

July 31, 2009

**By Fed-Ex Overnight Mail**

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

**Re: Annual Informational Filing Regarding ISO Tariff Charges in Effect as of June 1, 2009 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 submits for informational purposes an original and 14 copies of this letter and supporting materials which identify updated rates for regional transmission and scheduling, system control and dispatch services effective as of June 1, 2009 under Section II of the ISO New England Inc. Transmission, Markets and Services Tariff, designated FERC Electric Tariff No. 3 (“ISO Tariff”). The updated charges are based on actual cost data for calendar year 2008 and estimated cost data for calendar year 2009 pursuant to Commission-approved formula rates contained in Attachment F and Schedule 1 under Section II of the ISO Tariff.

**I. Background**

By order issued March 24, 2004 in Docket RT04-2-000, *et al.*, the Commission accepted the formation of the New England RTO (“March 24 Order”).<sup>1</sup> In its November 3, 2004 order in that proceeding, the Commission accepted a comprehensive settlement agreement, subject to conditions, that would terminate the existing Commission-approved NEPOOL Open Access Transmission Tariff and replace it with Section II of the ISO Tariff (“November 3 Order”).<sup>2</sup> In its February 10, 2005 order, the Commission approved the implementation of the New England RTO, including the ISO Tariff, effective as of February 1, 2005 (“February 10 Order”).<sup>3</sup> Finally, on October 31, 2006 and on March 24, 2008, the Commission established the Return on Equity (“ROE”) used to calculate the applicable revenue requirements under Attachment F.<sup>4</sup> Together, these orders are referred to as the “RTO Orders”.

---

<sup>1</sup> *ISO New England, Inc.*, 106 FERC ¶ 61,280 (2004).

<sup>2</sup> *ISO New England, Inc.*, 109 FERC ¶ 61,147 (2004).

<sup>3</sup> *ISO New England, Inc.*, 110 FERC ¶ 61,111 (2005).

<sup>4</sup> *Bangor Hydro-Electric Co., et al.*, Opinion No. 489, 117 FERC ¶ 61,129 (2006); *Order on rehearing*, 122 FERC ¶ 61,265 (2008).

Pursuant to the Commission's RTO Orders and Attachment F of the ISO Tariff, the PTOs are responsible for making annual informational filings with the Commission to reflect the regional formula transmission rates.<sup>5</sup> 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." Also in accordance with Attachment F, a draft of the attached information was posted on the ISO website for stakeholder review no less than 45 days prior to this informational filing.

## II. Charges Resulting from Annual Formula Rate Updates

Pursuant to Attachment F and Schedule 1 of the ISO Tariff, the PTOs are today submitting for informational purposes regional formula transmission charges for Regional Network Service ("RNS"), Through or Out ("TOU") Service, and Scheduling, System Control & Dispatch Service that will be in effect for the period beginning June 1, 2009 through May 31, 2010. In accordance with the Commission's December 5, 2005 order accepting tariff revisions in Docket Nos. ER06-17-000 and EL05-56-000,<sup>6</sup> the enclosed filing includes forecasted revenue requirements associated with projected capital additions to Pool Transmission Facilities ("PTF") and a true-up of the amounts billed in the prior rate year. Specifically, the Attachment F formula rate incorporates forecasted revenue requirements for PTF capital additions expected to be placed in service on or before December 31, 2009. It also incorporates a true-up, with interest computed in accordance with Part 35.19a of the Commission's regulations (18 CFR 35.19a), representing the difference between the PTF revenue requirement based on 2007 actual data, plus 2008 forecasted data, and the revenue requirements for 2008 based on actual data.

Pursuant to Attachment F of the ISO Tariff, the annual formula rates have been updated to reflect actual 2008 cost data, Forecasted Transmission Revenue Requirements associated with projected PTF additions for 2009 (i.e. the Forecast Period), and the Annual True-up including associated interest. This annual update results in a Pool RNS Rate of \$59.95 /kW-year effective June 1, 2009. The new rate represents an increase of \$16.10 from the Pool RNS Rate of \$43.85/kW-year that went into effect on December 1, 2008.<sup>7</sup> Attachments 3 and 4 provide a summary of the forecast and true-up related impacts on regional transmission charges. The annual update to the Schedule 1 formula rate results in a Schedule 1 charge of \$1.52/kW-year effective June 1, 2009. This represents an increase of \$0.28/kW-year over the Schedule 1 charge of \$1.24/kW-year based on 2007 data that went into effect as of December 1, 2008.

Pursuant to Schedule 9 of the ISO Tariff, actual charges to a Transmission Customer for RNS during an eleven year transition period have been based on the individual Local Network RNS Rate for the applicable Local Network from which the Transmission Customer's load is

---

<sup>5</sup> The first such informational filing was submitted to the Commission by the PTOs on May 12, 2005 under Docket Nos. RT04-2-000, et al. for regional rates in effect as of February 1, 2005.

<sup>6</sup> *ISO New England, Inc.* 113 FERC ¶ 61,243 (2005).

<sup>7</sup> The effective rate on December 1, 2008 reflects the third supplement to the July 31, 2008 Annual Informational Filing Regarding ISO Tariff Charges in Docket No. ER08-1328-001 filed with the Commission on June 30, 2009.

served. This transition began on March 1, 1997 and concluded on February 29, 2008.<sup>8</sup> March 1, 2008 marked the completion of the eleven year transition and the RNS rate has now become a true “postage stamp” rate for regional network transmission services throughout New England. The following table shows that the Local Network RNS Rates for each applicable PTO for the period commencing June 1, 2008 through May 31, 2009 are equal to the Pool RNS Rate.

Applicable Participating Transmission Owner	Local Network RNS Rate (\$/kW-yr) 6/1/09 – 5/31/2010
BHE	59.95
NSTAR	59.95
CMP	59.95
FG&E	59.95
NGRID	59.95
NU	59.95
UI	59.95
VTransco	59.95
Pool RNS Rate	59.95

### III. Attachments and Additional Supporting Information

The following supporting information has been provided and is enclosed herewith:

- This Transmittal Letter;
- Attachment 1 - Schedule 9 RNS Rates effective June 1, 2009 – May 31, 2010 based on 2008 actual data and 2009 forecasted data;
- Attachment 2 - PTOs’ Annual Transmission Revenue Requirement calculations pursuant to Attachment F based on 2008 actual data and 2009 forecasted data (including Highgate Transmission Facilities (“HTF”));
- Attachment 3 – Summary of Forecasted Transmission Revenue Requirements associated with projected PTF additions for 2009;
- Attachment 4 – Annual True-up Summary;
- Attachment 5 - Schedule 1 Rates effective June 1, 2009 through May 31, 2010, based on 2008 data;
- Attachment 6 - PTOs’ Annual Revenue Requirement calculations pursuant to Schedule 1, based on 2008 data;
- Attachment 7 - Service List of state regulators and other interested parties; and
- Attachment 8 - List of Participating Transmission Owners sponsoring this informational filing.

---

<sup>8</sup> The Commission initially approved the transition mechanism as part of the April 5, 1999 comprehensive settlement accepted by the Commission in Docket Nos. OA97-237-007, *et al.*, *New England Power Pool*, 88 FERC ¶ 61,140. Schedule 9 as approved by the Commission in the RTO Orders did not disturb these transition arrangements.

The Honorable Kimberly D. Bose, Secretary

Page 4

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 7 identifies the service list of entities to whom this filing has been sent. In addition, Attachment 8 includes a service list of the PTOs making up the PTO AC and sponsoring this filing.

Please indicate receipt of this filing by date stamping and returning a copy of this filing letter in the enclosed pre-posted, pre-addressed envelope.

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 Working Group  
On behalf of the Participating Transmission Owners  
Administrative Committee

Attachments

cc: Persons and Entities identified in Attachments 7 and 8.

**Schedule 9 RNS Rates Effective June 1, 2009 – May 31, 2010  
Based on 2008 Actual Data, 2009 Forecasted Data and Annual True-up**

RNS Rates 6-1-09

PTO  
RNS Rates  
for 6/1/09

RNS PTO	Adjusted Pre1997 RNS Rate	Post-1996 RNS Rate	RNS Rates for June 1, 2009	RNS Rates previously in effect December 1, 2008	Delta
	EE	W'	FF		
/-----\$ / kW-yr.-----/					
NSTAR	14.29199	45.65502	59.94700	43.84661	16.10039
BH	14.29199	45.65502	59.94700	43.84661	16.10039
FGE	14.29199	45.65502	59.94700	43.84661	16.10039
CMP	14.29199	45.65502	59.94700	43.84661	16.10039
NGRID	14.29199	45.65502	59.94700	43.84661	16.10039
NU	14.29199	45.65502	59.94700	43.84661	16.10039
UI	14.29199	45.65502	59.94700	43.84661	16.10039
VTRANSCO	14.29199	45.65502	59.94700	43.84661	16.10039
Pool PTF	14.29199	45.65502	59.94700	43.84661	16.10039

		Enter Transition year ----->		13		
		PTO Annual Input Data		2008		
		Company	Power Supplier (if different than Company)	PTF Revenue Requirements		
				Pre-1997 PTF B1 \$	Post-1996 PTF B2 \$	
1		NSTAR		63,754,747	99,786,467	1
2		Braintree		300,887	1,296,199	2
3		Cambridge (NSTAR Merger)	CES (1)			3
4	*	Hingham		73,279		4
5	*	Hull		25,435		5
6	*	Norwood	NEES (1)	0	2,540,985	6
7		Quincy/Weymouth	NEES (1)			7
8	*	Reading		159,318	234,704	8
9		Bangor Hydro Electric		1,245,472	29,011,281	9
10		Comm. Energy Systems (NSTAR merger)				10
11		Central Maine Power		18,675,428	28,017,880	11
12		Madison				12
13		Middleborough		76,433		13
14	*	Pascoag,RI		15,301		14
15	*	Taunton		543,739		15
16		Tiverton	NEES (1)			16
17		MA Mun. Wholesale Elect. Co				17
18		National Grid		90,794,145	108,698,324	18
19		Ashburnham		10,787		19
20	*	Boylston		13,448		20
21	*	Concord		12,613		21
22	*	CVPS				22
23		Danvers		168,410		23
24	*	French King	NU (1)			24
25		Georgetown		14,687		25
26	*	GMP				26
27		Groton,MA		19,193		27
28	*	Holden		58,143		28
29	*	Hudson		217,024		29
30	*	Ipswich		14,944		30
31	*	Littleton,MA		23,370		31
32	*	Mansfield		118,361		32
33	*	Marblehead		31,563		33
34	*	Middleton		46,373		34
35	*	N. Attleboro		63,640		35
36	*	Paxton		12,710		36
37	*	Peabody		176,377		37
38	*	Princeton				38
39	*	Rowley		1,656		39
40	*	Shrewsbury		95,936		40
41	*	Sterling		25,661		41
42	*	Templeton		31,398		42
43	*	Wakefield		68,477		43
44	*	W.Boylston		29,969		44
45	*	Fitchburg Gas & Electric		260,736	105,468	45
46		Northeast Utilities		87,189,537	466,316,360	46
47		Bolt Hill	CMP (1)			47
48		Chicopee		33,112		48
49	*	Conn. Mun. Elect. Ener. Co-op		223,596	1,244,691	49
50		Holyoke		1,009,413	472,441	50
51		SBNG	NEES (1)			51
52		S.Hadley		73,175		52
53	*	UI S/S	UI (1)			53
54		FPL-NED		6,084,453	1,925,083	54
55		Westfield		111,598		55
56	*	Unital		121,775		56
57		United Illuminating		6,524,288	114,926,533	57
58		VTransco		12,054,209	73,502,937	58
59		New Hampshire Electric Co-op				59
60		MEPCO		1,422,204	273,891	60
61		HTF			4,512,172	61
62		<b>Total</b>		<b>\$292,027,020</b>	<b>\$932,865,416</b>	<b>62</b>
		Check totals		\$0	\$0	
		* These systems do not own PTF; revenue requirement amounts indicate payments made to support PTF owned by other Participants.				

**PTO 2008 12 CP NETWORK LOADS**

<b>Local Networks</b>	<b>2008 Network Load (MW)</b>
NSTAR	4,183.068
Bangor Hydro Electric	252.155
Fitchburg Gas & Electric	65.541
Central Maine Power	1,418.202
National Grid	5,772.527
Northeast Utilities	7,173.054
United Illuminating	715.856
VTransco	852.519
<b>Total</b>	<b>20,432.922</b>

Long Term TOUT (MW)

**0**





ceeding Pre97 limit.			3rd Iteration New cells to adjust for a 'Pre-1997 RNS Rate' (W) exceeding Pre97 limit.													
Adjusted Net RNS Payment DD \$	Adjusted Pre-1997 RNS Rate EE \$/KW YR	Error If Final Rate Exceeds Limits	Pre-1997 RNS Rate \$ over Limits AA \$	Network Load served by Rates within Limits O' MW	Adjustment to Network Loads within Limits BB %	Adjustment to Net RNS Payment CC \$	Adjusted Net RNS Payment DD \$	Adjusted Pre-1997 RNS Rate EE \$/KW YR	Error If Final Rate Exceeds Limits	Post-1996 RNS Rate W' \$/KW YR	RNS Transmission Provider	Adjusted Pre1997 RNS Rate EE \$/KW YR	Post-1996 RNS Rate W' \$/KW YR	Revised Final/Total RNS Rate for Jun-09 FF \$/KW YR	RNS Value currently in effect Dec-08 \$/KW YR	Delta \$/KW YR
59,784,346.19	14.2920	-	\$0.00	4,183	20.4722%	\$0.00	59,784,346.19	14.2920	-	45.6550	NSTAR	14.29199	45.65502	\$59.94700	\$43.84661	\$16.10039
3,603,795.54	14.2920	-	\$0.00	252	1.2341%	\$0.00	3,603,795.54	14.2920	-	45.6550	BH	14.29199	45.65502	59.94700	43.84661	\$16.10039
936,711.01	14.2920	-	\$0.00	66	0.3208%	\$0.00	936,711.01	14.2920	-	45.6550	FGE	14.29199	45.65502	59.94700	43.84661	\$16.10039
20,268,922.08	14.2920	-	\$0.00	1,418	6.9408%	\$0.00	20,268,922.08	14.2920	-	45.6550	CMP	14.29199	45.65502	59.94700	43.84661	\$16.10039
82,500,870.78	14.2920	-	\$0.00	5,773	28.2511%	\$0.00	82,500,870.78	14.2920	-	45.6550	NGRID	14.29199	45.65502	59.94700	43.84661	\$16.10039
102,517,182.02	14.2920	-	\$0.00	7,173	35.1054%	\$0.00	102,517,182.02	14.2920	-	45.6550	NU	14.29199	45.65502	59.94700	43.84661	\$16.10039
10,231,003.40	14.2920	-	\$0.00	716	3.5034%	\$0.00	10,231,003.40	14.2920	-	45.6550	UI	14.29199	45.65502	59.94700	43.84661	\$16.10039
12,184,188.98	14.2920	-	\$0.00	853	4.1723%	\$0.00	12,184,188.98	14.2920	-	45.6550	VTRANSCO	14.29199	45.65502	59.94700	43.84661	\$16.10039
			\$0.00	20,433	100.0000%	\$0.00				45.6550	Pool PTF	\$14.29199	\$45.65502	\$59.94700	\$43.84661	\$16.10039

Transition Schedule





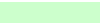

(see note)

Current Values  
In Model

Transition Payment Schedule

Year	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Select Year of Transition ==>	1	2	3	4	5	6	7	8	9	10	11	12
13												
\$0.00	Tie Payment to owners	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1.00	Minimum RN Factor	0.70	0.70	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50	1.00
1.00	Maximum RN Factor	1.30	1.30	1.30	1.30	1.30	1.30	1.27	1.23	1.18	1.12	1.05
100.00	f2 (% of PTF RR)	6.42	25.69	44.95	64.22	83.49	83.49	100.00	100.00	100.00	100.00	100.00
\$14.29	RN Rate	\$1.00	\$4.00	\$7.00	\$10.00	\$13.00	\$13.00	12.18	\$12.50	\$14.33	\$14.29	\$14.29
100	RN % RR	75	80	85	90	95	97.5	100	100	100	100	100
0	RN % MW-Mi	25	20	15	10	5	2.5	0	0	0	0	0
0%	% LN Wires Charge for Load on PTF	100%	80%	60%	40%	20%	20%	0%	0%	0%	0%	0%

From	To
Year 1 = Mar 1, '97	Feb 28, '98
Year 2 = Mar 1, '98	Feb 28, '99
Year 3 = Mar 1, '99	Feb 29, '00
Year 4 = Mar 1, '00	Feb 28, '04
Year 5 = Mar 1, '04	Feb 28, '02
Year 6 = Mar 1, '02	Feb 28, '03
Year 7 = Mar 1, '03	Feb 28, '04
Year 8 = Mar 1, '04	Feb 28, '05
Year 9 = Mar 1, '05	Feb 28, '06
Year 10 = Mar 1, '06	Feb 28, '07
Year 11 = Mar 1, '07	Feb 28, '08
Year 12 = Mar 1, '08	Feb 28, '09

<b>INPUT COLOR CODES:</b>	 March 1 & June 1 rate calculations
	 March 1 rate calculations only
	 June 1 rate calculations only
<b>MISC. COLOR CODES:</b>	 Split rate, Mar 1-\$13, Jun 1 Full PTF ***see note below (see Tariff - Schedule 9)
	 Transmission Provider
	 Amount over Transmission Cap

\*\*\* The formula in this cell must be changed for each June 1 file - the reference sheet name must match the revenue requirement year. **Example for 1999 Revenue Requirements:**  
=IF('PTO XXXX Rev. Req.'!\$C2=2002,'RTG Worksheet'!\$AF\$90,13)

Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,432,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
1	BE	2	17-057-1897	Braintree	67,605	63,437	56,791	53,926	56,961	86,422	80,840	71,560	73,134	52,236	60,064	65,597	788,573	65,714
1	BE	4	07-952-6729	Concord	33,103	30,891	26,884	24,154	30,110	44,548	39,964	34,343	36,125	25,767	29,044	31,387	386,320	32,193
1	BE	5	14-703-0704	Hingham	34,360	31,880	28,796	26,708	28,448	49,592	44,836	39,028	39,564	27,464	30,280	33,152	414,108	34,509
1	BE	6	13-661-7155	Hull	8,970	8,186	6,930	7,304	4,444	10,197	10,771	9,384	7,928	7,302	7,029	9,751	98,196	8,183
1	BE	8	08-421-1572	Norwood (NYPA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	BE	9	08-421-1572	Norwood (NU)	57,510	53,550	48,150	44,685	52,380	78,705	72,405	65,520	66,330	44,820	47,925	52,740	684,720	57,060
1	BE	11	00-695-2626	MECO - Quincy/Wey. (R W)	227,508	217,227	188,515	181,091	163,199	268,809	251,890	190,950	213,996	165,995	195,057	212,099	2,476,336	206,361
1	BE	13	86-703-4654	Reading	81,280	76,640	72,000	66,080	80,320	106,160	104,560	92,240	96,960	69,760	72,560	79,280	997,840	83,153
1	BE	14	17-819-3330	Wellsley	46,013	42,528	37,332	34,204	39,783	65,609	55,991	46,902	50,756	35,182	40,310	44,296	538,906	44,909
1	BE	15	07-382-0680	Belmont (PASNY)	25,345	24,264	21,120	18,927	17,581	32,769	27,775	23,435	24,283	19,053	20,980	23,462	278,994	23,250
2	BHE	16	00-694-9002	Bangor Hydro Electric	269,119	257,785	241,903	221,547	215,734	245,138	261,077	253,712	245,372	237,546	248,623	269,988	2,967,544	247,295
2	BHE	17	00-694-8954	CMP - Herman Sub	5,816	5,510	5,141	4,643	3,601	4,385	4,692	4,178	3,989	4,904	5,274	6,189	58,322	4,860
4	CMP	21	00-694-8954	Central Maine Power	1,436,958	1,352,256	1,301,264	1,189,865	1,165,457	1,352,759	1,505,604	1,361,499	1,376,937	1,303,333	1,361,227	1,473,826	16,180,985	1,348,415
4	CMP	22	11-923-4722	NP - Fox Island	1,825	1,662	1,616	1,332	1,283	1,308	1,588	1,662	1,436	1,572	1,709	1,756	18,749	1,562
4	CMP	23	05-448-1341	NP - Kennebunk	18,447	17,389	15,450	13,318	13,214	16,348	16,576	15,709	14,124	14,167	15,943	18,564	189,249	15,771
4	CMP	24	00-697-9785	Hess - Madison	42,080	45,750	44,270	45,570	41,350	44,390	45,800	45,370	44,230	42,970	34,350	42,020	518,150	43,179
6	NEP	31	00-695-2881	New England Power	173	172	151	155	60	54	73	33	37	93	115	164	1,280	107
6	NEP	32	00-695-2261	Granite St. Elec.(R W)	148,315	142,592	133,668	122,148	140,457	188,030	174,783	163,691	167,566	129,254	139,537	147,762	1,797,803	149,817
6	NEP	34	00-119-3655	Narragansett Electric	1,360,850	1,286,073	1,155,691	1,067,184	1,094,066	1,768,978	1,626,961	1,546,960	1,461,001	1,093,242	1,191,651	1,297,388	15,950,045	1,329,170
6	NEP	35	83-729-7852	Ashburnham	6,648	6,230	5,359	4,610	4,549	5,817	5,802	4,883	4,922	5,758	5,930	6,875	67,383	5,615
6	NEP	36	00-695-1552	Boston Edison Co.	43,828	42,467	40,334	38,550	44,101	59,508	54,299	50,031	51,224	39,322	40,130	42,720	546,514	45,543
6	NEP	37	XX-040-0000	Boylston	6,169	5,725	5,000	4,042	4,123	7,046	6,038	5,191	5,352	4,657	5,161	5,877	64,381	5,365
6	NEP	38	96-258-1922	VELCO - Central Vt Pub. Ser.	9,809	8,926	8,271	7,790	7,159	2,544	10,121	7,961	8,778	8,455	8,728	9,715	98,257	8,188
6	NEP	39	15-596-9157	Danvers	58,551	54,720	48,442	44,841	54,086	71,740	71,251	61,431	66,125	45,965	51,293	55,526	683,971	56,998
6	NEP	40	00-695-4317	Fitchburg Gas & Electric	85,373	78,194											163,567	13,631

Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
6	NEP	41	00-695-6551	NU - French King	10,368	9,890	9,008	8,027	7,251	9,331	8,103	7,623	8,254	6,650	9,316	10,348	104,169	8,681
6	NEP	42	15-596-9983	Georgetown	10,282	9,315	8,581	6,718	7,523	12,731	11,958	9,600	9,242	8,030	8,653	9,834	112,467	9,372
6	NEP	44	15-601-8301	Groton MA	14,558	13,113	12,390	9,654	10,377	17,888	15,333	12,519	13,035	11,461	12,003	13,861	156,192	13,016
6	NEP	45	01-563-5220	NP - Groveland	7,181	6,561	5,949	4,767	5,112	9,664	8,658	7,043	6,698	5,684	6,088	7,171	80,576	6,715
6	NEP	46	87-808-0563	Holden	20,463	18,918	17,009	14,402	14,331	21,634	20,038	17,383	16,726	15,330	17,282	19,751	213,267	17,772
6	NEP	47	10-775-5126	Hudson	61,222	57,890	53,942	51,142	57,418	74,018	70,686	63,518	64,456	51,590	54,194	58,492	718,568	59,881
6	NEP	48	15-586-9563	Ipswich	20,649	18,800	17,173	15,874	17,464	25,623	25,652	20,669	20,026	16,484	17,964	19,131	235,509	19,626
6	NEP	49	79-432-5019	Littleton MA	40,833	38,932	35,476	33,091	37,394	48,022	44,323	40,643	40,556	35,079	31,121	39,295	464,765	38,730
6	NEP	50	09-551-3214	NP - Littleton NH	13,445	13,129	12,352	11,685	11,196	12,421	14,864	12,328	13,159	11,344	12,377	12,961	151,261	12,605
6	NEP	51	95-690-6051	Mansfield	42,178	39,499	35,424	32,371	33,955	54,158	49,061	45,518	44,381	32,602	34,661	38,001	481,809	40,151
6	NEP	53	15-598-9544	Marblehead	19,650	20,268	17,775	14,436	10,316	21,042	22,734	18,108	19,647	16,938	18,513	21,843	221,270	18,439
6	NEP	54	92-933-1452	Massachusetts Development Fin	12,535	12,505	11,809	13,045	16,324	19,750	20,614	20,437	21,409	17,011	18,454	19,622	203,515	16,960
6	NEP	55	01-563-5220	NP - Merrimac	6,057	5,515	4,824	3,579	3,500	6,592	6,717	5,106	4,672	4,589	5,050	5,948	62,149	5,179
6	NEP	56	18-675-8231	Middleton	16,623	15,811	14,602	11,128	15,379	23,829	23,069	19,146	19,959	13,894	14,653	16,260	204,353	17,029
6	NEP	57	13-938-4465	N. Attleboro	46,848	44,080	38,192	33,248	35,040	58,144	50,448	45,872	43,504	34,832	38,608	43,824	512,640	42,720
6	NEP	60	15-582-5391	Paxton	4,635	4,453	3,828	2,929	2,621	4,719	3,884	3,383	3,250	3,967	4,214	4,846	46,729	3,894
6	NEP	61	10-371-6353	Peabody	90,600	81,500	70,800	63,800	75,900	116,400	112,300	94,500	99,500	69,300	77,200	66,500	1,018,300	84,858
6	NEP	62	96-152-2786	NP - Princeton	3,911	3,524	3,031	2,105	1,811	3,325	2,721	2,323	2,234	2,945	3,058	3,710	34,698	2,892
6	NEP	63	11-885-5188	Rowley	8,044	7,301	6,500	6,075	6,524	10,608	10,300	8,210	7,872	6,428	6,940	7,813	92,615	7,718
6	NEP	64	78-451-8870	Shrewsbury	57,597	54,147	47,290	39,878	43,305	68,245	59,720	51,951	53,101	43,908	47,920	54,768	621,830	51,819
6	NEP	65	15-586-0620	Sterling	9,512	9,026	7,920	7,712	9,054	12,158	10,833	10,036	9,496	8,502	8,989	10,106	113,344	9,445
6	NEP	66	02-619-2302	Templeton	10,499	10,523	9,289	8,165	7,726	10,287	9,531	9,012	8,780	9,445	9,798	10,941	113,996	9,500
6	NEP	67	15-415-7622	Wakefield	33,734	31,298	28,342	25,334	28,762	46,049	42,504	36,120	37,498	26,880	30,257	33,063	399,841	33,320
6	NEP	68	12-787-0350	W.Boylston	10,856	10,030	8,870	8,205	8,608	12,983	11,552	9,727	9,989	8,477	9,495	10,342	119,134	9,928
7	NU	70	00-694-8954	CMP - Bolt Hill	41,667	41,777	39,128	35,435	38,254	43,725	44,737	44,318	39,106	28,295	38,632	38,247	473,321	39,443
7	NU	71	11-468-3899	Chicopee	77,300	67,200	58,300	57,600	57,300	93,800	84,700	74,200	76,400	58,800	67,400	76,100	849,100	70,758

Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
7	NU	72	96-165-7079	Conn. Mun. Elec. Enr. Co	307,607	295,329	273,837	265,920	277,589	379,982	367,702	350,630	338,729	256,711	274,356	300,817	3,689,209	307,434
7	NU	73	08-465-0050	Holyoke	60,880	56,841	50,765	47,990	57,623	73,652	70,586	63,764	65,159	50,365	55,786	58,867	712,278	59,357
7	NU	74	00-695-2626	Mass Elec - SBNG (R W)	106,942	95,361	77,479	71,074	74,825	108,428	106,805	92,465	92,317	73,177	83,715	98,157	1,080,745	90,062
7	NU	76	19-548-8630	S.Hadley	23,550	21,765	19,913	17,940	16,791	28,713	25,273	21,485	22,710	17,872	19,165	21,780	256,957	21,413
7	NU	77	00-691-7967	UI S/S	248,136	234,611	205,869	191,158	196,097	333,639	306,574	263,484	255,745	191,642	207,677	228,502	2,863,134	238,595
7	NU	79	11-923-4722	NP - Chester	1,173	1,136	984	855	557	930	834	715	682	899	933	1,117	10,815	901
7	NU	80	12-757-5165	Westfield	62,273	59,383	54,511	50,456	54,575	81,894	75,313	68,747	48,693	52,643	56,689	59,992	725,169	60,431
8	UI	81	00-691-7967	United Illuminating	702,866	665,658	590,659	542,943	601,838	960,248	910,865	804,839	813,474	591,150	635,836	686,293	8,506,669	708,889
9	VELCO/VT Transco	82	00-579-1934	Vermont Electric Power Co	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	NU	83	00-881-9492	NHEC	155,682	142,389	115,619	102,458	86,456	127,009	120,485	111,329	104,259	107,057	143,169	156,735	1,472,647	122,721
8	UI	84	00-691-7090	NU - Hosley Substation	4,298	2,722	2,462	2,700	605	2,074	2,506	3,607	3,521	3,283	3,089	3,197	34,064	2,839
6	NEP	85	00-881-9492	New Hampshire Electric Co-op	2,017	1,766	1,653	1,275	1,004	1,588	1,334	1,517	1,363	1,875	1,925	2,085	19,402	1,617
4	CMP	89	84-173-9824	NP - Gates Formed Fibre	1,999	1,944	1,955	1,948	1,974	2,188	1,972	2,060	2,081	1,953	2,089	1,050	23,213	1,934
6	NEP	91	86-703-4654	North Reading	36,244	32,426	29,868	25,770	31,077	53,818	49,173	40,838	42,135	28,595	30,314	34,754	435,012	36,251
7	NU	94	00-697-1352	Citizens Utilites	3,053	3,003	2,686	2,815	2,438	0	138	151	148	2,797	2,913	3,146	23,288	1,941
7	NU	95	11-923-4722	Ashland	3,781	3,531	2,846	2,567	2,557	3,108	3,066	2,802	2,860	2,732	3,061	3,460	36,371	3,031
7	NU	96	11-923-4722	New Hampton	471	613	628	450	352	429	358	391	452	479	601	585	5,809	484
4	CMP	97	05-448-1341	FPL Energy	859	1,135	6,638	3,779	3,215	631	2,585	1,989	1,189	1,623	2,944	658	27,245	2,270
6	NEP	98	04-661-6033	Taunton	120,140	115,260	103,870	91,770	94,760	159,600	141,540	134,650	129,600	98,010	105,600	117,990	1,412,790	117,733
6	NEP	99	XX-XXX-0001	NP - MBTA - EUA	456	454	211	50	30	39	35	37	48	208	220	223	2,011	168
6	NEP	100	15-597-6665	Middleboro	44,175	40,636	37,831	31,662	32,060	61,639	52,383	49,094	46,139	38,267	40,001	44,254	518,141	43,178
6	NEP	101	06-984-9461	Pascoag	9,563	9,118	8,425	6,969	6,941	12,065	10,376	9,656	9,048	8,235	8,976	9,656	109,028	9,086
6	NEP	102	00-697-1352	Public Service of NH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	NEP	103	01-821-3640	ANP Bellingham	1,961	0	1,528	0	0	0	0	0	0	0	0	0	3,489	291

Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
<b>Total Network Load (kW)</b>					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
<b>Total Network Load (kW)</b>					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
4	CMP	105	16-966-8212	Westbrook Energy Center	1,679	0	0	0	0	0	0	0	0	0	0	0	1,679	140
8	UI	106	84-878-4257	PSEG - Energy Resources & Trading, LLC	0	3,888	3,744	21,312	2,736	0	0	3,456	3,456	3,456	3,456	4,032	49,536	4,128
7	NU	108	00-378-9070	Unitil Energy Systems Inc.	217,078	204,864	185,793	168,412	192,717	269,134	249,040	220,348	221,691	176,073	191,984	212,242	2,509,376	209,115
4	CMP	111	87-972-3468	CMP Constellation Madison Electric Works	5,740	5,642	4,985	4,672	3,808	4,455	4,772	4,317	4,212	4,686	5,428	6,450	59,167	4,931
9	VELCO/VT Transco	113	00-697-1352	Public Service of New Hampshire	27,145	24,742	24,597	22,068	21,770	29,484	28,435	25,750	25,630	18,635	21,488	23,294	293,038	24,420
7	NU	114	XX-XX5-5555	Town of Wolfeboro Municipal Elec Dept	13,541	12,620	10,772	9,796	9,343	13,088	12,409	11,855	10,980	10,179	10,873	12,785	138,241	11,520
9	VELCO/VT Transco	115	00-881-9492	New Hampshire Electric Co-op	3,070	2,399	2,269	1,817	1,575	2,171	1,757	1,576	1,524	1,965	2,050	2,630	24,803	2,067
9	VELCO/VT Transco	116	08-910-3543	Vermont Marble	31,090	23,958	24,572	24,449	29,668	21,961	26,945	29,708	27,657	28,120	23,170	25,219	316,517	26,376
9	VELCO/VT Transco	117	14-660-0585	Vermont Electric Cooperative	78,674	70,546	65,915	58,591	53,257	57,465	58,830	60,244	51,260	65,152	67,068	66,628	753,630	62,803
9	VELCO/VT Transco	118	02-065-4430	Burlington Electric Power	51,190	49,750	49,179	47,462	46,088	66,200	65,929	57,409	63,507	48,030	51,350	53,582	649,676	54,140
9	VELCO/VT Transco	119	11-923-4722	Vermont Public Power Supply Authority	104,025	94,445	85,047	76,948	67,010	83,537	83,365	75,420	79,150	71,981	83,366	90,158	994,452	82,871
9	VELCO/VT Transco	120	96-258-1922	Central Vermont Public Service	400,889	373,209	342,379	317,566	295,610	398,374	384,750	341,955	353,832	329,229	372,583	398,314	4,308,690	359,058
9	VELCO/VT Transco	121	03-647-6141	Green Mountain Power	236,341	227,820	213,962	211,004	214,459	288,635	274,096	249,560	264,255	211,838	226,287	230,627	2,848,884	237,407
7	NU	122	00-695-6551	Western Mass Electric Company	655,440	628,637	560,395	526,683	555,152	776,412	718,407	651,744	671,598	548,884	584,112	625,452	7,502,916	625,243
7	NU	123	00-691-7090	Connecticut Light and Power Co.	4,242,697	3,941,482	3,459,607	3,129,067	3,393,078	5,286,572	4,899,969	4,310,945	4,316,655	3,304,161	3,609,209	3,969,811	47,863,253	3,988,604
7	NU	124	00-697-1352	Public Service of New Hampshire	1,396,891	1,293,093	1,193,773	1,108,566	1,168,437	1,660,255	1,482,324	1,379,647	1,340,180	1,142,946	1,246,985	1,389,492	15,802,589	1,316,882
6	NEP	126	16-035-2865	Merrill Lynch Commodities, Inc.	2,312	0	0	0	2,166	0	0	0	0	0	0	0	4,478	373
6	NEP	128	17-160-5301	Dominion Manchester Street	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
6	NEP	129	16-872-3166	Dominion Brayton Point	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	NEP	130	17-160-5194	Dominion Salem Harbor	6,174	5,643	3,635	0	0	0	0	0	0	0	0	0	15,452	1,288
6	NEP	132	25-990-9513	Brascan Energy Marketing	0	0	306	434	61	20	0	0	408	0	0	0	1,229	102
1	BE	133	00-176-6328	Massport	28,086	27,126	25,443	24,879	27,110	31,926	32,098	28,940	29,583	24,357	26,825	27,837	334,210	27,851
1	BE	136	00-695-1552	NSTAR Electric Co. (NEMASS & Boston)	2,662,528	2,496,716	2,248,796	2,145,845	2,461,674	3,391,150	3,191,261	2,835,066	2,970,117	2,172,174	2,375,039	2,549,048	31,499,414	2,624,951
1	BE	137	00-695-1552	NSTAR Electric Co. (SEMASS)	905,416	840,357	754,501	710,057	669,719	1,111,318	1,135,102	1,081,475	946,091	741,873	792,237	877,993	10,566,139	880,512
1	BE	138	XX-XXX-0001	MBTA - NSTAR (NEMASS & Boston)	65,952	61,738	57,001	46,063	42,586	53,678	53,965	46,762	46,180	43,830	54,862	59,714	632,331	52,694
1	BE	139	XX-XXX-0001	MBTA - NSTAR (SEMASS)	1,898	2,156	1,951	1,927	1,628	1,391	1,275	1,483	1,591	1,713	1,636	1,892	20,541	1,712
6	NEP	140	00-695-2626	Massachusetts Electric (SEMASS)	912,455	856,618	791,430	694,962	724,524	1,261,816	1,113,567	1,023,200	1,017,563	755,743	817,112	906,400	10,875,390	906,283
6	NEP	141	00-695-2626	Massachusetts Electric (WCMASS)	1,649,009	1,582,501	1,439,063	1,313,455	1,403,488	1,981,391	1,849,366	1,624,372	1,641,799	1,357,167	1,466,514	1,597,059	18,905,184	1,575,432
6	NEP	142	00-695-2626	Massachusetts Electric (NEMASS & Boston)	936,600	867,589	793,383	699,090	739,919	1,126,915	1,087,140	870,424	924,454	730,189	799,612	890,164	10,465,479	872,123
6	NEP	143	03-647-6141	Green Mountain Power (New Hampshire)	38,768	35,417	28,095	28,340	27,901	31,566	34,760	30,167	28,599	32,913	36,034	36,319	388,879	32,407
6	NEP	144	03-647-6141	Green Mountain Power (WCMASS)	25,004	21,130	16,023	14,162	9,858	11,966	11,386	10,983	10,448	16,846	25,577	20,492	193,875	16,156
6	NEP	145	XX-XXX-0001	NP MBTA - NEP (SEMASS)	45	69	40	2	1	2	3	3	3	36	18	60	282	24
6	NEP	146	XX-XXX-0001	NP MBTA - NEP (WCMASS)	102	100	87	52	58	69	79	76	79	75	65	87	929	77
6	NEP	147	XX-XXX-0001	NP MBTA - NEP (NEMASS & Boston)	6,566	6,545	6,136	4,755	3,527	3,879	3,043	3,584	3,155	4,763	5,373	6,728	58,054	4,838
6	NEP	150	01-426-7137	Transcanada Power Marketing (NH)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	NEP	151	01-426-7137	Transcanada Power Marketing (WCMASS)	63	109	86	257	257	203	37	68	220	81	75	119	1,575	131
1	BE	152	00-799-8644	NP - Nantucket (R W)	26,707	24,739	18,393	19,435	18,578	22,860	31,999	34,562	25,692	20,342	22,886	24,989	291,182	24,265



Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
1	BE	153	05-448-1341	N EA Bellingham	1,275	1,226	894	1,149	588	0	0	0	0	712	1,348	1,124	8,316	693
1	BE	154	02-606-6550	MATEP, LLC	12,452	14,066	17,828	11,217	15,381	14,826	17,763	20,910	21,880	15,210	11,354	7,809	180,696	15,058
6	NEP	155	02-825-5979	Somerset Power station service	0	0	0	0	0	0	0	0	1,098	0	0	0	1,098	92
6	NEP	156	78-508-7888	BG Dighton Power station service	720	0	300	500	0	0	0	0	0	0	0	800	2,320	193
7	NU	157	80-693-1007	Milford Power	756	2,268	1,404	2,484	0	648	0	0	0	0	2,052	0	9,612	801
15	FGE	158	00-695-4317	Fitchburg Gas & Electric Light Company			73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
7	NU	159	02-825-5979	Devon Off-line Sta. Serv. Load						405	397	397	392	584	781	547	3,503	292
7	NU	160	02-825-5979	Middletown Off-line Sta. Serv. Load						483	1,509	1,835	2,311	3,214	3,511	3,427	16,290	1,358
7	NU	161	02-825-5979	Montville Off-line Sta. Serv. Load						11	971	1,072	1,046	1,338	1,372	1,690	7,500	625
7	NU	162	02-825-5979	Norwalk Harbor Off-line Sta. Serv. Load						0	0	620	633	1,260	1,260	1,190	4,963	414
7	NU	163	04-042-2193	MP2 Off-line Station Service Load						0	0	0	0	0	0	0	0	0
7	NU	164	04-042-2193	MP3 Off-line Station Service Load						0	0	0	0	0	3,013	16,529	0	19,542
9	VELCO/VT Transco	165	02-813-4570	Town of Stowe Electric Dept.										9,745	14,932	15,843	40,520	3,377









Values\_Sorted\_by\_Network\_Load

LOAD VALUE (kW)																		
Local Network ID	Local Network Name				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
1	BE				4,286,008	4,016,727	3,611,325	3,417,651	3,710,490	5,369,960	5,152,495	4,622,560	4,650,210	3,467,790	3,789,436	4,102,170	50,196,822	4,183,068
2	BHE				274,935	263,295	247,044	226,190	219,335	249,523	265,769	257,890	249,361	242,450	253,897	276,177	3,025,866	252,155
4	CMP				1,509,587	1,425,778	1,376,178	1,260,484	1,230,301	1,422,079	1,578,897	1,432,606	1,444,209	1,370,304	1,423,690	1,544,324	17,018,437	1,418,202
6	NEP				6,084,370	5,736,508	5,139,262	4,630,195	4,893,124	7,509,914	6,959,153	6,209,625	6,198,608	4,861,119	5,276,769	5,771,648	69,270,295	5,772,527
7	NU				7,618,918	7,105,903	6,314,309	5,791,726	6,184,141	9,282,317	8,571,597	7,672,944	7,612,746	6,035,121	6,622,765	7,264,141	86,076,628	7,173,054
8	UI				707,164	672,268	596,865	566,955	605,179	962,322	913,371	811,902	820,451	597,889	642,381	693,522	8,590,269	715,856
9	VELCO/VT Transco				932,424	866,869	807,920	759,905	729,437	947,827	924,107	841,622	866,815	784,695	862,294	906,295	10,230,210	852,519
15	FGE				0	0	73,019	70,025	70,074	95,356	85,858	78,581	79,255	70,406	83,038	80,880	786,492	65,541
Total Network Load (kW)					21,413,406	20,087,348	18,165,922	16,723,131	17,642,081	25,839,298	24,451,247	21,927,730	21,921,655	17,429,774	18,954,270	20,639,157	245,195,019	20,432,922
Local Network ID	Local Network Name	Network Load ID	Duns Number	Network Load Name	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Annual Network Load	Average Monthly Network Load

**PTOs' Annual Transmission Revenue Requirement Calculations  
Pursuant to Attachment F  
Based on 2008 Actual Data, 2009 Forecasted Data and Annual True-up**

**ISO Tariff Billing  
PTO Annual Transmission Revenue Requirements  
per OATT Attachment F**

Shading denotes an input

Submitted on:	18 May 2009
Revenue Requirements for (year):	Calendar Year 2008
Customer:	Bangor Hydro-Electric Company
Customer's NABs Number:	002
Name of Participant responsible for customer's billing:	Bangor Hydro-Electric Company
DUNs number of Participant responsible for customer's billing:	006949002

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I =	\$1,032,015 (a)	\$27,405,952 (f)
Total of Attachment F - Section J - Support Revenue	<u>\$0 (b)</u>	<u>\$0 (g)</u>
Total of Attachment F - Section K - Support Expense	<u>\$151,192 (c)</u>	<u>\$0 (h)</u>
Total of Attachment F - Section (L through O)	(\$34,291) (d)	(\$871,660) (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>\$1,148,916 (e)=(a)-(b)-(c)+(d)</u>	<u>\$26,534,292 (j)</u>
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	<u>NA</u>	<u>\$169,839 (k)</u>
Annual True-up (per Attachment C to Attachment F Implementation Rule)	\$96,557 (l)	\$2,307,150 (m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	<u>\$1,245,472 (n)=(e)+(l)</u>	<u>\$29,011,281 (o)=(j)+(k)+(m)</u>
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest).		<u>\$30,256,753 (p) = (n) + (o)</u>



**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**PRE-1997**

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F Reference Section:	Total	Reference
1	Transmission Plant	(A)(1)(a)	6,437,698	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	84,105	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)		6,521,803	
5	Accumulated Depreciation	(A)(1)(d)	644,318	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	626,403	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)	(87,527)	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		5,163,555	
10	Prepayments	(A)(1)(h)	7,130	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	483	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	29,292	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		5,200,460	
II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	(A)	776,646	Worksheet 2
15	Depreciation Expense	(B)	120,013	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)	(594)	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	50,790	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	2,012	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	42,860	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	40,288	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)	151,192	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 ISO Tariff	(N)	(27,305)	from G/L
28	Transmission Rents Received from Electric Property	(O)	(6,986)	Exhibit: Transmission Rents
29	Total Revenue Requirements (Line 14 thru 28)		1,148,916	

**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**POST-1996**

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F	Pre-04	Post-03	Total	Reference	
		Reference					
		<i>Section:</i>					
1	Transmission Plant	(A)(1)(a)	13,336,677	148,444,517	163,643,672	Worksheet 3, line 1 column 5	
2	General Plant	(A)(1)(b)	2,137,960	n/a	2,137,960	Worksheet 3, line 2 column 5	
3	Plant Held For Future Use	(A)(1)(c)	0	n/a	0	Worksheet 3, line 4 column 5	
4	Total Plant (Lines 1+2+3)		15,474,637	148,444,517	165,781,632		
5	Accumulated Depreciation	(A)(1)(d)	1,334,828	15,043,782	16,378,610	Worksheet 3, line 7 column 5	
6	Accumulated Deferred Income Taxes	(A)(1)(e)	1,297,715	14,625,500	15,923,215	Worksheet 3, line 10 column 5	
7	Loss On Reacquired Debt	(A)(1)(f)	0	n/a	0	Worksheet 3, line 11 column 5	
8	Other Regulatory Assets	(A)(1)(g)	(2,224,953)	n/a	(2,224,953)	Worksheet 3, line 14 column 5	
9	Net Investment (Line 4-5-6+7+8)		10,617,141	118,775,235	131,254,854		
10	Prepayments	(A)(1)(h)	181,237	n/a	181,237	Worksheet 3, line 15 column 5	
11	Materials & Supplies	(A)(1)(i)	12,287	n/a	12,287	Worksheet 3, line 16 column 5	
12	Cash Working Capital	(A)(1)(j)	264,206	n/a	264,206	Worksheet 3, line 23 column 5	
13	Total Investment Base (Line 9+10+11+12)		11,074,871	118,775,235	131,712,584		
	II. REVENUE REQUIREMENTS		Post-96	Post-03	Total		
14	Investment Return and Income Taxes	(A)	19,670,405	1,244,028	20,914,433	Worksheet 2	
15	Depreciation Expense	(B)			3,050,751	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)			(15,104)	Worksheet 4, line 5 column 5	
18	Property Tax Expense	(E)			1,291,084	Worksheet 4, line 8 column 5	
19	Payroll Tax Expense	(F)			51,142	Worksheet 4, line 17 column 5	
20	Operation & Maintenance Expense	(G)			1,089,519	Worksheet 4, line 13 column 5	
21	Administrative & General Expense	(H)			1,024,127	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 ISO Tariff	(N)			(694,074)	from G/L	
28	Transmission Rents Received from Electric Property	(O)			(177,586)	Exhibit: Transmission Rents	
29	Total Revenue Requirements (Line 14 thru 28)				26,534,292		

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
PRE-1997**

Shading denotes an input

	CAPITALIZATION 12/31/2006	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 165,454,545	38.19%	7.17%	2.74%	
PREFERRED STOCK	423,900	0.10%	7.58%	0.01%	0.01%
COMMON EQUITY	267,406,490	61.72%	11.64%	7.18%	7.18%
TOTAL INVESTMENT RETURN	\$ 433,284,935	100.01%		9.93%	7.19%

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0993

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

= 
$$\left( \frac{0.0719 + \left( \frac{(-594) + 4,214}{5,200,460} \right) / 0.35}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0390902

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

= 
$$\left( \frac{0.0719 + \left( \frac{(-594) + 4,214}{5,200,460} \right) / 0.0893}{1} \right) + \frac{0.0390902}{0.0893}$$
 \* 0.0893

= 0.0109516

(a)+(b)+(c) Cost of Capital Rate = 0.1493418

	(PTF)	
INVESTMENT BASE	\$ 5,200,460	From Worksheet 1
x Cost of Capital Rate	0.1493418	
= Investment Return and Income Taxes	<u>776,646</u>	To Worksheet 1

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
POST-1996**

Shading denotes an input

	CAPITALIZATION 12/31/2006	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 165,454,545	38.19%	7.17%	2.74%	
PREFERRED STOCK	423,900	0.10%	7.58%	0.01%	0.01%
COMMON EQUITY	267,406,490	61.72%	11.64%	7.18%	7.18%
TOTAL INVESTMENT RETURN	\$ 433,284,935	100.01%		9.93%	7.19%

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0993

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

= 
$$\left( \frac{0.0719 + \left( \frac{(15,104) + 107,109}{131,712,584} \right) / 0.35}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0390915

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

= 
$$\left( \frac{0.0719 + \left( \frac{(15,104) + 107,109}{131,712,584} \right) / 0.0893}{1} \right) + \frac{0.0390915}{0.0893} \times 0.0893$$

= 0.0109519

(a)+(b)+(c) Cost of Capital Rate = 0.1493434

	(PTF)	
INVESTMENT BASE	\$ 131,712,584	From Worksheet 1
x Cost of Capital Rate	0.1493434	
= Investment Return and Income Taxes	<u>19,670,405</u>	To Worksheet 1

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
POST-2003**

Shading denotes an input

	<u>CAPITALIZATION 12/31/2006</u>	<u>CAPITALIZATION RATIOS</u>	<u>COST OF CAPITAL</u>	<u>COST OF CAPITAL</u>	<u>EQUITY PORTION</u>
LONG-TERM DEBT	\$ 165,454,545	38.19%	0.00%	0.00%	
PREFERRED STOCK	423,900	0.10%	0.00%	0.00%	0.00%
COMMON EQUITY	<u>267,406,490</u>	<u>61.72%</u>	<u>1.0%</u>	<u>0.62%</u>	<u>0.62%</u>
TOTAL INVESTMENT RETURN	<u>\$ 433,284,935</u>	<u>100.01%</u>		<u>0.62%</u>	<u>0.62%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0062

(b) Federal Income Tax =  $\left( \frac{\text{R.O.E.}}{1} \times \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}} \right)$   
 =  $\left( \frac{0.0062}{1} \times \frac{0.35}{0.35} \right)$   
 = 0.0033385

(c) State Income Tax =  $\left( \frac{\text{R.O.E.}}{1} + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}} \right) \times \text{State Income Tax Rate}$   
 =  $\left( \frac{0.0062}{1} + \frac{0.0033385}{0.0893} \right) \times 0.0893$   
 = 0.0009353

(a)+(b)+(c) **Cost of Capital Rate** = 0.0104738

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 118,775,235	From Worksheet 1
x Cost of Capital Rate	0.0104738	
= Investment Return and Income Taxes	<u>1,244,028</u>	To Worksheet 1

**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**PRE-1997**

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)
<u>Transmission Plant</u>						
1					6,437,698	Line 1, Worksheet 5
2	34,808,753	10.1868% (a)	3,545,898	2.3719%	84,105	Page 207.96g
3			<u>3,545,898</u>		<u>6,521,803</u>	
4	0		0	2.3719%	0	Page 214
<u>Transmission Accumulated Depreciation</u>						
5	25,026,212		25,026,212	2.3719%	593,597	Page 219.25b
6	20,991,967	10.1868% (a)	2,138,410	2.3719%	50,721	Page 219.28b
7			<u>27,164,622</u>		<u>644,318</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8			(27,450,017) (d)	2.3719%	(651,087)	Page 450 for Page 274/275.2j and for Page 276/277.3j
9			1,040,687 (e)	2.3719%	24,684	Page 234 Footnote
10			<u>(26,409,330)</u>		<u>(626,403)</u>	
11	0	47.3146% (c)	0	2.3719%	0	Page 111.81d
<u>Other Regulatory Assets</u>						
12	(36,225,101)	10.1868% (a)	(3,690,179)	2.3719%	(87,527)	Page 232.31f - Page 278.1f
13	0	(f)	0	2.3719%	0	Excluded in ADIT's above
14	0	47.3146% (c)	0	2.3719%	0	bhe Page 232.15e
15	<u>(36,225,101)</u>		<u>(3,690,179)</u>		<u>(87,527)</u>	
16	2,950,771	10.1868% (a)	300,589	2.3719%	7,130	Page 111.57c
17	20,378		20,378	2.3719%	483	Page 227.8c
<u>Cash Working Capital</u>						
18					42,860	Worksheet 1, Line 20
19					40,288	Worksheet 1, Line 21
20					151,192	Worksheet 1, Line 24
21					234,340	
22					0.125	x 45 / 360
23					<u>29,292</u>	
24						

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Directly assigned to transmission as per the FERC Form 1, page 450; Schedule Page 274 for account 282 and Schedule Page 276 for account 283

(e) Directly assigned to transmission as per the FERC Form 1, page 234 footnote on functionalization

(f) Zero because FAS 109 balances were excluded on Lines 8 &amp; 9

**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**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)
<u>Transmission Plant</u>						
1			0		163,643,672	Line 1, Worksheet 5
2	34,808,753	10.1868% (a)	3,545,898	60.2939%	2,137,960	Page 207.96g
3			<u>3,545,898</u>		<u>165,781,632</u>	
4	0		0	60.2939%	0	Page 214
<u>Transmission Accumulated Depreciation</u>						
5	25,026,212		25,026,212	60.2939%	15,089,279	Page 219.25b
6	20,991,967	10.1868% (a)	2,138,410	60.2939%	1,289,331	Page 219.28b
7			<u>27,164,622</u>		<u>16,378,610</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8			(27,450,017) (d)	60.2939%	(16,550,686)	Page 450 for Page 274/275.2j and for Page 276/277.3j
9			1,040,687 (e)	60.2939%	627,471	Page 234 Footnote
10			<u>(26,409,330)</u>		<u>(15,923,215)</u>	
11	0	47.3146% (c)	0	60.2939%	0	Page 111.81d
<u>Other Regulatory Assets</u>						
12	(36,225,101)	10.1868% (a)	(3,690,179)	60.2939%	(2,224,953)	Page 232(.1f + .38f) - Page 278.1f
13	0	47.3146% (c)	0	60.2939%	0	Excluded in ADIT's above
14	0	47.3146% (c)	0	60.2939%	0	bhe Page 232.15e
15	<u>(36,225,101)</u>		<u>(3,690,179)</u>		<u>(2,224,953)</u>	
16	2,950,771	10.1868% (a)	300,589	60.2939%	181,237	Page 111.57c
17	20,378		20,378	60.2939%	12,287	Page 227.8c
<u>Cash Working Capital</u>						
19					1,089,519	Worksheet 1, Line 20
20					1,024,127	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					2,113,646	
23					0.125	x 45 / 360
24					<u>264,206</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Directly assigned to transmission as per the FERC Form 1, page 450; Schedule Page 274 for account 282 and Schedule Page 276 for account 283

(e) Directly assigned to transmission as per the FERC Form 1, page 234 footnote on functionalization

(f) Zero because FAS 109 balances were excluded on Lines 8 &amp; 9

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
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)
<b>Depreciation Expense</b>						
1	4,887,309		4,887,309	2.3719%	115,922	Page 336.7b
2	1,693,287	10.1868% (a)	172,492	2.3719%	4,091	Page 336.10b
3			5,059,801		120,013	
4	0	47.3146% (c)	0	2.3719%	0	Page 117.64c
5	52,945	47.3146% (c)	25,051	2.3719%	594	Page 266.8f
<b>Property Taxes</b>						
6	4,525,700	47.3146% (c)	2,141,317	2.3719%	50,790	Page 262-263
8			2,141,317		50,790	
<b>Transmission Operation and Maintenance</b>						
9	(12,991,685)		(12,991,685)	2.3719%	(308,150)	Page 321.112b
10	(15,527,129)		(15,527,129)	2.3719%	(368,288)	Page 321.96b
11	728,431		728,431	2.3719%	17,278	Page 321.84b-88b
12					0	Page 321.93b & .98b
13	1,807,013		1,807,013	2.3719%	42,860	
<b>Transmission Administrative and General</b>						
14	10,853,748					Page 323.197b
15	246,744					Page 323.185b
16	1,366,713					Page 350 (351.46[h+k])
17	0					Page 323.191b
18	9,240,291	10.1868% (a)	941,290	2.3719%	22,326	
19	246,744	47.3146% (c)	116,746	2.3719%	2,769	Exhibit: Reg Comission Expenses
20	1,353,751	47.3146% (c)	640,522	2.3719%	15,193	
21	0	47.3146% (c)	0	2.3719%	0	
22	10,840,786		1,698,558		40,288	
23	832,660	10.1868% (a)	84,821	2.3719%	2,012	Footnote (d)
Notes:	(a) Worksheet 5 of 7, line 11 (b) Worksheet 5 of 7, line 3 (c) Worksheet 5 of 7, line 16 (d) Payroll taxes FERC Form 1, page 263.i ,263.1i					
	10,783					
	811,334					
	0					
	10,543					
	832,660					To Line 23
** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.						
<b>Appropriate Property Taxes</b>						
	2,643,175					
	1,882,525					
	4,525,700					To Line 6



