65% is associated with electric plant
e2	Public Goodwill (930-03)	-	0	General Ledger Trial Balance	
e3	Energy Management Services (930-04)	-	0	General Ledger Trial Balance	
e4	ECS/Energy Edge Plus (930-05)	-	0	General Ledger Trial Balance	
e5	Cadet Engineer Program (930-07-1)	-	0	General Ledger Trial Balance	
e5	Municipal Payment Discounts	-	0		
e5	Discounted Street Lighting (all electric)	-	0		
e5	Economic Development Discounts (65% e)	-	0		
e5	New Homeowner Discounts (65% elec)	-	0		
e5	Assistance Programs (30-171-02)	-	0	General Ledger Trial Balance	
e5	Below Market Service Labor (65% elec)	-	0		
f = c/d * (e1+e2+e3+e4+e5)		#DIV/0!	#DIV/0!	TAKE CAP LEVEL, SINCE ACTUAL IS HIGHER	

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2011

Sheet: Worksheet 5

Shading denotes an input

Line No.				Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**0**		
1	PTF Transmission Investment	3,630,656		5-Break Project Unitization Costs Sheet - Rec'd from H. Person (Calc'd MMWEC Share
2	Total Transmission Investment	7,901,166		5-Break Project Unitization Costs Sheet - Rec'd from H. Person (Calc'd MMWEC Share
3	Percent Allocation (Line 1/Line 2)	45.9509%		
	Transmission Wages and Salaries Allocation Factor			
4	Direct Transmission Wages and Salaries	42,377	B-1	From 570 Labor Report per C. Blaine @ Seabrook
5	Affiliated Company Transmission Wages and Salaries	0		
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	42,377		
7	Total Wages and Salaries	7,793,419	C-1	From Labor Report per C. Blaine @ Seabrook
8	Administrative and General Wages and Salaries			
9	Affiliated Company Wages and Salaries less A&G	0		
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,793,419		
11	Percent Allocation (Line 6/Line 10)	0.5438%		
	Plant Allocation Factor			
12	Total Transmission Investment	7,901,166		Per Above
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0		
14	*= Revised Numerator (Line 12 + Line 13)*	7,901,166		
15	Total Plant in Service	**518,058,259**		Per MMWEC Accounting Records, less Accum Depreciation
16	Percent Allocation (Line 14 / Line 15)	1.5252%		

Massachusetts Municipal Wholesale Electric Company
Annual Revenue Requirements
for costs in 2011

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line			0
"Affiliated" Transmission Wages and Salaries			
#560 - 573			
1		560	0
2		562	0
3		564	0
4		566	0
5		568	0
6		569	0
7		570	0
8		571	0
9		572	0
10		573	0
11 = 1 thru 10	Total Transmission		0
12 = Total "Affiliated" Wages and Salaries			0
Less "Affiliated" Administrative and General Salaries			
#920 - 935			
13		920	0
14		921	0
15		923	0
16		925	0
17		926	0
18		928	0
19		930	0
20		935	0
21 = 13 thru 20			0
22 = 12 less 21	Total "Affiliated" less A&G		0

Massachusetts Municipal Wholesale Electric Company

Annual Revenue Requirements

for costs in 2011

PTF Revenue Requirements

Sheet: Worksheet 7

Worksheet 7 of 8

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			0
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues

(To Worksheet 3, Line 21, Column 5)

Sheet: Input Panel

ISO-NE Tariff Billing
PTO Annual Transmission Revenue Requirements
per OATT Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	27-Jun-13
Revenue Requirements for (year):	Calendar Year 2012
Rates Effective for the period:	June 2013
through:	May 2014
Customer:	Holyoke Gas & Electric Department
Customer ID:	44
Network Load ID:	73
Customer's NABS Number:	18
Name of Participant responsible for customer's billing:	Brian C. Beauregard
DUNs number of Participant responsible for customer's billing:	08-465-0050

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	877,173	(a)	1,508,411	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		41,223	(c)	0	(h)
Total of Attachment F - Section (L through O)		(809)	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		917,587	(e)=(a)-(b)+(c)+(d)	1,508,411	(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)		N/A		16,965	(k)
Annual True-up (per Attachment C to Attachment F Implementation Rule)		(172,624)		(49,637)	
Plus Retroactive Corrections for Seabrook Revenue Requirements from MMWEC.		(7,810)		79,976	
Total True-up		(180,434)	(l)	30,339	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)		737,153	(n)=(e)+(l)	1,555,715	(o)=(j)+(k)+(m)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)				2,292,868	(p)=(n)+(o)

Sheet: TrueUp

PTO
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

			Pre 1997	Post 1996	
1 2012 Est. Transmission Revenue Requirements (as billed	6/12-05/13	Appendix C	1,083,079	1,555,418	ATRR - Prior Year
2 2012 Actual Annual RR			917,587	1,508,411	Input Panel Subtotals
3 True-up Over/(Under) (Line 1 - Line 2)			165,492	47,007	
4 Share of Seabrook Transmission Revenue Requirement+Interest			-1,617	-1,063	From MMWEC Analysis of Holyoke's % Share

	Undercollection / (Overcollection)
PRE97	(165,492)
Post1996	($47,007)

Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest
June 2012	$ (165,492)	(47,007)	0.27%	$ (447)	$ (127)
July 2012	$ (165,939)	(47,134)	0.28%	(465)	(132)
August 2012	$ (165,939)	(47,134)	0.28%	(465)	(132)
September 2012	$ (165,939)	(47,134)	0.27%	(448)	(127)
October 2012	$ (167,317)	(47,526)	0.28%	(468)	(133)
November 2012	$ (167,317)	(47,526)	0.27%	(452)	(128)
December 2012	$ (167,317)	(47,526)	0.28%	(468)	(133)
January 2013	$ (168,705)	(47,920)	0.28%	(472)	(134)
February 2013	$ (168,705)	(47,920)	0.25%	(422)	(120)
March 2013	$ (168,705)	(47,920)	0.28%	(472)	(134)
April 2013	$ (170,072)	(48,308)	0.27%	(459)	(130)
May 2013	$ (170,072)	(48,308)	0.28%	(476)	(135)
		Total Interest		**$ (5,515)**	**$ (1,566)**
		True-Up		$ (165,492)	$ (47,007)
		Seabrook True-Up		$ (1,617)	$ (1,063)
		Total TU & Int		$ (172,624)	$ (49,637)

Sheet: Forecast

Holyoke Gas and Electric Department
Forecasted Transmission Revenue Requirements of PTF Facilities

POST-1996

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	HG&E	Reference
1	Forecasted Transmission Plant Additions	2013	Appendix C	$83,393	
2	Carrying Charge Factor		Appendix C	20.34%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			$16,965	
	II. CARRYING CHARGE FACTOR				
4	Investment Return and Income Taxes		(A)	$516,703	Worksheet 1a, line 14
5	Depreciation Expense		(B)	$87,473	Summary, line 15
6	Amortization of Loss on Reacquired Debt		(C)	$75,069	Summary, line 16
7	Investment Tax Credit		(D)	$0	Summary, line 17
8	Property Tax Expense		(E)	$176,924	Summary, line 18
9	Payroll Tax Expense		(F)	$2,590	Summary, line 19
10	Operation & Maintenance Expense		(G)	$335,274	Summary, line 20
11	Administrative & General Expense		(H)	$294,341	Summary, line 21
12	Total Expenses (Lines 4 thru 11)			$1,488,374	
13	PTF Transmission Plant		(A)(1)(a)	$7,316,368	Summary, line 1
14	Carrying Charge Factor (Lines 12/13)			20.34%	

Sheet: Summary 0612-0513

Holyoke Gas & Electric Department
Annual Revenue Requirements of pre-1997 & post-1996 PTF
for costs as billed in 2012 06/12-05/13

Line No.		Attachment F Reference	Pre 1997	Post 1996	Reference
	I. INVESTMENT BASE	*Section:*			
1	Transmission Plant	(A)(1)(a)	4,271,276	2,358,238	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	308,411	170,279	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		4,579,687	2,528,517	
5	Accumulated Depreciation	(A)(1)(d)	2,907,273	1,605,149	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	29,733	16,416	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		1,702,147	939,784	
10	Prepayments	(A)(1)(h)	1,292,477	713,596	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	75,641	41,763	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	78,252	40,415	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,148,517	1,735,558	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	(A)	267,624	147,523	Worksheet 2
15	Depreciation Expense	(B)	80,196	44,277	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	29,733	16,416	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	63,225	34,907	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	2,751	1,519	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	350,637	193,592	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	234,969	129,730	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		14,216	0	From MMWEC Analysis of Holyoke's % Share
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	40,407	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(228)	0	NEPOOL Sch 1: ST Through and Out Revenues (TOUT Sch 1)
28	Transmission Rents Received from Electric Property	(O)	(451)	0	Page 37 line 18b * Actual number of Transmission poles
29	Total Revenue Requirements (Line 14 thru 28)		1,083,079	567,964	

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Holyoke	Reference
1	Transmission Plant	(A)(1)(a)	4,271,276	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	231,316	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		4,502,592	
5	Accumulated Depreciation	(A)(1)(d)	1,871,065	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	43,825	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		2,675,352	
10	Prepayments	(A)(1)(h)	738,478	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	89,043	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	51,099	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,553,972	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	302,088	Worksheet 2
15	Depreciation Expense	(B)	51,066	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	43,825	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	103,287	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,512	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	195,731	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	171,836	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		7,828	From MMWEC Analysis of Holyoke's % Share
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	41,223	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(344)	NEPOOL Sch 8: ST Through and Out Revenues (T
28	Transmission Rents Received from Electric Property	(O)	(465)	Page 37 line 18b * Actual number of Trans
29	Total Revenue Requirements (Line 14 thru 28)		917,587	

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Holyoke	Reference
1	Transmission Plant	(A)(1)(a)	7,316,368	Worksheet 3a, line 1 column 5
2	General Plant	(A)(1)(b)	396,227	Worksheet 3a, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, line 4 column 5
4	Total Plant (Lines 1+2+3)		7,712,595	
5	Accumulated Depreciation	(A)(1)(d)	3,204,997	Worksheet 3a, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3a, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	75,069	Worksheet 3a, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3a, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		4,582,667	
10	Prepayments	(A)(1)(h)	1,264,959	Worksheet 3a, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	152,524	Worksheet 3a, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	78,702	Worksheet 3a, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		6,078,852	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	516,703	Worksheet 2a
15	Depreciation Expense	(B)	87,473	Worksheet 4a, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	75,069	Worksheet 4a, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4a, line 5 column 5
18	Property Tax Expense	(E)	176,924	Worksheet 4a, line 8 column 5
19	Payroll Tax Expense	(F)	2,590	*Worksheet 4a, line 17 column 5*
20	Operation & Maintenance Expense	(G)	335,274	Worksheet 4a, line 13 column 5
21	Administrative & General Expense	(H)	294,341	Worksheet 4a, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		20,037	From MMWEC Analysis of Holyoke's % Shar
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		1,508,411	

Holyoke Gas & Electric Department
Annual Revenue Requirements
for costs in 2012
Pre-1997

Shading denotes an input

		CAPITALIZATION 12/31/2010	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0850 **PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO**
PLUS 50 BASIS PTS ADDER FOR JOINING RTO

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 3,553,972) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 3,553,972) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0850000

		(PTF)	
INVESTMENT BASE	$	3,553,972	From Worksheet 1
x Cost of Capital Rate		0.0850000	
= Investment Return and Income Taxes		302,088	To Worksheet 1

Holyoke Gas & Electric Department
Annual Revenue Requirements
for costs in 2012
Post-1996

Shading denotes an input

		CAPITALIZATION 12/31/10	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT	$	Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY			#VALUE!		#VALUE!	
			#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	$	n/a	#VALUE!		#VALUE!	#VALUE!

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.085 to 0.095

PROXY PER INTERPRETIVE GUIDANCE DOCUMENT FOR IMPLEMENTATION RULE SECTION II.A.2 FOR AN MTO
PLUS 50 BASIS PTS ADDER FOR JOINING RTO AND 100 BASIS PTS ADDER FOR ALL PTF T IN SERVICE ON OR AFTER 1/1/04 provided inc

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 3{,}553{,}972) \times 0)}{(1 - 0)}$$

$$= 0.0000000$$

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 3{,}553{,}972) + 0.0000000)^* 0}{(1 - 0)}$$

$$= 0.0000000$$

(a)+(b)+(c) **Cost of Capital Rate** = #VALUE!

		(PTF) prior 1/1/04		(PTF) on or after 1/1/04		(PTF) on or after 1/1/04	
INVESTMENT BASE	$	6,078,852	From Worksheet 1	6,078,852	From Worksheet 1	6,078,852	From Worksheet 1
% Allocated to respective period		0.10%		99.90%		0.00%	
PERIOD INVESTMENT BASE		5,854		6,072,998		0	
x Cost of Capital Rate		0.0850000		0.0850000	Not included in RSP	0.0950000	Included in RSP
= Investment Return and Income Taxes		498	To Worksheet 1	516,205	To Worksheet 1	0	To Worksheet 1

Holyoke Gas & Electric Department

Pre-1997

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	13,507,913		13,507,913		4,271,276	Line 1, Worksheet 5
2	General Plant	10,555,197	6.9306% (a)	731,538	31.6205%	231,316	Page 8B, line 30g less line 29 telecom
3	Total (line 1+2)			14,239,451		4,502,592	
4	Transmission Plant Held for Future Use	0		0	31.6205%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	5,521,783		5,521,783	31.6205%	1,746,015	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	5,706,144	6.9306% (a)	395,470	31.6205%	125,050	(Page 8B, line 30g less line29 telecom) less (Page 17, line 30g less line 29g telecom)
7	Total (line 5+6)			5,917,253		1,871,065	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	10.8244% (c)	0	31.6205%	0	None known
9	Accumulated Deferred Taxes (190)	0	10.8244% (c)	0	31.6205%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	1,280,403	10.8244% (c)	138,596	31.6205%	43,825	Page 13, line 28d
	Other Regulatory Assets						
12	FAS 106	0	6.9306% (a)	0	31.6205%	0	None known
13	FAS 109	0	10.8244% (c)	0	31.6205%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	10.8244% (c)	0	31.6205%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	33,697,535	6.9306% (a)	2,335,441	31.6205%	738,478	Page 10, line 26c
17	Transmission Materials and Supplies	2,601,524	10.8244% (a)	281,599	31.6205%	89,043	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	195,731	Worksheet 1, Line 20
20	Administrative & General Expense	171,836	Worksheet 1, Line 21
21	Transmission Support Expense	41,223	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)	408,790	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	51,099	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 3a

Holyoke Gas & Electric Department

Post-1996

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
	Transmission Plant						
1	Transmission Plant	13,507,913		13,507,913		7,316,368	Line 1, Worksheet 5
2	General Plant	10,555,197	6.9306% (a)	731,538	54.1636%	396,227	Page 8B, line 30g less line 29 telecom
3	Total (line 1+2)			14,239,451		7,712,595	
4	Transmission Plant Held for Future Use	0		0	54.1636%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	5,521,783		5,521,783	54.1636%	2,990,796	Page 8A, line 31g less Page 16, line 31g
6	General Plant Accum.Depreciation	5,706,144	6.9306% (a)	395,470	54.1636%	214,201	(Page 8B, line 30g less line29 telecom) less (Page 17, line 30g less line 29g telecom)
7	Total (line 5+6)			5,917,253		3,204,997	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	10.8244% (c)	0	54.1636%	0	None known
9	Accumulated Deferred Taxes (190)	0	10.8244% (c)	0	54.1636%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	1,280,403	10.8244% (c)	138,596	54.1636%	75,069	Page 12, line 28b
	Other Regulatory Assets						
12	FAS 106	0	6.9306% (a)	0	54.1636%	0	None known
13	FAS 109	0	10.8244% (c)	0	54.1636%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	10.8244% (c)	0	54.1636%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	33,697,535	6.9306% (a)	2,335,441	54.1636%	1,264,959	Page 10, line 26c
17	Transmission Materials and Supplies	2,601,524	10.8244% (a)	281,599	54.1636%	152,524	Page 14, line 16b

Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's

18	Cash Working Capital		
19	Operation & Maintenance Expense	335,274	Worksheet 41a, Line 20
20	Administrative & General Expense	294,341	Worksheet 41a, Line 21
21	Transmission Support Expense	0	Worksheet 41a, Line 24
22	Subtotal (line 19+20+21)	629,615	
23		0.125	x 45 / 360
24	Total (line 22 * line 23)	78,702	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Holyoke Gas & Electric Department

Sheet: Worksheet 4

Pre-1997

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	135,496		135,496	31.6205%	42,845	Page 16, line 31d
2	General Depreciation	375,147	6.9306% (a)	26,000	31.6205%	8,221	Page 17, line 30d less line 29 Telecom
3	Total (line 1+2)			161,496		51,066	
4	Amortization of Loss on Reacquired Debt	1,280,403	10.8244% (c)	138,596	31.6205%	43,825	Page 13, line 28d
5	Amortization of Investment Tax Credits	0	10.8244% (c)	0	31.6205%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	313,456		313,456	31.6205%	99,116	See below
7	General Property Taxes	190,325	6.9306% (a)	13,191	31.6205%	4,171	
8	Total (line 6+7)			326,646		103,287	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	3,152,120		3,152,120	31.6205%	996,716	Page 40, line 50b
10	Transmission of Electricity by Others - #565	2,533,119		2,533,119	31.6205%	800,985	Page 40, line 38b
11	Load Dispatching - #561	0		0	31.6205%	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567	0				0	Page 40, line 35b, 40b only if include Support
13	O&M less lines 10, 11 & 12	619,001		619,001	31.6205%	195,731	
	Transmission Administrative and General						
14	Administrative and General	7,640,123					Page 42, line 7b less line 5b, less pg 41 line 56b telecom
15	*less Property Insurance (#924)*	*382,620*					*Page 41, line 49b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 52b*
17	*less General Advertising Expense (#930.1)*	*14,044*					*G/L Acct 913-00 Advertising Expense*
18	Subtotal [line 14 minus (15 thru 17)]	7,243,459	6.9306% (a)	502,015	31.6205%	158,740	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*382,620*	*10.8244% (c)*	41,416	31.6205%	13,096	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*10.8244% (c)*	0	31.6205%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*10.8244% (c)*	0	31.6205%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*7,626,079*		*543,431*		*171,836*	
23	*Payroll Tax Expense*	*68,982*	*6.9306% (a)*	*4,781*	*31.6205%*	*1,512*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	11,741	G/L Acct 926-05
FICA/Medicare	57,241	G/L Acct 926-06
MA Unemployment	0	
MA Universal Health	0	
Total	68,982	*To Line 23*

* Property Taxes			
	NBV Transmission Plant	7,986,130	Page 16, line 31g
	NBV General Plant	4,849,053	Page 17, line 30g less line 29g telecom
	Local property tax rate - 1st half	38.53	Page 3, line 9 of 2012 DPU State Return
	Local property tax rate - 2nd half	39.97	Page 3, line 9 of 2012 DPU State Return

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Sheet: Worksheet 4a

Holyoke Gas & Electric Department

Post-1996

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	135,496		135,496	54.1636%	73,390	Page 16, line 31d
2	General Depreciation	375,147	6.9306% (a)	26,000	54.1636%	14,083	Page 17, line 30d less line 29 Telecom
3	Total (line 1+2)			161,496		87,473	
4	Amortization of Loss on Reacquired Debt	1,280,403	10.8244% (c)	138,596	54.1636%	75,069	Page 13, line 28d
5	Amortization of Investment Tax Credits	0	10.8244% (c)	0	54.1636%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	313,456		313,456	54.1636%	169,779	See below
7	General Property Taxes	190,325	6.9306% (a)	13,191	54.1636%	7,145	
8	Total (line 6+7)			326,646		176,924	
	Transmission Operation and Maintenance	PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED					
9	Operation and Maintenance	3,152,120		3,152,120	54.1636%	1,707,302	Page 40, line 50b
10	Transmission of Electricity by Others - #565	2,533,119		2,533,119	54.1636%	1,372,028	Page 40, line 38b
11	Load Dispatching - #561	0		0	54.1636%	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567					0	Page 40, line 35b, 40b Only if includes Support
13	O&M less lines 10, 11 & 12	619,001		619,001	54.1636%	335,274	
	Transmission Administrative and General						
14	Administrative and General	7,640,123					Page 42, line 7b less line 5b, less pg 41 line 56b telecom
15	*less Property Insurance (#924)*	*382,620*					*Page 41, line 47b*
16	*less Regulatory Commission Expenses (#928)*	*0*					*Page 41, line 50b*
17	*less General Advertising Expense (#930.1)*	*14,044*					*G/L Acct 912-00-1&2 Advertising Expense*
18	Subtotal [line 14 minus (15 thru 17)]	7,243,459	6.9306% (a)	502,015	54.1636%	271,909	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*382,620*	*10.8244% (c)*	41,416	54.1636%	22,432	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*10.8244% (c)*	0	54.1636%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*10.8244% (c)*	0	54.1636%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*7,626,079*		*543,431*		*294,341*	
23	*Payroll Tax Expense*	*68,982*	*6.9306% (a)*	*4,781*	54.1636%	*2,590*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Federal Unemployment	11,741	926-05
FICA/Medicare	57,241	926-06
MA Unemployment	0	
MA Universal Health	0	
Total	68,982	*To Line 23*

* Property Taxes			
	NBV Transmission Plant	7,986,130	Page 16, line 31g
	NBV General Plant	4,849,053	Page 17, line 30g
	Local property tax rate - 1st half	38.53	Page 3, line 9 of 2009 DPU State Return
	Local property tax rate - 2nd half	39.97	Page 3, line 9 of 2009 DPU State Return

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Sheet: Worksheet 5

Shading denotes an input

Line No.				Mass DTE AR Reference			
	PTF Transmission Plant Allocation Factor	**Holyoke**					
		Pre-1997	Post-1996		<1/1/04	>1/1/04	
1	PTF Transmission Investment	4,271,276	7,316,368	(50% of FERC Acct # 353 per Rule 8 after excluding transformer non-ptf cost, 100% of FERC Acct's 355 & 356 from page 8A, lines 24g, 26g, & 27g respectively)+ 100% from pg 8A lines 31c - 31d +31e+31f	7,046	7,309,322	pg 8a lines 31c+31d+31e+31f
2	Total Transmission Investment	13,507,913	13,507,913	Page 8A, line 31g			
3	Percent Allocation (Line 1/Line 2)	31.6205%	54.1636%				
	Transmission Wages and Salaries Allocation Factor						
4	Direct Transmission Wages and Salaries	483,415		Page 40, line 33b, 35b, 36b, 39b, 45b, 46b Breakdown (see Below)			
5	Affiliated Company Transmission Wages and Salaries	0		Worksheet 6 & 6a of 8			
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	483,415					
7	Total Wages and Salaries	7,857,058		Page 42, line 25 less telecom Wages			
8	Administrative and General Wages and Salaries	881,938		Page 41, line 45b			
9	Affiliated Company Wages and Salaries less A&G	0		Worksheet 6 & 6a of 8			
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,975,120					
11	Percent Allocation (Line 6/Line 10)	6.9306%					
	Plant Allocation Factor						
12	Total Transmission Investment	13,507,913		Line 2			
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	731,538		*Worksheet 3, Line 2*			
14	*= Revised Numerator (Line 12 + Line 13)*	14,239,451					
15	Total Plant in Service	131,549,278		Page 8B, line 31g less line 15g, less line 29g telecom			
16	Percent Allocation (Line 14 / Line 15)	10.8244%					

(Line #4) Breakdown of Transmission Expenses by FERC #	**Expenses (*)**	**Labor (*)**	**Total from MDTE AR**
560	27,538	337,992	365,530
562	34,857	50,214	85,071
563	1,205	-	1,205
566	14,965	18,508	33,473
570	42,498	26,421	68,919
571-00	7,196	49,311	56,509
571-01	7,327	969	8,296
		Total 483,415	

(*) From General Ledger Trial Balance Report for December 31, 2012 Yr End

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Shading denotes an input

Line		Holyoke
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		986
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			1,890
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			7,185
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		17,240
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		1,335
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			1,239
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		0
	345 kV Millstone-Manchester 310 line	330.1(n)		11,348
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
		Total =	0	41,223

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Holyoke Gas & Electric Department - 2013 Forecasted Transmission Projects In-Service

Primary Equipment Owner	Other Equipment Owner(s)	Projected In-Service Month/Year	Project	March 2013 Status	Substation ROW	Transmission ROW	Estimated Costs	Estimated % PTF	Estimated PTF In-Service Costs
Holyoke Gas & Electric Department		Jun-13	North Canal 44P Substation Final Commissioning & Acceptance Testing	In-Service	Not Required	Not Required	$500,000	16.67855%	**$83,393**

2013 Forecasted Transmission Plant Additions = $83,393

Braintree Electric Light Department

Sheet: Input Panel

Input Panel

Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Shading denotes an input

Submitted on:	7/11/2013
Revenue Requirements for (year):	2012
Customer:	Braintree Electric Light Department
Customer's NABs Number:	5
Name of Participant responsible for customer's billing:	William Bottiggi
DUNs number of Participant responsible for customer's billing:	17-0571897

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	266,962	(a)	3,272,739	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		34,712	(c)	0	(h)
Total of Attachment F - Section L through O		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		301,674	(e)=(a)-(b)+(c)+(d)	3,272,739	(j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements				0	(m)
Annual True-up		67,792	(k)	1,159,226	(n)
Interest Charge on Annual True-up		2,224	(l)	38,035	(o)
Plus Retroactive Correction for Seabrook Revenue Requirements		(15,470)	(l')	158,404	(o') Per MMWEC
Total = (e) + (k) + (l) + (l') and (j) + (m) + (n) + (o) + (o')		356,220	(p)	4,628,404	(q)

Annual Projected 2008 Revenue Requirement Total = Sum of Pre-97 Revenue Requirements, plus Post-96 Revenue Requirements, plus Annual True-up, and plus Interest on Annual True-up: 4,984,624 (r) = (p)+(q)

Braintree Electric Light Department
Annual Revenue Requirements of pre-1997 & post-1996 PTF
for costs in 2012 and billed 06/12-05/13

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	1,703,903	21,621,455	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	7,410	94,029	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		1,711,313	21,715,484	
5	Accumulated Depreciation	I (A)(1)(d)	796,749	10,109,902	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	0	0	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		914,564	11,605,582	
10	Prepayments	I (A)(1)(h)	131	1,664	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	1,627	20,650	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	9,785	23,254	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		926,107	11,651,150	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	74,089	932,092	Worksheet 2
15	Depreciation Expense	I (B)	60,268	764,761	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	0	-	Worksheet 4, line 4 column 5
17	Investment Tax Credit	I (D)	0	-	Worksheet 4, line 5 column 5
18	Property Taxes	I (E)	17,318	219,268	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	729	9,253	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	4,537	57,570	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	10,139	128,464	Worksheet 4, line 22 column 5
22	Transmission Related Integrated Facilities Charge	I (I)	0	0	
23	Transmission Support Revenue	I (J)	0	0	Worksheet 7
24	Transmission Support Expense	I (K)	63,600	0	Worksheet 7
25	Transmission Related Expense from Generators	I (L)	0	0	
26	Transmission Related Taxes and Fees Charge	I (M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Ta	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Proper	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		230,680	2,111,408	

III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT

30	Carrying Charge Factor Base Revenue Requirement Numerator	2,278,488
31	Post-2003 Enhanced Return Addition to Revenue Requirement	-
32	Total Post-96 PTF Revenue Requirement	2,278,488
33	Post-96 PTF Transmission Plant in Service	21,621,455
34	Post-96 Carrying Charge Factor (Post-96 CCF)	9.8%
35	Forecasted Post-96 PTF Plant Additions	0
36	Forecasted Post-96 Localized PTF Plant Additions	0
37	Forecasted Post-96 Pool-Supported PTF Plant Additions	0
38	Post-96 Estimated Incremental Revenue Requirement	0

RNS Rate

Braintree Electric Light Department
FERC Interest Calculation associated with Under / (Over)
True Up and Interest Calculation for 2012

1	2012 Actual Annual RR			301,674	3,272,739	Input Panel Subtotals
2	2012 Est. Transmission Revenue Requirements (as billed)	6/12-05/13	Appendix C	230,680	2,111,408	ATRR - Prior Year
3	True-up (Over)/Under (Line 1 - Line 2)			70,994	1,161,331	
4	Share of Seabrook Transmission Revenue Requirement			(3,202)	(2,105)	From MMWEC
	Total True Up			67,792	1,159,226	

	Overcollection/(Undercollection)
Pre'97	$67,792
Post'96	$1,159,226

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2012	$67,792	$1,159,226	0.27%	$183	$3,130
July 2012	67,975	1,162,356	0.27%	184	$3,138
August 2012	67,975	1,162,356	0.27%	184	$3,138
September 2012	67,975	1,162,356	0.27%	184	$3,138
October 2012	68,526	1,171,771	0.27%	185	$3,164
November 2012	68,526	1,171,771	0.27%	185	$3,164
December 2012	68,526	1,171,771	0.27%	185	$3,164
January 2013	69,081	1,181,262	0.27%	187	$3,189
February 2013	69,081	1,181,262	0.27%	187	$3,189
March 2013	69,081	1,181,262	0.27%	187	$3,189
April 2013	69,640	1,190,831	0.27%	188	$3,215
May 2013	69,640	1,190,831	0.27%	188	$3,215
		Total Interest		$2,224	$38,035
		True-Up		$67,792	$1,159,226
		Total TU & Int		**$70,016**	**$1,197,261**

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

PRE 97

Shading denotes an input

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Braintree Electric Light Department
Customer's NABs Number:	Customer ID: 05
Name of Participant responsible for customer's billing:	Braintree Electric Light Department - William Bottiggi
DUNs number of Participant responsible for customer's billing:	17-057-1897

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	266,962	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		34,712	(c)	0	(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		301,674	(e)=(a)-(b)+(c)+(d)	0	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 301,674 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 301,674 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Braintree	Reference
1	Transmission Plant	(A)(1)(a)	1,703,903	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	6,101	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		1,710,004	
5	Accumulated Depreciation	(A)(1)(d)	840,779	Worksheet 3a, L19
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3a, L24
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3a, L26
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3a, L32
9	Net Investment (Line 4-5-6+7+8)		869,225	
10	Prepayments	(A)(1)(h)	79	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	1,273	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	18,098	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		888,675	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	71,094	Worksheet 2a, E56
15	Depreciation Expense	(B)	53,085	Worksheet 4a, L12
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4a, L14
17	Investment Tax Credit	(D)	0	Worksheet 4a, L16
18	Property Tax Expense	(E)	16,657	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	547	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	100,635	Worksheet 4a, L29
21	Administrative & General Expense	(H)	9,439	Worksheet 4a, L40
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requriement		15,505	Form MMWEC Analysis of BELD % Share
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	34,712	Worksheet 7, E51
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		301,674	
			266,962	

Braintree Electric Light Department

Annual Revenue Requirements - 2012

Calendar Year 2012

Shading denotes an input

		CAPITALIZATION 12/31/2009	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$	109,845,000	100.00%	8.00%	8.00%	
PREFERRED STOCK		0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY		0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$	109,845,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 888{,}675) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 888{,}675) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	888,675	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		71,094	To Worksheet 1

Braintree Electric Light Department
Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 24,337,752		24,337,752		1,703,903	Worksheet 5, E12
2	General Plant	$ 18,108,184	0.4812% (a)	87,137	7.0011%	6,101	Page 8B line 29(g)
3	Total (line 1+2)			24,424,889		1,710,004	
4	Transmission Plant Held for Future Use	0		0	7.0011%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	11,979,038		11,979,038	7.0011%	838,664	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	6,278,850	0.4812% (a)	30,214	7.0011%	2,115	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			12,009,252		840,779	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	10.5430% (c)	0	7.0011%	0	None known
9	Accumulated Deferred Taxes (190)	0	10.5430% (c)	0	7.0011%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	10.5430% (c)	0	7.0011%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.4812% (a)	0	7.0011%	0	None known
13	FAS 109	0	10.5430% (c)	0	7.0011%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	10.5430% (c)	0	7.0011%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	233,661	0.4812% (a)	1,124	7.0011%	79	Page 10, Line 26 MA DTE
17	Transmission Materials and Supplies	3,779,146	0.4812%	18,185	7.0011%	1,273	Page 10, Line 24 MA DTE
18	Cash Working Capital						
19	Operation & Maintenance Expense					100,635	Worksheet 1, Line 20
20	Administrative & General Expense					9,439	Worksheet 1, Line 21
21	Transmission Support Expense					34,712	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					144,786	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					18,098	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Braintree Electric Light Department

Sheet: Worksheet 4

Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	755,605		755,605	7.0011%	52,901	Page 16, line 31(d)
2	General Depreciation	547,280	0.4812% (a)	2,634	7.0011%	184	Page 17, line 29(d)
3	Total (line 1+2)			758,239		53,085	
4	Amortization of Loss on Reacquired Debt	0	10.5430% (c)	0	7.0011%	0	None known
5	Amortization of Investment Tax Credits	0	10.5430% (c)	0	7.0011%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	2,158,230	0.10543	227,542	7.0011%	15,930	Page 21, line 33 (b)
7	General Property Taxes	2,158,230	0.4812% (a)	10,385	7.0011%	727	Page 21, line 33 (b)
8	Total (line 6+7)			237,927		16,657	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	1,437,414		1,437,414	0.070011	100,635	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	0		0	0.070011	0	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	0.070011	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	0		0	0.070011	0	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	1,437,414		1,437,414	7.0011%	100,635	
	Transmission Administrative and General						
14	Administrative and General	8,504,306					Page 42, line 5(b)
15	*less Property Insurance (#924)*	*933,160*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	0					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*0*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	7,571,146	0.4812% (a)	36,432	7.0011%	2,551	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*933,160*	*10.5430% (c)*	98,383	7.0011%	6,888	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*10.5430% (c)*	0	7.0011%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*10.5430% (c)*	0	7.0011%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*8,504,306*		*134,815*		*9,439*	
23	*Payroll Tax Expense*	1,624,746	*0.4812% (a)*	*7,818*	*7.0011%*	*547*	Per company workpapers

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Braintree**	
1	PTF Transmission Investment	1,703,903	Per Braintree Workpapers
2	Total Transmission Investment	24,337,752	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	7.0011%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	37,057	See BELD General Ledge
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 7
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	37,057	
7	Total Wages and Salaries	8,634,478	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	933,160	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,701,318	
11	Percent Allocation (Line 6/Line 10)	0.4812%	
	Plant Allocation Factor		
12	Total Transmission Investment	24,337,752	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	87,137	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	24,424,889	
15	Total Plant in Service	231,668,178	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	10.5430%	

Calendar Year 2012

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Shading denotes an input

Line		Braintree
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		$1,149
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			$8,374
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
NEP	**Moore 115 kV Substation**	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		$20,091
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		$2,645
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			$2,453
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
Seabrook				$0
		Total =	0	34,712

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

POST 96

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Braintree Electric Light Department
Customer's NABs Number:	Customer ID: 05
Name of Participant responsible for customer's billing:	Braintree Electric Light Department - William Bottiggi
DUNs number of Participant responsible for customer's billing:	17-057-1897

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=		(a)	3,272,739	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense			(c)	0	(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		0	(e)=(a)-(b)+(c)+(d)	3,272,739	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 3,272,739 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 3,272,739 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Braintree	Reference
1	Transmission Plant	(A)(1)(a)	21,935,203	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	79,726	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		22,014,929	
5	Accumulated Depreciation	(A)(1)(d)	10,824,147	Worksheet 3a, L19
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3a, L24
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3a, L26
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3a, L32
9	Net Investment (Line 4-5-6+7+8)		11,190,782	
10	Prepayments	(A)(1)(h)	1,028	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	16,639	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	177,172	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		11,385,621	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	910,850	Worksheet 2a, E56
15	Depreciation Expense	(B)	683,423	Worksheet 4a, L12
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4a, L14
17	Investment Tax Credit	(D)	0	Worksheet 4a, L16
18	Property Tax Expense	(E)	214,249	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	7,153	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	1,295,517	Worksheet 4a, L29
21	Administrative & General Expense	(H)	121,861	Worksheet 4a, L40
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirment		39,686	From MMWEC Analysis of BELD
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7, E51
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		3,272,739	

Braintree Electric Light Department

Annual Revenue Requirements - 2012

Calendar Year 2012

Shading denotes an input

	CAPITALIZATION 12/31/2006	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 109,845,000	100.00%	8.00%	8.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$ 109,845,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 11{,}385{,}621) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 11{,}385{,}621) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	11,385,621	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		910,850	To Worksheet 1

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 24,337,752		24,337,752		21,935,203	Worksheet 5, E12
2	General Plant	$ 18,108,184	0.4885% (a)	88,458	90.1283%	79,726	Page 8B line 29(g)
3	Total (line 1+2)			24,426,210		22,014,929	
4	Transmission Plant Held for Future Use	0		0	90.1283%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	11,979,038		11,979,038	90.1283%	10,796,503	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	6,278,850	0.4885% (a)	30,672	90.1283%	27,644	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			12,009,710		10,824,147	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	10.5259% (c)	0	90.1283%	0	None known
9	Accumulated Deferred Taxes (190)	0	10.5259% (c)	0	90.1283%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	10.5259% (c)	0	90.1283%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.4885% (a)	0	90.1283%	0	None known
13	FAS 109	0	10.5259% (c)	0	90.1283%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	10.5259% (c)	0	90.1283%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	233,661	0.4885% (a)	1,141	90.1283%	1,028	Page 10, Line 26 MA DTE
17	Transmission Materials and Supplies	3,779,146	0.4885%	18,461	90.1283%	16,639	Page 10, Line 24 MA DTE
18	Cash Working Capital						
19	Operation & Maintenance Expense					1,295,517	Worksheet 1, Line 20
20	Administrative & General Expense					121,861	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					1,417,378	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					177,172	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Braintree Electric Light Department

Sheet: Worksheet 4

Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	755,605		755,605	90.1283%	681,014	Page 16, line 31(d)
2	General Depreciation	547,280	0.4885% (a)	2,673	90.1283%	2,409	Page 17, line 29(d)
3	Total (line 1+2)			758,278		683,423	
4	Amortization of Loss on Reacquired Debt	0	10.5259% (c)	0	90.1283%	0	None known
5	Amortization of Investment Tax Credits	0	10.5259% (c)	0	90.1283%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	2,158,230	0.105259	227,173	90.1283%	204,747	Page 21, line 33 (b)
7	General Property Taxes	2,158,230	0.4885% (a)	10,543	90.1283%	9,502	Page 21, line 33 (b)
8	Total (line 6+7)			237,716		214,249	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	1,437,414		1,437,414	0.901283	1,295,517	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	0		0	0.901283	0	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	0.901283	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	0		0	0.901283	0	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	1,437,414		1,437,414	90.1283%	1,295,517	
	Transmission Administrative and General						
14	Administrative and General	8,504,306					Page 42, line 5(b)
15	*less Property Insurance (#924)*	*933,160*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	0					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*0*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	7,571,146	0.4885% (a)	36,985	90.1283%	33,334	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*933,160*	*10.5259% (c)*	98,223	90.1283%	88,527	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*10.5259% (c)*	0	90.1283%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*10.5259% (c)*	0	90.1283%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*8,504,306*		*135,208*		*121,861*	
23	*Payroll Tax Expense*	1,624,746	*0.4885% (a)*	*7,937*	*90.1283%*	*7,153*	Per company workpapers

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Calendar Year 2012

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Braintree**	
1	PTF Transmission Investment	21,935,203	Per Braintree Workpapers
2	Total Transmission Investment	24,337,752	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	90.1283%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	37,057	See BELD General Ledge
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 7
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	37,057	
7	Total Wages and Salaries	8,634,478	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	1,047,888	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,586,590	
11	Percent Allocation (Line 6/Line 10)	0.4885%	
	Plant Allocation Factor		
12	Total Transmission Investment	24,337,752	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	47,416	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	24,385,168	
15	Total Plant in Service	231,668,178	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	10.5259%	

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Shading denotes an input

Calendar Year 2012

Line		Braintree
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

BRAINTREE

Sheet: Worksheet 7

Calendar Year 2012

*Input Revenues associated with the PTF Supporting Facili **
with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
Seabrook				0
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Reading Municipal Light Plant

Sheet: Input Panel

Input Panel

Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Shading denotes an input

Submitted on:	7/11/2013
Revenue Requirements for (year):	2012
Customer:	Reading Municipal Light Plant
Customer's NABs Number:	148
Name of Participant responsible for customer's billing:	Bill Seldon
DUNs number of Participant responsible for customer's billing:	86-703-4654

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	3,129	(a)	287,652	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		329,000	(c)		(h)
Total of Attachment F - Section L through O		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		332,129	(e)=(a)-(b)+(c)+(d)	287,652	(j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements				0	(m)
Annual True-up		233,373	(k)	7,501	(n)
Interest Charge on Annual True-up		7,657	(l)	246	(o)
Plus Retroactive Correction for Seabrook Revenue Requirements		(16,022)	(l')	164,063	(o') Per MMWEC
Total = (e) + (k) + (l) + (l') and (j) + (m) + (n) + (o) + (o')		557,137	(p)	459,462	(q)

Annual Projected 2008 Revenue Requirement Total = Sum of Pre-97 Revenue Requirements, plus Post-96 Revenue Requirements, plus Annual True-up, and plus Interest on Annual True-up: 1,016,599 (r) = (p)+(q)

Reading Municipal Light Plant
Annual Revenue Requirements of pre-1997 & post-1996 PTF
for costs in 2012 and billed 06/12-05/13

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	0	2,638,470	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	0	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		0	2,638,470	
5	Accumulated Depreciation	I (A)(1)(d)	0	674,225	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	0	0	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		0	1,964,245	
10	Prepayments	I (A)(1)(h)	0	0	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	0	0	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	11,812	1,162	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		13,224	1,965,407	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	945	157,233	Worksheet 2
15	Depreciation Expense	I (B)	0	63,963	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	I (D)	0	0	Worksheet 4, line 5 column 5
18	Property Taxes	I (E)	0	47,483	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	0	0	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	0	929	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	0	8,363	Worksheet 4, line 22 column 5
22	Transmission Related Integrated Facilities Charge	I (I)	0	0	
23	Transmission Support Revenue	I (J)	0	0	Worksheet 7
24	Transmission Support Expense	I (K)	94,494	0	Worksheet 7
25	Transmission Related Expense from Generators	I (L)	0	0	
26	Transmission Related Taxes and Fees Charge	I (M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Ta	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Proper	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		95,439	277,971	

	III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT	
30	Carrying Charge Factor Base Revenue Requirement Numerator	0
31	Post-2003 Enhanced Return Addition to Revenue Requirement	-
32	Total Post-96 PTF Revenue Requirement	0
33	Post-96 PTF Transmission Plant in Service	2,638,470
34	Post-96 Carrying Charge Factor (Post-96 CCF)	10.2%
35	Forecasted Post-96 PTF Plant Additions	
36	Forecasted Post-96 Localized PTF Plant Additions	0
37	Forecasted Post-96 Pool-Supported PTF Plant Additions	0
38	Post-96 Estimated Incremental Revenue Requirement	0

RNS Rate

Reading Municipal Light Plant
FERC Interest Calculation associated with Under / (Over)
True Up and Interest Calculation for 2012

1	2011 Actual Annual RR			332,129	287,652	
2	2011 Est. Transmission Revenue Requirements (as billed)	6/12-05/13	Appendix C	95,439	277,971	ATRR - Prior Year
3	True-up (Over)/Under (Line 1 - Line 2)			236,690	9,681	
4	Share of Seabrook Transmission Revenue Requirement			(3,317)	(2,180)	From MMWEC
	Total True Up			233,373	7,501	

	(Overcollection)/Undercollection
Pre'97	$233,373
Post'96	$7,501

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2012	$233,373	$7,501	0.27%	$630	$20
July 2012	234,003	7,521	0.27%	632	$20
August 2012	234,003	7,521	0.27%	632	$20
September 2012	234,003	7,521	0.27%	632	$20
October 2012	235,899	7,582	0.27%	637	$20
November 2012	235,899	7,582	0.27%	637	$20
December 2012	235,899	7,582	0.27%	637	$20
January 2013	237,809	7,644	0.27%	642	$21
February 2013	237,809	7,644	0.27%	642	$21
March 2013	237,809	7,644	0.27%	642	$21
April 2013	239,736	7,706	0.27%	647	$21
May 2013	239,736	7,706	0.27%	647	$21
		Total Interest		$7,657	$246
		True-Up		$233,373	$7,501
		Total TU & Int		**$241,030**	**$7,747**

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Reading Municipal Light Department
Customer's NABs Number:	148
Name of Participant responsible for customer's billing:	Bill Seldon
DUNs number of Participant responsible for customer's billing:	86-703-4654

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	3,129	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		329,000	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		332,129	(e)=(a)-(b)+(c)+(d)	0	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 332,129 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 332,129 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Reading	Reference
1	Transmission Plant	(A)(1)(a)	0	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		0	
5	Accumulated Depreciation	(A)(1)(d)	0	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		0	
10	Prepayments	(A)(1)(h)	0	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	39,118	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		39,118	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	3,129	Worksheet 2
15	Depreciation Expense	(B)	0	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	0	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Reveneue Requirement		16,059	Per MMWEC
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	312,941	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		332,129	
			329,000	

Reading Municipal Light Department

Annual Revenue Requirements

Calendar Year 2012

Shading denotes an input

		CAPITALIZATION 12/31/2009	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$	550,000	100.00%	8.00%	8.00%	
PREFERRED STOCK		0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY		0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$	550,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0000 +(0 + 0) / 39,118) x 0)
(1 - 0)

= 0.0000000

(c) State Income Tax

= (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0000 +(0 + 0) / 39,118) + 0.0000000)* 0
(1 - 0)

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	39,118	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		3,129	To Worksheet 1

Reading Municipal Light Department
Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ -		0		0	Line 1, Worksheet 5
2	General Plant	$ 22,510,246	0.0000% (a)	0	0.0000%	0	Page 8B line 29(g)
3	Total (line 1+2)			0		0	
4	Transmission Plant Held for Future Use	0		0	0.0000%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,978,626		1,978,626	0.0000%	0	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	16,518,728	0.0000% (a)	0	0.0000%	0	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			1,978,626		0	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	6.3663% (c)	0	0.0000%	0	None known
9	Accumulated Deferred Taxes (190)	0	6.3663% (c)	0	0.0000%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	6.3663% (c)	0	0.0000%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.0000% (a)	0	0.0000%	0	None known
13	FAS 109	0	6.3663% (c)	0	0.0000%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	6.3663% (c)	0	0.0000%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	0	0.0000% (a)	0	0.0000%	0	Assumed none
17	Transmission Materials and Supplies	0	0.0000%	0	0.0000%	0	Assumed none
18	Cash Working Capital						
19	Operation & Maintenance Expense					0	Worksheet 1, Line 20
20	Administrative & General Expense					0	Worksheet 1, Line 21
21	Transmission Support Expense					312,941	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					312,941	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					39,118	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Reading Municipal Light Department

Sheet: Worksheet 4a

Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	187,720		187,720	0.0000%	0	Page 16, line 31(d)
2	General Depreciation	767,252	0.0000% (a)	0	0.0000%	0	Page 17, line 29(d)
3	Total (line 1+2)			187,720		0	
4	Amortization of Loss on Reacquired Debt	0	6.3663% (c)	0	0.0000%	0	None known
5	Amortization of Investment Tax Credits	0	6.3663% (c)	0	0.0000%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	2,188,919	6.3663%	139,353	0.0000%	0	DTE, p. 21 line 24
7	General Property Taxes	2,179,275	0.0000% (a)	0	0.0000%	0	DTE, p. 21 line 24
8	Total (line 6+7)			139,353		0	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	8,652,725		8,652,725	0	0	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	8,650,000		8,650,000	0	0	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	0	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	0		0	0	0	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	2,725		2,725	0.0000%	0	
	Transmission Administrative and General						
14	Administrative and General	5,400,731					Page 42, line 6(b)
15	*less Property Insurance (#924)*	*385,535*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	*0*					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*181,688*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	4,833,508	0.0000% (a)	0	0.0000%	0	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*385,535*	*6.3663% (c)*	24,544	0.0000%	0	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*6.3663% (c)*	0	0.0000%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*6.3663% (c)*	0	0.0000%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*5,219,043*		*24,544*		*0*	
23	*Payroll Tax Expense*	81,121	*0.0000% (a)*	*0*	*0.0000%*	*0*	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Calendar Year 2012

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Reading**	
1	PTF Transmission Investment	0	See Worksheet
2	Total Transmission Investment	7,743,423	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	0.0000%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	0	See Worksheet
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	
7	Total Wages and Salaries	7,367,656	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	728,926	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,638,730	
11	Percent Allocation (Line 6/Line 10)	0.0000%	
	Plant Allocation Factor		
12	Total Transmission Investment	7,743,423	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	7,743,423	
15	Total Plant in Service	121,630,767	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	6.3663%	

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Calendar Year 2012

Shading denotes an input

Line		Reading
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

READING

Sheet: Worksheet 7

Calendar Year 2012

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		1,732
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
	Schedue 125 Payments			58,175
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			12,619
	HQ 2 NEH-06			106,604
	HQ 2 NHH-08			83,894
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
NEP	**HQ Phase II - AC in MA**	332.1(g); [332(g) for CL&P]		30,277
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		2,739
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			2,541
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		14,360
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
	Seabrook			0
		Total =	0	312,941

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Reading Municipal Light Department
Customer's NABs Number:	148
Name of Participant responsible for customer's billing:	Bill Seldon
DUNs number of Participant responsible for customer's billing:	86-703-4654

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=		(a)	287,652	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		0	(c)		(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		0	(e)=(a)-(b)+(c)+(d)	287,652	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	287,652	(k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)
Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)	287,652	(l)=(k)+(b)+(g)-(h)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Reading	Reference
1	Transmission Plant	(A)(1)(a)	2,839,236	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		2,839,236	
5	Accumulated Depreciation	(A)(1)(d)	789,240	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		2,049,996	
10	Prepayments	(A)(1)(h)	0	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	1,197	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		2,051,193	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	164,095	Worksheet 2
15	Depreciation Expense	(B)	63,713	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	50,266	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	999	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	8,579	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Reveneue Requirement		41,104	Per MMWEC
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		328,756	

Reading Municipal Light Department

Annual Revenue Requirements

Calendar Year 2012

Shading denotes an input

	CAPITALIZATION 12/31/2009	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 550,000	100.00%	8.00%	8.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$ 550,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 2{,}051{,}193) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 2{,}051{,}193) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 2,051,193	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	164,095	To Worksheet 1

Reading Municipal Light Department
Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 2,839,236		2,839,236		2,839,236	Line 1, Worksheet 5
2	General Plant	$ 22,614,401	0.0000% (a)	0	36.6664%	0	Page 8B line 29(g)
3	Total (line 1+2)			2,839,236		2,839,236	
4	Transmission Plant Held for Future Use	0		0	36.6664%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	2,152,488		2,152,488	36.6664%	789,240	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	17,341,413	0.0000% (a)	0	36.6664%	0	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			2,152,488		789,240	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	6.1319% (c)	0	36.6664%	0	None known
9	Accumulated Deferred Taxes (190)	0	6.1319% (c)	0	36.6664%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	6.1319% (c)	0	36.6664%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.0000% (a)	0	36.6664%	0	None known
13	FAS 109	0	6.1319% (c)	0	36.6664%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	6.1319% (c)	0	36.6664%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	0	0.0000% (a)	0	36.6664%	0	Assumed none
17	Transmission Materials and Supplies	0	0.0000%	0	36.6664%	0	Assumed none
18	Cash Working Capital						
19	Operation & Maintenance Expense					999	Worksheet 1, Line 20
20	Administrative & General Expense					8,579	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					9,578	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					1,197	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Reading Municipal Light Department

Sheet: Worksheet 4a

Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	173,763		173,763	36.6664%	63,713	Page 16, line 31(d)
2	General Depreciation	967,813	0.0000% (a)	0	36.6664%	0	Page 17, line 29(d)
3	Total (line 1+2)			173,763		63,713	
4	Amortization of Loss on Reacquired Debt	0	6.1319% (c)	0	36.6664%	0	None known
5	Amortization of Investment Tax Credits	0	6.1319% (c)	0	36.6664%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	2,235,692	6.1319%	137,090	36.6664%	50,266	DTE, p. 21 line 24
7	General Property Taxes	2,235,692	0.0000% (a)	0	36.6664%	0	DTE, p. 21 line 24
8	Total (line 6+7)			137,090		50,266	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	9,041,555		9,041,555	0.366664	3,315,213	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	9,038,830		9,038,830	0.366664	3,314,214	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	0.366664	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	0		0	0.366664	0	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	2,725		2,725	36.6664%	999	
	Transmission Administrative and General						
14	Administrative and General	5,269,515					Page 42, line 6(b)
15	*less Property Insurance (#924)*	*381,575*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	*0*					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*155,244*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	4,732,696	0.0000% (a)	0	36.6664%	0	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*381,575*	*6.1319% (c)*	23,398	36.6664%	8,579	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*6.1319% (c)*	0	36.6664%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*6.1319% (c)*	0	36.6664%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*5,114,271*		*23,398*		*8,579*	
23	*Payroll Tax Expense*	0	*0.0000% (a)*	*0*	*36.6664%*	*0*	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 5

Shading denotes an input

Line No.		Reading	Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor		
1	PTF Transmission Investment	2,839,236	See Worksheet
2	Total Transmission Investment	7,743,423	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	36.6664%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	0	See Worksheet
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	
7	Total Wages and Salaries	7,330,278	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	745,149	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,585,129	
11	Percent Allocation (Line 6/Line 10)	0.0000%	
	Plant Allocation Factor		
12	Total Transmission Investment	7,743,423	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	0	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	7,743,423	
15	Total Plant in Service	126,280,123	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	6.1319%	

Sheet: Worksheet 6

Affiliated Company Wages and Salaries

Calendar Year 2012

Shading denotes an input

Line		Reading
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

READING

Sheet: Worksheet 7

Calendar Year 2012

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
				0
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		0
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
	Seabrook			0
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Middleborough Gas and Electric Department

Sheet: Input Panel

Input Panel

Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Shading denotes an input

Submitted on:	7/11/2013
Revenue Requirements for (year):	2012
Customer:	Middleborough Gas and Electric Department
Customer's NABs Number:	79
Name of Participant responsible for customer's billing:	*Jacqueline L. Crowley*
DUNs number of Participant responsible for customer's billing:	15-997-6665

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	12,917	(a)	526,513	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		18,880	(c)	0	(h)
Total of Attachment F - Section L through O		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		31,797	(e)=(a)-(b)+(c)+(d)	526,513	(j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements				0	(m)
Annual True-up		(292,016)	(k)	315,915	(n)
Interest Charge on Annual True-up		(9,581)	(l)	10,365	(o)
Plus Retroactive Correction for Seabrook Revenue Requirement		(12,699)	(l')	130,038	(o') Per MMWEC
Total = (e) + (k)+ (l) + (l') and (j) + (m) + (n) + (o) + (o")		(282,499)	(p)	982,831	(q)
Annual Projected 2008 Revenue Requirement Total = Sum of Pre-97 Revenue Requirements, plus Post-96 Revenue Requirements, plus Annual True-up, and plus Interest on Annual True-up:				700,332	(r) = (p)+(q)

Middleborough Gas and Electric Department
Annual Revenue Requirements of pre-1997 & post-1996 PTF
for costs in 2012 and billed 06/12-05/13

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	0	1,370,897	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	0	12,800	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		0	1,383,697	
5	Accumulated Depreciation	I (A)(1)(d)	0	529,015	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	0	0	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		0	854,682	
10	Prepayments	I (A)(1)(h)	0	0	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	0	0	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	6,969	6,487	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		6,969	861,169	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	3,180	68,894	Worksheet 2
15	Depreciation Expense	I (B)	0	69,159	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	0	-	Worksheet 4, line 4 column 5
17	Investment Tax Credit	I (D)	0	-	Worksheet 4, line 5 column 5
18	Property Taxes	I (E)	0	18,919	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	0	-	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	0	43,838	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	0	8,060	Worksheet 4, line 22 column 5
22	Transmission Related Integrated Facilities Charge	I (I)	0	0	
23	Transmission Support Revenue	I (J)	0	0	Worksheet 7
24	Transmission Support Expense	I (K)	318,004	0	Worksheet 7
25	Transmission Related Expense from Generators	I (L)	0	0	
26	Transmission Related Taxes and Fees Charge	I (M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Ta	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Proper	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		321,184	208,870	

III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT

30	Carrying Charge Factor Base Revenue Requirement Numerator	212,050
31	Post-2003 Enhanced Return Addition to Revenue Requirement	-
32	Total Post-96 PTF Revenue Requirement	212,050
33	Post-96 PTF Transmission Plant in Service	1,370,897
34	Post-96 Carrying Charge Factor (Post-96 CCF)	0.0%
35	Forecasted Post-96 PTF Plant Additions	0
36	Forecasted Post-96 Localized PTF Plant Additions	0
37	Forecasted Post-96 Pool-Supported PTF Plant Additions	0
38	Post-96 Estimated Incremental Revenue Requirement	0

RNS Rate

Middleborough Gas and Electric Department
FERC Interest Calculation associated with Under / (Over)
True Up and Interest Calculation for 2012

1	2012 Actual Annual RR			31,797	526,513	Input Panel Subtotals
2	2012 Est. Transmission Revenue Requirements (as billed)	6/12-05/13	Appendix C	321,184	208,870	ATRR - Prior Year
3	True-up (Over)/Under (Line 1 - Line 2)			-289,387	317,643	
4	Share of Seabrook Transmission Revenue Requirement + Interest			-$2,629	-$1,728	From MMWEC Analysis of MGED Share
				-292,016	315,915	

	Overcollection/(Undercollection)
Pre'97	($292,016)
Post'96	$315,915

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2012	($292,016)	$315,915	0.27%	($788)	$853
July 2012	(292,804)	316,768	0.27%	-791	$855
August 2012	(292,804)	316,768	0.27%	-791	$855
September 2012	(292,804)	316,768	0.27%	-791	$855
October 2012	(295,176)	319,334	0.27%	-797	$862
November 2012	(295,176)	319,334	0.27%	-797	$862
December 2012	(295,176)	319,334	0.27%	-797	$862
January 2013	(297,567)	321,920	0.27%	-803	$869
February 2013	(297,567)	321,920	0.27%	-803	$869
March 2013	(297,567)	321,920	0.27%	-803	$869
April 2013	(299,977)	324,528	0.27%	-810	$876
May 2013	(299,977)	324,528	0.27%	-810	$876
		Total Interest		-$9,581	$10,365
		True-Up		-$292,016	$315,915
		Seabrook True-Up		-$2,629	-$1,728
		Total TU & Int		**-$304,226**	**$324,552**

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

PRE 97

Shading denotes an input

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Middleborough Gas and Electric Department
Customer's NABs Number:	79
Name of Participant responsible for customer's billing:	*Jacqueline L. Crowley*
DUNs number of Participant responsible for customer's billing:	15-597-6665

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	12,917	(a)		(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		18,880	(c)	0	(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		31,797	(e)=(a)-(b)+(c)+(d)	0	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	31,797	(k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)
Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)	31,797	(l)=(k)+(b)+(g)-(h)

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Middleborough	Reference
1	Transmission Plant	(A)(1)(a)	0	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	0	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		0	
5	Accumulated Depreciation	(A)(1)(d)	0	Worksheet 3a, L19
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3a, L24
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3a, L26
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3a, L32
9	Net Investment (Line 4-5-6+7+8)		0	
10	Prepayments	(A)(1)(h)	0	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	2,360	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		2,360	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	189	Worksheet 2a, E56
15	Depreciation Expense	(B)	0	Worksheet 4a, L12
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4a, L14
17	Investment Tax Credit	(D)	0	Worksheet 4a, L16
18	Property Tax Expense	(E)	0	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	0	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	0	Worksheet 4a, L29
21	Administrative & General Expense	(H)	0	Worksheet 4a, L40
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenues Requirement		12,728	Per MMWEC Analysis of MGED % Share
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	18,880	Worksheet 7, E51
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		31,797	
			12,917	

Middleborough Gas and Electric Department

Annual Revenue Requirements - 2012
for costs in 2011

Shading denotes an input

		CAPITALIZATION 12/31/2009	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$	109,845,000	100.00%	8.00%	8.00%	
PREFERRED STOCK		0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY		0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$	109,845,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 2{,}360) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 2{,}360) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

		(PTF)	
INVESTMENT BASE	$	2,360	From Worksheet 1
x Cost of Capital Rate		0.0800000	
= Investment Return and Income Taxes		189	To Worksheet 1

Middleborough Gas and Electric Department

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 2,914,018		2,914,018		0	Worksheet 5, E12
2	General Plant	$ 5,887,657	0.4621% (a)	27,207	0.0000%	0	Page 8B line 29(g)
3	Total (line 1+2)			2,941,225		0	
4	Transmission Plant Held for Future Use	0		0	0.0000%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	1,106,486		1,106,486	0.0000%	0	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	3,896,419	0.4621% (a)	18,005	0.0000%	0	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			1,124,491		0	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	7.4891% (c)	0	0.0000%	0	None known
9	Accumulated Deferred Taxes (190)	0	7.4891% (c)	0	0.0000%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	7.4891% (c)	0	0.0000%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.4621% (a)	0	0.0000%	0	None known
13	FAS 109	0	7.4891% (c)	0	0.0000%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	7.4891% (c)	0	0.0000%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	0	0.4621% (a)	0	0.0000%	0	Page 10, Line 26 MA DTE
17	Transmission Materials and Supplies	0	0.4621%	0	0.0000%	0	Page 10, Line 24 MA DTE
18	Cash Working Capital						
19	Operation & Maintenance Expense					0	Worksheet 1, Line 20
20	Administrative & General Expense					0	Worksheet 1, Line 21
21	Transmission Support Expense					18,880	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					18,880	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					2,360	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Sheet: Worksheet 4

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	145,701		145,701	0.0000%	0	Page 16, line 31(d)
2	General Depreciation	282,539	0.4621% (a)	1,306	0.0000%	0	Page 17, line 29(d)
3	Total (line 1+2)			147,007		0	
4	Amortization of Loss on Reacquired Debt	0	7.4891% (c)	0	0.0000%	0	None known
5	Amortization of Investment Tax Credits	0	7.4891% (c)	0	0.0000%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	502,533	0.074891	37,635	0.0000%	0	Page 21, line 33 (b)
7	General Property Taxes	502,533	0.4621% (a)	2,322	0.0000%	0	Page 21, line 33 (b)
8	Total (line 6+7)			39,957		0	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	3,373,917		3,373,917	0	0	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	3,280,734		3,280,734	0	0	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	0	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	0		0	0	0	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	93,183		93,183	0.0000%	0	
	Transmission Administrative and General						
14	Administrative and General	3,753,341					Page 42, line 5(b)
15	*less Property Insurance (#924)*	*1*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	0					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*45,994*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	3,707,346	0.4621% (a)	17,132	0.0000%	0	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*1*	*7.4891% (c)*	0	0.0000%	0	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*7.4891% (c)*	0	0.0000%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*7.4891% (c)*	0	0.0000%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*3,707,347*		*17,132*		*0*	
23	*Payroll Tax Expense*	0	*0.4621% (a)*	*0*	*0.0000%*	*0*	Per company workpapers

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Middleborough**	
1	PTF Transmission Investment	0	Per Company Workpapers
2	Total Transmission Investment	2,914,018	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	0.0000%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	13,775	See MGED General Ledge
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 7
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	13,775	
7	Total Wages and Salaries	3,289,546	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	308,472	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	2,981,074	
11	Percent Allocation (Line 6/Line 10)	0.4621%	
	Plant Allocation Factor		
12	Total Transmission Investment	2,914,018	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	27,207	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	2,941,225	
15	Total Plant in Service	39,273,605	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	7.4891%	

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Shading denotes an input

Line		Middleborough
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		$397
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			458
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			$2,892
	Pool PTF Paments			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
NEP	**Moore 115 kV Substation**	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		$6,938
	345 kV Golden Hills-Mystic 349 line			0
	345 kV NH/MA border-Tewksbury 394 line	332(g)		$2,171
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			$2,014
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		4,010
	UI Substations	330.1(n)		
	CMP	330.1(n)		
Seabrook				$0
		Total =	0	18,880

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

POST 96

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Middleborough Gas and Electric Department
Customer's NABs Number:	79
Name of Participant responsible for customer's billing:	*Jacqueline L. Crowley*
DUNs number of Participant responsible for customer's billing:	15-597-6665

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=		(a)	526,513	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense			(c)	0	(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		0	(e)=(a)-(b)+(c)+(d)	526,513	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 526,513 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	0	(h)

Voting Share Total for Participant's R Value: 526,513 (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Middleborough	Reference
1	Transmission Plant	(A)(1)(a)	4,333,195	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	245,549	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		4,578,744	
5	Accumulated Depreciation	(A)(1)(d)	3,556,007	Worksheet 3a, L19
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3a, L24
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3a, L26
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3a, L32
9	Net Investment (Line 4-5-6+7+8)		1,022,737	
10	Prepayments	(A)(1)(h)	0	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	31,391	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		1,054,128	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	84,330	Worksheet 2a, E56
15	Depreciation Expense	(B)	52,579	Worksheet 4a, L12
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4a, L14
17	Investment Tax Credit	(D)	0	Worksheet 4a, L16
18	Property Tax Expense	(E)	103,913	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	1,985	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	136,935	Worksheet 4a, L29
21	Administrative & General Expense	(H)	114,191	Worksheet 4a, L40
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		32,580	From MMWEC Analysis of MGED Share
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	0	Worksheet 7, E51
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		526,513	

Middleborough Gas and Electric Department

Annual Revenue Requirements - 2012

Calendar Year 2012

Shading denotes an input

	CAPITALIZATION 12/31/2006	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 109,845,000	100.00%	8.00%	8.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$ 109,845,000	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 1{,}054{,}128) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 1{,}054{,}128) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 1,054,128	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	84,330	To Worksheet 1

Middleborough Gas and Electric Department
Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 4,333,195		4,333,195		4,333,195	Worksheet 5, E12
2	General Plant	$ 6,264,480	3.9197% (a)	245,549	100.0000%	245,549	Page 8B line 29(g)
3	Total (line 1+2)			4,578,744		4,578,744	
4	Transmission Plant Held for Future Use	0		0	100.0000%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	3,395,722		3,395,722	100.0000%	3,395,722	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	4,089,217	3.9197% (a)	160,285	100.0000%	160,285	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			3,556,007		3,556,007	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	10.6337% (c)	0	100.0000%	0	None known
9	Accumulated Deferred Taxes (190)	0	10.6337% (c)	0	100.0000%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	10.6337% (c)	0	100.0000%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	3.9197% (a)	0	100.0000%	0	None known
13	FAS 109	0	10.6337% (c)	0	100.0000%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	10.6337% (c)	0	100.0000%	0	
15	Total (line 12+13+14)	0		0		0	
16	Transmission Prepayments	0	3.9197% (a)	0	100.0000%	0	Page 10, Line 26 MA DTE
17	Transmission Materials and Supplies	0	3.9197%	0	100.0000%	0	Page 10, Line 24 MA DTE
18	Cash Working Capital						
19	Operation & Maintenance Expense					136,935	Worksheet 1, Line 20
20	Administrative & General Expense					114,191	Worksheet 1, Line 21
21	Transmission Support Expense					0	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					251,126	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					31,391	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	40,736		40,736	100.0000%	40,736	Page 16, line 31(d)
2	General Depreciation	302,141	3.9197% (a)	11,843	100.0000%	11,843	Page 17, line 29(d)
3	Total (line 1+2)			52,579		52,579	
4	Amortization of Loss on Reacquired Debt	0	10.6337% (c)	0	100.0000%	0	None known
5	Amortization of Investment Tax Credits	0	10.6337% (c)	0	100.0000%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	714,015	0.106337	75,926	100.0000%	75,926	Page 21, line 33 (b)
7	General Property Taxes	714,015	3.9197% (a)	27,987	100.0000%	27,987	Page 21, line 33 (b)
8	Total (line 6+7)			103,913		103,913	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	3,033,822		3,033,822	1	3,033,822	Page 40, line 50(b)
10	Transmission of Electricity by Others - #565	2,799,177		2,799,177	1	2,799,177	Page 40, line 38(b)
11	Load Dispatching - #561	0		0	1	0	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	97,710		97,710	1	97,710	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	136,935		234,645	100.0000%	136,935	
	Transmission Administrative and General						
14	Administrative and General	2,701,362					Page 42, line 5(b)
15	*less Property Insurance (#924)*	*194,254*					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	0					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	*120,822*					*assumed none*
18	Subtotal [line 14 minus (15 thru 17)]	2,386,286	3.9197% (a)	93,535	100.0000%	93,535	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*194,254*	*10.6337% (c)*	20,656	100.0000%	20,656	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*10.6337% (c)*	0	100.0000%	0	
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*10.6337% (c)*	0	100.0000%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*2,580,540*		*114,191*		*114,191*	
23	*Payroll Tax Expense*	50,629	*3.9197% (a)*	*1,985*	*100.0000%*	*1,985*	Per company workpapers

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Shading denotes an input

Calendar Year 2012

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Middleborough**	
1	PTF Transmission Investment	4,333,195	Per Company Workpapers
2	Total Transmission Investment	4,333,195	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	100.0000%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	118,064	See MGED General Ledge
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 7
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	118,064	
7	Total Wages and Salaries	3,367,035	Page 42, line 24 (c)
8	Administrative and General Wages and Salaries	354,975	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	3,012,060	
11	Percent Allocation (Line 6/Line 10)	3.9197%	
	Plant Allocation Factor		
12	Total Transmission Investment	4,333,195	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	47,416	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	4,380,611	
15	Total Plant in Service	41,195,661	Page 8B, line 30 (g)
16	Percent Allocation (Line 14 / Line 15)	10.6337%	

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Shading denotes an input

Calendar Year 2012

Line		Middleborough
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			0
	Comerford 115 kV Substation			
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	HQ Phase II - AC in MA	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	345 kV NH/MA border-Tewksbury 394 line	332(g)		0
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			0
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
Seabrook				0
		Total =	0	0

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Taunton Municipal Light Plant

Sheet: Input Panel

Input Panel

Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Shading denotes an input

Submitted on:	7/11/2013
Revenue Requirements for (year):	2012
Customer:	Taunton Municipal Light Plant
Customer's NABs Number:	153
Name of Participant responsible for customer's billing:	Michael Horrigan
DUNs number of Participant responsible for customer's billing:	04-661-6033

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	82,594	(a)	0	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		189,837	(c)	0	(h)
Total of Attachment F - Section L through O		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		272,431	(e)=(a)-(b)+(c)+(d)	0	(j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements				0	(m)
Annual True-up		(40,793)	(k)	0	(n)
Plus Retroactive Correction for Seabrook Revenue Requirements		23,032	(k')		(k") Per MMWEC
Interest Charge on Annual True-up		(1,338)	(l)	-	(o)
Total = (e) + (k) + (k') + (l) and (j) + (m) + (n) + (k") + (o)		230,300	(p)	0	(q)
Annual Projected 2008 Revenue Requirement Total = Sum of Pre-97 Revenue Requirements, plus Post-96 Revenue Requirements, plus Annual True-up, and plus Interest on Annual True-up:				230,300	(r) = (p)+(q)

Taunton Municipal Light Plant
Annual Revenue Requirements of pre-1997 & post-1996 PTF
for costs in 2012 and billed 06/12-05/13

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	1,500,243	0	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	84,976	0	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		1,585,219	0	
5	Accumulated Depreciation	I (A)(1)(d)	1,425,907	0	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	0	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	0	0	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		159,312	0	
10	Prepayments	I (A)(1)(h)	1064	0	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	16,046	0	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	27,981	0	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		185,680	0	
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	16,352	0	Worksheet 2
15	Depreciation Expense	I (B)	31,792	0	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	I (D)	0	0	Worksheet 4, line 5 column 5
18	Property Taxes	I (E)	31,929	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	8449	0	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	2,252	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	19,103	0	Worksheet 4, line 22 column 5
22	Transmission Related Integrated Facilities Charge	I (I)	0	0	
23	Transmission Support Revenue	I (J)	0	0	Worksheet 7
24	Transmission Support Expense	I (K)	202,492	0	Worksheet 7
25	Transmission Related Expense from Generators	I (L)	0	0	
26	Transmission Related Taxes and Fees Charge	I (M)	0	0	
27	Revenue for ST Trans. Service Under NEPOOL Ta	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Proper	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		312,369	0	

	III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT	
30	Carrying Charge Factor Base Revenue Requirement Numerator	0
31	Post-2003 Enhanced Return Addition to Revenue Requirement	-
32	Total Post-96 PTF Revenue Requirement	0
33	Post-96 PTF Transmission Plant in Service	0
34	Post-96 Carrying Charge Factor (Post-96 CCF)	0.0%
35	Forecasted Post-96 PTF Plant Additions	0
36	Forecasted Post-96 Localized PTF Plant Additions	0
37	Forecasted Post-96 Pool-Supported PTF Plant Additions	0
38	Post-96 Estimated Incremental Revenue Requirement	0

RNS Rate

Taunton Municipal Light Plant
FERC Interest Calculation associated with Under / (Over)
True Up and Interest Calculation for 2012

1	2011 Actual Annual RR			272,431	0	Input Panel Subtotals
2	2011 Est. Transmission Revenue Requirements (as billed)	6/12-05/13	Appendix C	312,369	0	ATRR - Prior Year
3	True-up (Over)/Under (Line 1 - Line 2)			-39,938	0	
4	Share of Seabrook Transmission Revenue Requirement			(855)	-	From MMWEC
	Total True Up			-40,793	0	

	(Overcollection)/Undercollection
Pre'97	($40,793)
Post'96	$0

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2012	($40,793)	$0	0.27%	($110)	$0
July 2012	(40,903)	0	0.27%	-110	$0
August 2012	(40,903)	0	0.27%	-110	$0
September 2012	(40,903)	0	0.27%	-110	$0
October 2012	(41,234)	0	0.27%	-111	$0
November 2012	(41,234)	0	0.27%	-111	$0
December 2012	(41,234)	0	0.27%	-111	$0
January 2013	(41,568)	0	0.27%	-112	$0
February 2013	(41,568)	0	0.27%	-112	$0
March 2013	(41,568)	0	0.27%	-112	$0
April 2013	(41,905)	0	0.27%	-113	$0
May 2013	(41,905)	0	0.27%	-113	$0
		Total Interest		-$1,338	$0
		True-Up		-$40,793	$0
		Total TU & Int		**-$42,131**	**$0**

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	11-Jul-13
Revenue Requirements for (year):	Calendar Year 2012
Customer:	Taunton Municipal Lighting Plant
Customer's NABs Number:	153
Name of Participant responsible for customer's billing:	Michael Horrigan
DUNs number of Participant responsible for customer's billing:	04-661-6033

		Pre-97 Revenue Requirements		Post-97 Revenue Requirements	
Total of Attachment F - Sections A through I	=	82,594	(a)	0	(f)
Total of Attachment F - Section J - Support Revenue		0	(b)	0	(g)
Total of Attachment F - Section K - Support Expense		189,837	(c)	0	(h)
Total of Attachment F - Section (L through O)		0	(d)	0	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		272,431	(e)=(a)-(b)+(c)+(d)	0	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 272,431 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	n/a	0	(b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	(k)	0	(g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	(l)	0	(h)
	(p)		
Voting Share Total for Participant's R Value:		272,431	(l)=(k)+(b)+(g)-(h)

(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Calendar Year 2012

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Taunton	Reference
1	Transmission Plant	(A)(1)(a)	1,500,243	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	34,954	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		1,535,197	
5	Accumulated Depreciation	(A)(1)(d)	1,392,580	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		142,617	
10	Prepayments	(A)(1)(h)	0	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	24,224	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		166,841	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	13,347	Worksheet 2
15	Depreciation Expense	(B)	28,285	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	25,005	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	3,111	*Worksheet 4, line 17 column 5*
20	Operation & Maintenance Expense	(G)	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	3,953	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Reveneue Requirement		8,893	Per MMWEC
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	189,837	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	0	
28	Transmission Rents Received from Electric Property	(O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		272,431	
			82,594	

Taunton Municipal Lighting Plant
Annual Revenue Requirements
Calendar Year 2012

Shading denotes an input

	CAPITALIZATION 12/31/2007	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 0	100.00%	8.00%	8.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	0	0.00%	0.00%	0.00%	0.00%
TOTAL INVESTMENT RETURN	$ 0	100.00%		8.00%	0.00%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

(b) Federal Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) \times \text{Federal Income Tax Rate})}{(1 - \text{Federal Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 166{,}841) \times 0)}{(1 - 0)}$$

= 0.0000000

(c) State Income Tax

$$= \frac{(\text{R.O.E.} + (\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp}) / \text{PTF Inv. Base}) + \text{Federal Income Tax})^* \text{State Income Tax Rate}}{(1 - \text{State Income Tax Rate})}$$

$$= \frac{(0.0000 + (0 + 0) / 166{,}841) + 0.0000000)^* 0}{(1 - 0)}$$

= 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0800000

	(PTF)	
INVESTMENT BASE	$ 166,841	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	13,347	To Worksheet 1

Taunton Municipal Lighting Plant
Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Transmission Plant						
1	Transmission Plant	$ 7,533,813		7,533,813		1,500,243	Line 1, Worksheet 5
2	General Plant	32,778,934	0.5355% (a)	175,531	19.9135%	34,954	Page 8B line 29(g)
3	Total (line 1+2)			7,709,344		1,535,197	
4	Transmission Plant Held for Future Use	0		0	19.9135%	0	None known
	Transmission Accumulated Depreciation						
5	Transmission Accum. Depreciation	6,914,822		6,914,822	19.9135%	1,376,983	Page 8A, line 31(g) less Page 16, line 31(g)
6	General Plant Accum.Depreciation	14,626,131	0.5355% (a)	78,323	19.9135%	15,597	Page 8B, line 29(g) less Page 17, line 29(g)
7	Total (line 5+6)			6,993,145		1,392,580	
	Transmission Accumulated Deferred Taxes						
8	Accumulated Deferred Taxes (281-283)	0	3.7944% (c)	0	19.9135%	0	None known
9	Accumulated Deferred Taxes (190)	0	3.7944% (c)	0	19.9135%	0	None known
10	Total (line 8+9)			0		0	
11	Transmission loss on Reacquired Debt	0	3.7944% (c)	0	19.9135%	0	None known
	Other Regulatory Assets						
12	FAS 106	0	0.5355% (a)	0	19.9135%	0	None known
13	FAS 109	0	3.7944% (c)	0	19.9135%	0	None known
14	Other Regulatory Liabilities (254.DK)	0	3.7944% (c)	0	19.9135%	0	
15	Total (line 12+13+14)			0		0	
16	Transmission Prepayments	0.00	0.5355% (a)	0	19.9135%	0	
17	Transmission Materials and Supplies	0.00	3.7944%	0	19.9135%	0	
18	Cash Working Capital						
19	Operation & Maintenance Expense					0	Worksheet 1, Line 20
20	Administrative & General Expense					3,953	Worksheet 1, Line 21
21	Transmission Support Expense					189,837	Worksheet 1, Line 24
22	Subtotal (line 19+20+21)					193,790	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					24,224	

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16

Taunton Municipal Lighting Plant

Sheet: Worksheet 4a

Calendar Year 2012

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
	Depreciation Expense						
1	Transmission Depreciation	131,834		131,834	19.9135%	26,253	Page 16, line 31(d)
2	General Depreciation	1,905,426	0.5355% (a)	10,204	19.9135%	2,032	Page 17, line 29(d)
3	Total (line 1+2)			142,038		28,285	
4	Amortization of Loss on Reacquired Debt	0	3.7944% (c)	0	19.9135%	0	None known
5	Amortization of Investment Tax Credits	0	3.7944% (c)	0	19.9135%	0	None known
	Property Taxes *						
6	Transmission Property Taxes	2,900,000	0.037944	110,038	19.9135%	21,912	
7	General Property Taxes	2,900,000	0.5355% (a)	15,530	19.9135%	3,093	
8	Total (line 6+7)			125,568		25,005	
	Transmission Operation and Maintenance						
9	Operation and Maintenance	8,314,608		8,314,608	0.199135	1,655,729	Page 40, line 49(b)
10	Transmission of Electricity by Others - #565	8,039,080		8,039,080	0.199135	1,600,862	Page 40, line 38(b)
11	Load Dispatching - #561	100,276		100,276	0.199135	19,968	Page 40, line 34(b)
12	**Station Expenses & Rents - #562 / #567	175,252		175,252	0.199135	34,899	Page 40, line 35(b) 40(b)
13	O&M less lines 10, 11 & 12	0		0	19.9135%	0	
	Transmission Administrative and General						
14	Administrative and General	581,123					Page 42, line 5(b)
15	*less Property Insurance (#924)*	523,116					Page 41, line 47(b)
16	*less Regulatory Commission Expenses (#928)*	0					Page 41, line 50(b)
17	*less General Advertising Expense (#930.1)*	58,007					*930.1*
18	Subtotal [line 14 minus (15 thru 17)]	0	0.5355% (a)	0	19.9135%	0	
19	***PLUS*** *Property Insurance alloc. using Plant Allocatior*	*523,116*	*3.7944% (c)*	19,849	19.9135%	3,953	
20	***PLUS*** *Regulatory Comm. Exp. (FERC Assessments)*	*0*	*3.7944% (c)*	0	19.9135%	0	assumed none
21	***PLUS*** *Trans. Related General Advertising Expense*	*0*	*3.7944% (c)*	0	19.9135%	0	
22	Total A&G [line 18 plus (19 thru 21)]	*523,116*		*19,849*		*3,953*	
23	*Payroll Tax Expense*	*2,917,239*	*0.5355% (a)*	*15,622*	*19.9135%*	*3,111*	Footnote (d)

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Payroll taxes

Sheet: Worksheet 5

Calendar Year 2012

Shading denotes an input

Line No.			Mass DTE AR Reference
	PTF Transmission Plant Allocation Factor	**Taunton**	
1	PTF Transmission Investment	1,500,243	See Worksheet
2	Total Transmission Investment	7,533,813	Page 8A, line 31(g)
3	Percent Allocation (Line 1/Line 2)	19.9135%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	74,878	See Worksheet
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	74,878	
7	Total Wages and Salaries	15,982,448	Page 42, line 24©
8	Administrative and General Wages and Salaries	2,000,550	Page 41, line 43(b)
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	13,981,898	
11	Percent Allocation (Line 6/Line 10)	0.5355%	
	Plant Allocation Factor		
12	Total Transmission Investment	7,533,813	Line 2
13	*plus Transmission-Related General Plant (Line 2 of Wkst. 3)*	175,531	*Worksheet 3, Line 2*
14	*= Revised Numerator (Line 12 + Line 13)*	7,709,344	
15	Total Plant in Service	203,178,734	Page 8B, line 29(g)
16	Percent Allocation (Line 14 / Line 15)	3.7944%	

Sheet: Worksheet 6 of 7

Affiliated Company Wages and Salaries

Shading denotes an input

Calendar Year 2012

Line		Taunton
"Affiliated" Transmission Wages and Salaries #560 - 573		
1	560	0
2	562	0
3	564	0
4	566	0
5	568	0
6	569	0
7	570	0
8	571	0
9	572	0
10	573	0
11 = 1 thru 10	Total Transmission	0
12 = Total "Affiliated" Wages and Salaries		0
Less "Affiliated" Administrative and General Salaries #920 - 935		
13	920	0
14	921	0
15	923	0
16	925	0
17	926	0
18	928	0
19	930	0
20	935	0
21 = 13 thru 20		0
22 = 12 less 21	Total "Affiliated" less A&G	0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	PTF Supporting Facilities	FERC Form 1	Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation			
	345 kV Golden Hills -Mystic 389 (x&y) line			
	West Medway 345 kV breaker			
	115 kV Millbury-Medway 201 line			
	HQ Phase II - AC in MA	332.(g); [332.1(g) for HWP]		1,322
	345 kV "stabilizer" 342 line			
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line			
	345 kV Jordan Rd - Canal 342 line			
CEC	Second Canal line			
	345 kV Pilgrim-Bridgewater - 355 line			
	345 kV Myles Standish - Canal 342 line			
CMP	**345 kV Buxton-South Gorham 386 line**			
	115 kV Wyman 164-167 lines			
	115 kV Maine Yankee transmission	332.1(g)		
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	**Chester SVC**			9,634
	Comerford 115 kV Substation			
	NEH HQ - II			69,704
	NHH-HQ-II			85,662
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	Moore 115 kV Substation	332.1(g)		
	NEPAC-HQ-11	332.1(g); [332(g) for CL&P]		23,114
	345 kV Golden Hills-Mystic 349 line			
	SeabrookTewskbury			
	115 kV Read - Washington V148 line			
NU	**345 kV 363, 369 and 394 Seabrook lines**			401
	Fairmont 115 kV Substation	330.1(n);[330 for HWP]		
	345 kV Millstone-Manchester 310 line	330.1(n)		
	UI Substations	330.1(n)		
	Black Pond	330.1(n)		
	Seabrook			0
		Total =	0	189,837

Amount by which Support Expense exceeds Support Revenues
(To Worksheet 3, Line 21, Column 5)

Hudson Power and Light's PTF Support Payments to Others during 2012 revised to reflect revisions to MMWEC's Seabrook PTF ATRR to account for normal True Up and Retroactive Corrections / Adjustments

Hudson Ligth and Power Company Revised PTF ATRR

Allocation of PTF Revenue Requirements reflecting total True Up with retroactive adjuments.