**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
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)
<u>Depreciation Expense</u>						
1	4,887,309		4,887,309	60.2939%	2,946,749	Page 336.7b
2	1,693,287	10.1868% (a)	172,492	60.2939%	104,002	Page 336.10b
3			5,059,801		3,050,751	
4	0	47.3146% (c)	0	60.2939%	0	Page 117.64c
5	52,945	47.3146% (c)	25,051	60.2939%	15,104	Page 266.8f
<u>Property Taxes</u>						
6	4,525,700	47.3146% (c)	2,141,317	60.2939%	1,291,084	Page 262-263 FN.1-2
8			2,141,317		1,291,084	
<u>Transmission Operation and Maintenance</u>						
9	(12,991,685)		(12,991,685)	60.2939%	(7,833,194)	Page 321.112b
10	(15,527,129)		(15,527,129)	60.2939%	(9,361,912)	Page 321.96b
11	728,431		728,431	60.2939%	439,199	Page 321.84b-88b
12					0	Page 321.93b & .98b
13	1,807,013		1,807,013	60.2939%	1,089,519	
<u>Transmission Administrative and General</u>						
14	10,853,748					Page 323.197b
15	246,744					Page 323.185b
16	1,366,713					Page 350 (351.46[h+k])
17	0					Page 323.191b
18	9,240,291	10.1868% (a)	941,290	60.2939%	567,540	
19	246,744	47.3146% (c)	116,746	60.2939%	70,391	
20	1,353,751	47.3146% (c)	640,522	60.2939%	386,196	Exhibit: Reg Commission Expenses
21	0	47.3146% (c)	0	60.2939%	0	
22	10,840,786		1,698,558		1,024,127	
23	832,660	10.1868% (a)	84,821	60.2939%	51,142	Footnote (d)
Notes:	(a) Worksheet 5 of 7, line 11 (b) Worksheet 5 of 7, line 3 (c) Worksheet 5 of 7, line 16 (d) Payroll taxes FERC Form 1, page 263.i ,263.1i					
	10,783					
	811,334					
	0					
	10,543					
	832,660					To Line 23
** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.						
<u>Appropriate Property Taxes</u>						
	2,643,175					
	1,882,525					
	4,525,700					To Line 6

**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**PRE-1997**

Shading denotes an input

Line No.		Total	FERC Form 1 Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	6,437,698	ISO Catalog
2	Total Transmission Investment	271,409,921	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	2.3719%	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	984,506	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	984,506	
7	Total Wages and Salaries	12,048,927	Page 354.28b
8	Administrative and General Wages and Salaries	2,384,367	Page 354.27b
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)	9,664,560	
11	Percent Allocation (Line 6/Line 10)	10.1868%	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	271,409,921	Page 207.58g
13	plus Transmission-Related General Plant(Line 2 of Wkst. 3)	3,545,898	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	274,955,819	
15	Total Plant in Service	581,122,869	Page 207.104g
16	Percent Allocation (Line 14 / Line 15)	47.3146%	


**Bangor Hydro-Electric Company (BHE)**  
**Annual Revenue Requirements of PTF Facilities**  
**For Costs In 2008**  
**POST-1996**

Shading denotes an input

Line No.		Total	FERC Form 1 Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	163,643,672	ISO Catalog
2	Total Transmission Investment	271,409,921	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	60.2939%	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	984,506	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	984,506	
7	Total Wages and Salaries	12,048,927	Page 354.28b
8	Administrative and General Wages and Salaries	2,384,367	Page 354.27b
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)	9,664,560	
11	Percent Allocation (Line 6/Line 10)	10.1868%	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	271,409,921	Page 207.58g
13	plus Transmission-Related General Plant(Line 2 of Wkst. 3)	3,545,898	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	274,955,819	
15	Total Plant in Service	581,122,869	Page 207.104g
16	Percent Allocation (Line 14 / Line 15)	47.3146%	

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities  
For Costs In 2008**

**Affiliated Company Wages and Salaries**

 Shading denotes an input

Line		Total
"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

**Annual Revenue Requirements of PTF Facilities  
For Costs In 2008  
PRE-1997**

*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.*

Participant	PTF Supporting Facilities	FERC Form 1	Total	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		<b>6,762</b>
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	115 kV Maine Yankee transmission	332.1(g)		
	<b>115 kV Orrington Substation</b>			
EUA	345 kV Carver - Walpole 331 line			
	345 kV Medway - Bridgewater 344 Line			
	Northern Rhode Island transmission			
NEP	<b>Chester SVC</b>			<b>53,497</b>
	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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		<b>90,932</b>
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	151,192

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

151,192

**Bangor Hydro-Electric Company (BHE)**  
**True-Up for Forecasted Transmission Revenue Requirements of PTF Facilities**

Shading denotes an input

I. ANNUAL TRUE-UP		Period	Attachment F Reference Section:	PRE97	POST 1996	Reference
Line No.						
1	Transmission Revenue Requirements (as billed)	06/08-5/09	Appendix C	\$1,058,067	\$24,365,349	Total ATRR - Prior Year
2	True-up 2007 Actual Annual RR @ 11.64% ROE		(A)(1)(a)	\$1,150,104	\$26,564,500	Summary 0608-0509, line 29
3	Under / (Over) Forecast (Lines 2 - 1)			\$92,037	\$2,199,151	
<hr/>						
11	Total Rate Year Under/(Over) (Line 5 + Line 10)	06/08-5/09		\$92,037	\$2,199,151	

**Bangor Hydro-Electric Company (BHE)**  
**Forecasted Transmission Revenue Requirements of PTF Facilities**

Shading denotes an input

Line No.	Description	Period	Attachment F	POST 1996	Reference
			Reference Section:		
<b>I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS</b>					
1	Forecasted Transmission Plant Additions	2009	Appendix C	\$1,014,123	
2	Carrying Charge Factor		Appendix C	16.75%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			<u>\$169,839</u>	
<b>II. CARRYING CHARGE FACTOR</b>					
4	Investment Return and Income Taxes		(A)	\$20,914,433	Worksheet 1 Post-96, line 14
5	Depreciation Expense		(B)	\$3,050,751	Worksheet 1 Post-96, line 15
6	Amortization of Loss on Reacquired Debt		(C)	\$0	Worksheet 1 Post-96, line 16
7	Investment Tax Credit		(D)	(\$15,104)	Worksheet 1 Post-96, line 17
8	Property Tax Expense		(E)	\$1,291,084	Worksheet 1 Post-96, line 18
9	Payroll Tax Expense		(F)	\$51,142	Worksheet 1 Post-96, line 19
10	Operation & Maintenance Expense		(G)	\$1,089,519	Worksheet 1 Post-96, line 20
11	Administrative & General Expense		(H)	\$1,024,127	Worksheet 1 Post-96, line 21
12	Total Expenses (Lines 4 thru 11)			<u>\$27,405,952</u>	
13	PTF Transmission Plant		(A)(1)(a)	\$163,643,672	Worksheet 1 Post-96, line 1
14	Carrying Charge Factor (Lines 12/13)			<u>16.75%</u>	

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements of PTF Facilities**

Line No.	Attachment F Reference Section:	Pre-97	Post-96	Reference
		Total	Total	
<b>I. INVESTMENT BASE</b>				
1	Transmission Plant	6,437,698	163,643,672	Worksheet 3, line 1 column 5
2	General Plant	84,105	2,137,960	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)	6,521,803	165,781,632	
5	Accumulated Depreciation	644,318	16,378,610	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(626,403)	(15,923,215)	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	0	0	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)	6,503,888	133,479,807	
10	Prepayments	(87,527)	(2,224,953)	Worksheet 3, line 15 column 5
11	Materials & Supplies	7,130	181,237	Worksheet 3, line 16 column 5
12	Cash Working Capital	29,292	264,206	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+10+11+12)	6,452,783	131,700,297	
<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	776,646	20,914,433	Worksheet 2
15	Depreciation Expense	120,013	3,050,751	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	594	15,104	Worksheet 4, line 5 column 5
18	Property Tax Expense	50,790	1,291,084	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	2,012	51,142	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	42,860	1,089,519	Worksheet 4, line 13 column 5
21	Administrative & General Expense	40,288	1,024,127	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	0	0	Worksheet 7
23	Transmission Support Revenue	0	0	Worksheet 7
24	Transmission Support Expense	151,192	0	Worksheet 7
25	Transmission Related Expense from Generators	0	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	0	0	
27	Revenue for ST Trans. Service Under ISO Tariff	(27,305)	(694,074)	Worksheet 1, line 27
28	Transmission Rents Received from Electric Property	(6,986)	(177,586)	Worksheet 1, line 28
29	Total Revenue Requirements (Line 14 thru 28)	1,150,104	26,564,500	



[THIS PAGE INTENTIONALLY LEFT BLANK]

**Bangor Hydro-Electric Company (BHE)**  
**FERC Interest Calculation associated with Under / (Over)**  
**Transmission Revenue Requirements of PTF Facilities**

Pre 97 Under / (Over) \$92,037	Post-96 Under/ (Over) \$2,199,151
-----------------------------------	--------------------------------------

Initial Billing Period	Pre-97 Balance	Post-96 Balance	FERC Monthly Interest Rate	Pre-97 Interest	Post-96 Interest
June-08	\$ 92,037	\$ 2,199,151	0.56%	\$ 515	\$ 12,315
July-08	\$ 92,552	\$ 2,211,466	0.45%	\$ 416	\$ 9,952
August-08	\$ 92,552	\$ 2,211,466	0.45%	\$ 416	\$ 9,952
September-08	\$ 92,552	\$ 2,211,466	0.44%	\$ 407	\$ 9,730
October-08	\$ 93,792	\$ 2,241,100	0.42%	\$ 394	\$ 9,413
November-08	\$ 93,792	\$ 2,241,100	0.41%	\$ 385	\$ 9,189
December-08	\$ 93,792	\$ 2,241,100	0.42%	\$ 394	\$ 9,413
January-09	\$ 94,965	\$ 2,269,114	0.38%	\$ 361	\$ 8,623
February-09	\$ 94,965	\$ 2,269,114	0.34%	\$ 323	\$ 7,715
March-09	\$ 94,965	\$ 2,269,114	0.38%	\$ 361	\$ 8,623
April-09	\$ 96,009	\$ 2,294,074	0.28%	\$ 269	\$ 6,423
May-09	\$ 96,009	\$ 2,294,074	0.29%	\$ 278	\$ 6,653
		<b>Total Interest</b>		\$ 4,520	\$ 107,999
		True-Up		\$92,037	\$2,199,151
		<b>Total TU &amp; Int</b>		<b>\$ 96,557</b>	<b>\$ 2,307,150</b>

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements for Transmission Facilities  
Regulatory Commission Expenses for 2008**

Line	a Description	b Expenses Booked	c Reference
1	Expenses booked to Account 923 (directly related to reg proceedings)	\$ 42,430	Exhibit: Outside Legal Expenses (#923), line 13c
2	Regulatory commission expenses booked to Account 928	\$ 1,366,713	FF1 pg 350.46d
3	Line 2, directly attributable to Transmission		
a	Annual Federal Regulatory Assessment	\$ 122,163	
b	Order 890 Compliance	\$ 42,603	
c	General Transmission	\$ 88,504	
d	ROE ER04-157	\$ 6,868	
e	Rate Formula ER00-981	\$ 10,623	
f	NB Power Complaint EL08-56	\$ 18,504	
g	MEPCO Roll-in ER07-1289	\$ 6,512	
h	ISO-Withdrawal 2008-156	\$ 105,368	
i	CMP MPC 2008-256	\$ 10,539	
j	CMP MPRP 2008-255	\$ 40,382	
4	Account 928 directly related to Transmission	\$ 452,066	
5	2008 FERC Assessment	\$ -	included in line 4, FF1 pg 351.2h
6	2009 pro-forma RTO Amortization Costs (June 1, 2009 through May 31, 2010)	\$ 575,557	Notes, Line 14c
7	6 months of 2008 pro-forma omission of RTO Amortization costs	\$ 283,698	Notes, Line 13c / 2
8	<b>Total</b>	<b>\$ 1,353,751</b>	Line 1+4+5+6+7
9			
10	a	b	c
11	Notes		
12	1) 2007	\$ 545,974	
13	2) 2008	\$ 582,698	\$ 567,396
14	3) 2009	\$ 570,456	\$ 575,557

**Bangor Hydro-Electric Company (BHE)  
Annual Revenue Requirements for Transmission Facilities  
Transmission Rents for 2008**

Line	Line	Miles	Rate (\$/mile/year)		Fee
1	Line 205	5.36	\$	3,600	\$ 19,296
2	Line 246	7.22	\$	3,600	\$ 25,992
3	Line 60	20.3	\$	3,600	\$ 73,080
4	Line 73	2.82	\$	3,600	\$ 10,152
5	Line 78	6.45	\$	3,600	\$ 23,220
6	Line 77	2.57	\$	3,600	\$ 9,252
7	Line 11	6.55	\$	3,600	\$ 23,580
8	<b>Total</b>				<b>\$ 184,572</b>

**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: 5/20/2009

Revenue Requirements for (year): 2008 (not calculated yet example only)

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	= <u>170,726</u> (a)	<u>1,378,461</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>106,423</u> (c)	<u>0</u> (h)
Total of Attachment F - Section L through O	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>277,149</u> (e)-(a)-(b)-(c)-(d)	<u>1,378,461</u> (f)-(g)-(h)-(i)
Forecasted Incremental Transmission Revenue Requirements		<u>0</u> (m)
Annual True-up	<u>22,627</u>	<u>(78,411)</u> (n)
Interest Charge on Annual True-up	<u>1,111</u> (l)	<u>(3,851)</u> (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)	<u>300,887</u> (g)	<u>1,296,199</u> (d)
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:		<u><u>1,597,086</u></u> (j) - (g)-(d)

**Braintree Electric Light Department**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2007 06/08-05/09**

RNS Rate

		Attachment F			
Line No.	I.	Reference	Pre 1997	Post 1996	Reference
	<b>INVESTMENT BASE</b>	Section:			
1	Transmission Plant	I (A)(1)(a)	1,758,281	15,296,050	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	7,281	63,344	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)		<u>1,765,562</u>	<u>15,359,394</u>	
5	Accumulated Depreciation	I (A)(1)(d)	941,169	8,187,635	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)		<u>824,393</u>	<u>7,171,759</u>	
10	Prepayments	I (A)(1)(h)	77	671	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	481	4,182	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	14,061	32,138	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		<u>839,012</u>	<u>7,208,750</u>	
	<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	I (A)	67,121	576,700	Worksheet 2
15	Depreciation Expense	I (B)	50,405	438,497	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)	20,428	177,860	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	791	6,878	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	17,849	155,276	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	11,706	101,831	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)	86,222	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 Tariff	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Properties	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		<u>254,522</u>	<u>1,456,872</u>	
	<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>				
30	Carrying Charge Factor Base Revenue Requirement Numerator			1,625,342	
31	Post-2003 Enhanced Return Addition to Revenue Requirement			-	
32	Total Post-96 PTF Revenue Requirement			1,625,342	
33	Post-96 PTF Transmission Plant in Service			15,296,050	
34	Post-96 Carrying Charge Factor (Post-96 CCF)			9.5%	
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			<u>0</u>	

RNS Rate

**Braintree Electric Light Department  
FERC Interest Calculation associated with Under / (Over)  
True Up and Interest Calculation for 2008**

1 2008 Actual Annual RR			277,149	1,378,461	Input Panel Subtotals
2 2008 Est. Transmission Revenue Requirements (as billed)	6/07-05/08	Appendix C	<u>254,522</u>	<u>1,456,872</u>	ATRR - Prior Year
3 True-up (Over)/Under (Line 1 - Line 2)			22,627	-78,411	

Pre'97  
Post'96

Overcollection/(Undercollection) \$22,627 (\$78,411)
--

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2007	\$22,627	-\$78,411	0.56%	\$127	(\$439)
July 2007	22,754	-78,850	0.45%	102	(\$355)
August 2007	22,754	-78,850	0.45%	102	(\$355)
September 2007	22,754	-78,850	0.44%	100	(\$347)
October 2007	23,059	-79,907	0.42%	97	(\$336)
November 2007	23,059	-79,907	0.41%	95	(\$328)
December 2007	23,059	-79,907	0.42%	97	(\$336)
January 2008	23,347	-80,906	0.38%	89	(\$307)
February 2008	23,347	-80,906	0.34%	79	(\$275)
March 2008	23,347	-80,906	0.38%	89	(\$307)
April 2008	23,604	-81,795	0.28%	66	(\$229)
May 2008	23,604	-81,795	0.29%	68	(\$237)
		Total Interest		\$1,111	-\$3,851
		True-Up		\$22,627	-\$78,411
		<b>Total TU &amp; Int</b>		<b>\$23,738</b>	<b>-\$82,262</b>

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: 20-May-00

Revenue Requirements for (year): Calendar Year 2008

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

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I =	<span style="background-color: yellow;">    </span> (a)	<u>1,378,461</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<span style="background-color: yellow;">    </span> (c)	<u>0</u> (h)
Total of Attachment F - Section (L through O)	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>0</u> (e)=(a)-(b)+(c)+(d)	<u>1,378,461</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:		<u>1,378,461</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)		<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)		<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)		<u>0</u> (h)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)		<u><u>1,378,461</u></u> (l)=(k)+(b)+(g)-(h)



Shading denotes an input

Line No.		Attachment F Reference	Braintree	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	14,285,577	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	40,458	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		14,326,035	
5	Accumulated Depreciation	(A)(1)(d)	7,704,285	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)		6,621,750	
10	Prepayments	(A)(1)(h)	183	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	2,556	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	31,536	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		6,656,025	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	532,482	Worksheet 2a, E56
15	Depreciation Expense	(B)	404,007	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)	185,161	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	4,524	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	153,396	Worksheet 4a, L29
21	Administrative & General Expense	(H)	98,891	Worksheet 4a, L40
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, 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)		1,378,461	

## Braintree Electric Light Department

### Annual Revenue Requirements - 2007 for costs in 2007

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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 109,845,000</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

#### Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{6,656,025} \right) / 0}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{6,656,025} \right) / 0}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 0.0000000

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

#### (PTF)

INVESTMENT BASE	\$ 6,656,025	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>532,482</u>	To Worksheet 1

**Braintree Electric Light Department**

Sheet: Worksheet 3

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)
<u>Transmission Plant</u>						
1	\$ 16,742,504		16,742,504		14,285,577	Worksheet 5, E12 Page 8B line 29(g)
2	\$ 14,693,526	0.3227% (a)	47,416	85.3252%	40,458	
3			<u>16,789,920</u>		<u>14,326,035</u>	
4	0		0	85.3252%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	9,014,095		9,014,095	85.3252%	7,691,295	Page 8A, line 31(g) less Page 16, line 31(g) Page 8B, line 29(g) less Page 17, line 29(g)
6	4,717,725	0.3227% (a)	15,224	85.3252%	12,990	
7			<u>9,029,319</u>		<u>7,704,285</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	17.1877% (c)	0	85.3252%	0	None known
9	0	17.1877% (c)	0	85.3252%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	17.1877% (c)	0	85.3252%	0	None known
<u>Other Regulatory Assets</u>						
12	0	0.3227% (a)	0	85.3252%	0	None known
13	0	17.1877% (c)	0	85.3252%	0	None known
14	0	17.1877% (c)	0	85.3252%	0	
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	66,578	0.3227% (a)	215	85.3252%	183	Page 10, Line 26 MA DTE
17	928,433	0.3227%	2,996	85.3252%	2,556	Page 10, Line 24 MA DTE
<u>Cash Working Capital</u>						
19					153,396	Worksheet 1, Line 20
20					98,891	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					<u>252,287</u>	
23					0.125	x 45 / 360
24					<u>31,536</u>	

(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

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)
<b>Depreciation Expense</b>						
1	472,090		472,090	85.3252%	402,812	Page 16, line 31(d)
2	434,245	0.3227% (a)	1,401	85.3252%	1,195	Page 17, line 29(d)
3			473,491		404,007	
4	0	17.1877% (c)	0	85.3252%	0	None known
5	0	17.1877% (c)	0	85.3252%	0	None known
<b>Property Taxes *</b>						
6	1,239,298	0.171877	213,007	85.3252%	181,749	Page 21, line 33 (b)
7	1,239,298	0.3227% (a)	3,999	85.3252%	3,412	Page 21, line 33 (b)
8			217,006		185,161	
<b>Transmission Operation and Maintenance</b>						
9	180,691		180,691	0.853252	154,175	Page 40, line 50(b)
10	0		0	0.853252	0	Page 40, line 38(b)
11	0		0	0.853252	0	Page 40, line 34(b)
12	913		913	0.853252	779	Page 40, line 35(b) 40(b)
13	179,778		180,691	85.3252%	153,396	
<b>Transmission Administrative and General</b>						
14	7,481,655					Page 42, line 5(b)
15	544,596					Page 41, line 47(b)
16	0					Page 41, line 50(b)
17	28,290					assumed none
18	6,908,769	0.3227% (a)	22,295	85.3252%	19,023	
19	544,596	17.1877% (c)	93,604	85.3252%	79,868	
20	0	17.1877% (c)	0	85.3252%	0	
21	0	17.1877% (c)	0	85.3252%	0	
22	7,453,365		115,899		98,891	
23	1,643,121	0.3227% (a)	5,302	85.3252%	4,524	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	14,285,577	Per Braintree Workpapers Page 8A, line 31(g)
2	Total Transmission Investment	16,742,504	
3	Percent Allocation (Line 1/Line 2)	85.3252%	

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	25,106	See BELD General Ledger Worksheet 6 of 7
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	25,106	
7	Total Wages and Salaries	8,198,127	Page 42, line 24 ( c ) Page 41, line 43( b ) Worksheet 6
8	Administrative and General Wages and Salaries	417,994	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,780,133	
11	Percent Allocation (Line 6/Line 10)	0.3227%	

**Plant Allocation Factor**

12	Total Transmission Investment	16,742,504	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	47,416	
14	= Revised Numerator (Line 12 + Line 13)	16,789,920	
15	Total Plant in Service	97,685,854	Page 8B, line 30 ( g )
16	Percent Allocation (Line 14 / Line 15)	17.1877%	

## Affiliated Company Wages and Salaries

Shading denotes an input

Line		<b>Braintree</b>
"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		0

BRAINTREE

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		0
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Seabrook				0
Total =			0	0

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

**PRE 97**

Shading denotes an input

Submitted on: 20-May-08

Revenue Requirements for (year): Calendar Year 2008

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

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I =	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">170,726</span> (a)	<u>                    </u> (f)
Total of Attachment F - Section J - Support Revenue	<u>                    0</u> (b)	<u>                    0</u> (g)
Total of Attachment F - Section K - Support Expense	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">106,423</span> (c)	<u>                    0</u> (h)
Total of Attachment F - Section (L through O)	<u>                    0</u> (d)	<u>                    0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>          277,149</u> (e)=(a)-(b)+(c)+(d)	<u>                    0</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:		<u>          277,149</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)		<u>                    0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)		<u>                    0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)		<u>                    0</u> (h)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)		<u>          277,149</u> (l)=(k)+(b)+(g)-(h)



Shading denotes an input

Line No.		Attachment F Reference	Braintree	Reference
	<u>I. INVESTMENT BASE</u>			
1	Transmission Plant	(A)(1)(a)	1,758,281	Worksheet 3a, L10
2	General Plant	(A)(1)(b)	4,980	Worksheet 3a, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3a, L14
4	Total Plant (Lines 1+2+3)		1,763,261	
5	Accumulated Depreciation	(A)(1)(d)	948,250	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)		815,011	
10	Prepayments	(A)(1)(h)	23	Worksheet 3a, L34
11	Materials & Supplies	(A)(1)(i)	315	Worksheet 3a, L36
12	Cash Working Capital	(A)(1)(j)	17,184	Worksheet 3a, 44
13	Total Investment Base (Line 9+10+11+12)		832,533	
	<u>II. REVENUE REQUIREMENTS</u>			
14	Investment Return and Income Taxes	(A)	66,603	Worksheet 2a, E56
15	Depreciation Expense	(B)	49,725	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)	22,790	Worksheet 4a, L21
19	Payroll Tax Expense	(F)	557	Worksheet 4a, L42
20	Operation & Maintenance Expense	(G)	18,880	Worksheet 4a, L29
21	Administrative & General Expense	(H)	12,171	Worksheet 4a, L40
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	106,423	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)		277,149	
			170,726	

**Braintree Electric Light Department**

**Annual Revenue Requirements - 2006  
for costs in 2006**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/2007</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 109,845,000</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{832,533} \right) / 0}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{832,533} \right) / 0}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 0.0000000

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 832,533	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>66,603</u>	To Worksheet 1

**Braintree Electric Light Department**

Sheet: Worksheet 3

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)
<u>Transmission Plant</u>						
1	\$ 16,742,504		16,742,504		1,758,281	Worksheet 5, E12 Page 8B line 29(g)
2	\$ 14,693,526	0.3227% (a)	47,416	10.5019%	4,980	
3			<u>16,789,920</u>		<u>1,763,261</u>	
4	0		0	10.5019%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	9,014,095		9,014,095	10.5019%	946,651	Page 8A, line 31(g) less Page 16, line 31(g) Page 8B, line 29(g) less Page 17, line 29(g)
6	4,717,725	0.3227% (a)	15,224	10.5019%	1,599	
7			<u>9,029,319</u>		<u>948,250</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	17.1877% (c)	0	10.5019%	0	None known
9	0	17.1877% (c)	0	10.5019%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	17.1877% (c)	0	10.5019%	0	None known
<u>Other Regulatory Assets</u>						
12	0	0.3227% (a)	0	10.5019%	0	None known
13	0	17.1877% (c)	0	10.5019%	0	None known
14	0	17.1877% (c)	0	10.5019%	0	
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	66,578	0.3227% (a)	215	10.5019%	23	Page 10, Line 26 MA DTE
17	928,433	0.3227%	2,996	10.5019%	315	Page 10, Line 24 MA DTE
<u>Cash Working Capital</u>						
19					18,880	Worksheet 1, Line 20
20					12,171	Worksheet 1, Line 21
21					106,423	Worksheet 1, Line 24
22					<u>137,474</u>	
23					0.125	x 45 / 360
24					<u>17,184</u>	

(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

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)
<u>Depreciation Expense</u>						
1	472,090		472,090	10.5019%	49,578	Page 16, line 31(d)
2	434,245	0.3227% (a)	1,401	10.5019%	147	Page 17, line 29(d)
3			473,491		49,725	
4	0	17.1877% (c)	0	10.5019%	0	None known
5	0	17.1877% (c)	0	10.5019%	0	None known
<u>Property Taxes *</u>						
6	1,239,298	0.171877	213,007	10.5019%	22,370	Page 21, line 33 (b)
7	1,239,298	0.3227% (a)	3,999	10.5019%	420	Page 21, line 33 (b)
8			217,006		22,790	
<u>Transmission Operation and Maintenance</u>						
9	180,691		180,691	0.105019	18,976	Page 40, line 50(b)
10	0		0	0.105019	0	Page 40, line 38(b)
11	0		0	0.105019	0	Page 40, line 34(b)
12	913		913	0.105019	96	Page 40, line 35(b) 40(b)
13	179,778		180,691	10.5019%	18,880	
<u>Transmission Administrative and General</u>						
14	7,481,655					Page 42, line 5(b)
15	544,596					Page 41, line 47(b)
16	0					Page 41, line 50(b)
17	28,290					assumed none
18	6,908,769	0.3227% (a)	22,295	10.5019%	2,341	
19	544,596	17.1877% (c)	93,604	10.5019%	9,830	
20	0	17.1877% (c)	0	10.5019%	0	
21	0	17.1877% (c)	0	10.5019%	0	
22	7,453,365		115,899		12,171	
23	1,643,121	0.3227% (a)	5,302	10.5019%	557	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	1,758,281	Per Braintree Workpapers Page 8A, line 31(g)
2	Total Transmission Investment	16,742,504	
3	Percent Allocation (Line 1/Line 2)	<u>10.5019%</u>	


**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	25,106	See BELD General Ledger Worksheet 6 of 7
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	25,106	
7	Total Wages and Salaries	8,198,127	Page 42, line 24 ( c ) Page 41, line 43( b ) Worksheet 6
8	Administrative and General Wages and Salaries	417,994	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	7,780,133	
11	Percent Allocation (Line 6/Line 10)	<u>0.3227%</u>	

**Plant Allocation Factor**

12	Total Transmission Investment	16,742,504	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	47,416	
14	= Revised Numerator (Line 12 + Line 13)	16,789,920	
15	Total Plant in Service	97,685,854	Page 8B, line 30 ( g )
16	Percent Allocation (Line 14 / Line 15)	<u>17.1877%</u>	

## 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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		\$1,186
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			\$11,037
	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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		\$20,226
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		\$17,306
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			\$14,184
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Seabrook				\$42,484
Total =			0	106,423

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

ISO-NE Tariff Billing						
PTO Annual Transmission Revenue Requirements						
per OATT Attachment F						
Submitted on:	May 18, 2009					
Revenue Requirements for (test year):	Calendar Year 2008					
Rates Effective for the period:	June 1, 2009					
through:	May 31, 2010					
Customer:	Central Maine Power Company					
Customer's NABs Number:	06					
Name of Participant responsible for customer's billing:	Central Maine Power Company					
DUNs number of Participant responsible for customer's billing:	006948954					
					<b>Pre-97 Revenue Requirements</b>	<b>Post-96 Revenue Requirements</b>
Total of Attachment F - Sections A through I	=	\$ 18,964,803	(a)		\$ 23,198,467	(f)
Total of Attachment F - Section J - Support Revenue		596,141	(b)		-	(g)
Total of Attachment F - Section K - Support Expense		708,244	(c)		-	(h)
Total of Attachment F - Section (L through O)		(772,749)	(d)		(914,521)	(i)
Sub Total - Sum (A through I) - J + K + (L through O)		18,304,157	(e)=(a)-(b)+(c)+(d)		22,283,946	(j)
Forecasted Transmission Revenue Requirements (per Appendix C to Attachment F Implementation Rule)		N/A			4,924,194	(k)
Annual True-up (per Appendix C to Attachment F Implementation Rule)		371,270	(l)		809,740	(m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)		\$ 18,675,428	(n)=(e)+(l)		\$ 28,017,880	(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)					\$ 46,693,308	(p) = (n)+(o)





CMP							
Annual Revenue Requirements of PTF Facilities							
2007							
		Attachment F	PRE97	POST 1996	TOTAL		
Line No.	I. INVESTMENT BASE	Reference					Reference
		Section:					
1	Transmission Plant	(A)(1)(a)	\$ 114,113,573	\$ 65,256,238	\$ 179,369,811		Worksheet 3, line 1&2 c
2	General Plant	(A)(1)(b)	3,777,631	2,160,254	5,937,885		Worksheet 3, line 3 colu
3	Plant Held For Future Use	(A)(1)(c)	575,431	329,063	904,494		Worksheet 3, line 5 colu
4	Total Plant (Lines 1+2+3)		118,466,635	67,745,555	186,212,190		
5	Accumulated Depreciation	(A)(1)(d)	54,676,002	31,266,707	85,942,709		Worksheet 3, line 8 colu
6	Accumulated Deferred Income Taxes	(A)(1)(e)	8,355,880	4,778,346	13,134,226		Worksheet 3, line 11 co
7	Loss On Reacquired Debt	(A)(1)(f)	482,805	276,094	758,899		Worksheet 3, line 12 co
8	Other Regulatory Assets	(A)(1)(g)	556,464	318,216	874,680		Worksheet 3, line 16 co
9	Net Investment (Line 4-5-6+7+8)		56,474,022	32,294,812	88,768,834		
10	Prepayments	(A)(1)(h)	140,489	80,339	220,828		Worksheet 3, line 17 co
11	Materials & Supplies	(A)(1)(i)	758,419	433,705	1,192,124		Worksheet 3, line 18 co
12	Cash Working Capital	(A)(1)(j)	697,030	390,742	1,087,773		Worksheet 3, line 25 co
13	Total Investment Base (Line 9+10+11+12)		\$ 58,069,960	\$ 33,199,598	\$ 91,269,559		
	II. REVENUE REQUIREMENTS						
14	Investment Return and Income Taxes	(A)	\$ 8,858,532	\$ 5,261,504	\$ 14,120,036		Worksheet 2
15	Depreciation Expense	(B)	3,014,732	1,723,987	4,738,719		Worksheet 4, line 3, col
16	Amortization of Loss on Reacquired Debt	(C)	70,325	40,215	110,540		Worksheet 4, line 4, col
17	Investment Tax Credit	(D)	(57,697)	(32,995)	(90,692)		Worksheet 4, line 5, col
18	Property Tax Expense	(E)	1,284,981	734,822	2,019,803		Worksheet 4, line 6, col
19	Payroll Tax Expense	(F)	-	-	-		Worksheet 4, line 22, cd
20	Operation & Maintenance Expense	(G)	3,878,385	2,217,871	6,096,256		Worksheet 4, line 11, cd
21	Administrative & General Expense	(H)	1,587,936	908,068	2,496,004		Worksheet 4, line 21, cd
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-		Attachment 4, line 6
23	Transmission Support Revenue	(J)	(617,373)	-	(617,373)		Worksheet 6
24	Transmission Support Expense	(K)	727,293	-	727,293		Worksheet 6
25	Transmission Related Expense from Generators	(L)	-	-	-		Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	-	-	-		
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(796,848)	(455,680)	(1,252,528)		Attachment 7
28	Transmission Rents Received from Electric Property	(O)	-	-	-		Attachment 6
29	Total RNS Revenue Requirements before Forecast, Annual True-up and Assoc. Interest (Line 14 thru 28)		\$ 17,950,266	\$ 10,397,792	\$ 28,348,058		
30	Forecasted PTF Revenue Requirements - 2007		-	11,114,318	11,114,318		
31	Total RNS Rev Req'ts subject to Annual True-up		\$ 17,950,266	\$ 21,512,110	\$ 39,462,376		
32	PY true-up		(662,039)	(105,070)	(767,109)		
33	Total RNS-6/1/08-5/31/09		\$ 17,288,227	\$ 21,407,040	\$ 38,695,267		











**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Worksheet or FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	9,959,867		9,959,867	26.8346%	2,672,691	w/s 17, line 2
2	4,078,695	7.5677% (a)	308,663	26.8346%	82,828	w/s 17, line 6
3			10,268,530		2,755,519	
4	753,453	27.2176% (c)	205,072	26.8346%	55,030	Page 117.64c
5	(714,950)	27.2176% (c)	(194,592)	26.8346%	(52,218)	Page 266.8f
<u>Property Taxes</u>						
6	3,906,148		3,906,148	26.8346%	1,048,199	See note for p. 262.14i on page 450.1
7	-	7.5677% (a)	-	26.8346%	-	
8	3,906,148		3,906,148		1,048,199	
9	-	- (d)	-	-	-	
<u>Transmission Operation and Maintenance</u>						
10	79,181,522					w/s 17, line 8
11	62,162,711					Page 321.96b/332/ws 11, line 17
12	3,529,738					Page 321.84-88b
13	546,917					ws 11, line 25
14	12,942,156		12,942,156	26.8346%	3,472,976	
<u>Transmission Administrative and General</u>						
15	43,594,777	7.5677% (a)	3,299,122			w/s 9, line 28
16	320,246	27.2176% (c)	87,163			w/s 9, line 31
17	2,622,750	100.00%	2,622,750			w/s 9, lines 14 & 17
18	46,537,773		6,009,035	26.8346%	1,612,501	
(a) Worksheet 5 of 8, line 11						
(b) Worksheet 5 of 8, line 3						
(c) Worksheet 5 of 8, line 16						
(d) Payroll taxes - FERC Form 1, page 263 lines 3.5&9 col i&l are recorded in acct 184 and then cleared and properly functionalized to the appropriate accounts.						
** Subtract Accounts #566 & #567 from O&M Expense to the extent that they include PTF Support Payments.						



**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Line No.				RNS Rate Worksheet or FERC Form 1 Reference
	<b><u>PTF Transmission Plant Allocation Factor</u></b>			
		Pre 1997		
1	PTF Transmission Investment	112,568,567		w/s 15
2	Total Transmission Investment	419,489,665		w/s 17, line 3 & w/s 15
3	Percent Allocation (line 1/2)	26.8346%		
	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	3,680,976		w/s 17, line 1
5	Affiliated Company Transmission Wages and Salaries	-		
6	Total Transmission Wages and Salaries (line 4+ 5)	3,680,976		
7	Total Wages and Salaries	55,693,751		Page 354.28b + line 5
8	Administrative and General Wages and Salaries	7,053,295		Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	-		
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	48,640,456		
11	Percent Allocation (line 6/10)	7.5677%		
	<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment (excluding capital leases)	419,489,665		ws 5 line 2
13	Transmission Related General Plant	11,821,771		ws 3 line 2
14	Total Transmission Related Plant	431,311,436		
15	Total Electric Plant in Service (excludes capital leases)	1,584,677,227		Page 207.104g
16	Percent Allocation (line 14/15)	27.2176%		

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Affiliated Company Wages and Salaries						
Line						
"Affiliated" Transmission Wages and Salaries			Transmission Wages by 3 digit FERC			
#560 - 573						
				560	720,825	
1	560	-		561-561.4	1,987,873	w/s 17 line 1b
				561.5-561.8	90,539	
2	562	-		562	419,135	
3	564	-		563	90,088	
4	566	-		564	1,136	
5	568	-		566	784,106	
				567	-	
6	569	-		568	157,825	
7	570	-		569	50,994	
8	571	-		570	1,163,611	
9	572	-		571	168,673	
10	573	-		572	28,641	
11 = 1 thru 10	Total Transmission	-		573	5,402	
					5,668,849	w/s 17, line 1a
12 = Total "Affiliated" Wages and Salaries			-			
Less "Affiliated" Administrative and General Salaries						
#920 - 935						
13	920	-				
14	921	-				
15	923	-				
16	925	-				
17	926	-				
18	928	-				
19	930	-				
20	935	-				
21 = 13 thru 20		-				
22 = 12 less 21	Total "Affiliated" less A&G	-		To Worksheet 5		



**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

<b>Summary of CMP System Monthly Coincident Peaks</b>													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Average
<b>Network Load Customer</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Network Load (kW)</b>	<b>* Monthly Average Network Load (kW)</b>
<b>Central Maine Power</b>	1,436,958	1,352,256	1,301,264	1,189,865	1,165,457	1,352,759	1,505,604	1,361,499	1,376,937	1,303,333	1,361,227	1,473,826	1,348,415
Fox Island (NP)	1,825	1,662	1,616	1,332	1,283	1,308	1,588	1,662	1,436	1,572	1,709	1,756	1,562
Kennebunk (NP)	18,447	17,389	15,450	13,318	13,214	16,348	16,576	15,709	14,124	14,167	15,943	18,564	15,771
Gates Formed Fiber (NP)	1,999	1,944	1,955	1,948	1,974	2,188	1,972	2,060	2,081	1,953	2,089	1,050	1,934
Madison Electric Works	5,740	5,642	4,985	4,672	3,808	4,455	4,772	4,317	4,212	4,686	5,428	6,450	4,931
Hess-Madison	42,080	45,750	44,270	45,570	41,350	44,390	45,800	45,370	44,230	42,970	34,350	42,020	43,179
Westbrook Energy Center	1,679	-	-	-	-	-	-	-	-	-	-	-	140
FPL Energy	859	1,135	6,638	3,779	3,215	631	2,585	1,989	1,189	1,623	2,944	658	2,270
<b>Total</b>	<b>1,509,587</b>	<b>1,425,778</b>	<b>1,376,178</b>	<b>1,260,484</b>	<b>1,230,301</b>	<b>1,422,079</b>	<b>1,578,897</b>	<b>1,432,606</b>	<b>1,444,209</b>	<b>1,370,304</b>	<b>1,423,690</b>	<b>1,544,324</b>	<b>1,418,203</b>

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

	Acc't	Description	Amount	
1	920	Administrative and General Salaries	9,685,690	
2	921	Office Supplies and Expenses	1,708,855	
3	922	Less Administrative Expenses Transferred	(566,109)	
4	923	Outside Services	17,348,915	
5	924	Property Insurance	320,246	
6	925	Injuries and Damages	1,053,352	
7	926	Employee Pensions and Benefits	2,184,995	
8	928	Regulatory Commissions Expense	6,795,354	-
9	930.1	General Advertising	639,779	
10	930.2	Miscellaneous General Expense	9,598,593	
11	931	Rents	706,750	
12	935	Maintenance of General Plant	1,873,736	
13		Total Admin & Gen'l Exp.	51,350,156	Page 323.197b
14		FERC assessments - Transmission (directly assigned)	1,539,332	to worksheet 4, line 17, column 1
15		FERC assessments - subject to plant allocation factor	-	FF1 page 350.d
16		TOTAL FERC ASSESSMENTS (14+15)	1,539,332	FF1 page 350.d
17		State assessments - Transmission (directly assigned)	1,083,418	FF1 page 350.d
18		Total State Assessments	5,256,022	FF1 page 350.d
19	928	Total Regulatory Commissions Expense: (16+18) & from line 8	6,795,354	FF1 page 350.d, line 46
20		General Advertising - Transmission related	-	
21		Non-Transmission related General Advertising Exp.	639,779	
22	930.1	Total General Advertising Exp. ( line 9)	639,779	
<b>Summary of Attachment F treatment of A&amp;G</b>				
23		Total A&G (line 13)	51,350,156	
24	924	less Property Insurance (line 5)	(320,246)	
25	928	less Regulatory Commissions Exp. (line 19)	(6,795,354)	
26	930.1	less Non-Trans. General Advertising Exp. (line 9)	(639,779)	
27	920-935	less EPRI Expenses	-	
28		A&G subject to Wages and Salaries Allocation Factor:	43,594,777	to worksheet 4, line 15, column 1
29		Property Insurance (line 5)	320,246	
30		Regulatory Commissions Exp. - FERC assessments (line 15)	-	
31		Total A&G subject to Plant Allocation Factor	320,246	to worksheet 4, line 16, column 1

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Party Billed	Facility/Nature of Revenues	RNS Rate Worksheet Reference	PTF	Non-PTF	Total	FERC Account
	<b>Support</b>					
1 MEPCO	Section 375/392	ws 7, line 5, col. (a)	(\$5,226)	-	(\$5,226)	454
2 Maine Yankee	Section 69	ws 7, line 4, col. (a)	-	-	-	454
3 WF Wyman #4 Joint Owners	Sections 164-167	ws 7, line 3, col. (a)	(225,984)	-	(225,984)	454
4 WF Wyman #4 Joint Owners	Section 386	ws 7, line 2, col. (a)	(364,931)	(523,628)	(888,559)	454
5 FPL			-	(138,037)	(138,037)	454
6 PSNH	Section 214 (from Kimball Rd substation)		-	(60,729)	(60,729)	454
7						
8	Total Support Revenues	ws 7, line 11, col. (a)	(\$596,141)	(\$722,393)	(\$1,318,534)	
9						
10	<b>Wheeling</b>					
11 Jurisdictional Sales			(92,253,911)	\$ -	(92,253,911)	
12 RNS, TOUT, Sch 1			(38,900,285)	-	(38,900,285)	456
13 HVDC - Sch 20A-CMP				(5,718,472)	(5,718,472)	456
14						
15	Total Wheeling Revenues		(\$131,154,196)	(\$5,718,472)	(\$136,872,668)	FF 1 page 330, col n.
16						
17	Total Transmission Wheeling/Support Revenues		(\$131,750,337)	(\$6,440,865)	(\$138,191,202)	
18						
19						
20						
21 RNS			33,004,730	450 Notes for FF1 p.328, line 24		
22 SCH 1			4,208,285			
23 TOUT			1,687,270			
24 TOTAL		line 12, above	38,900,285			

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Party Paid	facility/Nature of Expenses	RNS Rate	PTF	Non-PTF	Total	FERC Account
	<b>Support</b>	Worksheet Reference				
1 Boston Edison	7.1205 % of the cost of service for HQ Ph II, AC	ws 7, line 1, col b	\$ 31,679	-	\$31,679	566
2 NEP	NEP Ph II, AC -O&M		148,827	-	\$148,827	566
3	NEP Ph II, AC -RENTS		115,803	-	\$115,803	567
4	NEP Ph II, AC -INTEREST		161,327	-	\$161,327	431
5	NEP Ph II, AC -TOTAL	ws 7, line 8, col b	425,956	-	\$425,956	
6	NHH- Chester SVC	ws 7, line 7, col b	250,609	-	\$250,609	566
7						
8	Total Support Expenses	ws 7, line 11, col b	\$ 708,244	-	\$708,244	
9						
10	<b>Wheeling</b>					
11						
12 ISO-NE	Charges under the OATT		59,889,611		\$59,889,611	lines 28-35 below
13 Bangor Hydro	Firm PTP Reservation for Energy Transferred to Herman Sta.		-	241,202	\$241,202	565 FF1 pg 332, line 4
14 ISO-NE	Sch 1 - Part IV of ISO-NE Tariff		1,583,909		\$1,583,909	see below
15 PSNH	Bolt Hill		447,989		\$447,989	565010 F1 pg 332, line 2
16						
17	Total Wheeling Expenses		\$61,921,509	\$241,202	\$62,162,711	FERC Form 1 page 332
18						
19	Total Transmission Wheeling/Support Expenses		\$62,629,753	\$241,202	\$62,870,955	
20						
21	SUMMARY BY FERC ACCOUNT:					
22		431			\$ 161,327	
23		565			62,162,711	FERC Form 1 page 332
24		566			431,114	
25		567 ( 566+567 to ws 4, line 13)		546,917	115,803	
26		TOTAL			\$ 62,870,955	
27						
28 RNS					\$ 52,884,001	450.1 Notes for FFI p.332.6
29 Sch 1					1,769,992	450.1 Notes for FFI p.332.6
30 Sch 2 -CC					1,637,337	450.1 Notes for FFI p.332.6
31 Sch 2 -VAR Uplift					1,691,663	450.1 Notes for FFI p.332.6
32 Congestion Uplift					(168,439)	450.1 Notes for FFI p.332.6
33 Sch 16					715,757	450.1 Notes for FFI p.332.6
34 Load Response					1,310,486	450.1 Notes for FFI p.332.6
35 Sch 5-NESCO					48,814	450.1 Notes for FFI p.332.6
36 ISO-NE Sch 1					1,583,909	450.1 Notes for FFI p.332.6
37 Total					\$ 61,473,520	565 FF1 pg 332, line 6.h.

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

				CAPITALIZATION		CAPITALIZATION		COST OF		COST OF		EQUITY
				12/31/2008		RATIOS		CAPITAL		CAPITAL		PORTION
MED-TERM NOTES	page 123.9			330,700,000		28.602%		6.234%				
POLLUTION CONTROL NOTES	page 123.9			19,500,000		1.687%		5.594%				
FAME				-		0.000%		0.000%				
MORTGAGE BONDS				-		0.000%		0.000%				
TOTAL LONG-TERM DEBT	page 112.21c			350,200,000		30.289%		6.198%		1.877%		
PREFERRED STOCK	page 123.11 and page 112.3c			13,571,300		1.174%		4.993%		0.059%		0.059%
COMMON EQUITY	page 112.16c less line 3c			792,435,573		68.538%		11.640%		7.978%		7.978%
TOTAL INVESTMENT RETURN				1,156,206,873		100.00%				9.914%		8.037%



**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Source: Utility Fixed Assets			
Vintage	cost	afudc	% of total
1953-1970	-----no afudc data available-----		
1971	16,993,929	210,398	1.24%
1972	1,354,874	-	0.00%
1973	2,530,521	21,837	0.86%
1974	3,929,745	200	0.01%
1975	4,626,387	38,383	0.83%
1976	6,559,880	76,909	1.17%
1977	5,885,933	86,351	1.47%
1978	17,338,606	444,301	2.56%
1979	4,115,534	14,481	0.35%
1980	7,717,864	28,543	0.37%
1981	3,806,576	45,143	1.19%
1982	3,336,346	16,508	0.49%
1983	5,462,226	107,741	1.97%
1984	6,543,576	188,256	2.88%
1985	2,153,012	13,995	0.65%
1986	4,063,381	72,616	1.79%
1987	6,308,982	70,120	1.11%
1988	8,616,426	96,074	1.12%
1989	8,190,862	92,568	1.13%
1990	18,606,637	300,769	1.62%
1991	6,804,433	68,667	1.01%
1992	10,041,560	178,995	1.78%
1993	5,637,279	121,080	2.15%
1994	3,480,922	26,059	0.75%
1995	3,820,449	32,298	0.85%
1996	2,681,701	20,928	0.78%
1997	1,790,063	23,501	1.31%
1998	1,477,852	4,185	0.28%
1999	1,810,857	10,989	0.61%
2000	26,037,439	264,455	1.02%
2001	8,983,040	92,232	1.03%
2002	8,622,712	117,487	1.36%
2003	2,701,882	(16,453)	-0.61%
2004	13,379,541	151,747	1.13%
2005	10,790,340	187,716	1.74%
2006	14,151,218	57,062	0.40%
2007	41,386,528	247,340	0.60%
2008	84,332,796	3,500,923	4.15%
<b>TOTALS</b>	<b>386,071,909</b>	<b>7,014,404</b>	<b>1.82%</b>
Depreciation Exp from w/s 1			2,755,519
AFUDC adj to w/s 2			50,064



**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

	PTF		Total PTF	Non-PTF	Total Transmission	
	pre 1997	post 1996				
<b>TRANSMISSION LINES</b>	76,551,676	57,922,355	134,474,031	81,084,281	215,558,312	
<b>SUBSTATIONS</b>	36,783,289	76,205,534	112,988,823	93,798,532	206,787,355	
<b>TOTALS</b>	113,334,965	134,127,889	247,462,855	174,882,813	422,345,668	
Balance per FERC Form 1; p. 207, line 58g	113,334,965	134,127,889	247,462,855	174,882,813	422,345,668	
Less SCADA & RTUs directly assigned to Schedule 1	766,398	907,005	1,673,403	1,182,599	2,856,002	
Totals for RNS	112,568,567	133,220,884	245,789,452	173,700,214	419,489,665	
PRE 1997 PTF - from above					\$ 112,568,567	to w/s 5, line 1
POST 1996 PTF - from above					133,220,884	to Post 96 w/s 5, line 1
Total PRE 97 AND POST 96 PTF					\$ 245,789,452	Total PTF Investment for RNS

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

PROPERTY DESCRIPTION	PROPERTY CLASSIFICATION	COST	ref	RESERVE	ref	DEPRECIATION	ref
Furniture & Equipment	General	266,189		122,088		13,284	
Structure Costs & Map Boards	General	3,750,352		1,382,844		90,384	
UPS	General	284,858		121,837		5,840	
EMS Hardware	General	1,801,338		867,768		199,074	
LMS	General	-		-		-	
EBCC	General	-		-		-	
Communication Equipment	General	815,265		467,461		46,388	
PC Equipment	General	42,476		24,326		-	
		6,960,477	w/s 17,5b	2,986,324	w/s 17,7b	354,970	w/s 17,6b
EMS Software	Intangible	7,934,490		6,688,161		676,436	
S/S RTU's & Scada	Transmission	2,856,002	w/s 17,3b	933,259	w/s 17,4b	63,455	w/s 17,2b
Total Plant Directly Assigned to Schedule 1		17,750,969		10,607,744		1,094,860	

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

		A	B	C	D		
		FERC FORM 1TOTAL	LESS COST RECOVERED UNDER SCH 1	LESS COSTS INCURRED UNDER THE ISO TARIFF	ADJUSTED TOTAL		WORKSHEET REFERENCE FOR COL. D
	WAGES & PAYROLL EXPENSES						
1	FERC FORM 1, PG. 354, LINE 21B	5,668,849	(1,987,873)	-	3,680,976	1	WS 5, LINE 4
	TRANSMISSION DEPRECIATION EXP						
2	FERC FORM 1, PG. 336, LINE 7B	10,023,322	(63,455)	-	9,959,867	2	WS 4, LINE 1
	TOTAL TRANSMISSION PLANT						
3	FERC FORM 1, PG. 207, LINE 58G	422,384,197	(2,856,002)	-	419,528,195	3	WS 5, LINE 2
	TRANSMISSION PLANT DEPREC. RES.						
4	FERC FORM 1, PG 219, LINE 25c	163,083,807	(933,259)	-	162,150,548	4	WS 3, LINE 5
	TOTAL GENERAL PLANT						
5	FERC FORM 1, PG 207, LINE 99g	163,173,999	(6,960,477)	-	156,213,522	5	WS 3, LINE 2
	GENERAL DEPRECIATION EXPENSE						
6	FERC FORM 1, PG. 336, LINE 10b	4,433,665	(354,970)	-	4,078,695	6	WS 4, LINE 2
	GENERAL DEPRECIATION RESERVE						
7	FERC FORM 1, PG 219, LINE 28c	81,496,689	(2,986,324)	-	78,510,365	7	WS 3, LINE 6
	Transmission O&M						
8	FERC Form 1, pg 321, line 112	79,181,522	-		79,181,522	8	WS 4, LINE 10

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

EHV PTF						
<u>LINE</u>	<u>KV</u>	<u>CONDUCTOR</u>	<u>UG OH</u>	<u>NO OF CKTS</u>	<u>MILES PER CKT</u>	<u>CKT MILES</u>
Scobie - Buxton (CMP Section) (391)	345	2-850.8 ACSR	OH	1	30.6	30.6
Buxton - Surowiec (374)	345	2-850.8 ACSR	OH	1	26.6	26.6
Deerfield - Buxton (CMP Section) (385)	345	2-850.5 ACSR	OH	1	30.6	30.6
Buxton - Maine Yankee (375)	345	2-850.8 ACSR	OH	1	54.5	56.2
		2-900 ACSR	OH	1	1.7	
Surowiec - Maine Yankee (377)	345	2-850.8 ACSR	OH	1	25.9	29.8
		2-900 ACSR	OH	1	3.9	
Maine Yankee - Mason (378)	345	2-850.8 ACSR	OH	1	3.5	3.5
Buxton - South Gorham (386)	345	2-954 ACSR	OH	1	7.1	7.1
<b>TOTAL CENTRAL MAINE POWER COMPANY EHV PTF CKT. MILES</b>						----- 184.4