	HQ II AC Nstar (BECo)	HQ II AC NEP	HQ II Chester SVC NEH	Seabrook Tewksbury NEP	Seabrook Scobie & Newington NU	Millstone 3 NU	Wyman 4 CMP	Municipal Support Total	MMWEC's Seabrook Revenue Requirements Total Share	Support and Revenue Requirements Total
Hudson	$550	$9,610	$4,005	$7,221	$6,696	$3,753	$932	**$32,767**	$526,110	**$558,877**

Attachment 3

NEP's Revised 2012 PTF Revenue Requirement Worksheets

Sheet: Input Panel

ISO Tariff Billing
ISO Annual Transmission Revenue Requirements
per Tariff Attachment F and ISO Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	
Revenue Requirements for (year):	Calendar Year 2012
Rates Effective for the Period:	June 2013
Through:	May 2014
Customer:	New England Power Company
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

	July 31, 2013 Infomational Filing				Supplemental Filing			
	Pre-97 Revenue Requirements		Post-96 Revenue Requirements		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	$114,337,234	(a)	$143,772,435	(f)	$117,794,020	(a)	$142,877,350	(f)
Total of Attachment F - Section J - Support Revenue	$5,394,493	(b)	$0	(g)	$5,407,628	(b)	$0	(g)
Total of Attachment F - Section K - Support Expense	$712,224	(c)	$0	(h)	$703,144	(c)	$0	(h)
Total of Attachment F - Section (L through O)	($528,952)	(d)	($1,364,921)	(i)	($526,079)	(d)	($1,354,817)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	$109,126,013	(e)=(a)-(b)+(c)+(d)	$142,407,514	(j)	$112,563,457	(e)=(a)-(b)+(c)+(d)	$141,522,533	(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A		$67,239,078	(k)	N/A		$53,230,431	(k)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	$14,284,713	(l)	($25,929,886)	(m)	$17,836,704	(l)	($26,844,357)	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	$123,410,726	(n)=(e)+(l)	$183,716,706	(o)=(j)+(k)+(m)	$130,400,161	(n)=(e)+(l)	$167,908,607	(o)=(j)+(k)+(m)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)			$307,127,432	(p) = (n) + (o)			$298,308,768	(p) = (n) + (o)

Sheet: Input Panel

ISO Tariff Billing
ISO Annual Transmission Revenue Requirements
per Tariff Attachment F and ISO Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	
Revenue Requirements for (year):	Calendar Year 2012
Rates Effective for the Period:	June 2013
Through:	May 2014
Customer:	New England Power Company
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	$117,794,019	(a)	$142,877,350	(f)
Total of Attachment F - Section J - Support Revenue	$5,407,628	(b)	$0	(g)
Total of Attachment F - Section K - Support Expense	$703,144	(c)	$0	(h)
Total of Attachment F - Section (L through O)	($526,079)	(d)	($1,354,817)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	$112,563,456	(e)=(a)-(b)+(c)+(d)	$141,522,533	(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A		$53,230,431	(k)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	$17,836,703	(l)	($26,844,357)	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	$130,400,159	(n)=(e)+(l)	$167,908,607	(o)=(j)+(k)+(m)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)			$298,308,766	(p) = (n) + (o)

New England Power Company
Transmission Revenue Requirements of PTF Facilities
2012 True-up

		PRE 97	POST 1996
I.	ANNUAL TRUE-UP PER ROE COMPLIANCE WITH FERC ROE ORDER		
1	**Transmission Revenue Requirements (as billed)**	$95,301,964	$167,501,195
2	True-up 2012 Actual Annual RR	$112,563,456	$141,522,533
3	(Over)/Under (Line 2 - Line 1)	$17,261,492	(25,978,662)
4	Per Month (Line 3/12)	1,438,458	(2,164,888)
5	Total Rate Year (Over)/Under	$ 17,261,492	$ (25,978,662)

New England Power Company
FERC Interest Calculation associated with Under / (Over)
Transmission Revenue Requirements of PTF Facilities

	Undercollection/(Overcollection)
Pre 97	$17,261,492
Post 96	($25,978,662)

Initial Billing Period	PRE 97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE 97 Interest	POST 1996 Interest
June 2012	$ 17,261,492	$ (25,978,662)	0.27%	$ 46,606	$ (70,142)
July 2012	17,308,099	(26,048,804)	0.28%	48,463	(72,937)
August 2012	17,308,099	(26,048,804)	0.28%	48,463	(72,937)
September 2012	17,308,099	(26,048,804)	0.27%	46,732	(70,332)
October 2012	17,451,756	(26,265,009)	0.28%	48,865	(73,542)
November 2012	17,451,756	(26,265,009)	0.27%	47,120	(70,916)
December 2012	17,451,756	(26,265,009)	0.28%	48,865	(73,542)
January 2013	17,596,605	(26,483,009)	0.28%	49,270	(74,152)
February 2013	17,596,605	(26,483,009)	0.25%	43,992	(66,208)
March 2013	17,596,605	(26,483,009)	0.28%	49,270	(74,152)
April 2013	17,739,138	(26,697,521)	0.27%	47,896	(72,083)
May 2013	17,739,138	(26,697,521)	0.28%	49,670	(74,753)
		Total Interest		**$ 575,211**	**$ (865,696)**
		True-Up		17,261,492	$ (25,978,662)
		Total TU & Interest		**$ 17,836,703**	**$ (26,844,357)**

ISO Tariff Billing
ISO Annual Transmission Revenue Requirements
per Tariff Attachment F and ISO Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	
Revenue Requirements for (year):	Calendar Year 2012
Rates Effective for the Period:	June 2013
Through:	May 2014
Customer:	New England Power Company
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	$117,794,019	(a)	$142,877,350	(f)
Total of Attachment F - Section J - Support Revenue	$5,407,628	(b)	$0	(g)
Total of Attachment F - Section K - Support Expense	$703,144	(c)	$0	(h)
Total of Attachment F - Section (L through O)	($526,079)	(d)	($1,354,817)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	$112,563,456	(e)=(a)-(b)+(c)+(d)	$141,522,533	(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A		$53,230,431	(k)
Annual True-up (per Attachment C to Attachment F Im[plementation Rule)	N/A	(l)	N/A	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	$112,563,456	(n)=(e) + (l)	$194,752,964	(o)=(j)+(k)+(m)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:			$307,316,420	(p) = (n) + (o)

New England Power Company
Annual Revenue Requirements of PTF Facilities
For Costs in 2012

PRE-1997

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	NEP	Reference
1	Transmission Plant	(A)(1)(a)	$336,032,740	Worksheet 3, line 1&2 column 5
2	General Plant	(A)(1)(b)	$1,303,564	Worksheet 3, line 3 column 5
3	Plant Held For Future Use	(A)(1)(c)	$209,913	Worksheet 3, line 5 column 5
4	Total Plant (Lines 1+2+3)		$337,546,217	
5	Accumulated Depreciation	(A)(1)(d)	($76,872,102)	Worksheet 3, line 8 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	($80,187,518)	Worksheet 3, line 11 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	$57,779	Worksheet 3, line 12 column 5
8	Other Regulatory Assets	(A)(1)(g)	$9,467,477	Worksheet 3, line 16 column 5
9	Net Investment (Line 4+5+6+7+8)		$190,011,853	
10	Prepayments	(A)(1)(h)	$0	Worksheet 3, line 17 column 5
11	Materials & Supplies	(A)(1)(i)	$998,598	Worksheet 3, line 18 column 5
12	Cash Working Capital	(A)(1)(j)	$1,763,835	Worksheet 3, line 25 column 5
13	Total Investment Base (Line 9+10+11+12)		$192,774,286	

	II. REVENUE REQUIREMENTS			
14	Investment Return and Income Taxes	(A)	$24,122,039	Worksheet 2
15	Depreciation Expense	(B)	$7,665,850	Worksheet 4, line 3, column 5
16	Amortization of Loss on Reacquired Debt	(C)	$27,845	Worksheet 4, line 4, column 5
17	Investment Tax Credit	(D)	($79,788)	Worksheet 4, line 5, column 5
18	Property Tax Expense	(E)	$5,856,428	Worksheet 4, line 6, column 5
19	Payroll Tax Expense	(F)	$326,611	Worksheet 4, line 22, column 5
20	Operation & Maintenance Expense	(G)	$6,905,271	Worksheet 4, line 11, column 5
21	Administrative & General Expense	(H)	$7,205,409	Worksheet 4, line 21, column 5
22	Transmission Related Integrated Facilities Charge	(I)	$65,764,354	Attachment 4, line 6
23	Transmission Support Revenue	(J)	($5,407,628)	Worksheet 6
24	Transmission Support Expense	(K)	$703,144	Worksheet 6
25	Transmission Related Expense from Generators	(L)	$0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	$0	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	($295,408)	Attachment 7
28	Transmission Rents Received from Electric Property	(O)	($230,671)	Attachment 6
29	Total Revenue Requirements (Line 14 thru 28)		$112,563,456	

New England Power Company
Annual Revenue Requirements
For Costs in 2012

Shading denotes an input

	CAPITALIZATION 12/31/2012	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 410,350,000	35.77%	0.65%	0.23%	
PREFERRED STOCK	$ 1,111,700	0.10%	6.02%	0.01%	0.01%
COMMON EQUITY	$ 735,600,299	64.13%	11.64%	7.46%	7.46%
TOTAL INVESTMENT RETURN	$1,147,061,999	100.00%		7.70%	7.47%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0770

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0747 +(($79,788) + $274,426) / $192,774,286) x 0.35)
(1 - 0.35)

= 0.0407667

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0747 +(($79,788) + $274,426) / $192,774,286) + 0.0407667)* 0.059466
(1 - 0.059466)

= 0.0073643

(a)+(b)+(c) Cost of Capital Rate = 0.1251310

	(PTF)	
INVESTMENT BASE	$192,774,286	From Worksheet 1
x Cost of Capital Rate	0.1251310	
= Investment Return and Income Taxes	$24,122,039	To Worksheet 1

New England Power Company

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Source Reference
1	Transmission Plant					$349,727,420	Attachment 1, Page 1
2	Less: Plant Assoc. HVDC Leases					($13,694,679)	Attachment 2
3	General Plant	$ 6,396,194	99.7856% (a)	$6,382,481	20.4241% (b)	$1,303,564	FERC Form 1 Page 207.99g
4	Total (line 1+2+ 3)			$6,382,481		$337,336,304	
5	Transmission Plant Held for Future Use	$ 1,027,771		$1,027,771	20.4241% (b)	$209,913	FERC Form 1 page 214.2d,4d,9d
	Transmission Accumulated Depreciation						
6	Transmission Accumulated Depreciation	$ (371,277,823)		($371,277,823)	20.4241% (b)	($75,830,154)	FERC Form 1 page 219.25b
7	General Plant Accumulated Depreciation	$ (5,112,522)	99.7856% (a)	($5,101,561)	20.4241% (b)	($1,041,948)	FERC Form 1 Page 219.28b
8	Total (line 6+ 7)			($376,379,384)		($76,872,102)	
	Transmission Accumulated Deferred Taxes						
9	Accumulated Deferred Taxes (281-283)	$ (508,206,767)	99.2978% (c)	($504,638,139)	20.4241% (b)	($103,067,798)	FERC Form 1 Page 113.62-64
10	Accumulated Deferred Taxes (190)	$ 112,818,102	99.2978% (c)	$112,025,893	20.4241% (b)	$22,880,280	FERC Form 1 Page 111.82
11	Total (line 9+ 10)			($392,612,246)		($80,187,518)	
12	Transmission Loss on Reacquired Debt	$ 282,898	100.0000%	$282,898	20.4241% (b)	$57,779	FERC Form 1 Page 111.81c
	Other Regulatory Assets						
13	FAS 106	$ -	99.7856% (a)	$0	20.4241% (b)	$0	FERC Form 1 Page 232.8f
14	FAS 109 (Asset Account 182.3)	$ 46,354,440	100.0000%	$46,354,440	20.4241% (b)	$9,467,477	FERC Form 1 Page 232.6f
15	FAS 109 (Liability Account 254)	$ -	100.0000%	$0	20.4241% (b)	$0	FERC Form 1 Page 278
16	Total (line 13+14+ 15)	$46,354,440		$46,354,440		$9,467,477	
17	Transmission Prepayments	$ -	99.7856% (a)	$0	20.4241% (b)	$0	FERC Form 1 Page 111.57c
18	Transmission Materials and Supplies	$ 4,889,313		$4,889,313	20.4241% (b)	$998,598	FERC Form 1 Page 227.8c
19	Cash Working Capital						
20	Operation & Maintenance Expense					$6,905,271	Worksheet 1, Line 20
21	Administrative & General Expense					$7,205,409	Worksheet 1, Line 21
22	Transmission Support Expense					$0	Worksheet 6
23	Subtotal (line 20+21+22)					$14,110,680	
24						0.1250	x 45 / 360
25	Total (line 23 * line 24)					$1,763,835	

(a) Worksheet 5 Line 11
(b) Worksheet 5 Line 3
(c) Worksheet 5 Line 16

New England Power Company

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors		(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)		(5) = (3)*(4) PTF Allocated	Source Reference for Col (1)
	Depreciation Expense								
1	Transmission Depreciation	$37,176,180			$37,176,180	20.4241%	(b)	$7,592,900	FERC Form 1 Page 336.7b
2	General Depreciation	$357,944	99.7856%	(a)	$357,177	20.4241%	(b)	$72,950	FERC Form 1 Page 336.10b
3					$37,533,357			$7,665,850	
4	Amortization of Loss on Reacquired Debt	$136,332	100.0000%		$136,332	20.4241%	(b)	$27,845	FERC Form 1 Page 117.64c
5	Amortization of Investment Tax Credits	($390,654)	100.0000%		($390,654)	20.4241%	(b)	($79,788)	FERC Form 1 Page 266.8f - Footnote (f)
6	Property Taxes	$28,674,108	100.0000%		$28,674,108	20.4241%	(b)	$5,856,428	FERC Form 1 Page 263.10,17,23,28i - Footnote (e)
	Transmission Operation and Maintenance								
7	Operation and Maintenance	$56,023,206			$56,023,206	20.4241%	(b)	$11,442,236	FERC Form 1 Page 321.112b
8	Transmission of Electricity by Others - #565	$12,561,903			$12,561,903	20.4241%	(b)	$2,565,656	FERC Form 1 Page 321.96b
9	Load Dispatching - #561 (excl #561.3)	$9,651,875			$9,651,875	20.4241%	(b)	$1,971,309	FERC Form 1 Page 321.84-92b less 87b
10	**Station Expenses & Rents - #562 / #567	$0						$0	FERC Form 1 Page 321.93b & .98b
11	O&M less lines 8, 9 & 10	$33,809,428			$33,809,428	20.4241%	(b)	$6,905,271	
	Transmission Administrative and General								
12	Total Administrative and General	$36,456,496							FERC Form 1 Page 323.197b
13	Less: Property Insurance (#924)	$113,624							FERC Form 1 Page 323.185b
14	Less: Regulatory Commission Expenses (#928)	$3,645,548							FERC Form 1 Page 323.189b
15	Less: General Advertising Expense (#930.1)	$0							FERC Form 1 Page 323.191b
16	Subtotal [line 12 minus (13 thru 15)]	$32,697,324	99.7856%	(a)	$32,627,221	20.4241%	(b)	$6,663,816	
17	Plus: Property Insurance Allocated using Plant Allocatior	$113,624	99.2978%	(c)	$112,826	20.4241%	(b)	$23,044	Line 13
18	Plus: Regulatory Commission Expense	$2,502,632	99.2978%	(c)	$2,485,059	20.4241%	(b)	$507,551	Attachment 5 Line 6
19	Plus: Specifically identifed Trans. Related General Advertising Expense	$0			$0	20.4241%	(b)	$0	Line 15
20	Plus: Specifically identified Trans. Related Regulatory Expense	$53,850			$53,850	20.4241%	(b)	$10,998	FERC Form 1 Page 350.10c
21	Total A&G [line 16 + (17 thru 20)]	$35,367,430			$35,278,956			$7,205,409	
22	Payroll Tax Expense	$1,602,581	99.7856%	(a)	$1,599,145	20.4241%	(b)	$326,611	FERC Form 1 Page 263.3,4i - Footnote (d)

(d) Payroll taxes - G/L 408.1

Federal Unemployment	$0	FERC Form 1 Page 263.10(i)
FICA	$0	FERC Form 1 Page 263.17(i)
Payroll Taxes	$1,602,581	FERC Form 1 Page 263.23(i)
State Unemployment	$0	n/a
Total	$1,602,581	FERC Form 1 Page 263.28(i) & 35(i)
		FERC Form 1 Page 263.31(i)

(e) Property Taxes FF1, Page 263i

Massachusetts	$24,657,699
New Hampshire	$2,788,702
Vermont	$1,080,853
Maine	$0
Rhode Island	$146,854
Connecticut	$0
	$28,674,108

(a) Worksheet 5 Line 11
(b) Worksheet 5 Line 3
(c) Worksheet 5 Line 16
(d) Transmission Only - Payroll Taxes - Specifically identified in FERC Form 1
(e) Transmission Only - Property Taxes - Specifically Identified in FERC Form 1
(f) Transmission Only - Amortization of ITC - Specifically Identified in FERC Form 1

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Source Reference
	PTF Transmission Plant Allocation Factor	**NEP**	
1	PTF Transmission Investment	$349,727,420	Attachment 1, Page 1
2		$1,712,325,359	FERC Form 1 Page 207.58g - Page 200.4b
3	Percent Allocation (Line 1/Line 2)	20.4241%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	$0	FERC Form 1 Page 354.14b
5	Affiliated Company Transmission Wages and Salaries	$18,493,757	General Ledger Query
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	$18,493,757	
7	Total Wages and Salaries	$0	FERC Form 1 Page 354.28b
8	Administrative and General Wages and Salaries	$0	FERC Form 1 Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	$18,533,501	General Ledger Query
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	$18,533,501	
11	Percent Allocation (Line 6/Line 10)	99.7856%	
	Plant Allocation Factor		
12	Total Transmission Investment	$1,712,325,359	Line 2
13	plus Transmission-Related General Plant	$6,382,481	Worksheet 3, Line 3, Column 3
14	= Revised Numerator (Line 12 + Line 13)	$1,718,707,840	
15	Total Plant in Service	$1,730,862,090	FERC Form 1 Page 207.104g - Page 200.4b
16	Percent Allocation (Line 14 / Line 16)	99.2978%	

Shading denotes input

New England Power Company
Pre-97 RNs Revenue Requirments
For Test Year Ended 12/31/2012

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	**PTF Supporting Facilities**	**FERC Form 1 Reference**	**Revenues**	**Expenses**
			(a)	**(b)**
NSTAR	HQ Phase II - AC in MA	Pg 332 Line 5 Col (g)		$99,271
	Bell Rock Road	Page 330.5 Line 12 Col (n)	$44,768	
	Boston Edison -345 kV NH/MA border - Tewksbury 394 Line (Seabrook)	Page 330.1 Line 8 Col (n)	$366,468	
NU	Public Service Co. -Moore 115 kV Substation	Page 330.1 Line 5 Col (n)	$13,571	
NEP	Chester SVC	Transmission Billing		$603,873
	HQ Phase II - AC in MA	Page 330 Line 11 Col (n)	$4,946,997	
VT Elec Co.	Comerford 115 kV Substation	Page 330.1 Line 12 Col (n)	$35,824	
		Totals	**$5,407,628**	**$703,144**

Amount by which Support Expense exceeds Support Revenues $0
(To Worksheet 3, Line 22, Column 5)

Attachment 1

Shading denotes an input

New England Power Company
2012 Informational Filing
PTF Plant Allocation

				Percent Pre/Post
1	2011	Pre-1997 PTF Transmission Plant	$350,215,608	
2	2011	Post-1996 PTF Transmission Plant	$816,526,816	
3	2012	Additions/Retirements	$83,643,292	
4	2012	Pre-1997 PTF Transmission Plant	$349,727,420	27.97%
5	2012	Post-1996 PTF Transmission Plant	$900,658,296	72.03%
6	2012	Total PTF Transmission Plant	$1,250,385,716	100.00%

Sources:

1 PTF Plant Reports for previous year
2 PTF Plant Reports for previous year
3 Line 6 - Line 1 + Line 2
4 PTF Plant Reports for current year
5 PTF Plant Reports for current year
6 Line 4 + 5

Attachment 2

Shading denotes an input

GROSS PLANT ASSOC. WITH HVDC LEASES
2012

LINE NO		(HVDC) NHH/NEH LEASE
1	Gross Plant Value Comerford Station to Tewksbury Line	$14,952,279
	Allocation	
2	Miles used by NHH (a)	224
3	Total miles at Comerford Station	253
4	Percentage of Total Gross Plant leased by NHH (a)	89%
5	Total Gross Plant leased by NHH (a)	$13,307,528
6	Total Land from Sandy Pond to New Hampshire	$1,106,146
7	HVDC lines occupy 35% of Right of Way	35%
8	Total Land leased by NEH (a)	$387,151
9	Total NEP Gross Plant leased by HVDC to be excluded from PTF Revenue requirement	$13,694,679

Source:

1 FERC Form 1, Page 422.1-423.1, Lines 5 + 16 col (l)
2 Total miles used per lease agreement
3 FERC Form 1, Page 422.1 Lines 5 + 16 col (f)
4 Line 2 / Line 3
5 Line 1 * Line 4
6 FERC Form 1, Page 422-423, Line 15 col (j)
7 Percentage per lease agreement
8 Line 6 * Line 7
9 Line 5 + Line 8

Note:

(a) NEH and NHH are acronyms for two of the three "Hydro Companies, New England Hydo Transmission (NEH) Electric Company, New England Electric Transmission Corporation, and New England Hydro Transmission Electric Company, Inc. (NHH)" which own and lease the HVDC interconnection facilities to the participants to the NEPOOL HVDC agreements.

Shading denotes an input

Attachment 3

New England Power Company
Determination of Book Depreciation on Equity AFUDC

		2012
1	Total Current Year Book Depreciation on Equity AFUDC	$1,346,360
2	Less: Specifically Identified Transmission-Related	
	Tewksbury Line	$54,708
	Hydro-Quebec	$23,543
	MontaupTransmission	$9,777
	1998 Transmission	$13,959
	1999 Transmission	$42,457
	2000 Transmission	($8,299)
	2001 Transmission	$23,561
	2002 Transmission	$8,889
	2003 Transmission	$16,500
	2004 Transmission	$15,518
	2005 Transmission	$49,757
	2006 Transmission	$64,352
	2007 Transmission	$42,418
	2008 Transmission	$57,508
	2009 Transmission	$98,437
	2010 Transmission	$79,948
	2011 Transmission	$155,706
	2012 Transmission	$210,246
		$958,985
3	Total Unidentified Book Depreciation on Equity AFUDC	$387,375
4	Plant Allocator Factor	99.2978%
5	Allocated Transmission Related Book Depreciation on Equity AFUDC	$384,655
6	Plus: Specifically Identified Transmission-Related Equity AFUDC	$958,985
7	Total Transmission-Related Equity AFUDC	$1,343,640
8	Pre-97 PTF Allocation Factor	20.4241%
9	Transmission-Related Equity AFUDC	$274,426

Sources:

1 & 2	Transmission Rates includes $9,777 from Montaup
3	Line 1 - Line 2
4	Worksheet 5 - PTF Plant Allocation Factor
5	Line 3 * Line 4
6	Line 2
7	Line 5 + Line 6
8	Worksheet 5 - Pre-97 PTF Allocation Factor
9	Line 7 * Line 8

Attachment 4

Shading denotes an input

New England Power Company
Determination of the PTF Related Integrated Facilities Charges

		Narragansett 2012	MECO 2012
1	Total Integrated Facilities Charges	$77,884,781	$9,279,091
2	Total 2012 PTF Property	$380,877,791	$24,846,487
3	Total Transmission Plant in 2012	$486,729,573	$47,856,277
4	NECO or MECO PTF Plant Allocator	78.25%	51.92%
5	PTF Related Integrated Facilities Charge	$60,946,745	$4,817,609
6	**Total Integrated Facilities**		**$65,764,354**

Source:

1 FF1 Page 330.4 Lines 13 & 14 Col (n)
2 PowerPlant Reports
3 FF1 Page 207 Line 58 (g)
4 Line 2 / Line 3
5 Line 1 * Line 4
6 Line 5 Totals for Narragansett and Massachusetts Electric

Shading denotes an input

Attachment 5

New England Power Company
Development of 2012 Regulatory Commission Expense

Line No.		2012	Source
1	Total Regulatory Commission Expense - NEP	$3,645,548	FERC Form1 Page 350.46d
2	Less: New Hampshire PUC Assessment	$63,704	FERC Form1 Page 350.2d
3	Less: Mass Emergency Fund	$0	FERC Form1 Page 350.7d
4	Less Mass DPU Special Assessment	$229,133	FERC Form1 Page 350.8d
5	Less: Utility Expenses	$850,079	FERC Form1 Page 350.46c
6	Total Federal Assessments	$2,502,632	Line 1 - (Line 2-5)

Transmission Rents Received from Electric Property

New England Power Company

	2012
Revenues	$1,129,406
Plant Allocation Factor	100.00%
Transmission Allocated	$1,129,406
PTF Allocation	20.4241%
Total PTF Revenue	$230,671

Source: Peoplesoft Activities #454002, 454020 and 454024 - see Analysis for details

Revenue for Short-Term Transmission Service under the NEPOOL Tariff

New England Power Company

	2012
Revenues	$1,056,174
Pre-97 PTF Percent	27.9696%
Total Pre-97 PTF Revenue	$ 295,408

Source: Short Term Through and Out Revenues from ISO New England

Sheet: Input Panel

ISO Tariff Billing
ISO Annual Transmission Revenue Requirements
per Tariff Attachment F and ISO Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:	
Revenue Requirements for (year):	Calendar Year 2012
Rates Effective for the Period:	June 2013
Through:	May 2014
Customer:	New England Power Company
Customer's NABs Number:	
Name of Participant responsible for customer's billing:	
DUNs number of Participant responsible for customer's billing:	

	Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	$117,794,019	(a)	$142,877,350	(f)
Total of Attachment F - Section J - Support Revenue	$5,407,628	(b)	$0	(g)
Total of Attachment F - Section K - Support Expense	$703,144	(c)	$0	(h)
Total of Attachment F - Section (L through O)	($526,079)	(d)	($1,354,817)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)	$112,563,456	(e)=(a)-(b)+(c)+(d)	$141,522,533	(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A		$53,230,431	(k)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	N/A	(l)	N/A	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	$112,563,456	(n)=(e)+(l)	$194,752,964	(o)=(j)+(k)+(m)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)			$307,316,420	(p) = (n) + (o)

New England Power Company
Annual Revenue Requirements of PTF Facilities
For Costs in 2012

POST-1996

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	NEP	Reference
1	Transmission Plant	(A)(1)(a)	$900,658,296	Worksheet 5, line 1&2 column 5
2	General Plant	(A)(1)(b)	$3,357,089	Worksheet 5, line 3 column 5
3	Plant Held For Future Use	(A)(1)(c)	$540,592	Worksheet 5, line 5 column 5
4	Total Plant (Lines 1+2+3)		$904,555,977	
5	Accumulated Depreciation	(A)(1)(d)	($197,969,911)	Worksheet 5, line 8 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	($206,508,153)	Worksheet 5, line 11 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	$148,800	Worksheet 5, line 12 column 5
8	Other Regulatory Assets	(A)(1)(g)	$24,381,740	Worksheet 5, line 16 column 5
9	Net Investment (Line 4+5+6+7+8)		$524,608,453	
10	Prepayments	(A)(1)(h)	$0	Worksheet 5, line 17 column 5
11	Materials & Supplies	(A)(1)(i)	$2,571,705	Worksheet 5, line 18 column 5
12	Cash Working Capital	(A)(1)(j)	$4,542,432	Worksheet 5, line 25 column 5
13	NEEWS CWIP	(A)(1)(k)	$14,550,755	Worksheet 5, line 26 column 5
14	Total Investment Base (Line 9+10+11+12+13)		$546,273,345	

	II. REVENUE REQUIREMENTS			
15	Investment Return and Income Taxes	(A)	$71,006,404	Worksheet 3
16	Depreciation Expense	(B)	$19,741,983	Worksheet 6, line 3, column 5
17	Amortization of Loss on Reacquired Debt	(C)	$71,709	Worksheet 6, line 4, column 5
18	Investment Tax Credit	(D)	($205,478)	Worksheet 6, line 5, column 5
19	Property Tax Expense	(E)	$15,082,151	Worksheet 6, line 6, column 5
20	Payroll Tax Expense	(F)	$841,126	Worksheet 6, line 22, column 5
21	Operation & Maintenance Expense	(G)	$17,783,253	Worksheet 6, line 11, column 5
22	Administrative & General Expense	(H)	$18,556,202	Worksheet 6, line 21, column 5
23	Transmission Related Integrated Facilities Charge	(I)	$0	Attachment 4, line 6
24	Transmission Support Revenue	(J)	$0	Worksheet 8
25	Transmission Support Expense	(K)	$0	Worksheet 8
26	Transmission Related Expense from Generators	(L)	$0	
27	Transmission Related Taxes and Fees Charge	(M)	$0	
28	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	($760,766)	Attachment 7
29	Transmission Rents Received from Electric Property	(O)	($594,051)	Attachment 6
30	Total Revenue Requirements (Line 14 thru 28)		$141,522,533	

New England Power Company
Post 1996 Regional Network Service Revenue Requirement
For Test Year Ended 12/31/2012

Shading denotes an input

Line No.	Description	Attachment F Reference	Forecasted Amount $	Reference
1	Forecasted Revenue Requirements for Forecasted Transmission Plant Additions (FTPA)		$ 53,403,101	Line 6
2	Forecasted Revenue Requirements for Forecasted Transmission CWIP		$172,670	Line 9
3	***Forecasted Transmission Revenue Requirements***		**$ 53,230,431**	Line 1 + Line 2
4	Forecasted Revenue Requirements for Forecasted Transmission Plant Additions (FTPA)	Appendix C iv	$347,591,621	Project Detail
5	Carrying Charge Factor (CCF)	Appendix C vi	15.36375%	Line 20
6	***Forecasted Revenue Requirements for FTPA***		**$ 53,403,101**	Line 4 * Line 5
7	Forecasted New England Power Company (NEP) NEEWS CWIP (FNCWIP)	Appendix C xiii	$ (1,248,323)	Project Detail
8	NEEWS NEP Cost of Capital Rate (NCOC)	Appendix C xiv	13.83219%	Workpaper 4
9	***Forecasted Revenue Requirements for FNCWIP***		**$ (172,670)**	Line 7 * Line 8

Derivation of Carrying Charge (CCF)

10	Investment Return and Income Taxes	(A)	$66,503,927	Summary, Line 14
11	Depreciation Expense	(B)	19,741,983	Summary, Line 15
12	Amortization of Loss on Reacquired Debt	(C)	71,709	Summary, Line 16
13	Investment Tax Credit	(D)	(205,478)	Summary, Line 17
14	Property Tax Expense	(E)	15,082,151	Summary, Line 18
15	Payroll Tax Expense	(F)	841,126	Summary, Line 19
16	Operation & Maintenance Expense	(G)	17,783,253	Summary, Line 20
17	Administrative & General Expense	(H)	18,556,202	Summary, Line 21
18	Total Expenses (Lines 10 thru 17)		$138,374,873	
19	PTF Transmission Plant	(A)(1)(a)	$900,658,296	Summary, Line 1
20	***Carrying Charge Factor (FTPA)***		**15.36375%**	Line 18 / Line 19

New England Power Company
Annual Revenue Requirements
For Costs in 2012

Shading denotes an input

	CAPITALIZATION 12/31/2012	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 410,350,000	35.77%	0.65%	0.23%	
PREFERRED STOCK	$ 1,111,700	0.10%	6.02%	0.01%	0.01%
COMMON EQUITY	$ 735,600,299	64.13%	11.64%	7.46%	7.46%
TOTAL INVESTMENT RETURN	$1,147,061,999	100.00%		7.70%	7.47%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0770

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0747 +(($205,478) + $706,734) / $546,273,345) x 0.35)
(1 - 0.35)

= 0.0407172

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0747 +(($205,478) + $706,734) / $546,273,345) + 0.0407172)* 0.059466
(1 - 0.059466)

= 0.0073554

(a)+(b)+(c) Cost of Capital Rate = **0.1250726**

	(PTF)	
INVESTMENT BASE	$546,273,345	From Worksheet 1
x Cost of Capital Rate	0.1250726	
= Investment Return and Income Taxes	**$68,323,828**	To Worksheet 1
INVESTMENT BASE (Excluding NEEWS CWIP)	$531,722,590	From Worksheet 1
x Cost of Capital Rate	0.1250726	
= Investment Return and Income Taxes	**$66,503,927**	To Worksheet 2

Post 2003 PTF Investment Base w/ Incremental 100 bps:

Plant In-Service		$ 352,797,993	From Attachment 1
Accumulated Depreciation		(76,496,018)	From Worksheets 5 & 7
Accumulate Deferred Income Taxes		(80,323,622)	From Worksheets 5 & 7
Total Post-2003 Investment		$ 195,978,353	Calculated
Incremental ROE:	1.00%	0.00641	Calculated
Federal Income Taxes:		0.00345	Per Attachment F
State Income Taxes:		0.00062	Per Attachment F
Cost of Capital Rate		0.01049	
Incremental Return and Taxes on Post-2003 PTF Investment		**$ 2,055,803**	

NEEWS In-Service w/ Incremental 125 bps:

New England Power NEEWS In-Service		$ 59,854,691	Plant Accounting Records
Accumulated Depreciation		(12,978,094)	From Worksheets 3 & 5
Accumulate Deferred Income Taxes		(13,627,474)	From Worksheets 3 & 5
Total New England Power NEEWS Investment		$ 33,249,123	Calculated
Incremental ROE:	1.25%	0.00802	Calculated
Federal Income Taxes:		0.00432	Per Attachment F
State Income Taxes:		0.00078	Per Attachment F
Cost of Capital Rate		0.01311	
Incremental Return and Taxes on NEEWS PTF Investment		**$ 435,977**	

NEEWS Allocation Factor

Total Transmission Investment	$1,712,325,359	Worksheet 7 Line 2
Total NEEWS In-Service - NEP	$ 59,854,691	Plant Accounting Records
For Accumulated Depreciation	3.4955%	
NEEWS Allocation Factor	3.4955%	
Plant Allocation Factor	0.992978	Worksheet 7 Line 16
For Accumulated Deferred Income Taxes	3.4710%	

New England Power Company
Annual Revenue Requirements
For Costs in 2012

Shading denotes an input

	CAPITALIZATION 12/31/2012	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	$ 410,350,000	35.77%	0.65%	0.23%	
PREFERRED STOCK	$ 1,111,700	0.10%	6.02%	0.01%	0.01%
COMMON EQUITY	$ 735,600,299	64.13%	12.89%	8.27%	8.27%
TOTAL INVESTMENT RETURN	$1,147,061,999	100.00%		8.51%	8.28%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0851

(b) Federal Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) x Federal Income Tax Rate)
(1 - Federal Income Tax Rate)

= (0.0828 +(($205,478) + $706,734) / $546,273,345) x 0.35)
(1 - 0.35)

= 0.0450787

(c) State Income Tax = (R.O.E. + (PTF Inv. (Tax Credit + Eq. AFUDC of Deprec. Exp.) / PTF Inv. Base) + Federal Income Tax)* State Income Tax Rate
(1 - State Income Tax Rate)

= (0.0828 +(($205,478) + $706,734) / $546,273,345) + 0.0450787)* 0.059466
(1 - 0.059466)

= 0.0081432

(a)+(b)+(c) Cost of Capital Rate = **0.1383219**

New England Power Company

Shading denotes an input

Line No.		(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Source Reference for Col (1)
1	Transmission Plant					$900,658,296	Attachment 1, Page 1
2	Less: Plant Assoc. HVDC Leases					$0	Attachment 2
3	General Plant	$ 6,396,194	99.7856% (a)	$6,382,481	52.5985% (b)	$3,357,089	FERC Form 1 page 207.99g
4	Total (line 1+2+ 3)			$6,382,481		$904,015,385	
5	Transmission Plant Held for Future Use	$ 1,027,771		$1,027,771	52.5985% (b)	$540,592	FERC Form 1 page 214.2d,4d,9d
	Transmission Accumulated Depreciation						
6	Transmission Accumulated Depreciation	$ (371,277,823)		($371,277,823)	52.5985% (b)	($195,286,566)	FERC Form 1 page 219.25b
7	General Plant Accumulated Depreciation	$ (5,112,522)	99.7856% (a)	($5,101,561)	52.5985% (b)	($2,683,345)	FERC Form 1 Page 219.28b
8	Total (line 6+ 7)			($376,379,384)		($197,969,911)	
	Transmission Accumulated Deferred Taxes						
9	Accumulated Deferred Taxes (281-283)	$ (508,206,767)	99.2978% (c)	($504,638,139)	52.5985% (b)	($265,432,092)	FERC Form 1 page 113.62-64
10	Accumulated Deferred Taxes (190)	$ 112,818,102	99.2978% (c)	$112,025,893	52.5985% (b)	$58,923,939	FERC Form 1 page 111.82
11	Total (line 9+ 10)			($392,612,246)		($206,508,153)	
12	Transmission Loss on Reacquired Debt	$ 282,898	100.0000%	$282,898	52.5985% (b)	$148,800	FERC Form 1 Page 111.81c
	Other Regulatory Assets						
13	FAS 106	$ -	99.7856% (a)	$0	52.5985% (b)	$0	FERC Form 1 Page 232.8f
14	FAS 109 (Asset Account 182.3)	$ 46,354,440	100.0000%	$46,354,440	52.5985% (b)	$24,381,740	FERC Form 1 Page 232.6f
15	FAS 109 (Liability Account 254)	$ -	100.0000%	$0	52.5985% (b)	$0	FERC Form 1 Page 278
16	Total (line 13+14+ 15)	$46,354,440		$46,354,440		$24,381,740	
17	Transmission Prepayments	$ -	99.7856% (a)	$0	52.5985% (b)	$0	FERC Form 1 Page 111.57c
18	Transmission Materials and Supplies	$ 4,889,313		$4,889,313	52.5985% (b)	$2,571,705	FERC Form 1 Page 227.8c
19	Cash Working Capital						
20	Operation & Maintenance Expense					$17,783,253	Worksheet 1, Line 20
21	Administrative & General Expense					$18,556,202	Worksheet 1, Line 21
22	Transmission Support Expense					$0	Worksheet 8
23	Subtotal (line 20+21+22)					$36,339,455	
24						0.1250	x 45 / 360
25	Total (line 23 * line 24)					$4,542,432	
26	NEEWS CWIP	$ 14,550,755				$14,550,755	Plant Accounting Records

(a) Worksheet 7 Line 11
(b) Worksheet 7 Line 3
(c) Worksheet 7 Line 16

New England Power Company

Shading denotes an input

Line No.		(1) Total (g)	Wage/Plant Allocation Factors		(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Source Reference for Col (1)
	Depreciation Expense							
1	Transmission Depreciation	$37,176,180			$37,176,180	52.5985%	$19,554,113	FERC Form 1 Page 336.7b
2	General Depreciation	$357,944	99.7856%	(a)	$357,177	52.5985%	$187,870	FERC Form 1 Page 336.10b
3	Total (line 1+2)				$37,533,357		$19,741,983	
4	Amortization of Loss on Reacquired Debt	$136,332			$136,332	52.5985%	$71,709	FERC Form 1 Page 117.64c
5	Amortization of Investment Tax Credits	($390,654)			($390,654)	52.5985%	($205,478)	FERC Form 1 Page 266.8f - Footnote (f)
6	Property Taxes	$28,674,108			$28,674,108	52.5985%	$15,082,151	FERC Form 1 Page 263.10,17,23,28,31i - Footnote (e)
	Transmission Operation and Maintenance							
7	Operation and Maintenance	$56,023,206			$56,023,206	52.5985%	$29,467,366	FERC Form 1 Page 321.112b
8	Transmission of Electricity by Others - #565	$12,561,903			$12,561,903	52.5985%	$6,607,372	FERC Form 1 Page 321.96b
9	Load Dispatching - #561 (excl #561.3)	$9,651,875			$9,651,875	52.5985%	$5,076,741	FERC Form 1 Page 321.84-92b less 87b
10	** Station Expenses & Rents - #562 & #567	$0					$0	FERC Form 1 Page 321.93b & .98b
11	O&M less lines 8, 9 & 10	$33,809,428			$33,809,428	52.5985%	$17,783,253	
	Transmission Administrative and General							
12	Total Administrative and General	$36,456,496						FERC Form 1 Page 323.197b
13	Less: Property Insurance (#924)	$113,624						FERC Form 1 Page 323.185b
14	Less: Regulatory Commission Expenses (#928)	$3,645,548						FERC Form 1 Page 323.189b
15	Less: General Advertising Expense (#930.1)	$0						FERC Form 1 Page 323.191b
16	Subtotal [line 12 minus (13 thru 15)]	$32,697,324	99.7856%	(a)	$32,627,221	52.5985%	$17,161,429	
17	Plus: Property Insurance Allocated using Plant Allocatior	$113,624	99.2978%	(c)	$112,826	52.5985%	$59,345	Line 13
18	Plus: Regulatory Commission Expense	$2,502,632	99.2978%	(c)	$2,485,059	52.5985%	$1,307,104	Attachment 5 Line 6
19	Plus: Specifically identifed Trans. Related General Advertising Expense	$0			$0	52.5985%	$0	Line 15
20	Plus: Specifically identified Trans. Related Regulatory Expense	$53,850			$53,850	52.5985%	$28,324	FERC Form 1 Page 350.18c
21	Total A&G [line 16 + (17 thru 20)]	$35,367,430			$35,278,956		$18,556,202	
22	Payroll Tax Expense	$1,602,581	99.7856%	(a)	$1,599,145	52.5985%	$841,126	FERC Form 1 Page 263.3,4i - Footnote (d)

(d) Payroll taxes - G/L 408.1

Federal Unemployment	$0	Line 4(i)	
FICA	$0	Line 3(i)	
Payroll Taxes	$1,602,581		
State Unemployment	$0	Line 9 (i)	
Total	$1,602,581		

(e) Property Taxes FF1, Page 263i

		Property Taxes
Massachusetts	$24,657,699	FERC Form 1 Page 263.10(i)
New Hampshire	$2,788,702	FERC Form 1 Page 263.17(i)
Vermont	$1,080,853	FERC Form 1 Page 263.23(i)
Maine	$0	n/a
Rhode Island	$146,854	FERC Form 1 Page 263.28(i) & 35(i)
Connecticut	$0	FERC Form 1 Page 263.31(i)
	$28,674,108	

(a) Worksheet 7, Line 11
(b) Worksheet 7 Line 3
(c) Worksheet 7 Line 16
(d) Transmission Only - Payroll Taxes - Specifically identified in FERC Form 1
(e) Transmission Only - Property Taxes - Specifically Identified in FERC Form 1
(f) Transmission Only - Amortization of ITC - Specifically Identified in FERC Form 1

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Line No.			Source Reference
	PTF Transmission Plant Allocation Factor	**NEP**	
1	PTF Transmission Investment	$900,658,296	Attachment 1, Page 1
2	Total Transmission Investment	$1,712,325,359	FERC Form 1 Page 207.58g - Page 200.4b
3	Percent Allocation (Line 1/Line 2)	52.5985%	
	Transmission Wages and Salaries Allocation Factor		
4	Direct Transmission Wages and Salaries	$0	FERC Form 1 Page 354.14b
5	Affiliated Company Transmission Wages and Salaries	$18,493,757	General Ledger Query
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	$18,493,757	
7	Total Wages and Salaries	$0	FERC Form 1 Page 354.28b
8	Administrative and General Wages and Salaries	$0	FERC Form 1 Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	$18,533,501	General Ledger Query
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	$18,533,501	
11	Percent Allocation (Line 6/Line 10)	99.7856%	
	Plant Allocation Factor		
12	Total Transmission Investment	$1,712,325,359	Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	$6,382,481	Worksheet 5, Line 3, Column 3
14	= Revised Numerator (Line 12 + Line 13)	$1,718,707,840	
15	Total Plant in Service	$1,730,862,090	FERC Form 1 Page 207.104g - Page 200.4b
16	Percent Allocation (Line 14 / Line 16)	99.2978%	
	Post-2003 PTF Allocation Factor		
17	Total Post-2003 PTF Investment	$ 352,797,993	Attachment 1 Line 7
18	Total Transmission Investment	$1,712,325,359	Line 2
19	Percent Allocation (Line 17/Line 18) for Post-2003 to Total Tx	20.6034%	
20	Total Invst in Tx Plant/Total Plant in Serv *		
21	Post-2003 PTF Tx Plant/Total Invst in Tx Plant	20.4588%	Line 19 * Line 16

Shading denotes input

New England Power Company
Pre-97 RNs Revenue Requirments
For Test Year Ended 12/31/2012

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

			TOTAL	
Participant	**PTF Supporting Facilities**	**FERC Form 1 Reference**	**Revenues**	**Expenses**
			(a)	**(b)**
NSTAR	HQ Phase II - AC in MA	Pg 332 Line 5 Col (g)		$0
	Bell Rock Road	Page 330.5 Line 12 Col (n)	$0	
	Boston Edison -345 kV NH/MA border - Tewksbury 394 Line (Seabrook	Page 330.1 Line 8 Col (n)	$0	
NU	Public Service Co. -Moore 115 kV Substation	Page 330.1 Line 5 Col (n)	$0	
NEP	Chester SVC	Transmission Billing		$0
	HQ Phase II - AC in MA	Page 330 Line 11 Col (n)	$0	
VT Elec Co.	Comerford 115 kV Substation	Page 330.1 Line 12 Col (n)	$0	
		Totals	**$0**	**$0**

Amount by which Support Expense exceeds Support Revenues $0
(To Worksheet 3, Line 22, Column 5)

Attachment 1

New England Power Company
2012 Informational Filing
PTF Plant Allocation

				Percent Pre/Post
1	2011	Pre-1997 PTF Transmission Plant	$350,215,608	
2	2011	Post-1996 PTF Transmission Plant	$816,526,816	
3	2012	Additions/Retirements	$83,643,292	
4	2012	Pre-1997 PTF Transmission Plant	$349,727,420	27.97%
5	2012	Post-1996 PTF Transmission Plant	$900,658,296	72.03%
6	2012	Total PTF Transmission Plant	$1,250,385,716	100.00%
7	2012	Post-2003 PTF Transmission Plant	$352,797,993	

Sources:

1 PTF Plant Reports for previous year
2 PTF Plant Reports for previous year
3 Line 6 - Line 1 + Line 2
4 PTF Plant Reports for current year
5 PTF Plant Reports for current year
6 Line 4 + 5
7 PTF Plant Report: Post 2003 RSP Projects

Attachment 2

Shading denotes an input

GROSS PLANT ASSOC. WITH HVDC LEASES
2012

LINE NO		(HVDC) NHH/NEH LEASE
1	Gross Plant Value Comerford Station to Tewksbury Line	$0
	Allocation	
2	Miles used by NHH (a)	0
3	Total miles at Comerford Station	0
4	Percentage of Total Gross Plant leased by NHH (a)	0%
5	Total Gross Plant leased by NHH (a)	$0
6	Total Land from Sandy Pond to New Hampshire	$0
7	HVDC lines occupy 35% of Right of Way	0%
8	Total Land leased by NEH (a)	$0
9	Total NEP Gross Plant leased by HVDC to be excluded from PTF Revenue requirement	$0

Source:

1 FERC Form 1, Page 423.1, Lines 5 + 16
2 Total miles used per lease agreement
3 Total miles per lease agreement
4 Line 2 / Line 3
5 Line 1 * Line 4
6 FERC Form 1, Page 422-423, Line 15
7 Percentage per lease agreement
8 Line 6 * Line 7
9 Line 5 + Line 8

Note:

(a) NEH and NHH are acronyms for two of the three "Hydro Companies, New England Hydo Transmission (NEH) Electric Company, New England Electric Transmission Corporation, and New England Hydro Transmission Electric Company, Inc. (NHH)" which own and lease the HVDC interconnection facilities to the participants to the NEPOOL HVDC agreements.