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Central Maine Power						
Lower Voltage PTF						
LINE	KV	CONDUCTOR	UG OH	NO OF CKTS	MILES PER CKT	CKT MILES
Wyman - Livermore Falls (63)	115	795 ACSR	OH	1	47.20	47.20
Livermore Falls - Gulf Island (200)	115	795 ACSR	OH	1	24.30	24.30
Wyman - Winslow (83)	115	477 ACSR	OH	1	42.10	42.10
Winslow - Maxcys (84)	115	477 ACSR	OH	1	25.70	25.70
Wyman - Detroit (66)	115	795 ACSR	OH	1	33.40	33.40
Detroit - Maxcys (67)	115	795 ACSR	OH	1	40.50	40.50
Detroit - Bucksport (203)	115	795 ACSR	OH	1	34.10	34.10
Bucksport - Orrington (CMP Secs only) (65 & 205)	115	795 ACSR	OH	2	6.63	13.30
Bucksport - Highland (86)	115	477 ACSR	OH	1	5.50	39.30
		1272 AI	OH	1	30.20	
		795 ACSR	OH	1	3.60	
Highland - Newcastle (226)	115	1272 AI	OH	1	19.00	19.00
Mason - Newcastle (204)	115	1272 AI	OH	1	11.10	11.10
Highland - Maxcys (80)	115	266.8 ACSR	OH	1	22.00	22.00
Maxcys - Mason (68)	115	795 ACSR	OH	1	23.20	23.20
Maxcys - Bowman Street (60)	115	795 ACSR	OH	1	12.40	12.40
Bowman St. - Gulf Island (212)	115	795 ACSR	OH	1	22.50	22.50
Mason - Bath 115 (207)	115	266.8 ACSR	OH	1	0.50	15.60
		795 ACSR	OH	1	15.10	
Mason - Surowiec (81)	115	336.4 ACSR	OH	1	28.60	28.60
Gulf Island - Surowiec (64)	115	795 ACSR	OH	1	17.60	17.60
Surowiec - Spring Street (166)	115	795 ACSR	OH	1	24.20	24.20
Gulf Island - Crowleys (201)	115	795 ACSR	OH	1	8.30	8.30
Crowleys - Surowiec (62)	115	795 ACSR	OH	1	9.30	9.30
Yarmouth - Moshers (165)	115	795 ACSR	OH	1	19.90	19.90
Yarmouth - Spring St. (164)	115	795 ACSR	OH	1	23.30	23.30
Moshers - South Gorham (162)	115	1113 ACSR	OH	1	3.40	3.40
Westbrook 115 - South Gorham (169)	115	2-1113 ACSR	OH	1	3.00	3.00
Westbrook 115 - Spring St (232)	115	2-1113 ACSR	OH	1	0.90	0.90
Westbrook 115 - South Gorham (231)	115	2-1113 ACSR	OH	1	3.00	3.00
Westbrook 115 - Spring St (233)	115	2-1113 ACSR	OH	1	0.90	0.90
<b>Maguire Rd - Quaker Hill (140)</b>	<b>115</b>	<b>1113 ACSR</b>	<b>OH</b>	<b>1</b>	<b>10.30</b>	<b>10.30</b>
Three Rivers - Quaker Hill (197)	115	266.8 ACSR	OH	1	9.40	9.40
<b>Maguire Rd - Three Rivers (250)</b>	<b>115</b>	<b>795 ACSR</b>	<b>OH</b>	<b>1</b>	<b>19.50</b>	<b>19.50</b>
<b>Louden - Maguire Rd (238)</b>	<b>115</b>	<b>795 ACSR</b>	<b>OH</b>	<b>1</b>	<b>11.40</b>	<b>11.40</b>
<b>Louden - Maguire Rd (163)</b>	<b>115</b>	<b>1113 ACSR</b>	<b>OH</b>	<b>1</b>	<b>11.40</b>	<b>11.40</b>
Pleasant Hill - Cape Steam (160)	115	4/0 Cu	OH	1	1.20	4.20
		795 ACSR	OH	1	3.00	
Bath 115 - Surowiec (69)	115	795 ACSR	OH	1	20.85	20.85
Sewall St. - Fore River (277)	115	2500 MCM AL	UG	1	1.25	1.25
Fore River - Cape Steam (275)	115	2500 MCM AL	UG	1	1.39	1.39
Surowiec - Moshers (167)	115	795 ACSR	OH	1	20.90	20.90
Gulf Island - Norway (61)	115	795 ACSR	OH	1	18.40	18.40
Norway - Kimball Rd. (87)	115	795 ACSR	OH	1	6.60	6.60
Surowiec - Raymond (208)	115	795 ACSR	OH	1	15.70	15.70
Raymond - Kimball Rd. (209)	115	795 ACSR	OH	1	16.50	16.50
Moshers - Sewall St. (161)	115	795 ACSR	OH	1	7.60	7.60
Livermore Falls - Riley (89)	115	795 ACSR	OH	1	7.40	7.40
Riley - Rumford IP (229)	115	795 ACSR	OH	1	15.20	15.20
Rumford - Rumford IP (228)	115	795 ACSR	OH	1	1.10	1.10
Rumford IP - Kimball Rd (217)	115	1113 ACSR	OH	1	33.00	33.00
Rumford - Woodstock (211)	115	<b>1113 ACSR</b>	OH	1	13.40	13.40
Woodstock - Kimball Rd. (210)	115	795 ACSR	OH	1	20.60	20.60
Maxcys - Augusta East (88)	115	795 ACSR	OH	1	11.00	11.00
Augusta East - Bowman St. (213)	115	795 ACSR	OH	1	17.00	17.00
South Gorham - Loudon (219 & 220)	115	<b>795 ACSR</b>	OH	2	<b>9.25</b>	<b>18.50</b>
Crowley's - Lewiston Lower (202)	115	795 ACSR	OH	1	3.50	3.50
Hotel Road - Lewiston Lower (75)	115	795 ACSR	OH	1	7.90	7.90
Hotel Road - Junction Section 61 (61A)	115	795 ACSR	OH	1	10.60	10.60
South Gorham - W. Buxton (223)	115	1113 ACSR	OH	1	9.10	9.10
W. Buxton - Waterboro (224)	115	1113 ACSR	OH	1	8.10	8.10
Waterboro - Sanford (225)	115	1113 ACSR	OH	1	12.60	12.60
<b>Sanford - Maguire Rd (237)</b>	<b>115</b>	<b>795 ACSR</b>	<b>OH</b>	<b>1</b>	<b>7.20</b>	<b>7.20</b>
<b>TOTAL CENTRAL MAINE POWER COMPANY LOWER VOLTAGE PTF CKT. MILES</b>						----- 939.69
<b>TOTAL CENTRAL MAINE POWER COMPANY CKT. MILES</b>						----- 1124.09

**CENTRAL MAINE POWER COMPANY  
PRE-97 RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Short Term Through and Out Revenues				
	From Worksheet 10, line 30	1,687,270		
		-		
	Short-Term & Non-Firm T&O	1,687,270	(Per G/L)	
	PTF BALANCE (see w/s 15)	<b>% OF TOTAL</b>	<b>allocation of</b>	
			<b>T/O Revenues</b>	
PRE 1997 PTF	112,568,567	45.80%	772,749	
POST 96 PTF	133,220,884	54.20%	914,521	
TOTAL	245,789,452	100.00%	1,687,270	





**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

		CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION						
see w/s 8 - capitalization												
1	LONG-TERM DEBT	\$ 350,200,000	30.289%	6.198%	1.877%							
2	PREFERRED STOCK	13,571,300	1.174%	4.993%	0.059%	0.059%						
3	COMMON EQUITY	792,435,573	68.538%	11.640%	7.978%	7.978%						
4												
5	TOTAL INVESTMENT RETURN	\$ 1,156,206,873	100.00%		9.914%	8.037%						
6	Joining adder (50bp)		68.538%	0.5%	0.343%	0.343%	0.579%	including FIT&SIT				
7	New Inv Adder Calc. (100 bp)		68.538%	1.00%	0.685%	0.685%	1.157%	including FIT&SIT				
8	MPRP New Inv Adder Calc. (125 bp)		68.538%	1.25%	0.857%	0.857%	1.448%	including FIT&SIT				
9	<b>Cost of Capital Rate=</b>											
10												
11	(a) Weighted Cost of Capital	=	0.09914									
12												
13												
14	(b) Federal Income Tax	= (	R.O.E. +	(	PTF Inv. Tax Credit -w/s 1	+ (	Equity AFUDC w/s 13	) /	PTF Inv. Base	) x	Federal Income Tax Rate	)
15		(	1							-	Federal Income Tax Rate	)
16												
17		= (	0.08037	+(	(61,798)	+ (	59,249	) /	77,131,813	) x	0.35	)
18		(	1							-	0.35	)
19												
20		=	0.0432584									
21												
22												
23	(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	) * State Income Tax Rate
24		(	1							-		)
25												
26		= (	0.08037	+(	(61,798)	+ (	59,249	) /	77,131,813	) +	0.0432584	) * 0.0893
27		(	1							-	0.0893	)
28												
29		=	0.0121193									
30												
31												
32												
33	(a)+(b)+(c) Cost of Capital Rate	=	0.1545177									
34												
35												
36												
37			0.1545177									
38												
39			Post 96 (PTF)		post 2003 RSP ptf (Incremental Return Calc)		Investment Return & Taxes including Incremental Return				Investment Base Calculation for Incremental Return	
40	INVESTMENT BASE	\$	77,131,813		65,415,788						Post 2003 RSP PTF = \$	78,674,623
41											Deprec Res	(1,460,761)
42	x Cost of Capital Rate		0.1545177		0.0115700						ADITs	(11,798,074)
43											Investment Base	\$ 65,415,788
44	= Investment Return and Income Taxes		11,918,230		756,861		12,675,091	w/s 1 line 15				

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	RNS Rate Worksheet or FERC Form 1 Reference for col (1) or (5)
	<u>Transmission Plant</u>					
1	-		-		133,220,884	(d) w/s 5, line 1
2	156,213,522	7.5677% (a)	11,821,771	31.7578%	3,754,334	w/s 12, line 5
3			<u>11,821,771</u>		<u>136,975,218</u>	
4	1,709,764		1,709,764	31.7578%	542,983	Page 214, lines 4+8+9+25
	<u>Transmission Accumulated Depreciation</u>					
5	(162,150,548)		(162,150,548)	31.7578%	(51,495,447)	w/s 12, line 4
6	(78,510,365)	7.5677% (a)	(5,941,429)	31.7578%	(1,886,867)	w/s 12, line 7
7	<u>(240,660,913)</u>		<u>(168,091,977)</u>		<u>(53,382,314)</u>	
	<u>Transmission Accumulated Deferred Taxes</u>					
8	(56,766,372)		(56,766,372)	31.7578%	(18,027,751)	See p. 450 notes for pages 274 & 276
9	26,005,105		26,005,105	31.7578%	8,258,649	See p. 450 notes for page 234
10	<u>(30,761,267)</u>		<u>(30,761,267)</u>		<u>(9,769,102)</u>	
11	5,229,151	27.2176% (c)	1,423,250	31.7578%	451,993	Page 111.81c
	<u>Other Regulatory Assets</u>					
12	18,928,228	7.5677% (a)	1,432,432			Page 232, line 25f & P.232, line 3f
13	-					DITs functionalized in FF 1 excluding FAS109 DITs, therefore the 109 reg asset is properly excluded.
14	<u>18,928,228</u>		<u>1,432,432</u>	31.7578%	<u>454,909</u>	
15	6,115,009	7.5677% (a)	462,766	31.7578%	146,964	FF I 111.57c
16	3,019,266		3,019,266	31.7578%	958,852	See note for page 227.11c on Page 450
17	<u>Cash Working Capital</u>					
18					4,110,144	Worksheet 1, Line 21
19					1,908,337	Worksheet 1, Line 22
20					-	
21					6,018,481	
22					0.125	x 45 / 360
23					<u>752,310</u>	
24	0				0	
	<u>(a) Worksheet 5 of 8, line 11</u>					
	<u>(b) Worksheet 5 of 8, line 3</u>					
	<u>(c) Worksheet 5 of 8, line 16</u>					
	<u>(d) EHV/LV PTF Facilities</u>					

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Worksheet or FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	9,959,867		9,959,867	31.7578%	3,163,035	w/s 12, line 2
2	4,078,695	7.5677% (a)	308,663	31.7578%	98,025	w/s 12, line 6
3			10,268,530		3,261,060	
<u>Amortization of Loss on Reacquired Debt</u>						
4	753,453	27.2176% (c)	205,072	31.7578%	65,126	Page 117.64c
<u>Amortization of Investment Tax Credits</u>						
5	(714,950)	27.2176% (c)	(194,592)	31.7578%	(61,798)	Page 266.8f
<u>Property Taxes *</u>						
6	3,906,148		3,906,148	31.7578%	1,240,507	See note for p. 262.14i on page 450.1
7	-	7.5677% (a)		31.7578%	-	
8	3,906,148		3,906,148		1,240,507	
<u>Payroll Taxes</u>						
9	-	- (d)	-	-	-	
<u>Transmission Operation and Maintenance</u>						
10	79,181,522					w/s 12, line 8
11	62,162,711					Page 321.96b/332/pre97 ws 11, line 17
12	3,529,738					Page 321.84-88b
13	546,917					Pre 1997 ws 11, line 25
14	12,942,156		12,942,156	31.7578%	4,110,144	
<u>Transmission Administrative and General</u>						
15	43,594,777	7.5677% (a)	3,299,122			w/s 7, line 28
16	320,246	27.2176% (c)	87,163			w/s 7, line 31
17	2,622,750	100.00%	2,622,750			w/s 7, line 14
18	46,537,773		6,009,035	31.7578%	1,908,337	
* Property Taxes not functionalized per FERC Form 1; therefore, need to use Plant Allocation Factor						
(a) Worksheet 5 of 8, line 11						
(b) Worksheet 5 of 8, line 3						
(c) Worksheet 5 of 8, line 16						
(d) Payroll taxes - FERC Form 1, page 263 lines 3,5&9 col i&l are recorded in acc't 184 and then cleared and properly functionalized to the appropriate accounts.						
** Subtract Accounts #566 & #567 from O&M Expense to the extent that they include PTF Support Payments.						

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Line No.				RNS Rate Worksheet or FERC Form 1 Reference
	<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment		Post 1996 133,220,884	w/s 10
2	Total Transmission Investment		419,489,665	w/s 12, line 3 & w/s 10
3	Percent Allocation (line 1/2)		<u>31.7578%</u>	
	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries		3,680,976	w/s 12, line 1
5	Affiliated Company Transmission Wages and Salaries		-	
6	Total Transmission Wages and Salaries (line 4+ 5)		3,680,976	
7	Total Wages and Salaries		55,693,751	Page 354.28b + line 5
8	Administrative and General Wages and Salaries		7,053,295	Page 354.27b
9	Affiliated Company Wages and Salaries less A&G		-	
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)		48,640,456	
11	Percent Allocation (line 6/10)		<u>7.5677%</u>	
	<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment (excluding capital leases)		419,489,665	ws 5 line 2
13	Transmission Related General Plant		11,821,771	ws 3 line 2
14	Total Transmission Related Plant		<u>431,311,436</u>	
15	Total Electric Plant in Service (excluding capital leases)		1,584,677,227	Page 207.104g
16	Percent Allocation (line 14/15)		<u>27.2176%</u>	

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Affiliated Company Wages and Salaries						
Line						
"Affiliated" Transmission Wages and Salaries				Transmission Wages by 3 digit FERC		
#560 - 573						
				560	720,825	
1	560		-	561-561.4	1,987,873	w/s 12 line 1b
2	562		-	561.5-561.8	90,539	
3	564		-	562	419,135	
4	566		-	563	90,088	
5	568		-	564	1,136	
6	569		-	566	784,106	
7	570		-	567	-	
8	571		-	568	157,825	
9	572		-	569	50,994	
10	573		-	570	1,163,611	
11 = 1 thru 10	Total Transmission		-	571	168,673	
				572	28,641	
				573	5,402	
					5,668,849	w/s 12, line 1a
12 = Total "Affiliated" Wages and Salaries			-			
Less "Affiliated" Administrative and General Salaries						
#920 - 935						
13	920		-			
14	921		-			
15	923		-			
16	925		-			
17	926		-			
18	928		-			
19	930		-			
20	935		-			
21 = 13 thru 20			-			
22 = 12 less 21	Total "Affiliated" less A&G		-			
				To Worksheet 5		

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

	Acc't	Description	Amount	
1	920	Administrative and General Salaries	9,685,690	
2	921	Office Supplies and Expenses	1,708,855	
3	922	Less Administrative Expenses Transferred	(566,109)	
4	923	Outside Services	17,348,915	
5	924	Property Insurance	320,246	
6	925	Injuries and Damages	1,053,352	
7	926	Employee Pensions and Benefits	2,184,995	
8	928	Regulatory Commissions Expense	6,795,354	
9	930.1	General Advertising	639,779	
10	930.2	Miscellaneous General Expense	9,598,593	
11	931	Rents	706,750	
12	935	Maintenance of General Plant	1,873,736	
13		Total Admin & Gen'l Exp.	51,350,156	Page 323.197b
14		FERC assessments - Transmission (directly assigned)	1,539,332	to worksheet 4, line 17, column 5
15		FERC assessments - subject to plant allocation factor	-	FF1 page 350.d
16		TOTAL FERC ASSESSMENTS (14+15)	1,539,332	FF1 page 350.d
17		State assessments - Transmission (directly assigned)	1,083,418	FF1 page 350.d
18		Total State Assessments	5,256,022	FF1 page 350.d
19	928	Total Regulatory Commissions Expense: (16+18) & from line 8	6,795,354	FF1 page 350.d, line 46
20		General Advertising - Transmission related	-	
21		Non-Transmission related General Advertising Exp.	639,779	
22	930.1	Total General Advertising Exp. ( line 9)	639,779	
<b>Summary of Attachment F treatment of A&amp;G</b>				
23		Total A&G (line 13)	51,350,156	
24	924	less Property Insurance (line 5)	(320,246)	
25	928	less Regulatory Commissions Exp. (line 19)	(6,795,354)	
26	930.1	less Non-Trans. General Advertising Exp. (line 9)	(639,779)	
27	920-935	less EPRI Expenses	-	
28		A&G subject to Wages and Salaries Allocation Factor:	43,594,777	to worksheet 4, line 15, column 1
29		Property Insurance (line 5)	320,246	
30		Regulatory Commissions Exp. - FERC assessments (line 15)	-	
31		Total A&G subject to Plant Allocation Factor	320,246	to worksheet 4, line 16, column 1

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

				CAPITALIZATION	CAPITALIZATION	COST OF	COST OF	EQUITY			
				12/31/2008	RATIOS	CAPITAL	CAPITAL	PORTION			
MED-TERM NOTES	page 123.10			330,700,000	28.602%	6.234%					
POLLUTION CONTROL NOTES	page 123.10			19,500,000	1.687%	5.594%					
FAME				0	0.000%	0.000%					
MORTGAGE BONDS				0	0.000%	0.000%					
TOTAL LONG-TERM DEBT	page 112.21c			350,200,000	30.289%	6.198%	1.877%				
PREFERRED STOCK	page 123.11 and page 112.3c			13,571,300	1.174%	4.993%	0.059%	0.059%			
COMMON EQUITY	page 112.16c less line 3c			792,435,573	68.538%	11.640%	7.978%	7.978%			
TOTAL INVESTMENT RETURN				1,156,206,873	100.00%		9.914%				8.037%



**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Vintage	cost	afudc	% of total
1953-1970	-----no afudc data available-----		
1971	16,993,929	210,398	1.24%
1972	1,354,874	-	0.00%
1973	2,530,521	21,837	0.86%
1974	3,929,745	200	0.01%
1975	4,626,387	38,383	0.83%
1976	6,559,880	76,909	1.17%
1977	5,885,933	86,351	1.47%
1978	17,338,606	444,301	2.56%
1979	4,115,534	14,481	0.35%
1980	7,717,864	28,543	0.37%
1981	3,806,576	45,143	1.19%
1982	3,336,346	16,508	0.49%
1983	5,462,226	107,741	1.97%
1984	6,543,576	188,256	2.88%
1985	2,153,012	13,995	0.65%
1986	4,063,381	72,616	1.79%
1987	6,308,982	70,120	1.11%
1988	8,616,426	96,074	1.12%
1989	8,190,862	92,568	1.13%
1990	18,606,637	300,769	1.62%
1991	6,804,433	68,667	1.01%
1992	10,041,560	178,995	1.78%
1993	5,637,279	121,080	2.15%
1994	3,480,922	26,059	0.75%
1995	3,820,449	32,298	0.85%
1996	2,681,701	20,928	0.78%
1997	1,790,063	23,501	1.31%
1998	1,477,852	4,185	0.28%
1999	1,810,857	10,989	0.61%
2000	26,037,439	264,455	1.02%
2001	8,983,040	92,232	1.03%
2002	8,622,712	117,487	1.36%
2003	2,701,882	(16,453)	-0.61%
2004	13,379,541	151,747	1.13%
2005	10,790,340	187,716	1.74%
2006	14,151,218	57,062	0.40%
2007	41,386,528	247,340	0.60%
2008	84,332,796	3,500,923	4.15%
<b>TOTALS</b>	<b>386,071,909</b>	<b>7,014,404</b>	<b>1.82%</b>
Depreciation Exp from w/s 1			3,261,060
AFUDC adj to w/s 2			59,249

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

	PTF		Total PTF	Non-PTF	Total Transmission	
	pre 1997	post 1996				
<b>TRANSMISSION LINES</b>	76,551,676	57,922,355	134,474,031	81,084,281	215,558,312	
<b>SUBSTATIONS</b>	36,783,289	76,205,534	112,988,823	93,798,532	206,787,355	
<b>TOTALS</b>	113,334,965	134,127,889	247,462,855	174,882,813	422,345,668	
Balance per FERC Form 1; p. 207, line 53g	113,334,965	134,127,889	247,462,855	174,882,813	422,345,668	
Less SCADA & RTUs directly assigned to Schedule 1	766,398	907,005	1,673,403	1,182,599	2,856,002	
Totals for RNS	112,568,567	133,220,884	245,789,452	173,700,214	419,489,666	
PRE 1997 PTF - from above					\$ 112,568,567	to Pre97 w/s 5, line 1
POST 1996 PTF - from above					133,220,884	to w/s 5, line 1
Total PRE 97 AND POST 96 PTF					<u>\$ 245,789,452</u>	Total PTF Investment for RNS

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

PROPERTY DESCRIPTION	PROPERTY CLASSIFICATION	COST	ref	RESERVE	ref	DEPRECIATION	ref
Furniture & Equipment	General	266,189		122,088		13,284	
Structure Costs & Map Boards	General	3,750,352		1,382,844		90,384	
UPS	General	284,858		121,837		5,840	
EMS Hardware	General	1,801,338		867,768		199,074	
LMS	General	-		-		-	
EBCC	General	-		-		-	
Communication Equipment	General	815,265		467,461		46,388	
PC Equipment	General	42,476		24,326		-	
		6,960,477	w/s 17,5b	2,986,324	w/s 17,7b	354,970	w/s 17,6b
EMS Software	Intangible	7,934,490		6,688,161		676,436	
S/S RTU's & Scada	Transmission	2,856,002	w/s 17,3b	933,259	w/s 17,4b	63,455	w/s 17,2b
Total Plant Directly Assigned to Schedule 1		17,750,969		10,607,744		1,094,860	

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

		A	B	C	D		
		FERC FORM 1TOTAL	LESS COST RECOVERED UNDER SCH 1	LESS COSTS INCURRED UNDER THE NOATT OR ISO TARIFF	ADJUSTED TOTAL		WORKSHEET REFERENCE FOR COL. D
	WAGES & PAYROLL EXPENSES						
1	FERC FORM 1, PG. 354, LINE 21B	5,668,849	(1,987,873)	-	3,680,976	1	WS 5, LINE 4
	TRANSMISSION DEPRECIATION EXP						
2	FERC FORM 1, PG. 336, LINE 7B	10,023,322	(63,455)	-	9,959,867	2	WS 4, LINE 1
	TOTAL TRANSMISSION PLANT						
3	FERC FORM 1, PG. 207, LINE 53G	422,384,197	(2,856,002)	-	419,528,195	3	WS 5, LINE 2
	TRANSMISSION PLANT DEPREC. RES.						
4	FERC FORM 1, PG 219, LINE 23c	163,083,807	(933,259)	-	162,150,548	4	WS 3, LINE 5
	TOTAL GENERAL PLANT						
5	FERC FORM 1, PG 207, LINE 99g	163,173,999	(6,960,477)	-	156,213,522	5	WS 3, LINE 2
	GENERAL DEPRECIATION EXPENSE						
6	FERC FORM 1, PG. 336, LINE 10b	4,433,665	(354,970)	-	4,078,695	6	WS 4, LINE 2
	GENERAL DEPRECIATION RESERVE						
7	FERC FORM 1, PG 219, LINE 28c	81,496,689	(2,986,324)	-	78,510,365	7	WS 3, LINE 6
	Transmission O&M						
8	FERC Form 1, pg 321, line 112b	79,181,522	-		79,181,522	8	WS 4, LINE 10

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

Short Term Through and Out Revenues			
From Pre97 Worksheet 10, line 30		1,687,270	
		-	
Short-Term & Non-Firm T&O		1,687,270	(Per G/L)
	PTF BALANCE (see w/s 15)	% OF TOTAL	allocation of T/O Revenues
PRE 1997 PTF	112,568,567	45.80%	772,749
POST 96 PTF	133,220,884	54.20%	914,521
<b>TOTAL</b>	<b>245,789,452</b>	<b>100.00%</b>	<b>1,687,270</b>

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

	Investment as of 12/31/07	2008 Activity			Investment as of 12/31/08
		Additions	Retires	Adjustments	
<b>115kV Lines</b>					
<b>Non-Land</b>					
60	\$ 911,305	\$ 11,086	\$ (1,304)	\$ (11,549)	\$ 909,538
61A	852,175	-	-	-	852,175
61	2,973,311	84	(10,915)	(413,156)	2,549,324
62	480,046	-	-	4,675	484,721
63	1,827,548	609	(1,002)	(57,339)	1,769,815
64	630,101	190	(2,155)	(75,640)	552,496
65	291,200	-	-	(0)	291,200
66	1,036,289	642	(96)	0	1,036,836
67	4,486,689	143,351	(10,110)	1,277	4,621,218
68	4,288,672	9,692	(58,789)	58,789	4,298,364
69	2,914,627	83	(8,592)	89,000	2,995,119
75	470,080	-	-	642,280	1,112,359
80	1,854,621	104,143	(16,309)	(73,577)	1,868,878
81	958,238	7,254	(995)	(22,872)	941,625
83	1,428,128	5,010	(2,676)	(35,520)	1,394,943
84	641,924	313,341	(113,668)	(16,820)	824,777
86	3,639,649	218,903	(29,841)	2,956	3,831,668
87	279,303	9,540	-	(0)	288,843
88	1,496,562	2,771	(39)	(296,300)	1,202,993
89	282,701	62,411	(7,044)	(0)	338,068
140	2,138,139	-	(20,488)	(356,628)	1,761,022
160	566,395	-	-	31,214	597,609
161	1,193,405	-	-	(1,858)	1,191,547
162	656,676	-	-	0	656,676
163	-	5,979	-	-	5,979
163 (Temp)	-	7,008,974	-	-	7,008,974
164	2,194,144	74,349	(12,010)	3,669	2,260,152
165	821,062	-	-	2,866	823,928
166	1,016,099	67,887	-	(4,625)	1,079,361
167	981,368	80,848	(611)	2,742	1,064,346
169	499,205	-	-	2,818	502,024
197	283,772	-	-	-	283,772
200	817,206	30,064	(33,544)	(112,154)	701,572
201	1,514,389	-	-	(8,950)	1,505,440
202	486,995	-	-	(152,608)	334,387
203	986,505	-	-	56	986,561
204	977,734	6,028	(7,748)	(547)	975,467
205	388,592	-	-	(69)	388,523
207	1,888,384	388	(167)	(90,551)	1,798,053
208	636,943	195	(1,207)	0	635,822
209	858,862	12,256	(4,018)	78	867,179
210	1,557,551	39,490	(7,287)	11,019	1,600,773
211	874,086	-	-	-	874,086
211 (Temp)	-	8,782,770	-	-	8,782,770
212	1,659,629	-	-	(11,749)	1,647,880
213	2,097,059	140,597	(16,660)	(6,470)	2,214,526
217	4,101,203	21,045	-	(1,744)	4,120,503
219	337,782	249	(327,865)	(2,000)	8,167
219 (Temp)	-	5,167,945	-	-	5,167,945
220	1,145,889	64	(270,841)	-	875,112
220 (Temp)	-	2,203,431	-	-	2,203,431
223	1,842,786	-	-	-	1,842,786
224	1,796,696	-	-	-	1,796,696
225	2,133,106	-	-	(0)	2,133,106
226	1,877,277	23,879	(7,895)	(18,047)	1,875,214
228	45,488	-	-	1,867	47,355
229	712,652	80,072	(21,142)	(123)	771,459
231	763,017	-	(21,176)	18,190	760,031
232	229,977	-	-	-	229,977
233	231,717	-	-	-	231,717
234	733,232	-	-	(21,923)	711,309
237	-	-	-	335,094	335,094
237 (Temp)	-	708,289	-	-	708,289
238	-	25	-	412,758	412,783
238 (Temp)	-	2,173	-	-	2,173
250	1,099,072	-	(30,880)	(401,397)	666,795
250 (Temp)	-	661,051	-	-	661,051
275 URD	1,578,874	-	-	(30,673)	1,548,200
277	1,923,730	-	-	30,673	1,954,403
<b>Total 115kV Lines - LVPTF</b>	<b>\$ 77,389,686</b>	<b>\$ 26,007,148</b>	<b>\$ (1,047,073)</b>	<b>\$ (572,870)</b>	<b>\$ 101,776,891</b>
<b>115kV Lines</b>					
<b>Land (from PTF Land Sheets)</b>					
60	\$ 99,483	\$ -	\$ -	\$ -	\$ 99,483
61A	254,727	-	-	-	254,727
61	20,019	-	-	-	20,019
62	-	-	-	-	-
63	181,344	-	-	-	181,344
64	92,935	-	-	-	92,935
65	42,283	-	-	-	42,283
66	70,834	-	-	-	70,834
67	44,336	-	-	-	44,336
68	26,225	-	-	-	26,225
69	58,782	-	-	-	58,782
75	118,479	-	-	-	118,479
80	27,634	-	-	-	27,634
81	65,110	-	-	-	65,110
83	159,027	-	-	-	159,027
84	28,356	-	-	-	28,356
86	128,630	-	-	-	128,630
87	21,879	-	-	-	21,879
88	32,376	-	-	-	32,376
89	1,285	-	-	-	1,285
140	184,266	-	-	-	184,266
160	40,739	-	-	-	40,739
161	39,345	-	-	-	39,345
162	6,818	-	-	-	6,818
163	-	-	-	-	-
164	244,030	-	-	-	244,030
165	-	-	-	-	-
166	114,468	-	-	-	114,468
167	-	-	-	-	-
169	14,887	-	-	-	14,887
197	25,916	-	-	-	25,916
197 (Temp)	-	178,225	-	-	178,225
200	60,474	-	-	-	60,474
201	-	-	-	-	-
202	74,007	-	-	-	74,007
203	47,339	-	-	-	47,339
204	21,740	-	-	-	21,740
205	13,075	-	-	-	13,075
207	-	-	-	-	-
208	177,985	-	-	-	177,985
209	194,755	-	-	-	194,755
210	227,090	-	-	-	227,090

**CENTRAL MAINE POWER COMPANY  
POST 1996 RNS REVENUE REQUIREMENTS  
FOR THE ADJUSTED TEST YEAR ENDED 12/31/08**

	Investment as of 12/31/07	2008 Activity			Investment as of 12/31/08
		Additions	Retires	Adjustments	
211	110,998	-	-	-	110,998
212	203,256	-	-	-	203,256
213	376,543	-	-	-	376,543
217	318,896	-	-	-	318,896
219	-	-	-	-	-
220	25,337	-	-	-	25,337
223	12,878	-	-	-	12,878
224	13,266	-	-	-	13,266
225	55,025	-	-	-	55,025
226	100,393	-	-	-	100,393
228	-	-	-	-	-
229	73,887	-	-	-	73,887
234	7,680	-	-	-	7,680
250	43,747	-	-	-	43,747
275 URD	146,439	-	-	-	146,439
<b>Total 115kV Land</b>	<b>\$ 4,449,025</b>	<b>\$ 178,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,627,250</b>
<b>345kV Lines</b>					
374	\$ 3,001,898	\$ 168,028	\$ (18,072)	\$ (2,669)	\$ 3,149,185
374 (Temp)	-	4,424,850	-	-	4,424,850
375	4,925,949	75,875	-	2,297	5,004,121
377	4,195,858	61,803	(5,420)	(0)	4,252,240
378	830,483	30,065	-	0	860,548
385	2,969,022	436,312	-	(0)	3,405,334
386	3,137,665	850,754	(19,602)	0	3,968,816
391	3,004,796	-	-	0	3,004,796
<b>Total 345kV Lines - EHV</b>	<b>\$ 22,065,669</b>	<b>\$ 6,047,687</b>	<b>\$ (43,094)</b>	<b>\$ (372)</b>	<b>\$ 28,069,890</b>
<b>Total PTF Lines</b>	<b>\$ 103,904,381</b>	<b>\$ 32,233,060</b>	<b>\$ (1,090,167)</b>	<b>\$ (573,242)</b>	<b>\$ 134,474,031</b>
<b>115kV Substations</b>					
Augusta East	316,653	1,601,722	-	49,462	1,967,836
WF Wyman	787,672	90,918	-	1,564	880,154
Highland	591,256	96,249	-	1,318	688,823
Mason	2,663,140	-	-	-	2,663,140
Macey's	4,255,999	188,828	-	2,353	4,447,180
Bath	1,518,413	71,845	-	-	1,590,258
Puddledock	156,334	-	-	-	156,334
Bowman St	652,651	23,620	-	2,446	678,717
Newcastle	174,981	19,708	-	(234)	194,455
Crowley's	1,885,214	-	-	-	1,885,214
Gulf Island	2,831,989	39,479	(21,111)	(1,427)	2,848,910
Hotel Rd	531,669	266	-	2,896	534,831
Challenger Drive	153,976	-	-	-	153,976
Kimball Rd	795,572	3,772,556	(4,055)	(102,750)	4,461,322
Lewiston Lower	698,658	-	-	-	698,658
Livermore Falls	1,610,671	147,317	(434)	-	1,757,554
Norway	23,288	-	-	427	23,995
Surowic	2,524,415	1	-	-	2,524,415
Norway Switch	45,182	-	(99)	-	45,083
Raymond	1,727,148	32,257	-	(296,382)	1,463,024
Rumford	486,277	83,962	-	8,929	579,168
Riley	506,128	3,555	-	66	511,749
Woodstock	111,957	-	-	(42)	111,915
Rumford IP	1,145,640	-	-	(597)	1,145,043
Louden	1,579,612	1,742,294	-	64,049	3,385,956
Moshers	2,008,793	123,266	(18,182)	(691)	2,113,186
Mussey	-	401,793	-	-	401,793
West Kennebunk	-	167,191	-	-	167,191
Pleasant Hill	845,935	94,718	-	225	940,878
Maguire Rd	60,256	17,848,132	-	36,781	17,945,169
Quaker Hill	707,051	307,128	-	23,542	1,037,720
Cape	574,641	84,795	-	-	659,435
Fore River	4,379,712	-	-	-	4,379,712
West Buxton	340,656	2,106	-	137	342,899
Sewall St	563,142	-	-	(3,934)	559,208
Spring St	1,898,100	110,457	(19,503)	(41,956)	1,947,098
Sanford	1,615,931	235,727	(11,030)	27,299	1,867,929
South Gorham	3,800,036	83,802	-	-	3,883,838
Red Brook	332,110	-	-	-	332,110
Westbrook	1,595,894	107,541	-	-	1,703,435
Lincolnville	303,792	660	-	-	304,453
Bucksport	2,144,275	172,706	(7,124)	(666)	2,309,190
Detroit	746,665	89,020	-	(4,820)	830,865
Sturtevant	141,507	1,021	-	-	142,527
Winslow	1,950,999	95,226	(261,934)	(9,960)	1,774,330
Wyman	1,287,089	580,482	(37,652)	23,780	1,853,699
<b>Total 115kV</b>	<b>\$ 53,073,037</b>	<b>\$ 28,420,348</b>	<b>\$ (381,124)</b>	<b>\$ (218,184)</b>	<b>\$ 80,894,077</b>
<b>345kV</b>					
Buxton	\$ 5,847,642	\$ 8,003,253	\$ (9,289)	\$ -	\$ 13,841,607
	4,327,579	320,237	(29,591)	-	4,617,925
\$	3,984,777	142,572	-	-	4,127,348
\$	1,273,415	133,158	-	-	1,406,573
345kV	5,313,991	58,724	(528,337)	-	4,844,378
	2,987,868	304,831	(35,784)	-	3,256,916
<b>Total 345kV</b>	<b>\$ 23,734,972</b>	<b>\$ 8,962,775</b>	<b>\$ (603,000)</b>	<b>\$ -</b>	<b>\$ 32,094,747</b>
<b>Total Substations</b>	<b>\$ 76,808,009</b>	<b>\$ 37,383,124</b>	<b>\$ (984,124)</b>	<b>\$ (218,184)</b>	<b>\$ 112,988,824</b>
<b>Total PTF</b>	<b>\$ 180,712,389</b>	<b>\$ 69,616,184</b>	<b>\$ (2,074,291)</b>	<b>\$ (791,426)</b>	<b>\$ 247,462,855</b>
SCADA & RTU Investment Directly Assigned to Schedule 1					(1,673,403)
<b>Total PTF for Attachment F</b>					<b>\$ 245,789,452</b>







May 20, 2009

Mr. Marc Guerrette  
Central Maine Power Co.  
85 Edison Drive  
Augusta, ME 04336-0001

Dear Marc;

The 2008 PTF facility support payments and revenue requirements for Connecticut Municipal Electric Energy Cooperative (CMEEC) are as follows:

Support Payments / Revenue Requirements	Pre-97	Post-96
Support Payments to New England Power Company for Hydro-Quebec Phase II A.C. Transmission Facilities (Attachment F, Item K)	\$52,880	
Support Payments to Boston Edison Company for Hydro-Quebec Phase II A.C. Transmission Facilities (Attachment F, Item K)	\$3,717	
Support Payments to New England Hydro-Transmission Corporation for Hydro-Quebec Phase II Chester SVC Facility (Attachment F, Item K)	\$29,733	
Revenue Requirements for Town of Wallingford, Electric Div. PTF Facilities	\$80,447	\$664,003
Revenue Requirements for Mohegan Tribal Utility Authority's PTF Facilities		\$339,019
Revenue Requirements for City of Groton, Department of Utilities PTF Facilities		\$241,669
Revenue Requirements for Norwich, Department of Utilities PTF Facilities	\$56,819	
<b>Total Support Payments and Revenue Requirements Less Revenues</b>	<b>\$223,596</b>	<b>\$1,244,691</b>

CMEEC billing data was verified using the reports supplied by the transmission owners (TOs) in order to arrive at the first three support payment amounts. CMEEC staff prepared the remaining revenue information. Please feel free to call me if you have any questions, comments, or require additional information.

Sincerely,

Ruthellen S. Ouimet  
Senior Accountant

Serving Public Power in Connecticut

Voting Share

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 20, 2009

Revenue Requirements for (year): Calendar Year 2008

Customer: City of Groton, Dept. of Utilities

Customer's NABs Number:  

Name of Participant responsible for customer's billing:  

DUNs number of Participant responsible for customer's billing:  

		<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>0</u> (a)	<u>241,669</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense		<u>0</u> (c)	<u>0</u> (h)
Total of Attachment F - Section (L through O)		<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>0</u> (e)=(a)-(b)+(c)+(d)	<u>241,669</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:			<u>241,669</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)			<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)			<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)			<u>0</u> (h)
<b>Voting Share Total for Participant's R Value:</b>			<u>241,669</u> (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)			

	Shading denotes an input
	Modified since last filing
	Value changed by modification

Line No.		Attachment F Reference	<b>GROTON</b>	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	2,051,470	Worksheet 3, L10
2	General Plant	(A)(1)(b)	42,758	Worksheet 3, L11
3	Plant Held For Future Use	(A)(1)(c)	0	Worksheet 3, L14
4	Total Plant (Lines 1+2+3)		2,094,228	
5	Accumulated Depreciation	(A)(1)(d)	1,800,635	Worksheet 3, L19
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, L24
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, L26
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, L32
9	Net Investment (Line 4-5-6+7+8)		293,593	
10	Prepayments	(A)(1)(h)	0	Worksheet 3, L34
11	Materials & Supplies	(A)(1)(i)	144,339	Worksheet 3, L36
12	Cash Working Capital	(A)(1)(j)	6,474	Worksheet 3, 44
13	Total Investment Base (Line 9+10+11+12)		444,406	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	35,552	Worksheet 2, E56
15	Depreciation Expense	(B)	80,852	Worksheet 4, L12
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, L14
17	Investment Tax Credit	(D)	0	Worksheet 4, L16
18	Property Tax Expense	(E)	71,633	Worksheet 4, L21
19	Payroll Tax Expense	(F)	1,841	Worksheet 4, L42
20	Operation & Maintenance Expense	(G)	19,841	Worksheet 4, L29
21	Administrative & General Expense	(H)	31,950	Worksheet 4, L40
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, 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)		241,669	

Shading denotes an input  
 Modified since last filing  
 Value changed by modification

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 0	0.00%	6.03%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	<u>23,729,359</u>	100.00%	8.00%	<u>8.00%</u>	<u>8.00%</u>
TOTAL INVESTMENT RETURN	<u>\$ 23,729,359</u>	<u>100.00%</u>		<u>8.00%</u>	<u>8.00%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 509}{1} \right) \times \left( \frac{0.00\%}{0.00\%} \right)$$

= 0.00%

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 509}{1} \right) + \left( \frac{0.00\%}{0.00\%} \right) \times 0.00\%$$

= 0.00%

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

	(PTF)	
INVESTMENT BASE	\$ 444,406	From Worksheet 1
x Cost of Capital Rate	8.00%	
= Investment Return and Income Taxes	<u>35,552</u>	To Worksheet 1

City of Groton, Dept. of Utilities

Shading denotes an input  
Modified since last filing  
Value changed by modification

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Reference
<u>Transmission Plant</u>						
1	7,300,619		7,300,619		\$ 2,051,470	Used RSI numbers
2	7,227,684	2.1053% (a)	152,164	28.0999%	42,758	DPUC Report-Page 502
3			<u>7,452,783</u>		<u>2,094,228</u>	
4	0		0	28.0999%	<u>0</u>	None known
<u>Transmission Accumulated Depreciation</u>						
5	6,312,214		6,312,214	28.0999%	1,773,726	Used RSI Methodolgy
6	4,548,620	2.1053% (a)	95,762	28.0999%	26,909	Used RSI Methodolgy
7			<u>6,407,976</u>		<u>1,800,635</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	26.5575% (c)	0	28.0999%	0	None known
9	0	26.5575% (c)	0	28.0999%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	26.5575% (c)	0	28.0999%	<u>0</u>	None known
<u>Other Regulatory Assets</u>						
12	0	2.1053% (a)	0	28.0999%	0	None known
13	0	26.5575% (c)	0	28.0999%	0	None known
14	0	26.5575% (c)	0	28.0999%	0	
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	0	2.1053% (a)	0	28.0999%	<u>0</u>	Assumed none
17	1,934,158	26.5575%	513,664	28.0999%	<u>144,339</u>	DPUC report-Page 200
<u>Cash Working Capital</u>						
19					19,841	Worksheet 1, Line 20
20					31,950	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					<u>51,791</u>	
23					0.125	x 45 / 360
24					<u>6,474</u>	

(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  
Modified since last filing  
Value changed by modification

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Reference
<u>Depreciation Expense</u>						
1	281,857		281,857	28.0999%	79,201	
2	279,041	2.1053% (a)	5,875	28.0999%	1,651	DPUC Report Page 508
3			287,732		80,852	
4	0	26.5575% (c)	0	28.0999%	0	None known
5	0	26.5575% (c)	0	28.0999%	0	None known
<u>Property Taxes *</u>						
6	959,894	26.5575%	254,924	28.0999%	71,633	See below
7	0	2.1053% (a)	0	28.0999%	0	See below
8			254,924		71,633	
<u>Transmission Operation and Maintenance</u>						
9	80,763		80,763	28.0999%	22,694	DPUC Report-Page 518
10	0		0	28.0999%	0	
11	0		0	28.0999%	0	
12	10,152		10,152	28.0999%	2,853	DPUC Report-Page 518
13	70,611		70,611	28.0999%	19,841	
<u>Transmission Administrative and General</u>						
14	3,875,742					DPUC Report-Page 520
15	131,289					DPUC Report-Page 520
16	0					
17	0					assumed none
18	3,744,453	2.1053% (a)	78,832	28.0999%	22,152	
19	131,289	26.5575% (c)	34,867	28.0999%	9,798	
20	0	26.5575% (c)	0	28.0999%	0	
21	0	26.5575% (c)	0	28.0999%	0	
22	3,875,742		113,699		31,950	
23	311,135	2.1053% (a)	6,550	28.0999%	1,841	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						
	0					assumed none for simplicity
	311,135					DPUC Report Page 219
	0					assumed none for simplicity
	0					assumed none for simplicity
	0					assumed none for simplicity
	0					assumed none for simplicity
	0					assumed none for simplicity
	0					assumed none for simplicity
	311,135					To Line 23

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

Shading denotes an input

Line  
No.

	<b>GROTON</b>	<u>Reference</u>
<b><u>PTF Transmission Plant Allocation Factor</u></b>		
1	\$ 2,051,470	<b>Used RSI numbers</b>
2	7,300,619	DPUC Report-Page 501
3	<u>28.0999%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
4	59,710	DPUC Report-Page 507
5	0	Worksheet 6 of 8
6	59,710	
7	4,340,150	DPUC Report-Page 507
8	1,503,939	DPUC Report-Page 507
9	0	Worksheet 6 of 8
10	2,836,211	
11	<u>2.1053%</u>	
<b><u>Plant Allocation Factor</u></b>		
12	7,300,619	Line 2
13	152,164	Worksheet 3, Line 2
14	7,452,783	
15	28,062,786	DPUC Report-Page 502
16	<u>26.5575%</u>	

## Affiliated Company Wages and Salaries

Shading denotes an input

Line		<b>GROTON</b>
"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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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

Voting Share

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 20, 2009

Revenue Requirements for (year): Calendar Year 2008

Customer: Norwich Public Utilities

Customer's NABs Number:  

Name of Participant responsible for customer's billing:  

DUNs number of Participant responsible for customer's billing:  

		<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>56,819</u> (a)		<u>0</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)		<u>0</u> (g)
Total of Attachment F - Section K - Support Expense		<u>0</u> (c)		<u>0</u> (h)
Total of Attachment F - Section (L through O)		<u>0</u> (d)		<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>56,819</u> (e)=(a)-(b)+(c)+(d)		<u>0</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:				<u>56,819</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)				<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)				<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)				<u>0</u> (h)
<b>Voting Share Total for Participant's R Value:</b>				<u>56,819</u> (l)=(k)+(b)+(g)-(h)
(for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)				



Shading denotes an input

Line No.		Attachment F Reference	<b>NPU</b>	Reference
<b>I. INVESTMENT BASE</b>				
1	Transmission Plant	(A)(1)(a)	\$375,392	Worksheet 3, Line 1
2	General Plant	(A)(1)(b)	\$8,501	Worksheet 3, Line 2
3	Plant Held For Future Use	(A)(1)(c)	\$0	Worksheet 3, Line 4
4	Total Plant (Lines 1 + 2 + 3)		\$383,893	
5	Accumulated Depreciation	(A)(1)(d)	\$277,180	Worksheet 3, Line 7
6	Accumulated Deferred Income Taxes	(A)(1)(e)	\$0	Worksheet 3, Line 10
7	Loss On Reacquired Debt	(A)(1)(f)	\$0	Worksheet 3, Line 11
8	Other Regulatory Assets	(A)(1)(g)	\$0	Worksheet 3, Line 15
9	Net Investment (Line 4 - 5 - 6 + 7 + 8)		\$106,713	
10	Prepayments	(A)(1)(h)	\$203	Worksheet 3, Line 16
11	Materials & Supplies	(A)(1)(i)	\$3,556	Worksheet 3, Line 17
12	Cash Working Capital	(A)(1)(j)	\$2,421	Worksheet 3, Line 24
13	Total Investment Base (Line 9 + 10 + 11 + 12)		\$112,893	
<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	\$9,020	Worksheet 2
15	Depreciation Expense	(B)	\$15,835	Worksheet 4, Line 3
16	Amortization of Loss on Reacquired Debt	(C)	\$0	Worksheet 4, Line 4
17	Investment Tax Credit	(D)	\$0	Worksheet 4, Line 5
18	Property Tax Expense	(E)	\$12,600	Worksheet 4, Line 8
19	Payroll Tax Expense	(F)	\$0	Worksheet 4, Line 23
20	Operation & Maintenance Expense	(G)	\$8,312	Worksheet 4, Line 13
21	Administrative & General Expense	(H)	\$11,052	Worksheet 4, Line 22
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	
29	Total Revenue Requirements (Line 14 thru 28)		\$56,819	

**Norwich Public Utilities**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/2008</u>		<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 3,734,143	DPUC Rpt. P. 201, line 18	0.10%	4.00%	0.00%	0.00%
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	<u>31,282,341</u>	DPUC Rpt. P. 201, line 10	<u>99.90%</u>	<u>8.00%</u>	<u>7.99%</u>	<u>7.99%</u>
<b>TOTAL INVESTMENT RETURN</b>	<u>\$ 35,016,484</u>		<u>100.00%</u>		<u>7.99%</u>	<u>7.99%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0799

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

= 
$$\left( \frac{0.0799 + (0 + 0) / 112,893}{1} \right) \times \left( \frac{0.00\%}{0.00\%} \right)$$

= 0.00%

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

= 
$$\left( \frac{0.0799 + (0 + 0) / 112,893}{1} \right) + \left( \frac{0.00\%}{0.00\%} \right) \times 0.00\%$$

= 0.00%

(a)+(b)+(c) **Cost of Capital Rate** = 0.0799000

	<u>(PTF)</u>		
INVESTMENT BASE	\$ 112,893	From Worksheet 1	
x Cost of Capital Rate	7.99%		
= Investment Return and Income Taxes	<u>9,020</u>	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	Reference
<u>Transmission Plant</u>						
1	\$ 5,143,654		5,143,654		375,392	DPUC Annual Rpt. p. 500
2	\$ 10,102,018	1.1531% (a)	116,486	7.2982%	8,501	DPUC Annual Rpt. p. 501
3			<u>5,260,140</u>		<u>383,893</u>	
4	0		0	7.2982%	0	information not available
<u>Transmission Accumulated Depreciation</u>						
5	3,716,786		3,716,786	7.2982%	271,258	DPUC Annual Rpt. p. 508, line 31
6	7,036,422	1.1531% (a)	81,137	7.2982%	5,922	DPUC Annual Rpt. p. 508, line 33
7			<u>3,797,923</u>		<u>277,180</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	10.2544% (c)	0	7.2982%	0	Not applicable.
9	0	10.2544% (c)	0	7.2982%	0	Not applicable.
10			<u>0</u>		<u>0</u>	
11	0	10.2544% (c)	0	7.2982%	0	Not applicable.
<u>Other Regulatory Assets</u>						
12	0	1.1531% (a)	0	7.2982%	0	Not applicable.
13	0	10.2544% (c)	0	7.2982%	0	Not applicable.
14	0	10.2544% (c)	0	7.2982%	0	Not applicable.
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	240,936	1.1531% (a)	2,778	7.2982%	203	DPUC Annual Rpt, p. 210, line 14
17	475,219	10.2544%	48,731	7.2982%	3,556	DPUC Report page 200 Line 25
<u>Cash Working Capital</u>						
19					8,312	Worksheet 4, Line 13
20					11,052	Worksheet 4, Line 22
21					0	Worksheet 1, Line 24
22					<u>19,364</u>	
23					0.125	x 45 days / 360
24					<u>2,421</u>	

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	Reference
<b>Depreciation Expense</b>						
1	212,167		212,167	7.2982%	15,484	
2	416,690	1.1531% (a)	4,805	7.2982%	351	DPUC Annual Rpt. p. 508, line 3
3			216,972		15,835	
4	0	10.2544% (c)	0	7.2982%	0	not applicable
5	0	10.2544% (c)	0	7.2982%	0	not applicable
<b>Property Taxes *</b>						
6	1,683,592	10.2544%	172,642	7.2982%	12,600	See Below
7	0	1.1531% (a)	0	7.2982%	0	information not available
8			172,642		12,600	
<b>Transmission Operation and Maintenance</b>						
9	152,527		152,527	7.2982%	11,132	DPUC Annual Rpt. P. 518, line 47
10	0		0	7.2982%	0	Information not available.
11	0		0	7.2982%	0	DPUC Annual Rpt. P. 518, line 31
12	38,640		38,640	7.2982%	2,820	DPUC Annual Rpt. P. 518, line 32 & 37
13	113,887		152,527	7.2982%	8,312	
<b>Transmission Administrative and General</b>						
14	11,926,035					DPUC Annual Rpt. P. 520, line 18
15	152,835					DPUC Annual Rpt. P. 520, line 7
16	0					Not applicable.
17	0					Not applicable.
18	11,773,200	1.1531% (a)	135,757	7.2982%	9,908	
19	152,835	10.2544% (c)	15,672	7.2982%	1,144	
20	0	10.2544% (c)	0	7.2982%	0	Not applicable.
21	0	10.2544% (c)	0	7.2982%	0	Not applicable.
22	11,926,035		151,429		11,052	
<b>Payroll Tax Expense</b>						
	0	1.1531% (a)	0	7.2982%	0	information not available
	0	1.1531% (a)	0	7.2982%	0	information not available
	0	1.1531% (a)	0	7.2982%	0	information not available
	0	1.1531% (a)	0	7.2982%	0	information not available
23	0	1.1531% (a)	0	7.2982%	0	

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

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

Total Plant in Service as of 12/31/2008	51,296,270					DPUC Annual Rpt. P. 501, line 18
Less Furniture & Fixtures	1,924,080					DPUC Annual Rpt. P. 501, line 4
Net Taxable Plant	49,372,190					
Applicable Mill Rate	34.10					From Town
	1,683,592					Place in cell d6 above.

Shading denotes an input

Line  
No.