Shading denotes an input **Attachment 3**

New England Power Company
Determination of Book Depreciation on Equity AFUDC

		2012
1	Total Current Year Book Depreciation on Equity AFUDC	$1,346,360
2	Less: Specifically identified Transmission-Related	
	Tewksbury Line	$54,708
	Hydro-Quebec	$23,543
	MontaupTransmission	$9,777
	1998 Transmission	$13,959
	1999 Transmission	$42,457
	2000 Transmission	($8,299)
	2001 Transmission	$23,561
	2002 Transmission	$8,889
	2003 Transmission	$16,500
	2004 Transmission	$15,518
	2005 Transmission	$49,757
	2006 Transmission	$64,352
	2007 Transmission	$42,418
	2008 Transmission	$57,508
	2009 Transmission	$98,437
	2010 Transmission	$79,948
	2011 Transmission	$155,706
	2012 Transmission	$210,246
		$958,985
3	Total unidentified Book Depreciation on Equity AFUDC	$387,375
4	Plant Allocator Factor	99.2978%
5	Allocated Transmission Related Book Depreciation on Equity AFUDC	$384,655
6	Plus: Specifically Identified Transmission-Related Equity AFUDC	$958,985
7	Total Transmission-Related Equity AFUDC	$1,343,640
8	Post-96 PTF Allocation Factor	52.5985%
9	Transmission-Related Equity AFUDC	$706,734

Sources:

1 & 2	Transmission Rates includes $9,777 from Montaup
3	Line 1 - Line 2
4	Worksheet 5 - PTF Plant Allocation Factor
5	Line 3 * Line 4
6	Line 2
7	Line 5 + Line 6
8	Worksheet 6 - Post-96 PTF Allocation Factor
9	Line 7 * Line 8

Shading denotes an input

Attachment 4

New England Power Company
Determination of the PTF Related Integrated Facilities Charges

		Narragansett 2012	MECO 2012
1	Total Integrated Facilities Charges	$0	$0
2	Total 2012 PTF Property	$0	$0
3	Total Transmission Plant in 2012	$0	$0
4	NECO or MECO PTF Plant Allocator	0.00%	0.00%
5	PTF Related Integrated Facilities Charge	$0	$0
6	**Total Integrated Facilities**		**$0**

Source:

1 FF1 Page 330.4 Lines 13 & 14 Col (n)
2 PowerPlant Reports
3 FF1 Page 207 Line 58 (g)
4 Line 2 / Line 3
5 Line 1 * Line 4
6 Line 5 Totals for Narragansett and Massachusetts Electric

Shading denotes an input

Attachment 5

New England Power Company
Development of 2012 Regulatory Commission Expense

Line No.		2012	Source
1	Total Regulatory Commission Expense - NEP	$3,645,548	FERC Form1 Page 350.46d
2	Less: New Hampshire PUC Assessment	$63,704	FERC Form1 Page 350.2d
3	Less: Mass Emergency Fund	$0	FERC Form1 Page 350.7d
4	Less Mass DPU Special Assessment	$229,133	FERC Form1 Page 350.8d
5	Less: Utility Expenses	$850,079	FERC Form1 Page 350.46c
6	Total Federal Assessments	$2,502,632	Line 1 - (Line 2-5)

Transmission Rents Received from Electric Property

New England Power Company

	2012
Revenues	$1,129,406
Plant Allocation Factor	100.00%
Transmission Allocated	$1,129,406
PTF Allocation	52.5985%
Total PTF Revenue	$594,051

Source: Peoplesoft Activities #454002, 454020 and 454024 - see Analysis for details

Revenue for Short-Term Transmission Service under the NEPOOL Tariff

New England Power Company

	2012
Revenues	$1,056,174
Post-96 PTF Percent	72.0304%
Total Post-96 PTF Revenue	$760,766

Source: Short Term Through and Out Revenues from ISO New England

Attachment 4

NSTAR's Revised 2006-2012 PTF Revenue Requirement Worksheets

Exhibit 1

Summary of Revised PTF RR and Incremental True-up As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2012
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	55,171,047	(a)	118,906,952	(g)
Total of Attachment F - Section J - Support Revenue		408,200	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		1,477,230	(c)	-	(i)
Total of Attachment F - Section L through O		(104,621)	(d)	(220,492)	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		$ 56,135,456	(e)=(a)-(b)+(c)+(d)	$ 118,686,460	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	23,770,472	(l)
Revised Annual True-up for 2012		3,318,881		(960,348)	
Incremental Refund as a Result of ISO-NE Determination (2006-2011)		(25,209)	(m)	(26,613,267)	(n)
Adjusted Sub Total (Sub Total + True-up)		59,429,128	(o) = (e)+(f)+(m)	114,883,317	(p) = (k)+(l)+(n)

Annual Projected 2012 Revenue Requirement Total = Sum of Pre-97 Revenue Requirements, plus Post-96 Revenue Requirements, plus Annual True-up, and plus Interest on Annual True-up: $ 174,312,445 (q) = (o)+(p)

Recalculation of the PTF Revenue Requirement Annual True-up
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination
for the Boston 345kV Project

Original Total PTF Revenue Requirement True-up

		Annual True-up Pre-97	Annual True-up Post-96	Total True-up Amount	Reference
1	**2006**	$ (2,569,661)	$ (12,513,549)	$ (15,083,210)	Exhibit 2
2	**2007**	$ (1,477,744)	$ 13,222,140	$ 11,744,396	Exhibit 3
3	**2008**	$ 6,924,945	$ 2,975,708	$ 9,900,653	Exhibit 4
4	**2009**	$ (1,770,594)	$ (5,094,772)	$ (6,865,366)	Exhibit 5
5	**2010**	$ (747,976)	$ 2,703,696	$ 1,955,720	Exhibit 6
6	**2011**	$ (1,517,972)	$ 1,911,751	$ 393,779	Exhibit 7
8	Total (Sum of lines 1 to 7)	**$ (1,159,002)**	**$ 3,204,974**	**$ 2,045,972**	

Revised Total PTF Revenue Requirement True-up

		Annual True-up Pre-97	Annual True-up Post-96	Total True-up Amount	Reference
9	**2006 (line 1+16)**	$ (2,574,334)	$ (16,728,457)	$ (19,302,791)	Exhibit 2
10	**2007 (line 2+17)**	$ (1,480,934)	$ 8,062,117	$ 6,581,183	Exhibit 3
11	**2008 (line 3+18)**	$ 6,920,384	$ (1,684,845)	$ 5,235,539	Exhibit 4
12	**2009 (line 4+19)**	$ (1,773,771)	$ (9,414,037)	$ (11,187,808)	Exhibit 5
13	**2010 (line 5+20)**	$ (754,133)	$ (1,491,110)	$ (2,245,243)	Exhibit 6
14	**2011 (line 6+21)**	$ (1,521,423)	$ (2,151,961)	$ (3,673,384)	Exhibit 7
15	Total (Sum of lines 9 to 14)	**$ (1,184,211)**	**$ (23,408,293)**	**$ (24,592,504)**	

Incremental Refund of PTF Revenue Requirements as a Result of the ISO-NE Determination (a)

		Annual True-up Pre-97	Annual True-up Post-96	Total True-up Amount	Reference
16	2006	$ (4,673)	$ (4,214,908)	$ (4,219,581)	Exhibit 2
17	2007	$ (3,190)	$ (5,160,023)	$ (5,163,213)	Exhibit 3
18	2008	$ (4,561)	$ (4,660,553)	$ (4,665,114)	Exhibit 4
19	2009	$ (3,177)	$ (4,319,265)	$ (4,322,442)	Exhibit 5
20	2010	$ (6,157)	$ (4,194,806)	$ (4,200,963)	Exhibit 6
21	2011	$ (3,451)	$ (4,063,712)	$ (4,067,163)	Exhibit 7
22	Total (Sum of lines 16 to 21)	**$ (25,209)**	**$ (26,613,267)**	**$ (26,638,476)**	

(a) Amounts include interest calculated through May 31, 2013.

Exhibit 2

Adjusted 2006 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2006
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		(2,569,661)	(m)	(12,513,549)	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(4,673)	(o)	(4,214,908)	(p)
Revised Annual True-up		(2,574,334)	(q)=(e)+(f)+(m)+(o)	$ (16,728,457)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2006
Customer:	Boston Edison Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	Boston Edison Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue		$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense		$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O		$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	INVESTMENT BASE	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	I (A)(1)(a)	$ 314,156,201	$ 262,754,184	Page 4, line 1, Cols F & H
2	General Plant	I (A)(1)(b)	2,570,695	2,150,080	Page 4, line 2, Cols F & H
3	Plant Held For Future Use	I (A)(1)(c)	-	25,007,492	Page 4, line 4, Cols F & H
4	Total Plant (Lines 1+2+3)		316,726,896	289,911,756	
5	Accumulated Depreciation	I (A)(1)(d)	(93,008,876)	(77,790,829)	Page 4, line 7, Cols F & H
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(61,352,509)	(51,314,055)	Page 4, line 10, Cols F & H
7	Loss On Reacquired Debt	I (A)(1)(f)	1,264,080	1,057,252	Page 4, line 11, Cols F & H
8	Other Regulatory Asssets	I (A)(1)(g)	3,380,477	2,827,365	Page 4, line 15, Cols F & H
9	Net Investment (Line 4-5-6+7+8)		167,010,068	164,691,490	
10	Prepayments	I (A)(1)(h)	7,834,666	6,552,764	Page 4, line 16, Cols F & H
11	Materials & Supplies	I (A)(1)(i)	1,308,466	1,094,376	Page 4, line 17, Cols F & H
12	Cash Working Capital	I (A)(1)(j)	785,027	656,581	Page 4, line 24, Cols F & H
13	Total Investment Base (Line 9+10+11+12)		$ 176,938,227	$ 172,995,211	
	REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	$ 21,768,429	$ 22,417,572	Page 3, Line 27
15	Depreciation Expense	I (B)	6,362,783	5,321,708	Page 5, line 3, Cols F & H
16	Amortization of Loss on Reacquired Debt	I (C)	183,488	153,466	Page 5, line 4, Cols F & H
17	Investment Tax Credit	I (D)	(101,448)	(84,849)	Page 5, line 5, Cols F & H
18	Property Taxes	I (E)	5,855,682	4,897,579	Page 5, line 6, Cols F & H
19	Payroll tax Expense	I (F)	181,300	151,636	Page 5, line 21, Cols F & H
20	Operation & Maintenance Expense	I (G)	4,138,366	3,461,250	Page 5, line 11, Cols F & H
21	Administrative & General Expense	I (H)	2,141,849	1,791,401	Page 5, line 20, Cols F & H
22	Transmission Related Integrated Facilities Charge	I (I)	-	-	
23	Transmission Support Revenue	I (J)	(2,982,766)	-	Page 7, Line 17
24	Transmission Support Expense	I (K)	3,557,936	-	Page 7, Line 17
25	Transmission Related Expense from Generators	I (L)	-	-	
26	Transmission Related Taxes and Fees Charge	I (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	I (N)	(92,736)	(77,563)	NEPOOL Tariff billing
28	Transmission Rents Received for Electric Property	I (O)	-	-	
29	Total Revenue Requirements (Line 14 thru 29)		$ 41,012,883	$ 38,032,200	
30	Total			$ 79,045,082	Sum Line 29, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	CAPITALIZATION 12/31/06	COST OF CAPITAL	Weighted Cost of Capital	WEIGHTED EQUITY PORTION	
	Col.A	Col.B	Col.C	Col.D	Col.E	
1	LONG-TERM DEBT	$ 1,034,629,537	5.72%	2.53%		FF1 112.24(c)
2	PREFERRED STOCK	43,000,000	4.56%	0.08%	0.08%	FF1 112.3(c)
3	COMMON EQUITY	1,261,280,978	10.90%	5.88%	5.88%	FF1 112.16(c) less Line 3(c)
4	Total Investment Return	$ 2,338,910,515		8.49%	5.96%	Sum of Lines 1 to 3

ROE per ISO New England Inc. Transmission, Markets and Services Tariff, Section II Attachment F II.A.2.(iii), page 231 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/sect_ii.pdf

Line		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	5.96%	5.96%	Line 4, Col E
7	B= Transmission Related Amortization of ITC	$ (101,448)	$ (84,849)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.17931%	3.18377%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.6315%	0.6324%	State IncomeTax
15	Allowed Return	12.3028%	12.308%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
17	**Return**	$ 21,768,429	$ 21,292,580	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental (a')		0.5393%	line 19 * line 3, Col B / line 4, Col B
21	Additional FIT (a'/A')		0.2904%	Incremental FIT = (A' x FT)/(1-FT)
22	Additional SIT (a'/A')		0.0577%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.8873%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 126,787,459	Page 8, line 15
25	Additional 100 bp Return Post 2003 PTF Investment		$ 1,124,992	Line 23 * Line 24
26	Total Return	$ 21,768,429	$ 22,417,572	Line 17 + Line 25

Line	**Incremental return for PTF 50 Basis Point Adder**	CAPITALIZATION 12/31/06	COST OF CAPITAL	Weighted Cost of Capital	WEIGHTED EQUITY PORTION
28	LONG-TERM DEBT	$ 1,034,629,537	5.72%	2.53%	
29	PREFERRED STOCK	43,000,000	4.56%	0.08%	
30	COMMON EQUITY	1,261,280,978	0.50%	0.27%	0.27%
31	Total Investment Return	$ 2,338,910,515		2.88%	0.27%

Line		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A= Incremental Return	0.27%	0.27%	Line 31, Col E
34	B= Transmission Related Amortization of ITC	$ (101,448)	$ (84,849)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.11431%	0.11878%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0227%	0.0236%	State IncomeTax
42	Allowed Return	0.4066%	0.4120%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
44	Return 50 bp Adder	$ 719,516	$ 712,735	Line 42 * Line 43
45	Total Return 50 bp Adder		$ 1,432,251	Line 44 Pre-97 + Line 44 Post 96
46	Total Incremental Return		$ 2,557,243	Line 25 + Line 45

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
	Transmission Plant								
1	Transmission Plant	$ 688,292,514		$ 688,292,514		$ 314,156,201		$ 262,754,184	Page 6, Line 1
2	General Plant	$ 107,688,168	5.2301% (a)	$ 5,632,199	45.6428%	$ 2,570,695	38.1748%	$ 2,150,080	FF1 207.90g
3	Total (line 1+2)			$ 693,924,713		$ 316,726,896		$ 264,904,264	
4	Transmission Plant Held for Future Use	$ 25,007,492	100.0000%	$ 25,007,492	0.0000%	$ -	100.0000%	$ 25,007,492	FF1 214.23d
	Transmission Accumulated Depreciation								
5	Transmission Accum. Depreciation	$ (202,252,930)		$ (202,252,930)	45.6428%	$ (92,313,966)	38.1748%	$ (77,209,620)	Page 8, line 10
6	General Plant Accum.Depreciation	$ (29,110,242)	5.2301% (a)	$ (1,522,495)	45.6428%	$ (694,910)	38.1748%	$ (581,209)	FF1 219.25b
7	Total (line 6+7)			$ (203,775,425)		$ (93,008,876)		$ (77,790,829)	
	Transmission Accumulated Deferred Taxes								
8	Accumulated Deferred Taxes (282)	$ (286,780,213)	21.2904% (c)	$ (61,056,654)	45.6428%	$ (27,867,987)	38.1748%	$ (23,308,246)	(d)
8a	Accumulated Deferred Taxes (283)	$ (388,850,241)	21.2904% (c)	$ (82,787,772)	45.6428%	$ (37,786,684)	38.1748%	$ (31,604,054)	(e)
9	Accumulated Deferred Taxes (190)	$ 44,272,121	21.2904% (c)	$ 9,425,712	45.6428%	$ 4,302,162	38.1748%	$ 3,598,245	FF1 111.82d
10	Total (line 8+9)			$ (134,418,714)		$ (61,352,509)		$ (51,314,055)	
11	Transmission loss on Reacquired Debt	$ 13,008,229	21.2904% (c)	$ 2,769,504	45.6428%	$ 1,264,080	38.1748%	$ 1,057,252	FF1 111.81d
	Other Regulatory Assets								
12	FAS 106	$ 4,639,550	5.2301% (a)	$ 242,653					FF1 232.30f
13	FAS 109 Regulatory Asset	$ 42,701,976	21.2904% (c)	$ 9,091,421					FF1 232.23f
14	FAS 109 Regulatory Liability	$ (9,054,337)	21.2904% (c)	$ (1,927,705)					FF1 278.2f
15	Total (line 12+13+14)	$ 38,287,189		$ 7,406,369	45.6428%	$ 3,380,477	38.1748%	$ 2,827,365	
16	Transmission Prepayments	$ 328,199,508	5.2301% (a)	$ 17,165,162	45.6428%	$ 7,834,666	38.1748%	$ 6,552,764	FF1 110.57d+ 232.40f
17	Transmission Materials and Supplies	$ 2,866,751	100.0000%	$ 2,866,751	45.6428%	$ 1,308,466	38.1748%	$ 1,094,376	FF1 227.8c + 5c(footnote)
18	Cash Working Capital								
19	Operation & Maintenance Expense					$ 4,138,366		$ 3,461,250	Page 5, Line 11
20	Administrative & General Expense					$ 2,141,849		$ 1,791,401	Page 5, Line 19
21	Transmission Support Expense					$ -		$ -	Page 7
22	Subtotal (line 19+20+21)					$ 6,280,215		$ 5,252,651	
23	45 day rule					0.1250		0.1250	x 45 / 360
24	Total (line 22 * line 23)					$ 785,027		$ 656,581	

(a) Page 6, Line 11
(b) Page 6, Line 3
(c) Page 6, line 16

(d) Account 282	375,022,410	FF1 pg 275, line 9, col k
less amounts related to divestiture	(88,242,197)	FF1 pg 275, line4, col k
Total	286,780,213	
(d) Account 283	475,416,320	FF1 pg 277, line 9, col k
less amounts related to divestiture	(86,566,079)	FF1 pg 277, footnote
Total	388,850,241	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Wage/Plant Allocation Factors		Transmission Allocated	Allocation Factor (b)	Pre-97 PTF Allocated	Allocation Factor (b)	Post 96 PTF Allocated	Reference for col (1) FF1 = FERC Form 1
	Col.A	Col.B	Col.C		Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
	Depreciation Expense									
1	Transmission Depreciation	$ 13,681,753			$ 13,681,753	45.6428%	$ 6,244,740	38.1748%	$ 5,222,980	Page 8, line 11, Col.D
2	General Depreciation	$ 4,944,888	5.2301%	(a)	$ 258,623	45.6428%	$ 118,043	38.1748%	$ 98,729	FF1 336.10b
3	Total (line 1+2)	$ 18,626,641			$ 13,940,376		$ 6,362,783		$ 5,321,708	
4	Amortization of Loss on Reacquired Debt	$ 1,888,218	21.2904%	(c)	$ 402,009	45.6428%	$ 183,488	38.1748%	$ 153,466	FF1 117.64c
5	Amortization of Investment Tax Credits	$ 1,043,967	21.2904%	(c)	$ 222,265	45.6428%	$ 101,448	38.1748%	$ 84,849	FF1 266.8f & 13f
	Property Taxes									
6	Transmission Property Taxes	$ 60,258,878	21.2904%	(c)	$ 12,829,356	45.6428%	$ 5,855,682	38.1748%	$ 4,897,579	FF1 263.18i
	Transmission Operation and Maintenance									
7	Operation and Maintenance	$ 191,950,916			$ 191,950,916	45.6428%	$ 87,611,836	38.1748%	$ 73,276,849	FF1 321.112b
8	Transmission of Electricity by Others - #565	$ 167,180,810			$ 167,180,810	45.6428%	$ 76,306,058	38.1748%	$ 63,820,914	FF1 321.96b
9	Load Dispatching - #561	$ 6,504,388			$ 6,504,388	45.6428%	$ 2,968,787	38.1748%	$ 2,483,036	FF1 321.84b-.92b
10	Rents - #567	$ 9,198,870			$ 9,198,870	45.6428%	$ 4,198,625	38.1748%	$ 3,511,649	FF1 321.90b
11	O&M less lines 8, 9 & 10	$ 9,066,848			$ 9,066,848	45.6428%	$ 4,138,366	38.1748%	$ 3,461,250	
	Transmission Administrative and General									
12	Administrative and General	$ 93,306,028								FF1 323.194b
13	less Property Insurance (#924)	$ (700,739)								FF1 323.185b
14	less Regulatory Commission Expenses (#928)	$ (5,122,284)								FF1 323.189b
15	less General Advertising Expense (#930.1)	$ (612,031)								FF1 323.191b
16	Subtotal (line 14 minus (15 thru 17)	$ 86,870,974	5.2301%	(a)	$ 4,543,439	45.6428%	$ 2,073,754	38.1748%	$ 1,734,448	
17	Plus Property Ins. alloc. Using Plant Allocator	$ 700,739	21.2904%	(c)	$ 149,190	45.6428%	$ 68,095	38.1748%	$ 56,953	Line 15
18	Plus Regulatory Comm. Exp (Transmission FERC Assessments)	$ -	100.0000%	(c)	$ -	45.6428%	$ -	38.1748%	$ -	FF1 351
19	Total A&G (line 18 plus (19 thru 21)	$ 87,571,713			$ 4,692,629		$ 2,141,849		$ 1,791,401	
20	Payroll Tax Expense	$ 7,594,776	5.2301%	(a)	$ 397,214	45.6428%	$ 181,300	38.1748%	$ 151,636	FF1 263.i13

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 6

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
	PTF Transmission Plant Allocation Factor				
1	PTF Transmission Investment	$ 314,156,201	$ 262,754,184	$ 130,527,998	Page 8, Col G lines 1,2,3
2	Total Transmission Investment excluding SCADA	$ 688,292,514	$ 688,292,514	$ 688,292,514	Page 8, Line 5, Col.G
3	Percent Allocation (line 1/2)	45.6428%	38.1748%	18.9640%	
	Transmission Wages and Salaries Allocation Factor				
4	Direct Transmission Wages and Salaries	4,165,684			FF1 354.21b *
5	Affiliated Company Transmission Wages and Salaries				NA
6	Total Transmission Wages and Salaries (line 4+ 5)	$ 4,165,684			
7	Total Wages and Salaries	$ 105,194,260			FF1 354.25b + line 5
8	Administrative and General Wages and Salaries	25,545,314			FF1 354.24b
9	Affiliated Company Wages and Salaries less A&G				NA
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	$ 79,648,946			
11	Percent Allocation (line 6/10)	5.2301%			
	Plant Allocation Factor				
12	Total Transmission Investment	$ 688,292,514			Line 2
13	Plus Transmission Related General Plant (Line 2 Wkst.3)	5,632,199			FF1 3, line 2, Col.D
14	= Revised Numerator (Line 12 + Line 13)	$ 693,924,713			
15	Total Plant in Service	$ 3,259,328,524			FF1 207.88g
16	Percent Allocation (line 14/15)	21.2904%			
17	Transmission Plant only Allocator (line 12/line 15)	21.1176%			

* Less EMC wages Acct 561480, 561570 & 561901

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses
	Col.B	Col.C	Col.D
1	115 kV Somerville 402 Substation	$ 51,840	
2	115/345 kV North Cambridge 509 Substation	$ 2,643,735	
3	115 kV Millbury-Medway 201 line	$ 3,150	
4	HQ Phase II - AC in MA	$ 113,359	
5	345 kV "stabilizer" 342 line	$ 6,882	
6	345 kV Jordan Rd - Holbrookl 342+335 lines and	$ 135,000	
7	Walpole -Medway 389 line	$ 28,800	
8	345 kV Pilgrim-Bridgewater (M.S.- Tower 77) 355 line		$ 252,000
9	345 kV Myles Standish - Canal 342 line		$ 1,920
10	345 kV Medway - Bridgewater 344 Line		$ 64,140
11	Chester SVC		$ 429,198
12	345 kV Sandy-Tewksbury 337 line		$ 1,277,747
13	115 kV Tewksbury - Woburn M139 line		$ 80,477
14	115 kV Tewksbury - Woburn N140 line		$ 89,496
15	HQ Phase II - AC in MA		$ 786,830
16	345 kV Golden Hills-Mystic 349 line		$ 576,128
17	Total =	$ 2,982,766	$ 3,557,936
9	Net		$ 575,170

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/05	Additions	Retirements	Reclass	Adjustment	12/31/06
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 315,396,868		$ (1,240,667)			$ 314,156,201
2	Post-96 PTF not in plan (excl. SCADA)	$ 128,043,979	$ 8,569,324	$ (4,387,117)			$ 132,226,186
3	Post-03 PTF in plan (excl. SCADA)	$ 18,465,609	$ 133,596,919			$ (21,534,530)	$ 130,527,998
4	Non-PTF(excl. SCADA)	$ 89,847,598				$ 21,534,530	$ 111,382,128
5	Sub -Total	$ 551,754,054	$ 142,166,243	$ (5,627,783)	$ -		$ 688,292,514
	SCADA *						
6	PTF	$ 9,655,406	$ 25,087	$ -	$ -	$ -	$ 9,680,493
7	Non-PTF	$ 1,943,683	$ -	$ -	$ -	$ -	$ 1,943,683
8	Sub - Total	$ 11,599,089	$ 25,087	$ -	$ -		$ 11,624,176
9	Total Transmission**	$ 563,353,143	$ 142,191,330	$ (5,627,783)	$ -		$ 699,916,690

* SCADA billed under Schedule 1 of the Tariff
** FERC Form 1 Page 207, line 58

		Transmission Total	Less: EMC	Transmission Net	Reference for Column B
	Col.A	Col.B	Col.C	Col.D (Col.B - Col.)	Col.E
10	Accumulated Depreciation	$ 204,947,006	$ 2,694,076	$ 202,252,930	FERC Form 1 page 219, line 23, col b
11	Depreciation Expense	$ 13,965,068	$ 283,315	$ 13,681,753	FERC Form 1 page 336, line 7, col b

		Actual Per Books	
12	Post-03 PTF in Plan (excl. SCADA)	$ 130,527,998	(a)
13	Transmission Accum. Depreciation	$ (2,125,745)	
14	Transmission Accumulated Deferred Taxes	$ (1,614,794)	
15	Net Balance	$ 126,787,459	

(a) The Post 2003 balance reflects the removal of $21,534,530 of localized costs as a result of ISO-NE's Transmission Cost Allocation (TCA) determination.

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2006
Customer:	Boston Edison Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	Boston Edison Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue		$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense		$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O		$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	INVESTMENT BASE	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	I (A)(1)(a)	$ 314,156,201	$ 262,754,184	Page 4, line 1, Cols F & H
2	General Plant	I (A)(1)(b)	2,570,695	2,150,080	Page 4, line 2, Cols F & H
3	Plant Held For Future Use	I (A)(1)(c)	-	25,007,492	Page 4, line 4, Cols F & H
4	Total Plant (Lines 1+2+3)		316,726,896	289,911,756	
5	Accumulated Depreciation	I (A)(1)(d)	(93,008,876)	(77,790,829)	Page 4, line 7, Cols F & H
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(61,352,509)	(51,314,055)	Page 4, line 10, Cols F & H
7	Loss On Reacquired Debt	I (A)(1)(f)	1,264,080	1,057,252	Page 4, line 11, Cols F & H
8	Other Regulatory Asssets	I (A)(1)(g)	3,380,477	2,827,365	Page 4, line 15, Cols F & H
9	Net Investment (Line 4-5-6+7+8)		167,010,068	164,691,490	
10	Prepayments	I (A)(1)(h)	7,834,666	6,552,764	Page 4, line 16, Cols F & H
11	Materials & Supplies	I (A)(1)(i)	1,308,466	1,094,376	Page 4, line 17, Cols F & H
12	Cash Working Capital	I (A)(1)(j)	785,027	656,581	Page 4, line 24, Cols F & H
13	Total Investment Base (Line 9+10+11+12)		$ 176,938,227	$ 172,995,211	
	REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	$ 22,930,216	$ 23,553,470	Page 3, Line 27
15	Depreciation Expense	I (B)	6,362,783	5,321,708	Page 5, line 3, Cols F & H
16	Amortization of Loss on Reacquired Debt	I (C)	183,488	153,466	Page 5, line 4, Cols F & H
17	Investment Tax Credit	I (D)	(101,448)	(84,849)	Page 5, line 5, Cols F & H
18	Property Taxes	I (E)	5,855,682	4,897,579	Page 5, line 6, Cols F & H
19	Payroll tax Expense	I (F)	181,300	151,636	Page 5, line 21, Cols F & H
20	Operation & Maintenance Expense	I (G)	4,138,366	3,461,250	Page 5, line 11, Cols F & H
21	Administrative & General Expense	I (H)	2,141,849	1,791,401	Page 5, line 20, Cols F & H
22	Transmission Related Integrated Facilities Charge	I (I)	-	-	
23	Transmission Support Revenue	I (J)	(2,982,766)	-	Page 7, Line 17
24	Transmission Support Expense	I (K)	3,557,936	-	Page 7, Line 17
25	Transmission Related Expense from Generators	I (L)	-	-	
26	Transmission Related Taxes and Fees Charge	I (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	I (N)	(92,736)	(77,563)	NEPOOL Tariff billing
28	Transmission Rents Received for Electric Property	I (O)	-	-	
29	Total Revenue Requirements (Line 14 thru 29)		$ 42,174,670	$ 39,168,097	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	CAPITALIZATION 12/31/06	COST OF CAPITAL	Weighted Cost of Capital	WEIGHTED EQUITY PORTION	
	Col.A	Col.B	Col.C	Col.D	Col.E	
1	LONG-TERM DEBT	$ 1,034,629,537	5.72%	2.53%		FF1 112.24(c)
2	PREFERRED STOCK	43,000,000	4.56%	0.08%	0.08%	FF1 112.3(c)
3	COMMON EQUITY	1,261,280,978	11.64%	6.28%	6.28%	FF1 112.16(c) less Line 3(c)
4	Total Investment Return	$ 2,338,910,515		8.89%	6.36%	Sum of Lines 1 to 3

ROE per ISO New England Inc. Transmission, Markets and Services Tariff, Section II Attachment F II.A.2.(iii), page 231 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/sect_ii.pdf

		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.36%	6.36%	Line 4, Col E
7	B= Transmission Related Amortization of ITC	$ (101,448)	$ (84,849)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.39418%	3.39865%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.6742%	0.6751%	State IncomeTax
15	Allowed Return	12.9594%	12.965%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
17	**Return**	$ 22,930,216	$ 22,428,477	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental (a')		0.5393%	line 19 * line 3, Col B / line 4, Col B
21	Additional FIT (a'/A')		0.2904%	Incremental FIT = (A' x FT)/(1-FT)
22	Additional SIT (a'/A')		0.0577%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.8873%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 126,787,459	Page 8, line 15
25	Additional 100 bp Return Post 2003 PTF Investment		$ 1,124,992	Line 23 * Line 24
26	Total Return	$ 22,930,216	$ 23,553,470	Line 17 + Line 25

		CAPITALIZATION 12/31/06	COST OF CAPITAL	Weighted Cost of Capital	WEIGHTED EQUITY PORTION
27	**Incremental return for PTF 50 Basis Point Adder**				
28	LONG-TERM DEBT	$ 1,034,629,537	5.72%	2.53%	
29	PREFERRED STOCK	43,000,000	4.56%	0.08%	
30	COMMON EQUITY	1,261,280,978	0.50%	0.27%	0.27%
31	Total Investment Return	$ 2,338,910,515		2.88%	0.27%

		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A= Incremental Return	0.27%	0.27%	Line 31, Col E
34	B= Transmission Related Amortization of ITC	$ (101,448)	$ (84,849)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.11431%	0.11878%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0227%	0.0236%	State IncomeTax
42	Allowed Return	0.4066%	0.4120%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 176,938,227	$ 172,995,211	Page 2, Line 13
44	Return 50 bp Adder	$ 719,516	$ 712,735	Line 42 * Line 43
45	Total Return 50 bp Adder		$ 1,432,251	Line 44 Pre-97 + Line 44 Post 96

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors		Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C		Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
	Transmission Plant									
1	Transmission Plant	$ 688,292,514			$ 688,292,514		$ 314,156,201		$ 262,754,184	Page 6, Line 1
2	General Plant	$ 107,688,168	5.2301%	(a)	$ 5,632,199	45.6428%	$ 2,570,695	38.1748%	$ 2,150,080	FF1 207.90g
3	Total (line 1+2)				$ 693,924,713		$ 316,726,896		$ 264,904,264	
4	Transmission Plant Held for Future Use	$ 25,007,492	100.0000%		$ 25,007,492	0.0000%	$ -	100.0000%	$ 25,007,492	FF1 214.23d
	Transmission Accumulated Depreciation									
5	Transmission Accum. Depreciation	$ (202,252,930)			$ (202,252,930)	45.6428%	$ (92,313,966)	38.1748%	$ (77,209,620)	Page 8, line 10
6	General Plant Accum.Depreciation	$ (29,110,242)	5.2301%	(a)	$ (1,522,495)	45.6428%	$ (694,910)	38.1748%	$ (581,209)	FF1 219.25b
7	Total (line 6+7)				$ (203,775,425)		$ (93,008,876)		$ (77,790,829)	
	Transmission Accumulated Deferred Taxes									
8	Accumulated Deferred Taxes (282)	$ (286,780,213)	21.2904%	(c)	$ (61,056,654)	45.6428%	$ (27,867,987)	38.1748%	$ (23,308,246)	(d)
8a	Accumulated Deferred Taxes (283)	$ (388,850,241)	21.2904%	(c)	$ (82,787,772)	45.6428%	$ (37,786,684)	38.1748%	$ (31,604,054)	(e)
9	Accumulated Deferred Taxes (190)	$ 44,272,121	21.2904%	(c)	$ 9,425,712	45.6428%	$ 4,302,162	38.1748%	$ 3,598,245	FF1 111.82d
10	Total (line 8+9)				$ (134,418,714)		$ (61,352,509)		$ (51,314,055)	
11	Transmission loss on Reacquired Debt	$ 13,008,229	21.2904%	(c)	$ 2,769,504	45.6428%	$ 1,264,080	38.1748%	$ 1,057,252	FF1 111.81d
	Other Regulatory Assets									
12	FAS 106	$ 4,639,550	5.2301%	(a)	$ 242,653					FF1 232.30f
13	FAS 109 Regulatory Asset	$ 42,701,976	21.2904%	(c)	$ 9,091,421					FF1 232.23f
14	FAS 109 Regulatory Liability	$ (9,054,337)	21.2904%	(c)	$ (1,927,705)					FF1 278.2f
15	Total (line 12+13+14)	$ 38,287,189			$ 7,406,369	45.6428%	$ 3,380,477	38.1748%	$ 2,827,365	
16	Transmission Prepayments	$ 328,199,508	5.2301%	(a)	$ 17,165,162	45.6428%	$ 7,834,666	38.1748%	$ 6,552,764	FF1 110.57d+ 232.40f
17	Transmission Materials and Supplies	$ 2,866,751	100.0000%		$ 2,866,751	45.6428%	$ 1,308,466	38.1748%	$ 1,094,376	FF1 227.8c + 5c(footnote)
18	Cash Working Capital									
19	Operation & Maintenance Expense						$ 4,138,366		$ 3,461,250	Page 5, Line 11
20	Administrative & General Expense						$ 2,141,849		$ 1,791,401	Page 5, Line 19
21	Transmission Support Expense						$ -		$ -	Page 7
22	Subtotal (line 19+20+21)						$ 6,280,215		$ 5,252,651	
23	45 day rule						0.1250		0.1250	x 45 / 360
24	Total (line 22 * line 23)						$ 785,027		$ 656,581	

(a) Page 6, Line 11
(b) Page 6, Line 3
(c) Page 6, line 16

(d) Account 282	375,022,410	FF1 pg 275, line 9, col k
less amounts related to divestiture	(88,242,197)	FF1 pg 275, line4, col k
Total	286,780,213	
(d) Account 283	475,416,320	FF1 pg 277, line 9, col k
less amounts related to divestiture	(86,566,079)	FF1 pg 277, footnote
Total	388,850,241	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Wage/Plant Allocation Factors		Transmission Allocated	Allocation Factor (b)	Pre-97 PTF Allocated	Allocation Factor (b)	Post 96 PTF Allocated	Reference for col (1) FF1 = FERC Form 1
	Col.A	Col.B	Col.C		Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
	Depreciation Expense									
1	Transmission Depreciation	$ 13,681,753			$ 13,681,753	45.6428%	$ 6,244,740	38.1748%	$ 5,222,980	Page 8, line 11, Col.D
2	General Depreciation	$ 4,944,888	5.2301%	(a)	$ 258,623	45.6428%	$ 118,043	38.1748%	$ 98,729	FF1 336.10b
3	Total (line 1+2)	$ 18,626,641			$ 13,940,376		$ 6,362,783		$ 5,321,708	
4	Amortization of Loss on Reacquired Debt	$ 1,888,218	21.2904%	(c)	$ 402,009	45.6428%	$ 183,488	38.1748%	$ 153,466	FF1 117.64c
5	Amortization of Investment Tax Credits	$ 1,043,967	21.2904%	(c)	$ 222,265	45.6428%	$ 101,448	38.1748%	$ 84,849	FF1 266.8f & 13f
	Property Taxes									
6	Transmission Property Taxes	$ 60,258,878	21.2904%	(c)	$ 12,829,356	45.6428%	$ 5,855,682	38.1748%	$ 4,897,579	FF1 263.18i
	Transmission Operation and Maintenance									
7	Operation and Maintenance	$ 191,950,916			$ 191,950,916	45.6428%	$ 87,611,836	38.1748%	$ 73,276,849	FF1 321.112b
8	Transmission of Electricity by Others - #565	$ 167,180,810			$ 167,180,810	45.6428%	$ 76,306,058	38.1748%	$ 63,820,914	FF1 321.96b
9	Load Dispatching - #561	$ 6,504,388			$ 6,504,388	45.6428%	$ 2,968,787	38.1748%	$ 2,483,036	FF1 321.84b-.92b
10	Rents - #567	$ 9,198,870			$ 9,198,870	45.6428%	$ 4,198,625	38.1748%	$ 3,511,649	FF1 321.90b
11	O&M less lines 8, 9 & 10	$ 9,066,848			$ 9,066,848	45.6428%	$ 4,138,366	38.1748%	$ 3,461,250	
	Transmission Administrative and General									
12	Administrative and General	$ 93,306,028								FF1 323.194b
13	less Property Insurance (#924)	$ (700,739)								FF1 323.185b
14	less Regulatory Commission Expenses (#928)	$ (5,122,284)								FF1 323.189b
15	less General Advertising Expense (#930.1)	$ (612,031)								FF1 323.191b
16	Subtotal (line 14 minus (15 thru 17)	$ 86,870,974	5.2301%	(a)	$ 4,543,439	45.6428%	$ 2,073,754	38.1748%	$ 1,734,448	
17	Plus Property Ins. alloc. Using Plant Allocator	$ 700,739	21.2904%	(c)	$ 149,190	45.6428%	$ 68,095	38.1748%	$ 56,953	Line 15
18	Plus Regulatory Comm. Exp (Transmission FERC Assessments)	$ -	100.0000%	(c)	$ -	45.6428%	$ -	38.1748%	$ -	FF1 351
19	Total A&G (line 18 plus (19 thru 21)	$ 87,571,713			$ 4,692,629		$ 2,141,849		$ 1,791,401	
20	Payroll Tax Expense	$ 7,594,776	5.2301%	(a)	$ 397,214	45.6428%	$ 181,300	38.1748%	$ 151,636	FF1 263.i13

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
	PTF Transmission Plant Allocation Factor				
1	PTF Transmission Investment	$ 314,156,201	$ 262,754,184	$ 130,527,998	Page 8, Col G lines 1,2,3
2	Total Transmission Investment excluding SCADA	$ 688,292,514	$ 688,292,514	$ 688,292,514	Page 8, Line 5, Col.G
3	Percent Allocation (line 1/2)	45.6428%	38.1748%	18.9640%	
	Transmission Wages and Salaries Allocation Factor				
4	Direct Transmission Wages and Salaries	4,165,684			FF1 354.21b *
5	Affiliated Company Transmission Wages and Salaries				NA
6	Total Transmission Wages and Salaries (line 4+ 5)	$ 4,165,684			
7	Total Wages and Salaries	$ 105,194,260			FF1 354.25b + line 5
8	Administrative and General Wages and Salaries	25,545,314			FF1 354.24b
9	Affiliated Company Wages and Salaries less A&G				NA
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	$ 79,648,946			
11	Percent Allocation (line 6/10)	5.2301%			
	Plant Allocation Factor				
12	Total Transmission Investment	$ 688,292,514			Line 2
13	Plus Transmission Related General Plant (Line 2 Wkst.3)	5,632,199			FF1 3, line 2, Col.D
14	= Revised Numerator (Line 12 + Line 13)	$ 693,924,713			
15	Total Plant in Service	$ 3,259,328,524			FF1 207.88g
16	Percent Allocation (line 14/15)	21.2904%			
17	Transmission Plant only Allocator (line 12/line 15)	21.1176%			

* Less EMC wages Acct 561480, 561570 & 561901

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses
	Col.B	Col.C	Col.D
1	115 kV Somerville 402 Substation	$ 51,840	
2	115/345 kV North Cambridge 509 Substation	$ 2,643,735	
3	115 kV Millbury-Medway 201 line	$ 3,150	
4	HQ Phase II - AC in MA	$ 113,359	
5	345 kV "stabilizer" 342 line	$ 6,882	
6	345 kV Jordan Rd - Holbrookl 342+335 lines and	$ 135,000	
7	Walpole -Medway 389 line	$ 28,800	
8	345 kV Pilgrim-Bridgewater (M.S.- Tower 77) 355 line		$ 252,000
9	345 kV Myles Standish - Canal 342 line		$ 1,920
10	345 kV Medway - Bridgewater 344 Line		$ 64,140
11	Chester SVC		$ 429,198
12	345 kV Sandy-Tewksbury 337 line		$ 1,277,747
13	115 kV Tewksbury - Woburn M139 line		$ 80,477
14	115 kV Tewksbury - Woburn N140 line		$ 89,496
15	HQ Phase II - AC in MA		$ 786,830
16	345 kV Golden Hills-Mystic 349 line		$ 576,128
17	Total =	$ 2,982,766	$ 3,557,936
9	Net		$ 575,170

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/05	Additions	Retirements	Reclass	Adjustment	12/31/06
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 315,396,868		$ (1,240,667)			$ 314,156,201
2	Post-96 PTF not in plan (excl. SCADA)	$ 128,043,979	$ 8,569,324	$ (4,387,117)			$ 132,226,186
3	Post-03 PTF in plan (excl. SCADA)	$ 18,465,609	$ 133,596,919			$ (21,534,530)	$ 130,527,998
4	Non-PTF(excl. SCADA)	$ 89,847,598				$ 21,534,530	$ 111,382,128
5	Sub -Total	$ 551,754,054	$ 142,166,243	$ (5,627,783)	$ -		$ 688,292,514
	SCADA *						
6	PTF	$ 9,655,406	$ 25,087	$ -	$ -	$ -	$ 9,680,493
7	Non-PTF	$ 1,943,683	$ -	$ -	$ -	$ -	$ 1,943,683
8	Sub - Total	$ 11,599,089	$ 25,087	$ -	$ -		$ 11,624,176
9	Total Transmission**	$ 563,353,143	$ 142,191,330	$ (5,627,783)	$ -		$ 699,916,690

* SCADA billed under Schedule 1 of the Tariff
** FERC Form 1 Page 207, line 58

		Transmission Total	Less: EMC	Transmission Net	Reference for Column B
	Col.A	Col.B	Col.C	Col.D (Col.B - Col.)	Col.E
10	Accumulated Depreciation	$ 204,947,006	$ 2,694,076	$ 202,252,930	FERC Form 1 page 219, line 23, col b
11	Depreciation Expense	$ 13,965,068	$ 283,315	$ 13,681,753	FERC Form 1 page 336, line 7, col b

		Actual Per Books	
12	Post-03 PTF in Plan (excl. SCADA)	$ 130,527,998	(a)
13	Transmission Accum. Depreciation	$ (2,125,745)	
14	Transmission Accumulated Deferred Taxes	$ (1,614,794)	
15	Net Balance	$ 126,787,459	

(a) The Post 2003 balance reflects the removal of $21,534,530 of localized costs as a result of ISO-NE's Transmission Cost Allocation (TCA) determination.

PTO
Transmission Revenue Requirements of PTF Facilities
2006 True-up
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

			Pre 1997		Post 1996	
1 Transmission Revenue Requirements (as billed)	6/06-10/06	$	41,016,220	$	40,995,297	ATRR - Original Billed
2 Revised 2006 True-up RR @ 10.9% ROE		$	41,012,883	$	38,032,200	Page 2, 0606-1006, line 29
3 Over/(Under) (Line 1 - Line 2)		$	3,337	$	2,963,097	
4 Per Month (Line 3/12)		$	278	$	246,925	
5 Over/(Under) (Line 4 * 5 months)	6/06-10/06	$	1,391	$	1,234,624	
6 Transmission Revenue Requirements (as billed)	11/06-5/07	$	42,178,007	$	42,210,832	ATRR - Original Billed
7 Revised Annual True-up RR @ 11.64% ROE		$	42,174,670	$	39,168,097	Page 2, 1106-0507, line 29
8 Over/(Under) (Line 6 - Line 7)		$	3,337	$	3,042,735	
9 Per Month (Line 8/12)		$	278	$	253,561	
10 Over/(Under) (Line 9 * 7 months)	11/06-5/07	$	1,947	$	1,774,929	
11 Total Incremental Over/(Under) (Line 5 + Line 10)	6/06-5/07	$	3,337	$	3,009,553	

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
FERC Interest Calculation associated with Under / (Over)
True-up and Interest Calculation 06/12-05/13

		Pre 1997	Post 1996
1	True-up Over/(Under)	3,337	3,009,553

	(Overcollection)/Undercollection
Pre'97	($3,337)
Post'96	($3,009,553)

Initial Billing Period	Pre-1997 Balance	Post-1996 Balance	FERC Monthly Interest Rate	Pre-1997 Interest Balance	Post-1996 Interest Balance
June 2006	$ (3,337)	$ (3,009,553)	0.60%	$ (20)	$ (18,057)
July 2006	$ (3,357)	$ (3,027,610)	0.66%	$ (22)	$ (19,982)
August 2006	$ (3,357)	$ (3,027,610)	0.66%	$ (22)	$ (19,982)
September 2006	$ (3,357)	$ (3,027,610)	0.64%	$ (21)	$ (19,377)
October 2006	$ (3,422)	$ (3,086,951)	0.69%	$ (24)	$ (21,300)
November 2006	$ (3,422)	$ (3,086,951)	0.67%	$ (23)	$ (20,683)
December 2006	$ (3,422)	$ (3,086,951)	0.69%	$ (24)	$ (21,300)
January 2007	$ (3,493)	$ (3,150,234)	0.70%	$ (24)	$ (22,052)
February 2007	$ (3,493)	$ (3,150,234)	0.63%	$ (22)	$ (19,846)
March 2007	$ (3,493)	$ (3,150,234)	0.70%	$ (24)	$ (22,052)
April 2007	$ (3,563)	$ (3,214,184)	0.68%	$ (24)	$ (21,856)
May 2007	$ (3,563)	$ (3,214,184)	0.70%	$ (25)	$ (22,499)
June 2007	$ (3,563)	$ (3,214,184)	0.68%	$ (24)	$ (21,856)
July 2007	$ (3,636)	$ (3,280,395)	0.70%	$ (25)	$ (22,963)
August 2007	$ (3,636)	$ (3,280,395)	0.70%	$ (25)	$ (22,963)
September 2007	$ (3,636)	$ (3,280,395)	0.68%	$ (25)	$ (22,307)
October 2007	$ (3,711)	$ (3,348,628)	0.70%	$ (26)	$ (23,440)
November 2007	$ (3,711)	$ (3,348,628)	0.68%	$ (25)	$ (22,771)
December 2007	$ (3,711)	$ (3,348,628)	0.70%	$ (26)	$ (23,440)
January 2008	$ (3,788)	$ (3,418,279)	0.66%	$ (25)	$ (22,561)
February 2008	$ (3,788)	$ (3,418,279)	0.62%	$ (23)	$ (21,193)
March 2008	$ (3,788)	$ (3,418,279)	0.66%	$ (25)	$ (22,561)
April 2008	$ (3,861)	$ (3,484,594)	0.56%	$ (22)	$ (19,514)
May 2008	$ (3,861)	$ (3,484,594)	0.57%	$ (22)	$ (19,862)
June 2008	$ (3,861)	$ (3,484,594)	0.56%	$ (22)	$ (19,514)
July 2008	$ (3,927)	$ (3,543,484)	0.44%	$ (17)	$ (15,591)
August 2008	$ (3,927)	$ (3,543,484)	0.45%	$ (18)	$ (15,946)
September 2008	$ (3,927)	$ (3,543,484)	0.45%	$ (18)	$ (15,946)
October 2008	$ (3,980)	$ (3,590,967)	0.42%	$ (17)	$ (15,082)
November 2008	$ (3,980)	$ (3,590,967)	0.41%	$ (16)	$ (14,723)
December 2008	$ (3,980)	$ (3,590,967)	0.42%	$ (17)	$ (15,082)
January 2009	$ (4,030)	$ (3,635,854)	0.38%	$ (15)	$ (13,816)
February 2009	$ (4,030)	$ (3,635,854)	0.34%	$ (14)	$ (12,362)
March 2009	$ (4,030)	$ (3,635,854)	0.38%	$ (15)	$ (13,816)
April 2009	$ (4,074)	$ (3,675,848)	0.28%	$ (11)	$ (10,292)
May 2009	$ (4,074)	$ (3,675,848)	0.29%	$ (12)	$ (10,660)
June 2009	$ (4,074)	$ (3,675,848)	0.28%	$ (11)	$ (10,292)

July 2009	$	(4,108)	$	(3,707,092)	0.28%	$	(12)	$ (10,380)
August 2009	$	(4,108)	$	(3,707,092)	0.28%	$	(12)	$ (10,380)
September 2009	$	(4,108)	$	(3,707,092)	0.27%	$	(11)	$ (10,009)
October 2009	$	(4,143)	$	(3,737,861)	0.28%	$	(12)	$ (10,466)
November 2009	$	(4,143)	$	(3,737,861)	0.27%	$	(11)	$ (10,092)
December 2009	$	(4,143)	$	(3,737,861)	0.28%	$	(12)	$ (10,466)
January 2010	$	(4,178)	$	(3,768,885)	0.28%	$	(12)	$ (10,553)
February 2010	$	(4,178)	$	(3,768,885)	0.25%	$	(10)	$ (9,422)
March 2010	$	(4,178)	$	(3,768,885)	0.28%	$	(12)	$ (10,553)
April 2010	$	(4,212)	$	(3,799,413)	0.27%	$	(11)	$ (10,258)
May 2010	$	(4,212)	$	(3,799,413)	0.28%	$	(12)	$ (10,638)
June 2010	$	(4,212)	$	(3,799,413)	0.27%	$	(11)	$ (10,258)
July 2010	$	(4,246)	$	(3,830,567)	0.28%	$	(12)	$ (10,726)
August 2010	$	(4,246)	$	(3,830,567)	0.28%	$	(12)	$ (10,726)
September 2010	$	(4,246)	$	(3,830,567)	0.27%	$	(11)	$ (10,343)
October 2010	$	(4,281)	$	(3,862,362)	0.28%	$	(12)	$ (10,815)
November 2010	$	(4,281)	$	(3,862,362)	0.27%	$	(12)	$ (10,428)
December 2010	$	(4,281)	$	(3,862,362)	0.28%	$	(12)	$ (10,815)
January 2011	$	(4,317)	$	(3,894,420)	0.28%	$	(12)	$ (10,904)
February 2011	$	(4,317)	$	(3,894,420)	0.25%	$	(11)	$ (9,736)
March 2011	$	(4,317)	$	(3,894,420)	0.28%	$	(12)	$ (10,904)
April 2011	$	(4,352)	$	(3,925,964)	0.27%	$	(12)	$ (10,600)
May 2011	$	(4,352)	$	(3,925,964)	0.28%	$	(12)	$ (10,993)
June 2011	$	(4,352)	$	(3,925,964)	0.27%	$	(12)	$ (10,600)
July 2011	$	(4,388)	$	(3,958,157)	0.27%	$	(12)	$ (10,687)
August 2011	$	(4,388)	$	(3,958,157)	0.28%	$	(12)	$ (11,083)
September 2011	$	(4,388)	$	(3,958,157)	0.27%	$	(12)	$ (10,687)
October 2011	$	(4,424)	$	(3,990,614)	0.28%	$	(12)	$ (11,174)
November 2011	$	(4,424)	$	(3,990,614)	0.27%	$	(12)	$ (10,775)
December 2011	$	(4,424)	$	(3,990,614)	0.28%	$	(12)	$ (11,174)
January 2012	$	(4,460)	$	(4,023,737)	0.28%	$	(12)	$ (11,266)
February 2012	$	(4,460)	$	(4,023,737)	0.26%	$	(12)	$ (10,462)
March 2012	$	(4,460)	$	(4,023,737)	0.28%	$	(12)	$ (11,266)
April 2012	$	(4,496)	$	(4,056,731)	0.27%	$	(12)	$ (10,953)
May 2012	$	(4,496)	$	(4,056,731)	0.28%	$	(13)	$ (11,359)
June 2012	$	(4,496)	$	(4,056,731)	0.27%	$	(12)	$ (10,953)
July 2012	$	(4,533)	$	(4,089,996)	0.28%	$	(13)	$ (11,452)
August 2012	$	(4,533)	$	(4,089,996)	0.28%	$	(13)	$ (11,452)
September 2012	$	(4,533)	$	(4,089,996)	0.27%	$	(12)	$ (11,043)
October 2012	$	(4,571)	$	(4,123,943)	0.28%	$	(13)	$ (11,547)
November 2012	$	(4,571)	$	(4,123,943)	0.27%	$	(12)	$ (11,135)
December 2012	$	(4,571)	$	(4,123,943)	0.28%	$	(13)	$ (11,547)
January 2013	$	(4,609)	$	(4,158,172)	0.28%	$	(13)	$ (11,643)
February 2013	$	(4,609)	$	(4,158,172)	0.25%	$	(12)	$ (10,395)
March 2013	$	(4,609)	$	(4,158,172)	0.28%	$	(13)	$ (11,643)
April 2013	$	(4,647)	$	(4,191,853)	0.27%	$	(13)	$ (11,318)
May 2013	$	(4,647)	$	(4,191,853)	0.28%	$	(13)	$ (11,737)
Total Surcharge/(Refund)						**$**	**(4,673)**	**$ (4,214,908)**

	Interest	Principal	Total
Pre-1997	$ (1,336)	$ (3,337)	$ (4,673)
Post-1996	$ (1,205,355)	$ (3,009,553)	$ (4,214,908)
Total	$ (1,206,691)	$ (3,012,890)	$ (4,219,581)

Exhibit 3

Adjusted 2007 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2007
Customer:	NSTAR Electric Company
Customer's NABs Number:	3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		-	(e)=(a)-(b)+(c)+(d)	-	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		(1,477,744)	(m)	13,222,140	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(3,190)	(o)	(5,160,023)	(p)
Revised Annual True-up		(1,480,934)	(q)=(e)+(f)+(m)+(o)	$ 8,062,117	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2007

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	351,464,107	444,773,590	Page 4, line 2
2	General Plant	I (A)(1)(b)	4,217,079	5,336,662	Page 4, line 3
3	Plant Held For Future Use	I (A)(1)(c)	-	25,444,083	Page 4, line 5
4	Total Plant		355,681,186	475,554,335	Sum Lines 1 thru 3
5	Accumulated Depreciation	I (A)(1)(d)	(110,538,064)	(139,884,587)	Page 4, line 9
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(64,483,154)	(81,602,654)	Page 4, line 14
7	Loss On Reacquired Debt	I (A)(1)(f)	2,183,501	2,763,195	Page 4, line 15
8	Other Regulatory Assets	I (A)(1)(g)	2,558,338	3,237,546	Page 4, line 20
9	Net Investment		185,401,807	260,067,834	Sum Lines 4 thru 8
10	Prepayments	I (A)(1)(h)	6,628,185	8,387,888	Page 4, line 21
11	Materials & Supplies	I (A)(1)(i)	2,035,165	2,575,477	Page 4, line 22
12	Cash Working Capital	I (A)(1)(j)	1,162,076	1,470,594	Page 4, line 29
13	Total Investment Base		195,227,233	272,501,793	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	26,216,236	38,564,546	Page 3, Line 26
15	Depreciation Expense	I (B)	7,682,346	9,721,916	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	I (C)	192,953	244,179	Page 5, Line 5
17	Investment Tax Credit	I (D)	(113,837)	(144,060)	Page 5, Line 6
18	Property Taxes	I (E)	5,249,306	6,642,934	Page 5, Line 8
19	Payroll Tax Expense	I (F)	272,467	344,804	Page 5, Line 24
20	Operation & Maintenance Expense	I (G)	5,618,970	7,110,739	Page 5, Line 14
21	Administrative & General Expense	I (H)	3,677,641	4,654,010	Page 5, Line 23
22	Transmission Related Integrated Facilities Charge	I (I)	-	-	
23	Transmission Support Revenue	I (J)	(1,360,015)	-	Page 7, Line 14
24	Transmission Support Expense	I (K)	2,865,656	-	Page 7, Line 14
25	Transmission Related Expense from Generators	I (L)	-	-	
26	Transmission Related Taxes and Fees Charge	I (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	I (N)	(75,171)	(95,128)	NEPOOL Tariff billing
28	Transmission Rents Received from Electric Property	I (O)	-	-	
29	Total Revenue Requirements		$ 50,226,551	$ 67,043,940	Sum Line 30, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 1

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2007
Customer:	NSTAR Electric Company
Customer's NABs Number:	3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	-	(b)	-	(g)
Total of Attachment F - Section K - Support Expense	=	-	(c)	-	(h)
Total of Attachment F - Sections L-O	=	-	(d)	-	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	I (A)(1)(a)	$ 351,464,107	$ 444,773,590	Page 4, line 2
2	General Plant	I (A)(1)(b)	4,217,079	5,336,662	Page 4, line 3
3	Plant Held For Future Use	I (A)(1)(c)	-	25,444,083	Page 4, line 5
4	Total Plant		355,681,186	475,554,335	Sum Lines 1 thru 3
5	Accumulated Depreciation	I (A)(1)(d)	(110,538,064)	(139,884,587)	Page 4, line 9
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(64,483,154)	(81,602,654)	Page 4, line 14
7	Loss On Reacquired Debt	I (A)(1)(f)	2,183,501	2,763,195	Page 4, line 15
8	Other Regulatory Asssets	I (A)(1)(g)	2,558,338	3,237,546	Page 4, line 20
9	Net Investment		185,401,807	260,067,834	Sum Lines 4 thru 8
10	Prepayments	I (A)(1)(h)	6,628,185	8,387,888	Page 4, line 21
11	Materials & Supplies	I (A)(1)(i)	2,035,165	2,575,477	Page 4, line 22
12	Cash Working Capital	I (A)(1)(j)	1,162,076	1,470,594	Page 4, line 29
13	Total Investment Base		$ 195,227,233	$ 272,501,792	Sum Lines 9 thru 12
14	Revenue Requirement				
15	Investment Return and Income Taxes	I (A)	$ 26,216,236	$ 38,564,546	Page 3, Line 26
16	Depreciation Expense	I (B)	7,682,346	9,721,916	Page 5, Line 4
17	Amortization of Loss on Reacquired Debt	I (C)	192,953	244,179	Page 5, Line 5
18	Investment Tax Credit	I (D)	(113,837)	(144,060)	Page 5, Line 6
19	Property Taxes	I (E)	5,249,306	6,642,934	Page 5, Line 8
20	Payroll tax Expense	I (F)	272,467	344,804	Page 5, Line 24
21	Operation & Maintenance Expense	I (G)	5,618,970	7,110,739	Page 5, Line 14
22	Administrative & General Expense	I (H)	3,677,641	4,654,010	Page 5, Line 23
23	Transmission Related Integrated Facilities Charge	I (I)	-	-	
24	Transmission Support Revenue	I (J)	(1,360,015)	-	Page 7, Line 14
25	Transmission Support Expense	I (K)	2,865,656	-	Page 7, Line 14
26	Transmission Related Expense from Generators	I (L)	-	-	
27	Transmission Related Taxes and Fees Charge	I (M)	-	-	
28	Revenue for ST Trans Service Under NEPOOL Tariff	I (N)	(75,171)	(95,128)	NEPOOL Tariff billing
29	Transmission Rents Received for Electric Property	I (O)	-	-	
30	Total Revenue Requirements		$ 50,226,551	$ 67,043,940	Sum Lines 15 thru 29
31	Total			$ 117,270,491	Sum Line 30, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/07	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Long-Term Debt	$ 1,333,928,763	5.8612%	2.4386%	
2	Preferred Stock	43,000,000	4.5581%	0.0611%	0.0611%
3	Common Equity	1,829,125,070	11.6400%	6.6409%	6.6409%
4	Total Investment Return	$ 3,206,053,833		9.1406%	6.7020%
				ROE per Tariff Sheet No 6032	
5	**Federal Income Tax (FIT)**	**Pre-97**	**Post 96**		
6	A= Preferred & Equity Return	6.7020%	6.7020%	Preferred & Equity Return	
7	B= Transmission Related Amortization of ITC	(113,837)	(144,060)	Page 2, Line 18	
8	C= Equity AFUDC Component of Depreciation Expense	0	0	Equity AFUDC Component of Tramssion Depreciation Expense	
9	D= Transmission Investment Base	195,227,233	272,501,792	Page 2, Line 13	
10	FT = Federal Income Tax Rate	35%	35%	Federal Income Tax Rate	
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.57738%	3.580310%	Federal Income Tax	
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate	
13	**State IncomeTax (SIT)**				
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.71056%	0.711139%	State IncomeTax	
15	Allowed Return	13.42858%	13.43209%	Line 4 Col.D plus line 12 plus line 15	
16	D= Transmission Investment Base	195,227,233	272,501,792	Page 2, Line 8	
17	**Return**	26,216,236	36,602,684	Line 15 * Line 16	
18	Incremental return for Post 2003 PTF Investment				
19	A= Incremental Return		1%	Incremental return on Equity Component	
20	Effective Incremental		0.00571	Incremental mulitplied by Equity Ratio	
21	Additional FIT		0.00307	Incremental FIT = (a' x FT)/(1-FT)	
22	Additional SIT		0.00061	Incremental SIT = (A' + FIT)(ST)/(1-ST)	
23	Additional Return		0.9387%	Lines 22 through 24	
24	Post 2003 PTF net Investment		208,987,740	Page 8, Line 15, Col.D	
25	Additional Return		1,961,862	Line 23 * Line 24	
26	Total Return	26,216,236	38,564,546	Line 17 + Line 25	

		Capitalization 12/31/07	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
27	**Incremental return for PTF 50 Basis Point Adder**				
28	Long-Term Debt	$ 1,333,928,763	5.8612%	2.4386%	
29	Preferred Stock	43,000,000	4.5581%	0.0611%	
30	Common Equity	1,829,125,070	0.5000%	0.2853%	0.2853%
31	Total Investment Return	$ 3,206,053,833		2.7850%	0.2853%
32	**Federal Income Tax (FIT)**	**Pre-97**	**Post 96**		
33	A=	0.29%	0.29%	Equity Return	
34	B= Transmission Related Amortization of ITC	(113,837)	(144,060)	Page 2, Line 18	
35	C= Equity AFUDC Component of Depreciation Expense	0	0	Equity AFUDC Component of Tramssion Depreciation Expense	
36	D= Transmission Investment Base	$ 195,227,233	$ 272,501,792	Page 2, Line 8	
37	FT = Federal Income Tax Rate	35%	35%	Federal Income Tax Rate	
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.12220%	0.125136%	Federal Income Tax	
39	ST = State Income Tax Rate	0.065	0.065	State Tax Rate	
40	State IncomeTax (SIT)				
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.02427%	0.024855%	State IncomeTax	
42	Allowed Return	0.43174%	0.43525%	Line 32 Col.E plus line 40 plus line 43	
43	D= Transmission Investment Base	$ 195,227,233	$ 272,501,792	Transmission Investment Base: Page 2, line 13	
44	Return	$ 842,871	$ 1,186,070	Line 42 * Line 43	
45	Total Incremental Return		$ 3,990,803		
46	Incremental return for Post 2003 PTF Investment	**Pre-97**	**Post 96**		
47	A= Incremental Return	0.5%	0.5%	Incremental return on Equity Component	
48	Effective Incremental	0.00285	0.00285	Incremental mulitplied by Equity Ratio	
49	Additional FIT	0.00154	0.00154	Incremental FIT = (a' x FT)/(1-FT)	
50	Additional SIT	0.00031	0.00031	Incremental SIT = (A' + FIT)(ST)/(1-ST)	
51	Additional Return	0.4694%	0.4694%	Lines 22 through 24	
52	Post 2003 PTF net Investment	195,227,233	272,501,792	Page 8, Line 15, Col.D	
53	Additional Return	916,343	1,279,048	Line 51 * Line 52	
54	Total 50 Basis Point Incremental Return		2,195,391	Line 19 plus line 26	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors		Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post-96 PTF Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C		Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant									
2	Transmission Plant	947,781,982			$ 947,781,982		$ 351,464,107		$ 444,773,590	Page 6, Line 3
3	General Plant	164,837,916	6.8989%	(a)	11,372,061	37.0828%	4,217,079	46.9278%	5,336,662	FF1 207.99g
4	Total Transmission Plant				$ 959,154,042		$ 355,681,186		$ 450,110,252	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	25,444,083	100.0000%		25,444,083	0.0000%	-	100.0000%	25,444,083	FF1 214.10d+23d
6	Transmission Accumulated Depreciation									
7	Transmission Accum. Depreciation	(294,960,927)			$ (294,960,927)	37.0828%	$ (109,379,774)	46.9278%	$ (138,418,785)	Page 8, line 10
8	General Plant Accum.Depreciation	(45,275,448)	6.8989%	(a)	(3,123,524)	37.0828%	(1,158,290)	46.9278%	(1,465,802)	FF1 219.28b
9	Total Transmission Acc Dep				$ (298,084,451)		$ (110,538,064)		$ (139,884,587)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes									
11	Accumulated Deferred Taxes (282) (d)	(422,124,357)	20.8560%	(c)	$ (88,038,234)	37.0828%	$ (32,647,043)	46.9278%	$ (41,314,440)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(464,699,931)	20.8560%	(c)	(96,917,794)	37.0828%	(35,939,833)	46.9278%	(45,481,425)	Line 38
13	Accumulated Deferred Taxes (190)	53,060,883	20.8560%	(c)	11,066,375	37.0828%	4,103,722	46.9278%	5,193,211	FF1 111.82c
14	Total				$ (173,889,653)		$ (64,483,154)		$ (81,602,654)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	28,232,545	20.8560%	(c)	5,888,178	37.0828%	2,183,501	46.9278%	2,763,195	FF1 111.81c
16	Other Regulatory Assets									
17	FAS 106	$ 3,866,291	6.8989%	(a)	266,733					FF1 232.39f
18	FAS 109 Regulatory Asset	40,500,765	20.8560%	(c)	8,446,837					FF1 232.29f
19	FAS 109 Regulatory Liability	(8,700,531)	20.8560%	(c)	(1,814,582)					FF1 278.2f
20	Total	$ 35,666,525			$ 6,898,988	37.0828%	$ 2,558,338	46.9278%	$ 3,237,546	Sum line 17 thru line 19
21	Transmission Prepayments	$ 259,083,663	6.8989%	(a)	17,874,014	37.0828%	6,628,185	46.9278%	8,387,888	FF1 111.57c+ 232.8f
22	Transmission Materials and Supplies	$ 5,488,164	100.0000%		5,488,164	37.0828%	2,035,165	46.9278%	2,575,477	FF1 227.8c + 5c(footnote)
23	Cash Working Capital									
24	Operation & Maintenance Expense						$ 5,618,970		$ 7,110,739	Page 5, Line 11
25	Administrative & General Expense						3,677,641		4,654,010	Page 5, Line 19
26	Transmission Support Expense						-		-	Page 7
27	Total						$ 9,296,611		$ 11,764,748	Sum line 24 thru line 26
28	45 day rule						0.125		0.125	= 45 / 360
29	Cash Working Capital						$ 1,162,076		$ 1,470,594	Line 27 * line 28
30	(a) Labor Allocator Page 6, Line 14	6.8989%								
31	(b) PTF Allocator Page 6, Line 4					37.0828%		46.9278%		
32	(c) Plant Allocator Page 6, Line 20	20.8560%								
33	(d) Account 282	482,500,596	FF1 pg 275, line 9, col k							
34	less amounts related to divestiture	(60,376,239)	FF1 pg 275, line4, col k							
35	Total Account 282	422,124,357	Sum line 33 thru line 34							
36	(e) Account 283	647,749,248	FF1 pg 277, line 9, col k							
37	less amounts related to divestiture	(183,049,317)	FF1 pg 277, footnote							
38	Total Account 283	464,699,931	Sum line 36 thru line 37							

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Shading denotes an input

Line	Description	Total	Wage/Plant Allocation Factors		Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Allocated	Reference for col (1) FF1 = FERC Form 1
	Col.A	Col.B	Col.C		Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense									
2	Transmission Depreciation	$ 20,124,457			$ 20,124,457	37.0828%	$ 7,462,712	46.9278%	$ 9,443,972	Page 8, line 11, Col.D
3	General Depreciation	8,585,066	6.8989%	(a)	592,278	37.0828%	219,633	46.9278%	277,943	FF1 336.10f
4	Total	$ 28,709,523			$ 20,716,735		$ 7,682,346		$ 9,721,916	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,494,866	20.8560%	(c)	$ 520,329	37.0828%	$ 192,953	46.9278%	$ 244,179	FF1 117.64c
6	Amortization of Investment Tax Credits	$ 1,471,906	20.8560%	(c)	$ 306,981	37.0828%	$ 113,837	46.9278%	$ 144,060	FF1 266.8f & 13f
7	Property Taxes									
8	Transmission Property Taxes	$ 67,873,222	20.8560%	(c)	$ 14,155,636	37.0828%	$ 5,249,306	46.9278%	$ 6,642,934	FF1 263.5i
9	Transmission Operation and Maintenance									
10	Operation and Maintenance	$146,566,128			146,566,128	37.0828%	$ 54,350,826	46.9278%	68,780,315	FF1 321.112b
11	Transmission of Electricity by Others - #565	(109,608,216)			(109,608,216)	37.0828%	(40,645,797)	46.9278%	(51,436,766)	FF1 321.96b
12	Load Dispatching - #561	(12,196,385)			(12,196,385)	37.0828%	(4,522,761)	46.9278%	(5,723,500)	FF1 321.84b-.92b
13	Rents - #567	(9,609,031)			(9,609,031)	37.0828%	(3,563,298)	46.9278%	(4,509,310)	FF1 321.98b
14	O&M for RNS Tariff	$ 15,152,496			$ 15,152,496		$ 5,618,970		$ 7,110,739	Sum line 10 thru line 13
15	Transmission Administrative and General									
16	Administrative and General	$131,950,988								FF1 323.196b
17	less Property Insurance (#924)	(838,606)								FF1 323.185b
18	less Regulatory Commission Expenses (#928)	(6,841,641)								FF1 323.189b
19	less General Advertising Expense (#930.1)	(405,236)								FF1 323.191b
20	Subtotal	123,865,505	6.8989%	(a)	8,545,401	37.0828%	3,168,874	46.9278%	4,010,172	Sum line 16 thru line 19
21	Plus Property Ins. alloc. Using Plant Allocator	838,606	20.8560%	(c)	174,900	37.0828%	64,858	46.9278%	82,077	Line 17
22	Plus Regulatory Comm. Exp (Transmission FERC Asse	1,197,074	100.0000%	(c)	1,197,074	37.0828%	443,909	46.9278%	561,761	FF1 350.d
23	Total A&G for RNS Tariff	$125,901,185			$ 9,917,375		$ 3,677,641		$ 4,654,010	Sum line 20 thru line 22
24	Payroll Tax Expense	$ 10,650,254	6.8989%	(a)	$ 734,754	37.0828%	$ 272,467	46.9278%	$ 344,804	FF1 263.8i
25	(a) Labor Allocator Page 6, Line 14	6.8989%								
26	(b) PTF Allocator Page 6, Line 4					37.0828%		46.9278%		
27	(c) Plant Allocator Page 6, Line 20	20.8560%								

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Shading denotes an input

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
1	**PTF Transmission Plant Allocation Factor**				
2	PTF Transmission Investment	351,464,107	444,773,590	222,981,819	Page 8, Col G lines 1,2,15
3	Total Transmission Investment excluding SCADA	947,781,982	947,781,982	947,781,982	Page 8, Line 5, Col.G
4	Percent Allocation	37.0828%	46.9278%	23.5267%	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		84.0106%		
6	**Transmission Wages and Salaries Allocation Factor**				
7	Direct Transmission Wages and Salaries	9,720,270			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	(1,895,283)			Acct 561 Labor
9	Total Transmission Wages and Salaries	7,824,987			
10	Total Wages and Salaries	150,865,771			FF1 354.25b + line 5
11	Administrative and General Wages and Salaries	37,442,656			FF1 354.24b
12	Affiliated Company Wages and Salaries less A&G	-			NA
13	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	113,423,115			
14	Percent Allocation	6.8989%			Line 9 / Line 13
15	**Plant Allocation Factor**				
16	Total Transmission Investment	947,781,982			Line 2
17	Plus Transmission Related General Plant (Line 2 Wkst.3)	11,372,061			FF1 3, line 2, Col.D
18	Revised Numerator (Line 12 + Line 13)	959,154,042			Line 16 + Line 17
19	Total Plant in Service	4,598,936,896			FF1 207.104g
20	Percent Allocation	20.8560%			Line 18 / Line 19
21	Transmission Plant only Allocator	20.6087%			Line 16 / Line 19

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses
	Col.B	Col.C	Col.D
1	HQ Phase II - AC in MA	429,883	
2	Canal 2 Jordan Rd	554,163	
3	Station 342 Support	27,528	
4	Canal 2 Walpole Station	122,501	
5	Station 451 Support	15,797	
6	Line 201-502 Medway Support	15,826	
7	Line 211-503 Support	164,151	
8	Lines 255-2337/2338 Support	4,286	
9	Miles Standish - Bridgewater Support	25,880	
10	NE Power		143,404
11	Chester SVC		1,434,552
12	HQ Phase II - AC in MA		1,277,747
13	Other		9,953
14	Total	1,360,015	2,865,656

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/06	Additions	Retirements	Reclass	Adjustment	12/31/07
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 351,810,037	$ -	$ (345,930)	$ -	$ -	$ 351,464,107
2	Post-96 PTF not in plan (excl. SCADA)	208,986,522	13,876,407	(1,071,159)	-	-	221,791,771
3	Post-03 PTF in plan (excl. SCADA)	182,144,348	67,853,588	-	-	(27,016,117)	222,981,819
4	Non-PTF(excl. SCADA)	108,914,289	15,628,402	(14,524)	-	27,016,117	151,544,284
5	Sub -Total	$ 851,855,196	$ 97,358,398	$ (1,431,612)	$ -	$ -	$ 947,781,982
6	SCADA *						
7	PTF	$ 9,680,493	$ -	$ -	$ -	$ -	$ 9,680,493
8	Non-PTF	1,943,683	-	-	-	-	1,943,683
9	Sub - Total	$ 11,624,176	$ -	$ -	$ -	$ -	$ 11,624,176
10	Total Transmission**	$ 863,479,372	$ 97,358,398	$ (1,431,612)	$ -	$ -	$ 959,406,158

11 * SCADA billed under Schedule 1 of the Tariff
12 ** FERC Form 1 Page 207, line 58

		Transmission Total	Less: EMC (a)	Transmission Net	Reference for Column B
		Col.B	Col.C	Col.D (Col.B - Col. C)	Col.E
13	Accumulated Depreciation	$ 298,010,609	$ 3,049,682	$ 294,960,927	FERC Form 1 page 219, line 25, col b
14	Depreciation Expense	$ 20,407,772	$ 283,315	$ 20,124,457	FERC Form 1 page 336, line 7, col b

		Actual Per Books	
15	Post-03 PTF in Plan (excl. SCADA)	$ 222,981,819	(b)
16	Transmission Accum. Depreciation	(9,251,010)	
17	Transmission Accumulated Deferred Taxes	(4,743,069)	
18	Net Balance	$ 208,987,740	

(a) Values for EMC taken from Schedule 1 Revenue Requirement
(b) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of the ISO-NE's Transmission Cost Allocation (TCA) determination.

NSTAR Electric
FERC Interest Calculation associated with Under / (Over)
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
True-up and Interest Calculation for 2007

1	2007 Annual True-up RR	6/07-05/08	Appendix C	50,229,018	71,032,780
2	2007 Actual Adjusted 2011 True-up for 12C Decision			50,226,551	67,043,940
3	True-up Over/(Under) (Line 1 - Line 2)			2,467	3,988,840

	(Overcollection)/Undercollection
Pre'97	($2,467)
Post'96	($3,988,840)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2007	$ (2,467)	$ (3,988,840)	0.68%	$ (17)	$ (27,124)
July 2007	(2,484)	(4,015,964)	0.70%	$ (17)	$ (28,112)
August 2007	(2,484)	(4,015,964)	0.70%	$ (17)	$ (28,112)
September 2007	(2,484)	(4,015,964)	0.68%	$ (17)	$ (27,309)
October 2007	(2,535)	(4,099,497)	0.70%	$ (18)	$ (28,696)
November 2007	(2,535)	(4,099,497)	0.68%	$ (17)	$ (27,877)
December 2007	(2,535)	(4,099,497)	0.70%	$ (18)	$ (28,696)
January 2008	(2,588)	(4,184,766)	0.66%	$ (17)	$ (27,619)
February 2008	(2,588)	(4,184,766)	0.62%	$ (16)	$ (25,946)
March 2008	(2,588)	(4,184,766)	0.66%	$ (17)	$ (27,619)
April 2008	(2,638)	(4,265,950)	0.56%	$ (15)	$ (23,889)
May 2008	(2,638)	(4,265,950)	0.57%	$ (15)	$ (24,316)
June 2008	(2,638)	(4,265,950)	0.56%	$ (15)	$ (23,889)
July 2008	(2,683)	(4,338,044)	0.44%	$ (12)	$ (19,087)
August 2008	(2,683)	(4,338,044)	0.45%	$ (12)	$ (19,521)
September 2008	(2,683)	(4,338,044)	0.45%	$ (12)	$ (19,521)
October 2008	(2,719)	(4,396,173)	0.42%	$ (11)	$ (18,464)
November 2008	(2,719)	(4,396,173)	0.41%	$ (11)	$ (18,024)
December 2008	(2,719)	(4,396,173)	0.42%	$ (11)	$ (18,464)
January 2009	(2,752)	(4,451,125)	0.38%	$ (10)	$ (16,914)
February 2009	(2,752)	(4,451,125)	0.34%	$ (9)	$ (15,134)
March 2009	(2,752)	(4,451,125)	0.38%	$ (10)	$ (16,914)
April 2009	(2,781)	(4,500,087)	0.28%	$ (8)	$ (12,600)
May 2009	(2,781)	(4,500,087)	0.29%	$ (8)	$ (13,050)
June 2009	(2,781)	(4,500,087)	0.28%	$ (8)	$ (12,600)
July 2009	(2,805)	(4,538,337)	0.28%	$ (8)	$ (12,707)
August 2009	(2,805)	(4,538,337)	0.28%	$ (8)	$ (12,707)
September 2009	(2,805)	(4,538,337)	0.27%	$ (8)	$ (12,254)
October 2009	(2,829)	(4,576,005)	0.28%	$ (8)	$ (12,813)
November 2009	(2,829)	(4,576,005)	0.27%	$ (8)	$ (12,355)
December 2009	(2,829)	(4,576,005)	0.28%	$ (8)	$ (12,813)
January 2010	(2,853)	(4,613,986)	0.28%	$ (8)	$ (12,919)
February 2010	(2,853)	(4,613,986)	0.25%	$ (7)	$ (11,535)
March 2010	(2,853)	(4,613,986)	0.28%	$ (8)	$ (12,919)
April 2010	(2,876)	(4,651,359)	0.27%	$ (8)	$ (12,559)
May 2010	(2,876)	(4,651,359)	0.28%	$ (8)	$ (13,024)
June 2010	(2,876)	(4,651,359)	0.27%	$ (8)	$ (12,559)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
July 2010	(2,900)	(4,689,501)	0.28%	$ (8)	$ (13,131)
August 2010	(2,900)	(4,689,501)	0.28%	$ (8)	$ (13,131)
September 2010	(2,900)	(4,689,501)	0.27%	$ (8)	$ (12,662)
October 2010	(2,924)	(4,728,425)	0.28%	$ (8)	$ (13,240)
November 2010	(2,924)	(4,728,425)	0.27%	$ (8)	$ (12,767)
December 2010	(2,924)	(4,728,425)	0.28%	$ (8)	$ (13,240)
January 2011	(2,948)	(4,767,672)	0.28%	$ (8)	$ (13,349)
February 2011	(2,948)	(4,767,672)	0.25%	$ (7)	$ (11,919)
March 2011	(2,948)	(4,767,672)	0.28%	$ (8)	$ (13,349)
April 2011	(2,971)	(4,806,289)	0.27%	$ (8)	$ (12,977)
May 2011	(2,971)	(4,806,289)	0.28%	$ (8)	$ (13,458)
June 2011	(2,971)	(4,806,289)	0.27%	$ (8)	$ (12,977)
July 2011	(2,995)	(4,845,701)	0.27%	$ (8)	$ (13,083)
August 2011	(2,995)	(4,845,701)	0.28%	$ (8)	$ (13,568)
September 2011	(2,995)	(4,845,701)	0.27%	$ (8)	$ (13,083)
October 2011	(3,019)	(4,885,435)	0.28%	$ (8)	$ (13,679)
November 2011	(3,019)	(4,885,435)	0.27%	$ (8)	$ (13,191)
December 2011	(3,019)	(4,885,435)	0.28%	$ (8)	$ (13,679)
January 2012	(3,043)	(4,925,984)	0.28%	$ (9)	$ (13,793)
February 2012	(3,043)	(4,925,984)	0.26%	$ (8)	$ (12,808)
March 2012	(3,043)	(4,925,984)	0.28%	$ (9)	$ (13,793)
April 2012	(3,069)	(4,966,378)	0.27%	$ (8)	$ (13,409)
May 2012	(3,069)	(4,966,378)	0.28%	$ (9)	$ (13,906)
June 2012	(3,069)	(4,966,378)	0.27%	$ (8)	$ (13,409)
July 2012	(3,094)	(5,007,102)	0.28%	$ (9)	$ (14,020)
August 2012	(3,094)	(5,007,102)	0.28%	$ (9)	$ (14,020)
September 2012	(3,094)	(5,007,102)	0.27%	$ (8)	$ (13,519)
October 2012	(3,120)	(5,048,661)	0.28%	$ (9)	$ (14,136)
November 2012	(3,120)	(5,048,661)	0.27%	$ (8)	$ (13,631)
December 2012	(3,120)	(5,048,661)	0.28%	$ (9)	$ (14,136)
January 2013	(3,146)	(5,090,564)	0.28%	$ (9)	$ (14,254)
February 2013	(3,146)	(5,090,564)	0.25%	$ (8)	$ (12,726)
March 2013	(3,146)	(5,090,564)	0.28%	$ (9)	$ (14,254)
April 2013	(3,172)	(5,131,798)	0.27%	$ (9)	$ (13,856)
May 2013	(3,172)	(5,131,798)	0.28%	$ (9)	$ (14,369)
		Total Interest		(723)	(1,171,183)
		True-Up		(2,467)	(3,988,840)
		Total TU & Int		**(3,190)**	**(5,160,023)**

Exhibit 4

Adjusted 2008 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2008
Customer:	NSTAR Electric Company
Customer's NABs Number:	3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		-	(e)=(a)-(b)+(c)+(d)	-	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		6,924,945	(m)	2,975,708	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(4,561)	(o)	(4,660,553)	(p)
Revised Annual True-up		6,920,384	(q)=(e)+(f)+(m)+(o)	$ (1,684,845)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2008

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	403,559,573	540,449,745	Page 4, line 2
2	General Plant	I (A)(1)(b)	3,960,395	5,303,788	Page 4, line 3
3	Plant Held For Future Use	I (A)(1)(c)	-	601,465	Page 4, line 5
4	Total Plant		407,519,967	546,354,998	Sum Lines 1 thru 3
5	Accumulated Depreciation	I (A)(1)(d)	(115,459,361)	(154,623,967)	Page 4, line 9
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(74,071,613)	(99,197,211)	Page 4, line 14
7	Loss On Reacquired Debt	I (A)(1)(f)	2,130,563	2,853,264	Page 4, line 15
8	Other Regulatory Assets	I (A)(1)(g)	2,583,671	3,460,069	Page 4, line 20
9	Net Investment		222,703,227	298,847,153	Sum Lines 4 thru 8
10	Prepayments	I (A)(1)(h)	3,195	4,279	Page 4, line 21
11	Materials & Supplies	I (A)(1)(i)	780,325	1,045,017	Page 4, line 22
12	Cash Working Capital	I (A)(1)(j)	1,408,930	1,513,478	Page 4, line 29
13	Total Investment Base		224,895,678	301,409,927	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	30,587,711	43,921,365	Page 3, Line 26
15	Depreciation Expense	I (B)	8,717,394	11,674,394	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	I (C)	206,525	276,579	Page 5, Line 5
17	Investment Tax Credit	I (D)	(120,044)	(160,764)	Page 5, Line 6
18	Property Taxes	I (E)	6,048,523	8,100,224	Page 5, Line 8
19	Payroll Tax Expense	I (F)	251,600	336,944	Page 5, Line 24
20	Operation & Maintenance Expense	I (G)	5,374,491	7,197,556	Page 5, Line 14
21	Administrative & General Expense	I (H)	3,666,552	4,910,271	Page 5, Line 23
22	Transmission Related Integrated Facilities Charge	I (I)	-	-	
23	Transmission Support Revenue	I (J)	(1,088,340)	-	Page 7, Line 15
24	Transmission Support Expense	I (K)	3,318,737	-	Page 7, Line 15
25	Transmission Related Expense from Generators	I (L)	-	-	
26	Transmission Related Taxes and Fees Charge	I (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	I (N)	(137,163)	(183,690)	NEPOOL Tariff billing
28	Transmission Rents Received from Electric Property	I (O)	-	-	
29	Total Revenue Requirements		$ 56,825,986	$ 76,072,878	Sum Lines 14 thru 28

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 1

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2008
Customer:	NSTAR Electric Company
Customer's NABs Number:	3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	-	(b)	-	(g)
Total of Attachment F - Section K - Support Expense	=	-	(c)	-	(h)
Total of Attachment F - Sections L-O	=	-	(d)	-	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	II (A)(1)(a)	$ 403,559,573	$ 540,449,745	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,960,395	5,303,788	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	601,465	Page 4, line 5
4	Total Plant		407,519,967	546,354,998	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(115,459,361)	(154,623,967)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(74,071,613)	(99,197,211)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	2,130,563	2,853,264	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	2,583,671	3,460,069	Page 4, line 20
9	Net Investment		222,703,227	298,847,153	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	3,195	4,279	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	780,325	1,045,017	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,408,930	1,513,478	Page 4, line 29
13	Total Investment Base		$ 224,895,677	$ 301,409,927	Sum Lines 9 thru 12
14	Revenue Requirement				
15	Investment Return and Income Taxes	II (A)	$ 30,587,711	$ 43,921,365	Page 3, Line 26
16	Depreciation Expense	II (B)	8,717,394	11,674,394	Page 5, Line 4
17	Amortization of Loss on Reacquired Debt	II (C)	206,525	276,579	Page 5, Line 5
18	Investment Tax Credit	II (D)	(120,044)	(160,764)	Page 5, Line 6
19	Property Taxes	II (E)	6,048,523	8,100,224	Page 5, Line 8
20	Payroll tax Expense	II (F)	251,600	336,944	Page 5, Line 24
21	Operation & Maintenance Expense	II (G)	5,374,491	7,197,556	Page 5, Line 14
22	Administrative & General Expense	II (H)	3,666,552	4,910,271	Page 5, Line 23
23	Transmission Related Integrated Facilities Charge	II (I)	-	-	
24	Transmission Support Revenue	II (J)	(1,088,340)	-	Page 7, Line 15
25	Transmission Support Expense	II (K)	3,318,737	-	Page 7, Line 15
26	Transmission Related Expense from Generators	II (L)	-	-	
27	Transmission Related Taxes and Fees Charge	II (M)	-	-	
28	Revenue for ST Trans Service Under NEPOOL Tariff	II (N)	(137,163)	(183,690)	NEPOOL Tariff billing
29	Transmission Rents Received for Electric Property	II (O)	-	-	
30	Total Revenue Requirements		$ 56,825,986	$ 76,072,878	Sum Lines 15 thru 29
31	Total			$ 132,898,864	Sum Line 30, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/08	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Long-Term Debt	$ 1,334,653,701	5.5881%	2.2117%	
2	Preferred Stock	43,000,000	4.5581%	0.0581%	0.0581%
3	Common Equity	1,994,462,219	11.6400%	6.8846%	6.8846%
4	Total Investment Return	$ 3,372,115,920		9.1544%	6.9427%

Line		Pre-97	Post 96	
				ROE per Tariff Sheet No 6032
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.9427%	6.9427%	Preferred & Equity Return
7	B= Transmission Related Amortization of ITC	(120,044)	(160,764)	Page 2, Line 18
8	C= Equity AFUDC Component of Depreciation Expense	0	0	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	224,895,677	301,409,927	Page 2, Line 13
10	FT = Federal Income Tax Rate	35%	35%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.70963%	3.709649%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.73682%	0.736829%	State IncomeTax
15	Allowed Return	13.60084%	13.60087%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	224,895,677	301,409,927	Page 2, Line 8
17	**Return**	30,587,711	40,994,373	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1%	Incremental return on Equity Component
20	Effective Incremental		0.5915%	line 19 * line 3 / line 4
21	Additional FIT		0.31848%	Incremental FIT = (a' x FT)/(1-FT)
22	Additional SIT		0.0633%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.9732%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		300,762,076	Page 8, line 16
25	Additional Return		2,926,991	Line 23 * Line 24
26	Total Return	30,587,711	43,921,365	Line 17 + Line 25

Line		Capitalization 12/31/07	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
27	**Incremental return for PTF 50 Basis Point Adder**				
28	Long-Term Debt	$ 1,334,653,701	5.5881%	2.2117%	
29	Preferred Stock	43,000,000	4.5581%	0.0581%	
30	Common Equity	1,994,462,219	0.5000%	0.2957%	0.2957%
31	Total Investment Return	$ 3,372,115,920		2.5656%	0.2957%

Line		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A=	0.30%	0.30%	Equity Return
34	B= Transmission Related Amortization of ITC	(120,044)	(160,764)	Page 2, Line 18
35	C= Equity AFUDC Component of Depreciation Expense	0	0	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 224,895,677	$ 301,409,927	Page 2, Line 8
37	FT = Federal Income Tax Rate	35%	35%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.13050%	0.13052%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	State IncomeTax (SIT)			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.02592%	0.02592%	State IncomeTax
42	Allowed Return	0.45215%	0.45217%	line 4, Col.D + Line 11 + Line 14
43	D= Transmission Investment Base	$ 224,895,677	$ 301,409,927	Transmission Investment Base: Page 2, line 13
44	Return	$ 1,016,855	$ 1,362,889	Line 42 * Line 43
45	Total Incremental Return		$ 5,306,735	

Line		Pre-97	Post 96	
46	Incremental return for Post 2003 PTF Investment			
47	A= Incremental Return	0.5%	0.5%	Incremental return on Equity Component
48	Effective Incremental	0.29573%	0.29573%	Incremental mulitplied by Equity Ratio
49	Additional FIT	0.15924%	0.15924%	Incremental FIT = (a' x FT)/(1-FT)
50	Additional SIT	0.03163%	0.03163%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
51	Additional Return	0.48660%	0.48660%	Lines 22 through 24
52	Post 2003 PTF net Investment	224,895,677	301,409,927	Page 8, Line 15, Col.D
53	Additional Return	1,094,333	1,466,648	Line 51 * Line 52
54	Total 50 Basis Point Incremental Return		2,560,981	Line 19 plus line 26