**PTF Transmission Plant Allocation Factor**

**NPU**

Reference

1	PTF Transmission Investment	\$375,392	Auditor's tab
2	Total Transmission Investment	\$5,143,654	DPUC Annual Rpt. P. 500
3	Percent Allocation (Line 1/Line 2)	7.2982%	

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	\$98,382	DPUC Annual Rpt. P. 507, line 4 Worksheet 6
5	Affiliated Company Transmission Wages and Salaries	\$0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	\$98,382	
7	Total Wages and Salaries	\$10,721,958	DPUC Annual Rpt. P. 507, line 45
8	Administrative and General Wages and Salaries	\$2,189,832	DPUC Annual Rpt. P. 507, line 9
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)	\$8,532,126	
11	Percent Allocation (Line 6/Line 10)	1.1531%	

**Plant Allocation Factor**

12	Total Transmission Investment	\$5,143,654	DPUC Annual Rpt. P. 500
13	plus Transmission-Related General Plant	\$116,486	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	\$5,260,140	
15	Total Plant in Service	\$51,296,270	DPUC Annual Rpt. P. 501
16	Percent Allocation (Line 14 / Line 15)	10.2544%	



## Affiliated Company Wages and Salaries

Shading denotes an input

Line		NPU
"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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		0
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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



TOWN OF WALLINGFORD

COLONY SUB	TRANSMISSION			DISTRIBUTION NON PTF	COMMON	PTF XFR	NPTF XFR	
	TOTAL	PTF	NON PTF					
602,612					602,612			
65,602					65,602			
332,061					332,061			
165,000					165,000			
19,727					19,727			
39,387					39,387			
60,800			60,800					
52,400		34,933	17,467					
8,347			8,347					
71,500		71,500						
23,010		23,010						
304,170				304,170				
80,600					80,600			
7,965					7,965			
1,200					1,200			
42,002		28,001	14,001					
151,842					151,842			
27,488							27,488	
4,001					4,001			
1,640					1,640			
51,568		34,379	17,189					
24,978					24,978			
1,850					1,850			
556,942					556,942			
185,800				185,800				
150,862					150,862			
217					217			
4,199					4,199			
1,580					1,580			
1,418					1,418			
3,585					3,585			
Total	3,044,353		191,823	117,804	489,970	2,217,268	-	27,488
Allocated Common Transformers			531,923	326,667	1,358,678			
Total	3,044,353	1,168,217	723,746	444,471	1,876,136			

N. WALLINGFORD	TRANSMISSION			DISTRIBUTION	COMMON	PTF XFR	NPTF XFR	
	TOTAL	PTF	NON PTF					
120,000		80,000	40,000					
1,122		748	374					
1,024,196					617,363		406,833	
136,000					136,000			
2,332					2,332			
2,332					2,332			
3,278					3,278			
29,610					29,610			
900			900					
2,062					2,062			
9,462					9,462			
350					350			
663,545				663,545				
32,865					32,865			
Total	2,028,054		80,748	41,274	663,545	835,654	-	406,833
Allocated Common Transformers			85,896	43,906	705,852			
Total	2,028,054	251,824	166,644	85,180	1,776,230			
Total Redistribution	5,072,407	1,420,041	890,390	529,651	3,652,366	-	-	-
Other Trans. Plant	1,280,640			1,280,640				
Total Wallingford	6,353,047		890,390	1,810,291	3,652,366			
	6,353,047	2,700,681						
		0.4251001	14.02%	28.49%	57.49%			
			2,700,681					

<b>Newly Installed 2007</b>				
<b>Description</b>	<b>Quantity</b>	<b>Units</b>	<b>Price/Unit</b>	<b>Total Cost</b>
3-1/2" NPS Aluminum Bus	372	ft.	\$ 15.00	\$ 5,580.00
Horizontal Bus Supports	2	ea.	\$ 10,000.00	\$ 20,000.00
Corner Bus Support	1	ea.	\$ 13,000.00	\$ 13,000.00
115kV Switch Support Stand	2	ea.	\$ 15,000.00	\$ 30,000.00
115kV Disconnect Switch (13M-6T-2)	1	ea.	\$ 9,700.00	\$ 9,700.00
115kV Disconnect Switch (13M-6T-8)	1	ea.	\$ 9,700.00	\$ 9,700.00
115 kV Circuit Breaker Footings & other foundations	1	ea.	\$ 80,000.00	\$ 80,000.00
115kV SF6 Circuit Breaker	1	ea.	\$ 62,000.00	\$ 62,000.00
Breaker Relay Panel 6P	1	ea.	\$ 28,400.00	\$ 28,400.00
Breaker Control Panel 8R/8C	1	ea.	\$ 66,200.00	\$ 66,200.00
115kV MOD (13M-6T-5) with ground switch	1	ea.	\$ 14,500.00	\$ 14,500.00
115kV MOD Switch Support Stand	1	ea.	\$ 17,000.00	\$ 17,000.00
Insulators *	12	ea.	\$ 1,100.00	\$ 13,200.00
Lightning Arrestors	3	ea.	\$ 2,200.00	\$ 6,600.00
CCVT (1507-13M-1H)	3	ea.	\$ 6,815.00	\$ 20,445.00

**\$ 396,325.00**

Shading denotes an input

Line No.		Attachment F Reference	<b>WALLINGFORD</b>	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	\$6,282,177	Worksheet 3, Line 1
2	General Plant	(A)(1)(b)	\$128,269	Worksheet 3, Line 2
3	Plant Held For Future Use	(A)(1)(c)	\$0	Worksheet 3, Line 4
4	Total Plant (Lines 1 + 2 + 3)		\$6,410,446	
5	Accumulated Depreciation	(A)(1)(d)	\$2,441,439	Worksheet 3, Line 7
6	Accumulated Deferred Income Taxes	(A)(1)(e)	\$0	Worksheet 3, Line 10
7	Loss On Reacquired Debt	(A)(1)(f)	\$0	Worksheet 3, Line 11
8	Other Regulatory Assets	(A)(1)(g)	\$0	Worksheet 3, Line 15
9	Net Investment (Line 4 - 5 - 6 + 7 + 8)		\$3,969,007	
10	Prepayments	(A)(1)(h)	\$0	Worksheet 3, Line 16
11	Materials & Supplies	(A)(1)(i)	\$45,270	Worksheet 3, Line 17
12	Cash Working Capital	(A)(1)(j)	\$11,597	Worksheet 3, Line 24
13	Total Investment Base (Line 9 + 10 + 11 + 12)		\$4,025,874	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	\$322,070	Worksheet 2
15	Depreciation Expense	(B)	\$187,468	Worksheet 4, Line 3
16	Amortization of Loss on Reacquired Debt	(C)	\$0	Worksheet 4, Line 4
17	Investment Tax Credit	(D)	\$0	Worksheet 4, Line 5
18	Property Tax Expense	(E)	\$142,668	Worksheet 4, Line 8
19	Payroll Tax Expense	(F)	\$0	Worksheet 4, Line 23
20	Operation & Maintenance Expense	(G)	\$43,710	Worksheet 4, Line 13
21	Administrative & General Expense	(H)	\$49,069	Worksheet 4, Line 22
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)	(\$535)	
28	Transmission Rents Received from Electric Property	(O)	\$0	
29	Total Revenue Requirements (Line 14 thru 28)		\$744,450	

**Town of Wallingford, Electric Division**  
**Annual Revenue Requirements**  
**for costs in 2007**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/2008</u>		<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 0	Line 18 - DPUC Report, page 201	0.00%	6.00%	0.00%	0.00%
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	55,683,178	Line 10 - DPUC Report, Page 201	<u>100.00%</u>	<u>8.00%</u>	<u>8.00%</u>	<u>8.00%</u>
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ <u>55,683,178</u></b>		<b><u>100.00%</u></b>	<b><u>8.00%</u></b>	<b><u>8.00%</u></b>	<b><u>8.00%</u></b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 4,025,874}{1} \right) \times 0.00\%$$

= 0.00%

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 4,025,874}{1} \right) + 0.00\%$$

= 0.00%

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 4,025,874	From Worksheet 1
x Cost of Capital Rate	8.00%	
= Investment Return and Income Taxes	<u>322,070</u>	To Worksheet 1

**Town of Wallingford, Electric Division**

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	Reference
<u>Transmission Plant</u>						
1	\$ 8,614,665		8,614,665		6,282,177	DPUC Annual Rpt. p. 501, line 22
2	\$ 8,654,094	2.0325% (a)	175,894	72.9242%	128,269	DPUC Annual Rpt. p. 502, line 14
3			<u>8,790,559</u>		<u>6,410,446</u>	
4	0		0	72.9242%	<u>0</u>	
<u>Transmission Accumulated Depreciation</u>						
5	3,053,677		3,053,677	72.9242%	2,353,574	DPUC Annual Rpt. p. 508, line 31
6	5,928,059	2.0325% (a)	120,488	72.9242%	87,865	DPUC Annual Rpt. p. 508, line 33
7			<u>3,174,165</u>		<u>2,441,439</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	9.6489% (c)	0	72.9242%	0	not applicable
9	0	9.6489% (c)	0	72.9242%	0	not applicable
10			<u>0</u>		<u>0</u>	
11	0	9.6489% (c)	0	72.9242%	<u>0</u>	not applicable
<u>Other Regulatory Assets</u>						
12	0	2.0325% (a)	0	72.9242%	0	not applicable
13	0	9.6489% (c)	0	72.9242%	0	not applicable
14	0	9.6489% (c)	0	72.9242%	0	not applicable
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	0	2.0325% (a)	0	72.9242%	<u>0</u>	Assumed none
17	643,369	9.6489%	<u>62,078</u>	72.9242%	<u>45,270</u>	DPUC Report page 200 Line 25
<u>Cash Working Capital</u>						
19					43,710	Worksheet 4, Line 13
20					49,069	Worksheet 4, Line 22
21					0	Worksheet 1, Line 24
22					<u>92,779</u>	
23					0.125	x 45 days / 360
24					<u>11,597</u>	



**Town of Wallingford, Electric Division**

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	Reference
<u>Depreciation Expense</u>						
1	251,287		251,287	72.9242%	183,249	25 Year Depreciation
2	284,637	2.0325% (a)	5,785	72.9242%	4,219	DPUC Annual Rpt. p. 508, line 3
3			257,072		187,468	
4	0	9.6489% (c)	0	72.9242%	0	not applicable
5	0	9.6489% (c)	0	72.9242%	0	not applicable
<u>Property Taxes *</u>						
6	2,027,581	9.6489%	195,639	72.9242%	142,668	See Below
7	0	2.0325% (a)	0	72.9242%	0	information not available
8			195,639		142,668	
<u>Transmission Operation and Maintenance</u>						
9	59,939		59,939	72.9242%	43,710	DPUC Annual Rpt. p. 518, line 47
10	0		0	72.9242%	0	information not available
11	0		0	72.9242%	0	information not available
12	0		0	72.9242%	0	information not available
13	59,939		59,939	72.9242%	43,710	
<u>Transmission Administrative and General</u>						
14	3,149,297					DPUC Annual Rpt. p. 520, line 18
15	43,052					DPUC Annual Rpt. p. 520, line 7
16	0					not applicable
17	0					not applicable
18	3,106,245	2.0325% (a)	63,134	72.9242%	46,040	
19	43,052	9.6489% (c)	4,154	72.9242%	3,029	
20	0	9.6489% (c)	0	72.9242%	0	not applicable
21	0	9.6489% (c)	0	72.9242%	0	not applicable
22	3,149,297		67,288		49,069	
<u>Payroll Tax Expense</u>						
	0	2.0325% (a)	0	72.9242%	0	information not available
	0	2.0325% (a)	0	72.9242%	0	information not available
	0	2.0325% (a)	0	72.9242%	0	information not available
	0	2.0325% (a)	0	72.9242%	0	information not available
23	0	2.0325% (a)	0	72.9242%	0	

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

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

Total Plant in Service as of 12/31/2008	91,104,139	DPUC Report Page 502 Line18
Less Furniture & Fixtures	2,563,465	DPUC Report Page 502 Line4
Net Taxable Plant	88,540,674	
Applicable Mil Rate	22.90	
	2,027,581	To cell d6 above

Shading denotes an input

Line  
No.

**PTF Transmission Plant Allocation Factor**

**WALLINGFORD**

Reference

1	PTF Transmission Investment	\$6,282,177	Auditor's tab
2	Total Transmission Investment	\$8,614,665	DPUC Page 501 line22
3	Percent Allocation (Line 1/Line 2)	72.9242%	

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	\$67,056	
5	Affiliated Company Transmission Wages and Salaries	\$0	DPUC Annual Rpt. P. 507, line 4 Worksheet 6
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	\$67,056	
7	Total Wages and Salaries	\$4,030,641	DPUC Annual Rpt. P. 507, line 44
8	Administrative and General Wages and Salaries	\$731,401	DPUC Annual Rpt. P. 507, line 9
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)	\$3,299,240	
11	Percent Allocation (Line 6/Line 10)	2.0325%	

**Plant Allocation Factor**

12	Total Transmission Investment	\$8,614,665	
13	plus Transmission-Related General Plant	\$175,894	DPUC Page 501 line22 Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	\$8,790,559	
15	Total Plant in Service	\$91,104,139	DPUC Annual Rpt. P. 502, line 18
16	Percent Allocation (Line 14 / Line 15)	9.6489%	

## Affiliated Company Wages and Salaries

Shading denotes an input

Line		<b>WALLINGFORD</b>
<b>"Affiliated" Transmission Wages and Salaries</b>		
<b>#560 - 573</b>		
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
<b>Less "Affiliated" Administrative and General Salaries</b>		
<b>#920 - 935</b>		
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

**Town of Wallingford, Electric Division**

*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.*

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		0
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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

Voting Share

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 20, 2009

Revenue Requirements for (year): Calendar Year 2008

Customer: Mohegan Tribal Utility Authority

Customer's NABs Number:  

Name of Participant responsible for customer's billing:  

DUNs number of Participant responsible for customer's billing:  

		<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>0</u> (a)	<u>\$ 339,019</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense		<u>0</u> (c)	<u>0</u> (h)
Total of Attachment F - Section (L through O)		<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>0</u> (e)=(a)-(b)+(c)+(d)	<u>\$ 339,019</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:			<u>\$ 339,019</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)			<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)			<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)			<u>0</u> (h)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)			<u>\$ 339,019</u> (l)=(k)+(b)+(g)-(h)

Vendor	Invoice #	Component	Amount	Transmission	Distribution		Common	Comments
					Other	Transformer		
		1.52 Acres of land @	\$14,348.00	\$3,306.00	\$7,025.00		\$4,017.00	Cost per acre based on verbal from Puul Woronik.
A/Z Corporation	1-02-200	Sitework and Concrete	\$841,000.00	\$193,430.00	\$412,090.00		\$235,480.00	Split based on land use.
A/Z Corporation	1-02-801	Filter Fabric	\$8,000.00				\$8,000.00	
A/Z Corporation	1-02-802	Grade Revisions	\$12,544.71				\$12,544.71	
A/Z Corporation	1-02-803	Fill at Access Road	\$4,032.00				\$4,032.00	
A/Z Corporation	1-02-804	One Ince Fence Fabric	\$9,375.00				\$9,375.00	
A/Z Corporation	1-02-805	Dumpster	\$2,768.02				\$2,768.02	
A/Z Corporation	1-02-806	Catch Basin and Stone	\$5,000.00				\$5,000.00	
A/Z Corporation	1-02-807	5000 PSI Concrete	\$850.00	\$255.00	\$340.00		\$255.00	Estimate 30%-T, 40%-D, 30%-C
A/Z Corporation	1-02-808	Security	\$4,030.65				\$4,030.65	
A/Z Corporation	1-02-809	Trees @ Bank	\$4,374.00				\$4,374.00	
A/Z Corporation	1-02-812	Temp Generator	\$7,096.79				\$7,096.79	
A/Z Corporation	1-02-813	Revised Berm	\$2,546.00				\$2,546.00	
A/Z Corporation	1-02-814	Additional Paving	\$7,491.99				\$7,491.99	
A/Z Corporation	1-02-902	Fencing	\$29,000.00	\$7,540.00	\$10,150.00		\$11,310.00	
A/Z Corporation	1-05-801	Welding @ PCR	\$1,457.84	\$437.35	\$728.92		\$291.57	Estimate 30%-T, 50%-D, 20%-C
A/Z Corporation	1-15-801	Plumbing Hook-Up	\$889.00				\$889.00	
A/Z Corporation	1-16-100	Electrical	\$222,833.02	\$66,849.91	\$111,416.51		\$44,566.60	Estimate 30%-T, 50%-D, 20%-C
A/Z Corporation	1-16-200	Component Installation	\$347,998.50	\$208,799.10	\$69,599.70		\$69,599.70	Estimate 60%-T, 20%-D, 20%-C
A/Z Corporation	1-16-400	Cable Installation	\$228,470.00		\$228,470.00			
A/Z Corporation	1-16-801	Ground Cable	\$14,673.88	\$3,374.99	\$7,190.20		\$4,108.69	Split based on land use.
A/Z Corporation	1-16-802	Hawkeye Extras	\$30,781.29				\$30,781.29	
A/Z Corporation	1-16-804	Revise Conduits	\$4,410.53				\$4,410.53	
A/Z Corporation	1-16-805	110V & Telephone Circuits	\$4,277.76				\$4,277.76	
A/Z Corporation	1-16-806	Additional VCT's	\$15,793.00				\$15,793.00	
A/Z Corporation	1-16-807	Primary Power	\$33,557.00				\$33,557.00	
A/Z Corporation	1-16-808	Set Generators	\$12,572.00				\$12,572.00	
A/Z Corporation	2-91-205	Construction Management Fee	\$74,232.94				\$74,232.94	
Basler Electric		under/overvoltage relay	\$2,346.00	\$2,346.00				
Camaro Sign	01-1554	Signage	\$264.00	\$84.00	\$180.00			
Camaro Sign	01-1613	Signage	\$990.00				\$990.00	
Camaro Sign		Signage	\$320.00	\$160.00	\$160.00			
Carini & Associates	14	Archaeologist	\$705.80				\$705.80	
		NU engineering & construction for 115kv tap	\$355,000.00	\$355,000.00				
		NU engineering & construction for 115kv tap	\$300,000.00	\$300,000.00				
		NU engineering & construction for 115kv tap	\$450,000.00	\$450,000.00				
		NU engineering & construction for 115kv tap	\$250,000.00	\$250,000.00				
		NU engineering & construction for 115kv tap	\$65,000.00	\$65,000.00				
Cristino Associates	12334	Electrical design, engineering Siting Council	\$2,390.00				\$2,390.00	
Cristino Associates	12389	Engineering Design	\$6,205.00				\$6,205.00	
Cristino Associates	12410	Engineering Design	\$3,502.50				\$3,502.50	
Cristino Associates	12422	Engineering Design	\$5,350.00				\$5,350.00	
Cristino Associates	12454	Engineering Design	\$22,692.28		\$5,610.00		\$17,082.28	
Cristino Associates	12470	Engineering Design	\$2,420.00				\$2,420.00	
Cristino Associates	12471	Engineering Design	\$7,660.00				\$7,660.00	
Cristino Associates	12498	Engineering Design	\$4,425.00				\$4,425.00	
Cristino Associates	12540	Engineering Design	\$4,460.00				\$4,460.00	
Cristino Associates	12566	Engineering Design	\$14,437.36				\$14,437.36	
Cristino Associates	12608	Engineering Design	\$28,028.17				\$28,028.17	
Cristino Associates	12625	Engineering Design	\$14,155.92				\$14,155.92	
Cristino Associates	12653	Engineering Design	\$21,994.73				\$21,994.73	
Cristino Associates	12688	Engineering Design	\$18,750.00				\$18,750.00	
Cristino Associates	12712	Engineering Design	\$18,919.20				\$18,919.20	
Cristino Associates	12728	Engineering Design	\$21,195.00				\$21,195.00	
Cristino Associates	12782	Engineering Design	\$27,115.00				\$27,115.00	
Cristino Associates	12751	Engineering Design	\$7,728.81	\$7,728.81				
Cristino Associates	12758	Engineering Design	\$36,568.00				\$36,568.00	
Cristino Associates	12768	Engineering Design	\$493.06				\$493.06	
Cristino Associates	12769	Engineering Design	\$29,955.00				\$29,955.00	
Cristino Associates	12796	Engineering Design	\$4,517.70		\$4,517.70			
Cristino Associates	12827	Engineering Design	\$878.00	\$878.00				
Cristino Associates	12834	Engineering Design	\$7,562.50	\$7,562.50				
Cristino Associates	12839	Engineering Design	\$2,365.00		\$2,365.00			
Cristino Associates	12843	Engineering Design	\$3,733.13	\$3,733.13				
Cristino Associates	12848	Engineering Design	\$3,245.00	\$3,245.00				
Cristino Associates	12854	Engineering Design	\$990.00	\$990.00				
Cristino Associates	12862	Engineering Design	\$10,007.40				\$10,007.40	
Cristino Associates	12863	Engineering Design	\$21,934.00	\$21,934.00				
Cristino Associates	12871	Engineering Design	\$1,245.38				\$1,245.38	
Cristino Associates	12908	Engineering Design	\$11,008.14				\$11,008.14	
Cristino Associates	12907	Engineering Design	\$10,350.00				\$10,350.00	
Cristino Associates	12915	Engineering Design	\$838.98	\$838.98				
Cristino Associates	13021	Engineering Design	\$10,627.50				\$10,627.50	
Cristino Associates	13022	Engineering Design	\$8,005.92				\$8,005.92	
Cristino Associates	13023	Engineering Design	\$4,000.00				\$4,000.00	
CT Siting Council	CSC-201-022801	Docket Expenses	\$3,976.90				\$3,976.90	
CT Siting Council	CSC-201-033101	Docket Expenses	\$4,512.69				\$4,512.69	
CT Siting Council	CSC-201-043001	Docket Expenses	\$2,708.18				\$2,708.18	
CT Siting Council	CSC-201-053101	Docket Expenses	\$1,845.59				\$1,845.59	
CT Siting Council	CSC-201-063001	Docket Expenses	\$188.68				\$188.68	
CT Siting Council	CSC-201-73101	Docket Expenses	\$481.04				\$481.04	
Delta Star	116007	1 - 24/32/40MVA Transformer	\$418,640.00			\$418,640.00		
Delta Star	119588	Transformer aux.	\$1,800.00	\$1,800.00				
Delta Star	1794	Move & upgrade 1 - 24MVA Transformer	\$63,669.51	\$19,100.85		\$44,568.66		
Heller, Heller & McCoy	100060	Town P&Z approval	\$330.00				\$330.00	
Heller, Heller & McCoy	100061	Town P&Z approval	\$405.00				\$405.00	
HESCO	381052-01	Miscellaneous wire makers	\$293.82	\$293.82				
Jay's Landscaping		Screening trees required by Siting Council	\$8,956.47				\$8,956.47	
Jerry's Electric	70761	34.5kv to 208/120 station service transformers (two) to power up PCR	\$7,760.00				\$7,760.00	
Lapp Insulator Company	283271	115KV Station Post Insulators	\$4,688.00	\$4,688.00				

Vendor	Invoice #	Component	Amount	Transmission	Distribution		Common	Comments
					Other	Transformer		
Manafort Brothers Inc.	000516-MTUA	Berm work required by Siting Council	\$47,046.00				\$47,046.00	
McFarland-Johnson	4	Site Plan design & engineering	\$46,860.00				\$46,860.00	
McFarland-Johnson	5	Site Plan design & engineering	\$4,570.00				\$4,570.00	
McFarland-Johnson	6	Site Plan design & engineering	\$1,828.00				\$1,828.00	
McFarland-Johnson	7	Site Plan design & engineering	\$2,742.00				\$2,742.00	
Northeast Testing	0049923-IN	Electrical equipment testing	\$27,360.00				\$27,360.00	
Northeast Testing	0050031-IN	Electrical equipment testing	\$15,150.00				\$15,150.00	
Northeast Testing	0050032-IN	Electrical equipment testing	\$15,260.00	\$15,260.00				
Northeast Testing	0050404-IN	Electrical equipment testing	\$9,894.00	\$9,894.00				
Northeast Testing	0050547-IN	Electrical equipment testing	\$4,400.00				\$4,400.00	
Northeast Testing	0050552-IN	Electrical equipment testing	\$24,290.00	\$24,290.00				
Northeast Testing	0050557-IN	Electrical equipment testing	\$16,260.00	\$16,260.00				
Northeast Testing	0050578-IN	Electrical equipment testing	\$17,100.00	\$17,100.00				
Northeast Testing	0050707-IN	Electrical equipment testing	\$21,441.00	\$21,441.00				
Northeast Testing	0050706-IN	Electrical equipment testing	\$19,500.00	\$19,500.00				
Northeast Testing	0050933-IN	Electrical equipment testing	\$3,510.00	\$3,510.00				
Northeast Utilities Service Co.		NU engineering & construction for 115kv tap	\$20,000.00	\$20,000.00				
Pascor	B-SW6042638	MOD's	\$56,699.40	\$43,319.60	\$13,378.80			
PLM	4921	34.5kv Relay settings	\$597.88		\$597.88			
PLM	3659R	115kv Tap Line mods	\$1,142.43	\$1,142.43				
PLM	5103	115kv Relay Settings	\$1,620.92	\$1,620.92				
Powell Electric	H01-0290-516	Power control room	\$1,152,599.00	\$345,779.70	\$576,299.50		\$230,519.80	Estimate 30%-T, 50%-D, 20%-C
S&C Electric	583722	Field Support	\$3,945.08		\$3,945.08			
S&C Electric	709712	Circuit-switchers	\$66,080.00		\$66,080.00			
Schweitzer Engineering	88164	Commissioning support	\$1,766.00		\$1,766.00			
SBC SNET		Phone line installation	\$9,043.00	\$9,043.00				
Southern States	25072	MOD operators	\$17,100.00	\$11,400.00	\$5,700.00			
Trench Limited	37217	1-Line Trap	\$10,300.00	\$10,300.00				
Trench Limited	54153	6-Capacitor voltage transformers	\$21,600.00	\$21,600.00				
Trench Limited	54155	1-Line tuner	\$2,950.00	\$2,950.00				
Valmont	646582	H-frames, steel supports & stands	\$55,044.00	\$49,462.00	\$5,582.00			
Valmont	646701		\$142.24	\$142.24				
WESCO	167910	Miscellaneous material to rewire relays per NU changes	\$6,265.40	\$6,265.40				
WESCO	203742		\$258.00	\$258.00				
WESCO	334448		\$1,505.85				\$1,505.85	
WESCO	355143		\$202.86	\$202.86				
WESCO	306645		\$28.80	\$28.80				
WESCO	318468		\$177.00	\$177.00				
WESCO	330180		\$1,170.00				\$1,170.00	
WESCO	435492		\$642.60				\$642.60	
Wisvest-CT		ABB 115kv breaker	\$60,000.00	\$60,000.00				
Yarde Metals Inc.	1620975	Aluminum bus	\$57.75	\$57.75				
Yarde Metals Inc.	1608166	Aluminum bus	\$155.10	\$155.10				
Yarde Metals Inc.	1607239	Aluminum bus	\$339.90	\$339.90				
Yarde Metals Inc.	1620974	Aluminum bus	\$1,711.05	\$1,711.05				
<b>TOTALS</b>			<b>\$6,059,394.54</b>	<b>\$2,694,352.19</b>	<b>\$1,531,426.29</b>	<b>\$463,208.66</b>	<b>\$1,370,406.40</b>	

Shading denotes an input

Line No.		Attachment F Reference	MTUA	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	\$2,694,352	Worksheet 3, Line 1
2	General Plant	(A)(1)(b)	\$0	Worksheet 3, Line 2
3	Plant Held For Future Use	(A)(1)(c)	\$0	Worksheet 3, Line 4
4	Total Plant (Lines 1 + 2 + 3)		\$2,694,352	
5	Accumulated Depreciation	(A)(1)(d)	\$754,419	Worksheet 3, Line 7
6	Accumulated Deferred Income Taxes	(A)(1)(e)	\$0	Worksheet 3, Line 10
7	Loss On Reacquired Debt	(A)(1)(f)	\$0	Worksheet 3, Line 11
8	Other Regulatory Assets	(A)(1)(g)	\$0	Worksheet 3, Line 15
9	Net Investment (Line 4 - 5 - 6 + 7 + 8)		\$1,939,933	
10	Prepayments	(A)(1)(h)	\$0	Worksheet 3, Line 16
11	Materials & Supplies	(A)(1)(i)	\$0	Worksheet 3, Line 17
12	Cash Working Capital	(A)(1)(j)	\$2,410	Worksheet 3, Line 24
13	Total Investment Base (Line 9 + 10 + 11 + 12)		\$1,942,343	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	\$155,387	Worksheet 2
15	Depreciation Expense	(B)	\$107,774	Worksheet 4, Line 3
16	Amortization of Loss on Reacquired Debt	(C)	\$0	Worksheet 4, Line 4
17	Investment Tax Credit	(D)	\$0	Worksheet 4, Line 5
18	Property Tax Expense	(E)	\$56,581	Worksheet 4, Line 8
19	Payroll Tax Expense	(F)	\$0	Worksheet 4, Line 23
20	Operation & Maintenance Expense	(G)	\$19,277	Worksheet 4, Line 13
21	Administrative & General Expense	(H)	\$0	Worksheet 4, Line 22
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	
29	Total Revenue Requirements (Line 14 thru 28)		\$339,019	



**Mohegan Tribal Utility Authority**  
**Annual Revenue Requirements**  
**for costs in 2005**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/2008</u>		<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 0	Line 13 - DPUC Report, page 201	0.10%	6.00%	0.01%	0.01%
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	<u>6,000,000</u>	Line 8	<u>99.90%</u>	<u>8.00%</u>	<u>7.99%</u>	<u>7.99%</u>
TOTAL INVESTMENT RETURN	<u>0</u> <u>6,000,000</u>		<u>100.00%</u>		<u>8.00%</u>	<u>8.00%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 1,942,343}{1} \right) \times \left( \frac{0.00\%}{0.00\%} \right)$$

= 0.00%

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

= 
$$\left( \frac{0.0800 + (0 + 0) / 1,942,343}{1} \right) + \left( \frac{0.00\%}{0.00\%} \right) \times 0.00\%$$

= 0.00%

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 1,942,343	From Worksheet 1
x Cost of Capital Rate	8.00%	
= Investment Return and Income Taxes	<u>155,387</u>	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	Reference
<u>Transmission Plant</u>						
1	\$ 6,059,395		6,059,395	44.4657%	2,694,352	See Inventory Tab
2		100.0000% (a)	0	44.4657%	0	
3			<u>6,059,395</u>		<u>2,694,352</u>	
4	0		0	44.4657%	<u>0</u>	
<u>Transmission Accumulated Depreciation</u>						
5	1,696,630		1,696,630	44.4657%	754,419	
6	0	100.0000% (a)	0	44.4657%	0	
7			<u>1,696,630</u>		<u>754,419</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	100.0000% (c)	0	44.4657%	0	not applicable
9	0	100.0000% (c)	0	44.4657%	0	not applicable
10			<u>0</u>		<u>0</u>	
11	0	100.0000% (c)	0	44.4657%	<u>0</u>	not applicable
<u>Other Regulatory Assets</u>						
12	0	100.0000% (a)	0	44.4657%	0	not applicable
13	0	100.0000% (c)	0	44.4657%	0	not applicable
14	0	100.0000% (c)	0	44.4657%	0	not applicable
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	0	100.0000% (a)	0	44.4657%	<u>0</u>	information not available
17	0	100.0000%	0	44.4657%	<u>0</u>	information not available
<u>Cash Working Capital</u>						
19					19,277	Worksheet 4, Line 13
20					0	Worksheet 4, Line 22
21					0	Worksheet 1, Line 24
22					<u>19,277</u>	
23					0.125	x 45 days / 360
24					<u>2,410</u>	

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	Reference
<u>Depreciation Expense</u>						
1	242,376		242,376	44.4657%	107,774	25 year depreciation
2	0	100.0000% (a)	0	44.4657%	0	
3			242,376		107,774	
4	0	100.0000% (c)	0	44.4657%	0	not applicable
5	0	100.0000% (c)	0	44.4657%	0	not applicable
	9,695					
<u>Property Taxes *</u>						
6	127,247	100.0000%	127,247	44.4657%	56,581	See Below
7	0	100.0000% (a)	0	44.4657%	0	information not available
8			127,247		56,581	
<u>Transmission Operation and Maintenance</u>						
9	43,352		43,352	44.4657%	19,277	MTUA
10	0		0	44.4657%	0	information not available
11	0		0	44.4657%	0	information not available
12	0		0	44.4657%	0	information not available
13	43,352		43,352	44.4657%	19,277	
<u>Transmission Administrative and General</u>						
14	0					information not available
15	0					information not available
16	0					information not available
17	0					information not available
18	0	100.0000% (a)	0	44.4657%	0	
19	0	100.0000% (c)	0	44.4657%	0	
20	0	100.0000% (c)	0	44.4657%	0	not applicable
21	0	100.0000% (c)	0	44.4657%	0	not applicable
22	0		0		0	
<u>Payroll Tax Expense</u>						
	0	100.0000% (a)	0	44.4657%	0	information not available
	0	100.0000% (a)	0	44.4657%	0	information not available
	0	100.0000% (a)	0	44.4657%	0	information not available
	0	100.0000% (a)	0	44.4657%	0	information not available
23	0	100.0000% (a)	0	44.4657%	0	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

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

Total Plant in Service as of 12/31/2008	6,059,395	
Less Furniture & Fixtures	0	
Net Taxable Plant	6,059,395	
Applicable Mil Rate	21.00	
	127,247	To cell d6 above

Shading denotes an input

Line  
No.

**PTF Transmission Plant Allocation Factor**

**MTUA**

Reference

1	PTF Transmission Investment	\$2,694,352	See Inventory Tab
2	Total Transmission Investment	\$6,059,395	See Inventory Tab
3	Percent Allocation (Line 1/Line 2)	44.4657%	

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	\$16,638	
5	Affiliated Company Transmission Wages and Salaries	\$0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	\$16,638	MTUA Worksheet 6
7	Total Wages and Salaries	\$16,638	
8	Administrative and General Wages and Salaries	\$0	Information not available
9	Affiliated Company Wages and Salaries less A&G	\$0	Information not available
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	\$16,638	
11	Percent Allocation (Line 6/Line 10)	100.0000%	

**Plant Allocation Factor**

12	Total Transmission Investment	\$6,059,395	See Inventory Tab
13	plus Transmission-Related General Plant	\$0	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	\$6,059,395	
15	Total Plant in Service	\$6,059,395	Information not available
16	Percent Allocation (Line 14 / Line 15)	100.0000%	

## Affiliated Company Wages and Salaries

Shading denotes an input

Line		MTUA
"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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		0
	345 kV "stabilizer" 342 line		0	
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		0
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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

Sheet: Input Panel

**EFFECTIVE JUNE 1, 2009**  
 ISO New England Inc.  
 Annual Transmission Revenue Requirements  
 Per FERC Electric Tariff No. 3, Section II - Attachment F

Shading denotes an input

Submitted on: 23-May-09

Revenue Requirements for (year): Calendar Year 2008

Customer: Fitchburg Gas and Electric Light Company

Customer's NABs Number: 38

Name of Participant responsible for customer's billing: Fitchburg Gas and Electric Light Company

DUNs number of Participant responsible for customer's billing: 00-695-2881

		<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>\$226,222</u> (a)	<u>\$110,217</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>\$0</u> (b)	<u>\$0</u> (g)
Total of Attachment F - Section K - Support Expense		<u>\$43,175</u> (c)	<u>\$0</u> (h)
Total of Attachment F - Section (L through O)		<u>\$0</u> (d)	<u>\$0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>\$269,397</u> (e)=(a)-(b)+(c)+(d)	<u>\$110,217</u> (j)=(f)-(g)+(h)+(i)
Forecasted Transmission Revenue Requirements (per Appendix C to Attachment F Implementation Rule)		<u>N/A</u>	<u>\$8,541</u> (m) Worksheet 1a
Annual True-up (per Appendix C to Attachment F Implementation Rule)		<u>(\$8,255)</u> (k)	<u>(\$12,668)</u> (n) Worksheet 1c
Interest Charge on Annual True-up		<u>(\$405)</u> (l)	<u>(\$622)</u> (o) Worksheet 1c
Total		<u>\$260,736</u> (p)=(e)+(k)+(l)	<u>\$105,468</u> (q)=(j)+(m)+(n)+(o)
Annual Revenue Requirements Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements & True-ups (including interest)		<u>\$366,204</u> (r)=(p)+(q)	

**Fitchburg Gas and Electric Light Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**  
**PRE-1997**

Shading denotes an input

Line No.		Attachment F Reference	FG&E	Total	Reference
	<b>I. INVESTMENT BASE</b>				
		<i>Section:</i>			
1	Transmission Plant	(A)(1)(a)	1,244,079	1,244,079	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	57,116	57,116	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)		1,301,195	1,301,195	
5	Accumulated Depreciation	(A)(1)(d)	483,259	483,259	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	195,224	195,224	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	60,636	60,636	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		683,348	683,348	
10	Prepayments	(A)(1)(h)	25,561	25,561	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	11,309	11,309	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	14,355	14,355	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		734,573	734,573	
	<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	88,744	88,744	Worksheet 2
15	Depreciation Expense	(B)	52,757	52,757	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	11,609	11,609	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,449	1,449	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	16,025	16,025	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	55,638	55,638	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	43,175	43,175	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)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		269,397	269,397	



**Fitchburg Gas and Electric Light Company**  
**Annual Revenue Requirements**  
**for costs in 2008**  
**PRE-1997**

Shading denotes an input

	CAPITALIZATION <u>12/31/08*</u>	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 70,000,000	56.21%	6.99%	3.93%	
PREFERRED STOCK	1,786,398	1.43%	6.82%	0.10%	0.10%
COMMON EQUITY	52,755,540	<u>42.36%</u>	<u>11.64%</u>	<u>4.93%</u>	<u>4.93%</u>
TOTAL INVESTMENT RETURN	\$ <u>124,541,938</u>	<u>100.00%</u>		<u>8.96%</u>	<u>5.03%</u>

\*See Workpaper 2

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0896

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

= 
$$\left( \frac{0.0503 + (0 + 0) / 734,573}{1} \right) \times \frac{0.34}{0.34}$$

= 0.0259121

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

= 
$$\left( \frac{0.0503 + (0 + 0) / 734,573}{1} \right) + \frac{0.0259121}{0.065} \times 0.065$$

= 0.0052982

(a)+(b)+(c) **Cost of Capital Rate=** 0.1208103

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 734,573	From Worksheet 1
x Cost of Capital Rate	0.1208103	
= Investment Return and Income Taxes	<u>88,744</u>	To Worksheet 1

**Fitchburg Gas and Electric Light Company**  
**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)
1			0		1,244,079	Line 1, Worksheet 5 Page 207.87g + (Page 201.3h + 201.6h - Total A/C 303 - Total A/C 310)*49.83% (d) (includes common plant)
2	5,327,151	7.7613% (a)	413,456	13.8143%	57,116	
3			<u>413,456</u>		<u>1,301,195</u>	
4	0		0	13.8143%	0	Page 214
<u>Transmission Accumulated Depreciation</u>						
5	3,357,159		3,357,159	13.8143%	463,768	Page 219.25b Page 219.27c (includes common allocated to electric)
6	1,817,889	7.7613% (a)	141,092	13.8143%	19,491	
7			<u>3,498,251</u>		<u>483,259</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(14,914,657)	9.7998% (c)	(1,461,607)	13.8143%	(201,911)	Page 273.8k + 275.2k + 277.3k, See Workpaper 3
9	493,960	9.7998% (c)	48,407	13.8143%	6,687	Page 234.8c
10			<u>(1,413,200)</u>		<u>(195,224)</u>	
11	0	9.7998% (c)	0	13.8143%	0	Page 111.81c
<u>Other Regulatory Assets</u>						
12	1,184,259	7.7613% (a)	91,914	13.8143%	12,697	Page 232.13f.
13	3,541,141	9.7998% (c)	347,025	13.8143%	47,939	Page 232.1f - 278.1e
14	0	9.7998% (c)	0	13.8143%	0	
15	<u>4,725,400</u>		<u>438,939</u>		<u>60,636</u>	
16	2,384,050	7.7613% (a)	185,033	13.8143%	25,561	Page 111.57c *p.200.8.c/p.200.8.b
17	81,868		81,868	13.8143%	11,309	Page 227.8c
<u>Cash Working Capital</u>						
19					16,025	Worksheet 1, Line 20
20					55,638	Worksheet 1, Line 21
21					43,175	Worksheet 1, Line 24
22					<u>114,838</u>	
23					0.125	x 45 / 360
24					<u>14,355</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) 49.83% is FGE's gas and electric labor allocator used for allocating common plant. See Workpaper 4.

**Fitchburg Gas and Electric Light Company** PTF Revenue Requirements

Sheet: Worksheet 4

**PRE-1997**

Worksheet 4 of 8

(2)

(4)

Shading denotes an input

Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	370,320		370,320	13.8143%	51,157	Page 336.7b
2	149,233	7.7613% (a)	11,582	13.8143%	1,600	Page 336.10b (includes common allocated to electric)
3			381,902		52,757	
4	0	9.7998% (c)	0	13.8143%	0	Page 117.64c
5	0	9.7998% (c)	0	13.8143%	0	Page 266.8f
<u>Property Taxes</u>						
6	857,525	9.7998% (c)	84,036	13.8143%	11,609	Page 263i, lines 9 & 11 & 16
7	0	7.7613% (a)	0	13.8143%	0	Page 262-263
8			84,036		11,609	
<u>Transmission Operation and Maintenance</u>						
9	4,366,260		4,366,260	0.138143	603,168	Page 321.100b
10	4,118,957		4,118,957	0.138143	569,005	Page 321.88b
11	131,299		131,299	0.138143	18,138	Page 321.84b
12	0		0	0.138143	0	Page 321.85b & .90b
13	116,004		116,004	13.8143%	16,025	
<u>Transmission Administrative and General</u>						
14	5,364,899					Page 323.168b
15	34,944					Page 323.156b
16	260,345					Page 323.160b
17	3,775					Page 323.191b
18	5,065,835	7.7613% (a)	393,175	13.8143%	54,314	
19	34,944	9.7998% (c)	3,424	13.8143%	473	
20	6,162		6,162	13.8143%	851	Page 351.6h
21	0	9.7998% (c)	0	13.8143%	0	
22	5,106,941		402,761		55,638	
23	135,115	7.7613% (a)	10,487	13.8143%	1,449	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 FERC Form 1, page 263.i ,263.1i						
	2,047					Page 263.4i
Federal Unemployment	189,164					Page 263.2i
FICA	0					
Medicare	9,655					Page 263.6i
State Unemployment	591					Page 263.8i
MA Universal Health	(66,342)					Page 263.15i
Payroll Taxes Capitalized						
Total	135,115					To Line 23

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

Shading denotes an input

FERC Form 1  
Reference

Line  
No.

**PTF Transmission Plant Allocation Factor**

**FG&E**

1	PTF Transmission Investment	1,244,079
2	Total Transmission Investment	9,005,724
3	Percent Allocation (Line 1/Line 2)	13.8143%

See Workpaper 1  
Page 207.58g

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	83,674
5	Affiliated Company Transmission Wages and Salaries	0
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	83,674
7	Total Wages and Salaries	1,109,644
8	Administrative and General Wages and Salaries	31,553
9	Affiliated Company Wages and Salaries less A&G	0
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,078,091
11	Percent Allocation (Line 6/Line 10)	7.7613%

Page 354.19b  
Worksheet 6 of 8

Page 354.25b + Line 5  
Page 354.24b  
Worksheet 6 of 8

**Plant Allocation Factor**

12	Total Transmission Investment	9,005,724
13	<i>plus Transmission-Related General Plant (Line 2 of Wkst. 3)</i>	413,456
14	<i>= Revised Numerator (Line 12 + Line 13)</i>	9,419,180
15	Total Plant in Service	96,116,405
16	Percent Allocation (Line 14 / Line 15)	9.7998%

Page 207.53g  
*Worksheet 3, Line 2, col.(3)*

Page 207.95g + ((Page 201.3h + 201.6h - Total A/C 303 - Total A/C 310)\*.5008) (a)

(a) 50.08% is FGE's gas and electric labor allocator used for allocating common plant. See Workpaper 4.

# Affiliated Company Wages and Salaries PRE-1997

Shading denotes an input

Line	FG&E	
"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.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	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				
	<b>HQ Phase II - AC in MA</b>	0	1,931	0	1,931
	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	0	0	0	0
	115 kV Wyman 164-167 lines	0	0	0	0
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	15,278	0	15,278
	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				
	<b>HQ Phase II - AC in MA</b>	0	25,966	0	25,966
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
115 kV Read - Washington V148 line					
NU	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	43,175	0	43,175

Amount by which Support Expense exceeds Support Revenue: 43,175  
(To Worksheet 3, Line 21, Column 5)

**Summary of Fitchburg Gas and Electric Light Company System  
Monthly Coincident Peaks for 2008  
(Megawatts)  
PRE-1997**

Shading denotes an input

	JAN '08	FEB '08	MAR '08	APR '08	MAY '08	JUN '08	JUL '08	AUG '08	SEP '08	OCT '08	NOV '08	DEC '08
Day	3	11	5	2	27	10	18	1	5	29	11	8
Hour	18:00	19:00	19:00	20:00	14:00	17:00	17:00	17:00	15:00	18:00	18:00	19:00
<b>FG&amp;E</b>	<b>86</b>	<b>78</b>	<b>73</b>	<b>70</b>	<b>70</b>	<b>95</b>	<b>86</b>	<b>79</b>	<b>79</b>	<b>70</b>	<b>75</b>	<b>81</b>

Annual FG&E System Average 12 CP Load **79**

NOTE: Numbers represent FERC Form 1 Pages 401/401b coincident peaks.

**Fitchburg Gas and Electric Light Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**  
**POST-1996**

Shading denotes an input

Attachment F

Line No.	Reference	Post-1996	Post-2003	Total	Reference
<b>I. INVESTMENT BASE</b>					
	<i>Section:</i>				
1	(A)(1)(a)	607,877	489,927		Worksheet 3, line 1 column 5
2	(A)(1)(b)	27,908	n/a		Worksheet 3, line 2 column 5
3	(A)(1)(c)	0	n/a		Worksheet 3, line 4 column 5
4		<u>635,785</u>	<u>489,927</u>		
5	(A)(1)(d)	236,129	190,312 (1)		Worksheet 3, line 7 column 5
6	(A)(1)(e)	95,390	47,293 (2)		Worksheet 3, line 10 column 5
7	(A)(1)(f)	0	n/a		Worksheet 3, line 11 column 5
8	(A)(1)(g)	<u>29,628</u>	<u>n/a</u>		Worksheet 3, line 14 column 5
9		333,894	252,323		
10	(A)(1)(h)	12,490	n/a		Worksheet 3, line 15 column 5
11	(A)(1)(i)	5,526	n/a		Worksheet 3, line 16 column 5
12	(A)(1)(j)	<u>4,377</u>	<u>n/a</u>		Worksheet 3, line 23 column 5
13		<u><u>356,287</u></u>	<u><u>252,323</u></u>		
<b>II. REVENUE REQUIREMENTS</b>					
14	(A)	43,043	0 (3)	43,043	Worksheet 2, Worksheet 2a
15	(B)	25,778		25,778	Worksheet 4, line 3 column 5
16	(C)	0		0	Worksheet 4, line 4 column 5
17	(D)	0		0	Worksheet 4, line 5 column 5
18	(E)	5,672		5,672	Worksheet 4, line 8 column 5
19	(F)	708		708	Worksheet 4, line 17 column 5
20	(G)	7,830		7,830	Worksheet 4, line 13 column 5
21	(H)	27,186		27,186	Worksheet 4, line 16 column 5
22	(I)	0		0	Worksheet 7
23	(J)	0		0	Worksheet 7
24	(K)	0		0	Worksheet 7
25	(L)	0		0	Worksheet 7
26	(M)	0		0	
27	(N)	0		0	
28	(O)	<u>0</u>		<u>0</u>	
29		<u><u>110,217</u></u>	<u><u>0</u></u>	<u><u>110,217</u></u>	

(1) Worksheet 3, Line 7, Column 3 x Post-03 PTF Allocation Factor, Worksheet 5, Line 3.

(2) See Workpaper 5.

(3) No eligible projects for the 100 basis point adder.



**Fitchburg Gas and Electric Light Company**  
**Annual Revenue Requirements**  
**for costs in 2008**  
**POST-1996**

Shading denotes an input

	CAPITALIZATION <u>12/31/08*</u>	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 70,000,000	56.21%	6.99%	3.93%	
PREFERRED STOCK	\$ 1,786,398	1.43%	6.82%	0.10%	0.10%
COMMON EQUITY	\$ 52,755,540	<u>42.36%</u>	<u>11.64%</u>	<u>4.93%</u>	<u>4.93%</u>
TOTAL INVESTMENT RETURN	\$ <u>124,541,938</u>	<u>100.00%</u>		<u>8.96%</u>	<u>5.03%</u>

\*See Workpaper 2

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0896

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

= 
$$\left( \frac{0.0503 + (0 + 0) / 356,287}{1} \right) \times \frac{0.34}{0.34}$$

= 0.0259121

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

= 
$$\left( \frac{0.0503 + (0 + 0) / 356,287}{1} \right) + \frac{0.0259121}{0.065} \times 0.065$$

= 0.0052982

(a)+(b)+(c) **Cost of Capital Rate=** 0.1208103

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 356,287	From Worksheet 1, Line 13, Post-96
x Cost of Capital Rate	0.1208103	
= Investment Return and Income Taxes	<u>43,043</u>	To Worksheet 1

**Fitchburg Gas and Electric Light Company**  
**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)
1	Transmission Plant		0		607,877	Line 1, Worksheet 5
2	General Plant		413,456	6.7499%	27,908	Page 207.99g + (Page 201.3h + 201.6h - Total A/C 303 - Total A/C 310)*50.08% (d)
3	Total (line 1+2)		<u>413,456</u>		<u>635,785</u>	(includes common plant)
4	Transmission Plant Held for Future Use		0	6.7499%	<u>0</u>	Page 214
5	Transmission Accumulated Depreciation		3,357,159	6.7499%	226,605	Page 219.25b Page 219.28c (includes common allocated to electric)
6	General Plant Accum. Depreciation	7.7613% (a)	141,092	6.7499%	9,524	
7	Total (line 5+6)		<u>3,498,251</u>		<u>236,129</u>	
8	Transmission Accumulated Deferred Taxes					
9	Accumulated Deferred Taxes (281-283)	9.7998% (c)	(1,461,607)	6.7499%	(98,657)	Page 273.8k + 275.2k + 277.3k, See Workpaper 3
10	Accumulated Deferred Taxes (190)	9.7998% (c)	48,407	6.7499%	3,267	Page 234.8c
11	Total (line 8+9)		<u>(1,413,200)</u>		<u>(95,390)</u>	
12	Transmission loss on Reacquired Debt	9.7998% (c)	0	6.7499%	<u>0</u>	Page 111.81c
13	Other Regulatory Assets					
14	FAS 106	7.7613% (a)	91,914	6.7499%	6,204	Page 232.20f
15	FAS 109	9.7998% (c)	347,025	6.7499%	23,424	Page 232.1f - 278.1e
16	Other Regulatory Liabilities (254.DK)	9.7998% (c)	0	6.7499%	0	
17	Total (line 12+13+14)		<u>438,939</u>		<u>29,628</u>	
18	Transmission Prepayments	7.7613% (a)	185,033	6.7499%	<u>12,490</u>	Page 111.57c *p.200.8.c/p.200.8.b
19	Transmission Materials and Supplies		81,868	6.7499%	<u>5,526</u>	Page 227.8c
20	Cash Working Capital				7,830	Worksheet 1, Line 20
21	Operation & Maintenance Expense				27,186	Worksheet 1, Line 21
22	Administrative & General Expense				0	Worksheet 1, Line 24
23	Transmission Support Expense				35,016	
24	Subtotal (line 19+20+21)				<u>0.125</u>	x 45 / 360
25	Total (line 22 * line 23)				<u>4,377</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) 50.08% is FGE's gas and electric labor allocator used for allocating common plant. See Workpaper 4.

**Fitchburg Gas and Electric Light Company** PTF Revenue Requirements

Sheet: Worksheet 4

**POST-1996**

Worksheet 4 of 8

(2)

(4)

Shading denotes an input

Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	370,320		370,320	6.7499%	24,996	Page 336.7b
2	149,233	7.7613% (a)	11,582	6.7499%	782	Page 336.10b (includes common allocated to electric)
3			381,902		25,778	
4	0	9.7998% (c)	0	6.7499%	0	Page 117.64c
5	0	9.7998% (c)	0	6.7499%	0	Page 266.8f
<u>Property Taxes</u>						
6	857,525	9.7998% (c)	84,036	6.7499%	5,672	Page 263i, lines 9 & 11 & 16
7	0	7.7613% (a)	0	6.7499%	0	Page 262-263
8			84,036		5,672	
<u>Transmission Operation and Maintenance</u>						
9	4,366,260		4,366,260	6.7499%	294,718	Page 321.112b
10	4,118,957		4,118,957	6.7499%	278,025	Page 321.96b
11	131,299		131,299	6.7499%	8,863	Page 321.84b to 321.88b
12	0		0	6.7499%	0	Page 321.93b & .98b
13	116,004		116,004	6.7499%	7,830	
<u>Transmission Administrative and General</u>						
14	5,364,899					Page 323.197b
15	34,944					Page 323.185b
16	260,345					Page 323.189b
17	3,775					Page 323.191b
18	5,065,835	7.7613% (a)	393,175	6.7499%	26,539	
19	34,944	9.7998% (c)	3,424	6.7499%	231	
20	6,162		6,162	6.7499%	416	Page 351.6h
21	0	9.7998% (c)	0	6.7499%	0	
22	5,106,941		402,761		27,186	
23	135,115	7.7613% (a)	10,487	6.7499%	708	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 FERC Form 1, page 263.i ,263.1i						
	2,047					Page 263.4i
Federal Unemployment	189,164					Page 263.2i
FICA	0					
Medicare	9,655					Page 263.6i
State Unemployment	591					Page 263.8i
MA Universal Health	(66,342)					Page 263.15i
Payroll Taxes Capitalized						
Total	135,115					To Line 23

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

**POST-1996**

Shading denotes an input

Line  
No.

FERC Form 1  
Reference

	<b>Post-1996</b>	<b>Post-2003</b>	<b>Total Post-96</b>	
<b><u>PTF Transmission Plant Allocation Factor</u></b>				
1	117,950	489,927	607,877	See Workpaper 1
2	9,005,724	9,005,724	9,005,724	Page 207.58g
3	1.3097%	5.4402%	6.7499%	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>				
4	83,674			Page 354.21b
5	0			Worksheet 6 of 8
6	83,674			
7	1,109,644			Page 354.28b + Line 5
8	31,553			Page 354.27b
9	0			Worksheet 6 of 8
10	1,078,091			
11	7.7613%			
<b><u>Plant Allocation Factor</u></b>				
12	9,005,724			Page 207.53g
13	413,456			Worksheet 3, Line 2, col.(3)
14	9,419,180			
15	96,116,405			Page 207.95g + ((Page 201.3h + 201.6h - Total A/C 303 - Total A/C 310)*.5008) (a)
16	9.7998%			

(a) 50.08% is FGE's gas and electric labor allocator used for allocating common plant. See Workpaper 4.

# Affiliated Company Wages and Salaries POST-1996

Shading denotes an input

Line	Post-1996	
"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.

Participant	PTF Supporting Facilities	FG&E		TOTAL	
		Revenues (a)	Expenses (b)	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				
	<b>HQ Phase II - AC in MA</b>				
	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				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC				
	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				
	<b>HQ Phase II - AC in MA</b>				
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
115 kV Read - Washington V148 line					
NU	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	0	0	0

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

0

**Summary of Fitchburg Gas and Electric Light Company System  
Monthly Coincident Peaks for 2008  
(Megawatts)  
POST-1996**

 Shading denotes an input

	JAN '08	FEB '08	MAR '08	APR '08	MAY '08	JUN '08	JUL '08	AUG '08	SEP '08	OCT '08	NOV '08	DEC '08
Day	3	11	5	2	27	10	18	1	5	29	11	8
Hour	18:00	19:00	19:00	20:00	14:00	17:00	17:00	17:00	15:00	18:00	18:00	19:00
<b>FG&amp;E</b>	<b>86</b>	<b>78</b>	<b>73</b>	<b>70</b>	<b>70</b>	<b>95</b>	<b>86</b>	<b>79</b>	<b>79</b>	<b>70</b>	<b>75</b>	<b>81</b>

Annual FG&E System Average 12 CP Load **79**

NOTE: Numbers represent FERC Form 1 Pages 401/401b coincident peaks.