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant								
2	Transmission Plant	1,108,012,382		$ 1,108,012,382		$ 403,559,573		$ 540,449,745	Page 6, Line 3
3	General Plant	176,148,709	6.1730% (a)	10,873,652	36.4219%	3,960,395	48.7765%	5,303,788	FF1 207.99g
4	Total Transmission Plant			$ 1,118,886,034		$ 407,519,967		$ 545,753,533	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	601,465	100.0000%	601,465	0.0000%	-	100.0000%	601,465	FF1 214.10d+23d
6	Transmission Accumulated Depreciation								
7	Transmission Accum. Depreciation	(313,817,397)		$ (313,817,397)	36.4219%	$ (114,298,375)	48.7765%	$ (153,069,167)	Page 8, Line 11
8	General Plant Accum.Depreciation	(51,637,814)	6.1730% (a)	(3,187,600)	36.4219%	(1,160,986)	48.7765%	(1,554,800)	FF1 219.28b
9	Total Transmission Acc Dep			$ (317,004,997)		$ (115,459,361)		$ (154,623,967)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes								
11	Accumulated Deferred Taxes (282) (d)	(460,397,933)	22.7280% (c)	$ (104,639,414)	36.4219%	$ (38,111,702)	48.7765%	$ (51,039,452)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(526,002,175)	22.7280% (c)	(119,549,971)	36.4219%	(43,542,415)	48.7765%	(58,312,301)	Line 38
13	Accumulated Deferred Taxes (190)	91,598,356	22.7280% (c)	20,818,509	36.4219%	7,582,504	48.7765%	10,154,541	FF1 111.82c
14	Total			$ (203,370,876)		$ (74,071,613)		$ (99,197,211)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	25,737,677	22.7280% (c)	5,849,669	36.4219%	2,130,563	48.7765%	2,853,264	FF1 111.81c
16	Other Regulatory Assets								
17	FAS 106	$ 3,093,033	6.1730% (a)	190,933					FF1 232.39f
18	FAS 109 Regulatory Asset	38,081,925	22.7280% (c)	8,655,274					FF1 232.29f
19	FAS 109 Regulatory Liability	(7,710,679)	22.7280% (c)	(1,752,486)					FF1 278.2f
20	Total	$ 33,464,279		$ 7,093,721	36.4219%	$ 2,583,671	48.7765%	$ 3,460,069	Sum line 17 thru line 19
21	Transmission Prepayments	$ 142,114	6.1730% (a)	8,773	36.4219%	3,195	48.7765%	4,279	FF1 111.57c
22	Transmission Materials and Supplies	$ 2,142,459	100.0000%	2,142,459	36.4219%	780,325	48.7765%	1,045,017	FF1 227.8c + 5c(footnote)
23	Cash Working Capital								
24	Operation & Maintenance Expense					$ 5,374,491		$ 7,197,556	Page 5, line 14
25	Administrative & General Expense					3,666,552		4,910,271	Page 5, line 20
26	Transmission Support Expense					2,230,397		-	Page 7, line 15
27	Total					$ 11,271,440		$ 12,107,826	Sum line 24 thru line 26
28	45 day rule					0.125		0.125	= 45 / 360
29	Cash Working Capital					$ 1,408,930		$ 1,513,478	Line 27 * line 28
30	(a) Labor Allocator Page 6, Line 14	6.1730%							
31	(b) PTF Allocator Page 6, Line 4				36.4219%		48.7765%		
32	(c) Plant Allocator Page 6, Line 20	22.7280%							
33	(d) Account 282	492,908,214	FF1 pg 275, line 9, col k						
34	less amounts related to divestiture	(32,510,281)	FF1 pg 275, line 4, col k						
35	Total Account 282	460,397,933	Sum line 33 thru line 34						
36	(e) Account 283	673,622,592	FF1 pg 277, line 9, col k						
37	less amounts related to divestiture	(147,620,417)	FF1 pg 277, footnote						
38	Total Account 283	526,002,175	Sum line 36 thru line 37						

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 5

Shading denotes an input

Line	Description	Total	Wage/Plant Allocation Factors		Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Allocated	Reference for col (1) FF1 = FERC Form 1
	Col.A	Col.B	Col.C		Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense									
2	Transmission Depreciation	$ 23,309,809			$ 23,309,809	36.4219%	$ 8,489,884	48.7765%	$11,369,711	Page 8, Line 12, Col.D
3	General Depreciation	10,119,108	6.1730%	(a)	624,652	36.4219%	227,510	48.7765%	304,683	FF1 336.10f
4	Total	$ 33,428,917			$ 23,934,461		$ 8,717,394		$11,674,394	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,494,866	22.7280%	(c)	$ 567,034	36.4219%	$ 206,525	48.7765%	$ 276,579	FF1 117.64c
6	Amortization of Investment Tax Credits	$ 1,450,161	22.7280%	(c)	$ 329,593	36.4219%	$ 120,044	48.7765%	$ 160,764	FF1 266.8f & 11f
7	Property Taxes									
8	Transmission Property Taxes	$ 73,067,522	22.7280%	(c)	$ 16,606,814	36.4219%	$ 6,048,523	48.7765%	$ 8,100,224	FF1 263.5i
9	Transmission Operation and Maintenance									
10	Operation and Maintenance	$ 180,569,316			180,569,316	36.4219%	$ 65,766,843	48.7765%	88,075,406	FF1 321.112b
11	Transmission of Electricity by Others - #565	(144,391,232)			(144,391,232)	36.4219%	(52,590,084)	48.7765%	(70,429,000)	FF1 321.96b
12	Load Dispatching - #561	(11,504,362)			(11,504,362)	36.4219%	(4,190,111)	48.7765%	(5,611,426)	FF1 321.84b-.88b
13	Rents - #567	(9,917,529)			(9,917,529)	36.4219%	(3,612,156)	48.7765%	(4,837,424)	FF1 321.98b
14	O&M for RNS Tariff	$ 14,756,193			$ 14,756,193		$ 5,374,491		$ 7,197,556	Sum line 10 thru line 13
15	Transmission Administrative and General									
16	Administrative and General	$ 137,758,165								FF1 323.197b
17	less Property Insurance (#924)	(625,234)								FF1 323.185b
18	less Regulatory Commission Expenses (#928)	(6,534,160)								FF1 323.189b
19	less General Advertising Expense (#930.1)	(2,427,026)								FF1 323.191b
20	Subtotal	128,171,745	6.1730%	(a)	7,912,036	36.4219%	2,881,717	48.7765%	3,859,215	Sum line 16 thru line 19
21	Plus Property Ins. alloc. Using Plant Allocator	625,234	22.7280%	(c)	142,103	36.4219%	51,757	48.7765%	69,313	Line 17
22	Plus Regulatory Comm. Exp (Transmission FERC Asses	2,012,737	100.0000%	(c)	2,012,737	36.4219%	733,078	48.7765%	981,743	FF1 350.d
23	Total A&G for RNS Tariff	$ 130,809,716			10,066,876		$ 3,666,552		$ 4,910,271	Sum line 20 thru line 22
24	Payroll Tax Expense	$ 11,190,548	6.1730%	(a)	$ 690,792	36.4219%	$ 251,600	48.7765%	$ 336,944	FF1 263.8i
25	(a) Labor Allocator Page 6, Line 14	6.1730%								
26	(b) PTF Allocator Page 6, Line 4					36.4219%		48.7765%		
27	(c) Plant Allocator Page 6, Line 20	22.7280%								

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
1	**PTF Transmission Plant Allocation Factor**				
2	PTF Transmission Investment	403,559,573	540,449,745	326,599,230	Page 8, Col G lines 1,2,13
3	Total Transmission Investment excluding SCADA	1,108,012,382	1,108,012,382	1,108,012,382	Page 8, Line 5, Col.G
4	Percent Allocation	36.4219%	48.7765%	29.4761%	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		85.1984%		Line 4, Col.B plus Col.C
6	**Transmission Wages and Salaries Allocation Factor**				
7	Direct Transmission Wages and Salaries	9,779,163			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	(2,245,539)			Acct 561 Labor
9	Total Transmission Wages and Salaries	7,533,624			Line 7 + Line 8
10	Total Wages and Salaries	161,595,179			FF1 354.25b + line 5
11	Administrative and General Wages and Salaries	(39,553,568)			FF1 354.24b
12	Affiliated Company Wages and Salaries less A&G	-			NA
13	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	122,041,611			Sum lines 10 thru 12
14	Percent Allocation	6.1730%			Line 9 / Line 13
15	**Plant Allocation Factor**				
16	Total Transmission Investment	1,108,012,382			Line 2
17	Plus Transmission Related General Plant (Line 2 Wkst.3)	10,873,652			FF1 3, line 2, Col.D
18	Revised Numerator (Line 12 + Line 13)	1,118,886,034			Line 16 + Line 17
19	Total Plant in Service	4,922,932,932			FF1 207.104g
20	Percent Allocation	22.7280%			Line 18 / Line 19
21	Transmission Plant only Allocator	22.5072%			Line 16 / Line 19

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses	Reference
	Col.B	Col.C	Col.D	
1	National Grid Support Revenues	$ 4,516		FF1 p.300 line 22 col.(b) footnote
2	Hydro Quebec Phase 2 Support	374,202		FF1 p.300 line 22 col.(b) footnote
3	Montaup Canal 2 Jordan Road	228,510		FF1 p.300 line 22 col.(b) footnote
4	EUA/NEP Station 342 Support	175,354		FF1 p.300 line 22 col.(b) footnote
5	Montaup Canal 2 Walpole Station	53,065		FF1 p.300 line 22 col.(b) footnote
6	Montaup Station 451 Support	25,569		FF1 p.300 line 22 col.(b) footnote
7	NEP Line 201-502 Medway Support	14,676		FF1 p.300 line 22 col.(b) footnote
8	Reading Lines 211-503/504 Support	165,408		FF1 p.300 line 22 col.(b) footnote
9	Trans Support Miles Standish - Bridgewater	47,040		FF1 p.300 line 22 col.(b) footnote
10	New England Power Co		213,163	FF1 p.332 line 1 col.(h)
11	Wellesley Municipal Lgt		9,548	FF1 p.332 line 3 col.(h)
12	New England Power Support		1,670,648	FF1 p.321 line 98 col.(b) footnote
13	Hydro Quebec Phase II NEP AC, Chester SVC		1,406,240	FF1 p.321 line 98 col.(b) footnote
14	Transmission Line Rents		19,138	FF1 p.321 line 98 col.(b) footnote
15	Total	$ 1,088,340	$ 3,318,737	
16	Net		$ 2,230,397	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/07	Additions	Retirements	Reclass	Adjustment	12/31/2008
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 351,464,107	$ -	$ 63,651	$ 9,047,433	$ 42,984,382	$ 403,559,573
2	Post-96 PTF not in plan (excl. SCADA)	221,791,771	22,426,090	(2,792,585)	2,678,394	(30,253,155)	213,850,515
3	Post-03 PTF in plan (excl. SCADA)	249,997,936	120,003,682	(21,406)	1,411,045	(44,792,027)	326,599,230
4	Non-PTF(excl. SCADA)	124,528,167	13,421,829	(1,065,187)	(4,942,545)	32,060,800	164,003,064
5	Sub -Total	$ 947,781,982	$ 155,851,601	$ (3,815,528)	$ 8,194,327	$ -	$ 1,108,012,382
6	SCADA (Billed under Schedule 1)						
7	PTF	$ 9,680,493	$ -	$ -	$ -	$ -	$ 9,680,493
8	Non-PTF	1,943,683	-	-	-	-	1,943,683
9	Sub - Total	$ 11,624,176	$ -	$ -	$ -	$ -	$ 11,624,176
10	Total Transmission per FF1, Page 207, Line 58	$ 959,406,158	$ 155,851,601	$ (3,815,528)	$ 8,194,327	$ -	$ 1,119,636,558
		FF1 p.206 line 58 col.(b)	FF1 p.206 line 58 col.(c)	FF1 p.207 line 58 col.(d)	FF1 p.207 line 58 col.(f)	FF1 p.207 line 58 col.(e)	FF1 p.207 line 58 col.(g)

		Transmission Total	Less: EMC (a)	Transmission Net	Reference for Column B
		Col.B	Col.C	Col.D (Col.B - Col. C)	
11	Accumulated Depreciation	$ 317,154,742	$ 3,337,345	$ 313,817,397	FERC Form 1 page 219, line 25, col b
12	Depreciation Expense	$ 23,593,124	$ 283,315	$ 23,309,809	FERC Form 1 page 336, line 7, col b

		Actual Per Books	
13	Post-03 PTF in Plan (b)	$ 326,599,230	Per Books
14	Transmission Accum. Depreciation	(14,981,134)	
15	Transmission Accumulated Deferred Taxes	(10,856,020)	
16	Net Balance	$ 300,762,076	Sum lines 13 thru 15

(a) Values for EMC taken from Schedule 1 Revenue Requirement
(b) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of the ISO-NE's Transmission Cost Allocation (TCA) determination.

NSTAR Electric
FERC Interest Calculation associated with Under / (Over)
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
True-up and Interest Calculation for 2008

1	2008 Annual True-up RR	6/08-05/09	Appendix C	56,829,802	79,969,192	ATRR - True Up
2	2008 Actual Adjusted True-up for 12C Decision			56,825,986	76,072,878	Input Panel Subtotals
3	True-up Over/(Under) (Line 1 - Line 2)			3,816	3,896,314	

	(Overcollection)/Undercollection
Pre'97	($3,816)
Post'96	($3,896,314)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2008	$ (3,816)	$ (3,896,314)	0.56%	$ (21)	$ (21,819)
July 2008	(3,837)	(3,918,133)	0.44%	$ (17)	$ (17,240)
August 2008	(3,837)	(3,918,133)	0.45%	$ (17)	$ (17,632)
September 2008	(3,837)	(3,918,133)	0.45%	$ (17)	$ (17,632)
October 2008	(3,888)	(3,970,637)	0.42%	$ (16)	$ (16,677)
November 2008	(3,888)	(3,970,637)	0.41%	$ (16)	$ (16,280)
December 2008	(3,888)	(3,970,637)	0.42%	$ (16)	$ (16,677)
January 2009	(3,936)	(4,020,271)	0.38%	$ (15)	$ (15,277)
February 2009	(3,936)	(4,020,271)	0.34%	$ (13)	$ (13,669)
March 2009	(3,936)	(4,020,271)	0.38%	$ (15)	$ (15,277)
April 2009	(3,979)	(4,064,494)	0.28%	$ (11)	$ (11,381)
May 2009	(3,979)	(4,064,494)	0.29%	$ (12)	$ (11,787)
June 2009	(3,979)	(4,064,494)	0.28%	$ (11)	$ (11,381)
July 2009	(4,013)	(4,099,043)	0.28%	$ (11)	$ (11,477)
August 2009	(4,013)	(4,099,043)	0.28%	$ (11)	$ (11,477)
September 2009	(4,013)	(4,099,043)	0.27%	$ (11)	$ (11,067)
October 2009	(4,046)	(4,133,064)	0.28%	$ (11)	$ (11,573)
November 2009	(4,046)	(4,133,064)	0.27%	$ (11)	$ (11,159)
December 2009	(4,046)	(4,133,064)	0.28%	$ (11)	$ (11,573)
January 2010	(4,079)	(4,167,369)	0.28%	$ (11)	$ (11,669)
February 2010	(4,079)	(4,167,369)	0.25%	$ (10)	$ (10,418)
March 2010	(4,079)	(4,167,369)	0.28%	$ (11)	$ (11,669)
April 2010	(4,111)	(4,201,125)	0.27%	$ (11)	$ (11,343)
May 2010	(4,111)	(4,201,125)	0.28%	$ (12)	$ (11,763)
June 2010	(4,111)	(4,201,125)	0.27%	$ (11)	$ (11,343)
July 2010	(4,145)	(4,235,574)	0.28%	$ (12)	$ (11,860)
August 2010	(4,145)	(4,235,574)	0.28%	$ (12)	$ (11,860)
September 2010	(4,145)	(4,235,574)	0.27%	$ (11)	$ (11,436)
October 2010	(4,180)	(4,270,730)	0.28%	$ (12)	$ (11,958)
November 2010	(4,180)	(4,270,730)	0.27%	$ (11)	$ (11,531)
December 2010	(4,180)	(4,270,730)	0.28%	$ (12)	$ (11,958)
January 2011	(4,215)	(4,306,177)	0.28%	$ (12)	$ (12,057)
February 2011	(4,215)	(4,306,177)	0.25%	$ (11)	$ (10,765)
March 2011	(4,215)	(4,306,177)	0.28%	$ (12)	$ (12,057)
April 2011	(4,250)	(4,341,056)	0.27%	$ (11)	$ (11,721)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
May 2011	(4,250)	(4,341,056)	0.28%	$ (12)	$ (12,155)
June 2011	(4,250)	(4,341,056)	0.27%	$ (11)	$ (11,721)
July 2011	(4,284)	(4,376,653)	0.27%	$ (12)	$ (11,817)
August 2011	(4,284)	(4,376,653)	0.28%	$ (12)	$ (12,255)
September 2011	(4,284)	(4,376,653)	0.27%	$ (12)	$ (11,817)
October 2011	(4,320)	(4,412,542)	0.28%	$ (12)	$ (12,355)
November 2011	(4,320)	(4,412,542)	0.27%	$ (12)	$ (11,914)
December 2011	(4,320)	(4,412,542)	0.28%	$ (12)	$ (12,355)
January 2012	(4,356)	(4,449,166)	0.28%	$ (12)	$ (12,458)
February 2012	(4,356)	(4,449,166)	0.26%	$ (11)	$ (11,568)
March 2012	(4,356)	(4,449,166)	0.28%	$ (12)	$ (12,458)
April 2012	(4,391)	(4,485,650)	0.27%	$ (12)	$ (12,111)
May 2012	(4,391)	(4,485,650)	0.28%	$ (12)	$ (12,560)
June 2012	(4,391)	(4,485,650)	0.27%	$ (12)	$ (12,111)
July 2012	(4,427)	(4,522,432)	0.28%	$ (12)	$ (12,663)
August 2012	(4,427)	(4,522,432)	0.28%	$ (12)	$ (12,663)
September 2012	(4,427)	(4,522,432)	0.27%	$ (12)	$ (12,211)
October 2012	(4,463)	(4,559,969)	0.28%	$ (12)	$ (12,768)
November 2012	(4,463)	(4,559,969)	0.27%	$ (12)	$ (12,312)
December 2012	(4,463)	(4,559,969)	0.28%	$ (12)	$ (12,768)
January 2013	(4,499)	(4,597,817)	0.28%	$ (13)	$ (12,874)
February 2013	(4,499)	(4,597,817)	0.25%	$ (11)	$ (11,495)
March 2013	(4,499)	(4,597,817)	0.28%	$ (13)	$ (12,874)
April 2013	(4,536)	(4,635,060)	0.27%	$ (12)	$ (12,515)
May 2013	(4,536)	(4,635,060)	0.28%	$ (13)	$ (12,978)
		Total Interest		(745)	(764,239)
		True-Up		(3,816)	(3,896,314)
		Total TU & Int		**(4,561)**	**(4,660,553)**

Exhibit 5

Adjusted 2009 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2009
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		(1,770,594)	(m)	(5,094,772)	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(3,177)	(o)	(4,319,265)	(p)
Revised Annual True-up		(1,773,771)	(q)=(e)+(f)+(m)+(o)	$ (9,414,037)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2009

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	I (A)(1)(a)	$ 400,782,972	$ 646,844,775	Page 4, line 2
2	General Plant	I (A)(1)(b)	3,850,241	6,214,106	Page 4, line 3
3	Plant Held For Future Use	I (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		$ 404,633,213	$ 653,857,514	Sum Lines 1 thru 3
5	Accumulated Depreciation	I (A)(1)(d)	(110,775,249)	(178,786,016)	Page 4, line 9
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(78,468,830)	(126,644,983)	Page 4, line 14
7	Loss On Reacquired Debt	I (A)(1)(f)	1,804,218	2,911,922	Page 4, line 15
8	Other Regulatory Assets	I (A)(1)(g)	2,236,491	3,609,592	Page 4, line 20
9	Net Investment		$ 219,429,843	$ 354,948,029	Sum Lines 4 thru 8
10	Prepayments	I (A)(1)(h)	147,386	237,873	Page 4, line 21
11	Materials & Supplies	I (A)(1)(i)	629,267	1,015,607	Page 4, line 22
12	Cash Working Capital	I (A)(1)(j)	1,217,010	1,500,356	Page 4, line 29
13	Total Investment Base		$ 221,423,507	$ 357,701,866	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	I (A)	$ 29,906,568	$ 51,120,132	Page 3, line 26
15	Depreciation Expense	I (B)	8,790,537	14,187,511	Page 5, line 4
16	Amortization of Loss on Reacquired Debt	I (C)	193,664	312,564	Page 5, line 5
17	Investment Tax Credit	I (D)	(110,972)	(179,104)	Page 5, line 6
18	Property Taxes	I (E)	6,483,615	10,464,248	Page 5, line 8
19	Payroll Tax Expense	I (F)	225,027	363,183	Page 5, line 24
20	Operation & Maintenance Expense	I (G)	4,422,178	7,137,186	Page 5, line 14
21	Administrative & General Expense	I (H)	3,014,747	4,865,660	Page 5, line 23
22	Transmission Related Integrated Facilities Charge	I (I)	-	-	
23	Transmission Support Revenue	I (J)	(742,843)	-	Page 7, line 13
24	Transmission Support Expense	I (K)	3,042,001	-	Page 7, line 13
25	Transmission Related Expense from Generators	I (L)	-	-	
26	Transmission Related Taxes and Fees Charge	I (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	I (N)	(110,829)	(178,872)	OATT Schedule 8 TOUT
28	Transmission Rents Received from Electric Property	I (O)	-	-	
29	Total Revenue Requirements		$ 55,113,692	$ 88,092,507	Sum Lines 14 thru 28

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2009
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense	=	$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O	=	$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	II (A)(1)(a)	$ 400,782,972	$ 646,844,775	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,850,241	6,214,106	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		404,633,213	653,857,514	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(110,775,249)	(178,786,016)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(78,468,830)	(126,644,983)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,804,218	2,911,922	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	2,236,491	3,609,592	Page 4, line 20
9	Net Investment		219,429,843	354,948,029	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	147,386	237,873	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	629,267	1,015,607	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,217,010	1,500,356	Page 4, line 29
13	Total Investment Base		$ 221,423,507	$ 357,701,866	Sum Lines 9 thru 12
	Revenue Requirement				
14	Investment Return and Income Taxes	II (A)	$ 29,906,568	$ 51,120,132	Page 3, line 26
15	Depreciation Expense	II (B)	8,790,537	14,187,511	Page 5, line 4
16	Amortization of Loss on Reacquired Debt	II (C)	193,664	312,564	Page 5, line 5
17	Investment Tax Credit	II (D)	(110,972)	(179,104)	Page 5, line 6
18	Property Taxes	II (E)	6,483,615	10,464,248	Page 5, line 8
19	Payroll tax Expense	II (F)	225,027	363,183	Page 5, line 24
20	Operation & Maintenance Expense	II (G)	4,422,178	7,137,186	Page 5, line 14
21	Administrative & General Expense	II (H)	3,014,747	4,865,660	Page 5, line 23
22	Transmission Related Integrated Facilities Charge	II (I)	-	-	
23	Transmission Support Revenue	II (J)	(742,843)	-	Page 7, line 13
24	Transmission Support Expense	II (K)	3,042,001	-	Page 7, line 13
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	II (N)	(110,829)	(178,872)	OATT Schedule 8 TOUT
28	Transmission Rents Received for Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 55,113,692	$ 88,092,507	Sum Lines 14 thru 28
30	Total			$ 143,206,199	Sum Line 29, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/09	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Long-Term Debt	$ 1,439,472,003	5.56%	2.24%	
2	Preferred Stock	43,000,000	4.56%	0.05%	0.05%
3	Common Equity	2,092,293,592	11.64%	6.81%	6.81%
4	Total Investment Return	$ 3,574,765,595		9.11%	6.87%

ROE per ISO New England Inc. Transmission, Markets and Services Tariff, Section II Attachment F II.A.2.(iii), page 231 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/sect_ii.pdf

Line		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.87%	6.87%	Line 4, Col E
7	B= Transmission Related Amortization of ITC	$ (110,972)	$ (179,104)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 221,423,507	$ 357,701,866	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.67099%	3.67101%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.7291%	0.7292%	State IncomeTax
15	Allowed Return	13.5065%	13.507%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 221,423,507	$ 357,701,866	Page 2, Line 13
17	**Return**	$ 29,906,568	$ 48,313,114	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental		0.5853%	line 19 * line 3, Col B / line 4, Col B
21	Additional FIT		0.3152%	Incremental FIT = (A' x FT)/(1-FT)
22	Additional SIT		0.0626%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.9631%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 291,470,788	Page 8, line 15
25	Additional Return		$ 2,807,018	Line 23 * Line 24
26	Total Return	$ 29,906,568	$ 51,120,132	Line 17 + Line 25

Line	**Incremental return for PTF 50 Basis Point Adder**	Capitalization 12/31/09	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
28	Long-Term Debt	$ 1,439,472,003	5.56%	2.24%	
29	Preferred Stock	43,000,000	4.56%	0.05%	
30	Common Equity	2,092,293,592	0.50%	0.29%	0.29%
31	Total Investment Return	$ 3,574,765,595		2.59%	0.29%

Line		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A=	0.29%	0.29%	Line 31, Col E
34	B= Transmission Related Amortization of ITC	$ (110,972)	$ (179,104)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 221,423,507	$ 357,701,866	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.13059%	0.13062%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0259%	0.0259%	State IncomeTax
42	Allowed Return	0.4492%	0.4492%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 221,423,507	$ 357,701,866	Page 2, Line 13
44	Return	$ 994,590	$ 1,606,833	Line 42 * Line 43
45	Total Incremental Return		$ 5,408,440	Line 44 Pre-97 + Line 44 Post 96

Line		Pre-97	Post 96	
46	Incremental return for Post 2003 PTF Investment			
47	A= Incremental Return	0.5%	0.5%	Incremental return on Equity Component
48	Effective Incremental	0.29265%	0.29265%	Incremental mulitplied by Equity Ratio
49	Additional FIT	0.15758%	0.15758%	Incremental FIT = (a' x FT)/(1-FT)
50	Additional SIT	0.03130%	0.03130%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
51	Additional Return	0.48153%	0.48153%	Lines 22 through 24
52	Post 2003 PTF net Investment	$ 221,423,507	$ 357,701,866	Page 8, Line 15, Col.D
53	Additional Return	$ 1,066,213	$ 1,722,429	Line 51 * Line 52
54	Total 50 Basis Point Incremental Return		$ 2,788,641	Line 19 plus line 26

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 4

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant								
2	Transmission Plant (exc SCADA)	$ 1,222,732,051		$ 1,222,732,051		$ 400,782,972		$ 646,844,775	Page 6, Line 3
3	General Plant	179,657,600	6.5383% (a)	11,746,539	32.7777%	3,850,241	52.9016%	6,214,106	FF1 207.99g
4	Total Transmission Plant			$ 1,234,478,589		$ 404,633,213		$ 653,058,881	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	$ 798,633	100.0000%	$ 798,633	0.0000%	-	100.0000%	$ 798,633	FF1 214.13d+14d+15d
6	Transmission Accumulated Depreciation								
7	Transmission Accum. Depreciation (exc SCADA)	$ (334,077,249)		$ (334,077,249)	32.7777%	$ (109,502,710)	52.9016%	$ (176,732,198)	Page 8, Line 11
8	General Plant Accum.Depreciation	(59,378,446)	6.5383% (a)	(3,882,336)	32.7777%	(1,272,539)	52.9016%	(2,053,818)	FF1 219.28b
9	Total Transmission Acc Dep			$ (337,959,585)		$ (110,775,249)		$ (178,786,016)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes								
11	Accumulated Deferred Taxes (282) (d)	$ (534,485,979)	23.6822% (c)	$ (126,578,121)	32.7777%	$ (41,489,348)	52.9016%	$ (66,961,847)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(570,604,941)	23.6822% (c)	(135,131,892)	32.7777%	(44,293,074)	52.9016%	(71,486,928)	Line 38
13	Accumulated Deferred Taxes (190)	94,217,253	23.6822% (c)	22,312,733	32.7777%	7,313,592	52.9016%	11,803,792	FF1 111.82c
14	Total			$ (239,397,280)		$ (78,468,830)		$ (126,644,983)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	$ 23,242,811	23.6822% (c)	$ 5,504,413	32.7777%	$ 1,804,218	52.9016%	$ 2,911,922	FF1 111.81c
16	Other Regulatory Assets								
17	FAS 106	$ 2,319,775	6.5383% (a)	$ 151,674					FF1 232.39f
18	FAS 109 Regulatory Asset	35,405,874	23.6822% (c)	8,384,895					FF1 232.29f
19	FAS 109 Regulatory Liability	(7,234,756)	23.6822% (c)	(1,713,351)					FF1 278.2f
20	Total	$ 30,490,893		$ 6,823,219	32.7777%	$ 2,236,491	52.9016%	$ 3,609,592	Sum line 17 thru line 19
21	Transmission Prepayments	$ 6,877,218	6.5383% (a)	$ 449,653	32.7777%	$ 147,386	52.9016%	$ 237,873	FF1 111.57c
22	Transmission Materials and Supplies	$ 1,919,805	100.0000%	$ 1,919,805	32.7777%	$ 629,267	52.9016%	$ 1,015,607	FF1 227.8c + 5c(footnote)
23	Cash Working Capital								
24	Operation & Maintenance Expense					$ 4,422,178		$ 7,137,186	Page 5, line 14
25	Administrative & General Expense					3,014,747		4,865,660	Page 5, line 20
26	Transmission Support Expense					2,299,158		-	Page 7, line 15
27	Total					$ 9,736,083		$ 12,002,846	Sum line 24 thru line 26
28	45 day rule					0.125		0.125	= 45 / 360
29	Cash Working Capital					$ 1,217,010		$ 1,500,356	Line 27 * line 28
30	(a) Labor Allocator Page 6, Line 14	6.5383%							
31	(b) PTF Allocator Page 6, Line 4				32.7777%		52.9016%		
32	(c) Plant Allocator Page 6, Line 20	23.6822%							
33	(d) Account 282	$ 540,039,665	FF1 pg 275, line 9, col k						
34	less amounts related to divestiture	(5,553,686)	FF1 pg 275, line 4, col k						
35	Total Account 282	$ 534,485,979	Sum line 33 thru line 34						
36	(e) Account 283	$ 682,796,457	FF1 pg 277, line 9, col k						
37	less amounts related to divestiture	(112,191,516)	FF1 pg 277, footnote						
38	Total Account 283	$ 570,604,941	Sum line 36 thru line 37						

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Shading denotes an input

Line	Description	Total	Wage/Plant Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Allocated	Reference for col. B FF1 = FERC Form 1
	Col.A	Col.B	Col.C	Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense								
2	Transmission Depreciation	$ 26,146,546		$ 26,146,546	32.7777%	$ 8,570,226	52.9016%	$ 13,831,940	Page 8, Line 11, Col.D
3	General Depreciation	10,280,007	6.5383% (a)	672,137	32.7777%	220,311	52.9016%	355,571	FF1 336.10f
4	Total	$ 36,426,553		$ 26,818,683		$ 8,790,537		$ 14,187,511	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,494,866	23.6822% (c)	$ 590,840	32.7777%	$ 193,664	52.9016%	$ 312,564	FF1 117.64c
6	Amortization of Investment Tax Credits	$ 1,429,600	23.6822% (c)	$ 338,561	32.7777%	$ 110,972	52.9016%	$ 179,104	FF1 266.8f & 11f
7	Property Taxes								
8	Transmission Property Taxes	$ 83,525,081	23.6822% (c)	$ 19,780,590	32.7777%	$ 6,483,615	52.9016%	$ 10,464,248	FF1 263.5i
9	Transmission Operation and Maintenance								
10	Operation and Maintenance	$ 226,729,789		$ 226,729,789	32.7777%	$ 74,316,723	52.9016%	$ 119,943,678	FF1 321.112b
11	Transmission of Electricity by Others - #565	(191,661,169)		(191,661,169)	32.7777%	(62,822,049)	52.9016%	(101,391,818)	FF1 321.96b
12	Load Dispatching - #561	(11,642,276)		(11,642,276)	32.7777%	(3,816,066)	52.9016%	(6,158,950)	FF1 321.84b-.88b
13	Rents - #567	(9,934,906)		(9,934,906)	32.7777%	(3,256,430)	52.9016%	(5,255,724)	FF1 321.98b
14	O&M for RNS Tariff	$ 13,491,438		$ 13,491,438		$ 4,422,178		$ 7,137,186	Sum line 10 thru line 13
15	Transmission Administrative and General								
16	Administrative and General	$ 121,074,096							FF1 323.197b
17	less Property Insurance (#924)	(585,497)							FF1 323.185b
18	less Regulatory Commission Expenses (#928)	(7,665,807)							FF1 323.189b
19	less General Advertising Expense (#930.1)	(392,760)							FF1 323.191b
20	Subtotal	$ 112,430,032	6.5383% (a)	$ 7,351,004	32.7777%	$ 2,409,487	52.9016%	$ 3,888,798	Sum line 16 thru line 19
21	Plus Property Ins. alloc. Using Plant Allocator	585,497	23.6822% (c)	138,659	32.7777%	45,449	52.9016%	73,353	Line 17
22	Plus Regulatory Comm. Exp (Transmission FERC Assessments)	1,707,904	100.0000% (c)	1,707,904	32.7777%	559,811	52.9016%	903,508	FF1 350.d
23	Total A&G for RNS Tariff	$ 114,723,433		$ 9,197,567		$ 3,014,747		$ 4,865,660	Sum line 20 thru line 22
24	Payroll Tax Expense	$ 10,500,069	6.5383% (a)	$ 686,525	32.7777%	$ 225,027	52.9016%	$ 363,183	FF1 263.8i
25	(a) Labor Allocator Page 6, Line 14	6.5383%							
26	(b) PTF Allocator Page 6, Line 4				32.7777%		52.9016%		
27	(c) Plant Allocator Page 6, Line 20	23.6822%							

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 6

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
1	**PTF Transmission Plant Allocation Factor**				
2	PTF Transmission Investment	$ 400,782,972	$ 646,844,775	$ 416,378,994	Page 8, Col G lines 1,2,3
3	Total Transmission Investment excluding SCADA	$ 1,222,732,051	$ 1,222,732,051	$ 1,222,732,051	Page 8, Line 5, Col.G
4	Percent Allocation	32.7777%	52.9016%	34.0532%	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		85.6793%		Line 4, Col.B plus Col.C
6	**Transmission Wages and Salaries Allocation Factor**				
7	Direct Transmission Wages and Salaries	$ 10,249,802			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	(2,306,393)			Acct 561 Labor
9	Total Transmission Wages and Salaries	$ 7,943,409			Line 7 + Line 8
10	Total Wages and Salaries	$ 158,899,548			FF1 354.28b
11	Administrative and General Wages and Salaries	(37,408,971)			FF1 354.27b
12	Affiliated Company Wages and Salaries less A&G	-			NA
13	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	$ 121,490,577			Sum lines 10 thru 12
14	Percent Allocation	6.5383%			Line 9 / Line 13
15	**Plant Allocation Factor**				
16	Total Transmission Investment (exc SCADA)	$ 1,222,732,051			Line 2
17	Plus Transmission Related General Plant (Line 2 Wkst.3)	11,746,539			FF1 3, line 2, Col.D
18	Revised Numerator (Line 12 + Line 13)	$ 1,234,478,589			Line 16 + Line 17
19	Total Plant in Service	$ 5,212,682,028			FF1 207.104g
20	Percent Allocation	23.6822%			Line 18 / Line 19
21	Transmission Plant only Allocator	23.4569%			Line 16 / Line 19

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses	Reference
	Col.B	Col.C	Col.D	
1	National Grid Support Revenues	$ 4,644		FF1 p.300 line 22 col.(b) footnote
2	Hydro Quebec Phase 2 Support	430,015		FF1 p.300 line 22 col.(b) footnote
3	EUA/NEP Station 342 Support	68,040		FF1 p.300 line 22 col.(b) footnote
4	Montaup Station 451 Support	19,112		FF1 p.300 line 22 col.(b) footnote
5	NEP Line 201-502 Medway Support	8,034		FF1 p.300 line 22 col.(b) footnote
6	Reading Lines 211-503/504 Support	165,958		FF1 p.300 line 22 col.(b) footnote
7	Trans Support Miles Standish - Bridgewater	47,040		FF1 p.300 line 22 col.(b) footnote
8	New England Power Co		103,093	FF1 p.332 line 1 col.(h)
9	Wellesley Municipal Lgt		16,560	FF1 p.332 line 3 col.(h)
10	New England Power Support		1,568,331	FF1 p.321 line 98 col.(b) footnote
11	Hydro Quebec Phase II NEP AC, Chester SVC		1,351,077	FF1 p.321 line 98 col.(b) footnote
12	Transmission Line Rents		2,940	FF1 p.321 line 98 col.(b) footnote
13	Total	$ 742,843	$ 3,042,001	
14	Net		$ 2,299,158	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/08	Additions	Retirements	Reclass	Adjustment	12/31/2009
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 403,559,573	$ -	$ (2,049,363)	$ (727,237)	$ -	$ 400,782,972
2	Post-96 PTF not in plan (excl. SCADA)	213,850,515	18,554,212	(1,938,947)	-	-	230,465,781
3	Post-03 PTF in plan (excl. SCADA)	353,615,347	89,743,190	(4,333)	40,908	(27,016,117)	416,378,994
4	Non-PTF(excl. SCADA)	136,986,947	11,021,296	(580,882)	660,826	27,016,117	175,104,303
5	Sub -Total	$ 1,108,012,382	$ 119,318,698	$ (4,573,526)	$ (25,503)	$ -	$ 1,222,732,051
6	SCADA (Billed under Schedule 1)						
7	PTF	$ 9,680,493	$ -	$ (353,425)	$ -	$ -	$ 9,327,068
8	Non-PTF	1,943,683	-	-	-	-	1,943,683
9	Sub - Total	$ 11,624,176	$ -	$ (353,425)	$ -	$ -	$ 11,270,751
10	Total Transmission	$ 1,119,636,558	$ 119,318,698	$ (4,926,951)	$ (25,503)	$ -	$ 1,234,002,802
		FF1 p.206 line 58 col.(b)	FF1 p.206 line 58 col.(c)	FF1 p.207 line 58 col.(d)	FF1 p.207 line 58 col.(f)	FF1 p.207 line 58 col.(e)	FF1 p.207 line 58 col.(g)

		Transmission Total	Less: SCADA (a)	Transmission net of SCADA	Reference for Column B
		Col.B	Col.C	Col.D (Col.B - Col. C)	
11	Accumulated Depreciation	$ 337,491,052	$ 3,413,803	$ 334,077,249	FERC Form 1 page 219, line 25, col b
12	Depreciation Expense	$ 26,422,121	$ 275,575	$ 26,146,546	FERC Form 1 page 336, line 7, col b

		Actual Per Books	
13	Post-03 PTF in Plan subject to 100 bp adder	$ 333,757,312	(b)
14	Transmission Accum. Depreciation subject to 100 bp adder	(24,162,255)	
15	Transmission Accumulated Deferred Taxes subject to 100 bp adder	(18,124,269)	
16	Net Post-03 PTF in Plan subject to 100 bp adder	$ 291,470,788	Sum lines 13 thru 15

(a) Values for SCADA taken from Schedule 1 Revenue Requirement
(b) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of ISO-NE's Transmission Cost Allocation (TCA) determination.

NSTAR Electric Company
FERC Interest Calculation associated with Under / (Over)
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
True-up and Interest Calculation 06/09-05/13

1	2009 Est. Transmission Revenue Requirements (as billed)	6/09-05/10	Appendix C	55,116,478	91,880,778	ATRR - True Up
2	2009 Actual Annual RR			55,113,692	88,092,507	Input Panel Subtotals
3	True-up Over/(Under) (Line 1 - Line 2)			2,786	3,788,271	

	(Overcollection)/Undercollection
Pre'97	($2,786)
Post'96	($3,788,271)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2009	$ (2,786)	$ (3,788,271)	0.28%	$ (8)	$ (10,607)
July 2009	(2,794)	(3,798,878)	0.28%	$ (8)	$ (10,637)
August 2009	(2,794)	(3,798,878)	0.28%	$ (8)	$ (10,637)
September 2009	(2,794)	(3,798,878)	0.27%	$ (8)	$ (10,257)
October 2009	(2,818)	(3,830,409)	0.28%	$ (8)	$ (10,725)
November 2009	(2,818)	(3,830,409)	0.27%	$ (8)	$ (10,342)
December 2009	(2,818)	(3,830,409)	0.28%	$ (8)	$ (10,725)
January 2010	(2,842)	(3,862,201)	0.28%	$ (8)	$ (10,814)
February 2010	(2,842)	(3,862,201)	0.25%	$ (7)	$ (9,656)
March 2010	(2,842)	(3,862,201)	0.28%	$ (8)	$ (10,814)
April 2010	(2,865)	(3,893,485)	0.27%	$ (8)	$ (10,512)
May 2010	(2,865)	(3,893,485)	0.28%	$ (8)	$ (10,902)
June 2010	(2,865)	(3,893,485)	0.27%	$ (8)	$ (10,512)
July 2010	(2,889)	(3,925,411)	0.28%	$ (8)	$ (10,991)
August 2010	(2,889)	(3,925,411)	0.28%	$ (8)	$ (10,991)
September 2010	(2,889)	(3,925,411)	0.27%	$ (8)	$ (10,599)
October 2010	(2,913)	(3,957,992)	0.28%	$ (8)	$ (11,082)
November 2010	(2,913)	(3,957,992)	0.27%	$ (8)	$ (10,687)
December 2010	(2,913)	(3,957,992)	0.28%	$ (8)	$ (11,082)
January 2011	(2,937)	(3,990,843)	0.28%	$ (8)	$ (11,174)
February 2011	(2,937)	(3,990,843)	0.25%	$ (7)	$ (9,977)
March 2011	(2,937)	(3,990,843)	0.28%	$ (8)	$ (11,174)
April 2011	(2,960)	(4,023,168)	0.27%	$ (8)	$ (10,863)
May 2011	(2,960)	(4,023,168)	0.28%	$ (8)	$ (11,265)
June 2011	(2,960)	(4,023,168)	0.27%	$ (8)	$ (10,863)
July 2011	(2,984)	(4,056,159)	0.27%	$ (8)	$ (10,952)
August 2011	(2,984)	(4,056,159)	0.28%	$ (8)	$ (11,357)
September 2011	(2,984)	(4,056,159)	0.27%	$ (8)	$ (10,952)
October 2011	(3,008)	(4,089,420)	0.28%	$ (8)	$ (11,450)
November 2011	(3,008)	(4,089,420)	0.27%	$ (8)	$ (11,041)
December 2011	(3,008)	(4,089,420)	0.28%	$ (8)	$ (11,450)
January 2012	(3,032)	(4,123,361)	0.28%	$ (8)	$ (11,545)
February 2012	(3,032)	(4,123,361)	0.26%	$ (8)	$ (10,721)
March 2012	(3,032)	(4,123,361)	0.28%	$ (8)	$ (11,545)
April 2012	(3,056)	(4,157,172)	0.27%	$ (8)	$ (11,224)
May 2012	(3,056)	(4,157,172)	0.28%	$ (9)	$ (11,640)
June 2012	(3,056)	(4,157,172)	0.27%	$ (8)	$ (11,224)
July 2012	(3,081)	(4,191,260)	0.28%	$ (9)	$ (11,736)
August 2012	(3,081)	(4,191,260)	0.28%	$ (9)	$ (11,736)
September 2012	(3,081)	(4,191,260)	0.27%	$ (8)	$ (11,316)
October 2012	(3,107)	(4,226,048)	0.28%	$ (9)	$ (11,833)
November 2012	(3,107)	(4,226,048)	0.27%	$ (8)	$ (11,410)
December 2012	(3,107)	(4,226,048)	0.28%	$ (9)	$ (11,833)
January 2013	(3,133)	(4,261,124)	0.28%	$ (9)	$ (11,931)
February 2013	(3,133)	(4,261,124)	0.25%	$ (8)	$ (10,653)
March 2013	(3,133)	(4,261,124)	0.28%	$ (9)	$ (11,931)
April 2013	(3,159)	(4,295,639)	0.27%	$ (9)	$ (11,598)
May 2013	(3,159)	(4,295,639)	0.28%	$ (9)	$ (12,028)
		Total Interest		$ (391)	$ (530,994)
		True-Up		(2,786)	(3,788,271)
		Total TU & Int		**$ (3,177)**	**$ (4,319,265)**

Exhibit 6

Adjusted 2010 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	2010
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		-	(e)=(a)-(b)+(c)+(d)	-	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		(747,976)	(m)	2,703,696	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(6,157)	(o)	(4,194,806)	(p)
Revised Annual True-up		(754,133)	(q)=(e)+(f)+(m)+(o)	$ (1,491,110)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2010 06/10-05/11

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	II (A)(1)(a)	$ 398,085,147	$ 697,554,954	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,877,470	6,794,404	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		$ 401,962,617	$ 705,147,990	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(111,233,347)	(194,911,711)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(82,259,378)	(144,141,272)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,539,238	2,697,173	Page 4, line 15
8	Other Regulatory Assets	II (A)(1)(g)	1,996,273	3,498,025	Page 4, line 20
9	Net Investment		$ 212,005,404	$ 372,290,205	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	562,130	985,009	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	850,212	1,489,807	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,266,579	1,875,691	Page 4, line 29
13	Total Investment Base		$ 214,684,325	$ 376,640,712	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	II (A)	$ 28,257,973	$ 52,146,794	Page 3, Line 26
15	Depreciation Expense	II (B)	8,976,990	15,730,180	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	II (C)	185,088	324,325	Page 5, Line 5
17	Investment Tax Credit	II (D)	(104,484)	(183,084)	Page 5, Line 6
18	Property Taxes	II (E)	6,939,988	12,160,786	Page 5, Line 8
19	Payroll Tax Expense	II (F)	230,792	404,411	Page 5, Line 24
20	Operation & Maintenance Expense	II (G)	5,473,365	9,590,854	Page 5, Line 14
21	Administrative & General Expense	II (H)	3,090,075	5,414,670	Page 5, Line 23
22	Transmission Related Integrated Facilities Charge	II (II)	-	-	
23	Transmission Support Revenue	II (J)	(674,892)	-	Page 7, Line 13
24	Transmission Support Expense	II (K)	2,244,084	-	Page 7, Line 13
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	II (N)	(231,937)	(406,417)	OATT Schedule 8 TOUT
28	Transmission Rents Received from Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 54,387,043	$ 95,182,519	Sum Lines 14 thru 28

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2010
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense	=	$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O	=	$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	II (A)(1)(a)	$ 398,085,147	$ 697,554,954	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,877,470	6,794,404	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		401,962,617	705,147,990	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(111,233,347)	(194,911,711)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(82,259,378)	(144,141,272)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,539,238	2,697,173	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	1,996,273	3,498,025	Page 4, line 20
9	Net Investment		212,005,404	372,290,205	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	562,130	985,009	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	850,212	1,489,807	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,266,579	1,875,691	Page 4, line 29
13	Total Investment Base		$ 214,684,325	$ 376,640,712	Sum Lines 9 thru 12
	Revenue Requirement				
14	Investment Return and Income Taxes	II (A)	$ 28,257,973	$ 52,146,794	Page 3, line 26
15	Depreciation Expense	II (B)	8,976,990	15,730,180	Page 5, line 4
16	Amortization of Loss on Reacquired Debt	II (C)	185,088	324,325	Page 5, line 5
17	Investment Tax Credit	II (D)	(104,484)	(183,084)	Page 5, line 6
18	Property Taxes	II (E)	6,939,988	12,160,786	Page 5, line 8
19	Payroll tax Expense	II (F)	230,792	404,411	Page 5, line 25
20	Operation & Maintenance Expense	II (G)	5,473,365	9,590,854	Page 5, line 14
21	Administrative & General Expense	II (H)	3,090,075	5,414,670	Page 5, line 24
22	Transmission Related Integrated Facilities Charge	II (I)	-	-	
23	Transmission Support Revenue	II (J)	(674,892)	-	Page 7, line 13
24	Transmission Support Expense	II (K)	2,244,084	-	Page 7, line 13
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	II (N)	(231,937)	(406,417)	OATT Schedule 8 TOUT
28	Transmission Rents Received for Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 54,387,043	$ 95,182,519	Sum Lines 14 thru 28
30	Total			$ 149,569,562	Sum Line 29, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/10	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion	
	Col.A	Col.B	Col.C	Col.D	Col.E	
1	Long-Term Debt	$ 1,609,990,151	5.39%	2.28%		FF1 112.24(c)
2	Preferred Stock	43,000,000	4.56%	0.05%	0.05%	FF1 112.3(c)
3	Common Equity	2,150,708,925	11.64%	6.58%	6.58%	FF1 112.16(c) less Line 3(c)
4	Total Investment Return	$ 3,803,699,076		8.91%	6.63%	Sum of Lines 1 to 3

ROE per Attachment F Page 242 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/index.html

		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.63%	6.63%	Preferred & Equity Return
7	B= Transmission Related Amortization of ITC	$ (104,484)	$ (183,084)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 214,684,325	$ 376,640,712	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.54545%	3.54549%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.7042%	0.7042%	State IncomeTax
15	Allowed Return	13.1626%	13.163%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 214,684,325	$ 376,640,712	Page 2, Line 13
17	**Return**	$ 28,257,973	$ 49,575,738	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental (a')		0.5654%	line 19 * line 3 / line 4
21	Additional FIT (a'/A')		0.3045%	Incremental FIT = (a' x FT)/(1-FT)
22	Additional SIT (a'/A')		0.0605%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.9304%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 276,350,992	Page 8, line 16
25	Additional 100 bp Return Post 2003 PTF Investment		$ 2,571,056	Line 23 * Line 24
26	Total Return	$ 28,257,973	$ 52,146,794	Line 17 + Line 25

		Capitalization 12/31/10	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
27	**Incremental return for PTF 50 Basis Point Adder**				
28	Long-Term Debt	$ 1,609,990,151	5.39%	2.28%	
29	Preferred Stock	43,000,000	4.56%	0.05%	
30	Common Equity	2,150,708,925	0.50%	0.28%	0.28%
31	Total Investment Return	$ 3,803,699,076		2.61%	0.28%

		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A= Incremental Return	0.28%	0.28%	Equity Return
34	B= Transmission Related Amortization of ITC	$ (104,484)	$ (183,084)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 214,684,325	$ 376,640,712	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.12602%	0.12606%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0250%	0.0250%	State IncomeTax
42	Allowed Return	0.4338%	0.4338%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 214,684,325	$ 376,640,712	Transmission Investment Base: Page 2, line 13
44	Return 50 bp Adder	$ 931,232	$ 1,633,890	Line 42 * Line 43
45	Total Return 50 bp Adder		$ 2,565,122	Line 44 Pre-97 + Line 44 Post 96
46	Total Incremental Return		$ 5,136,178	Line 25 + Line 45

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for col (1)
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant								
2	Transmission Plant (exc SCADA)	$ 1,282,023,284		$ 1,282,023,284		$ 398,085,147		$ 697,554,954	Page 6, Line 3
3	General Plant	184,521,250	6.7674% (a)	12,487,303	31.0513%	3,877,470	54.4105%	6,794,404	FF1 207.99g
4	Total Transmission Plant			$ 1,294,510,586		$ 401,962,617		$ 704,349,357	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	$ 798,633	100.0000%	$ 798,633	0.0000%	-	100.0000%	$ 798,633	FF1 214.13d+14d+15d
6	Transmission Accumulated Depreciation								
7	Transmission Accum. Depreciation (exc SCADA)	$ (353,728,631)		$ (353,728,631)	31.0513%	$ (109,837,338)	54.4105%	$ (192,465,517)	Page 8, Line 11
8	General Plant Accum.Depreciation	(66,433,323)	6.7674% (a)	(4,495,813)	31.0513%	(1,396,008)	54.4105%	(2,446,194)	FF1 219.28b
9	Total Transmission Acc Dep			$ (358,224,444)		$ (111,233,347)		$ (194,911,711)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes								
11	Accumulated Deferred Taxes (282) (d)	$ (602,787,456)	23.8919% (c)	$ (144,017,470)	31.0513%	$ (44,719,297)	54.4105%	$ (78,360,625)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(580,752,748)	23.8919% (c)	(138,752,956)	31.0513%	(43,084,597)	54.4105%	(75,496,177)	Line 38
13	Accumulated Deferred Taxes (190)	74,736,516	23.8919% (c)	17,855,985	31.0513%	5,544,516	54.4105%	9,715,531	FF1 234.18c
14	Total			$ (264,914,441)		$ (82,259,378)		$ (144,141,272)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	$ 20,747,945	23.8919% (c)	$ 4,957,081	31.0513%	$ 1,539,238	54.4105%	$ 2,697,173	FF1 111.81c
16	Other Regulatory Assets								
17	FAS 106	$ 1,546,517	6.7674% (a)	$ 104,659					FF1 232.1.33f
18	ASC 740 Regulatory Asset (FAS 109)	32,986,993	23.8919% (c)	7,881,225					FF1 232.1.23f
19	ASC 740 Regulatory Liability (FAS 109)	(6,516,564)	23.8919% (c)	(1,556,932)					FF1 278.2f
20	Total	$ 28,016,946		$ 6,428,952	31.0513%	$ 1,996,273	54.4105%	$ 3,498,025	Sum line 17 thru line 19
21	Transmission Prepayments	$ 26,750,697	6.7674% (a)	$ 1,810,328	31.0513%	$ 562,130	54.4105%	$ 985,009	FF1 111.57c
22	Transmission Materials and Supplies	$ 2,738,088	100.0000%	$ 2,738,088	31.0513%	$ 850,212	54.4105%	$ 1,489,807	FF1 227.8c + 5c(footnote)
23	Cash Working Capital								
24	Operation & Maintenance Expense					$ 5,473,365		$ 9,590,854	Page 5, line 14
25	Administrative & General Expense					3,090,075		5,414,670	Page 5, line 24
26	Transmission Support Expense					1,569,192		-	Page 7, line 14
27	Total					$ 10,132,631		$ 15,005,525	Sum line 24 thru line 26
28	45 day rule					0.125		0.125	= 45 / 360
29	Cash Working Capital					$ 1,266,579		$ 1,875,691	Line 27 * line 28
30	(a) Wages & Salaries Allocator Page 6, Line 13	6.7674%							
31	(b) PTF Allocator Page 6, Line 3				31.0513%		54.4105%		
32	(c) Plant Allocator Page 6, Line 18	23.8919%							
33	(d) Account 282	$ 602,787,456	FF1 275.9k						
34	less amounts related to divestiture	-	FF1 275.4k						
35	Total Account 282	$ 602,787,456	Sum line 33 thru line 34						
36	(e) Account 283	$ 657,515,365	FF1 277.9k						
37	less amounts related to divestiture	(76,762,617)	FF1 277.9k(footnote)						
38	Total Account 283	$ 580,752,748	Sum line 36 thru line 37						

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Wage/Plant Allocation Factors		Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Allocated	Reference for col (1) FF1 = FERC Form 1
	Col.A	Col.B	Col.C		Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense									
2	Transmission Depreciation	$ 28,210,616			$ 28,210,616	31.0513%	$ 8,759,763	54.4105%	$ 15,349,537	Page 8, Line 11, Col.D
3	General Depreciation	10,337,429	6.7674%	(a)	699,576	31.0513%	217,227	54.4105%	380,643	FF1 336.10f
4	Total	$ 38,548,045			$ 28,910,192		$ 8,976,990		$ 15,730,180	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,494,866	23.8919%	(c)	$ 596,071	31.0513%	$ 185,088	54.4105%	$ 324,325	FF1 117.64c
6	Amortization of Investment Tax Credits	$ 1,408,371	23.8919%	(c)	$ 336,487	31.0513%	$ 104,484	54.4105%	$ 183,084	FF1 266.8f & 11f
7	Property Taxes									
8	Transmission Property Taxes	$ 93,546,588	23.8919%	(c)	$ 22,350,072	31.0513%	$ 6,939,988	54.4105%	$ 12,160,786	FF1 263.5i
9	Transmission Operation and Maintenance									
10	Operation and Maintenance	$ 285,783,766			$ 285,783,766	31.0513%	$ 88,739,575	54.4105%	$ 155,496,376	FF1 321.112b
11	Transmission of Electricity by Others - #565	(243,672,391)			(243,672,391)	31.0513%	(75,663,445)	54.4105%	(132,583,366)	FF1 321.96b
12	Load Dispatching - #561 to #561.4	(15,119,037)			(15,119,037)	31.0513%	(4,694,658)	54.4105%	(8,226,344)	FF1 321.85b-.88b
13	Rents - #567	(9,365,493)			(9,365,493)	31.0513%	(2,908,107)	54.4105%	(5,095,812)	FF1 321.98b
14	O&M for RNS Tariff	$ 17,626,845			$ 17,626,845		$ 5,473,365		$ 9,590,854	Sum line 10 thru line 13
15	Transmission Administrative and General									
16	Administrative and General	$ 149,338,323								FF1 323.197b
17	less Property Insurance (#924)	(559,763)								FF1 323.185b
18	less Regulatory Commission Expenses (#928)	(8,723,785)								FF1 323.189b
19	less General Advertising Expense (#930.1)	(354,573)								FF1 323.191b
20	Subtotal	$ 139,700,202	6.7674%	(a)	$ 9,454,080	31.0513%	$ 2,935,615	54.4105%	$ 5,144,012	Sum line 16 thru line 19
21	Plus Property Ins. alloc. Using Plant Allocator	559,763	23.8919%	(c)	133,738	31.0513%	41,527	54.4105%	72,768	Line 17
22	Plus Regulatory Comm. Exp (Transmission FERC Assessments)	1,522,267	23.8919%	(c)	363,699	31.0513%	112,933	54.4105%	197,890	FF1 350.8d
23	Plus General Advertising Expense	-	100.0000%		-	31.0513%	-	54.4105%	-	
24	Total A&G for RNS Tariff	$ 141,782,232			$ 9,951,517		$ 3,090,075		$ 5,414,670	Sum line 20 thru line 23
25	Payroll Tax Expense	$ 10,982,922	6.7674%	(a)	$ 743,259	31.0513%	$ 230,792	54.4105%	$ 404,411	FF1 263.8i
26	(a) Wages & Salaries Allocator Page 6, Line 13	6.7674%								
27	(b) PTF Allocator Page 6, Line 3					31.0513%		54.4105%		
28	(c) Plant Allocator Page 6, Line 18	23.8919%								

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
1	**PTF Transmission Plant Allocation Factor**				
2	PTF Transmission Investment	$ 398,085,147	$ 697,554,954	$ 437,059,988	Page 8, Col G lines 1,2,3
3	Total Transmission Investment excluding SCADA	$ 1,282,023,284	$ 1,282,023,284	$ 1,282,023,284	Page 8, Line 5, Col.G
4	Percent Allocation	31.0513%	54.4105%	34.0914%	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		85.4618%		Line 4, Col.B plus Col.C
6	**Transmission Wages and Salaries Allocation Factor**				
7	Direct Transmission Wages and Salaries	$ 10,483,157			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	(2,306,908)			Acct 561 Labor
9	Total Transmission Wages and Salaries	8,176,249			Line 7 + Line 8
10	Total Wages and Salaries	159,731,913			FF1 354.28b
11	Administrative and General Wages and Salaries	$ (38,913,852)			FF1 354.27b
12	Affiliated Company Wages and Salaries less A&G	-			NA
13	Total Wages and Salaries net of A&G	120,818,061			Sum lines 10 thru 12
14	Percent Allocation	6.7674%			Line 9 / Line 13
15	Plant Allocation Factor				
16	**Total Transmission Investment (exc SCADA)**	1,282,023,284			Line 2
17	Plus Transmission Related General Plant (Line 2 Wkst.3)	$ 12,487,303			Page 4, Line 3, Col.D
18	Revised Numerator (Line 12 + Line 13)	1,294,510,586			Line 16 + Line 17
19	Total Plant in Service	$ 5,418,195,054			FF1 207.104g
20	Percent Allocation	23.8919%			Line 18 / Line 19
21	Transmission Plant only Allocator	23.6614%			Line 16 / Line 19

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses	Reference
	Col.B	Col.C	Col.D	
1	National Grid Support Revenues	$ 4,332		FF1 p.300 line 22 col.(b) footnote
2	Hydro Quebec Phase 2 Support	386,173		FF1 p.300 line 22 col.(b) footnote
3	EUA/NEP Station 342 Support	63,954		FF1 p.300 line 22 col.(b) footnote
4	Montaup Station 451 Support	11,779		FF1 p.300 line 22 col.(b) footnote
5	NEP Line 201-502 Medway Support	4,633		FF1 p.300 line 22 col.(b) footnote
6	Reading Lines 211-503/504 Support	160,901		FF1 p.300 line 22 col.(b) footnote
7	Transmission support revenue	43,120		FF1 p.300 line 22 col.(b) footnote
8	New England Power Co		(115,827)	FF1 p.332 line 1 col.(h)
9	Wellesley Municipal Lgt		17,983	FF1 p.332 line 3 col.(h)
10	New England Power Support		837,450	FF1 p.321 line 98 col.(b) footnote
11	Hydro Quebec Phase II NEP AC, Chester SVC		1,467,125	FF1 p.321 line 98 col.(b) footnote
12	Transmission Line Rents		37,353	FF1 p.321 line 98 col.(b) footnote
13	Total	$ 674,892	$ 2,244,084	
14	Net		$ 1,569,192	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/09	Additions	Retirements	Reclass	Adjustment	12/31/2010
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 400,782,972	$ -	$ (2,697,825)	$ -	$ -	$ 398,085,147
2	Post-96 PTF not in plan (excl. SCADA)	230,465,781	32,159,126	(1,750,668)	(379,274)	-	260,494,965
3	Post-03 PTF in plan (excl. SCADA)	443,395,111	22,057,901	(1,376,906)	-	(27,016,117)	437,059,988
4	Non-PTF(excl. SCADA)	148,088,186	12,952,271	(600,277)	(1,073,114)	27,016,117	186,383,183
5	Sub -Total	$ 1,222,732,051	$ 67,169,298	$ (6,425,677)	$ (1,452,388)	$ -	$ 1,282,023,284
6	SCADA (Billed under Schedule 1)						
7	PTF	$ 9,327,068	$ -	$ -	$ -	$ -	$ 9,327,068
8	Non-PTF	1,943,683	-	-	-	-	1,943,683
9	Sub - Total	$ 11,270,751	$ -	$ -	$ -	$ -	$ 11,270,751
10	Total Transmission	$ 1,234,002,802	$ 67,169,298	$ (6,425,677)	$ (1,452,388)	$ -	$ 1,293,294,035
		FF1 p.206 line 58 col.(b)	FF1 p.206 line 58 col.(c)	FF1 p.207 line 58 col.(d)	FF1 p.207 line 58 col.(f)	FF1 p.207 line 58 col.(e)	FF1 p.207 line 58 col.(g)

		Transmission Total	Less: SCADA (a)	Transmission net of SCADA	Reference for Column B
		Col.B	Col.C	Col.D (Col.B - Col. C)	
11	Accumulated Depreciation	$ 357,324,350	$ 3,595,719	$ 353,728,631	FF1 p. 219, line 25, col.(b)
12	Depreciation Expense	$ 28,486,191	$ 275,575	$ 28,210,616	FF1 p. 336, line 7, col.(f)

		Actual Per Books	
13	Post-03 PTF in Plan subject to 100 bp adder	$ 329,988,855	(b)
14	Transmission Accum. Depreciation subject to 100 bp adder	(30,549,310)	
15	Transmission Accumulated Deferred Taxes subject to 100 bp adder	(23,088,554)	
16	Net Post-03 PTF in Plan subject to 100 bp adder	$ 276,350,992	Sum lines 13 thru 15

(a) Values for SCADA taken from Schedule 1 Revenue Requirement
(b) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of ISO-NE's Transmission Cost Allocation (TCA) determination.

NSTAR Electric Company
FERC Interest Calculation associated with Under / (Over)
True-up and Interest Calculation 06/10-05/11
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

1	2010 Annual True-up RR	6/10-05/11	Appendix C	54,392,624	98,984,555	ATRR - True Up
2	2010 Actual Adjusted 2011 True-up for 12C Decision			54,387,043	95,182,519	Input Panel Subtotals
3	True-up Over/(Under) (Line 1 - Line 2)			5,581	3,802,036	

	(Overcollection)/Undercollection
Pre'97	($5,581)
Post'96	($3,802,036)

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2010	$ (5,581)	$ (3,802,036)	0.27%	$ (15)	$ (10,265)
July 2010	(5,596)	(3,812,301)	0.28%	$ (16)	$ (10,674)
August 2010	(5,596)	(3,812,301)	0.28%	$ (16)	$ (10,674)
September 2010	(5,596)	(3,812,301)	0.27%	$ (15)	$ (10,293)
October 2010	(5,643)	(3,843,942)	0.28%	$ (16)	$ (10,763)
November 2010	(5,643)	(3,843,942)	0.27%	$ (15)	$ (10,379)
December 2010	(5,643)	(3,843,942)	0.28%	$ (16)	$ (10,763)
January 2011	(5,690)	(3,875,847)	0.28%	$ (16)	$ (10,852)
February 2011	(5,690)	(3,875,847)	0.25%	$ (14)	$ (9,690)
March 2011	(5,690)	(3,875,847)	0.28%	$ (16)	$ (10,852)
April 2011	(5,736)	(3,907,241)	0.27%	$ (15)	$ (10,550)
May 2011	(5,736)	(3,907,241)	0.28%	$ (16)	$ (10,940)
June 2011	(5,736)	(3,907,241)	0.27%	$ (15)	$ (10,550)
July 2011	(5,782)	(3,939,281)	0.27%	$ (16)	$ (10,636)
August 2011	(5,782)	(3,939,281)	0.28%	$ (16)	$ (11,030)
September 2011	(5,782)	(3,939,281)	0.27%	$ (16)	$ (10,636)
October 2011	(5,830)	(3,971,583)	0.28%	$ (16)	$ (11,120)
November 2011	(5,830)	(3,971,583)	0.27%	$ (16)	$ (10,723)
December 2011	(5,830)	(3,971,583)	0.28%	$ (16)	$ (11,120)
January 2012	(5,878)	(4,004,546)	0.28%	$ (16)	$ (11,213)
February 2012	(5,878)	(4,004,546)	0.26%	$ (15)	$ (10,412)
March 2012	(5,878)	(4,004,546)	0.28%	$ (16)	$ (11,213)
April 2012	(5,925)	(4,037,384)	0.27%	$ (16)	$ (10,901)
May 2012	(5,925)	(4,037,384)	0.28%	$ (17)	$ (11,305)
June 2012	(5,925)	(4,037,384)	0.27%	$ (16)	$ (10,901)
July 2012	(5,974)	(4,070,491)	0.28%	$ (17)	$ (11,397)
August 2012	(5,974)	(4,070,491)	0.28%	$ (17)	$ (11,397)
September 2012	(5,974)	(4,070,491)	0.27%	$ (16)	$ (10,990)
October 2012	(6,024)	(4,104,275)	0.28%	$ (17)	$ (11,492)
November 2012	(6,024)	(4,104,275)	0.27%	$ (16)	$ (11,082)
December 2012	(6,024)	(4,104,275)	0.28%	$ (17)	$ (11,492)
January 2013	(6,074)	(4,138,341)	0.28%	$ (17)	$ (11,587)
February 2013	(6,074)	(4,138,341)	0.25%	$ (15)	$ (10,346)
March 2013	(6,074)	(4,138,341)	0.28%	$ (17)	$ (11,587)
April 2013	(6,123)	(4,171,861)	0.27%	$ (17)	$ (11,264)
May 2013	(6,123)	(4,171,861)	0.28%	$ (17)	$ (11,681)
		Total Interest		$ (576)	$ (392,770)
		True-Up		(5,581)	(3,802,036)
		Total TU & Int		**$ (6,157)**	**$ (4,194,806)**

Exhibit 7

Adjusted 2011 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2011
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		(1,517,972)	(m)	1,911,751	(n)
Incremental Refund as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		(3,451)	(o)	(4,063,712)	(p)
Revised Annual True-up		(1,521,423)	(q)=(e)+(f)+(m)+(o)	$ (2,151,961)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2011 06/11-05/12

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	II (A)(1)(a)	$ 390,095,759	$ 759,966,954	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,371,088	6,567,401	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		$ 393,466,847	$ 767,332,988	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(105,893,808)	(206,297,532)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(95,343,086)	(185,743,092)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,260,769	2,456,174	Page 4, line 15
8	Other Regulatory Assets	II (A)(1)(g)	3,402,232	6,628,074	Page 4, line 20
9	Net Investment		$ 196,892,954	$ 384,376,611	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	104,527	203,635	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	896,133	1,745,806	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,274,233	2,240,613	Page 4, line 29
13	Total Investment Base		$ 199,167,847	$ 388,566,666	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	II (A)	$ 26,518,911	$ 54,250,074	Page 3, Line 26
15	Depreciation Expense	II (B)	9,080,955	17,691,107	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	II (C)	178,846	348,421	Page 5, Line 5
17	Investment Tax Credit	II (D)	(96,126)	(187,268)	Page 5, Line 6
18	Property Taxes	II (E)	6,985,890	13,609,595	Page 5, Line 8
19	Payroll Tax Expense	II (F)	198,854	387,398	Page 5, Line 24
20	Operation & Maintenance Expense	II (G)	6,437,737	12,541,708	Page 5, Line 14
21	Administrative & General Expense	II (H)	2,763,229	5,383,196	Page 5, Line 23
22	Transmission Related Integrated Facilities Charge	II (II)	-	-	
23	Transmission Support Revenue	II (J)	(454,135)	-	Page 7, Line 13
24	Transmission Support Expense	II (K)	1,447,034	-	Page 7, Line 13
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	II (N)	(140,824)	(274,346)	OATT Schedule 8 TOUT
28	Transmission Rents Received from Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 52,920,372	$ 103,749,884	Sum Lines 14 thru 28

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2011
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense	=	$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O	=	$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	II (A)(1)(a)	$ 390,095,759	$ 759,966,954	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,371,088	6,567,401	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	798,633	Page 4, line 5
4	Total Plant		393,466,847	767,332,988	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(105,893,808)	(206,297,532)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(95,343,086)	(185,743,092)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,260,769	2,456,174	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	3,402,232	6,628,074	Page 4, line 20
9	Net Investment		196,892,954	384,376,611	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	104,527	203,635	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	896,133	1,745,806	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,274,233	2,240,613	Page 4, line 29
13	Total Investment Base		$ 199,167,847	$ 388,566,666	Sum Lines 9 thru 12
	Revenue Requirement				
14	Investment Return and Income Taxes	II (A)	$ 26,518,911	$ 54,250,074	Page 3, line 26
15	Depreciation Expense	II (B)	9,080,955	17,691,107	Page 5, line 4
16	Amortization of Loss on Reacquired Debt	II (C)	178,846	348,421	Page 5, line 5
17	Investment Tax Credit	II (D)	(96,126)	(187,268)	Page 5, line 6
18	Property Taxes	II (E)	6,985,890	13,609,595	Page 5, line 8
19	Payroll tax Expense	II (F)	198,854	387,398	Page 5, line 27
20	Operation & Maintenance Expense	II (G)	6,437,737	12,541,708	Page 5, line 14
21	Administrative & General Expense	II (H)	2,763,229	5,383,196	Page 5, line 26
22	Transmission Related Integrated Facilities Charge	II (I)	-	-	
23	Transmission Support Revenue	II (J)	(454,135)	-	Page 7, line 13
24	Transmission Support Expense	II (K)	1,447,034	-	Page 7, line 13
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	II (N)	(140,824)	(274,346)	OATT Schedule 8 TOUT
28	Transmission Rents Received for Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 52,920,372	$ 103,749,884	Sum lines 14 thru 28
30	Total			$ 156,670,256	Sum line 29, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/11	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion	
	Col.A	Col.B	Col.C	Col.D	Col.E	
1	Long-Term Debt	$ 1,595,344,024	5.38%	2.22%		FF1 112.24(c)
2	Preferred Stock	43,000,000	4.56%	0.05%	0.05%	FF1 112.3(c)
3	Common Equity	2,231,342,641	11.64%	6.71%	6.71%	FF1 112.16(c) less Line 3(c)
4	Total Investment Return	$ 3,869,686,665		8.98%	6.76%	Sum of Lines 1 to 3

ROE per ISO New England Inc. Transmission, Markets and Services Tariff, Section II Attachment F II.A.2.(iii), page 231 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/sect_ii.pdf

Line		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.76%	6.76%	Line 4, Col E
7	B= Transmission Related Amortization of ITC	$ (96,126)	$ (187,268)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 199,167,847	$ 388,566,666	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.61537%	3.61541%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.7181%	0.7181%	State IncomeTax
15	Allowed Return	13.3149%	13.315%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 199,167,847	$ 388,566,666	Page 2, Line 13
17	**Return**	$ 26,518,911	$ 51,737,264	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental (a')		0.5766%	line 19 * line 3, Col B / line 4, Col B
21	Additional FIT (a'/A')		0.3105%	Incremental FIT = (A' x FT)/(1-FT)
22	Additional SIT (a'/A')		0.0617%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.9488%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 264,846,370	Page 8, line 16
25	Additional 100 bp Return Post 2003 PTF Investment		$ 2,512,809	Line 23 * Line 24
26	Total Return	$ 26,518,911	$ 54,250,074	Line 17 + Line 25

Line	**Incremental return for PTF 50 Basis Point Adder**	Capitalization 12/31/11	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
28	Long-Term Debt	$ 1,595,344,024	5.38%	2.22%	
29	Preferred Stock	43,000,000	4.56%	0.05%	
30	Common Equity	2,231,342,641	0.50%	0.29%	0.29%
31	Total Investment Return	$ 3,869,686,665		2.56%	0.29%

Line		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A= Incremental Return	0.29%	0.29%	Line 31, Col E
34	B= Transmission Related Amortization of ITC	$ (96,126)	$ (187,268)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 199,167,847	$ 388,566,666	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.12926%	0.12929%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0257%	0.0257%	State IncomeTax
42	Allowed Return	0.4432%	0.4433%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 199,167,847	$ 388,566,666	Page 2, Line 13
44	Return 50 bp Adder	$ 882,791	$ 1,722,456	Line 42 * Line 43
45	Total Return 50 bp Adder		$ 2,605,247	Line 44 Pre-97 + Line 44 Post 96
46	Total Incremental Return		$ 5,118,056	Line 25 + Line 45

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for Col. B
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant								
2	Transmission Plant (exc SCADA)	$ 1,375,635,652		$ 1,375,635,652		$ 390,095,759		$ 759,966,954	Page 6, Line 3
3	General Plant	181,870,260	6.5364% (a)	11,887,818	28.3575%	3,371,088	55.2448%	6,567,401	FF1 207.99g
4	Total Transmission Plant			$ 1,387,523,469		$ 393,466,847		$ 766,534,355	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	$ 798,633	100.0000%	$ 798,633	0.0000%	-	100.0000%	$ 798,633	FF1 214.13d+14d+15d
6	Transmission Accumulated Depreciation								
7	Transmission Accum. Depreciation (exc SCADA)	$ (369,363,766)		$ (369,363,766)	28.3575%	$ (104,742,330)	55.2448%	$ (204,054,274)	Page 8, Line 11
8	General Plant Accum.Depreciation	(62,122,279)	6.5364% (a)	(4,060,578)	28.3575%	(1,151,478)	55.2448%	(2,243,258)	FF1 219.28b
9	Total Transmission Acc Dep			$ (373,424,343)		$ (105,893,808)		$ (206,297,532)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes								
11	Accumulated Deferred Taxes (282) (d)	$ (851,411,783)	24.4683% (c)	$ (208,325,884)	28.3575%	$ (59,076,012)	55.2448%	$ (115,089,218)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(583,066,335)	24.4683% (c)	(142,666,348)	28.3575%	(40,456,610)	55.2448%	(78,815,738)	Line 38
13	Accumulated Deferred Taxes (190)	60,380,173	24.4683% (c)	14,773,994	28.3575%	4,189,535	55.2448%	8,161,864	FF1 234.18c
14	Total			$ (336,218,237)		$ (95,343,086)		$ (185,743,092)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	$ 18,170,384	24.4683% (c)	$ 4,445,982	28.3575%	$ 1,260,769	55.2448%	$ 2,456,174	FF1 111.81c
16	Other Regulatory Assets								
17	FAS 106	$ 773,258	6.5364% (a)	$ 50,543					FF1 232.1.30f
18	ASC 740 Regulatory Asset (FAS 109)	54,832,155	24.4683% (c)	13,416,489					FF1 232.1.20f
19	ASC 740 Regulatory Liability (FAS 109)	(6,005,283)	24.4683% (c)	(1,469,390)					FF1 278.2f
20	Total	$ 49,600,130		$ 11,997,643	28.3575%	$ 3,402,232	55.2448%	$ 6,628,074	Sum line 17 thru line 19
21	Transmission Prepayments	$ 5,639,239	6.5364% (a)	$ 368,605	28.3575%	$ 104,527	55.2448%	$ 203,635	FF1 111.57c
22	Transmission Materials and Supplies	$ 3,160,128	100.0000%	$ 3,160,128	28.3575%	$ 896,133	55.2448%	$ 1,745,806	FF1 227.8c + 5c(footnote)
23	Cash Working Capital								
24	Operation & Maintenance Expense					$ 6,437,737		$ 12,541,708	Page 5, line 14
25	Administrative & General Expense					2,763,229		5,383,196	Page 5, line 26
26	Transmission Support Expense					992,899		-	Page 7, line 14
27	Total					$ 10,193,864		$ 17,924,904	Sum line 24 thru line 26
28	45 day rule					0.125		0.125	= 45 / 360
29	Cash Working Capital					$ 1,274,233		$ 2,240,613	Line 27 * line 28
30	(a) Wages & Salaries Allocator Page 6, Line 13	6.5364%							
31	(b) PTF Allocator Page 6, Line 3				28.3575%		55.2448%		
32	(c) Plant Allocator Page 6, Line 18	24.4683%							
33	(d) Account 282	$ 851,411,783	FF1 275.9k						
34	less amounts related to divestiture	-	FF1 275.4k						
35	Total Account 282	$ 851,411,783	Sum line 33 thru line 34						
36	(e) Account 283	$ 624,400,051	FF1 277.9k						
37	less amounts related to divestiture	(41,333,716)	FF1 277.9k(footnote)						
38	Total Account 283	$ 583,066,335	Sum line 36 thru line 37						

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Wage/Plant Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Allocated	Reference for Col. B FF1 = FERC Form 1
	Col.A	Col.B	Col.C	Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense								
2	Transmission Depreciation	$ 31,448,396		$ 31,448,396	28.3575%	$ 8,917,979	55.2448%	$ 17,373,603	Page 8, Line 11, Col.D
3	General Depreciation	$ 8,792,591	6.5364% (a)	$ 574,721	28.3575%	$ 162,977	55.2448%	$ 317,504	FF1 336.10f
4	Total	$ 40,240,987		$ 32,023,117		$ 9,080,955		$ 17,691,107	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,577,562	24.4683% (c)	$ 630,685	28.3575%	$ 178,846	55.2448%	$ 348,421	FF1 117.64c
6	Amortization of Investment Tax Credits	$ 1,385,383	24.4683% (c)	$ 338,979	28.3575%	$ 96,126	55.2448%	$ 187,268	FF1 266.8f & 11f
7	Property Taxes								
8	Transmission Property Taxes	$ 100,681,628	24.4683% (c)	$ 24,635,070	28.3575%	$ 6,985,890	55.2448%	$ 13,609,595	FF1 263.5i
9	Transmission Operation and Maintenance								
10	Operation and Maintenance	$ 282,101,634		$ 282,101,634	28.3575%	$ 79,996,971	55.2448%	$ 155,846,484	FF1 321.112b
11	less: Transmission of Electricity by Others - #565	$ (237,634,843)		$ (237,634,843)	28.3575%	$ (67,387,301)	55.2448%	$ (131,280,894)	FF1 321.96b
12	less: Load Dispatching - #561 to #561.4	$ (13,623,124)		$ (13,623,124)	28.3575%	$ (3,863,177)	55.2448%	$ (7,526,068)	FF1 321.85b-.88b
13	less: Rents - #567	$ (8,141,607)		$ (8,141,607)	28.3575%	$ (2,308,756)	55.2448%	$ (4,497,815)	FF1 321.98b
14	O&M for RNS Tariff	$ 22,702,060		$ 22,702,060		$ 6,437,737		$ 12,541,708	Sum line 10 thru line 13
15	Transmission Administrative and General								
16	Administrative and General	$ 151,807,508							FF1 323.197b
17	less Office Supplies and Expenses (921)	$ (113,082)							FF1: Page 323.182(b) footnote
18	less Outside Services Employed (923)	$ (1,273,126)							FF1: Page 323.184(b) footnote
19	less Property Insurance (#924)	$ (498,584)							FF1 323.185b
20	less Regulatory Commission Expenses (#928)	$ (8,347,816)							FF1 323.189b
21	less General Advertising Expense (#930.1)	$ (594,986)							FF1 323.191b
22	Subtotal	$ 140,979,914	6.5364% (a)	$ 9,215,050	28.3575%	$ 2,613,158	55.2448%	$ 5,090,836	Sum line 16 thru line 21
23	Plus Property Ins. alloc. Using Plant Allocator	$ 498,584	24.4683% (c)	$ 121,995	28.3575%	$ 34,595	55.2448%	$ 67,396	Line 19
24	Plus Regulatory Comm. Exp (Transmission FERC Assessments)	$ 1,664,253	24.4683% (c)	$ 407,214	28.3575%	$ 115,476	55.2448%	$ 224,965	FF1 350.8d
25	Plus General Advertising Expense	$ -	0.0000%	$ -	28.3575%	$ -	55.2448%	$ -	
26	Total A&G for RNS Tariff	$ 143,142,751		$ 9,744,259		$ 2,763,229		$ 5,383,196	Sum line 22 thru line 25
27	Payroll Tax Expense	$ 10,728,162	6.5364% (a)	$ 701,239	28.3575%	$ 198,854	55.2448%	$ 387,398	FF1 263.8i
28	(a) Wages & Salaries Allocator Page 6, Line 13	6.5364%							
29	(b) PTF Allocator Page 6, Line 3				28.3575%		55.2448%		
30	(c) Plant Allocator Page 6, Line 18	24.4683%							

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C		Col.D
1	**PTF Transmission Plant Allocation Factor**				
2	PTF Transmission Investment	$ 390,095,759	$ 759,966,954	$ 441,501,418	Page 8, Col G lines 1,2,3
3	Total Transmission Investment excluding SCADA	$ 1,375,635,652	$ 1,375,635,652	$ 1,375,635,652	Page 8, Line 5, Col.G
4	Percent Allocation	28.3575%	55.2448%	32.0944%	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		83.6023%		Line 4, Col.B plus Col.C
6	**Transmission Wages and Salaries Allocation Factor**				
7	Direct Transmission Wages and Salaries	$ 9,972,080			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	(1,912,816)			Acct 561 Labor
9	Total Transmission Wages and Salaries	$ 8,059,264			Line 7 + Line 8
10	Total Wages and Salaries	$ 163,696,668			FF1 354.28b
11	Administrative and General Wages and Salaries	(40,398,982)			FF1 354.27b
12	Affiliated Company Wages and Salaries less A&G	-			NA
13	Total Wages and Salaries net of A&G	$ 123,297,686			Sum lines 10 thru 12
14	Percent Allocation	6.5364%			Line 9 / Line 13
15	**Plant Allocation Factor**				
16	Total Transmission Investment (exc SCADA)	$ 1,375,635,652			Line 2
17	Plus Transmission Related General Plant	11,887,818			Page 4, Line 3, Col.D
18	Revised Numerator (Line 12 + Line 13)	$ 1,387,523,469			Line 16 + Line 17
19	Total Plant in Service	$ 5,670,701,168			FF1 207.104g
20	Percent Allocation	24.4683%			Line 18 / Line 19
21	Transmission Plant only Allocator	24.2587%			Line 16 / Line 19

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses	Reference
	Col.B	Col.C	Col.D	
1	National Grid Support Revenues	$ 4,529		FF1 p.300 line 22 col.(b) footnote
2	Hydro Quebec Phase 2 Support	383,599		FF1 p.300 line 22 col.(b) footnote
3	EUA/NEP Station 342 Support	(6,116)		FF1 p.300 line 22 col.(b) footnote
4	Montaup Station 451 Support	(526)		FF1 p.300 line 22 col.(b) footnote
5	NEP Line 201-502 Medway Support	-		FF1 p.300 line 22 col.(b) footnote
6	Reading Lines 211-503/504 Support	72,649		FF1 p.300 line 22 col.(b) footnote
7	Transmission support revenue	-		FF1 p.300 line 22 col.(b) footnote
8	New England Power Co		13,614	FF1 p.332 line 1 col.(h)
9	Wellesley Municipal Lgt		18,456	FF1 p.332 line 3 col.(h)
10	New England Power Support		5,637	FF1 p.321 line 98 col.(b) footnote
11	Hydro Quebec Phase II NEP AC, Chester SVC		1,370,374	FF1 p.321 line 98 col.(b) footnote
12	Transmission Line Rents		38,953	FF1 p.321 line 98 col.(b) footnote
13	Total	$ 454,135	$ 1,447,034	
14	Net		$ 992,899	

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/10	Additions	Retirements	Reclass	Adjustment	12/31/2011
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 398,085,147	$ -	$ (8,053,469)	$ 64,082	$ -	$ 390,095,759
2	Post-96 PTF not in plan (excl. SCADA)	260,494,965	59,562,789	(1,656,642)	64,424	-	318,465,535
3	Post-03 PTF in plan (excl. SCADA)	464,076,105	5,537,127	(1,095,697)	-	(27,016,117)	441,501,418
4	Non-PTF(excl. SCADA)	159,367,066	40,417,645	(1,369,747)	141,857	27,016,117	225,572,939
5	Sub -Total	$ 1,282,023,284	$ 105,517,561	$ (12,175,555)	$ 270,362	$ -	$ 1,375,635,652
6	SCADA (Billed under Schedule 1)						
7	PTF	$ 9,327,068	$ -	$ -	$ -	$ -	$ 9,327,068
8	Non-PTF	1,943,683	-	-	-	-	1,943,683
9	Sub - Total	$ 11,270,751	$ -	$ -	$ -	$ -	$ 11,270,751
10	Total Transmission	$ 1,293,294,035	$ 105,517,561	$ (12,175,555)	$ 270,362	$ -	$ 1,386,906,403
		FF1 p.206 line 58 col.(b)	FF1 p.206 line 58 col.(c)	FF1 p.207 line 58 col.(d)	FF1 p.207 line 58 col.(f)	FF1 p.207 line 58 col.(e)	FF1 p.207 line 58 col.(g)

		Transmission Total	Less: SCADA (a)	Transmission net of SCADA	Reference for Column B
		Col.B	Col.C	Col.D (Col.B - Col. C)	
11	Accumulated Depreciation	$ 373,136,621	$ 3,772,855	$ 369,363,766	FF1 p. 219, line 25, col.(b)
12	Depreciation Expense	$ 31,723,971	$ 275,575	$ 31,448,396	FF1 p. 336, line 7, col.(f)

		Actual Per Books	
13	Post-03 PTF in Plan subject to 100 bp adder (b)	$ 329,851,257	
14	Transmission Accum. Depreciation subject to 100 bp adder	(37,615,253)	
15	Transmission Accumulated Deferred Taxes subject to 100 bp adder	(27,389,635)	
16	Net Post-03 PTF in Plan subject to 100 bp adder	$ 264,846,370	Sum lines 13 thru 15

(a) Values for SCADA taken from Schedule 1 Revenue Requirement
(b) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of ISO-NE's Transmission Cost Allocation (TCA) determination.

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
FERC Interest Calculation associated with Under / (Over)
True-up and Interest Calculation 06/11-05/12

				Pre'97	Post'96	
1	2011 Annual True-up RR	6/11-05/12	Appendix C	52,920,372	103,749,884	ATRR - True-up
2	2011 Actual Adjusted 2011 True-up for 12C Decision			52,923,604	107,555,781	Input Panel Subtotals
3	True-up Over/(Under) (Line 1 - Line 2)			3,232	3,805,897	

	(Overcollection)/Undercollection	
Pre'97	($3,232)	- Line 3 Pre '97
Post'96	($3,805,897)	- Line 3 Post '96

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2011	$ (3,232)	$ (3,805,897)	0.27%	$ (9)	$ (10,276)
July 2011	(3,241)	(3,816,173)	0.27%	(9)	(10,304)
August 2011	(3,241)	(3,816,173)	0.28%	(9)	(10,685)
September 2011	(3,241)	(3,816,173)	0.27%	(9)	(10,304)
				-	-
October 2011	(3,268)	(3,847,466)	0.28%	(9)	(10,773)
November 2011	(3,268)	(3,847,466)	0.27%	(9)	(10,388)
December 2011	(3,268)	(3,847,466)	0.28%	(9)	(10,773)
				-	-
January 2012	(3,295)	(3,879,400)	0.28%	(9)	(10,862)
February 2012	(3,295)	(3,879,400)	0.26%	(9)	(10,086)
March 2012	(3,295)	(3,879,400)	0.28%	(9)	(10,862)
				-	-
April 2012	(3,322)	(3,911,210)	0.27%	(9)	(10,560)
May 2012	(3,322)	(3,911,210)	0.28%	(9)	(10,951)
June 2012	(3,322)	(3,911,210)	0.27%	(9)	(10,560)
				-	-
July 2012	(3,349)	(3,943,281)	0.28%	(9)	(11,041)
August 2012	(3,349)	(3,943,281)	0.28%	(9)	(11,041)
September 2012	(3,349)	(3,943,281)	0.27%	(9)	(10,647)
				-	-
October 2012	(3,376)	(3,976,010)	0.28%	(9)	(11,133)
November 2012	(3,376)	(3,976,010)	0.27%	(9)	(10,735)
December 2012	(3,376)	(3,976,010)	0.28%	(9)	(11,133)
				-	-
January 2013	(3,403)	(4,009,011)	0.28%	(10)	(11,225)
February 2013	(3,403)	(4,009,011)	0.25%	(9)	(10,023)
March 2013	(3,403)	(4,009,011)	0.28%	(10)	(11,225)
				-	-
April 2013	(3,432)	(4,041,484)	0.27%	(9)	(10,912)
May 2013	(3,432)	(4,041,484)	0.28%	(10)	(11,316)
		Total Interest		$ (219)	$ (257,815)
		True-Up		(3,232)	(3,805,897)
		Total TU & Int		**$ (3,451)**	**$ (4,063,712)**

Exhibit 8

Adjusted 2012 PTF Revenue Requirements As a Result of ISO-NE's Final TCA Determination for the Boston 345kV Project

NSTAR Electric Company
Regional Network Service
Annual Transmission Revenue Requirements
per Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2012
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	-	(a)	-	(g)
Total of Attachment F - Section J - Support Revenue		-	(b)	-	(h)
Total of Attachment F - Section K - Support Expense		-	(c)	-	(i)
Total of Attachment F - Section L through O		-	(d)	-	(j)
Sub Total - Sum (A through I) - J + K + (L through O)		$ -	(e)=(a)-(b)+(c)+(d)	$ -	(k)=(g)-(h)+(i)+(j)
Forecasted Incremental Transmission Revenue Requirements		-	(f)	-	(l)
Original Annual True-up		3,318,881	(m)	(982,524)	(n)
Incremental True-up to Post-2003 rate base as a result of ISO-NE's TCA Determination associated with the Boston 345kV project		-	(o)	22,176	(p)
Revised Annual True-up		3,318,881	(q)=(e)+(f)+(m)+(o)	$ (960,348)	(r) = (k)+(l)+(n)+(p)

Note: This revised PTO Annual Transmission Revenue Requirement sheet dated August 16, 2013 only reflects the original, incremental and revised annual true-ups associated with ISO-NE's Final TCA determination for the Boston 345kV project.