**Fitchburg Gas and Electric Light Company**  
**Forecasted Revenue Requirements of PTF Facilities**

PTF Revenue Requirements  
Worksheet 1a

Sheet: Worksheet 1a

**POST-2003**

Shading denotes an input

Line No.	I. <u>FORECASTED TRANSMISSION REVENUE REQUIREMENTS</u>	Period	Attachment F Reference Section:	FG&E	<u>Reference</u>
1	Forecasted Transmission Plant Additions	2009	Appendix C	47,104	Workpaper 1, Page 7
2	Carrying Charge Factor		Appendix C	18.13%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			<u>\$8,541</u>	
	II. <u>CARRYING CHARGE FACTOR</u>				
4	Investment Return and Income Taxes		(A)	\$43,043	Worksheet 1, line 14
5	Depreciation Expense		(B)	\$25,778	Worksheet 1, line 15
6	Amortization of Loss on Reacquired Debt		(C)	\$0	Worksheet 1, line 16
7	Investment Tax Credit		(D)	\$0	Worksheet 1, line 17
8	Property Tax Expense		(E)	\$5,672	Worksheet 1, line 18
9	Payroll Tax Expense		(F)	\$708	Worksheet 1, line 19
10	Operation & Maintenance Expense		(G)	\$7,830	Worksheet 1, line 20
11	Administrative & General Expense		(H)	<u>\$27,186</u>	Worksheet 1, line 21
12	Total Expenses (Lines 4 thru 11)			\$110,217	
13	PTF Transmission Plant		(A)(1)(a)	<u>\$607,877</u>	Worksheet 5, Line 1, Pre-2004 plus Post-2003
14	Carrying Charge Factor (Lines 12/13)			<u>18.13%</u>	



**Fitchburg Gas and Electric Light Company**  
**Transmission Revenue Requirements of PTF Facilities**

**2008 True-up  
POST-2003**

I. <u>ANNUAL TRUE-UP PER ATTACHMENT F</u>		<u>Period</u>	Attachment F Reference Section:		<u>Reference</u>	
			<b>Pre-97</b>	<b>FG&amp;E Post 96</b>		
Line No.	1	Transmission Revenue Requirements (as billed)	6/08 - 5/09	\$ 277,652	\$ 122,885	ATRR - Prior Year
	2	True-up 2008 Actual Annual RR		\$ 269,397	\$ 110,217	Voting Share (e), (j)
	3	Over/(Under) (Line 1 - Line 2)		\$ 8,255	\$ 12,668	
	4	Over/(Under) June 1, 2008 - May 31, 2009		\$ 8,255	\$ 12,668	

**Fitchburg Gas and Electric Light Company**  
**FERC Interest Calculation associated with Under / (Over)**  
**Transmission Revenue Requirements of PTF Facilities**  
**PRE-1997**

PRE97           \$           Under / (Over)           (8,255)  
Post 1996       \$           (12,668)

<u>Initial Billing Period</u>	<u>PRE97 Balance</u>	<u>Post 1996 Balance</u>	<u>Monthly Interest Rate</u>	<u>PRE97 Interest</u>	<u>Post 1996 Interest</u>
June 2008	\$ (8,255)	\$ (12,668)	0.56%	\$ (46)	\$ (71)
July 2008	\$ (8,301)	\$ (12,739)	0.45%	\$ (37)	\$ (57)
August 2008	\$ (8,301)	\$ (12,739)	0.45%	\$ (37)	\$ (57)
September 2008	\$ (8,301)	\$ (12,739)	0.44%	\$ (37)	\$ (56)
October 2008	\$ (8,413)	\$ (12,910)	0.42%	\$ (35)	\$ (54)
November 2008	\$ (8,413)	\$ (12,910)	0.41%	\$ (34)	\$ (53)
December 2008	\$ (8,413)	\$ (12,910)	0.42%	\$ (35)	\$ (54)
January 2009	\$ (8,518)	\$ (13,071)	0.38%	\$ (32)	\$ (50)
February 2009	\$ (8,518)	\$ (13,071)	0.34%	\$ (29)	\$ (44)
March 2009	\$ (8,518)	\$ (13,071)	0.38%	\$ (32)	\$ (50)
Apr-2009	\$ (8,611)	\$ (13,215)	0.28%	\$ (24)	\$ (37)
May-2009	\$ (8,611)	\$ (13,215)	0.29%	\$ (25)	\$ (38)
		Total Interest		\$ (405)	\$ (622)
		True-Up		\$ (8,255)	\$ (12,668)
		Total True-Up & Interest		\$ (8,661)	\$ (13,290)

**Workpaper 1**  
**Detail of PTF Transmission Plant as of 12/31/07**

Date	Description	In Service	Value	Classification	PTF					Common
					1	2	3	4	5	
1977	Cost of Land purchased from New England Power Co.		6,663.35	5	0	0	0	0	0	6663.35
Oct-78	Acquisition Costs for land at Flagg Pond Sub		817.70	5	0	0	0	0	0	817.7
<b>Improvements</b>										
Aug-65	Structures and Improvements		24,143.99	5	0	0	0	0	0	24143.99
Nov-77	Purchased from NEP on 6/1/77, Tx Portion S/Ns 6994207 & 34891		443,407.08	4	0	0	0	443407.08	0	0
	Purchased from NEP on 6/1/77, 115 kV Portion		414,449.05	1	414449.05	0	0	0	0	0
	Purchased from NEP on 6/1/77, 69 kV Portion		414,449.05	2	0	414449.05	0	0	0	0
Oct-78	Transfer acquisition costs to acct 2-353-99, Tx's		(29,370.17)	4	0	0	0	-29370.17	0	0
	Transfer acquisition costs to acct 2-353-99, 115		(27,452.06)	1	-27452.06	0	0	0	0	0
	Transfer acquisition costs to acct 2-353-99, 69		(27,452.06)	2	0	-27452.06	0	0	0	0
Dec-81	Retire 2 600 amp OCB plus installation		(21,975.62)	1	-21975.62	0	0	0	0	0
Oct-82	Install 115kv breaker status for REMVEC		14,556.40	1	14556.4	0	0	0	0	0
Nov-82	See F-2172		924,949.40	1	924949.4	0	0	0	0	0
Jun-83	Install 2 1000w Lucalox Floodlights near control shack		2,938.12	5	0	0	0	0	0	2938.12
Nov-84	Install Potential Transformers		21,174.57	5	0	0	0	0	0	21174.57
Nov-84	Retire PT	1977	(4,628.41)	5	0	0	0	0	0	-4628.41
Jun-85	Metering		41,916.83	5	0	0	0	0	0	41916.83
Sep-88	Install #27 & #28 airbreak switch on #2 Feeder		17,310.44	2	0	17310.44	0	0	0	0
Sep-88	Retire #27 & #28 airbreak switch on #2 Feeder	1977	(5,762.36)	2	0	-5762.36	0	0	0	0
Jul-91	Adjust to above entry		183.25	2	0	183.25	0	0	0	0
Feb-90	Install PT on 02 Line		8,435.83	2	0	8435.83	0	0	0	0
Feb-90	Retire PT on 02 Line	1984	(21,174.57)	2	0	-21174.57	0	0	0	0
Dec-89	Install 2016 of 4/0 st bare copper		1,868.89	5	0	0	0	0	0	1868.89
Dec-89	Install 50' of 2" PVC Pipe		4,033.47	5	0	0	0	0	0	4033.47
Dec-89	785' of 4/0 st 600 volt	1977	(1,198.75)	5	0	0	0	0	0	-1198.75
Dec-89	50' of 4/0 wire	1977	(31.55)	5	0	0	0	0	0	-31.55
Dec-89	760' of 4/0 hard drawn wire	1977	(1,310.88)	5	0	0	0	0	0	-1310.88
Dec-89	50' of 4/0 wire	1977	(106.74)	5	0	0	0	0	0	-106.74
Dec-89	965' of 4/0 wire	1977	(2,876.75)	5	0	0	0	0	0	-2876.75
Dec-89	50' of 2" PVC Pipe	1977	(164.50)	5	0	0	0	0	0	-164.5
Aug-91	GE 69kv Bushing in OCB s/n 0139A4928-201	1977	(14,231.56)	2	0	-14231.56	0	0	0	0
Aug-91	69kv 1200amp bushing in OCB		2,405.57	2	0	2405.57	0	0	0	0
Feb-87	Data Star Recorders		3,780.00	5	0	0	0	0	0	3780
Mar-87	Installed Data Star Recorder Software Level #2		750.00	5	0	0	0	0	0	750
1987	Payroll & overheads for above install		1,014.38	5	0	0	0	0	0	1014.38
1978	Recorder Tape System GE	1978	(5,300.00)	5	0	0	0	0	0	-5300
1978	Universal Mag Tape Cartridges	1978	(637.20)	5	0	0	0	0	0	-637.2
Aug-90	Watt/V ar Transducer		5,950.00	5	0	0	0	0	0	5950
Aug-90	Volt Transducer		185.00	5	0	0	0	0	0	185
Aug-90	Shipping & Handling		34.92	5	0	0	0	0	0	34.92
Aug-90	500' 4/C #12 AWG Control Cable		1,142.10	5	0	0	0	0	0	1142.1
Aug-90	50' 1/2 watt precision resistors		41.39	5	0	0	0	0	0	41.39
Aug-90	350' T&B Stakon Terminals		86.45	5	0	0	0	0	0	86.45
Aug-90	69' Copper Wire		10.35	5	0	0	0	0	0	10.35
Aug-90	Cable Tie		17.55	5	0	0	0	0	0	17.55
Aug-90	Misc Parts		52.76	5	0	0	0	0	0	52.76
Aug-90	Labor for fixing recorder		368.80	5	0	0	0	0	0	368.8
Aug-90	Labor for wiring		124.20	5	0	0	0	0	0	124.2
Jun-92	Install GETEC Telemetry to REMVAC (Liabilities)		422.31	5	0	0	0	0	0	422.31
Jun-92	Overheads		6,638.54	5	0	0	0	0	0	6638.54
Jun-92	Payroll		8,030.61	5	0	0	0	0	0	8030.61
Nov-91	Bristol DPC 333010A computer		4,230.71	5	0	0	0	0	0	4230.71
Nov-91	Bristol SLC 371140A Recorders		5,771.41	5	0	0	0	0	0	5771.41
Oct-91	Bristol Power Supply		515.05	5	0	0	0	0	0	515.05
Sep-91	Labor to set up Bristol		2,355.00	5	0	0	0	0	0	2355
Aug-90	Spare Interrupter Assembly for 115kv Circuit breaker		9,512.00	2	0	9512	0	0	0	0
1993	Retire Westinghouse auto transformer	1977	(152,101.77)	4	0	0	0	-152101.77	0	0
1992	Redesign Rewind & Rebuilt 30/40/50 MVA West		0.00	4	0	0	0	0	0	0
	Auto Transformer s/n 34891 includes all charges		514,480.75	4	0	0	0	514480.75	0	0
1992	Purch used Auto Transformer 24/40 mva Magntek		200,032.04	4	0	0	0	200032.04	0	0

Date	Description	In Service	Value	Classification	PTF				
					1	2	3	4	5
Apr-94	Fused Disconnect	1977	(505.26)	5	0	0	0	0	-505.26
May-94	Replace Fused Disconnect		434.21	5	0	0	0	0	434.21
Sep-94	Install & purch EM-GRO Air Compressor		1,273.97	5	0	0	0	0	1,273.97
Sep-94	Install Deadend Structure 3-arrestors & 6-bushings		30,233.66	5	0	0	0	0	30,233.66
Sep-95	Construct 115 Kv facilities & connect spare transformer in place of failed #1 autotrans.		0.00	2	0	0	0	0	0
	Repair and rewind of 115-69 KV #1 Autotransformer including uprating to a rated capacity of 60/80/100 MVA		237,601.84	2	0	237,601.84	0	0	0
	Insurance Recovery less deductible of \$25K		0.00	3	0	0	0	0	0
	Lightning arrestors, delivery and testing		335,776.00	4	0	0	0	335,776	0
Nov-95	60/80/100 MVA 115-69KV Autotransformer (1996) S/N=MNL9258		(321,696.66)	4	0	0	0	-321,696.66	0
Sep-96	Installation cost for above (1996)		6,840.09	2	0	6840.09	0	0	0
Nov-97	Current Transformers	1977	544,772.08	4	0	0	0	544,772.08	0
Mar-98	Autotransformer Disconnect Switch	1977	42,610.39	4	0	0	0	42,610.39	0
May-98	D-30 Oil Circuit Breaker	1977	(8,000.00)	5	0	0	0	0	-8000
May-98	Disconnect Switch for above	1977	(2,700.00)	2	0	-2700	0	0	0
	C29 Breaker Disconnect Switch	1977	(14,590.00)	2	0	-14590	0	0	0
Aug-00	Three Phase overcurrent relays	1977	(2,700.00)	2	0	-2700	0	0	0
	Ground overcurrent relays	1977	(5,858.61)	2	0	-5858.61	0	0	0
Nov-05	Retire Meters & Relays, Control Power System	1978	(2,100.00)	2	0	-2100	0	0	0
Nov-05	Retire Ann. & events Recorder, Rochester Instrument #449-1462	1978	(1,400.00)	2	0	-1400	0	0	0
Nov-05	Retire 200 Ampere Hour Battery, Excide	1978	(25,490.00)	1	-25,490	0	0	0	0
Nov-05	Retire Engineering Services and Testing Services	1978	(15,400.00)	1	-15,400	0	0	0	0
Nov-05	Retire Antenna Installed	1978	(3,042.00)	1	-3,042	0	0	0	0
Nov-05	Retire Encoders Installed	1978	(11,269.53)	1	-11,269.53	0	0	0	0
Nov-05	Retire AC Power Surge Kit	1978	(302.00)	1	-302	0	0	0	0
Nov-05	Retire Coaxial Antenna, Lead, Fittings & Installation of Antenna	1978	(547.00)	1	-547	0	0	0	0
Nov-05	Retire BBA15-AA11 Desk Top #6161 4030A	1978	(21.00)	1	-21	0	0	0	0
Nov-05	Retire B169 AC Power Surge Kit MI 559429	1978	(261.35)	1	-261.35	0	0	0	0
Nov-05	Retire Sales Tax on Above	1978	(1,195.00)	1	-1,195	0	0	0	0
Nov-05	Retire Cleverdon, Varney & Pike Invoices	1978	(21.00)	1	-21	0	0	0	0
Nov-05	Retire Cleverdon, Varney & Pike Engineering Services Invoices	1978	(10.03)	1	-10.03	0	0	0	0
Nov-05	Retire General Electric Company Invoices for computer services	1978	(14,094.12)	1	-14,094.12	0	0	0	0
Nov-05	Retire Events Recorder & Accessories (from Rochester Instruments)	1978	(9,047.75)	1	-9,047.75	0	0	0	0
Nov-05	Retire Metering	1984	(76.19)	1	-76.19	0	0	0	0
Nov-05	Retire 'Watt/Var Transducer	Aug-90	(69.24)	1	-69.24	0	0	0	0
Nov-05	Retire Volt Transducer	Aug-90	(20,742.26)	5	-20,742.26	0	0	0	0
Nov-05	Retire Shipping & Handling	Aug-90	(5,950.00)	5	0	0	0	0	-5950
Nov-05	Labor for fixing recorder	Aug-90	(185.00)	5	0	0	0	0	-185
Nov-05	Labor for wiring	Aug-90	(34.92)	5	0	0	0	0	-34.92
Nov-05	Retire 'Install GETEC Telemetry to REMVAC (Liabilities)	Aug-90	(368.80)	5	0	0	0	0	-368.8
Nov-05	Retire Overheads	Aug-90	(124.20)	5	0	0	0	0	-124.2
Nov-05	Retire 'Payroll	Aug-90	(422.31)	5	0	0	0	0	-422.31
Nov-05	Retire Duct Tone Receivers Installed	1978	(6,638.54)	5	0	0	0	0	-6638.54
Nov-05	Retire B166 Emergency Power Option #CT 1009-0	1978	(8,030.61)	5	0	0	0	0	-8030.61
Nov-05	Retire Data Star Recorders	Feb-87	(547.00)	1	-447	0	0	0	0
Nov-05	Retire Installed Data Star Recorder Software Level #2	Mar-87	(5102.00)	1	-102	0	0	0	0
Nov-05	Retire Payroll & overheads for above install	1987	(3,760.00)	5	0	0	0	0	-3760
Nov-05	Retire 500' 4/C #12 AWG Control Cable	Aug-90	(750.00)	5	0	0	0	0	-750
Nov-05	Retire 50' 1/2 watt precision resistors	Aug-90	(1,014.38)	5	0	0	0	0	-1014.38
Nov-05	Retire 350' T&B Stakon Terminals	Aug-90	(1,142.10)	5	0	0	0	0	-1142.1
Nov-05	Retire 69' Copper Wire	Aug-90	(41.39)	5	0	0	0	0	-41.39
Nov-05	Retire Cable Tie	Aug-90	(86.45)	5	0	0	0	0	-86.45
Nov-05	Retire Misc Parts	Aug-90	(10.35)	5	0	0	0	0	-10.35
Nov-05	Retire Bristol DPC 333010A computer	Aug-90	(17.55)	5	0	0	0	0	-17.55
Nov-05	Retire Bristol SLC 371140A Recorders	Aug-90	(52.76)	5	0	0	0	0	-52.76
Nov-05	Retire Bristol Power Supply	Aug-90	(4,230.71)	5	0	0	0	0	-4230.71
Nov-05	Retire Labor to set up Bristol	Aug-90	(5,771.41)	5	0	0	0	0	-5771.41
Dec-06	Retired used Auto Transformer 24/40 mva Magntek	1992	(515.05)	5	0	0	0	0	-515.05
Jul-08	Retire Deadend Structure 3-arrestors & 6-bushings	1994	(2,355.00)	5	0	0	0	0	-2355
			(200,032.04)	4	0	0	0	-200,032.04	0
			(30,233.66)	5	0	0	0	0	-30,233.66
Total Pre-97 PTF			3,259,541.37		1,202,389.70	598,768.91	0	1,377,877.70	80,505.06

Date	Description	In Service	Value	Classification	PTF		Non-PTF		PTF XMFR		Non-PTF XMFR		Common
					1	2	3	4	5				
Nov-97	69kv Post Insulators		7,125.43	2	0	7125.43	0	0	0	0	0	0	0
Feb-98	Install Metering & Test Switches		8,836.13	5	0	0	0	0	0	0	0	8836.13	0
Mar-98	Install Lightning Arrester #1 Auto		1,990.46	2	0	1990.46	0	0	0	0	0	0	0
Mar-98	Repl Autotransformer 69kv Disconnect Switches		14,416.88	2	0	14416.88	0	0	0	0	0	0	0
Apr-98	Additional charges for above		3,799.62	2	0	3799.62	0	0	0	0	0	0	0
Apr-98	Install new Ammeters on Auto #1 & Auto #2		3,414.14	5	0	0	0	0	0	0	0	3414.14	0
May-98	40kA interrupting rated breaker w/disconnect switch		71,361.36	2	0	71361.36	0	0	0	0	0	0	0
Nov-98	Voltage Potential Transformer		6,864.00	5	0	0	0	0	0	0	0	6864	0
May-99	Southern States TA-OC 69kV 1200A Switch		19,419.24	2	0	19419.24	0	0	0	0	0	0	0
Dec-99	UV Relay installed		605.13	2	0	605.13	0	0	0	0	0	0	0
Mar-00	Modifications for 3rd 69kV line to River St S/S		162,000.94	2	0	162000.94	0	0	0	0	0	0	0
Apr-00	Dead Station Tripping Scheme		2,212.64	5	0	0	0	0	0	0	0	2212.64	0
Aug-00	Replace 02 line ground relays		7,085.89	2	0	7085.89	0	0	0	0	0	0	0
Aug-00	Additional charges for modifications for 3rd line		9,717.74	2	0	9717.74	0	0	0	0	0	0	0
Oct-02	Replace #5 Bushing on 7A1 Oil Circuit Breaker		7,705.53	2	0	7705.53	0	0	0	0	0	0	0
Nov-02	Install Spare PT s/n 1024577		26,749.83	2	0	26749.83	0	0	0	0	0	0	0
Nov-02	Purchase spare PT JVZ350VT 350/600 s/n 1890057484		9,479.40	2	0	9479.4	0	0	0	0	0	0	0
Feb-03	Installation cost for Spare Bushing #5 (C-9293)		7,268.29	2	0	7268.29	0	0	0	0	0	0	0
Mar-03	Cable Trenches and Conduit for new Control House		95,020.03	5	0	0	0	0	0	0	0	95020.03	0
Mar-03	Installation of cable trench for new Control House		113,635.68	5	0	0	0	0	0	0	0	113635.68	0
Nov-05	Retire UV Relay Installed	Dec-99	(605.13)	2	0	-605.13	0	0	0	0	0	0	0
Nov-05	Retire Dead Station Tripping Scheme	Apr-00	(2,212.64)	5	0	0	0	0	0	0	0	0	-2212.64
Nov-05	Retire Replace 02 line ground relays	Aug-00	(7,085.89)	2	0	-7085.89	0	0	0	0	0	0	0
Dec-06	Repl Autotransformer 69kv Disconnect Switches	1997	(14,416.88)	2	0.00	-14,416.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-06	Repl Autotransformer 69kv Disconnect Switches additional chgs	1997	(3,799.62)	2	0	-3799.62	0	0	0	0	0	0	0
Total POST-96 PTF			\$550,588.20		\$0.00	\$322,818.22	\$0.00	\$0.00	\$0.00	\$227,769.98			
Jan-04	Replace 69Kv Pin & Cap Insulator		529.89	2	0	529.89	0	0	0	0	0	0	0
Nov-05	FGE Control House Project (PTF)(See page 4 for detail)		438,483.13	1	438483.13	0	0	0	0	0	0	0	0.00
Nov-05	FGE Control House Project (Non-PTF) (See page 5 for detail)		574,504.78	2	0	574504.78	0	0	0	0	0	0	0.00
Dec-06	#1 AutoTransformer Install 169 grd oper 69kv airbrake switch		21,720.43	2	0	21720.43	0	0	0	0	0	0	0.00
Dec-06	Purchase new Spare Auto Transformer 60/80/100MVA		959,517.11	4	0	0	0	0	959517.11	0	0	0	0.00
Dec-06	Foundation for Spare Auto Transformer		31,222.40	4	0	0	0	0	31222.4	0	0	0	0.00
Aug-07	Purchase & Install Battery Monitoring System - 115kV		11,450.47	1	11450.47	0	0	0	0	0	0	0	0.00
Aug-07	Purchase & Install Battery Monitoring System - 69kV		11,450.48	2	0	11450.48	0	0	0	0	0	0	0.00
Sep-07	Installation of Yard Lighting (PTF) (See page 6 for detail)		21,239.46	1	21239.46	0	0	0	0	0	0	0	0.00
Sep-07	Installation of Yard Lighting (Non-PTF) (See page 6 for detail)		21,239.41	2	0	21239.41	0	0	0	0	0	0	0.00
Nov-07	Labor Cost to install replacement line back-up relays - 115kV	2006	18,753.78	1	18753.78	0	0	0	0	0	0	0	0.00
Dec-07	Labor Cost to install replacement line back-up relays - 69kV	2006	18,753.78	2	0	18753.78	0	0	0	0	0	0	0.00
Oct-08	Labor and Materials to Install anchors & guys to support buss work 69kV		5,870.49	2	0	5870.49	0	0	0	0	0	0	0.00
Total Post-03 PTF			\$2,134,735.61		\$489,926.84	\$654,069.26	\$0.00	\$990,739.51		\$0.00			
PTF			1,692,316.54		\$ 5,944,865.18	\$ 1,692,316.54	\$ 1,575,656.39	\$ -	#####	\$ 308,275.04			
non-PTF			1,575,656.39				51.78%	48.22%					
PTF Ratio			0.5178										
Pre-97 PTF					1,202,390	POST-96 PTF					-		
XFRM Pre-97 PTF					-	XFRM POST-96 PTF					-		
COMMON Pre-97 PTF					41,689	COMMON POST-96 PTF					117,950		
Total Pre-97PTF					1,244,079	Total POST-96 PTF					117,950		
POST-03 PTF					489,927								
XFRM POST-03 PTF					-								
COMMON POST-03 PTF					-								
Total POST-03 PTF					489,927								

Fitchburg Gas and Electric Light Company  
Detail of 2005 Control House Project

Date	Description	Value	Classification
Nov-05	<b>115 kv portion of control house</b>		
Nov-05	ABB & Relaying portion Control House	\$65,060.87	1
Nov-05	Control Building w/12 relay panels	\$61,811.68	1
Nov-05	Detention Crane Charges	\$400.00	1
Nov-05	Heating element kit for Sun HVAC unit	\$65.15	1
Nov-05	RF45 8 Wire Modular Adapter	\$34.90	1
Nov-05	Router configuration	\$291.00	1
Nov-05	Construction overheads on above	\$38,299.08	1
Nov-05	<b><u>115 kv portion SCADA Equipment</u></b>		
Nov-05	ABB & Relaying portion Control House	\$2,439.13	1
Nov-05	Control Building w/12 relay panels	\$2,317.32	1
Nov-05	PowerEdge Server 600SC	\$1,061.95	1
Nov-05	XP Software	\$178.85	1
Nov-05	1kVA/800W Utility Inverter	\$632.00	1
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	1
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	1
Nov-05	Port 4 Wire WanInterface	\$540.00	1
Nov-05	Port 4 Wire WanInterface	\$581.78	1
Nov-05	DSU/CSUModule	\$729.95	1
Nov-05	TG5700 RTU	\$3,045.00	1
Nov-05	ESCA License	\$5,200.00	1
Nov-05	Misc Electrical Materials	\$18.22	1
Nov-05	Postage Charges	\$30.79	1
Nov-05	PC Modem, Termination Card, & Cable	\$195.30	1
Nov-05	Router configuration	\$291.00	1
Nov-05	Sundry Cash	(\$2,982.92)	1
Nov-05	Construction overheads	\$7,527.03	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Fuses	\$724.42	1
Nov-05	Cutouts	\$1,256.70	1
Nov-05	Bussman NTN-R30 Neutral	\$168.70	1
Nov-05	Labor	\$130,350.95	1
Nov-05	SWC Engineering Services	\$75.00	1
Nov-05	Construction Overheads	\$107,747.46	1
Nov-05	<b>115 kv portion</b>		
Nov-05	Switching - Company Labor	\$6,245.00	1
Nov-05	<b>115 kv portion</b>		
Nov-05	Witness factory testing	\$1,676.13	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Company Labor	\$97.92	1
Nov-05	<b><u>115 kv portion Installation of Control House</u></b>		
Nov-05	Late charges	\$12.73	1
Nov-05	Control House (PTF)	\$438,483.13	

Fitchburg Gas and Electric Light Company  
Detail of 2005 Control House Project

Date	Description	Value	Classification
Nov-05	<b>69 kv portion of control house purchase</b>		
Nov-05	Detention Crane Charges	\$400.00	2
Nov-05	ABB & Relaying portion Control House	\$65,060.87	2
Nov-05	Control Building w/12 relay panels	\$61,811.68	2
Nov-05	Control Building	\$128,258.00	2
Nov-05	Heating element kit for Sun HVAC unit	\$65.15	2
Nov-05	RF45 8 Wire Modular Adapter	\$34.91	2
Nov-05	12 foot Wall Mount Enclosure (qty 2)	\$74.72	2
Nov-05	6 Port Panel Insert (qty 2)	\$41.50	2
Nov-05	Camlite Connectors (qty 24)	\$263.76	2
Nov-05	PVC (qty 1000)	\$617.18	2
Nov-05	Cash Reimbursement - Pine Tree Power Portion	(\$20,157.00)	2
Nov-05	Construction Overheads	\$77,536.77	2
Nov-05	<b>69 kv portion of SCADA Equipment</b>		
Nov-05	PowerEdge Server 600SC	\$1,061.95	2
Nov-05	XP Software	\$178.84	2
Nov-05	ABB & Relaying portion Control House	\$2,439.13	2
Nov-05	1kVA/800W Utility Inverter	\$632.00	2
Nov-05	Control Building w/12 relay panels	\$2,317.32	2
Nov-05	Cisco Modem Router s/n SFHK072621U0	\$1,180.02	2
Nov-05	Port 4 Wire WanInterface	\$270.00	2
Nov-05	DSU/CSUModule	\$729.95	2
Nov-05	ESCA License	\$5,200.00	2
Nov-05	Port 4 Wire WanInterface	\$581.79	2
Nov-05	TG5700 RTU	\$3,045.00	2
Nov-05	Misc Electrical Materials	\$18.22	2
Nov-05	Postage Charges	\$30.80	2
Nov-05	PC Modem, Termination Card, & Cable	\$195.30	2
Nov-05	Police Detail	\$139.00	2
Nov-05	Construction overheads	\$6,715.20	2
Nov-05	<b>69 kv portion Installation of Control House, etc.</b>		
Nov-05	SW&C Engineering Services	\$75.00	2
Nov-05	current limiting fuses	\$197.81	2
Nov-05	fuses	\$353.66	2
Nov-05	Bussman NTN-R30 Neutral	\$168.70	2
Nov-05	fuse link	\$8.85	2
Nov-05	Labor	\$135,238.28	2
Nov-05	Misc Dumpster Charges	\$90.78	2
Nov-05	Cash Reimbursement - Pine Tree Power Portion	(\$13,250.00)	2
Nov-05	Construction Overheads	\$109,905.29	2
Nov-05	<b>69 kv portion</b>		
Nov-05	Switching - Company Labor	\$1,298.22	2
Nov-05	<b>69 kv portion</b>		
Nov-05	Witness factory testing	\$1,676.13	2
Nov-05	Control House (Non-PTF)	\$574,504.78	
	<b>Total Control House Project Cost</b>	\$1,012,987.91	

Fitchburg Gas and Electric Light Company  
Detail of Installation of Yard Lighting - 2007

Date	Description	Value	Classification
Sep-07	<b>115 kv portion - Installation of Yard Lighting:</b>		
Sep-07	Contract Labor	5,046.89	1
Sep-07	Company Labor & Transportation	157.89	1
Sep-07	2000 ft. 3C/#10 Tray Cable	1,035.00	1
Sep-07	Pipe, boxes, switches, breakers, marking tape	483.00	1
Sep-07	Other Materials - connections & hardware	43.13	1
Sep-07	8 - 400 watt HPS Floodlights	3,012.67	1
Sep-07	4 - light poles (plastic)	0.00	1
Sep-07	Circuit Breaker	3.55	1
Sep-07	Construction Overheads	<u>11,457.33</u>	1
	Yard Lighting (PTF)	21,239.46	
Sep-07	<b>69 kv portion - Installation of Yard Lighting:</b>		
Sep-07	Contract Labor	5,046.88	2
Sep-07	Company Labor & Transportation	157.88	2
Sep-07	2000 ft. 3C/#10 Tray Cable	1,035.00	2
Sep-07	Pipe, boxes, switches, breakers, marking tape	483.00	2
Sep-07	Other Materials - connections & hardware	43.12	2
Sep-07	8 - 400 watt HPS Floodlights	3,012.67	2
Sep-07	4 - light poles (plastic)	0.00	2
Sep-07	Circuit Breaker	3.54	2
Sep-07	Construction Overheads	<u>11,457.32</u>	2
	Yard Lighting (Non-PTF)	<u>21,239.41</u>	
	<b>Total Yard Lighting Cost</b>	<b>42,478.87</b>	





**WORKPAPER 2**  
**Fitchburg Gas and Electric Light Company**  
**2008 Cost of Capital**

	<i>Amount Outstanding 12/31/08</i>	<i>C. O. C.</i>	<i>Weight</i>	<i>Weighted Cost of Capital</i>
Common Stock Equity	\$52,755,540	11.64%	42.36%	4.93%
Preferred Stock	1,786,398	6.82%	1.43%	0.10%
Long Term Debt (include. due in 1 yr.)	70,000,000	6.99%	56.21%	3.93%
<b>Total</b>	<b>\$124,541,938</b>			<b>8.96%</b>

**Common Equity**

Common Stock	\$22,627,257
Retained Earnings	15,635,366
Capital Stock Expense	(1,507,083)
Misc. Paid in Capital	16,000,000
<b>Total</b>	<b>\$52,755,540</b>

**Preferred Stock \$100 Par**

Series		<i>Amount Outstanding 12/31/08</i>	<i>Annual Issuance Expense</i>	<i>Annual Dividend Expense</i>	<i>Total Annual Cost</i>	<i>Effective Cost %</i>
5.125%		\$830,900	\$238	\$42,855	\$43,093	5.19%
8.00%		984,400	0	78,752	78,752	8.00%
		\$1,815,300	\$238	\$121,607	\$121,845	6.71%
Less: Capital Stock Expense	5.125%	\$9,331				
	8.00%	19,571				
	Subtotal	\$28,902				
<b>Total</b>		<b>1,786,398</b>				<b>6.82%</b>

**Long Term Debt**

Series		<i>Amount Outstanding 12/31/08</i>	<i>Annual Issuance Expense</i>	<i>Annual Interest Expense</i>	<i>Total Annual Cost</i>	<i>Effective Cost %</i>
30 Year Note, due Nov 30, 2023	6.75%	19,000,000	10,671	1,282,500	1,293,171	6.81%
30 Year Note, due Jan 15, 2029	7.37%	12,000,000	3,279	884,400	887,679	7.40%
30 Year Note, due Jun 1, 2031	7.98%	14,000,000	11,857	1,117,200	1,129,057	8.06%
22 year Notes, due Oct 15, 2025	6.79%	10,000,000	7,851	679,000	686,851	6.87%
25 year Notes, due Dec 15, 2030	5.90%	15,000,000	9,221	885,000	894,221	5.96%
<b>Total</b>		<b>\$70,000,000</b>	<b>\$42,879</b>	<b>\$4,848,100</b>	<b>\$4,890,979</b>	<b>6.99%</b>

Workpaper 3  
 Fitchburg Gas and Electric Light Company  
 Accumulated Deferred Income Tax

		<u>2008</u>	
1. Account 281	Accumulated Deferred Income Taxes - Accelerated Amortization Property	\$	- FF1, Page 273.8k
2. Account 282	Accumulated Deferred Income Taxes - Other Property	\$	8,870,761 FF1, Page 275.2k
3. Account 283	Account 283 - Electric	\$	(1,273,263) FF1, Page 277.3k
4. Account 283	Less FAS 106 OPEB	\$	(978,832)
5. Account 283	Less FAS 158	\$	<u>(6,338,326)</u>
		\$	14,914,657 Worksheet 3, Line 8

Detail for Lines 4 and 5. Source: accounting records.

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Def FIT FAS 158 SERP	\$ (223,694)	\$ (222,979)	\$ (446,673)
Def SIT FAS 158 SERP	\$ (61,120)	\$ (60,925)	\$ (122,045)
Def FIT FAS 158 Pension	\$ (2,803,213)	\$ (2,794,257)	\$ (5,597,470)
Def SIT FAS 158 Pension	\$ (628,910)	\$ (626,901)	\$ (1,255,811)
Def FIT FAS 158 PBOP	\$ (2,131,800)	\$ (2,124,988)	\$ (4,256,788)
Def SIT FAS 158 PBOP	\$ (489,590)	\$ (488,026)	\$ (977,615)
Total FAS 158	\$ (6,338,326)	\$ (6,318,075)	\$ (12,656,401)
Def FIT FAS 106 OPEB	\$ (836,395)	\$ (711,697)	\$ (1,548,092)
Def SIT FAS 106 OPEB	\$ (142,437)	\$ (174,095)	\$ (316,532)
Total FAS 106 OPEB	\$ (978,832)	\$ (885,792)	\$ (1,864,624)

Workpaper 4  
 Fitchburg Gas and Electric Light Company  
 Labor Allocator  
 2007 percentages applicable to 2008 costs

	<b>Gas</b>	<b>Electric</b>	<b>Total</b>
<b>Salaries &amp; Wages - Operation &amp; Maintenance</b>			
Production - Maint	\$ 46,456		\$ 46,456
Production - Oper	209,132		209,132
Transmission - Maint		30,629	30,629
Transmission - Oper	98,787	61,576	160,363
Distribution - Maint	183,616	273,203	456,820
Distribution - Oper	484,920	534,061	1,018,981
Customer Accounting	15,392	78,739	94,132
Admin & General	626	-	626
<b>Total - O&amp;M Direct Labor</b>	<b>1,038,930</b>	<b>978,209</b>	<b>2,017,139</b>
<b>Construction</b>			
Direct Payroll	246,445	404,185	650,629
Overhead Payroll	302,427	210,505	512,932
<b>Total - Construction Direct Labor</b>	<b>548,872</b>	<b>614,689</b>	<b>1,163,561</b>
<b>Total Direct Labor</b>	<b>\$ 1,587,802</b>	<b>\$ 1,592,898</b>	<b>\$ 3,180,700</b>
<b>Labor Allocator</b>	<b>49.92%</b>	<b>50.08%</b>	<b>100.00%</b>

Workpaper 5  
Fitchburg Gas and Electric Light Company  
Post-2003 Accumulated Deferred Income Tax

	<u>2008</u>	
Account 281 Accumulated Deferred Income Taxes - Accelerated Amortization Property	\$	- FF1, Page 273.8k
Account 282 Accumulated Deferred Income Taxes - Other Property	\$	<u>8,870,761</u> FF1, Page 275.2k
Total Accounts 281, 282	\$	8,870,761
 Plant Allocation Factor		<u>9.7998%</u> Worksheet 5, Line 16
Transmission Allocated (Total Accounts 281, 282 * Plant Allocation Factor)	\$	<u>869,317</u>
Post-2003 PTF Transmission Plant Allocation Factor		5.4402% Worksheet 5, Line 3 - Column 2
Post-2003 PTF Accumulated Deferred Income Tax	\$	47,293 Worksheet 1, Line 6

Workpaper 6  
Fitchburg Gas and Electric Light Company  
Transmission Support Payment Accounts

	<u>2008</u>	
20-20-13-00-565-75-00	BECO HQII - TRANSMISSION \$ 1,931	Worksheet 7, BECo HQ Phase II - AC in MA
20-20-13-565-76-00-01	NEP HQII - TRANSMISSION \$ 25,966	Worksheet 7, NEP HQ Phase II - AC in MA

NEW ENGLAND HYDRO-TRANSMISSION CORPORATION  
HYDRO-QUEBEC PHASE II  
CHESTER SVC FACILITY

2008 ACTUAL CHESTER SVC COSTS \$ 3,519,550

<u>SUPPORTER</u>	<u>SUPPORTER</u>	
Fitchburg Gas and Electric Light Company	<u>SHARE</u>	
	0.4341%	\$ 15,278 (1)

(1) Worksheet 7, NEP Chester SVC.  
FG&E's accounting records do not provide sufficient level of detail. Data provided by NEP.

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
For RNS Rates Effective June 1, 2009 through May 31, 2010**

Revenue Requirements for Test Year: 2008

Customer: FPL - NED

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: FPL NED

DUNS number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	1 <u>5,888,572</u>	Pre-97 WS1, In 14-22	<u>1,063,736</u> Post-96 WS1, In 14-2
Total of Attachment F - Section J - Support Revenue	2 <u>0</u>	Pre-97 WS1, In 23	<u>0</u> Post-96 WS1, In 23
Total of Attachment F - Section K - Support Expense	3 <u>1,443,295</u>	Pre-97 WS1, In 24	<u>0</u> Post-96 WS1, In 24
Total of Attachment F - Section (L through O)	4 <u>(1,305)</u>	Pre-97 WS1, In 27	<u>(222)</u> Post-96 WS1, In 27
Sub Total - Sum (A through I) - J + K + (L through O)	5 <u>7,330,562</u>	Sum of above	<u>1,063,514</u> Sum of above
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	6 <u>N/A</u>		<u>\$497,076</u> Post-96 WS8, In. 3
Annual True-up (per Attachment C to Attachment F Implementation Rule)	7 <u>\$ (1,246,109)</u>	TU WS4, line 16	<u>\$ 364,492</u> TU WS4, line 16
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	8 <u>\$6,084,453</u>	Ins. 5+6+7	<u>\$1,925,083</u> Ins. 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)

**\$8,009,536** Sum of lines 8 Pre-97 & Post-96 above

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
Pre-'97 ATRR**

Shading denotes an input

<u>Line No.</u>		<u>Attachment F Reference</u>	<u>FPL NED</u>	<u>Reference</u>
	<b>I. INVESTMENT BASE</b>			
		Section:		
1	Transmission Plant	(A)(1)(a)	21,324,028	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)		21,324,028	
5	Accumulated Depreciation	(A)(1)(d)	9,137,697	Pre-97 WS3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	1,795,966	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)		10,390,365	
10	Prepayments	(A)(1)(h)	0	Pre-97 WS3, line 16 column 5
11	Materials & Supplies	(A)(1)(i)	0	Pre-97 WS3, line 17 column 5
12	Cash Working Capital	(A)(1)(j)	614,512	Pre-97 WS3, line 24 column 5
13	Total Investment Base (Line 9+10+11+12)		11,004,877	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	1,511,087	Pre-97 WS2
15	Depreciation Expense	(B)	665,310	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)	226,791	Pre-97 WS4, line 9 column 5
19	Payroll Tax Expense	(F)	12,587	Pre-97 WS4, line 33 column 5
20	Operation & Maintenance Expense	(G)	3,169,162	Pre-97 WS4, line 14 column 5
21	Administrative & General Expense	(H)	303,635	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)	1,443,295	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)	(1,305)	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)		7,330,562	

NOTES:

1. All amounts represent FPL-NED's (or its affiliates) 88.22889% ownership share in the Seabrook Transmission Substation.



**RTO-NE Regional Transmission Service  
 FPL-NED's PTF Annual Transmission Revenue Requirements  
 per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
 ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
 Pre-'97 ATRR**

Shading denotes an input

	<u>CAPITALIZATION 12/31/06</u>	<u>CAPITALIZATION RATIOS</u>	<u>COST OF CAPITAL</u>	<u>COST OF CAPITAL</u>	<u>EQUITY PORTION</u>
LONG-TERM DEBT	\$ 5,609,488,201	40.95%	5.32%	2.18%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	8,089,653,571	59.05%	11.64%	6.87%	6.87%
TOTAL INVESTMENT RETURN	\$ 13,699,141,772	100.00%		9.05%	6.87%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0905

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

= 
$$\left( \frac{0.0687 + (0 + 0) / 11,004,877}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0369923

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

= 
$$\left( \frac{0.0687 + (0 + 0) / 11,004,877}{1} \right) + \frac{0.0369923}{0.085} \times 0.085$$

= 0.0098184

(a)+(b)+(c) Cost of Capital Rate = 0.1373107

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 11,004,877	From Pre-97 WS1, line 13
x Cost of Capital Rate	0.1373107	
= Investment Return and Income Taxes	<u>1,511,087</u>	To Pre-97 WS1, Line 14

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
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)
<u>Transmission Plant</u>						
1	21,324,028	Directly Assigned	21,324,028	Directly Assigned	21,324,028	Pre-97 WS 5, line 1
2	0		0		0	
3					<u>21,324,028</u>	
4	0		0		<u>0</u>	
<u>Transmission Accumulated Depreciation</u>						
5	9,137,697	Directly Assigned	9,137,697	Directly Assigned	9,137,697	Plant Data, col. a, line 14C
6	0		0		0	
7					<u>9,137,697</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	2,608,137	100.0000%	2,608,137	68.8601% (a)	1,795,966	Form 1
9	0		0		0	
10					<u>1,795,966</u>	
11	0		0		<u>0</u>	
<u>Other Regulatory Assets</u>						
12	0		0		0	
13	0		0		0	
14	0		0		0	
15					<u>0</u>	
16	0		0		<u>0</u>	
17	0		0		<u>0</u>	
<u>Cash Working Capital</u>						
19					3,169,162	Pre-97 WS 1, Line 20
20					303,635	Pre-97 WS 1, Line 21
21					<u>1,443,295</u>	Pre-97 WS 7
22					4,916,092	
23					<u>0,125</u>	x 45 / 360
24					<u>614,512</u>	

Notes:

1. Depreciation Expense based on annual depreciation rate of 3.12% as approved by FERC in Docket No. ER04-714; Amount reflects expense recorded on FPL-NED's books.

References:

(a) Worksheet 5, line 3 (Pre-97 PTF/HTF Transmission Plant Allocation Factor)

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
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)
<u>Depreciation Expense</u>						
1	665,310	Directly Assigned	665,310	Directly Assigned	665,310	Plant Data Su
2	0		0		0	
3					665,310	
4	0		0		0	
5	0		0		0	
<u>Property Taxes</u>						
7	329,350	100% (c)	329,350	68.8601% (a)	226,791	FPL Form 1
8	0		0		0	
9	329,350				226,791	
<u>Transmission Operation and Maintenance</u>						
10	4,602,320	Directly Assigned	4,602,320	68.8601% (a)	3,169,162	FPL Form 1
11	0		0		0	
12	0		0		0	
13	0		0		0	
14	4,602,320				3,169,162	
<u>Transmission Administrative and General</u>						
20	440,945					FPL Form 1
21	13,868					FPL Form 1
22	93,906					FPL Form 1
23	0					
24	333,171	100% (b)	333,171	68.8601% (a)	229,422	
26	13,868	100% (c)	13,868	68.8601% (a)	9,550	FPL Form 1
28	93,906	100% (c)	93,906	68.8601% (a)	64,664	FPL Form 1
29	0		0		0	
30	440,945				303,635	
33	18,279	100% (b)	18,279	68.8601% (a)	12,587	FPL Form 1

Notes:

1. Depreciation Expense based on annual depreciation rate of 3.12% as approved by FERC in Docket No. ER04-714; Amount reflects expense recorded on FPL-NED's books.
2. FPL-NED's costs for Test Year directly assigned to transmission and allocated to pre-97/post-96 PTF.

References:

- (a) Worksheet 5, line 3 (PTF/HTF Allocation Factor applicable to FPL-NED)
- (b) Worksheet 5, line 14 (Wage and Salary Allocation Factor applicable to FPL-NED)
- (c) Worksheet 5, line 19 (Transmission Plant Allocation Factor applicable to FPL-NED.)

**RTO-NE Regional Transmission Service**  
**FPL-NED's PTF Annual Transmission Revenue Requirements**  
**per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff**  
**ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Add**  
**Pre-'97 ATRR**

Shading denotes an input

Line No.		FPL NED	Reference
<b><u>PTF/HTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment (Pre 1997)	21,324,028	Plant Data Support or Form 1
2	Total Transmission Investment	30,967,179	Plant Data Support or Form 1
3	Percent Allocation (Line 1/Line 2)	<u>68.8601%</u>	Line 1 / line 2
<b><u>PTF/HTF Transmission Plant Allocation Factor</u></b>			
4	PTF Transmission Investment (Post-1996)	3,627,276	Plant Data Support or Form 1
5	Total Transmission Investment	30,967,179	Plant Data Support or Form 1
6	Percent Allocation (Line 4/Line 5)	<u>11.7133%</u>	Line 4 / line 5
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
7	Direct Transmission Wages and Salaries	168,268	Form 1
8	Affiliated Company Transmission Wages and Salaries	0	Form 1
9	Total Transmission Wages and Salaries (Line 7 + Line 8)	168,268	Sum Lines 7 + 8
10	Total Wages and Salaries	234,618	Form 1
11	Administrative and General Wages and Salaries	66,350	Form 1
12	Affiliated Company Wages and Salaries less A&G	0	Form 1
13	Total Wages and Salaries net of A&G (Line 10 - 11 + 12)	168,268	Sum Lines 10 + 11 + 12
14	Percent Allocation (Line 9/Line 13)	<u>100.0000%</u>	Line 9 / Line 13
<b><u>Plant Allocation Factor</u></b>			
15	Total Transmission Investment	30,967,179	Form 1
16	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	Pre-97 WS3, Line 2
17	Total Transmission Related Investment (Line 15 + Line 16)	30,967,179	Sum Lines 15 + 16
18	Total Plant in Service	30,967,179	Form 1
19	Percent Allocation (Line 17 / Line 18)	<u>100.0000%</u>	Line 17 / Line 18
<b><u>Pre-1997 and Post 1996 Transmission Plant</u></b>			
20	PTF PRE 1997 Transmission Investment	21,324,028	Plant Data Support or Form 1
21	PTF POST 1996 Transmission Investment	3,627,276	Plant Data Support or Form 1
22	Total PTF Transmission Plant (Line 20+21)	24,951,303	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)	<u>100.0000%</u>	Sum Lines 23 + 24

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
Pre-'97 ATRR**

Affiliated Company Wages and Salaries



Shading denotes an input

<u>Line</u>	<u>FPL NED</u>
<u>"Affiliated" Transmission Wages and Salaries</u>	
<u>#560 - 573</u>	
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)	<u>0</u>
12 Total "Affiliated" Wages and Salaries	<u>0</u>
<u>Less "Affiliated" Administrative and General Salaries</u>	
<u>#920 - 935</u>	
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 Affiliated Administrative and General Salaries (13 thru 20)	<u>0</u>
22 = 12 Total "Affiliated" less A&G	<u><u>0</u></u>

Note: All amounts represent FPL's 88.22889% ownership share in the Seabrook Substation.

**RTO-NE Regional Transmission Service  
 FPL-NED's PTF Annual Transmission Revenue Requirements  
 per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
 SED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
 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.

Participant	PTF Supporting Facilities	FERC Form 1	FPL NED	
			Revenues (a)	Expenses (b)
NEP	345 kV NH/MA border - Tewksbury 394 line			726,154
NU	345 kV 363, 369 and 394 Seabrook Lines			717,141
Total =			0	1,443,295

Ties to FPL-NED Form 1

Amount by which Support Expense exceeds Support Revenues  
 (To Worksheet 3, Line 21, Column 5) 1,443,295

Note: All amounts represent FPL's 88.22889% ownership share in the Seabrook Substation.

**RTO-NE Regional Transmission Service**  
**FPL-NED's PTF Annual Transmission Revenue Requirements**  
**per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff**  
**ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder**  
**Pre-'97 ATRR**

**Short-Term Revenues Received Under ISO-NE Tariff**

<b>Line No.</b>	<b>Revenue Source</b> <sup>(a)</sup>	<b>Total Amount</b> <sup>(b)</sup>	<b>Reference</b>
1	TOUT Revenues	\$1,527	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	\$222	Line 1 x Line 2
5	Pre-97 Revenues	\$1,305	Line 1 x Line 3

RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
Post-'96

Shading denotes an input

Line No.		Attachment F Reference	FPL NED	Reference
	<b>I. INVESTMENT BASE</b>			
		Section:		
1	Transmission Plant	(A)(1)(a)	3,627,276	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)		3,627,276	
5	Accumulated Depreciation	(A)(1)(d)	1,021,208	Post-96 WS 3, line 8, column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	305,499	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)		2,300,569	
10	Prepayments	(A)(1)(h)	0	Post-96 WS 3, line 19, column 5
11	Materials & Supplies	(A)(1)(i)	0	Post-96 WS 3, line 20, column 5
12	Cash Working Capital	(A)(1)(j)	73,842	Post-96 WS 3, line 27, column 5
13	Total Investment Base (Line 9+10+11+12)		2,374,411	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)	(A)	326,032	Post-96 WS2
15	Incentive Investment Return and Income Taxes (Eligible Investments)	(A)	0	Post-96 WS2A
16	Depreciation Expense	(B)	110,638	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)	32,340	Post-96 WS4, line 9 column 5
20	Payroll Tax Expense	(F)	3,994	Post-96 WS4, line 32 column 5
21	Operation & Maintenance Expense	(G)	539,084	Post-96 WS4, line 14 column 5
22	Administrative & General Expense	(H)	51,648	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)	(222)	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)		1,063,514	

NOTES:

1. All amounts represent FPL-NED's 88.22889% ownership share in the Seabrook Transmission Substation.



RTO-NE Regional Transmission Service  
 FPL-NED's PTF Annual Transmission Revenue Requirements  
 per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
 ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
 Post-'96

Shading denotes an input

	CAPITALIZATION 12/31/06	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 5,609,488,201	40.95%	5.32%	2.18%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	8,089,653,571	59.05%	11.64%	6.87%	6.87%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 13,699,141,772</b>	<b>100.00%</b>		<b>9.05%</b>	<b>6.87%</b>

Cost of Capital Rate=

(a) Weighted Cost of Capital =  $\frac{0.0905}{1}$

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

=  $\left( \frac{0.0687 + \left( \frac{0 + 0}{2,030,118} \right)}{1} \right) \times \frac{0.35}{0.35}$

=  $\frac{0.0369923}{1}$

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

=  $\left( \frac{0.0687 + \left( \frac{0 + 0}{2,030,118} \right) + 0.0369923}{1} \right) \times 0.085$

=  $\frac{0.0098184}{1}$

(a)+(b)+(c) Cost of Capital Rate =  $\frac{0.1373107}{1}$

	(PTF)	
INVESTMENT BASE	\$ 2,374,411	From Post-96 WS 1, line 13
x Cost of Capital Rate	0.1373107	
= Investment Return and Income Taxes	<u>326,032</u>	To Post-96 WS 1, Line 14

Note: All amounts represent FPL's 88.22889% ownership share in the Seabrook Substation.

**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
Post-2003 Investment Return Adder**

Shading denotes an input

	<u>CAPITALIZATION 12/31/04</u>	<u>CAPITALIZATION RATIOS</u>	<u>COST OF CAPITAL</u>	<u>COST OF CAPITAL</u>	<u>EQUITY PORTION</u>
LONG-TERM DEBT	\$ 5,609,488,201	40.95%	5.32%	NA	NA
PREFERRED STOCK	0	0.00%	0.00%	NA	NA
COMMON EQUITY	8,089,653,571	59.05%	1.00%	0.59%	0.59%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 13,699,141,772</b>	<b>100.00%</b>		<b>0.59%</b>	<b>0.59%</b>

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0059

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

= 
$$\left( \frac{0.0059 + \left( \frac{0 + 0}{2,030,118} \right) \times 0.35}{0.35} \right)$$

= 0.0031769

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

= 
$$\left( \frac{0.0059 + \left( \frac{0 + 0}{2,030,118} \right) \times 0.0031769}{0.085} \right) \times 0.085$$

= 0.0008432

(a)+(b)+(c) Cost of Capital Rate = 0.009201

(PTF)

NEW INVESTMENT BASE SUBJECT TO INCENTIVE ADDER

Post 2003 / Pre-2009 PTF Transmission Plant In RSP	\$ 0
less Accum. Depreciation Reserve - Post-2003 / Pre-2009 RSP Investment	0
less Accum. Deferred Taxes - Post-2003 / Pre-2009 RSP Investment	0
Post-2003 / Pre-2009 INVESTMENT BASE In RSP Eligible for Incentive ROE	0
Post-2009 PTF Transmission Plant Eligible for Incentive ROE per FERC Order	0
less Accum. Depreciation Reserve - Post-2009 Investment Eligible for Incentive ROE	0
less Accum. Deferred Taxes - Post-2009 RSP Investment	0
Post-2009 INVESTMENT BASE In RSP Eligible for Incentive ROE	0

**Total Investment Eligible for ROE Adder** \$ -

x Cost of Capital Rate 0.009201

= Investment Return and Income Taxes \$ - To Worksheet 1, Line 15

Note: All amounts represent FPL's 88.22889% ownership share in the Seabrook Substation.

RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder  
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)
<u>Transmission Plant</u>						
1	3,627,276	Directly Assigned	3,627,276	Directly Assigned	3,627,276	Post-96 WS 5, line 4
2	0				0	
3					<u>3,627,276</u>	
4	1,617,734	Directly Assigned	1,617,734	Directly Assigned	<u>1,617,734</u>	Post-96 WS 5, line 26
5	0		0		<u>0</u>	
<u>Transmission Plant Held for Future Use</u>						
<u>Transmission Accumulated Depreciation</u>						
6	1,021,208	Directly Assigned	1,021,208	Directly Assigned	1,021,208	Plant Data, col. J, line 140
7	0		0		0	
8					<u>1,021,208</u>	
9	119,731	Directly Assigned	119,731	Directly Assigned	<u>119,731</u>	Plant Data, Sum col. g, h, i, line 140
<u>Transmission Accumulated Deferred Taxes</u>						
10	2,608,137	100%	2,608,137	11.7133% (a)	305,499	Form 1
11	0		0		0	
12					<u>305,499</u>	
13	2,608,137	100%	2,608,137	5.2240% (b)	<u>136,250</u>	Form 1
14	0		0		<u>0</u>	
<u>Other Regulatory Assets</u>						
15	0		0		0	
16	0		0		0	
17	0		0		0	
18					<u>0</u>	
19	0		0		<u>0</u>	
20	0		0		<u>0</u>	
<u>Cash Working Capital</u>						
21					539,084	Post-96 WS 1, Line 21
22					51,648	Post-96 WS 1, Line 22
23					0	Post-96 WS 7
24					<u>590,732</u>	
25					<u>0.125</u>	x 45 / 360
26					<u>73,842</u>	
27					<u>73,842</u>	

Notes:

- Derived based on an annual depreciation rate of 3.12% as approved by FERC for FPL-NED.
- Actual Accumulated Depreciation Reserve on Post-2003 Investment per Company records.

References:

- Worksheet 5, line 6 (PTF/HTF Transmission Plant Allocation Factor)
- Worksheet 5, line 28

**RTO-NE Regional Transmission Service**  
**FPL-NED's PTF Annual Transmission Revenue Requirements**  
**per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff**  
**ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder**  
 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)
<u>Depreciation Expense</u>						
1	110,638	Directly Assigned	110,638	Directly Assigned	110,638	Plant Data Support, col. e, line 144
2	0		0		0	
3					110,638	
4	0		0		0	
5	0		0		0	
<u>Property Taxes</u>						
7	276,097	100%	276,097	11.7133% (a)	32,340	Form 1
8	0		0		0	
9	276,097				32,340	
<u>Transmission Operation and Maintenance</u>						
10	4,602,320	Directly Assigned	4,602,320	11.7133% (a)	539,084	Form 1
11	0		0		0	
12	0		0		0	
13	0		0		0	
14	4,602,320				539,084	
<u>Transmission Administrative and General</u>						
15	440,945					Form 1
16	13,868					Form 1
17	93,906					Form 1
18	0					
19	333,171	100% (b)	333,171	11.7133% (a)	39,025	
25	13,868	100% (c)	13,868	11.7133% (a)	1,624	Form 1
26	93,906	100% (c)	93,906	11.7133% (a)	10,999	Form 1
27	0		0		0	
28	440,945		0	11.7133% (a)	51,648	
32	34,101	100% (b)	34,101	11.7133% (a)	3,994	Form 1

Notes:  
 1. Depreciation Expense based on annual depreciation rate of 3.12% as approved by FERC in Docket No. ER04-714; Amount reflects expense recorded on FPL-NED's books.  
 2. FPL-NED's costs for Test Year directly assigned to transmission and allocated to pre-97/post-96 PTF.

Reference (a) Post-96 WSS, line 6 (PTF/HTF Allocation Factor applicable to FPL-NED)  
 (b) Post-96 WSS, line 14 (Wage and Salary Allocation Factor applicable to FPL-NED)  
 (c) Post-96 WSS, line 19 (Transmission Plant Allocation Factor applicable to FPL-NED.)

RTO-NE Regional Transmission Service  
 FPL-NED's PTF Annual Transmission Revenue Requirements  
 per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
 ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder

Post-'96

Shading denotes an input

Line No.	FPL NED	Reference
<b><u>PTF/HTF Transmission Plant Allocation Factor</u></b>		
1	21,324,028	Plant Data Support or Form 1
2	30,967,179	Plant Data Support or Form 1
3	68.8601%	Line 1 / line 2
<b><u>PTF/HTF Transmission Plant Allocation Factor</u></b>		
4	3,627,276	Plant Data Support or Form 1
5	30,967,179	Plant Data Support or Form 1
6	11.71333%	Line 4 / line 5
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
7	168,268	Form 1
8	0	Form 1
9	168,268	Sum Lines 7 + 8
10	234,618	Form 1
11	66,350	Form 1
12	0	Form 1
13	168,268	Sum Lines 10 + 11 + 12
14	100.0000%	Line 9 / Line 13
<b><u>Plant Allocation Factor</u></b>		
15	30,967,179	Form 1
16	0	Post-96 WS3, Line 2
17	30,967,179	Sum Lines 15 + 16
18	30,967,179	Form 1
19	100.0000%	Line 17 / Line 18
<b><u>Pre-1997 and Post 1996 Transmission Plant</u></b>		
20	21,324,028	Plant Data Support or Form 1
21	3,627,276	Plant Data Support or Form 1
22	24,951,303	Sum Lines 20 + 21
23	85.4626%	Line 20 / Line 22
24	14.5374%	Line 21 / Line 22
25	100.0000%	Sum Lines 23 + 24
26	1,617,734	Plant Data Support
27	30,967,179	Form 1
28	5.2240%	Line 26 / Line 27
29	0	
30	30,967,179	
31	0	

**RTO-NE Regional Transmission Service**  
**FPL-NED's PTF Annual Transmission Revenue Requirements**  
**per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff**  
**ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder**  
**Post-'96**  
**Affiliated Company Wages and Salaries**

Shading denotes an input

Line	FPL NED
"Affiliated" Transmission Wages and Salaries	
<u>#560 - 573</u>	
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)	<u>0</u>
12 Total "Affiliated" Wages and Salaries	<u>0</u>
Less "Affiliated" Administrative and General Salaries	
<u>#920 - 935</u>	
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 Affiliated Administrative and General Salaries (13 thru 20)	<u>0</u>
22 = 12 Total "Affiliated" less A&G	<u>0</u>

Note: All amounts represent FPL's 88.22889% ownership share in the Seabrook Substation.