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
for costs in 2012 06/13-05/14

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Pre 1997	Post 1996	Reference
1	Transmission Plant	II (A)(1)(a)	$ 398,330,325	$ 839,603,158	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,190,270	6,724,475	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	2,092,634	Page 4, line 5
4	Total Plant		$ 401,520,595	$ 848,420,267	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(104,517,758)	(220,303,302)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(68,621,610)	(144,641,138)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,055,378	2,224,533	Page 4, line 15
8	Other Regulatory Assets	II (A)(1)(g)	3,143,089	6,625,026	Page 4, line 20
9	Net Investment		$ 232,579,694	$ 492,325,386	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	7,760	16,356	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	973,556	2,052,069	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,177,930	2,201,185	Page 4, line 29
13	Total Investment Base		$ 234,738,940	$ 496,594,996	Sum Lines 9 thru 12
	II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	II (A)	$ 30,559,724	$ 67,031,022	Page 3, Line 26
15	Depreciation Expense	II (B)	8,819,510	18,589,830	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	II (C)	154,977	326,661	Page 5, Line 5
17	Investment Tax Credit	II (D)	(90,748)	(191,279)	Page 5, Line 6
18	Property Taxes	II (E)	7,187,228	15,149,292	Page 5, Line 8
19	Payroll Tax Expense	II (F)	185,948	391,943	Page 5, Line 27
20	Operation & Maintenance Expense	II (G)	5,393,208	11,367,843	Page 5, Line 14
21	Administrative & General Expense	II (H)	2,961,200	6,241,640	Page 5, Line 26
22	Transmission Related Integrated Facilities Charge	II (II)	-	-	
23	Transmission Support Revenue	II (J)	(408,200)	-	Page 7, Line 8
24	Transmission Support Expense	II (K)	1,477,230	-	Page 7, Line 8
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	II (N)	(104,621)	(220,492)	OATT Schedule 8 TOUT
28	Transmission Rents Received from Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 56,135,456	$ 118,686,460	Sum Lines 14 thru 28

III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT

30	Carrying Charge Factor Base Revenue Requirement Numerator	$ 118,906,952	Line 29 - Line 27
31	Less Post-2003 Enhanced Return Addition to Revenue Requirement	2,380,313	Page 3, Line 25
32	Total Post-96 PTF Revenue Requirement	$ 116,526,639	Line 30 - Line 31
33	Post-96 PTF Transmission Plant in Service	$ 839,603,158	Line 1
34	Post-96 Carrying Charge Factor (Post-96 CCF)	0.1388	Line 32 / Line 33
35	Forecasted Post-96 PTF Plant Additions	$ 171,257,000	
36	Post-96 Estimated Incremental Revenue Requirement	$ 23,770,472	Line 34 * Line 35

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Submitted on:	August 16, 2013
Revenue Requirements for (year):	Calendar Year 2012
Customer:	NSTAR Electric Company
Customer's NABs Number:	# 3
Name of Participant responsible for customer's billing:	NSTAR Electric Company
DUNs number of Participant responsible for customer's billing:	# 00-695-1552

		Pre-97 Revenue Requirements		Post-96 Revenue Requirements	
Total of Attachment F - Sections A through I	=	$ -	(a)	$ -	(f)
Total of Attachment F - Section J - Support Revenue	=	$ -	(b)	$ -	(g)
Total of Attachment F - Section K - Support Expense	=	$ -	(c)	$ -	(h)
Total of Attachment F - Sections L-O	=	$ -	(d)	$ -	(i)
Sub Total - Sum (A through H) - J + K+ (L through O)	=	$ -	(e)=(a)-(b)+(c)+(d)	$ -	(j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements
and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: $ - (k) = (e) + (j)

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 2

Line	Investment Base	Attachment F Reference *Section:*	Pre-1997	Post-1996	Reference
	Col.A	Col.B	Col.C	Col.D	Col.E
1	Transmission Plant	II (A)(1)(a)	$ 398,330,325	$ 839,603,158	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,190,270	6,724,475	Page 4, line 3
3	Plant Held For Future Use	II (A)(1)(c)	-	2,092,634	Page 4, line 5
4	Total Plant		401,520,595	848,420,267	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(104,517,758)	(220,303,302)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(68,621,610)	(144,641,138)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	1,055,378	2,224,533	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	3,143,089	6,625,026	Page 4, line 20
9	Net Investment		232,579,694	492,325,386	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	7,760	16,356	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	973,556	2,052,069	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,177,930	2,201,185	Page 4, line 29
13	Total Investment Base		$ 234,738,940	$ 496,594,996	Sum Lines 9 thru 12
	Revenue Requirement				
14	Investment Return and Income Taxes	II (A)	$ 30,559,724	$ 67,031,022	Page 3, line 26
15	Depreciation Expense	II (B)	8,819,510	18,589,830	Page 5, line 4
16	Amortization of Loss on Reacquired Debt	II (C)	154,977	326,661	Page 5, line 5
17	Investment Tax Credit	II (D)	(90,748)	(191,279)	Page 5, line 6
18	Property Taxes	II (E)	7,187,228	15,149,292	Page 5, line 8
19	Payroll tax Expense	II (F)	185,948	391,943	Page 5, line 27
20	Operation & Maintenance Expense	II (G)	5,393,208	11,367,843	Page 5, line 14
21	Administrative & General Expense	II (H)	2,961,200	6,241,640	Page 5, line 26
22	Transmission Related Integrated Facilities Charge	II (I)	-	-	
23	Transmission Support Revenue	II (J)	(408,200)	-	Page 7, line 8
24	Transmission Support Expense	II (K)	1,477,230	-	Page 7, line 8
25	Transmission Related Expense from Generators	II (L)	-	-	
26	Transmission Related Taxes and Fees Charge	II (M)	-	-	
27	Revenue for ST Trans Service Under NEPOOL Tariff	II (N)	(104,621)	(220,492)	OATT Schedule 8 TOUT
28	Transmission Rents Received for Electric Property	II (O)	-	-	
29	Total Revenue Requirements		$ 56,135,456	$ 118,686,460	Sum Lines 14 thru 28
30	Total			$ 174,821,916	Sum Line 29, Col C & Col D

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 3

Line	Description	Capitalization 12/31/12	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion	
	Col.A	Col.B	Col.C	Col.D	Col.E	
1	Long-Term Debt	$ 1,594,560,685	4.74%	1.97%		FF1 112.24(c)
2	Preferred Stock	43,000,000	4.56%	0.05%	0.05%	FF1 112.3(c)
3	Common Equity	2,202,625,068	11.64%	6.68%	6.68%	FF1 112.16(c) less Line 3(c)
4	Total Investment Return	$ 3,840,185,753		8.70%	6.73%	Sum of Lines 1 to 3

ROE per ISO New England Inc. Transmission, Markets and Services Tariff, Section II Attachment F II.A.2.(iii), page 231 http://www.iso-ne.com/regulatory/tariff/sect_2/oatt/sect_ii.pdf

		Pre-97	Post 96	
5	**Federal Income Tax (FIT)**			
6	A= Preferred & Equity Return	6.73%	6.73%	Line 4, Col E
7	B= Transmission Related Amortization of ITC	$ (90,748)	$ (191,279)	Page 2, Line 17
8	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
9	D= Transmission Investment Base	$ 234,738,940	$ 496,594,996	Page 2, Line 13
10	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
11	FIT = (A+[C+B)/D])(FT)/(1-FT)	3.60300%	3.60310%	Federal Income Tax
12	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
13	**State IncomeTax (SIT)**			
14	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.7156%	0.7157%	State IncomeTax
15	Allowed Return	13.0186%	13.019%	line 4, Col.D + Line 11 + Line 14
16	D= Transmission Investment Base	$ 234,738,940	$ 496,594,996	Page 2, Line 13
17	**Return**	$ 30,559,724	$ 64,650,709	Line 15 * Line 16
18	Incremental return for Post 2003 PTF Investment			
19	A= Incremental Return		1.0000%	Incremental return on Equity Component
20	Effective Incremental (a')		0.5700%	line 19 * line 3, Col B / line 4, Col B
21	Additional FIT (a'/A')		0.3069%	Incremental FIT = (A' x FT)/(1-FT)
22	Additional SIT (a'/A')		0.0610%	Incremental SIT = (A' + FIT)(ST)/(1-ST)
23	Additional Return		0.9379%	Sum lines 20 thru 22
24	Post 2003 PTF net Investment		$ 253,791,778	Page 8, line 15
25	Additional 100 bp Return Post 2003 PTF Investment		$ 2,380,313	Line 23 * Line 24
26	Total Return	$ 30,559,724	$ 67,031,022	Line 17 + Line 25

		Capitalization 12/31/12	Cost of Capital	Weighted Cost of Capital	Weighted Equity Portion
27	**Incremental return for PTF 50 Basis Point Adder**				
28	Long-Term Debt	$ 1,594,560,685	4.74%	1.97%	
29	Preferred Stock	43,000,000	4.56%	0.05%	
30	Common Equity	2,202,625,068	0.50%	0.29%	0.29%
31	Total Investment Return	$ 3,840,185,753		2.31%	0.29%

		Pre-97	Post 96	
32	**Federal Income Tax (FIT)**			
33	A= Incremental Return	0.29%	0.29%	Line 31, Col E
34	B= Transmission Related Amortization of ITC	$ (90,748)	$ (191,279)	Page 2, Line 17
35	C= Equity AFUDC Component of Depreciation Expense	$ -	$ -	Equity AFUDC Component of Tramssion Dep Exp
36	D= Transmission Investment Base	$ 234,738,940	$ 496,594,996	Page 2, Line 13
37	FT = Federal Income Tax Rate	35.00%	35.00%	Federal Income Tax Rate
38	FIT = (A+[C+B)/D])(FT)/(1-FT)	0.13530%	0.13540%	Federal Income Tax
39	ST = State Income Tax Rate	6.50%	6.50%	State Tax Rate
40	**State IncomeTax (SIT)**			
41	SIT = (A+[(C+B)/D]+Federal Income Tax)(ST)/(1-ST)	0.0269%	0.0269%	State IncomeTax
42	Allowed Return	0.4522%	0.4523%	line 33 + Line 38 + Line 41
43	D= Transmission Investment Base	$ 234,738,940	$ 496,594,996	Page 2, Line 13
44	Return 50 bp Adder	$ 1,061,489	$ 2,246,099	Line 42 * Line 43
45	Total Return 50 bp Adder		$ 3,307,588	Line 44 Pre-97 + Line 44 Post 96
46	Total Incremental Return		$ 5,687,901	Line 25 + Line 45

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Allocated	Post-96 PTF Allocation Factor (b)	Post 96 PTF Allocated	FERC Form 1 Reference for Col. B
	Col.A	Col.B	Wage/Plant Col.C	Col.D (Col.B x Col.C)	Pre-97 PTF Col.E	Col.F (Col.D x Col.E)	Post 96 PTF Col.G	Col.H (Col.D x Col.G)	Col.I
1	Transmission Plant								
2	Transmission Plant (exc SCADA)	$ 1,518,437,029		$ 1,518,437,029		$ 398,330,325		$ 839,603,158	Page 6, Line 1
3	General Plant	$ 186,400,569	6.5243% (a)	$ 12,161,332	26.2329%	$ 3,190,270	55.2939%	$ 6,724,475	FF1 207.99(g)
4	Total Transmission Plant			$ 1,530,598,361		$ 401,520,595		$ 846,327,633	Sum line 2 thru line 3
5	Transmission Plant Held for Future Use	$ 2,092,634	100.0000%	$ 2,092,634	0.0000%	$ -	100.0000%	$ 2,092,634	FF1 214.14(d) to .17(d)
6	Transmission Accumulated Depreciation								
7	Transmission Accum. Depreciation	$ (394,782,759)		$ (394,782,759)	26.2329%	$ (103,562,966)	55.2939%	$ (218,290,784)	FF1 219.25(b)
8	General Plant Accum.Depreciation	$ (55,786,444)	6.5243% (a)	$ (3,639,675)	26.2329%	$ (954,792)	55.2939%	$ (2,012,518)	FF1 219.28(b)
9	Total Transmission Acc Dep			$ (398,422,434)		$ (104,517,758)		$ (220,303,302)	Sum line 7 thru line 8
10	Transmission Accumulated Deferred Taxes								
11	Accumulated Deferred Taxes (282) (d)	$ (941,158,843)	25.4328% (c)	$ (239,363,046)	26.2329%	$ (62,791,868)	55.2939%	$ (132,353,163)	Line 35
12	Accumulated Deferred Taxes (283)			$ (28,495,566)	26.2329%	$ (7,475,213)	55.2939%	$ (15,756,310)	Page 9, Line 25, Col D
13	Accumulated Deferred Taxes (190)			$ 6,272,546	26.2329%	$ 1,645,471	55.2939%	$ 3,468,335	Page 9, Line 10, Col D
14	Total			$ (261,586,066)		$ (68,621,610)		$ (144,641,138)	Sum line 11 thru line 13
15	Transmission loss on Reacquired Debt	$ 15,818,581	25.4328% (c)	$ 4,023,108	26.2329%	$ 1,055,378	55.2939%	$ 2,224,533	FF1 111.81(c)
16	Other Regulatory Assets								
17	FAS 106	$ -	6.5243% (a)	$ -					FF1 232.1.25(f)
18	ASC 740 Regulatory Asset (FAS 109)	$ 52,377,950	25.4328% (c)	$ 13,321,179					FF1 232.1.14(f)
19	ASC 740 Regulatory Liability (FAS 109)	$ (5,267,614)	25.4328% (c)	$ (1,339,702)					FF1 278.2(f)
20	Total	$ 47,110,336		$ 11,981,477	26.2329%	$ 3,143,089	55.2939%	$ 6,625,026	Sum line 17 thru line 19
21	Transmission Prepayments	$ 453,389	6.5243% (a)	$ 29,580	26.2329%	$ 7,760	55.2939%	$ 16,356	FF1 111.57(c)
22	Transmission Materials and Supplies	$ 3,711,204	100.0000%	$ 3,711,204	26.2329%	$ 973,556	55.2939%	$ 2,052,069	FF1 227.8(c) + 227.5(c) Footnote
23	Cash Working Capital								
24	Operation & Maintenance Expense					$ 5,393,208		$ 11,367,843	Page 5, line 14
25	Administrative & General Expense					$ 2,961,200		$ 6,241,640	Page 5, line 26
26	Transmission Support Expense					$ 1,069,030		$ -	Page 7, line 9
27	Total					$ 9,423,438		$ 17,609,483	Sum line 24 thru line 26
28	45 day rule					0.1250		0.1250	= 45 / 360
29	Cash Working Capital					$ 1,177,930		$ 2,201,185	Line 27 * line 28
30	(a) Wages & Salaries Allocator Page 6, Line 13	6.5243%							
31	(b) PTF Allocator Page 6, Line 3				26.2329%		55.2939%		
32	(c) Plant Allocator Page 6, Line 18	25.4328%							
33	(d) Account 282	$ 941,158,843	FF1 275.9(k)						
34	less amounts related to divestiture	$ -	FF1 275.4(k)						
35	Total Account 282	$ 941,158,843	Sum line 33 thru line 34						

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Shading denotes an input

Line	Description	Total	Wage/Plant Allocation Factors	Transmission Allocated	Pre-97 PTF Allocation Factor (b)	Pre-97 PTF Pre-97 PTF Allocated	Post 96 PTF Allocation Factor (b)	Post 96 PTF Post 96 PTF Allocated	Reference for Col. B FF1 = FERC Form 1
	Col.A	Col.B	Col.C	Col.D (Col.B x Col.C)	Col.E	Col.F (Col.D x Col.E)	Col.G	Col.H (Col.D x Col.G)	Col.I
1	Depreciation Expense								
2	Transmission Depreciation	$ 33,050,564		$ 33,050,564	26.2329%	$ 8,670,121	55.2939%	$ 18,274,946	FF1 336.7(f)
3	General Depreciation	$ 8,728,495	6.5243% (a)	$ 569,473	26.2329%	$ 149,389	55.2939%	$ 314,884	FF1 336.10(b)
4	Total	$ 41,779,059		$ 33,620,037		$ 8,819,510		$ 18,589,830	Sum line 2 thru line 3
5	Amortization of Loss on Reacquired Debt	$ 2,322,880	25.4328% (c)	$ 590,773	26.2329%	$ 154,977	55.2939%	$ 326,661	FF1 117.64(c)
6	Amortization of Investment Tax Credits	$ 1,360,176	25.4328% (c)	$ 345,931	26.2329%	$ 90,748	55.2939%	$ 191,279	FF1 114.19(c)
7	Property Taxes								
8	Transmission Property Taxes	$ 107,726,099	25.4328% (c)	$ 27,397,763	26.2329%	$ 7,187,228	55.2939%	$ 15,149,292	FF1 263.5(i)
9	Transmission Operation and Maintenance								
10	Operation and Maintenance	$ 316,321,804		$ 316,321,804	26.2329%	$ 82,980,383	55.2939%	$ 174,906,662	FF1 321.112(b)
11	less: Transmission of Electricity by Others - #565	$ 273,904,814		$ 273,904,814	26.2329%	$ 71,853,176	55.2939%	$ 151,452,654	FF1 321.96(b)
12	less: Load Dispatching - #561 to #561.4	$ 14,306,334		$ 14,306,334	26.2329%	$ 3,752,966	55.2939%	$ 7,910,530	FF1 321.85(b)-321.88(b)
13	less: Rents - #567	$ 7,551,710		$ 7,551,710	26.2329%	$ 1,981,033	55.2939%	$ 4,175,635	FF1 321.98(b)
14	O&M for RNS Tariff	$ 20,558,946		$ 20,558,946		$ 5,393,208		$ 11,367,843	Line 10 - (Sum of line 11 thru 13)
15	Transmission Administrative and General								
16	Administrative and General	$ 157,057,126							FF1 323.197(b)
17	less Office Supplies and Expenses (921) (d)	$ 604,784							FF1 323.182(b) Footnote
18	less Outside Services Employed (923) (d)	$ 238,210							FF1 323.184(b) Footnote
19	less Property Insurance (#924)	$ 657,191							FF1 323.185(b)
20	less Regulatory Commission Expenses (#928)	$ 8,900,666							FF1 323.189(b)
21	less General Advertising Expense (#930.1)	$ 760,921							FF1 323.191(b)
22	Subtotal	$ 145,895,354	6.5243% (a)	$ 9,518,651	26.2329%	$ 2,497,018	55.2939%	$ 5,263,233	Line 16 - (Sum of line 17 thru 21)
23	Plus Property Ins. alloc. Using Plant Allocator	$ 657,191	25.4328% (c)	$ 167,142	26.2329%	$ 43,846	55.2939%	$ 92,419	Line 19
24	Plus Regulatory Comm. Exp (Transmission FERC Assessments)(e)	$ 1,602,325	100.0000%	$ 1,602,325	26.2329%	$ 420,336	55.2939%	$ 885,988	Line 34
25	Plus General Advertising Expense	$ -	0.0000%	$ -	26.2329%	$ -	55.2939%	$ -	
26	Total A&G for RNS Tariff	$ 148,154,870		$ 11,288,118		$ 2,961,200		$ 6,241,640	Sum line 22 thru line 25
27	Payroll Tax Expense	$ 10,864,546	6.5243% (a)	$ 708,836	26.2329%	$ 185,948	55.2939%	$ 391,943	FF1 263.8(i)
28	(a) Wages & Salaries Allocator Page 6, Line 13	6.5243%							
29	(b) PTF Allocator Page 6, Line 3				26.2329%		55.2939%		
30	(c) Plant Allocator Page 6, Line 18	25.4328%							
31	(d) Merger related costs								
32	(e) FERC Assessment			$ 1,598,935	FF1 350.8(d)				
33	Regulatory Commission Expense			$ 3,390	FF1 350.11(d)				
34	Total			$ 1,602,325	Sum of line 32 thru 33				

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 6

Line	Description	Pre-1997	Post - 1996	Post - 2003	Reference
	Col.A	Col.B	Col.C	Col.D	Col. E
	PTF Transmission Plant Allocation Factor				
1	PTF Transmission Investment	$ 398,330,325	$ 839,603,158	$ 328,309,849	(a)
2	Total Transmission Investment excluding SCADA	$ 1,518,437,029	$ 1,518,437,029	$ 1,518,437,029	Page 8, Line 5, Col.G
3	Percent Allocation	26.2329%	55.2939%	21.6216%	Line 1 / Line 2
4	Total PTF Allocation (Pre 97 + Post 96)		81.5268%		Line 3, Col.B plus Col.C
	Transmission Wages and Salaries Allocation Factor				
5	Direct Transmission Wages and Salaries	$ 10,457,854			FF1 354.21(b)
6	Less EMC Transmission Wages and Salaries	2,096,341			Acct 561 Labor
7	Affiliated Company Transmission Wages and Salaries	-			N/A
8	Total Transmission Wages and Salaries	$ 8,361,513			Line 5 - line 6 + line 7
9	Total Wages and Salaries	$ 161,620,193			FF1 354.28(b)
10	Less Administrative and General Wages and Salaries	33,461,390			FF1 354.27(b)
11	Affiliated Company Wages and Salaries less A&G	-			N/A
12	Total Wages and Salaries net of A&G	$ 128,158,803			Line 9 - line 10 + line 11
13	Percent Allocation	6.5243%			Line 8 / Line 12
	Plant Allocation Factor				
14	Total Transmission Investment (exc SCADA)	$ 1,518,437,029			Line 2
15	Plus Transmission Related General Plant	12,161,332			Page 4, Line 3, Col.D
16	Revised Numerator (Line 12 + Line 13)	$ 1,530,598,361			Line 14 + Line 15
17	Total Plant in Service	$ 6,018,215,173			FF1 207.104(g)
18	Percent Allocation	25.4328%			Line 16 / Line 17

(a) Col (B) Pre-1997; Page 8, Line 1, Col (G).
Col (C) Post-1996; Page 8, Line 2 + Line 3, Col (G).
Col (D) Post-2003; Page 8, Line 3, Col (G).

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Line	PTF Supporting Facilities	Revenues	Expenses	Reference
	Col.A	Col.B	Col.C	
1	National Grid Support Revenues	$ 4,603		FF1 300.22(b) Footnote
2	Hydro Quebec Phase 2 Support	$ 403,597		FF1 300.22(b) Footnote
3	Transmission support revenue	$ -		FF1 300.22(b) Footnote
4	New England Power Co		$ 75,725	FF1 332.1(h)
5	New England Power Support		$ 6,934	FF1 321.98(b) Footnote
6	Hydro Quebec Phase II NEP AC, Chester SVC		$ 1,349,803	FF1 321.98(b) Footnote
7	Transmission Line Rents		$ 44,768	FF1 321.98(b) Footnote
8	Total	$ 408,200	$ 1,477,230	Sum of lines 1 thru 7
9	Net		$ 1,069,030	Line 8, Col C - line 8, Col B

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company

Transmission Investment

Line	Description	12/31/11	Additions	Retirements	Transfers	Adjustments	12/31/2012
	Col.A	Col.B	Col.C	Col.D	Col.E	Col.F	Col.G
1	Pre-97 PTF(excl. SCADA)	$ 390,095,759	$ -	$ (1,735,314)	$ 9,969,880	$ -	$ 398,330,325
2	Post-96 PTF(excl. SCADA)	$ 318,465,535	$ 58,248,288	$ (4,325,134)	$ 138,904,620	$ -	$ 511,293,309
3	Post-03 PTF (a)	$ 468,517,535	$ 34,924,848	$ -	$ (175,132,534)	$ -	$ 328,309,849
4	Non-PTF(excl. SCADA)	$ 198,556,823	$ 55,991,977	$ (303,288)	$ 26,258,034	$ -	$ 280,503,546
5	Sub -Total Sum of Lines 1 thru line 4	$ 1,375,635,652	$ 149,165,113	$ (6,363,736)	$ -	$ -	$ 1,518,437,029
6	SCADA (Billed under Schedule 1)						
7	Pre-97 PTF	$ 9,327,068	$ -	$ -	$ (5,972,965)	$ -	$ 3,354,103
8	Post-96 PTF	$ -	$ -	$ -	$ 7,916,648		$ 7,916,648
9	Non-PTF	$ 1,943,683	$ -	$ -	$ (1,943,683)	$ -	$ -
10	Sub -Total Sum of Lines 6 thru line 9	$ 11,270,751	$ -	$ -	$ -	$ -	$ 11,270,751
11	Total Transmission (lines 5 + 10)	$ 1,386,906,403	$ 149,165,113	$ (6,363,736)	$ -	$ -	$ 1,529,707,780
		FF1 206.58(b)	FF1 206.58(c)	FF1 207.58(d)	FF1 207.58f	FF1 207.58(e)	FF1 207.58(g)

		Actual Per Books	
12	Post-03 PTF in Plan subject to 100 bp adder	$ 328,309,849	Line 3, Column G
13	Transmission Accum. Depreciation subject to 100 bp adder	$ (44,321,788)	
14	Transmission Accumulated Deferred Taxes subject to 100 bp adder	$ (30,196,283)	
15	Net Post-03 PTF in Plan subject to 100 bp adder	$ 253,791,778	Sum lines 12 thru line 14

(a) The Post 2003 balance reflects the removal of $27,016,117 of localized costs as a result of the ISO-NE's Transmission Cost Allocation (TCA) determination.

ISO New England Inc., FERC Electric Tariff No. 3
Open Access Transmission Tariff, Section II - Attachment F Implementation Rule
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
NSTAR Electric Company
Page 9

	(a)	(b)	(c)	(d)	(e)
Line	Description	Amount	Allocator	Rate Base	Notes
1	**Account 190**				
2	General & Administrative Costs	$ 21,945,076	6.5243%	$ 1,431,763	FF1 Page 234.2(c) Footnote
3	Provision for Rate Refund	$ 14,580,659	25.4328%	3,708,270	FF1 Page 234.2(c) Footnote
4	Self Insurance Reserves	$ 2,716,433	25.4328%	690,865	FF1 Page 234.2(c) Footnote
5	Allowance for Uncollectible Accounts	$ 16,188,196	0.0000%	-	FF1 Page 234.2(c) Footnote
6	Securitization Costs	$ 1,295,305	0.0000%	-	FF1 Page 234.2(c) Footnote
7	Energy Efficiency	$ 5,490,931	0.0000%	-	FF1 Page 234.2(c) Footnote
8	Litigation Expense	$ 1,598,419	0.0000%	-	FF1 Page 234.2(c) Footnote
9	Other Items	$ 1,736,528	25.4328%	441,648	FF1 Page 234.2(c) Footnote
10	**Total 190**	**$ 65,551,547**	**9.5689%**	**$ 6,272,546**	Sum Lines 2 thru 9
		To Page 4, Line 13			
11	**Account 283**				
12	AFUDC MDPU Method Regulatory Asset	$ (1,658,447)	25.4328%	$ (421,790)	FF1 Page 276.3(k) Footnote
13	Bond Redemption Call Premiums	$ (5,862,590)	25.4328%	(1,491,021)	FF1 Page 276.3(k) Footnote
14	Pension Expense	$ (116,643,321)	6.5243%	(7,610,160)	FF1 Page 276.3(k) Footnote
15	Property Tax Lien Date Accrual	$ (23,129,421)	25.4328%	(5,882,459)	FF1 Page 276.3(k) Footnote
16	Retail Adjuster Clause Deferrals	$ (103,981,629)	0.0000%	-	FF1 Page 276.3(k) Footnote
17	Deferral Net Metering Costs	$ (2,618,260)	0.0000%	-	FF1 Page 276.3(k) Footnote
18	Medicare Part D Subsidy Regulatory Asset	$ (22,851,999)	0.0000%	-	FF1 Page 276.3(k) Footnote
19	Storm Contingency Fund	$ (21,879,697)	0.0000%	-	FF1 Page 276.3(k) Footnote
20	Pension Adjustment Mechanism	$ (16,432,091)	0.0000%	-	FF1 Page 276.3(k) Footnote
21	ASC 740 Deferred Income Taxes (FAS 109)	$ (47,110,336)	25.4328%	(11,981,478)	FF1 Page 276.3(k) Footnote
22	Goodwill	$ (181,040,137)	0.0000%	-	FF1 Page 276.3(k) Footnote
23	Securitized Power Costs	$ (5,904,816)	0.0000%	-	FF1 Page 276.3(k) Footnote
24	Other Items	$ (4,359,165)	25.4328%	(1,108,658)	FF1 Page 276.3(k) Footnote
25	**Total 283**	**$ (553,471,909)**	**5.1485%**	**$ (28,495,566)**	Sum Lines 12 thru 24
		To Page 4, Line 12			
26	Wages & Salary Allocator	6.5243%			Page 6, Line 13, Col (b)
27	Plant Allocator	25.4328%			Page 6, Line 18, Col (b)

NSTAR Electric Company
Adjusted Annual Revenue Requirements of pre-1997 & post-1996 PTF
To Reflect ISO-NE's Final Transmission Cost Allocation ("TCA") Determination for the Boston 345kV Project
FERC Interest Calculation associated with Under / (Over)
True-up and Interest Calculation 06/12-05/13

1	2012 Est. Transmission Revenue Requirements (as billed)	6/12-05/13	Appendix C	56,135,456	118,665,000	ATRR - Prior Year
2	2012 Actual Annual RR			56,135,456	118,686,460	ATRR - Current Year
3	True-up Over/(Under) (Line 1 - Line 2)			-	(21,460)	

	(Overcollection)/Undercollection
Pre'97	$0
Post'96	$21,460

Initial Billing Period	Pre-1997 Balance	Post-1996 Balance	FERC Monthly Interest Rate	Pre-1997 Interest Balance	Post-1996 Interest Balance
June 2012	$ -	$ 21,460	0.27%	$ -	$ 58
July 2012	$ -	$ 21,518	0.28%	$ -	$ 60
August 2012	$ -	$ 21,518	0.28%	$ -	$ 60
September 2012	$ -	$ 21,518	0.27%	$ -	$ 58
October 2012	$ -	$ 21,696	0.28%	$ -	$ 61
November 2012	$ -	$ 21,696	0.27%	$ -	$ 59
December 2012	$ -	$ 21,696	0.28%	$ -	$ 61
January 2013	$ -	$ 21,877	0.28%	$ -	$ 61
February 2013	$ -	$ 21,877	0.25%	$ -	$ 55
March 2013	$ -	$ 21,877	0.28%	$ -	$ 61
April 2013	$ -	$ 22,054	0.27%	$ -	$ 60
May 2013	$ -	$ 22,054	0.28%	$ -	$ 62
	Total Surcharge/(Refund)			**$ -**	**$ 22,176**

	Interest	Principal	Total
Pre-1997	$ -	$ -	$ -
Post-1996	$ 716	$ 21,460	$ 22,176
Total	$ 716	$ 21,460	$ 22,176

* Interest Rate per FERC Web Site. Calculation in accordance with Section 35.19a.
http://www.ferc.gov/legal/acct-matts/interest-rates.asp

Attachment 5

Service List of State Regulators and Other Interested Parties

Connecticut Public Utilities Regulatory Authority
10 Franklin Square
New Britain, CT 06051-2605
brenda.henderson@po.state.ct.us
robert.luysterborghs@po.state.ct.us

Maine Public Utilities Commission
18 State House Station
Augusta, ME 04333-0018
Maine.puc@maine.gov

MA Department of Public Utilities
One South Station, 2d Floor
Boston, MA 02110
John.j.keene@state.ma.us

NH Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429
RegionalEnergy@puc.nh.gov

RI Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888
Sscialabba@ripuc.state.ri.us
nucci@puc.state.ri.us
Proberti@puc.state.ri.us
egermani@puc.state.ri.us

Vermont Public Service Board
112 State Street, Drawer 20
Montpelier, VT 05620-2701
pam.stonier@state.vt.us

Raymond Hepper
ISO New England, Inc.
One Sullivan Road
Holyoke, MA 01040-2841
rhepper@iso-ne.com

Gordon Van Welie
ISO New England, Inc.
One Sullivan Road
Holyoke, MA 01040-2841
gvanwelie@iso-ne.com

New England Power Pool
c/o David Doot
Day Pitney LLP
City Place I, 185 Asylum St.
Hartford, CT 06103-3499
dtdoot@daypitney.com

Power Planning Committee
New England Governors Conference, Inc.
76 Summer Street, 2nd Floor
Boston, MA 02110
Charon2@msn.com

Clifton C. Below, President
New England Conference of Public Utilities
Commissioners, Inc.
c/o New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-242910
Clifton.below@puc.nh.gov

William M. Nugent
Executive Director
N.E. Conf. of Public Utilities Commissioners
50 Forest Falls Drive, Suite 6
Yarmouth, ME 04096-6937
director@necpuc.org

Harvey L. Reiter, Esq.
Counsel for New England Conference of
Public Utilities Commissioners, Inc.
c/o STINSON MORRISON HECKER
1150 18th Street, NW
Suite 800
Washington DC 20036-3816
hreiter@stinson.com

Attachment 6

Service List of Participating Transmission Owners

Service List of
Participating Transmission Owners

Bangor Hydro Electric Company

Jeffrey A. Jones, Manager – Transmission Services
Bangor Hydro Electric Company
21 Telcom Drive (P.O. Box 932)
Bangor, ME 04401 (04402-0932)
Attn: Corporate Secretary
Tel: 207-945-5621
Fax: 207-990-6963
legal@bhe.com

Karen M. Redford
Vice President, Corporate & Legal Affairs
Bangor Hydro Electric Company
970 Illinois Avenue (P.O. Box 932)
Bangor, ME 04401 (04402-0932)
Tel: 207-973-2819
Fax: 207-973-2980
kredford@bhe.com

Town of Braintree Electric Light Department

William G. Bottiggi
General Manager
Braintree Electric Light Department
150 Potter Road
Braintree MA 02184
Tel: (781) 348-1010
Fax: (781) 348-1004
wbottiggi@beld.com

Kenneth E. Stone
Energy Services Manager
Braintree Electric Light Department
150 Potter Road
Braintree MA 02184
Tel: (781) 348-1031
Fax: (781) 348-1003
kstone@beld.com

NSTAR Electric Company

Mary E. Grover
Senior Counsel
NSTAR Electric & Gas Corporation
800 Boylston Street, P1700
Boston, MA 02199-8003
Tel: (617) 424-2105
Fax: (617) 424-2733
mary.grover@nstar.com

Paul H. Krawczyk
NSTAR Electric & Gas Corporation
One NSTAR Way, NE 390
Westwood, MA 02090
Tel: (781) 441-8054
Fax: (781) 441-8495
paul.krawczyk@nstar.com

Central Maine Power Company

R. Scott Mahoney
VP - General Counsel
Iberdrola USA Mgmt Corp.
70 Farm View Drive
New Gloucester, ME 04260
Tel: (207)688-6363
Fax: (207)621-4714
Scott.Mahoney@iberdrolausa.com

Catherine P. McCarthy
Bracewell & Giuliani LLP
2000 K Street, NW Suite 500
Washington, DC 20006
Tel: (202) 828-5839
Fax: 800-404-3970
Cathy.mccarthy@bglp.com

Attorney for Central Maine Power Company

Central Vermont Public Service Corporation

Carl D. Scott
77 Grove Street
Rutland, VT 05701
Tel: (802) 747-5534
Fax: (802) 747-2187
cscott@cvps.com

Connecticut Municipal Electric Energy Cooperative &
Connecticut Transmission Municipal Electric Energy Cooperative

Thomas Solinsky
Director, Asset Management
30 Stott Avenue
Norwich, CT 06360
Tel: (860) 889-4088
Fax: (860) 889-8158
tsolinsky@cmeec.org

Patricia Meek
Transco Accountant
30 Stott Avenue
Norwich, CT 06360
Tel: (860) 889-4088
Fax: (860) 889-8158
pmeek@cmeec.org

Robin Kipnis
Assistant General Counsel
30 Stott Avenue
Norwich, CT 06360
Tel: (860) 889-4088
Fax: (860) 889-8158
rkipnis@cmeec.org

The City of Holyoke Gas and Electric Department

James M. Lavelle, Manager
Holyoke Gas & Electric Department
99 Suffolk Street
Holyoke, MA 01040
Tel: (413) 536-9311
Fax: (413) 536-9315
jlavelle@hged.com

Brian C. Beauregard
Superintendent - Electric Division
Holyoke Gas & Electric Department
99 Suffolk Street
Holyoke, MA 01040
Tel: (413) 536-9352
Fax: (413) 536-9353
bbeauregard@hged.com

New Hampshire Transmission, LLC

Gunnar Birgisson
Senior Attorney
New Hampshire Transmission, LLC
801 Pennsylvania Ave., NW, Suite 220
Washington, DC 20004
Tel: (202) 349-3494
Fax: (202) 347-7076
gunnar.birgisson@nee.com

Steven S. Garwood
PowerGrid Strategies, LLC
P.O. Box 37
8 York Lane
Winthrop, Maine 04364
Phone: (207) 377-2781
Cell: (207) 446-3057
Fax: (207) 377-2783
sgarwood@powergridstrategies.com

Green Mountain Power Corporation

Donald J. Rendall, Jr.
Vice President and General Counsel
Green Mountain Power Corporation
163 Acorn Lane
Colchester, VT 05446
Tel: (802) 655-8420
Fax: (802) 655-8419
rendall@greenmountainpower.biz

Massachusetts Municipal Wholesale Electric Company

Michael Lynch
Director, Power Services Division
Massachusetts Municipal Wholesale Electric Company
Moody Street
P.O. Box 426
Ludlow, MA 01056
Tel: (413) 589-0141
Fax: (413) 589-1585
mlynch@mmwec.org

Senior Project Manager, Transmission
Massachusetts Municipal Wholesale Electric Company
Moody Street
P.O. Box 426
Ludlow, MA 01056
Tel: (413) 589-0141
Fax: (413) 589-1585

New England Power Company, d/b/a National Grid

Timothy J Martin
Principal Program Manager
National Grid
40 Sylvan Road
Waltham, MA02451
(781) 907-2417
(781) 907-5700 [fax]
Timothy.martin@nationalgrid.com

Terry L. Schwennesen
Counsel for National Grid
National Grid
40 Sylvan Road
Waltham, MA02451
(401) 480-9051
(781) 907-5722 [fax]
Terry.Schwennesen@us.ngrid.com

New Hampshire Electric Cooperative, Inc.

Steve Kaminski
VP, Power Resources and Access
New Hampshire Electric Cooperative, Inc.
579 Tenney Mountain Highway
Plymouth, NH 03264-3154
Tel: (603) 536-8655
Fax: (603) 536-8682
Kaminskis@nhec.com

Fred Anderson
President/CEO
New Hampshire Electric Cooperative, Inc.
579 Tenney Mountain Highway
Plymouth, NH 03264-3154
Tel: (603) 536-8801
Fax: (603) 536-8682
Andersonf@nhec.com

Northeast Utilities Service Company as agent for: The Connecticut Light and Power Company, Western Massachusetts Electric Company; and Public Service Company of New Hampshire

Phyllis E. Lemell
Assistant General Counsel
Northeast Utilities Service Company
107 Selden Street
Berlin, CT 06037
Tel: (860) 665-5118
Fax: (860) 665-5504
phyllis.lemell@nu.com

Cal Bowie
Manager-NEPOOL And ISO Relations
Northeast Utilities Service Company
780 North Commercial St.
Manchester, NH 03101
Tel: 603-634-2670 (PSNH Energy Park)
Fax: 603-634-2924 (FAX)
calvin.bowie@nu.com

Town of Middleborough Gas & Electric Department

General Manager
32 South Main St.
Middleborough, MA 02346
Tel: (508) 946-3782
Fax: (508) 946-3706
jcrowley@middleborogande.com

Electric Division Manager
Middleborough Gas & Electric Department
37 Wareham St.
Middleborough, MA 02346
Tel: (508) 947-3023
Fax: (508) 946-3709
wtaylor@middleborogande.com

Town of Norwood Municipal Light Department

Malcolm N. McDonald
Superintendent
Town of Norwood Municipal Light Department
206 Central Street, Norwood, MA 02062
Tel: (781) 984-1100
Fax: (781) 769-0660
malcolm@norwoodlight.com

Town of Reading Municipal Light Department

Vincent Cameron
General Manager
Reading Municipal Light Department
230 Ash Street
Reading, MA 01867
Tel: (781) 942-6415
Fax: (781) 942-2409
vcameron@rmld.com

Jane Parenteau
Energy Services Division - Manager
Reading Municipal Light Department
230 Ash Street
Reading, MA 01867
Tel: (781) 942-6415
Fax: (781) 942-2409
jparenteau@mld.com

Taunton Municipal Lighting Plant

Michael Horrigan
General Manager
P. O. Box 870
55 Weir Street
Taunton, MA 02780-0870
Tel: (508) 824-3104
Fax: (508) 823-6931
mikehorrigan@tmlp.com

Kim Meulenaere
Sr. Resource Analyst
P.O. Box 870
55 Weir Street
Taunton, MA 02780-0870
Tel: (508) 824-3178
Fax: (508) 823-6931
kimmeulenaere@tmlp.com

The United Illuminating Company

Laurie P. Lombardi
Director of Revenue and Control
The United Illuminating Company
180 Marsh Hill Road
Orange, CT 06477
Tel: (203) 499-2527
Fax: (203) 499-3728
laurie.lombardi@uinet.com

Unitil Energy Systems, Inc. and Fitchburg Gas and Electric Light Company

Gary Epler
Chief Regulatory Counsel
Fitchburg Gas and Electric Light Company and
Unitil Energy Systems, Inc.
6 Liberty Lane West
Hampton, NH 03842-1720
Tel: (603) 773-6440
Fax: (603) 773-6640
epler@unitil.com

Attorney for Fitchburg Gas and Electric Light Company and Unitil Energy Systems, Inc.

Karen M. Asbury
Director, Regulatory Services
Fitchburg Gas and Electric Light Company and
Unitil Energy Systems, Inc.
6 Liberty Lane West
Hampton, NH 03842-1720
Tel: (603) 773-6441
Fax: (603) 773-6641
asbury@unitil.com

Vermont Electric Cooperative, Inc.

Kevin W. Perry
Manager, Power Supply and Rates
Vermont Electric Cooperative
42 Wescom Road
Johnson, VT 05656
Tel: (802) 730-1209
Fax: (802) 635-7645
kperry@vermontelectric.coop

Craig W. Silverstein
Leonard Street and Deinard
1350 I Street NW Suite 800
Washington, DC 20005
Tel: 202.346.6912
Fax: 202.346.6901
craig.silverstein@leonard.com

Vermont Electric Power Company, Inc. and Vermont Transco, LLC

Karen O'Neill
Vice President, General Counsel and Secretary
Vermont Electric Power Company, Inc.
366 Pinnacle Ridge Road
Rutland, VT 05701
Tel: (802) 770-6474
Fax: (802) 770-6440
koneill@velco.com

Antonia A. Frost
Bruder, Gentile & Marcoux, L.L.P.
1701 Pennsylvania Avenue, N.W.
Suite 900
Washington, D.C. 20006
Telephone: 202/296-1500, ext. 206
Facsimile: 202/296-0627
aafrost@brudergentile.com

Attorney for Vermont Electric Power Company, Inc. and Vermont Transco, LLC

Vermont Public Power Supply Authority

Scott Corse
General Manager
Vermont Public Power Supply Authority
5195 Waterbury-Stowe Road
Waterbury Center, VT 05677
Tel: (802) 244-7678
Fax: (802) 244-6889
scorse@vppsa.com

Chief Financial Officer
Vermont Public Power Supply Authority
5195 Waterbury-Stowe Road
Waterbury Center, VT 05677
Tel: (802) 244-7678
Fax: (802) 244-6889