**RTO-NE Regional Transmission Service  
FPL-NED's PTF Annual Transmission Revenue Requirements  
per Tariff Attachment F of the ISO-NE Open Access Transmission Tariff  
ROE BASED ON REHEARING ORDER BASE ROE SET AT 10.4% + 0.74 Bond Yield Adjustment + 0.5 RTO Adder**

**Forecast Transmission Revenue Requirements of PTF Facilities**

Shading denotes an input

Line No.	I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS	Period	Attachment F Reference Section:	FPL-NED	Reference
1	Forecasted Transmission Plant Additions	2009	Appendix C	\$1,695,000	Note 1
2	Carrying Charge Factor		Appendix C	29.33%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			\$497,076	
	<b>II. CARRYING CHARGE FACTOR</b>				
4	Investment Return and Income Taxes (Post-'96 / Pre-'04 Investments)		(A)	\$326,032	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)	110,638	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)	32,340	Post-96, WS 1, line 19
10	Payroll Tax Expense		(F)	3,994	Post-96, WS 1, line 20
11	Operation & Maintenance Expense		(G)	539,084	Post-96, WS 1, line 21
12	Administrative & General Expense		(H)	51,648	Post-96, WS 1, line 22
13	Total Expenses (Lines 4 thru 12)			\$1,063,736	
14	PTF Transmission Plant		(A)(1)(a)	\$3,627,276	Post-96, WS 1, line 4
15	Carrying Charge Factor (Lines 13/14)			29.33%	

Note:

1 Forecast Plant Addition includes following projects expected to be placed in service / closed to books by 12/31/09:

- Microwave System Upgrade	\$ 590,000
- SCADA / RTU Upgrade	470,000
- Relay Upgrade Line Sect. 394	415,000
- Lightning Arrestors	220,000

Total Estimated Capital Additions placed in service during 2009      \$ 1,695,000



**DONE**

**FPL-NED's 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**

<b>Line No.</b>	<b>(a) Revenue Source</b>	<b>(b) Total Amount</b>	<b>Reference</b>
1	TOUT Revenues	\$1,527	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	\$222	Line 1 x Line 2
5	Pre-97 Revenues	\$1,305	Line 1 x Line 3

**FPL-NED**  
**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		\$	21,324,028	\$	3,627,276	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)		\$	21,324,028	\$	3,627,276	Per-97 and Post-96 WS1
5	Accumulated Depreciation	Appendix C	\$	9,137,697	\$	1,021,208	Per-97 and Post-96 WS1
6	Accumulated Deferred Income Taxes	Appendix C		1,795,966		305,499	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)		\$	10,390,365	\$	2,300,569	Per-97 and Post-96 WS1
10	Prepayments	Appendix C		0		0	Per-97 and Post-96 WS1
11	Materials & Supplies	Appendix C		0		0	Per-97 and Post-96 WS1
12	Cash Working Capital	Appendix C		614,512		73,842	Per-97 and Post-96 WS1
13	Total Investment Base (Line 9+10+11+12)		\$	11,004,877	\$	2,374,411	Per-97 and Post-96 WS1
<b>II. REVENUE REQUIREMENTS</b>							
14	Investment Return and Income Taxes	Appendix C	\$	1,511,087	\$	326,032	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		665,310		110,638	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		226,791		32,340	Per-97 and Post-96 WS1
20	Payroll Tax Expense	Appendix C		12,587		3,994	Per-97 and Post-96 WS1
21	Operation & Maintenance Expense	Appendix C		3,169,162		539,084	Per-97 and Post-96 WS1
22	Administrative & General Expense	Appendix C		303,635		51,648	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		1,443,295		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		(1,305)		(222)	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 2008 Form 1 Total Revenue Requirements (Line 14 thru 28)		\$	7,330,562	\$	1,063,514	Per-97 and Post-96 WS1
31	As-Billed June 1, 2007 - May 31, 2008 less True-Up component		\$	8,518,105	\$	716,153	
32	<b>True-Up (Over) / Under Collection (line 30-31)</b>		\$	<b>(1,187,543)</b>	\$	<b>347,361</b>	

**FPL-NED**  
**FERC Interest Calculation associated with Under / (Over)**  
**Transmission Revenue Requirements of PTF Facilities**

		Undercollection / (Overcollection)				
PRE97	\$	(1,187,543)	Overcollection			
Post1996	\$	347,361	Undercollection			
Line No.	Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest
1	June 2008	\$ (1,187,543.01)	\$ 347,361	0.56%	\$ (6,650.24)	\$ 1,945
2	July 2008	(1,194,193.26)	349,306.70	0.44%	(5,254.45)	1,536.95
3	August 2008	(1,194,193.26)	349,306.70	0.44%	(5,254.45)	1,536.95
4	September 2008	(1,194,193.26)	349,306.70	0.44%	(5,254.45)	1,536.95
6	October 2008	(1,209,956.61)	353,917.55	0.42%	(5,081.82)	1,486.45
7	November 2008	(1,209,956.61)	353,917.55	0.42%	(5,081.82)	1,486.45
8	December 2008	(1,209,956.61)	353,917.55	0.42%	(5,081.82)	1,486.45
9	January 2009	(1,225,202.06)	358,376.91	0.38%	(4,655.77)	1,361.83
10	February 2009	(1,225,202.06)	358,376.91	0.38%	(4,655.77)	1,361.83
11	March 2009	(1,225,202.06)	358,376.91	0.38%	(4,655.77)	1,361.83
12	April 2009	(1,239,169.36)	362,462.41	0.28%	(3,469.67)	1,014.89
13	May 2009	(1,239,169.36)	362,462.41	0.28%	(3,469.67)	1,014.89
14			Total Interest		\$ (58,566)	\$ 17,131
15			True-Up		\$ (1,187,543)	\$ 347,361
16			<b>Total TU &amp; Int</b>		<b>\$ (1,246,109)</b>	<b>\$ 364,492</b>
						<b>\$ (881,617)</b>

CALCULATION OF PRE 1997 AND POST 1996  
 PLANT IN SERVICE AND ACCUMULATED DEPRECIATION  
 AT DECEMBER 31, 2004  
 AT DECEMBER 31, 2005  
 AT DECEMBER 31, 2006  
 AT DECEMBER 31, 2007  
 AT DECEMBER 31, 2008

	Pre - 97	Post - 96				Total Post - 96	Total Pre 97 and Post 96	Amount per FERC FORM 1 Footnote
		Pre -2004	2004 Additions	2005 Additions	2006 Additions			
Plant in Service at 12/31/03	21,996,233	2,009,542	-	-	-	2,009,542	24,005,775	
Accumulated provision for Depreciation	6,436,069	587,989	-	-	-	587,989	7,024,058	
	15,560,164	1,421,553	-	-	-	1,421,553	16,981,717	
Monthly Depreciation Expense								
Depreciable Balance	21,996,233	2,009,542	31,762	-	-	2,041,304	24,037,537	
Monthly Depreciation Rate = .0312 /12	0.0026	0.0026	0.0026	0.0026	-	-	-	
Monthly Depreciation Expense	57,190.21	5,225	82.58	-	-	5,307	62,498	
Jan - December 2004	12	12	11.5	-	-	-	-	
2004 Depreciation Expense	686,282	62,698	950	-	-	63,647	749,930	749,930
Plant In Service at 12/31/04	21,996,233	2,009,542	31,762	-	-	2,041,304	24,037,537	24,037,538
Accumulated provision for Depreciation at 12/31/04	7,122,351	650,687	950	-	-	651,636	7,773,988	7,773,993
Net Plant NBV @ 12/31/04	14,873,882	1,358,855	30,813	-	-	1,389,668	16,263,550	16,263,545
<b>Additions</b>								
Jan - August				0	-	-	-	
September				255,084	255,084	255,084	255,084	
October				0	-	-	-	
November				350,072	350,072	350,072	350,072	
December				(704)	(704)	(704)	(704)	
<b>Retirements and Removal</b>								
Jan - August	0				-	-	-	
September	132,343				-	-	132,343	
October	0				-	-	-	
November	268,687				-	-	268,687	
December	0				-	-	-	
<b>Monthly Depreciation Expense</b>								
Depreciable Balance @ 12/31/04	21,996,233	2,009,542	31,762	-	-	2,041,304	24,037,537	
Monthly Depreciation Rate = .0312 /12	0.0026	0.0026	0.0026	-	-	-	-	
Monthly Depreciation Expense	57,190	5,225	83	-	-	5,307	62,498	
Jan - December	12	12	12	-	-	-	-	
<b>Depreciation Expense on 2004 Balance</b>	<b>686,282</b>	<b>62,698</b>	<b>991</b>			<b>63,689</b>	<b>749,971</b>	
<b>Add:</b>								
September Additions/Retirements	(132,343)			255,084				
Monthly Depreciation Rate = .0312 /12	0.0026			0.0026				
Monthly Depreciation Expense	(344)			663				
Sept - December	4			4				
<b>Deprec Exp.on Sept Addition/Retirement</b>	<b>(1,376)</b>			<b>2,653</b>		<b>2,653</b>	<b>1,277</b>	
November Additions/Retirements	(268,687)			350,072				
Monthly Depreciation Rate = .0312 /12	0.0026			0.0026				
Monthly Depreciation Expense	(699)			910				
Nov - December	1.5			1.5				
<b>Deprec Exp.on Nov Addition/Retirement</b>	<b>(1,048)</b>			<b>1,365</b>		<b>1,365</b>	<b>317</b>	
December Additions/Retirements	0			(704)				
Monthly Depreciation Rate = .0312 /12				0.0026				
Monthly Depreciation Expense				(2)				
December				0.5				
<b>Deprec Exp.on Dec Addition/Retirement</b>				<b>(1)</b>		<b>(1)</b>	<b>(1)</b>	
Plant In Service at 12/31/05	21,595,203	2,009,542	31,762	604,451	-	2,645,756	24,240,959	24,240,959
Accumulated provision for Depreciation at 12/31/05	7,405,180	713,384	1,941	4,017	-	719,342	8,124,522	8,124,527
Net Plant NBV @ 12/31/05	14,190,023	1,296,158	29,822	600,434	-	1,926,413	16,116,437	16,116,432

At DECEMBER 31, 2008

	Pre - 97					Post - 96		Total Pre 97 and Post 96		Amount per FERC FORM 1 Footnote
	Pre - 2004	2004 Additions	2005 Additions	2006 Additions	Total Post - 96					
	Pre - 97 (PTF)					Post - 96 (PTF)		Total Pre 97 and Post 96 (PTF)	Amount per FERC FORM 1 Footnote	
	Pre - 2004	2004 Additions	2005 Additions	2006 Additions	Total Post - 96					
Plant In Service at 12/31/05	21,595,203	2,009,542	31,762	604,451	2,645,756		24,240,959		24,240,959	
Accumulated provision for Depreciation at 12/31/05	7,405,180	713,384	1,941	4,017	719,342		8,124,522		8,124,522	
Net Plant NBV @ 12/31/05	14,190,023	1,296,158	29,822	600,434	1,926,413		16,116,437		16,116,432	
<b>2006</b>										
<b>Additions</b>										
Jan				8,876						
March				60						
June				356,063						
August				18,807						
September				13,845						
October				(448)						
November				448						
December				977						
<b>Retirements and Removal</b>										
Jan - May										
June Retirement	134,088									
June - Removal	3,000									
July - Dec										
<b>Monthly Depreciation Expense</b>										
Depreciable Balance @ 12/31/05	21,595,203	2,009,542	31,762	604,451	-	2,645,756	24,240,959			
Monthly Depreciation Rate = .0312 /12	0.0026	0.0026	0.0026	0.0026						
Monthly Depreciation Expense	56,148	5,225	83	1,572		6,879				
Jan - December	12	12	12	12						
Depreciation Expense on 2005 Balance	673,770	62,698	991	18,859		82,548				
<b>Add:</b>										
January Additions/Retirements				8,876						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				23						
Jan - December				11.5						
Deprac Exp.on Jan Addition/Retirement				265			265			
<b>Add:</b>										
March Additions/Retirements				60						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				0.16						
March - December				9.5						
Deprac Exp.on March Addition/Retirement				1			1			
<b>Add:</b>										
June Additions/Retirements	(134,088)			353,063						
Monthly Depreciation Rate = .0312 /12	0.0026			0.0026						
Monthly Depreciation Expense	(349)			917.96						
June - December	6.5			6.5						
Deprac Exp.on June Addition/Retirement	(2,256)			5,967			5,967			
<b>Add:</b>										
Aug Additions/Retirements				18,807						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				48.90						
Aug - December				4.5						
Deprac Exp.on August Addition/Retirement				220			220			
<b>Add:</b>										
Sept Additions/Retirements				13,845						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				36.00						
Sept - December				3.5						
Deprac Exp.on Sept Addition/Retirement				126			126			
<b>Add:</b>										
Oct Additions/Retirements				(448)						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				(1.16)						
Oct - December				2.5						
Deprac Exp.on June Addition/Retirement				(3)			(3)			
<b>Add:</b>										
Nov. Additions/Retirements				448						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				1.16						
Nov. - December				1.5						
Deprac Exp.on June Addition/Retirement				2			2			
<b>Add:</b>										
Dec Additions/Retirements				977						
Monthly Depreciation Rate = .0312 /12				0.0026						
Monthly Depreciation Expense				2.54						
December				0.5						
Deprac Exp.on Dec Addition/Retirement				1			1			
Plant In Service at 12/31/06	21,458,115	2,009,542	31,762	604,451	398,628	3,044,384	24,502,499	24,502,500	1	
Accumulated provision for Depreciation at 12/31/06	7,939,596	776,082	2,932	22,876	6,580	808,470	8,748,066	8,748,068	2	
Net Plant NBV @ 12/31/06	13,518,519	1,233,460	28,831	581,575	392,048	2,235,914	15,754,433	15,754,432	(1)	
Depreciation expense 2006	671,504					89,127	760,632	760,629	(3)	

Input Panel

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:	19-May-09
Revenue Requirements for (year):	Calendar Year 2008
Rates Effective for the period: through:	June 2009 May 2010
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 =	1,031,639 (a)	353,902 (f)
Total of Attachment F - Section J - Support Revenue	0 (b)	0 (g)
Total of Attachment F - Section K - Support Expense	57,268 (c)	0 (h)
Total of Attachment F - Section (L through O)	(749) (d)	0 (i)
Sub Total - Sum (A through I) - J + K + (L through O)	1,088,158 (e)=(a)-(b)+(c)+(d)	353,902 (j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A	148,529 (k)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	(78,745) (l)	(29,990) (m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	1,009,413 (n)=(e)+(l)	472,441 (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)		1,481,854 (p)=(n)+(o)

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

	<b>Pre 1997</b>	<b>Post 1996</b>	
1 2008 Est. Transmission Revenue Requirements (as billed 6/08-05/09 Appendix C	1,163,217	382,488	ATTR - Prior Year
2 2008 Actual Annual RR	1,088,158	353,902	Input Panel Subtotals
3 True-up Over/(Under) (Line 1 - Line 2)	75,059	28,586	

PRE97 Post1996	Undercollection / (Overcollection) (75,059) (\$28,586)
-------------------	--

Initial Billing Period	PRE97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE97 Interest	POST 1996 Interest
June 2008	\$ (75,059)	(28,586)	0.56%	\$ (420)	\$ (160)
July 2008	\$ (75,479)	(28,746)	0.45%	(340)	(129)
August 2008	\$ (75,479)	(28,746)	0.45%	(340)	(129)
September 2008	\$ (75,479)	(28,746)	0.44%	(332)	(126)
October 2008	\$ (76,491)	(29,131)	0.42%	(321)	(122)
November 2008	\$ (76,491)	(29,131)	0.41%	(314)	(119)
December 2008	\$ (76,491)	(29,131)	0.42%	(321)	(122)
January 2009	\$ (77,447)	(29,495)	0.38%	(294)	(112)
February 2009	\$ (77,447)	(29,495)	0.34%	(263)	(100)
March 2009	\$ (77,447)	(29,495)	0.38%	(294)	(112)
April 2009	\$ (78,299)	(29,820)	0.28%	(219)	(83)
May 2009	\$ (78,299)	(29,820)	0.29%	(227)	(86)
		<b>Total Interest</b>		<b>\$ (3,686)</b>	<b>\$ (1,404)</b>
		True-Up		(75,059.14)	(\$28,586)
		<b>Total TU &amp; Int</b>		<b>\$ (78,745)</b>	<b>\$ (29,990)</b>

**Holyoke Gas and Electric Department**  
**Forecasted Transmission Revenue Requirements of PTF Facilities**

**POST-1996**

Shading denotes an input

		<u>Period</u>	<u>Attachment F Reference Section:</u>	<u>HG&amp;E</u>	<u>Reference</u>
	<b>I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS</b>				
Line No.					
1	Forecasted Transmission Plant Additions	2009	Appendix C	\$628,390	
2	Carrying Charge Factor		Appendix C	23.64%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			\$148,529	
	<b>II. CARRYING CHARGE FACTOR</b>				
4	Investment Return and Income Taxes		(A)	\$101,310	Worksheet 1a, line 14
5	Depreciation Expense		(B)	\$29,871	Summary, line 15
6	Amortization of Loss on Reacquired Debt		(C)	\$14,659	Summary, line 16
7	Investment Tax Credit		(D)	\$0	Summary, line 17
8	Property Tax Expense		(E)	\$19,247	Summary, line 18
9	Payroll Tax Expense		(F)	\$518	Summary, line 19
10	Operation & Maintenance Expense		(G)	\$114,601	Summary, line 20
11	Administrative & General Expense		(H)	\$73,696	Summary, line 21
12	Total Expenses (Lines 4 thru 11)			\$353,902	
13	PTF Transmission Plant		(A)(1)(a)	\$1,497,273	Summary, line 1
14	Carrying Charge Factor (Lines 12/13)			23.64%	



**Holyoke Gas & Electric Department**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs as billed in 2008 06/08-05/09**

		Attachment F			
Line No.		Reference	<u>Pre 1997</u>	<u>Post 1996</u>	<u>Reference</u>
	<b>I. INVESTMENT BASE</b>				
		<i>Section:</i>			
1	Transmission Plant	(A)(1)(a)	4,271,276	1,380,125	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	322,210	104,112	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)		<u>4,593,486</u>	<u>1,484,237</u>	
5	Accumulated Depreciation	(A)(1)(d)	2,941,730	950,526	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)	30,645	9,902	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)		<u>1,682,401</u>	<u>543,613</u>	
10	Prepayments	(A)(1)(h)	1,856,663	599,921	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	66,808	21,587	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	84,642	24,958	Worksheet 3, line 23 column 5
				0	
13	Total Investment Base (Line 9+10+11+12)		<u>3,690,514</u>	<u>1,190,079</u>	
	<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	313,694	101,156	Worksheet 2
15	Depreciation Expense	(B)	79,201	25,591	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	30,645	9,902	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	56,597	18,287	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	634	205	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	372,762	120,446	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	245,173	79,220	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		7,600	0	From MMWEC Analysis of Holyoke's % Share
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	59,200	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)	(437)	0	NEPOOL Sch 1: ST Through and Out Revenues (TOUT Sch 1)
28	Transmission Rents Received from Electric Property	(O)	(1,852)	(598)	Page 37 line 18b * TWSAF * PTFPAF
29	Total Revenue Requirements (Line 14 thru 28)		<u>1,163,217</u>	<u>354,209</u>	

Shading denotes an input

Line No.		Attachment F Reference	<b>Holyoke</b>	Reference
	<b>I. INVESTMENT BASE</b>			
		<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	4,271,276	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	269,032	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)		4,540,308	
5	Accumulated Depreciation	(A)(1)(d)	2,951,813	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)	41,818	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)		1,630,313	
10	Prepayments	(A)(1)(h)	1,628,884	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	73,746	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	74,303	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		3,407,246	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	289,616	Worksheet 2
15	Depreciation Expense	(B)	85,214	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	41,818	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	54,907	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	1,478	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	326,923	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	210,234	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7
22a	Share of Seabrook Transmission Revenue Requirement		21,449	From MMWEC Analysis of Holyoke's % Share
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	57,268	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)	(321)	NEPOOL Sch 1: ST Through and Out Revenues (T
28	Transmission Rents Received from Electric Property	(O)	(428)	Actual Rents Collected on Transmission P
29	Total Revenue Requirements (Line 14 thru 28)		1,088,158	

Shading denotes an input

		Attachment F		
		Reference	<b>Holyoke</b>	Reference
Line No.		Section:		
<b>I. INVESTMENT BASE</b>				
1	Transmission Plant	(A)(1)(a)	1,497,273	Worksheet 3a, line 1 column 5
2	General Plant	(A)(1)(b)	94,308	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)		1,591,581	
5	Accumulated Depreciation	(A)(1)(d)	1,034,743	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)	14,659	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)		571,497	
10	Prepayments	(A)(1)(h)	570,997	Worksheet 3a, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	25,851	Worksheet 3a, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	23,537	Worksheet 3a, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,191,882	
<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	101,310	Worksheet 2a
15	Depreciation Expense	(B)	29,871	Worksheet 4a, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	14,659	Worksheet 4a, line 4 column 5
17	Investment Tax Credit	(D)	0	Worksheet 4a, line 5 column 5
18	Property Tax Expense	(E)	19,247	Worksheet 4a, line 8 column 5
19	Payroll Tax Expense	(F)	518	Worksheet 4a, line 17 column 5
20	Operation & Maintenance Expense	(G)	114,601	Worksheet 4a, line 13 column 5
21	Administrative & General Expense	(H)	73,696	Worksheet 4a, 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	
29	Total Revenue Requirements (Line 14 thru 28)		353,902	

**Holyoke Gas & Electric Department**

**Annual Revenue Requirements  
for costs in 2008  
Pre-1997**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/08</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG TERM DEBT	\$ Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY		#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 = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp)} / \text{PTF Inv. Base}}{1} \right)}{1} \right) \times \left( \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}} \right)$$

$$= \left( \frac{0.0000 + \left( \frac{0 + 0}{3,407,246} \right)}{1} \right) \times \left( \frac{0}{0} \right)$$
 = 0.0000000

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

$$= \left( \frac{0.0000 + \left( \frac{0 + 0}{3,407,246} \right)}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$
 = 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = 0.0850000

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 3,407,246	From Worksheet 1
x Cost of Capital Rate	0.0850000	
= Investment Return and Income Taxes	<u>289,616</u>	To Worksheet 1

**Holyoke Gas & Electric Department**  
**Annual Revenue Requirements**  
**for costs in 2008**  
Post-1996

Shading denotes an input

	CAPITALIZATION <u>12/31/08</u>	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG TERM DEBT COMMON EQUITY	\$ Not Applicable	#VALUE! #VALUE! #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 = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit} + \text{Eq. AFUDC of Deprec. Exp.)}}{\text{PTF Inv. Base}} \right)}{1} \right) \times \left( \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}} \right)$$

$$= \left( \frac{0.0000 + (0 + 0) / 3,407,246}{1} \right) \times \left( \frac{0}{0} \right)$$
 = 0.0000000

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

$$= \left( \frac{0.0000 + (0 + 0) / 3,407,246}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$
 = 0.0000000

(a)+(b)+(c) **Cost of Capital Rate** = #VALUE!

	<u>(PTF) prior 1/1/04</u>		<u>(PTF) on or after 1/1/04</u>		<u>(PTF) on or after 1/1/04</u>	
INVESTMENT BASE	\$ 1,191,882	From Worksheet 1	1,191,882	From Worksheet 1	1,191,882	From Worksheet 1
% Allocated to respective period	0.47%		99.53%		0.00%	
PERIOD INVESTMENT BASE	5,609		1,186,273		0	
x Cost of Capital Rate	0.0850000		0.0850000	Not included in RSP	0.0950000	Included in RSP
= Investment Return and Income Taxes	<u>477</u>	To Worksheet 1	<u>100,833</u>	To Worksheet 1	<u>0</u>	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)
<u>Transmission Plant</u>						
1	7,688,818		7,688,818		4,271,276	Line 1, Worksheet 5
2	6,930,726	6.9876% (a)	484,291	55.5518%	269,032	Page 8B, line 30g less lin
3			8,173,109		4,540,308	
4	0		0	55.5518%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	4,994,207		4,994,207	55.5518%	2,774,372	Page 8A, line 31g less Page 16, line 31g (Page 8B, line 30g less lin (Page 17, line 30g less lin
6	4,571,162	6.9876% (a)	319,415	55.5518%	177,441	
7			5,313,622		2,951,813	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	6.9478% (c)	0	55.5518%	0	None known
9	0	6.9478% (c)	0	55.5518%	0	None known
10			0		0	
11	1,083,473	6.9478% (c)	75,278	55.5518%	41,818	Page 13, line 28d
<u>Other Regulatory Assets</u>						
12	0	6.9876% (a)	0	55.5518%	0	None known
13	0	6.9478% (c)	0	55.5518%	0	None known
14	0	6.9478% (c)	0	55.5518%	0	
15	0		0		0	
16	41,962,761	6.9876% (a)	2,932,190	55.5518%	1,628,884	Page 10, line 26c
17	1,910,700	6.9478% (a)	132,752	55.5518%	73,746	Page 14, line 16b
<b>Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's</b>						
<u>Cash Working Capital</u>						
19					326,923	Worksheet 1, Line 20
20					210,234	Worksheet 1, Line 21
21					57,268	Worksheet 1, Line 24
22					594,425	
23					0.125	x 45 / 360
24					74,303	

(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**

Post-1996

PTF Revenue Requirements  
Worksheet 3a of 8

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)
<u>Transmission Plant</u>						
1	7,688,818		7,688,818		1,497,273	Line 1, Worksheet 5
2	6,930,726	6.9876% (a)	484,291	19.4734%	94,308	Page 8B, line 30g less line
3			8,173,109		1,591,581	
4	0		0	19.4734%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	4,994,207		4,994,207	19.4734%	972,542	Page 8A, line 31g less Page 16, line 31g (Page 8B, line 30g less line (Page 17, line 30g less line
6	4,571,162	6.9876% (a)	319,415	19.4734%	62,201	
7			5,313,622		1,034,743	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	6.9478% (c)	0	19.4734%	0	None known
9	0	6.9478% (c)	0	19.4734%	0	None known
10			0		0	
11	1,083,473	6.9478% (c)	75,278	19.4734%	14,659	Page 12, line 28b
<u>Other Regulatory Assets</u>						
12	0	6.9876% (a)	0	19.4734%	0	None known
13	0	6.9478% (c)	0	19.4734%	0	None known
14	0	6.9478% (c)	0	19.4734%	0	
15	0		0		0	
16	41,962,761	6.9876% (a)	2,932,190	19.4734%	570,997	Page 10, line 26c
17	1,910,700	6.9478% (a)	132,752	19.4734%	25,851	Page 14, line 16b
<b>Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's</b>						
<u>Cash Working Capital</u>						
19					114,601	Worksheet 41a, Line 20
20					73,696	Worksheet 41a, Line 21
21					0	Worksheet 41a, Line 24
22					188,297	
23					0.125	x 45 / 360
24					23,537	

- (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**  
Pre-1997

		(2)	(4)			
Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
<b>Depreciation Expense</b>						
1	Transmission Depreciation		126,065	55.5518%	70,031	Page 16, line 31d
2	General Depreciation	6.9876% (a)	27,332	55.5518%	15,183	Page 17, line 30d less line 29 Telecom
3	Total (line 1+2)		153,397		85,214	
<b>Amortization of Loss on Reacquired Debt</b>						
4		6.9478% (c)	75,278	55.5518%	41,818	Page 13, line 28d
<b>Amortization of Investment Tax Credits</b>						
5		6.9478% (c)	0	55.5518%	0	None known
<b>Property Taxes *</b>						
6	Transmission Property Taxes		93,139	55.5518%	51,741	See below
7	General Property Taxes	6.9876% (a)	5,699	55.5518%	3,166	
8	Total (line 6+7)		98,838		54,907	
<b>PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED</b>						
<b>Transmission Operation and Maintenance</b>						
9	Operation and Maintenance		2,683,877	55.5518%	1,490,942	Page 40, line 50b
10	Transmission of Electricity by Others - #565		2,095,376	55.5518%	1,164,019	Page 40, line 38b
11	Load Dispatching - #561		0	55.5518%	0	Page 40, line 34b
12	**Station Expenses & Rents - #562 / #567				0	Page 40, line 35b, 40b only if include Support
13	O&M less lines 10, 11 & 12		588,501	55.5518%	326,923	
<b>Transmission Administrative and General</b>						
14	Administrative and General		5,470,003			Page 42, line 7b less line 5b, less pg 41 line 56b to
15	less Property Insurance (#924)		513,929			Page 41, line 49b
16	less Regulatory Commission Expenses (#928)		0			Page 41, line 52b
17	less General Advertising Expense (#930.1)		51,116			G/L Acct 930-03 Public Goodwill
18	Subtotal [(line 14 minus (15 thru 17))]		4,904,958		190,398	
19	PLUS Property Insurance alloc. using Plant Allocator	6.9876% (a)	342,739	55.5518%	19,836	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	6.9478% (c)	0	55.5518%	0	
21	PLUS Trans. Related General Advertising Expense	6.9478% (c)	0	55.5518%	0	
22	Total A&G [(line 18 plus (19 thru 21))]		378,446		210,234	
23	Payroll Tax Expense	6.9876% (a)	2,661	55.5518%	1,478	Footnote (d)
<b>(a) Worksheet 5 of 8, line 11</b>						
<b>(b) Worksheet 5 of 8, line 3</b>						
<b>(c) Worksheet 5 of 8, line 16</b>						
<b>(d) Payroll taxes</b>						
	Federal Unemployment		0			G/L Acct 926-05
	FICA/Medicare		38,084			G/L Acct 926-06
	MA Unemployment		0			
	MA Universal Health		0			
	Total		38,084			To Line 23
<b>* Property Taxes</b>						
	NBV Transmission Plant		2,694,611			Page 16, line 31g
	NBV General Plant		2,359,564			Page 17, line 30g less line 29g telecom
	Local property tax rate - 1st half		33.98			Page 3, line 9 of 2007 DPU State Return
	Local property tax rate - 2nd half		35.15			Page 3, line 9 of 2008 DPU State Return

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



**Holyoke Gas & Electric Department**  
Post-1996

		(2)	(4)			
Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
<b>Depreciation Expense</b>						
1	Transmission Depreciation		126,065	19.4734%	24,549	Page 16, line 31d
2	General Depreciation	6.9876% (a)	27,332	19.4734%	5,322	Page 17, line 30d less line 29 Telecom
3	Total (line 1+2)		153,397		29,871	
4	<b>Amortization of Loss on Reacquired Debt</b>	6.9478% (c)	75,278	19.4734%	14,659	Page 13, line 28d
5	<b>Amortization of Investment Tax Credits</b>	6.9478% (c)	0	19.4734%	0	None known
<b>Property Taxes *</b>						
6	Transmission Property Taxes		93,139	19.4734%	18,137	See below
7	General Property Taxes	6.9876% (a)	5,699	19.4734%	1,110	
8	Total (line 6+7)		98,838		19,247	
<b>PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED</b>						
9	<b>Transmission Operation and Maintenance</b>					
10	Operation and Maintenance		2,683,877	19.4734%	522,642	Page 40, line 50b
11	Transmission of Electricity by Others - #565		2,095,376	19.4734%	408,041	Page 40, line 38b
12	Load Dispatching - #561		0	19.4734%	0	Page 40, line 34b
13	**Station Expenses & Rents - #562 / #567 O&M less lines 10, 11 & 12		588,501	19.4734%	114,601	Page 40, line 35b, 40b
<b>Transmission Administrative and General</b>						
14	Administrative and General		5,470,003			Page 42, line 7b less line 5b, less pg 41 line 56b to
15	less Property Insurance (#924)		513,929			Page 41, line 47b
16	less Regulatory Commission Expenses (#928)		0			Page 41, line 50b
17	less General Advertising Expense (#930.1)		51,116			G/L Acct 930-03 Public Goodwill
18	Subtotal [(line 14 minus (15 thru 17))]		4,904,958			
19	PLUS Property Insurance alloc. using Plant Allocator	6.9876% (a)	342,739	19.4734%	66,743	
20	PLUS Regulatory Comm. Exp. (FERC Assessments)	6.9478% (c)	35,707	19.4734%	6,953	
21	PLUS Trans. Related General Advertising Expense	6.9478% (c)	0	19.4734%	0	
22	Total A&G [(line 18 plus (19 thru 21))]		378,446		73,696	
23	<b>Payroll Tax Expense</b>	6.9876% (a)	2,661	19.4734%	518	Footnote (d)
<b>(a) Worksheet 5 of 8, line 11</b>						
<b>(b) Worksheet 5 of 8, line 3</b>						
<b>(c) Worksheet 5 of 8, line 16</b>						
<b>(d) Payroll taxes</b>						
	Federal Unemployment		0	926-05		
	FICA/Medicare		38,084	926-06		
	MA Unemployment		0			
	MA Universal Health		0			
	Total		38,084	To Line 23		
<b>* Property Taxes</b>						
	NBV Transmission Plant		2,694,611	Page 16, line 31g		
	NBV General Plant		2,359,564	Page 17, line 30g		
	Local property tax rate - 1st half		33.98	Page 3, line 9 Yr 2003 Report		
	Local property tax rate - 2nd half		35.15	<a href="http://www.dls.state.ma.us/MDMSTUF/PropertyTax/Txt05.xls">www.dls.state.ma.us/MDMSTUF/PropertyTax/Txt05.xls</a>		

\*\* 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**

**Holyoke**

	Pre-1997	Post-1996	
1 PTF Transmission Investment	4,271,276	1,497,273	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 Page 8A, line 31g
2 Total Transmission Investment	7,688,818	7,688,818	
3 Percent Allocation (Line 1/Line 2)	55.5518%	19.4734%	

**Transmission Wages and Salaries Allocation Factor**

4 Direct Transmission Wages and Salaries	498,893		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)	498,893		
7 Total Wages and Salaries	7,871,528		Page 42, line 25 less telecom Wages
8 Administrative and General Wages and Salaries	731,842		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)	7,139,686		
11 Percent Allocation (Line 6/Line 10)	6.9876%		

**Plant Allocation Factor**


12 Total Transmission Investment	7,688,818		Line 2
13 plus Transmission-Related General Plant (Line 2 of Wkst. 3)	484,291		Worksheet 3, Line 2
14 = Revised Numerator (Line 12 + Line 13)	8,173,109		
15 Total Plant in Service	117,636,186		Page 8B, line 31g less line 15g, less line 29g telecom
16 Percent Allocation (Line 14 / Line 15)	6.9478%		

**(Line #4) Breakdown of Transmission Expenses by FERC #**

FERC #	Expenses (*)	Labor (*)	Total from MDTE AR
560	14,978	345,446	360,425
562	19,619	89,093	108,712
563	1,106	1,550	2,656
566	839	20,254	21,093
570	41,497	9,085	50,582
571-00	10,350	32,760	43,110
571-01	1,220	704	1,924
		Total	498,893

(\*) From General Ledger Trial Balance Report for December 31, 2008 Yr End

# 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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		1,017
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			2,511
	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	<b>Chester SVC</b>			9,471
	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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		17,356
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		8,738
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			7,161
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		0
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		11,014
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	57,268

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

## Holyoke Gas & Electric Department - 2009 Forecasted Transmission Projects In-Service

Primary Equipment Owner	Other Equipment Owner(s)	Projected In-Service Month/Year	Project	October 2007 Status	April 2008 Status	Substation ROW	Transmission ROW	Estimated Costs	Estimated % PTF	Estimated PTF In-Service Costs
Holyoke Gas & Electric Department		Mar 09	Replace primary and backup battery systems at Ingleside 52W (balance of 2008 planned project)	Planned	Planned	Not Required	Not Required	32500	50%	<b>\$16,250</b>
Holyoke Gas & Electric Department		May 09	Transmission Land & Land Rights Acquired associated with 115kV transmission line extension to new Substation	Planned	Planned	Not Required	Purchased and/or Lease Agreements	543765	100%	<b>\$543,765</b>
Holyoke Gas & Electric Department		Dec 09	NERC Required Security Improvements per critical infrastructure protection (CIP) standards. Includes both security card key system and video surveillance system.	n/a	n/a	Not Required	Not Required	45000	100%	<b>\$45,000</b>
Holyoke Gas & Electric Department		Dec 09	Replace 1292 Line Primary Relaying	Planned	Planned	Not Required	Not Required	5000	100%	<b>\$5,000</b>
Holyoke Gas & Electric Department		Dec-11	Replace 115 kV Air Disconnect Switches at Holyoke 17L and Ingleside 52W (balance of 2008 planned project, remaining is labor with incidental materials over 3 yr installation period)	Planned	Planned	Not Required	Not Required	4000	75%	<b>\$3,000</b>
Holyoke Gas & Electric Department		Dec 09	Installation of microprocessor based multifunction unit with breaker failure timing and fault detector for the 1T breakers at both Ingleside and Holyoke Subs to replace existing electromechanical relays	n/a	n/a	Not Required	Not Required	14000	100%	<b>\$14,000</b>
Holyoke Gas & Electric Department		Dec 09	Add Communications Processor to Ingleside Sub to allow remote access to IED's	n/a	Planned	Not Required	Not Required	5500	25%	<b>\$1,375</b>

**2009 Forecasted Transmission Plant Additions = \$628,390**

Account	Description	Debit	Credit
0030-30-560-560-00-1	TRANS OPER SUPV & ENG EXPENSES	14,978.14	.00
0030-30-560-560-00-2	TRANS OPER SUPV & ENG LABOR	345,446.47	.00
0030-30-562-562-00-1	TRANSMISSION STATION EXPENSES	19,618.75	.00
0030-30-562-562-00-2	TRANSMISSION STATION LABOR	89,093.14	.00
0030-30-563-563-00-1	TRANSMISSION OVERHEAD LINE EXPENSES	1,105.98	.00
0030-30-563-563-00-2	TRANSMISSION OVERHEAD LINE LABOR	1,550.10	.00
0030-30-565-565-01-1	TRANS - P/P WYMAN #4 EXPENSE	4,932.71	.00
0030-30-565-565-02-1	TRANS - PASNY FIRM	565,916.35	.00
0030-30-565-565-03-1	TRANS - PASNY PEAK	10,389.04	.00
0030-30-565-565-15-1	TRANS - P/P STONEY BROOK	6,445.90	.00
0030-30-565-565-18-1	TRANS - P/P MILLSTONE #3	9,982.64	.00
0030-30-565-565-19-1	TRANS - P/P SEABROOK #1	39,029.03	.00
0030-30-565-565-23-1	TRANS - HYDRO QUEBEC I	12,543.73	.00
0030-30-565-565-24-1	TRANS - HYDRO QUEBEC II	142,810.76	.00
0030-30-565-565-26-1	NEPOOL OATT	1,185,814.09	.00
0030-30-565-565-28-1	NU TRANSMISSION LNS	117,511.30	.00
0030-30-566-566-00-1	MISC TRANSMISSION EXPENSE	838.86	.00
0030-30-566-566-00-2	MISC TRANSMISSION PAYROLL	20,254.17	.00
0030-30-570-570-00-1	MAINT TRANSMISSION PLANT EXPENSE	41,497.26	.00
0030-30-570-570-00-2	MAINT TRANSMISSION PLANT LABOR	9,084.58	.00
0030-30-571-571-00-1	MAINT OVERHEAD LINES EXPENSE	10,349.63	.00
0030-30-571-571-00-2	MAINT OVERHEAD LINES LABOR	32,759.78	.00
0030-30-571-571-01-1	TRANS/MAINT CLEARANCE EXPENSE	1,220.00	.00
0030-30-571-571-01-2	TRANS/MAINT CLEARANCE LABOR	704.47	.00
<b>ELECTRIC</b>		<b>2,683,876.88</b>	<b>.00</b>
<b>All Fund Totals</b>		<b>2,683,876.88</b>	<b>.00</b>

Account	Description	Debit	Credit
0030-30-930-930-03-2	PUBLIC GOODWILL LABOR	12,479.01	.00
ELECTRIC		12,479.01	.00
All Fund Totals		12,479.01	.00

Account	Description	Debit	Credit
0030-30-930-930-03-1	PUBLIC GOODWILL	51,116.30	.00
ELECTRIC		51,116.30	.00
All Fund Totals		51,116.30	.00

Account	Description	Debit	Credit
0030-30-926-926-06-1	FICA MEDICARE TAX	38,083.60	.00
ELECTRIC		38,083.60	.00
All Fund Totals		38,083.60	.00

**MAINE ELECTRIC POWER COMPANY  
RNS REVENUE REQUIREMENTS  
FOR THE UNADJUSTED TEST YEAR ENDED 12/31/08**

Sheet: Input Panel

ISO-NE Tariff Billing  
PTO Annual Transmission Revenue Requirements  
per OATT Attachment F

Shading denotes an input

Submitted on: May 18, 2009

Revenue Requirements for (year): Calendar Year 2008

Customer: Maine Electric Power Company

Customer's NABs Number:

Name of Participant responsible for customer's billing: Central Maine Power

DUNs number of Participant responsible for customer's billing: 006948954

		<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	1,745,341 (a)		336,121 (f)
Total of Attachment F - Section J - Support Revenue		<u>0 (b)</u>		<u>0 (g)</u>
Total of Attachment F - Section K - Support Expense		<u>0 (c)</u>		<u>0 (h)</u>
Total of Attachment F - Section (L through P)		<u>(323,137) (d)</u>		<u>(62,230) (i)</u>
Sub Total - Sum (A through I) - J + K + (L through P)		<u>1,422,204 (e)=(a)-(b)+(c)+(d)</u>		<u>273,891 (j)</u>
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:				<u>1,696,095 (k) = (e) + (j)</u>



Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F	TOTAL	POST 96	PRE-97	Reference
		Reference	MEPCO			
		<i>Section:</i>				
1	Transmission Plant	(A)(1)(a)	25,389,529	4,099,983	21,289,546	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	1,228,846	198,438	1,030,408	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	0	0	0	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		26,618,375	4,298,421	22,319,954	
5	Accumulated Depreciation	(A)(1)(d)	24,230,219	3,912,774	20,317,445	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	(121,889)	(19,683)	(102,206)	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	0	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	(A)(1)(g)	175,228	28,296	146,932	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		2,441,495	394,261	2,047,234	
10	Prepayments	(A)(1)(h)	157,384	25,415	131,969	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	0	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	129,411	20,898	108,513	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		2,728,290	440,574	2,287,716	
	<b>II. REVENUE REQUIREMENTS</b>					
14	Investment Return and Income Taxes	(A)	536,481	86,633	449,848	Worksheet 2
15	Depreciation Expense	(B)	218,051	35,212	182,839	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	-	-	-	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	-	-	-	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	291,645	47,096	244,549	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	-	-	-	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	767,017	123,860	643,157	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	268,268	43,321	224,947	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-	
23	Transmission Support Revenue	(J)	-	-	-	
24	Transmission Support Expense	(K)	-	-	-	
25	Transmission Related Expense from Generators	(L)	-	-	-	
26	Transmission Related Taxes and Fees Charge	(M)	-	-	-	
27	Revenue for Trans. Service Under ISO Tariff	(N)	-	-	-	
28	Transmission Rents Received from Electric Property	(O)	(273,189)	(44,115)	(229,074)	FF I p.300.19.b
28	MG TSA Revenue	(P)	(112,178)	(18,115)	(94,063)	
29	Total Revenue Requirements (Line 14 thru 28)		1,696,095	273,891	1,422,204	

**MAINE ELECTRIC POWER COMPANY**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION <u>12/31/2008</u>	CAPITALIZATION <u>RATIOS</u>	COST OF <u>CAPITAL</u>	COST OF <u>CAPITAL</u>	EQUITY <u>PORTION</u>
LONG-TERM DEBT	\$ 0	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	<u>16,015,365</u>	100.00%	11.64%	11.64%	11.64%
TOTAL INVESTMENT RETURN	\$ <u>16,015,365</u>	<u>100.00%</u>		<u>11.64%</u>	<u>11.64%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.1164

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

= 
$$\left( \frac{0.1164 + \left( \frac{0 + 0}{2,728,290} \right)}{1} \right) \times \frac{35\%}{0.35}$$

= 0.0626769

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

= 
$$\left( \frac{0.1164 + \left( \frac{0 + 0}{2,728,290} \right)}{1} \right) + \frac{0.0626769}{0.0893} \times 8.93\%$$

= 0.0175596

(a)+(b)+(c) **Cost of Capital Rate** = 0.1966365

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 2,728,290	From Worksheet 1
x Cost of Capital Rate	0.1966365	
= Investment Return and Income Taxes	<u>536,481</u>	To Worksheet 1

MAINE ELECTRIC POWER COMPANY

Sheet: Worksheet 3

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 I Reference for col (1)
<u>Transmission Plant</u>						
1	\$ 25,389,529		25,389,529		25,389,529	207.58.g
2	\$ 1,228,846	100.0000% (a)	1,228,846	100.0000%	1,228,846	207.99.g
3			<u>26,618,375</u>		<u>26,618,375</u>	
4	0		0	100.0000%	<u>0</u>	
<u>Transmission Accumulated Depreciation</u>						
5	23,018,243		23,018,243	100.0000%	23,018,243	219.25.b
6	1,211,976	100.0000% (a)	1,211,976	100.0000%	1,211,976	219.28.b
7			<u>24,230,219</u>		<u>24,230,219</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(122,041)	99.8752% (c)	(121,889)	100.0000%	(121,889)	275.9.k
9	0	99.8752% (c)	0	100.0000%	0	
10			<u>(121,889)</u>		<u>(121,889)</u>	
11	0	99.8752% (c)	0	100.0000%	<u>0</u>	
<u>Other Regulatory Assets</u>						
12	0	100.0000% (a)	0	100.0000%	0	
13	175,447	99.8752% (c)	175,228	100.0000%	175,228	278.1.f
14	0	99.8752% (c)	0	100.0000%	0	
15	<u>175,447</u>		<u>175,228</u>		<u>175,228</u>	
16	157,384	100.0000% (a)	157,384	100.0000%	<u>157,384</u>	111.57.c
17	0	99.8752%	0	100.0000%	<u>0</u>	
<u>Cash Working Capital</u>						
19					767,017	Worksheet 1, Line 20
20					268,268	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					<u>1,035,285</u>	
23					0.125	x 45 / 360
24					<u>129,411</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

**MAINE ELECTRIC POWER COMPANY**

Sheet: Worksheet 4

(2)

(4)

Shading denotes an input

Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form I Reference for col (1)
<u>Depreciation Expense</u>						
1	207,148		207,148	100.0000%	207,148	336.7.f
2	10,903	100.0000% (a)	10,903	100.0000%	10,903	336.9.f
3			218,051		218,051	
4	0	99.8752% (c)	0	100.0000%	0	
5	0	99.8752% (c)	0	100.0000%	0	
<u>Property Taxes *</u>						
6	292,009	0.998752	291,645	100.0000%	291,645	263.5i-9i
7	0	100.0000% (a)	0	100.0000%	0	
8			291,645		291,645	
<u>Transmission Operation and Maintenance</u>						
9	919,856		919,856	100.0000%	919,856	321.112.b
10	0		0	100.0000%	0	
11	152,839		152,839	100.0000%	152,839	321.86b-87b
12			0	100.0000%	0	
13	767,017		767,017	100.0000%	767,017	
<u>Transmission Administrative and General</u>						
14	268,493					323.194.b
15	13,961					323.185.b
16	166,498					323.189.b
17	0					
18	88,034	100.0000% (a)	88,034	100.0000%	88,034	
19	13,961	99.8752% (c)	13,944	100.0000%	13,944	323.185.b
20	166,498	99.8752% (c)	166,290	100.0000%	166,290	323.189.b
21	0	99.8752% (c)	0	100.0000%	0	
22	268,493		268,268		268,268	
23	0	100.0000% (a)	0	100.0000%	0	

Shading denotes an input

<u>Line No.</u>			<u>Reference</u>
	<b><u>PTF Transmission Plant Allocation Factor</u></b>	<b><u>MEPCO</u></b>	
1	PTF Transmission Investment	25,389,529	207.58.g
2	Total Transmission Investment	25,389,529	207.58.g
3	Percent Allocation (Line 1/Line 2)	<u>100.0000%</u>	
	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
4	Direct Transmission Wages and Salaries	1	
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	<u>1</u>	
7	Total Wages and Salaries	1	
8	Administrative and General Wages and Salaries	0	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	<u>1</u>	
11	Percent Allocation (Line 6/Line 10)	<u>100.0000%</u>	
	<b><u>Plant Allocation Factor</u></b>		
12	Total Transmission Investment	25,389,529	Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	1,228,846	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	<u>26,618,375</u>	
15	Total Plant in Service	26,651,645	207.104.g
16	Percent Allocation (Line 14 / Line 15)	<u>99.8752%</u>	

## Affiliated Company Wages and Salaries

Shading denotes an input

Line		<b>MEPCO</b>
"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		0
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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		0
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =				0

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

Sum of E. Bal APC				
FERC	Vintage	Total	PRE97	POST96
350	1900	(82.50)		
	1970	354,306.80		
	1971	408,103.01		
	1973	217.90		
	1974	1,242.56		
	1976	1,335.59		
	1977	617.48		
	1978	18.55		
	1982	1,200.00		
	1983	-		
	1988	(2,000.00)		
	1990	26,763.32	791,722.71	
	1998	1,601.11		
	2000	1,950.81		
2003	2,513.00		6,064.92	
350 Total		797,787.63		
352	1970	179,585.93		
	1984	94,112.47		
	1985	45,503.65		
	1986	100,117.62	419,319.67	
	2000	278,364.20		278,364.20
352 Total		697,683.87		
353	1970	2,132,584.20		
	1971	492,618.81		
	1972	5,440.67		
	1973	4,072.15		
	1975	92,738.01		
	1976	552.88		
	1984	814,307.38		
	1985	446,235.31		
	1986	878,674.42		
	1990	277,777.95		
	1991	90,622.02		
	1992	387,661.57		
	1993	257,335.81		
	1996	19,106.85	5,899,728.03	
	1997	290,311.42		
	1998	109,412.56		
	2000	1,338,399.92		
	2001	148,947.05		
	2002	87,394.70		
	2003	618,941.63		
2004	-			
2006	-			
2007	262,838.89			
2008	128,582.60		2,984,828.77	
353 Total		8,884,556.80		
354	1971	615,353.39	615,353.39	
354 Total		615,353.39		
355	1970	4,821,816.36		
	1971	4,122,465.47		
	1973	24,679.31		
	1980	-		
	1983	-		
	1985	38,103.73	9,007,064.87	
	2000	778,329.35		778,329.35
355 Total		9,785,394.22		
356	1970	2,441,730.51		
	1971	2,110,542.76		
	1980	-		
	1983	-		
	1985	1,489.86	4,553,763.13	
	1997	7,648.13		
	2003	9,039.06		
2008	34,411.26		51,098.45	
356 Total		4,604,861.58		
359	1992	2,594.00	2,594.00	
	1997	733.00		
	2001	564.00		
	2004	-		1,297.00
359 Total		3,891.00		
Totals		25,389,528.49	21,289,545.80	4,099,982.69



<b>Municipal Support of the New England PTF for 2008</b>										
	HQ II	HQ II	HQ II	Seabrook	Seabrook				Seabrook	Support and
	AC	AC	Chester	Tewksbury	Scobie &	Millstone 3	Wyman 4	Municipal	Revenue	Revenue
			SVC		Newington			Support	Requirements	Requirements
	BECo	NEP	NEH	NEP	NU	NU	CMP	Total		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



Shading denotes an input

Line No.		Attachment F Reference		Reference
	<b>I. INVESTMENT BASE</b>			
		<i>Section:</i>		
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	
	<b>II. REVENUE REQUIREMENTS</b>			
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

	<u>CAPITALIZATION</u> <u>12/31/00</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG TERM DEBT	\$ Not Applicable	#VALUE!		#VALUE!	
COMMON EQUITY		#VALUE!		#VALUE!	#VALUE!
TOTAL INVESTMENT RETURN	\$ <u>n/a</u>	#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 = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / \text{Federal Income Tax Rate}}{1} \right) \times \left( \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}} \right)$$

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{1,622,901} \right) / 0}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{1,622,901} \right) / 0}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 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	<u>129,832</u>	To Worksheet 1

**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	FERC Form 1 Reference for col (1)	
<u>Transmission Plant</u>							
1	6,346,259		6,346,259		3,367,325	Line 1, Worksheet 5	
2	0	3.1011% (a)	0	53.0600%	0	Page 8B, line 29g	
3			<u>6,346,259</u>		<u>3,367,325</u>		
4	0		0	53.0600%	0	None known	
<u>Transmission Accumulated Depreciation</u>							
5	3,516,516		3,516,516	53.0600%	1,865,863	Page 8A, line 31g less Page 16, line 31g Page 8B, line 29g less Page 17, line 29g	
6	0	3.1011% (a)	0	53.0600%	0		
7			<u>3,516,516</u>		<u>1,865,863</u>		
<u>Transmission Accumulated Deferred Taxes</u>							
8	0	1.4199% (c)	0	53.0600%	0	None known	
9	0	1.4199% (c)	0	53.0600%	0	None known	
10			<u>0</u>		<u>0</u>		
11	0	1.4199% (c)	0	53.0600%	0	None known	
<u>Other Regulatory Assets</u>							
12	0	3.1011% (a)	0	53.0600%	0	None known	
13	0	1.4199% (c)	0	53.0600%	0	None known	
14	0	1.4199% (c)	0	53.0600%	0		
15	<u>0</u>		<u>0</u>		<u>0</u>		
16	513,146	1.4199% (a)	7,286	53.0600%	3,866	Page 10, line 26c	
17	5,554,313	1.4199% (a)	78,866	53.0600%	41,846	Page 14, line 16t	
<b>Per Guidance Document I. R. Section II.A.1 as well as Application of I. R. to MTO's</b>							
18	<u>Cash Working Capital</u>						
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)					<u>605,815</u>	
23						0.125	x 45 / 360
24	Total (line 22 * line 23)					<u>75,727</u>	

(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

Sheet: Worksheet 4a


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)
<b>Depreciation Expense</b>						
1	68,462		68,462	53.0600%	36,326	Page 16, line 31d
2	0	3.1011% (a)	0	53.0600%	0	Page 17, line 29d
3			68,462		36,326	
4	0	1.4199% (c)	0	53.0600%	0	Page 12, line 28b
5	0	1.4199% (c)	0	53.0600%	0	None known
<b>Property Taxes *</b>						
6	0		0	53.0600%	0	See below
7	2,877,961	1.4199% (c)	40,864	53.0600%	21,682	See below
8			40,864		21,682	
<b>Transmission Operation and Maintenance</b>						
<b>PER INTERPRETATIVE GUIDANCE DOCUMENT SECTION II.G RULES FOR HGED</b>						
9	892,143		892,143	0.5306	473,371	Page 40, line 50b
10	0		0	0.5306	0	Page 40, line 38b
11	0		0	0.5306	0	Page 40, line 34b
12					0	Page 40, line 35b, 40b
13	892,143		892,143	53.0600%	473,371	
<b>Transmission Administrative and General</b>						
14	8,049,137					Page 42, line 6b
15	0					Page 41, line 47b
16	0					Page 41, line 50b
17	0					G/L Acct 913-01 Advertising - Goodwill
18	8,049,137	3.1011% (a)	249,612	53.0600%	132,444	
19	0	1.4199% (c)	0	53.0600%	0	
20	0	1.4199% (c)	0	53.0600%	0	
21	0	1.4199% (c)	0	53.0600%	0	
22	8,049,137		249,612		132,444	
23	572,553	3.1011% (a)	17,755	53.0600%	9,421	Footnote (d)
<b>(a) Worksheet 5 of 8, line 11</b>						
<b>(b) Worksheet 5 of 8, line 3</b>						
<b>(c) Worksheet 5 of 8, line 16</b>						
<b>(d) Payroll taxes</b>						
	572,553	926-05				
	0	926-06				
	0					
	0					
	572,553	To Line 23				
<b>* Property Taxes</b>						
		Transmission	General			
a	6,346,259	-		Worksheet 3, lines 1 & 2		
b	3,516,516	0		Worksheet 3, lines 5 & 6		
c = a - b	2,829,743	0				
	0.00	0.00		Page 3, line 9 rates are per \$1,000 of assessment		
	0.00	0.00		Page 3, line 9		
	\$ -	\$ -		THIS IS CAP LEVEL MENTIONED IN GUIDANCE DOCUMENT		
d	0	0		Page 17, line 34b		
e1	0	0		Page 21, line 23 65% is associated with electric plant		
e2	-	0		General Ledger Trial Balance		
e3	-	0		General Ledger Trial Balance		
e4	-	0		General Ledger Trial Balance		
e5	-	0		General Ledger Trial Balance		
e5	-	0				
e5	-	0				
e5	-	0				
e5	-	0				
e5	-	0		General Ledger Trial Balance		
e5	-	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
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
		<b>0</b>	
1	PTF Transmission Investment	3,367,325	
2	Total Transmission Investment	6,346,259	From Cost Breakdown Analysis Page 8A, line 31g
3	Percent Allocation (Line 1/Line 2)	<u>53.0600%</u>	6346258.99 0.5306 3367325.02
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	219,365	
5	Affiliated Company Transmission Wages and Salaries	0	Page 40, line 33b, 35b, 36b, 39b, 45b, 46b Breakdown (see Below)
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	<u>219,365</u>	Worksheet 6 & 6a of 8
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)	<u>7,073,762</u>	
11	Percent Allocation (Line 6/Line 10)	<u>3.1011%</u>	
<b><u>Plant Allocation Factor</u></b>			
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)	<u>6,346,259</u>	
15	Total Plant in Service	446,962,915	Page 8B, line 30g
16	Percent Allocation (Line 14 / Line 15)	<u>1.4199%</u>	b

# Affiliated Company Wages and Salaries

 Shading denotes an input

<u>Line</u>		<u>0</u>
"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	<u>0</u>

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		<u>0</u>

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		0
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		0
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		0
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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

**NSTAR Electric**

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:	5/18/2009
Revenue Requirements for (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:	6951552

	=	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I		<u>54,732,752</u> (a)	<u>80,156,699</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>(1,088,340)</u> (b)	<u>-</u> (g)
Total of Attachment F - Section K - Support Expense		<u>3,318,737</u> (c)	<u>-</u> (h)
Total of Attachment F - Section L through O		<u>(133,347)</u> (d)	<u>(187,506)</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>56,829,802</u> (e)=(a)-(b)+(c)+(d)	<u>79,969,192</u> (j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements		- n/a	16,841,566 (m)
Annual True-up		6,600,784 (k)	2,836,413 (n)
Interest Charge on Annual True-up		324,161 (l)	139,295 (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)		63,754,747 (p)	99,786,467 (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:			<u><u>\$ 163,541,214</u></u> (r) = (p)+(q)

**NSTAR Electric**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2008 06/08-05/09**

Line No.	I. INVESTMENT BASE	Attachment F Reference	Pre 1997	Post 1996	Reference
		Section:			
1	Transmission Plant	I (A)(1)(a)	403,559,573	567,465,862	Page 4, line 2
2	General Plant	I (A)(1)(b)	3,960,395	5,568,915	Page 4, line 3
3	Plant Held For Future Use	I (A)(1)(c)	-	601,465	Page 4, line 5
4	Total Plant		<u>407,519,967</u>	<u>573,636,242</u>	Sum Lines 1 thru 3
5	Accumulated Depreciation	I (A)(1)(d)	(115,459,361)	(162,353,343)	Page 4, line 9
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	(74,071,613)	(104,155,903)	Page 4, line 14
7	Loss On Reacquired Debt	I (A)(1)(f)	2,130,563	2,995,894	Page 4, line 15
8	Other Regulatory Assets	I (A)(1)(g)	2,583,671	3,633,032	Page 4, line 20
9	Net Investment		<u>222,703,227</u>	<u>313,755,922</u>	Sum Lines 4 thru 8
10	Prepayments	I (A)(1)(h)	3,195	4,493	Page 4, line 21
11	Materials & Supplies	I (A)(1)(i)	780,325	1,097,255	Page 4, line 22
12	Cash Working Capital	I (A)(1)(j)	<u>1,408,930</u>	<u>1,589,134</u>	Page 4, line 29
13	Total Investment Base		<u><u>224,895,678</u></u>	<u><u>316,446,805</u></u>	Sum Lines 9 thru 12
	<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	I (A)	30,587,711	46,205,116	Page 3, Line 26
15	Depreciation Expense	I (B)	8,717,394	12,257,976	Page 5, Line 4
16	Amortization of Loss on Reacquired Debt	I (C)	206,525	290,405	Page 5, Line 5
17	Investment Tax Credit	I (D)	(120,044)	(168,800)	Page 5, Line 6
18	Property Taxes	I (E)	6,048,523	8,505,140	Page 5, Line 8
19	Payroll Tax Expense	I (F)	251,600	353,787	Page 5, Line 24
20	Operation & Maintenance Expense	I (G)	5,374,491	7,557,349	Page 5, Line 14
21	Administrative & General Expense	I (H)	3,666,552	5,155,726	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)	(133,347)	(187,506)	NEPOOL Tariff billing
28	Transmission Rents Received from Electric Property	I (O)	-	-	
29	Total Revenue Requirements		<u><u>\$ 56,829,802</u></u>	<u><u>\$ 79,969,192</u></u>	Sum Lines 14 thru 28
	<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>				
30	Carrying Charge Factor Base Revenue Requirement Numerator			79,969,192	Line 29
31	Post-2003 Enhanced Return Addition to Revenue Requirement			-	
32	Total Post-96 PTF Revenue Requirement			<u>79,969,192</u>	Sum Lines 30 thru 31
33	Post-96 PTF Transmission Plant in Service			567,465,862	Line 1
34	Post-96 Carrying Charge Factor (Post-96 CCF)			0.140923354	Line 32 / Line 33
35	Forecasted Post-96 PTF Plant Additions			119,508,695	
36	Forecasted Post-96 Localized PTF Plant Additions			-	
37	Forecasted Post-96 Pool-Supported PTF Plant Additions			<u>119,508,695</u>	Sum Lines 35 thru 36
38	Post-96 Estimated Incremental Revenue Requirement			<u><u>\$ 16,841,566</u></u>	Line 34 * Line 37

**NSTAR Electric**  
**FERC Interest Calculation associated with Under / (Over)**  
**True-up and Interest Calculation for 2008**

1	2008 Est. Transmission Revenue Requirements (as billed)	6/08-05/09	Appendix C	50,229,018	77,132,779	ATRR - Prior Year
2	2008 Actual Annual RR			56,829,802	79,969,192	Input Panel Subtotals
3	True-up Over/(Under) (Line 1 - Line 2)			(6,600,784)	(2,836,413)	

(Overcollection)/Undercollection	
Pre'97	\$6,600,784
Post'96	\$2,836,413

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2008	\$ 6,600,784	\$ 2,836,413	0.56%	\$ 36,964	\$ 15,884
July 2008	6,637,749	2,852,297	0.45%	29,870	12,835
August 2008	6,637,749	2,852,297	0.45%	29,870	12,835
September 2008	6,637,749	2,852,297	0.44%	29,206	12,550
October 2008	6,726,694	2,890,518	0.42%	28,252	12,140
November 2008	6,726,694	2,890,518	0.41%	27,579	11,851
December 2008	6,726,694	2,890,518	0.42%	28,252	12,140
January 2009	6,810,778	2,926,650	0.38%	25,881	11,121
February 2009	6,810,778	2,926,650	0.34%	23,157	9,951
March 2009	6,810,778	2,926,650	0.38%	25,881	11,121
April 2009	6,885,697	2,958,843	0.28%	19,280	8,285
May 2009	6,885,697	2,958,843	0.29%	19,969	8,581
		Total Interest		324,161	139,295
		True-Up		6,600,784	2,836,413
		<b>Total TU &amp; Int</b>		<b>6,924,945</b>	<b>2,975,708</b>

**NSTAR Electric Company**  
Forecasted 2009 PTF Additions

Project	Description	Forecasted Amount
04860	345kV Expansion	\$ 1,285,000
07337	STA 385T - 345kV Project Ph.II	2,223,980
07340	Lines 282-520/521 & 329-510/511 High Speed Relays	166,514
04394	Line 433-507 Relocation	4,468,997
07289	Mystic Station 250 Bus Upgrade	121,768
08101	Mystic Station 250 - 115kV Breaker Replacements	413,861
08882	LINE 349 XY AT GOLDEN HILLS	843,149
09102	Mystic East Bus	3,885,734
09103	Mystic 115 cbs station 250	1,264,783
09275	Holbrook Breaker 11	3,386,532
09281	K Street Station 385 Replace 115kV Breakers	1,292,121
09282	Replace 115cbs Program Station 447	1,119,252
09283	PSS/SPS Cape	137,500
09308	D21 and Line 12 high speed relays	628,370
09309	BPS Upgrade Replace 3 breakers sta 148	697,150
09310	BPS Upgrade Replace 3 breakers sta 282	2,188,717
09311	BPS Station work- Tremont Station	1,399,067
09314	Transmission Line 325 Infrastructure	769,999
09325	BPS Station work- Needham	1,399,067
09326	BPS Station work- Waltham	550,000
07318	Carver Sta ( 2007 portion)	40,533,228
07319	Brook St Station and Line 194 tie in	177,892
07388	Carver Station Transmission Line	4,460,586
07398	Brook Street Station Line Upgrade	2,128
08239	Barnstable STATCON	31,646,866
08240	Shunt 345kV Reactor	9,202,999
08241	Spare 345kV Autotransformer	25,580
09104	Edgar 115 reactors	5,217,857
<b>Total Forecasted 2009 PTF Additions</b>		<b><u>\$ 119,508,695</u></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  
 NSTAR Electric Company  
 Page 1

Submitted on:	<u>May 18, 2009</u>
Revenue Requirements for (year):	<u>2008</u>
Customer:	<u>NSTAR Electric Company</u>
Customer's NABs Number:	<u>3</u>
Name of Participant responsible for customer's billing:	<u>NSTAR Electric Company</u>
DUNs number of Participant responsible for customer's billing:	<u>6951552</u>

	<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= \$ <u>54,732,752</u>	(a)	\$ <u>80,156,699</u> (f)
Total of Attachment F - Section J - Support Revenue	= <u>1,088,340</u>	(b)	<u>-</u> (g)
Total of Attachment F - Section K - Support Expense	= <u>3,318,737</u>	(c)	<u>-</u> (h)
Total of Attachment F - Sections L-O	= <u>(133,347)</u>	(d)	<u>(187,506)</u> (i)
Sub Total - Sum (A through H) - J + K+ (L through O)	= <u>\$ 56,829,802</u>	(e)=(a)-(b)+(c)+(d)	<u>\$ 79,969,192</u> (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:			<u>\$ 136,798,995</u> (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  
 NSTAR Electric Company  
 Page 2

Line	Investment Base	Attachment F		Reference	
		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	\$ 567,465,862	Page 4, line 2
2	General Plant	II (A)(1)(b)	3,960,395	5,568,915	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	573,636,242	Sum Lines 1 thru 3
5	Accumulated Depreciation	II (A)(1)(d)	(115,459,361)	(162,353,343)	Page 4, line 9
6	Accumulated Deferred Income Taxes	II (A)(1)(e)	(74,071,613)	(104,155,903)	Page 4, line 14
7	Loss On Reacquired Debt	II (A)(1)(f)	2,130,563	2,995,894	Page 4, line 15
8	Other Regulatory Asssets	II (A)(1)(g)	2,583,671	3,633,032	Page 4, line 20
9	Net Investment		222,703,227	313,755,922	Sum Lines 4 thru 8
10	Prepayments	II (A)(1)(h)	3,195	4,493	Page 4, line 21
11	Materials & Supplies	II (A)(1)(II)	780,325	1,097,255	Page 4, line 22
12	Cash Working Capital	II (A)(1)(j)	1,408,930	1,589,134	Page 4, line 29
13	Total Investment Base		\$ 224,895,677	\$ 316,446,805	Sum Lines 9 thru 12
14	<u>Revenue Requirement</u>				
15	Investment Return and Income Taxes	II (A)	\$ 30,587,711	\$ 46,205,116	Page 3, Line 26
16	Depreciation Expense	II (B)	8,717,394	12,257,976	Page 5, Line 4
17	Amortization of Loss on Reacquired Debt	II (C)	206,525	290,405	Page 5, Line 5
18	Investment Tax Credit	II (D)	(120,044)	(168,800)	Page 5, Line 6
19	Property Taxes	II (E)	6,048,523	8,505,140	Page 5, Line 8
20	Payroll tax Expense	II (F)	251,600	353,787	Page 5, Line 24
21	Operation & Maintenance Expense	II (G)	5,374,491	7,557,349	Page 5, Line 14
22	Administrative & General Expense	II (H)	3,666,552	5,155,726	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)	(133,347)	(187,506)	NEPOOL Tariff billing
29	Transmission Rents Received for Electric Property	II (O)	-	-	
30	Total Revenue Requirements		\$ 56,829,802	\$ 79,969,192	Sum Lines 15 thru 29
31	Total			\$ 136,798,995	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  
 NSTAR Electric Company  
 Page 3

Line	Description	Capitalization		Cost of Capital		Weighted	Weighted
		12/31/08	12/31/07	12/31/08	12/31/07	Cost of Capital	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%
ROE per Tariff Sheet No 6032							
5	<b>Federal Income Tax (FIT)</b>						
6	A= Preferred & Equity Return			6.9427%	6.9427%	Preferred & Equity Return	
7	B= Transmission Related Amortization of ITC			(120,044)	(168,800)	Page 2, Line 18	
8	C= Equity AFUDC Component of Depreciation Expense			0	0	Equity AFUDC Component of Tramsion Dep Exp	
9	D= Transmission Investment Base			224,895,677	316,446,805	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%	3.709646%	Federal Income Tax	
12	ST = State Income Tax Rate			6.50%	6.50%	State Tax Rate	
13	<b>State IncomeTax (SIT)</b>						
14	SIT = (A+[(C+B)/D]+Federal Income Tax)/(ST)/(1-ST)			0.73682%	0.736828%	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	316,446,805	Page 2, Line 8	
17	<b>Return</b>			30,587,711	43,039,509	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				325,280,915	Page 8, line 16	
25	Additional Return				3,165,607	Line 23 * Line 24	
26	Total Return			30,587,711	46,205,116	Line 17 + Line 25	
Capitalization      Cost of Capital      Weighted Cost of Capital      Weighted Equity Portion							
27	<b>Incremental return for PTF 50 Basis Point Adder</b>	12/31/07					
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%
32	<b>Federal Income Tax (FIT)</b>						
33	A=			0.30%	0.30%	Equity Return	
34	B= Transmission Related Amortization of ITC			(120,044)	(168,800)	Page 2, Line 18	
35	C= Equity AFUDC Component of Depreciation Expense			0	0	Equity AFUDC Component of Tramsion Dep Exp	
36	D= Transmission Investment Base			\$ 224,895,677	\$ 316,446,805	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	\$ 316,446,805	Transmission Investment Base: Page 2, line 13	
44	Return			\$ 1,016,855	\$ 1,430,871	Line 42 * Line 43	
45	Total Incremental Return			\$ 5,613,332			
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 multiplied 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	316,446,805	Page 8, Line 15, Col.D	
53	Additional Return			1,094,333	1,539,817	Line 51 * Line 52	
54	Total 50 Basis Point Incremental Return				2,634,150	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  
 NSTAR Electric Company  
 Page 4

Line	Description	Total	Allocation Factors	Transmission Allocated	Pre-97 PTF		Post-96 PTF		FERC Form 1 Reference for col (1)
					Allocation Factor (b)	Pre-97 PTF Allocated	Allocation Factor (b)	Post 96 PTF Allocated	
	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	<u>Transmission Plant</u>								
2	Transmission Plant	1,108,012,382		\$ 1,108,012,382		\$ 403,559,573		\$ 567,465,862	Page 6, Line 3
3	General Plant	176,148,709	6.1730% (a)	10,873,652	36.4219%	3,960,395	51.2148%	5,568,915	FF1 207.99g
4	Total Transmission Plant			\$ 1,118,886,034		\$ 407,519,967		\$ 573,034,777	Sum line 2 thru line 3
5	<u>Transmission Plant Held for Future Use</u>	601,465	100.0000%	601,465	0.0000%	-	100.0000%	601,465	FF1 214.10d+23d
6	<u>Transmission Accumulated Depreciation</u>								
7	Transmission Accum. Depreciation	(313,817,397)		\$ (313,817,397)	36.4219%	\$ (114,298,375)	51.2148%	\$ (160,720,821)	Page 8, Line 11
8	General Plant Accum. Depreciation	(51,637,814)	6.1730% (a)	(3,187,600)	36.4219%	(1,160,986)	51.2148%	(1,632,522)	FF1 219.28b
9	Total Transmission Acc Dep			\$ (317,004,997)		\$ (115,459,361)		\$ (162,353,343)	Sum line 7 thru line 8
10	<u>Transmission Accumulated Deferred Taxes</u>								
11	Accumulated Deferred Taxes (282) (d)	(460,397,933)	22.7280% (c)	\$ (104,639,414)	36.4219%	\$ (38,111,702)	51.2148%	\$ (53,590,823)	Line 35
12	Accumulated Deferred Taxes (283) (e)	(526,002,175)	22.7280% (c)	(119,549,971)	36.4219%	(43,542,415)	51.2148%	(61,227,228)	Line 38
13	Accumulated Deferred Taxes (190)	91,598,356	22.7280% (c)	20,818,509	36.4219%	7,582,504	51.2148%	10,662,149	FF1 111.82c
14	Total			\$ (203,370,876)		\$ (74,071,613)		\$ (104,155,903)	Sum line 11 thru line 13
15	<u>Transmission loss on Reacquired Debt</u>	25,737,677	22.7280% (c)	5,849,669	36.4219%	2,130,563	51.2148%	2,995,894	FF1 111.81c
16	<u>Other Regulatory Assets</u>								
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	51.2148%	\$ 3,633,032	Sum line 17 thru line 19
21	<u>Transmission Prepayments</u>	\$ 142,114	6.1730% (a)	8,773	36.4219%	3,195	51.2148%	4,493	FF1 111.57c
22	<u>Transmission Materials and Supplies</u>	\$ 2,142,459	100.0000%	2,142,459	36.4219%	780,325	51.2148%	1,097,255	FF1 227.8c + 5c(footnote)
23	<u>Cash Working Capital</u>								
24	Operation & Maintenance Expense					\$ 5,374,491		\$ 7,557,349	Page 5, line 14
25	Administrative & General Expense					3,666,552		5,155,726	Page 5, line 20
26	Transmission Support Expense					2,230,397		-	Page 7, line 15
27	Total					\$ 11,271,440		\$ 12,713,075	Sum line 24 thru line 26
28	45 day rule					0.125		0.125	= 45 / 360
29	Cash Working Capital					\$ 1,408,930		\$ 1,589,134	Line 27 * line 28
30	(a) Labor Allocator Page 6, Line 14		6.1730%						
31	(b) PTF Allocator Page 6, Line 4				36.4219%		51.2148%		
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  
 NSTAR Electric Company  
 Page 5

Shading denotes an input

Line	Description Col.A	Total Col.B	Wage/Plant Allocation Factors Col.C	Transmission Allocated Col.D (Col.B x Col.C)	Pre-97 PTF		Post 96 PTF		Reference for col (1) FF1 = FERC Form 1 Col.I
					Allocation Factor (b) Col.E	Pre-97 PTF Allocated Col.F (Col.D x Col.E)	Allocation Factor (b) Col.G	Post 96 PTF Allocated Col.H (Col.D x Col.G)	
1	<u>Depreciation Expense</u>								
2	Transmission Depreciation	\$ 23,309,809		\$ 23,309,809	36.4219%	\$ 8,489,884	51.2148%	\$ 11,938,062	Page 8, Line 11, Col.D
3	General Depreciation	<u>10,119,108</u>	6.1730% (a)	624,652	36.4219%	227,510	51.2148%	319,914	FF1 336.10f
4	Total	<u>\$ 33,428,917</u>		<u>\$ 23,934,461</u>		<u>\$ 8,717,394</u>		<u>\$ 12,257,976</u>	Sum line 2 thru line 3
5	<u>Amortization of Loss on Reacquired Debt</u>	\$ 2,494,866	22.7280% (c)	\$ 567,034	36.4219%	\$ 206,525	51.2148%	\$ 290,405	FF1 117.64c
6	<u>Amortization of Investment Tax Credits</u>	\$ 1,450,161	22.7280% (c)	\$ 329,593	36.4219%	\$ 120,044	51.2148%	\$ 168,800	FF1 266.8f & 11f
7	<u>Property Taxes</u>								
8	Transmission Property Taxes	\$ 73,067,522	22.7280% (c)	\$ 16,606,814	36.4219%	\$ 6,048,523	51.2148%	\$ 8,505,140	FF1 263.5i
9	<u>Transmission Operation and Maintenance</u>								
10	Operation and Maintenance	\$ 180,569,316		180,569,316	36.4219%	\$ 65,766,843	51.2148%	92,478,139	FF1 321.112b
11	Transmission of Electricity by Others - #565	(144,391,232)		(144,391,232)	36.4219%	(52,590,084)	51.2148%	(73,949,620)	FF1 321.96b
12	Load Dispatching - #561	(11,504,362)		(11,504,362)	36.4219%	(4,190,111)	51.2148%	(5,891,931)	FF1 321.84b-88b
13	Rents - #567	(9,917,529)		(9,917,529)	36.4219%	(3,612,156)	51.2148%	(5,079,238)	FF1 321.98b
14	O&M for RNS Tariff	<u>\$ 14,756,193</u>		<u>\$ 14,756,193</u>		<u>\$ 5,374,491</u>		<u>\$ 7,557,349</u>	Sum line 10 thru line 13
15	<u>Transmission Administrative and General</u>								
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	51.2148%	4,052,130	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	51.2148%	72,778	Line 17
22	Plus Regulatory Comm. Exp (Transmission FERC Assess	2,012,737	100.0000% (c)	2,012,737	36.4219%	733,078	51.2148%	1,030,818	FF1 350.d
23	Total A&G for RNS Tariff	<u>\$ 130,809,716</u>		10,066,876		<u>\$ 3,666,552</u>		<u>\$ 5,155,726</u>	Sum line 20 thru line 22
24	Payroll Tax Expense	\$ 11,190,548	6.1730% (a)	\$ 690,792	36.4219%	\$ 251,600	51.2148%	\$ 353,787	FF1 263.8i
25	(a) Labor Allocator Page 6, Line 14	6.1730%							
26	(b) PTF Allocator Page 6, Line 4				36.4219%		51.2148%		
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  
 NSTAR Electric Company  
 Page 6

Line	Description Col.A	Pre-1997 Col.B	Post - 1996 Col.C	Post - 2003	Reference Col.D
1	<b><u>PTF Transmission Plant Allocation Factor</u></b>				
2	PTF Transmission Investment	403,559,573	567,465,862	353,615,347	Page 8, Col G lines 1,2,3
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	<u>36.4219%</u>	<u>51.2148%</u>	<u>31.9144%</u>	Line 2 / Line 3
5	Total PTF Allocation (Pre 97 + post 96)		<u>87.6367%</u>		Line 4, Col.B plus Col.C
6	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>				
7	Direct Transmission Wages and Salaries	9,779,163			FF1 354.21b
8	Less EMC Transmission Wages and Salaries	<u>(2,245,539)</u>			Acct 561 Labor
9	Total Transmission Wages and Salaries	<u>7,533,624</u>			Line 7 + Line 8
10	Total Wages and Salaries	161,595,179			FF1 354.25b + line 5
11	Administrative and General Wages and Salaries	<u>(39,553,568)</u>			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)	<u>122,041,611</u>			Sum lines 10 thru 12
14	Percent Allocation	6.1730%			Line 9 / Line 13
15	<b><u>Plant Allocation Factor</u></b>				
16	Total Transmission Investment	1,108,012,382			Line 2
17	Plus Transmission Related General Plant (Line 2 Wkst.3)	<u>10,873,652</u>			FF1 3, line 2, Col.D
18	Revised Numerator (Line 12 + Line 13)	<u>1,118,886,034</u>			Line 16 + Line 17
19	Total Plant in Service	<u>4,922,932,932</u>			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  
 NSTAR Electric Company  
 Page 7

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	<b>Total</b>	<b>\$ 1,088,340</b>	<b>\$ 3,318,737</b>	
16	<b>Net</b>		<b>\$ 2,230,397</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  
 NSTAR Electric Company  
 Page 8

**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	(17,775,910)	353,615,347
4	Non-PTF(excl. SCADA)	124,528,167	13,421,829	(1,065,187)	(4,942,545)	5,044,683	136,986,947
5	Sub -Total	\$ 947,781,982	\$ 155,851,601	\$ (3,815,528)	\$ 8,194,327	\$ 0	\$ 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	\$ 0	\$ 1,119,636,558
		<small>FF1 p.206 line 58 col.(b)</small>	<small>FF1 p.206 line 58 col.(c)</small>	<small>FF1 p.207 line 58 col.(d)</small>	<small>FF1 p.207 line 58 col.(f)</small>	<small>FF1 p.207 line 58 col.(e)</small>	<small>FF1 p.207 line 58 col.(g)</small>
		<u>Transmission Total</u>	<u>Less: EMC (a)</u>	<u>Transmission Net</u>	<u>Reference for Column B</u>		
		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		
					<u>Actual Per Books</u>		
13	Post-03 PTF in Plan (excl. SCADA)			\$ 353,615,347	Line 3, Col.G		
14	Transmission Accum. Depreciation			(16,249,557)			
15	Transmission Accumulated Deferred Taxes			(12,084,875)			
16	<b>Net Balance</b>			\$ 325,280,915	Sum lines 13 thru 15		
17	(a) Values for EMC taken from Schedule 1 Revenue Requirement						

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 2008

Rates Effective for the Period:  
 Through: June 2009  
May 2010

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:

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	<u>\$90,939,704</u> <sup>(a)</sup>	<u>\$88,497,508</u> <sup>(f)</sup>
Total of Attachment F - Section J - Support Revenue	<u>\$9,231,767</u> <sup>(b)</sup>	<u>\$0</u> <sup>(g)</sup>
Total of Attachment F - Section K - Support Expense	<u>\$1,381,011</u> <sup>(c)</sup>	<u>\$0</u> <sup>(h)</sup>
Total of Attachment F - Section (L through O)	<u>(\$706,994)</u> <sup>(d)</sup>	<u>(\$1,008,425)</u> <sup>(i)</sup>
Sub Total - Sum (A through I) - J + K + (L through O)	<u>\$82,381,954</u> <sup>(e)=(a)-(b)+(c)+(d)</sup>	<u>\$87,489,083</u> <sup>(j)</sup>
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	<u>N/A</u>	<u>\$28,980,169</u> <sup>(k)</sup>
Annual True-up (per Attachment C to Attachment F Implementation Rule)	<u>\$8,412,191</u> <sup>(l)</sup>	<u>(\$7,770,928)</u> <sup>(m)</sup>
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	<u>\$90,794,145</u> <sup>(n)=(e)+(l)</sup>	<u>\$108,698,324</u> <sup>(o)=(j)+(k)+(m)</sup>
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)		<u>\$199,492,469</u> <sup>(p) = (n) + (o)</sup>

**New England Power Company**  
**Transmission Revenue Requirements of PTF Facilities**  
**2008 True-up**

		<b>PRE 97</b>	<b>POST 1996</b>
I. <u>ANNUAL TRUE-UP PER ROE COMPLIANCE WITH FERC ROE ORDER</u>			
1	<b>Transmission Revenue Requirements (as billed)</b>	\$74,363,543	\$94,896,249
2	True-up 2008 Actual Annual RR	\$82,381,954	\$87,489,083
3	(Over)/Under (Line 2 - Line 1)	8,018,411	(7,407,166)
4	Per Month (Line 3/12)	668,201	(617,264)
5	Total Rate Year (Over)/Under	\$ 8,018,411	\$ (7,407,166)

**New England Power Company**  
**FERC Interest Calculation associated with Under / (Over)**  
**Transmission Revenue Requirements of PTF Facilities**

**Pre 97**  
**Post 96**

Undercollection/(Overcollection) \$8,018,411 (\$7,407,166)
--

Initial Billing Period	PRE 97 Balance	POST 1996 Balance	FERC Monthly Interest Rate	PRE 97 Interest	POST 1996 Interest
June 2008	\$ 8,018,411	\$ (7,407,166)	0.56%	\$ 44,903	\$ (41,480)
July 2008	8,063,314	(7,448,646)	0.45%	36,285	(33,519)
August 2008	8,063,314	(7,448,646)	0.45%	36,285	(33,519)
September 2008	8,063,314	(7,448,646)	0.44%	35,479	(32,774)
October 2008	8,171,363	(7,548,458)	0.42%	34,320	(31,704)
November 2008	8,171,363	(7,548,458)	0.41%	33,503	(30,949)
December 2008	8,171,363	(7,548,458)	0.42%	34,320	(31,704)
January 2009	8,273,505	(7,642,814)	0.38%	31,439	(29,043)
February 2009	8,273,505	(7,642,814)	0.34%	28,130	(25,986)
March 2009	8,273,505	(7,642,814)	0.38%	31,439	(29,043)
April 2009	8,364,513	(7,726,885)	0.28%	23,421	(21,635)
May 2009	8,364,513	(7,726,885)	0.29%	24,257	(22,408)
		<b>Total Interest</b>		<b>\$ 393,780</b>	<b>\$ (363,762)</b>
		True-Up		8,018,411	\$ (7,407,166)
		<b>Total TU &amp; Int</b>		<b>\$ 8,412,191</b>	<b>\$ (7,770,928)</b>



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 2008
Rates Effective for the Period: Through:	June 2009 May 2010
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	\$90,939,704 <sup>(a)</sup>	\$88,497,508 <sup>(f)</sup>
Total of Attachment F - Section J - Support Revenue	\$9,231,767 <sup>(b)</sup>	\$0 <sup>(g)</sup>
Total of Attachment F - Section K - Support Expense	\$1,381,011 <sup>(c)</sup>	\$0 <sup>(h)</sup>
Total of Attachment F - Section (L through O)	(\$706,994) <sup>(d)</sup>	(\$1,008,425) <sup>(i)</sup>
Sub Total - Sum (A through I) - J + K + (L through O)	\$82,381,954 <sup>(e)=(a)-(b)+(c)+(d)</sup>	\$87,489,083 <sup>(j)</sup>
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A	\$28,980,169 <sup>(k)</sup>
Annual True-up (per Attachment C to Attachment F Implementation Rule)	N/A <sup>(l)</sup>	N/A <sup>(m)</sup>
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	\$82,381,954 <sup>(n)=(e) + (l)</sup>	\$116,469,252 <sup>(o)=(j)+(k)+(m)</sup>
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:		\$198,851,205 <sup>(p) = (n) + (o)</sup>

**New England Power Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

**PRE-1997**

Shading denotes an input

Line No.	I. INVESTMENT BASE	Attachment F	NEP	Reference
		Reference		
		<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	\$339,604,164	Worksheet 3, line 1&2 column 5
2	General Plant	(A)(1)(b)	\$1,916,065	Worksheet 3, line 3 column 5
3	Plant Held For Future Use	(A)(1)(c)	\$299,819	Worksheet 3, line 5 column 5
4	Total Plant (Lines 1+2+3)		<u>\$341,820,048</u>	
5	Accumulated Depreciation	(A)(1)(d)	\$84,974,686	Worksheet 3, line 8 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	\$55,843,331	Worksheet 3, line 11 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	\$374,547	Worksheet 3, line 12 column 5
8	Other Regulatory Assets	(A)(1)(g)	\$18,770,560	Worksheet 3, line 16 column 5
9	Net Investment (Line 4-5-6+7+8)		<u>\$220,147,138</u>	
10	Prepayments	(A)(1)(h)	\$0	Worksheet 3, line 17 column 5
11	Materials & Supplies	(A)(1)(i)	\$1,053,683	Worksheet 3, line 18 column 5
12	Cash Working Capital	(A)(1)(j)	\$2,088,046	Worksheet 3, line 25 column 5
13	Total Investment Base (Line 9+10+11+12)		<u><u>\$223,288,867</u></u>	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	\$29,593,233	Worksheet 2
15	Depreciation Expense	(B)	\$7,780,225	Worksheet 4, line 3, column 5
16	Amortization of Loss on Reacquired Debt	(C)	\$94,050	Worksheet 4, line 4, column 5
17	Investment Tax Credit	(D)	(\$118,580)	Worksheet 4, line 5, column 5
18	Property Tax Expense	(E)	\$4,923,731	Worksheet 4, line 6, column 5
19	Payroll Tax Expense	(F)	\$532,702	Worksheet 4, line 22, column 5
20	Operation & Maintenance Expense	(G)	\$10,704,049	Worksheet 4, line 11, column 5
21	Administrative & General Expense	(H)	\$6,000,320	Worksheet 4, line 21, column 5
22	Transmission Related Integrated Facilities Charge	(I)	\$31,429,975	Attachment 4, line 6
23	Transmission Support Revenue	(J)	(\$9,231,767)	Worksheet 6
24	Transmission Support Expense	(K)	\$1,381,011	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)	(\$487,573)	Attachment 7
28	Transmission Rents Received from Electric Property	(O)	(\$219,421)	Attachment 6
29	Total Revenue Requirements (Line 14 thru 28)		<u><u>\$82,381,954</u></u>	

**New England Power Company**  
**Annual Revenue Requirements**  
**For Costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$410,350,000	34.25%	2.28%	0.78%	
PREFERRED STOCK	\$1,111,700	0.09%	6.02%	0.01%	0.01%
COMMON EQUITY	\$786,651,891	65.66%	11.64%	7.64%	7.64%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$1,198,113,591</b>	<b>100.00%</b>		<b>8.43%</b>	<b>7.65%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0843

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

= 
$$\left( \frac{0.0765 + \left( \frac{(\$118,580) + \$218,366}{\$223,288,867} \right) / 0.35}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0414329

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

= 
$$\left( \frac{0.0765 + \left( \frac{(\$118,580) + \$218,366}{\$223,288,867} \right) / 0.0414329}{1} \right) + \frac{0.0414329}{0.054326}$$

= 0.0068005

(a)+(b)+(c) Cost of Capital Rate = 0.1325334

	(PTF)	
INVESTMENT BASE	\$223,288,867	From Worksheet 1
x Cost of Capital Rate	0.1325334	
= Investment Return and Income Taxes	<u>\$29,593,233</u>	To Worksheet 1

Source: Attachment 2

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)
1			\$0		\$352,396,942	Attachment 1, Page 1
2					(\$12,792,778)	Attachment 1, Page 2
3	\$6,586,812	99.7176% (a)	\$6,568,211	29.1718%	\$1,916,065	FERC Form 1 page 207.99g
4			<u>\$6,568,211</u>		<u>\$341,520,229</u>	
5	\$1,027,771		\$1,027,771	29.1718%	<u>\$299,819</u>	Page 214, Lines 2, 4, 9
6	\$286,989,993		\$286,989,993	29.1718%	\$83,720,147	FERC Form 1 page 219.25
7	\$4,312,698	99.7176% (a)	\$4,300,519	29.1718%	\$1,254,539	FERC Form 1 Page 219.28
8			<u>\$291,290,512</u>		<u>\$84,974,686</u>	
9	\$0	100.0000%	\$0	29.1718%	\$0	See Note for Page 274, FERC Form 1
10	-\$191,429,157	100.0000%	(\$191,429,157)	29.1718%	(\$55,843,331)	See Note for Page 274, FERC Form 1
11			<u>(\$191,429,157)</u>		<u>(\$55,843,331)</u>	
12	\$1,283,935	100.0000%	\$1,283,935	29.1718%	<u>\$374,547</u>	Page 111.81c
13	\$0	99.7176% (a)	\$0	29.1718%	\$0	
14	\$64,344,881	100.0000%	\$64,344,881	29.1718%	\$18,770,560	Page 232.7f
15	\$0	100.0000%	\$0	29.1718%	\$0	
16	<u>\$64,344,881</u>		<u>\$64,344,881</u>		<u>\$18,770,560</u>	
17	\$0	99.7176% (a)	\$0	29.1718%	<u>\$0</u>	Page 111.57c
18	\$3,611,991		\$3,611,991	29.1718%	<u>\$1,053,683</u>	Page 227.8c
19						
20					\$10,704,049	Worksheet 1, Line 20
21					\$6,000,320	Worksheet 1, Line 21
22					\$0	Worksheet 6
23					<u>\$16,704,369</u>	
24					0.1250	x 45 / 360
25					<u>\$2,088,046</u>	

(a) Worksheet 5 of 6, line 11

(b) Worksheet 5 of 6 line 3

(c) Worksheet 5 of 6, line 16

Shading denotes an input

Line No.	(1) Total (g)	(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)
<b>Depreciation Expense</b>						
1	\$26,331,765		\$26,331,765	29.1718%	\$7,681,450	Page 336.7b
2	\$339,557	99.7176% (a)	\$338,598	29.1718%	\$98,775	Page 336.10b
3			\$26,670,363		\$7,780,225	
4	\$322,402	100.0000% (f)	\$322,402	29.1718%	\$94,050	Page 117.64c
5	\$406,488	100.0000% (f)	\$406,488	29.1718%	\$118,580	Page 266.8f - Footnote (f)
6	\$16,878,393	100.0000% (f)	\$16,878,393	29.1718%	\$4,923,731	Page 263i - Footnote (e)
<b>Transmission Operation and Maintenance</b>						
7	\$63,832,583		\$63,832,583	29.1718%	\$18,621,113	Page 321.112b
8	\$16,917,655		\$16,917,655	29.1718%	\$4,935,184	Page 321.96b
9	\$10,221,789		\$10,221,789	29.1718%	\$2,981,880	Page 321.84-87b
10	\$0		\$0		\$0	Page 321.93b & .98b
11	\$36,693,139		\$36,693,139	29.1718%	\$10,704,049	
<b>Transmission Administrative and General</b>						
12	\$22,288,359					Page 323.197b
13	-\$531,974					Page 323.185b
14	\$3,589,657					Page 323.189b
15	\$224,120					Page 323.191b
16	\$19,006,556	99.7176% (a)	\$18,952,881	29.1718%	\$5,528,897	
17	-\$531,974	99.1107% (c)	-\$527,243	29.1718%	-\$153,806	Line 13
18	\$1,859,626	99.1107% (c)	\$1,843,088	29.1718%	\$537,662	Attachment 5
19	\$224,120		\$224,120	29.1718%	\$65,380	Business Obj Query
20	\$76,055		\$76,055	29.1718%	\$22,187	Page 350.17c
21	\$20,634,383		\$20,568,901		\$6,000,320	
22	\$1,831,256	99.7176% (a)	\$1,826,085	29.1718%	\$532,702	Footnote (d)
(a) Worksheet 5 of 6, line 11 (b) Worksheet 5 of 8, line 3 (c) Worksheet 5 of 8, line 16 (d) Payroll taxes FERC Form 1, page 263.i Federal Unemployment FICA Payroll Taxes State Unemployment Total						
(e) Property Taxes FF1, Page 263i Massachusetts New Hampshire Vermont Maine Rhode Island Connecticut						
(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.

Sheet: Worksheet 5

Shading denotes an input

Line No.		NEP	Source Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	\$352,396,942	Attachment 1, Page 1 Page 207.58g - Page 200.4b
2		\$1,208,005,587	
3	Percent Allocation (Line 1/Line 2)	<u>29.1718%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	\$0	Page 354.14b 2008 Business Objects Query
5	Affiliated Company Transmission Wages and Salaries	\$18,886,140	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	\$18,886,140	
7	Total Wages and Salaries	\$0	Page 354.28b Page 354.27b
8	Administrative and General Wages and Salaries	\$0	
9	Affiliated Company Wages and Salaries less A&G	\$18,939,620	2008 Business Objects Query
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	\$18,939,620	
11	Percent Allocation (Line 6/Line 10)	<u>99.7176%</u>	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	\$1,208,005,587	Worksheet 3, Line 3, Column 3
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	\$6,568,211	
14	= Revised Numerator (Line 12 + Line 13)	\$1,214,573,798	
15	Total Plant in Service	\$1,225,471,598	Page 207.104g-Page 200.4b
16	Percent Allocation (Line 14 / Line 16)	<u>99.1107%</u>	

Sheet: Support

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			Revenues (a)	Expenses (b)
BECO	345 kV Sherman - Medway 336 line			
	115 kV Somerville 402 Substation			
	115/345 kV North Cambridge 509 Substation	14092582		
	345 kV Golden Hills -Mystic 389 (x&y) line	Contract Suspended Oct. 1997		\$0
	West Medway 345 kV breaker	Pg 332 Line 6 Col (g)		\$0
	115 kV Millbury-Medway 201 line	Pg 332 Line 2 Col (g)		\$14,576
	HQ Phase II - AC in MA	Pg 332 Line 5 Col (g)		\$100,648
	345 kV "stabilizer" 342 line	Pg 332 Line 3 Col (g)		\$171,978
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line	Pg 332 Lines 12 & 13 Col (g)		\$306,744
345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line	Pg 332 Line 4 Col (g)		\$47,040
	345 kV Pilgrim-Bridgewater - 355 line			\$0
	345 kV Myles Standish - Canal 342 line			\$0
	Bell Rock Road	Page 330.5 Line 12	\$17,268	
CMP	345 kV Buxton-South Gorham 386 line	Page 332.1, Line 4		\$0
	115 kV Wyman 164-167 lines	Pg 332.1 Line 3 Col (g)		\$0
	115 kV Maine Yankee transmission			
NEP	345 kV Carver - Walpole 331 line		\$0	
	345 kV Medway - Bridgewater 344 Line	Pg 330.5, Line 11	\$92,568	
	Northern Rhode Island transmission	Reflect in Integr. Fac. Chg. Wksh1	N/A	N/A
VT Elec Co.	Chester SVC	Tx Billing		\$730,025
	Fitchburg Support	See Attachment 9		\$0
	MWRA Transmission (MDC)	Contract		\$10,000
	Comerford 115 kV Substation	Page 328.1 Line 12	\$42,602	
	Boston-Edison [345 kV Sandy-Tewksbury 337 line 345 kV Tewksbury-Woburn 338 line]	Page 330 Line 4	\$903,852	
	Boston-Edison [115 kV Tewksbury - Woburn M139 line 115 kV Tewksbury - Woburn N140 line]	Page 330 Line 3	\$160,908	
	Public Service Co. -Moore 115 kV Substation	Page 330.1 Line 5	\$13,319	
	HQ Phase II - AC in MA	Page 330 Line 11	\$4,616,942	
	Boston Edison -345 kV Golden Hills-Mystic 349 line	Page 330 Line 2	\$562,484	
	345 kV NH/MA border-Tewksbury 394 line (Seabrook)	Page 330.1 Line 8	\$2,821,824	
NU	PSNH 345 kV 363, 369 and 394 Seabrook lines	Page 332 Line 11		\$0
	Fairmont 115 kV Substation			
	345 kV Millstone-Manchester 310 line	Page 332.1 Line 5		\$0
	UI Substations			
	Black Pond			
Total =			\$9,231,767	\$1,381,011

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

\$0

Shading denotes an input

New England Power Company  
2008 Informational Filing  
PTF Plant Allocation

Percent  
Pre  
Post

1	2007	Pre-1997 PTF Transmission Plant	\$358,707,072	
2	2007	Post-1996 PTF Transmission Plant	\$457,529,370	
3	2008	Additions/Retirements	\$38,803,879	
4	2008	Pre-1997 PTF Transmission Plant	\$352,396,942	41.21%
5	2008	Post-1996 PTF Transmission Plant	\$502,643,379	58.79%
6	2008	Total PTF Transmission Plant	\$855,040,321	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



Shading denotes an input

**GROSS PLANT ASSOC. WITH HVDC LEASES  
2008**

LINE NO		(HVDC) NHH/NEH <u>LEASE</u>
1	Gross Plant Value Comerford Station to Tewksbury Line	\$13,938,907
	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)	\$12,405,627
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	\$12,792,778

**Source:**

- 1 FERC Form 1, Page 422.1-423.1, Lines 5 + 16
- 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
- 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 Hydro 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

New England Power Company  
Determination of Book Depreciation on Equity AFUDC

		<u>2008</u>
1	Total Current Year Book Depreciation on Equity AFUDC	\$751,996
2	Less: Specifically Identified Transmission-Related	
	2002 Transmission	\$8,889
	2003 Transmission	\$16,500
	2004 Transmission	\$15,518
	2005 Transmission	\$49,757
	2006 Transmission	\$64,352
	2007 Transmission	\$21,209
	2008 Transmission	\$28,754
	Tewksbury Line	\$54,708
	Hydro-Quebec	\$23,543
	Montaup Transmission Only 1990 - 1999	\$9,713
	1998 Transmission	\$13,959
	1999 Transmission	\$42,457
	2000 Transmission	(\$8,299)
	2001 Transmission	<u>\$23,561</u>
		\$364,621
3	Total Unidentified Book Depreciation on Equity AFUDC	\$387,375
4	Plant Allocator Factor	99.1107%
5	Allocated Transmission Related Book Depreciation on Equity AFUDC	\$383,930
6	Plus: Specifically Identified Transmission-Related Equity AFUDC	<u>\$364,621</u>
7	Total Transmission-Related Equity AFUDC	\$748,551
8	Pre-97 PTF Allocation Factor	29.1718%
9	Transmission-Related Equity AFUDC	\$218,366

**Sources:**

- 1 & 2 Transmission Rates includes \$9,713 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 or Post-96 PTF Allocation Factor
- 9 Line 7 \* Line 8

Shading denotes an input

New England Power Company  
Determination of the PTF Related Integrated Facilities Charges

	<b>Narragansett <u>2008</u></b>	<b>MECO <u>2008</u></b>
1 Total Integrated Facilities Charges (*)	\$38,882,752	\$8,331,313
2 Total 2008 PTF Property	\$169,846,333	\$19,073,085
3 Total Transmission Plant in 2008	\$237,350,850	\$44,069,025
4 NECO or MECO PTF Plant Allocator	71.56%	43.28%
5 PTF Related Integrated Facilities Charge	\$27,824,180	\$3,605,794
6 <b>Total Integrated Facilities</b>		<b><u><u>\$31,429,975</u></u></b>

**Source:**

- 1 FF1 Page 330.4 Lines 13 & 14 col (n)
  - 2 PowerPlant Reportss
  - 3 FF1 Page 207 Line 58
  - 4 Line 2 / Line 3
  - 5 Line 1 \* Line 4
  - 6 Line 5 Totals for Narragansett and Massachusetts Electric
- (\*) Includes Rental Expenses from Montaup Financials

Shading denotes an input

New England Power Company  
Development of 2008 Regulatory Commission Expense

	<u>2008</u>	<u>Source</u>
1 Total Regulatory Commission Expense - NEP	\$3,589,657	FERC FF1 p350.46d
2 Less: New Hampshire PUC Assessment	\$42,981	FERC FF1 p350.2d
3 Less: Mass Emergency Fund	\$0	FERC FF1 p350.7d
4 Less Mass DPU Special Assessment	\$237,488	FERC FF1 p350.8d
5 Less: Utility Expenses	\$1,449,562	FERC FF1 p350.46c
6 Total Federal Assessments	\$1,859,626	Line 1 - (Line 2-5)

Transmission Rents Received from Electric Property  
New England Power Company

Attachment 6  
Page 1 of 1

	<b><u>2008</u></b>
Revenues	\$752,168
Plant Allocation Factor	100.00%
Transmission Allocated	\$752,168
PTF Allocation	29.1718%
Total PTF Revenue	\$219,421

New England Power Company

	<b><u>2008</u></b>
Revenues	\$1,183,025
Pre-97 PTF Percent	41.2141%
Total Pre-97 PTF Revenue	\$ 487,573

***Source: Short Term Through and Out Revenues from ISO New England***

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 2008

Rates Effective for the Period:  
 Through: June 2009  
May 2010

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:

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	\$90,939,704 <sup>(a)</sup>	\$88,497,508 <sup>(f)</sup>
Total of Attachment F - Section J - Support Revenue	\$9,231,767 <sup>(b)</sup>	\$0 <sup>(g)</sup>
Total of Attachment F - Section K - Support Expense	\$1,381,011 <sup>(c)</sup>	\$0 <sup>(h)</sup>
Total of Attachment F - Section (L through O)	(\$706,994) <sup>(d)</sup>	(\$1,008,425) <sup>(i)</sup>
Sub Total - Sum (A through I) - J + K + (L through O)	\$82,381,954 <sup>(e)=(a)-(b)+(c)+(d)</sup>	\$87,489,083 <sup>(j)</sup>
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	N/A	\$28,980,169 <sup>(k)</sup>
Annual True-up (per Attachment C to Attachment F Implementation Rule)	N/A <sup>(l)</sup>	N/A <sup>(m)</sup>
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	\$82,381,954 <sup>(n)=(e)+(l)</sup>	\$116,469,252 <sup>(o)=(j)+(k)+(m)</sup>
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements and True-ups (including interest)		\$198,851,205 <sup>(p) = (n) + (o)</sup>

**New England Power Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

**POST-1996**

	Shading denotes an input			
	<u>I. INVESTMENT BASE</u>	Attachment F Reference	<b>NEP</b>	<u>Reference</u>
Line No.		<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	\$502,643,379	Worksheet 3, line 1&2 column 5
2	General Plant	(A)(1)(b)	\$2,732,994	Worksheet 3, line 3 column 5
3	Plant Held For Future Use	(A)(1)(c)	\$427,649	Worksheet 3, line 5 column 5
4	Total Plant (Lines 1+2+3)		\$505,804,022	
5	Accumulated Depreciation	(A)(1)(d) 24%	\$121,204,234	Worksheet 3, line 8 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e) 16%	\$79,652,524	Worksheet 3, line 11 column 5
7	Loss On Reacquired Debt	(A)(1)(f) 0%	\$534,238	Worksheet 3, line 12 column 5
8	Other Regulatory Assets	(A)(1)(g) 5%	\$26,773,519	Worksheet 3, line 16 column 5
9	Net Investment (Line 4-5-6+7+8)		\$332,255,021	
10	Prepayments	(A)(1)(h) 0%	\$0	Worksheet 3, line 17 column 5
11	Materials & Supplies	(A)(1)(i) 0%	\$1,502,928	Worksheet 3, line 18 column 5
12	Cash Working Capital	(A)(1)(j) 1%	\$2,978,299	Worksheet 3, line 25 column 5
13	Total Investment Base (Line 9+10+11+12)		\$336,736,248	
	 <u>II. REVENUE REQUIREMENTS</u>			
14	Investment Return and Income Taxes	(A)	\$45,825,905	Worksheet 2
15	Depreciation Expense	(B) 2%	\$11,097,378	Worksheet 4, line 3, column 5
16	Amortization of Loss on Reacquired Debt	(C) 0%	\$134,150	Worksheet 4, line 4, column 5
17	Investment Tax Credit	(D) 0%	(\$169,137)	Worksheet 4, line 5, column 5
18	Property Tax Expense	(E) 1%	\$7,022,998	Worksheet 4, line 6, column 5
19	Payroll Tax Expense	(F) 0%	\$759,823	Worksheet 4, line 22, column 5
20	Operation & Maintenance Expense	(G) 3%	\$15,267,795	Worksheet 4, line 11, column 5
21	Administrative & General Expense	(H) 2%	\$8,558,596	Worksheet 4, line 21, column 5
22	Transmission Related Integrated Facilities Charge	(I)	\$0	Attachment 4, line 6
23	Transmission Support Revenue	(J)	\$0	Worksheet 6
24	Transmission Support Expense	(K)	\$0	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)	(\$695,452)	Attachment 7
28	Transmission Rents Received from Electric Property	(O)	(\$312,973)	Attachment 6
29	Total Revenue Requirements (Line 14 thru 28)		\$87,489,083	
			88,497,508	



**New England Power Company**  
**Forecasted Transmission Revenue Requirements of PTF Facilities**

**POST-1996**

Shading denotes an input

Line No.	I. <u>FORECASTED TRANSMISSION REVENUE REQUIREMENTS</u>	Period	Attachment F Reference Section:	<u>NEP</u>	<u>Reference</u>
1	Forecasted Transmission Plant Additions	<b>2008</b>	Appendix C	164,600,000	
2	Carrying Charge Factor		Appendix C	17.61%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			\$28,980,169	
	II. <u>CARRYING CHARGE FACTOR</u>				
4	Investment Return and Income Taxes		(A)	\$45,825,905	Summary, line 14
5	Depreciation Expense		(B)	\$11,097,378	Summary, line 15
6	Amortization of Loss on Reacquired Debt		(C)	\$134,150	Summary, line 16
7	Investment Tax Credit		(D)	(\$169,137)	Summary, line 17
8	Property Tax Expense		(E)	\$7,022,998	Summary, line 18
9	Payroll Tax Expense		(F)	\$759,823	Summary, line 19
10	Operation & Maintenance Expense		(G)	\$15,267,795	Summary, line 20
11	Administrative & General Expense		(H)	\$8,558,596	Summary, line 21
12	Total Expenses (Lines 4 thru 11)			\$88,497,508	
13	PTF Transmission Plant		(A)(1)(a)	\$502,643,379	Summary, line 1
14	Carrying Charge Factor (Lines 12/13)			17.61%	

**New England Power Company**  
Annual Revenue Requirements  
For Costs in 2008

Shading denotes an input

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$410,350,000	34.25%	2.28%	0.78%	
PREFERRED STOCK	\$1,111,700	0.09%	6.02%	0.01%	0.01%
COMMON EQUITY	\$786,651,891	65.66%	11.64%	7.64%	7.64%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$1,198,113,591</b>	<b>100.00%</b>		<b>8.43%</b>	<b>7.65%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0843

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

= 
$$\left( \frac{0.0765 + \left( \frac{(\$169,137) + \$311,468}{\$336,736,248} \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0414199

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

= 
$$\left( \frac{0.0765 + \left( \frac{(\$169,137) + \$311,468}{\$336,736,248} \right)}{1} \right) \times \frac{0.0414199}{0.054326} + 0.054326$$

= 0.0067984

(a)+(b)+(c) Cost of Capital Rate = 0.1325183

	<u>(PTF)</u>	
INVESTMENT BASE	\$336,736,248	From Worksheet 1
x Cost of Capital Rate	0.1325183	
= Investment Return and Income Taxes	<u>\$44,623,715</u>	To Worksheet 1

**Source: Attachment 2**

**New England Power Company**  
**Annual Revenue Requirements**  
**For Costs in 2008**

Shading denotes an input

Post 2003 PTF Investment Base w/ Incremental 100 bps:

Plant	\$	185,848,670	From Attachment 1
Accum. Depreciation	\$	45,168,815	From Worksheets 3 & 5
Accum. Deferred	\$	29,860,740	From Worksheets 3 & 5
Total Post-2003 Investment	\$	<u>110,819,115</u>	Calculated

Incremental ROE:	1.00%	0.00657	Calculated
FIT:		0.00354	Per Attach. F
State Income Taxes:		0.00058	Per Attach. F
Cost of Capital Rate		<u>0.01068</u>	
Incremental Return and Taxes on Post-2003 PTF Investment		<u>\$ 1,183,752</u>	

NEEWS PTF Investment Base w/ Incremental 125 bps:

Plant	\$	4,279,317	From Attachment 1
Accum. Depreciation	\$	1,016,652	From Worksheets 3 & 5
Accum. Deferred	\$	672,100	From Worksheets 3 & 5
Total NEEWS Investment	\$	<u>2,590,565</u>	Calculated

Incremental ROE:	1.25%	0.00438	Calculated
FIT:		0.00236	Per Attach. F
State Income Taxes:		0.00039	Per Attach. F
Cost of Capital Rate		<u>0.00712</u>	
Incremental Return and Taxes on NEEWS PTF Investment		<u>\$ 18,438</u>	

NEEWS Allocation Factor		
Total Trans Investment	\$	1,208,005,587
Total NEEWS In-Service	\$	4,279,317
For Accum Depreciation		0.3542%
Post-2003 PTF Allocation Factor		0.3542%
Plant Allocation Factor		0.991107
For Accum Deferred		0.3511%

**New England Power Company**

**Sheet: Worksheet 3**

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)
1			\$0		\$502,643,379	Attachment 1, Page 1
2					\$0	Attachment 1, Page 2
3	\$6,586,814	99.7176% (a)	\$6,568,213	41.6094%	\$2,732,994	FERC Form 1 page 207.99
4			<u>\$6,568,213</u>		<u>\$505,376,373</u>	
5	\$1,027,771		\$1,027,771	41.6094%	<u>\$427,649</u>	Page 214, Lines 2, 4, 9
<u>Transmission Accumulated Depreciation</u>						
6	\$286,989,993		\$286,989,993	41.6094%	\$119,414,814	FERC Form 1 page 219.25
7	\$4,312,698	99.7176% (a)	\$4,300,519	41.6094%	<u>\$1,789,420</u>	FERC Form 1 Page 219.28
8			<u>\$291,290,512</u>		<u>\$121,204,234</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
9	\$0		\$0	41.6094%	\$0	See Note for Page 274, FERC Form 1
10	-\$191,429,157	100.0000%	( <u>\$191,429,157</u> )	41.6094%	( <u>\$79,652,524</u> )	See Note for Page 274, FERC Form 1
11			<u>(<u>\$191,429,157</u>)</u>		<u>(<u>\$79,652,524</u>)</u>	
12	\$1,283,935	100.0000%	\$1,283,935	41.6094%	<u>\$534,238</u>	Page 111.81c
<u>Other Regulatory Assets</u>						
13	\$0	99.7176% (a)	\$0	41.6094%	\$0	
14	\$64,344,881	100.0000%	\$64,344,881	41.6094%	\$26,773,519	Page 232.7f
15	\$0	100.0000%	\$0	41.6094%	\$0	Page 278.9
16	<u>\$64,344,881</u>		<u>\$64,344,881</u>		<u>\$26,773,519</u>	
17	\$0	99.7176% (a)	\$0	41.6094%	<u>\$0</u>	Page 111.57c
18	\$3,611,991		\$3,611,991	41.6094%	<u>\$1,502,928</u>	Page 227.8c
<u>Cash Working Capital</u>						
20					\$15,267,795	Worksheet 1, Line 20
21					\$8,558,596	Worksheet 1, Line 21
22					\$0	Worksheet 6
23					<u>\$23,826,391</u>	
24					0.1250	x 45 / 360
25					<u>\$2,978,299</u>	

(a) Worksheet 5 of 6, line 11

(b) Worksheet 5 of 6 line 3

(c) Worksheet 5 of 6, line 16

Line No.	(1) Total (g)	(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)																																																								
<b>Depreciation Expense</b>																																																														
1	\$26,331,765		\$26,331,765	41.6094%	\$10,956,489	Page 336.7b																																																								
2	\$339,557	99.7176% (a)	\$338,598	41.6094%	\$140,889	Page 336.10b																																																								
3			\$26,670,363 ##		\$11,097,378																																																									
4	\$322,402	100.0000% (f)	\$322,402	41.6094%	\$134,150	Page 117.64c																																																								
5	\$406,488	100.0000% (f)	\$406,488	41.6094%	\$169,137	Page 266.8f - Footnote (f)																																																								
6	\$16,878,393	100.0000% (f)	\$16,878,393	41.6094%	\$7,022,998	Page 263i - Footnote (e)																																																								
<b>Transmission Operation and Maintenance</b>																																																														
7	\$63,832,583		\$63,832,583	41.6094%	\$26,560,355	Page 321.112b																																																								
8	\$16,917,655		\$16,917,655	41.6094%	\$7,039,335	Page 321.96b																																																								
9	\$10,221,789		\$10,221,789	41.6094%	\$4,253,225	Page 321.84-87b																																																								
10	\$0				\$0	Page 321.93b & .98b																																																								
11	\$36,693,139		\$36,693,139	41.6094%	\$15,267,795																																																									
<b>Transmission Administrative and General</b>																																																														
12	\$22,288,359					Page 323.197b																																																								
13	-\$531,974					Page 323.185b																																																								
14	\$3,589,657					Page 323.189b																																																								
15	\$224,120					Page 323.191b																																																								
16	\$19,006,556	99.7176% (a)	\$18,952,881	41.6094%	\$7,886,180																																																									
17	-\$531,974	99.1107% (c)	-\$527,243	41.6094%	-\$219,383	Line 13																																																								
18	\$1,859,626	99.1107% (c)	\$1,843,088	41.6094%	\$766,898	Attachment 5																																																								
19	\$224,120		\$224,120	41.6094%	\$93,255																																																									
20	\$76,055		\$76,055	41.6094%	\$31,646	Page 350.17c																																																								
21	\$20,634,383		\$20,568,901		\$8,558,596																																																									
22	\$1,831,256	99.7176% (a)	\$1,826,085	41.6094%	\$759,823	Footnote (d)																																																								
<p>(a) Worksheet 5 of 6, line 11</p> <p>(b) Worksheet 5 of 8, line 3</p> <p>(c) Worksheet 5 of 8, line 16</p> <p>(d) Payroll taxes FERC Form 1, page 263.i</p> <table border="0"> <tr> <td>Federal Unemployment</td> <td>-\$1,709</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>FICA</td> <td>\$1,832,965</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payroll Taxes</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>State Unemployment</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>\$1,831,256</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>(e) Transmission Only - Property Taxes - Specifically Identified in FERC Form 1</p> <p>(f) Transmission Only - Amortization of ITC - Specifically Identified in FERC Form 1</p>							Federal Unemployment	-\$1,709						FICA	\$1,832,965						Payroll Taxes	\$0						State Unemployment	\$0						Total	\$1,831,256																										
Federal Unemployment	-\$1,709																																																													
FICA	\$1,832,965																																																													
Payroll Taxes	\$0																																																													
State Unemployment	\$0																																																													
Total	\$1,831,256																																																													
<table border="0"> <tr> <td>(e) Property Taxes FF1, Page 263i</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Massachusetts</td> <td></td> <td></td> <td>\$13,987,726</td> <td></td> <td></td> <td></td> </tr> <tr> <td>New Hampshire</td> <td></td> <td></td> <td>\$2,200,310</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Vermont</td> <td></td> <td></td> <td>\$569,515</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Maine</td> <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rhode Island</td> <td></td> <td></td> <td>\$120,842</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Connecticut</td> <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$16,878,393</td> <td></td> <td></td> <td></td> </tr> </table>							(e) Property Taxes FF1, Page 263i							Massachusetts			\$13,987,726				New Hampshire			\$2,200,310				Vermont			\$569,515				Maine			\$0				Rhode Island			\$120,842				Connecticut			\$0							\$16,878,393			
(e) Property Taxes FF1, Page 263i																																																														
Massachusetts			\$13,987,726																																																											
New Hampshire			\$2,200,310																																																											
Vermont			\$569,515																																																											
Maine			\$0																																																											
Rhode Island			\$120,842																																																											
Connecticut			\$0																																																											
			\$16,878,393																																																											

\*\* 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.

FERC Form 1  
Reference

**PTF Transmission Plant Allocation Factor**

**NEP**

1	PTF Transmission Investment	\$502,643,379	Attachment 1, Page 1
2	Total Transmission Investment	\$1,208,005,587	Page 207.58g - Page 200.4b
3	Percent Allocation (Line 1/Line 2)	<u>41.6094%</u>	

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	\$0	Page 354.14b
5	Affiliated Company Transmission Wages and Salaries	\$18,886,140	2007 Business Objects Query
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	\$18,886,140	
7	Total Wages and Salaries	\$0	Page 354.28b
8	Administrative and General Wages and Salaries	\$0	Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	\$18,939,620	2007 Business Objects Query
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	\$18,939,620	
11	Percent Allocation (Line 6/Line 10)	<u>99.7176%</u>	

**Plant Allocation Factor**

12	Total Transmission Investment	\$1,208,005,587	
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	\$6,568,213	Worksheet 3, Line 3, Column 3
14	= Revised Numerator (Line 12 + Line 13)	\$1,214,573,800	
15	Total Plant in Service	\$1,225,471,598	Page 207.104g-Page 200.4b
16	Percent Allocation (Line 14 / Line 16)	<u>99.1107%</u>	

**Post-2003 PTF Allocation Factor**

17	Total Post-2003 PTF Investment	\$ 190,125,725	Attachment 1, Page 1
18	Total Transmission Investment	\$1,208,005,587	
19	Percent Allocation (Line 17/Line 18) for Post-2003 to Total Tx	15.7388%	
20	Total Invst in Tx Plant/Total Plant in Serv *		
21	Post-2003 PTF Tx Plant/Total Invst in Tx Plant	15.5988%	

Sheet: Support

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			\$0
	West Medway 345 kV breaker	Page 332 Line 6 Column (g)		\$0
	115 kV Millbury-Medway 201 line	Page 332 Line 2 Column (g)		\$0
	HQ Phase II - AC in MA	Page 332 Line 5 Column (g)		\$0
	345 kV "stabilizer" 342 line	Page 332 Line 3 Column (g)		\$0
	345 kV Walpole - Medway 325 line			
	345 kV Carver - Walpole 331 line	Page 332 Line 4 Column (g)		\$0
345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line	Page 332 Line 7 Column (g)		\$0
	345 kV Pilgrim-Bridgewater - 355 line			\$0
	345 kV Myles Standish - Canal 342 line			\$0
	Bell Rock Road		\$0	\$0
CMP	345 kV Buxton-South Gorham 386 line			\$0
	115 kV Wyman 164-167 lines	Page 332.1 Line 3		\$0
	115 kV Maine Yankee transmission			
EUA	345 kV Carver - Walpole 331 line		\$0	
	345 kV Medway - Bridgewater 344 Line		\$0	
	Northern Rhode Island transmission		N/A	N/A
NEP	Chester SVC			\$0
	Fitchburg Support			\$0
	MWRA Transmission			\$0
	Comerford 115 kV Substation	Page 330.1 Line 12	\$0	
	Boston-Edison [345 kV Sandy-Tewksbury 337 line 345 kV Tewksbury-Woburn 338 line]	Page 330 Line 4	\$0	
	Boston-Edison [115 kV Tewksbury - Woburn M139 line 115 kV Tewksbury - Woburn N140 line]	Page 330 Line 3	\$0	
	Public Service Co. -Moore 115 kV Substation	Page 330.1 Line 5	\$0	
	HQ Phase II - AC in MA	Page 300 Line 10	\$0	\$0
	Boston Edison -345 kV Golden Hills-Mystic 349 line	Page 300 Line 2	\$0	
	345 kV NH/MA border-Tewksbury 394 line	Page 300.1 Line 8	\$0	\$0
	115 kV Read - Washington V148 line	Page 300.1 Line 3	\$0	\$0
	NU	PSNH 345 kV 363, 369 and 394 Seabrook lines	Page 332 Line 11 & Montuap Fin	
Fairmont 115 kV Substation				
345 kV Millstone-Manchester 310 line		Page 332.1 Line 5		\$0
UI Substations				
Black Pond				
Total =			\$0	\$0

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

\$0

New England Power Company  
2008 Informational Filing  
PTF Plant Allocation

Percent  
Pre /  
Post

1	2007	Pre-1997 PTF Transmission Plant	\$358,707,072	
2	2007	Post-1996 PTF Transmission Plant	\$457,529,370	
3	2008	Additions/Retirements	\$38,803,879	
4	2008	Pre-1997 PTF Transmission Plant	\$352,396,942	41.21%
5	2008	Post-1996 PTF Transmission Plant	\$502,643,379	58.79%
6	2008	Total PTF Transmission Plant	\$855,040,321	100.00%
7	2008	Post-2003 PTF Transmission Plant	\$ 190,125,725	

**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



Shading denotes an input

GROSS PLANT ASSOC. WITH HVDC LEASES  
2008

LINE NO		(HVDC) NHH/NEH <u>LEASE</u>
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 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 Hydro 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.

New England Power Company  
Determination of Book Depreciation on Equity AFUDC

	<b><u>2008</u></b>
1 Total Current Year Book Depreciation on Equity AFUDC	\$751,996
2 Less: Specifically identified Transmission-Related	
2002 Transmission	\$8,889
2003 Transmission	\$16,500
2004 Transmission	\$15,518
2005 Transmission	\$49,757
2006 Transmission	\$64,352
2007 Transmission	\$21,209
2008 Transmission	\$28,754
Tewksbury Line	\$54,708
Hydro-Quebec	\$23,543
Montaup Transmission Only 1990 - 1999	\$9,713
1998 Transmission	\$13,959
1999 Transmission	\$42,457
2000 Transmission	(\$8,299)
2001 Transmission	<u>\$23,561</u>
	\$364,621
3 Total unidentified Book Depreciation on Equity AFUDC	\$387,375
4 Plant Allocator Factor	99.1107%
5 Allocated Transmission Related Book Depreciation on Equity AFUDC	\$383,930
6 Plus: Specifically Identified Transmission-Related Equity AFUDC	<u>\$364,621</u>
7 Total Transmission-Related Equity AFUDC	\$748,551
8 Post-96 PTF Allocation Factor	41.6094%
9 Transmission-Related Equity AFUDC	\$311,468

**Sources:**

- 1 & 2 Transmission Rates includes \$9,713 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 or Post-96 PTF Allocation Factor  
 9 Line 7 \* Line 8

New England Power Company  
 Determination of the PTF Related Integrated Facilities Charges

	<b><u>Narragansett</u></b> <b><u>2008</u></b>	<b><u>MECO</u></b> <b><u>2008</u></b>
1 Total Integrated Facilities Charges (*)	\$0	\$0
2 Total 2008 PTF Property	\$169,846,333	\$19,073,085
3 Total Transmission Plant in 2008	\$237,350,850	\$44,069,025
4 NECO or MECO PTF Plant Allocator	71.56%	43.28%
5 PTF Related Integrated Facilities Charge	\$0	\$0

**Source:**

- 2 PowerPlant Reports
- 3 FF1 Page 207 Line 58
- 4 Line 2 / Line 3
- 5 Line 1 \* Line 4

(\*) Includes Rental Expenses from Montaup Financials

Shading denotes an input

Attachment 5

New England Power Company  
Development of 2008 Regulatory Commission Expense

	<u>2008</u>	Source
1 Total Regulatory Commission Expense - NEP	\$3,589,657	FERC FF1 p350.46d
2 Less: New Hampshire PUC Assessment	\$42,981	FERC FF1 p350.2d
3 Less: Mass Emergency Fund	\$0	FERC FF1 p350.8d
4 Less Mass DPU Special Assessment	\$237,488	
5 Less: Utility Expenses	\$1,449,562	FERC FF1 p350.46c
6 Total Federal Assessments	\$1,859,626	Line 1 - (Line 2-5)

Transmission Rents Received from Electric Property  
New England Power Company

Attachment 6  
Page 1 of 1

	<b><u>2008</u></b>
Revenues	\$752,168
Plant Allocation Factor	100.00%
Transmission Allocated	\$752,168
PTF Allocation	41.6094%
Total PTF Revenue	\$312,973

New England Power Company

	<b><u>2008</u></b>
Revenues	\$1,183,025
Post-96 PTF Percent	58.7859%
Total Post-96 PTF Revenue	\$695,452

***Source: Short Term Through and Out Revenues from ISO New England***

ISO-NE Tariff Billing  
PTO Annual Transmission Revenue Requirements  
per OATT Attachment F

Submitted on: 18-May-09

Revenue Requirements for (year): June 1, 2009 - May 31, 2010

Customer: Northeast Utilities System Companies'

Customer's NABs Number: # 34

Name of Participant responsible for customer's billing: Northeast Utilities Transmission

DUNs number of Participant responsible for customer's billing: # 95 - 910 - 8929

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= <u>91,388,532</u> (a)	<u>355,234,391</u> (g)
Total of Attachment F - Section J - Support Revenue	<u>2,220,657</u> (b)	<u>0</u> (h)
Total of Attachment F - Section K - Support Expense	<u>3,352,528</u> (c)	<u>0</u> (i)
Total of Attachment F - Section (L through O)	<u>(3,148,225)</u> (d)	<u>6,478,456</u> (j)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>89,372,178</u> (e)=(a)-(b)+(c)+(d)	<u>361,712,847</u> (k)=(g)-(h)-(i)-(j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	<u>N/A</u>	<u>\$ 43,579,000</u> (l)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	<u>(\$2,182,641)</u> (m)	<u>\$ 61,024,513</u> (n)
Adjusted Sub Total (Sub Total + True-up)	<u>87,189,537</u> (o) = (e)+(l)+(m)	<u>466,316,360</u> (p) = (k)+(l)+(n)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements & Post Revenue Requirements Subtotals, Forecasted Revenue Requirements, and True-ups (including interest)		<u>\$ 553,505,897</u> (q) = (o) + (p)

**Northeast Utilities System Companies'**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**  
**for Rates billed June 1, 2009 - May 31, 2010**  
**Pre-1997**

Line No.	I. INVESTMENT BASE	Attachment F	CL&P	PSNH	WMECO	HWP	HP&E	Total	Reference
		Reference							
		<i>Section:</i>							
1	Transmission Plant	(A)(1)(a)	393,474,986	93,530,251	66,478,298	-	-	553,483,535	WP 3A, 3B, 3C, 3D, 3E
2	General Plant	(A)(1)(b)	3,928,679	4,205,069	2,073,934	-	-	10,207,682	WP 3A, 3B, 3C, 3D, 3E
3	Plant Held For Future Use	(A)(1)(c)	5,760,507	1,063,873	464,839	-	-	7,289,219	WP 3A, 3B, 3C, 3D, 3E
4	Total Plant (Lines 1+2+3)		403,164,172	98,799,193	69,017,071	-	-	570,980,436	
5	Accumulated Depreciation	(A)(1)(d)	54,485,752	24,451,018	23,127,827	-	-	102,064,597	WP 3A, 3B, 3C, 3D, 3E
6	Accumulated Deferred Income Taxes	(A)(1)(e)	15,984,058	10,535,300	9,524,595	-	-	36,043,953	WP 3A, 3B, 3C, 3D, 3E
7	Loss On Reacquired Debt	(A)(1)(f)	671,307	355,996	38,122	-	-	1,065,425	WP 3A, 3B, 3C, 3D, 3E
8	Other Regulatory Assets	(A)(1)(g)	3,708,948	521,504	3,997,834	-	-	8,228,286	WP 3A, 3B, 3C, 3D, 3E
9	Net Investment (Line 4-5-6+7+8)		337,074,617	64,690,375	40,400,605	-	-	442,165,597	
10	Prepayments	(A)(1)(h)	2,651,250	2,748,531	1,560,823	-	-	6,960,604	WP 3A, 3B, 3C, 3D, 3E
11	Materials & Supplies	(A)(1)(i)	2,481,294	2,242,498	355,609	-	-	5,079,401	WP 3A, 3B, 3C, 3D, 3E
12	Cash Working Capital	(A)(1)(j)	1,350,076	577,604	541,214	1,563	0	2,470,457	WP 3A, 3B, 3C, 3D, 3E
13	Total Investment Base (Line 9+10+11+12)		343,557,237	70,259,008	42,858,251	1,563	0	456,676,059	
	<b>II. REVENUE REQUIREMENTS</b>								
14	Investment Return and Income Taxes	(A)	44,416,351	8,667,678	5,291,220	309	-	58,375,558	WP 2A, 2B, 2C, 2D, 2E
15	Depreciation Expense	(B)	6,205,277	1,817,679	1,092,106	-	-	9,115,062	WP 4A, 4B, 4C, 4D, 4E
16	Amortization of Loss on Reacquired Debt	(C)	62,340	39,046	1,215	-	-	102,601	WP 4A, 4B, 4C, 4D, 4E
17	Investment Tax Credit	(D)	(121,489)	(5,711)	(24,311)	-	-	(151,511)	WP 4A, 4B, 4C, 4D, 4E
18	Property Tax Expense	(E)	2,730,717	1,475,304	1,054,663	-	-	5,260,684	WP 4A, 4B, 4C, 4D, 4E
19	Payroll Tax Expense	(F)	31,034	17,020	6,293	-	-	54,347	WP 4A, 4B, 4C, 4D, 4E
20	Operation & Maintenance Expense	(G)	5,406,196	2,350,375	2,091,714	-	-	9,848,285	WP 4A, 4B, 4C, 4D, 4E
21	Administrative & General Expense	(H)	4,946,816	1,979,229	1,857,461	-	-	8,783,506	WP 4A, 4B, 4C, 4D, 4E
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-	-	-	-	WP 4A, 4B, 4C, 4D, 4E
23	Transmission Support Revenue	(J)	(1,424,696)	(795,961)	-	-	-	(2,220,657)	Worksheet 7
24	Transmission Support Expense	(K)	1,872,293	1,087,191	380,538	12,506	-	3,352,528	Worksheet 7
25	Transmission Related Expense from Generators (a)	(L)	-	-	-	-	-	-	
26	Transmission Related Taxes and Fees Charge	(M)	1,749,927	21,946	(11,713)	-	-	1,760,160	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(282,964)	(92,864)	(68,044)	-	-	(443,872)	
28	Transmission Rents Received from Electric Property	(O)	(3,579,947)	(746,000)	(138,567)	-	-	(4,464,513)	
29	Total Revenue Requirements (Line 14 thru 28)		62,011,855	15,814,932	11,532,575	12,815	-	89,372,178	

(a) nu does not have any of these expenses



**Northeast Utilities System Companies'**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**  
**for Rates billed June 1, 2009 - May 31, 2010**  
**Post - 1996**

		Attachment F							
Line No.		Reference	CL&P	PSNH	WMECO	HWP	HP&E	Total	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>							
1	Transmission Plant	(A)(1)(a)	1,802,047,582	212,097,291	65,847,158	-	-	2,079,992,031	WP 3A, 3B, 3C, 3D, 3E
2	General Plant	(A)(1)(b)	17,992,697	9,535,774	2,054,247	-	-	29,582,718	WP 3A, 3B, 3C, 3D, 3E
3	Plant Held For Future Use	(A)(1)(c)	26,382,163	2,412,530	460,426	-	-	29,255,119	WP 3A, 3B, 3C, 3D, 3E
4	Total Plant (Lines 1+2+3)		1,846,422,442	224,045,595	68,361,831	-	-	2,138,829,868	
5	Accumulated Depreciation	(A)(1)(d)	249,535,655	55,447,220	22,908,287	-	-	327,891,162	WP 3A, 3B, 3C, 3D, 3E
6	Accumulated Deferred Income Taxes	(A)(1)(e)	73,204,318	23,890,747	9,434,184	-	-	106,529,249	WP 3A, 3B, 3C, 3D, 3E
7	Loss On Reacquired Debt	(A)(1)(f)	3,074,473	807,287	37,760	-	-	3,919,520	WP 3A, 3B, 3C, 3D, 3E
8	Other Regulatory Assets	(A)(1)(g)	16,986,362	1,182,607	3,959,885	-	-	22,128,854	WP 3A, 3B, 3C, 3D, 3E
9	Net Investment (Line 4-5-6+7+8)		1,543,743,304	146,697,522	40,017,005	-	-	1,730,457,831	
10	Prepayments	(A)(1)(h)	12,142,284	6,232,803	1,546,007	-	-	19,921,094	WP 3A, 3B, 3C, 3D, 3E
11	Materials & Supplies	(A)(1)(i)	11,363,912	5,085,280	352,234	-	-	16,801,426	WP 3A, 3B, 3C, 3D, 3E
12	Cash Working Capital	(A)(1)(j)	5,926,883	1,227,272	488,961	-	-	7,643,116	WP 3A, 3B, 3C, 3D, 3E
13	Total Investment Base (Line 9+10+11+12)		1,573,176,383	159,242,877	42,404,207	-	-	1,774,823,467	
	<b>II. REVENUE REQUIREMENTS</b>								
14	Investment Return and Income Taxes	(A)	203,386,064	19,645,396	5,235,151	-	-	228,266,611	WP 2A, 2B, 2C, 2D, 2E
15	Depreciation Expense	(B)	28,419,135	4,121,924	1,081,740	-	-	33,622,799	WP 4A, 4B, 4C, 4D, 4E
16	Amortization of Loss on Reacquired Debt	(C)	285,509	88,543	1,203	-	-	375,255	WP 4A, 4B, 4C, 4D, 4E
17	Investment Tax Credit	(D)	(556,401)	(12,951)	(24,081)	-	-	(593,433)	WP 4A, 4B, 4C, 4D, 4E
18	Property Tax Expense	(E)	12,506,229	3,345,525	1,044,652	-	-	16,896,406	WP 4A, 4B, 4C, 4D, 4E
19	Payroll Tax Expense	(F)	142,130	38,595	6,233	-	-	186,958	WP 4A, 4B, 4C, 4D, 4E
20	Operation & Maintenance Expense	(G)	24,759,475	5,329,911	2,071,860	-	-	32,161,246	WP 4A, 4B, 4C, 4D, 4E
21	Administrative & General Expense	(H)	22,655,590	4,488,269	1,839,829	-	-	28,983,688	WP 4A, 4B, 4C, 4D, 4E
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-	-	-	-	
23	Transmission Related Expense from Generators	(L)	-	-	-	-	-	-	
24	Transmission Related Taxes and Fees Charge	(M)	8,014,374	49,767	(11,602)	-	-	8,052,539	
25	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(1,296,075)	(210,614)	(67,394)	-	-	(1,574,083)	
26	Total Revenue Requirements (Line 14 thru 28)		298,316,030	36,884,365	11,177,591	-	-	346,377,986	

**Northeast Utilities System Companies'**  
**Annual Revenue Requirements of post-2003 PTF Incremental Return**  
**for costs in 2008**  
**for Rates billed June 1, 2009 - May 31, 2010**

Line	I. INVESTMENT BASE	<u>CL&amp;P</u>	<u>PSNH</u>	<u>WMECO</u>	<u>Total</u>
1	Transmission Plant	\$ 1,606,761,701	\$ 126,352,305	\$ 12,323,752	\$ 1,745,437,758
2	Accumulated Depreciation	\$ 36,713,458	\$ 4,432,911	\$ 830,086	\$ 41,976,455
3	Accumulated Deferred Income Taxes	\$ 34,669,629	\$ 5,972,534	\$ 1,267,538	\$ 41,909,701
4	Net Investment (Line 1-2-3)	\$ 1,535,378,614	\$ 115,946,860	\$ 10,226,128	\$ 1,661,551,602
	II. <u>INCREMENTAL RETURN</u>				
5	Incremental Revenue Requirements	<u>\$ 12,768,209</u>	<u>\$ 935,761</u>	<u>\$ 82,449</u>	<u>\$ 13,786,419</u>

WP 2A, 2B, 2C Post 03

**Northeast Utilities System Companies'**  
**Annual Revenue Requirements of Incremental Return**  
**Advance Technology**  
**for Rates billed June 1, 2009 - May 31, 2010**

Line	I. INVESTMENT BASE	<b>CL&amp;P</b>	
1	Transmission Plant	\$	406,608,939
2	Accumulated Depreciation	\$	1,398,219
3	Accumulated Deferred Income Taxes	\$	431,725
4	Net Investment (Line 1-2-3)	\$	404,778,995
	II. INCREMENTAL RETURN		
5	Incremental Revenue Requirements	\$	1,548,442
			WP 2A Adv Tech

**Northeast Utilities System Companies'**  
**Forecasted Transmission Revenue Requirements of PTF Facilities**  
**Year 2009 Estimates**  
**Post-1996**

<b>I. FORECASTED TRANSMISSION REVENUE REQUIREMENTS</b>		Attachment F Reference	<u>CL&amp;P</u>	<u>PSNH</u>	<u>WMECO</u>	<u>HWP</u>	<u>HP&amp;E</u>	<u>Total NU</u>	<u>Reference</u>
Line No.									
1	Total Forecasted Plant Additions (excl. Localized)	App. C	128,379,000	78,385,000	44,954,000			251,718,000	
2	Carrying Charge Factor (line 14)	App. C	16.98%	17.91%	17.22%	0.00%	0.00%		
3	Total Forecasted Revenue Requirements (Lines 1 * 2)		\$ 21,799,000	\$ 14,039,000	\$ 7,741,000	\$ -	\$ -	\$ 43,579,000	
<b>II. CARRYING CHARGE FACTOR (Post 96)</b>									
4	Investment Return and Income Taxes	(A)	\$ 217,702,715 *	20,581,157 **	5,317,600 **	-	-	243,601,472	Post 96 + Post 03+ Adv Tech
5	Depreciation Expense	(B)	28,419,135	4,121,924	1,081,740	-	-	33,622,799	Post 96
6	Amortization of Loss on Reacquired Debt	(C)	285,509	88,543	1,203	-	-	375,255	Post 96
7	Investment Tax Credit	(D)	(556,401)	(12,951)	(24,081)	-	-	(593,433)	Post 96
8	Property Tax Expense	(E)	12,506,229	3,345,525	1,044,652	-	-	16,896,406	Post 96
9	Payroll Tax Expense	(F)	142,130	38,595	6,233	-	-	186,958	Post 96
10	Operation & Maintenance Expense	(G)	24,759,475	5,329,911	2,071,860	-	-	32,161,246	Post 96
11	Administrative & General Expense	(H)	22,655,590	4,488,269	1,839,829	-	-	28,983,688	Post 96
12	Total Expenses (Lines 4 thru 11)		\$305,914,382	\$37,980,973	\$11,339,036	-	-	\$355,234,391	
13	PTF Transmission Plant		\$1,802,047,582	\$212,097,291	\$65,847,158	-	-	\$2,079,992,031	Post 96
14	Carrying Charge Factor (Lines 12/13)		16.98%	17.91%	17.22%	0.00%	0.00%	17.08%	

\* Includes Post 2003 and Advance technology

\*\* Includes Post 2003

Northeast Utilities' 2009 Forecasted PTF Capital In-Service			
Company	Project Name		Estimated PTF In-Service (in thousands)
CL&P	Middletown Norwalk 345KV Project		\$ 29,777
CL&P	Middletown/Norwalk Ancillary - Projects		\$ 1,630
CL&P	Glenbrook Cables Project		\$ 3,555
CL&P	Glenbrook Cables Ancillary - Projects		\$ 233
CL&P	Long Island Replacement 138-KV		\$ (154)
CL&P	Easement & Land Acquisition for Planned Projects		\$ 1,203
CL&P	Barbour Hill-Auto Transformer		\$ (1,341)
CL&P	NH S/S Relocate & Upgrade Controls		\$ 44
CL&P	Oxford 26N Build New 115/13.8 KV S/S		\$ 64
CL&P	Stepstone 35L S/S Build New 115/23 S/S		\$ 7,332
CL&P	Wilton 35A Build New 115/13.8 S/S		\$ 26
CL&P	Rood Ave 24J New S/S		\$ 7,950
CL&P	North Bloomfield-Add 115KV Reactor		\$ 2,610
CL&P	Waterside 22M Add Breaker for 3rd District Transformer		\$ 1,783
CL&P	Line 1300-Replace Relays		\$ 1,872
CL&P	Critical Infrastructure Protection		\$ 5,303
CL&P	Install SCADA-(4 Substations)		\$ 1,000
CL&P	Transmission Warehouse and Handling Equipment		\$ 11,948
CL&P	Southington - CL&P Switch Replacements		\$ 2,000
CL&P	South Meadow - CL&P Switch Replacements		\$ 1,000
CL&P	Montville S/S - Replace (3) Breakers		\$ 1,632
CL&P	Upgrade LTC at Southington and Card S/S		\$ 830
CL&P	Equipment Replacement Projects (a)		\$ 48,082
<b>TOTAL CL&amp;P</b>			<b>\$ 128,379</b>
PSNH	Monadnock Region Upgrades		\$ 28,032
PSNH	SACO Valley Phase Shifting Transformer & Breaker		\$ 11,132
PSNH	H141/B172/S153/U181 Line Refurbishment		\$ 4,180
PSNH	Weare S/S 115-34.5kV New S/S		\$ 3,867
PSNH	Jackman S/S Capacitor Bank Installation		\$ 5,300
PSNH	M183 Line Reconductor		\$ 1,775
PSNH	Critical Infrastructure Protection		\$ 4,105
PSNH	Build New Candia Road S/S		\$ 1,430
PSNH	Third Autotransformer at Scobie		\$ 1,464
PSNH	Keene-Breaker Replacements A1520, T1980, L1630		\$ 1,640
PSNH	Lost Nation S/S-Breaker Replacement D1420		\$ 1,350
PSNH	Equipment Replacement Projects (a)		\$ 14,110
<b>TOTAL PSNH</b>			<b>\$ 78,385</b>
WMECO	Easement & Land Acquisition for Planned Projects		\$ 15,500
WMECO	Critical Infrastructure Protection		\$ 1,897
WMECO	DFR Additions		\$ 1,303
WMECO	Ludlow-Replacement PUF SW (2), CCVT(3) SA(24)		\$ 2,100
WMECO	OPGW Communications Project		\$ 7,650
WMECO	SCADA		\$ 1,450
WMECO	Structure Replacement		\$ 10,685
WMECO	Equipment Replacement Projects (a)		\$ 4,369
<b>TOTAL WMECO</b>			<b>\$ 44,954</b>
<b>Total Northeast Utilities</b>			<b>\$ 251,718</b>
(a) Summation of Smaller Replacement Projects (CCVTs, Lighting Arrestors, Cross-arms, Transmission Structures, Potential Transformers, Relays, Breakers, Digital Fault Recorders, Wavetraps, Batteries & Chargers)			

**Northeast Utilities System Companies'**  
**Transmission Revenue Requirements of PTF Facilities**  
**Year 2008 True-up**  
**Pre-97 and Post-1996**

Line I. ANNUAL TRUE-UP PER FERC ROE ORDER		<u>PRE-97</u>	<u>POST-96</u>	<u>TOTAL</u>	
1	Transmission Revenue Requirements (as billed) Section C	91,452,645	303,544,927	394,997,572	Voting Share - Prior Year
2	True-up 2008 Actual Annual RR @ 11.64% ROE	89,372,177	361,712,847	451,085,024	PTF Pre and Post at 11.64%, line 29
3	Total Rate Year Surcharge/(Refund) (Line 2 - 1 )	(2,080,468)	58,167,920	56,087,452	

This true-up amount will be given to ISO-NE which will develop a rate based on what should have been billed versus what was actually billed in order to rebill the difference to customers.

**Northeast Utilities System Companies'**  
**FERC Interest Calculation associated with Surcharge / (Refund)**  
**Transmission Revenue Requirements of PTF Facilities**  
**PRE-97 / Post 96**

Pre Post	Surcharge / (Refund)		FERC Monthly Interest Rate	Interest		Total (check)	variance	
	Pre 97	Post 96		Pre 97	Post 96			
	(2,080,468)							
	\$58,167,920							
Initial Billing Period	Balance Pre 97	Post 96						
June 2008	\$ (2,080,468)	\$ 58,167,920	0.56%	\$ (11,651)	\$ 325,740			
July 2008	\$ (2,092,119)	\$ 58,493,660	0.45%	\$ (9,415)	\$ 263,221			
August 2008	\$ (2,092,119)	\$ 58,493,660	0.45%	\$ (9,415)	\$ 263,221			
September 2008	\$ (2,092,119)	\$ 58,493,660	0.44%	\$ (9,205)	\$ 257,372			
October 2008	\$ (2,120,154)	\$ 59,277,474	0.42%	\$ (8,905)	\$ 248,965			
November 2008	\$ (2,120,154)	\$ 59,277,474	0.41%	\$ (8,693)	\$ 243,038			
December 2008	\$ (2,120,154)	\$ 59,277,474	0.42%	\$ (8,905)	\$ 248,965			
January 2009	\$ (2,146,657)	\$ 60,018,442	0.38%	\$ (8,157)	\$ 228,070			
February 2009	\$ (2,146,657)	\$ 60,018,442	0.34%	\$ (7,299)	\$ 204,063			
March 2009	\$ (2,146,657)	\$ 60,018,442	0.38%	\$ (8,157)	\$ 228,070			
April 2009	\$ (2,170,270)	\$ 60,678,645	0.28%	\$ (6,077)	\$ 169,900			
May 2009	\$ (2,170,270)	\$ 60,678,645	0.29%	\$ (6,294)	\$ 175,968			
	<b>Total Surcharge/(Refund)</b>			<b>\$ (2,182,641)</b>	<b>\$ 61,024,513</b>			
				Pre 97	\$ (102,173)	\$ (2,080,468)	\$ (2,182,641)	\$ -
				Post 96	\$ 2,856,593	\$ 58,167,920	\$ 61,024,513	\$ -

**Northeast Utilities Systems Companies  
Capitalization  
Calendar Year 2008- Year End**

Line  
No.

	<b>CL&amp;P Year End</b>	<b>PSNH Year End</b>	<b>WMECO Year End</b>	<b>HWP Year End</b>	<b>HP&amp;E Year End</b>	<b>Source</b>
<b>Long Term Debt</b>						
1 Outstanding Bonds	2,028,994,209	687,285,000	249,028,754	-	-	FF1 page 257 ln 33
2 Premium on LTD (225)	-	-	-	-	-	FF1 page 112 ln. 22
3 Discount on LTD (226)	4,323,501	506,349	494,960	-	-	FF1 page 112 ln. 23
4 Debt Expense (181)	18,653,917	7,834,496	1,976,831	-	-	FF1 page 111 ln. 69
5 Gain on Reacquired Debt (257)	-	-	-	-	-	FF1 page 113 ln. 61
6 <b>Total LTD (Year End) line 1+2-3-4+5</b>	<b>2,006,016,791</b>	<b>678,944,155</b>	<b>246,556,963</b>	-	-	
7 <b>Total LTD (Beginning of Year / End of Year Average)</b>	<b>1,887,700,061</b>	<b>624,481,962</b>	<b>246,554,494</b>	-	-	Line 6 + K1 / 2
8 Annual Amort of Prem Disc. & Exp. (A/C 428 minus A/C 429)	1,517,382	915,277	201,013	-	-	FF1 page 117 ln. 63 minus ln. 65
9 Annual Amort of Gain on Reacquired Debt	-	-	-	-	-	FF1 page 117 ln. 66
10 Annual Interest Cost	118,232,051	33,795,926	14,132,411	-	-	FF1 page 257 ln. 33
11 <b>Total Annual Cost (line 8-9+10)</b>	<b>119,749,433</b>	<b>34,711,203</b>	<b>14,333,424</b>	-	-	
12 <b>LTD Cost of Capital (line 11/7)</b>	<b>6.34%</b>	<b>5.56%</b>	<b>5.81%</b>	-	-	
<b>Preferred Stock</b>						
13 Outstanding Stock (204)	116,200,000	-	-	-	-	FF1 page 112 ln. 3
14 Premium on PS (207)	820,027	-	-	-	-	
15 Discount on PS (213)	-	-	-	-	-	
16 Unamortized Issue Expense (213)	455,791	-	-	-	-	FF1 page 112 ln. 10
17 <b>Net Proceeds (line 13+14-15-16)</b>	<b>116,564,236</b>	-	-	-	-	
18 Issue Expense Amortization	50,644	-	-	-	-	FF1 page 112, ln. 10 (diff. in py & cy)
19 Dividend (A/C 437)	5,558,610	-	-	-	-	FF1 page 118 ln. 25
20 <b>Annual Expense (line 18+19)</b>	<b>5,609,254</b>	-	-	-	-	
21 <b>PS Cost of Capital (line 20/17)</b>	<b>4.81%</b>	-	-	-	-	
22 Proprietary Capital	2,244,439,653	633,714,855	238,149,803	8,438,823	484,156	FF1 page 112 ln. 16
23 <b>Common Equity (line 22-17)</b>	<b>2,127,875,417</b>	<b>633,714,855</b>	<b>238,149,803</b>	<b>8,438,823</b>	<b>484,156</b>	

**2008 AFUDC Equity Amortization in Depreciation**  
**Excluding Estimated Middletown - Norwalk Localized Cost**

**PRE-97**

	a	b	c	d	e	f	g
	<u>Transmission</u>	<u>PTF Allocator</u>	<u>Transmission</u> <u>PTF level</u> (a*b)	<u>General</u> <u>Transmission</u>	<u>PTF Allocator</u>	<u>General</u> <u>PTF level</u> (d*e)	<u>Total at</u> <u>PTF level</u> (c+f)
CL&P	1,509,427.0	16.4518%	248,328	38,025	16.4518%	6,256	254,584
PSNH	43,740.0	27.1890%	11,892	5,313	27.1890%	1,445	13,337
WMECO	15,228.0	44.7830%	6,820	648	44.7830%	290	7,110
HWP	0	0.0000%	0	0	0.0000%	0	0
HP&E	0	0.0000%	0	0	0.0000%	0	0
	<u>1,568,395</u>		<u>267,040</u>	<u>43,986</u>		<u>7,991</u>	<u>275,031</u>

"C" component of the Federal & State Income Tax Formula

**2008 AFUDC Equity Amortization in Depreciation**  
**Excluding Estimated Middletown - Norwalk Localized Cost**

**POST-96**

	a	b	c	d	e	f	g
	<u>Transmission</u>	<u>PTF Allocator</u>	<u>Transmission</u> <u>PTF level</u> (a*b)	<u>General</u> <u>Transmission</u>	<u>General</u> <u>PTF Allocator</u>	<u>PTF level</u> (d*e)	<u>Total at</u> <u>PTF level</u> (c+f)
CL&P	1,509,427	75.3465%	1,137,300	38,025	75.3465%	28,651	1,165,951
PSNH	43,740	61.6561%	26,968	5,313	61.6561%	3,276	30,244
WMECO	15,228	44.3579%	6,755	648	44.3579%	287	7,042
HWP	0	0.0000%	0	0	0.0000%	0	0
HP&E	0	0.0000%	0	0	0.0000%	0	0
	<u>1,568,395</u>		<u>1,171,023</u>	<u>43,986</u>		<u>32,214</u>	<u>1,203,237</u>

"C" component of the Federal & State Income Tax Formula



**Connecticut Light & Power Company (CL&P)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Pre 97**  
for Rates billed June 1, 2009 - May 31, 2010

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	WEIGHTED COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 2,006,016,791	47.20%	6.34%	2.99%	
PREFERRED STOCK	\$ 116,564,236	2.74%	4.81%	0.13%	0.13%
COMMON EQUITY	\$ 2,127,875,417	50.06%	11.64%	5.83%	5.83%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 4,250,456,444</b>	<b>100.00%</b>		<b>8.95%</b>	<b>5.96%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.08950

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

$$= \frac{5.9600\% + \left( \frac{(121,489) + 254,584}{343,557,237} \right) \times 35.00\%}{(1 - 0.35)}$$
0.0323009

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

$$= \frac{0.0596 + \left( \frac{(121,489) + 254,584}{343,557,237} \right) + 0.0323009}{(1 - 0.075)} \times 0.075$$
0.0074828

(a)+(b)+(c) Cost of Capital Rate = 0.1292837

	Pre-1997 PTF	
INVESTMENT BASE	343,557,237	From Worksheet 1, line 13
x Cost of Capital Rate	0.1292837	
= Investment Return and Income Taxes	<u>\$ 44,416,351</u>	To Worksheet 1, line 14

**Connecticut Light & Power Company (CL&P)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**POST-96**  
for Rates billed June 1, 2009 - May 31, 2010

	<u>12/31/2008</u> CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	WEIGHTED COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 2,006,016,791	47.20%	6.34%	2.99%	
PREFERRED STOCK	\$ 116,564,236	2.74%	4.81%	0.13%	0.13%
COMMON EQUITY	\$ 2,127,875,417	50.06%	11.64%	5.83%	5.83%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 4,250,456,444</b>	<b>100.00%</b>		<b>8.95%</b>	<b>5.96%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.08950

(b) Federal Income Tax = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\text{R.O.E.} + \left( \frac{5.9600\% + \left( \frac{(\$56,401) + 1,165,951}{1 - 0.35} \right) / 1,573,176,383} \right) / (1 - 0.35)} \times 35.00\%$$

= 0.0323009

(c) State Income Tax = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{State Income Tax Rate}) + \text{Federal Income Tax}}{\text{R.O.E.} + \left( \frac{5.9600\% + \left( \frac{(\$56,401) + 1,165,951}{1 - 0.35} \right) / 1,573,176,383} \right) / (1 - 0.35) + 0.0323009} \times 0.075$$

= 0.0074828

(a)+(b)+(c) Cost of Capital Rate = 12.92837%

Post - 1996 PTF

INVESTMENT BASE	1,573,176,383	From Worksheet 1, line 13
x Cost of Capital Rate	0.1292837	
= Investment Return and Income Taxes	<u>\$ 203,386,064</u>	To Worksheet 1, line 14

**Connecticut Light & Power Company (CL&P)**  
**Investment Return and Income Taxes**  
**Post 2003**  
**Incremental Portion of ROE**

	<u>CAPITALIZATION</u> <u>12/31/2008</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 2,006,016,791	47.20%	#N/A		
PREFERRED STOCK	116,564,236	2.74%			
COMMON EQUITY	<u>2,127,875,417</u>	<u>50.06%</u>	<u>1.00%</u>	<u>0.50%</u>	<u>0.50%</u>
TOTAL INVESTMENT RETURN	\$ <u>4,250,456,444</u>	<u>100.00%</u>		<u>0.50%</u>	<u>0.50%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0050

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

= 
$$\left( \frac{0.0050 + \left( \left( \frac{0 + 0}{1,535,378,614} \right) \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0026923

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

= 
$$\left( \frac{0.0050 + \left( \left( \frac{0 + 0}{1,535,378,614} \right) \right)}{1} \right) + \frac{0.0026923 \times 0.075}{0.075}$$

= 0.0006237

(a)+(b)+(c) Cost of Capital Rate = 0.0083160

(post-2003 PTF)

INVESTMENT BASE	\$ 1,535,378,614	From Worksheet 1 Line 4
x Cost of Capital Rate	0.0083160	
= Investment Return and Income Taxes	<u>12,768,209</u>	To Worksheet 1a Line 5

**Connecticut Light & Power Company (CL&P)**  
**Investment Return and Income Taxes**  
**Adv Tech**  
**Incremental Portion of ROE**

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 2,006,016,791	47.20%	#N/A		
PREFERRED STOCK	116,564,236	2.74%			
COMMON EQUITY	<u>2,127,875,417</u>	<u>50.06%</u>	0.46%	0.23%	0.23%
TOTAL INVESTMENT RETURN	<u>\$ 4,250,456,444</u>	<u>100.00%</u>		<u>0.23%</u>	<u>0.23%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0023

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

= 
$$\left( \frac{0.0023 + \left( \left( \frac{0 + 0}{404,778,995} \right) / 404,778,995 \right)}{1} \right) \times 0.35$$

= 0.0012385

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

= 
$$\left( \frac{0.0023 + \left( \left( \frac{0 + 0}{404,778,995} \right) / 404,778,995 \right)}{1} \right) \times 0.0012385 + 0.075$$

= 0.0002869

(a)+(b)+(c) Cost of Capital Rate = 0.0038254

	(post-2003 PTF)	
INVESTMENT BASE	\$ 404,778,995	From Worksheet 1 Line 4
x Cost of Capital Rate	0.0038254	
= Investment Return and Income Taxes	<u>1,548,442</u>	To Worksheet 1a Line 5 CL&P - 2A -Adv tech

Connecticut Light & Power Company (CL&P)  
Rate Base Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) PTF Allocated	
<u>Transmission Plant</u>								
1					393,474,986		1,802,047,582	
2	23,879,937		23,879,937	16.4518%	3,928,679	75.3465%	17,992,697	FF1 page 206-207 In. 99, footnote
3	<u>23,879,937</u>		<u>23,879,937</u>		<u>397,403,665</u>		<u>1,820,040,279</u>	
4	35,014,450		35,014,450	16.4518%	<u>5,760,507</u>	75.3465%	<u>26,382,163</u>	FF1 page 214 (py In. 29 & cy In.14)
<u>Transmission Accumulated Depreciation (b)</u>								
5	322,960,867		322,960,867	16.4518%	53,132,876	75.3465%	243,339,710	FF1 page 219 In. 25
6	8,223,269		8,223,269	16.4518%	1,352,876	75.3465%	6,195,945	FF1 page 219 In. 28, footnote
7	<u>331,184,136</u>		<u>331,184,136</u>		<u>54,485,752</u>		<u>249,535,655</u>	
<u>Transmission Accumulated Deferred Taxes</u>								
8	(147,607,058)		(147,607,058)	16.4518%	(24,284,018)	75.3465%	(111,216,752)	FF1 page 274 In. 9 & 276 In. 19 footnote
9	50,450,166 (c)		50,450,166	16.4518%	8,299,960	75.3465%	38,012,434	(c)
10	<u>(97,156,892)</u>		<u>(97,156,892)</u>		<u>(15,984,058)</u>		<u>(73,204,318)</u>	
11	4,080,446		4,080,446	16.4518%	<u>671,307</u>	75.3465%	<u>3,074,473</u>	FF1 page 111 In. 81, footnote
<u>Other Regulatory Assets</u>								
12	-		-	16.4518%	-	75.3465%	-	FF1 page 232
13	26,512,991		26,512,991	16.4518%	4,361,864	75.3465%	19,976,611	FF1 page 232 In. 10, footnote
14	(3,968,663)		(3,968,663)	16.4518%	(652,916)	75.3465%	(2,990,249)	FF1 page 278 In. 5, footnote
15	<u>22,544,328</u>		<u>22,544,328</u>		<u>3,708,948</u>		<u>16,986,362</u>	
16	16,115,260		16,115,260	16.4518%	<u>2,651,250</u>	75.3465%	<u>12,142,284</u>	FF1 page 110 In. 57, footnote
17	15,082,203		15,082,203	16.4518%	<u>2,481,294</u>	75.3465%	<u>11,363,912</u>	FF1 page 227 In. 8
<u>Cash Working Capital</u>								
19					5,406,196		24,759,475	WP 4A, Line 17
20					4,946,816		22,655,590	WP 4A, Line 18
21					447,597		-	Worksheet 7
22					<u>10,800,609</u>		<u>47,415,065</u>	
23					0.125		0.125	x 45 / 360
24					<u>1,350,076</u>		<u>5,926,883</u>	

(a) All B/S items functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5 line 3

(c)	Account 190	84,732,144	FF1 page 234 In. 18, footnote
	Less Reserve for Disputed Transactions	<u>34,281,978</u>	
	Total Account 190	<u>50,450,166</u>	

Connecticut Light & Power Company (CL&P)  
Expense Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Depreciation Expense</u>								
1	36,039,996		36,039,996	16.4518%	5,929,228	75.3465%	27,154,876	FF 1 page 336 ln. 7
2	1,677,926		1,677,926	16.4518%	276,049	75.3465%	1,264,259	FF1 page 336 ln. 10, footnote
3	<u>37,717,922</u>		<u>37,717,922</u>		<u>6,205,277</u>		<u>28,419,135</u>	
4	378,928		378,928	16.4518%	<u>62,340</u>	75.3465%	<u>285,509</u>	FF1 page 114, ln. 64, footnote
5	738,456		738,456	16.4518%	<u>121,489</u>	75.3465%	<u>556,401</u>	FF1 page 266 ln. 8, footnote - difference of PY-CY
<u>Property Taxes</u>								
6	16,598,288		16,598,288	16.4518%	2,730,717	75.3465%	12,506,229	FF1 page 262 ln. 25, footnote
7	-		-	16.4518%	-	75.3465%	-	
8	<u>16,598,288</u>		<u>16,598,288</u>		<u>2,730,717</u>		<u>12,506,229</u>	
<u>Transmission Operation and Maintenance</u>								
9	149,433,320		149,433,320	16.4518%	24,584,471	75.3465%	112,592,776	FF1 page 321 ln. 112
10	102,723,436		102,723,436	16.4518%	16,899,854	75.3465%	77,398,514	FF1 page 321 ln. 96
11	-		-	16.4518%	-	75.3465%	-	FF1 page 321 ln. 84
12	2,802,058		2,802,058	16.4518%	460,989	75.3465%	2,111,253	FF1 page 321 ln. 85
13	4,887,770		4,887,770	16.4518%	804,126	75.3465%	3,682,764	FF1 page 321 ln. 86
14	1,610,140		1,610,140	16.4518%	264,897	75.3465%	1,213,184	FF1 page 321 ln. 87
15	4,549,098		4,549,098	16.4518%	748,409	75.3465%	3,427,586	FF1 page 321 ln. 88
16	-		-		-		-	
17	<u>32,860,818</u>		<u>32,860,818</u>	16.4518%	<u>5,406,196</u>	75.3465%	<u>24,759,475</u>	
<u>Transmission Administrative and General</u>								
18	30,068,537		30,068,537	16.4518%	<u>4,946,816</u>	75.3465%	<u>22,655,590</u>	FF1 page 320 ln. 197, footnote
19	188,635		188,635	16.4518%	<u>31,034</u>	75.3465%	<u>142,130</u>	
	1,833							FF1 page 262 ln. 20i, footnotes
	137,676							FF1 page 262 ln. 4i, footnote
	39,810							FF1 page 262 ln. 9i, footnote
	9,032							FF1 page 262 ln. 15i, footnote
	8							FF1 page 262.1 ln. 13i, footnote
	-							FF1 page 262.1 ln. 17i, footnote
	-							FF1 page 262 & 263 footnote
	15							FF1 page 262 ln. 33i, footnote
	30							FF1 page 262 ln. 34i, footnote
	209							FF1 page 262.1 ln. 3i, footnote
	-							FF1 page 262 & 263 footnote
	22							FF1 page 262.1 ln. 9i, footnote
	<u>188,635</u>	To Line 19						

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

(a) All expenses functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5, Line 3

(c) Transmission related general property taxes are included in the Transmission Property tax number footnoted in the FF1.

**Public Service Company of New Hampshire (PSNH)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Pre 97**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 678,944,155	51.72%	5.56%	2.88%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 633,714,855	48.28%	11.64%	5.62%	5.62%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 1,312,659,010</b>	<b>100.00%</b>		<b>8.50%</b>	<b>5.62%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0850

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.0562 + (5.711) + 13,337}{1 - 0.35} \right)} \right) \times 35.00\%$$

= 0.0303200

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

= 
$$\left( \frac{0.0562 + (5.711) + 13,337}{1 - 0.085} \right) + 0.0303200 \times 8.5\%$$

= 0.0080475

(a)+(b)+(c) Cost of Capital Rate = 0.1233675

Pre-1997 PTF

INVESTMENT BASE	70,259,008	From Worksheet 1, line 13
x Cost of Capital Rate	0.1233675	
= Investment Return and Income Taxes	<u>\$ 8,667,678</u>	To Worksheet 1 Line 14

**Public Service Company of New Hampshire (PSNH)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Post 96**  
**for Rates billed June 1, 2009 - May 31, 2010**

	<u>12/31/2008</u> <u>CAPITALIZATION</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 678,944,155	51.72%	5.56%	2.88%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 633,714,855	48.28%	11.64%	5.62%	5.62%
TOTAL INVESTMENT RETURN	<u>\$ 1,312,659,010</u>	<u>100.00%</u>		<u>8.50%</u>	<u>5.62%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0850

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

$$= \left( \frac{0.0562 + \left( \frac{(12,951) + 30,244}{159,242,877} \right) / 0.35}{1 - 0.35} \right) \times 35.00\%$$
0.0303200

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

$$= \left( \frac{0.0562 + \left( \frac{(12,951) + 30,244}{159,242,877} \right) / 0.085 + 0.0303200}{1 - 0.085} \right) \times 8.5\%$$
0.0080475

(a)+(b)+(c) Cost of Capital Rate = 0.1233675

Post - 1996 PTF

INVESTMENT BASE	159,242,877	From Worksheet 1, line 13
x Cost of Capital Rate	0.1233675	
= Investment Return and Income Taxes	<u>\$ 19,645,396</u>	To Worksheet 1 Line 14



**Public Service Company of New Hampshire  
Investment Return and Income Taxes  
Post 2003  
Incremental Portion of ROE**

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 678,944,155	51.72%	#N/A		
PREFERRED STOCK	0	0.00%			
COMMON EQUITY	633,714,855	48.28%	1.00%	0.48%	0.48%
TOTAL INVESTMENT RETURN	\$ 1,312,659,010	100.00%		0.48%	0.48%

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0048

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

= 
$$\left( \frac{0.0048 + \left( \frac{0 + 0}{115,946,860} \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0025846

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

= 
$$\left( \frac{0.0048 + \left( \frac{0 + 0}{115,946,860} \right)}{1} \right) + \frac{0.0025846}{0.085} \times 0.085$$

= 0.0006860

(a)+(b)+(c) Cost of Capital Rate = 0.0080706

(Post-2003 PTF)

INVESTMENT BASE	\$ 115,946,860	From Worksheet 1 Line 4	
x Cost of Capital Rate	0.0080706		
= Investment Return and Income Taxes	<u>935,761</u>	To Worksheet 1a Line 5	PSNH - 2B - Post 03

**Public Service Company of New Hampshire (PSNH)**

Rate Base Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
	<u>Transmission Plant</u>							
1					93,530,251		212,097,291	
2	15,466,068		15,466,068	27.1890%	4,205,069	61.6561%	9,535,774	FF1 page 206-207 In. 99, footnote
3	<u>15,466,068</u>		<u>15,466,068</u>		<u>97,735,320</u>		<u>221,633,065</u>	
4	3,912,881		3,912,881	27.1890%	<u>1,063,873</u>	61.6561%	<u>2,412,530</u>	FF1 page 214 (py In. 29 & cy In.14)
	<u>Transmission Accumulated Depreciation</u>							
5	86,025,361		86,025,361	27.1890%	23,389,435	61.6561%	53,039,883	FF1 page 219 In. 25
6	3,904,458		3,904,458	27.1890%	1,061,583	61.6561%	2,407,337	FF1 page 219 In. 28, footnote
7	<u>89,929,819</u>		<u>89,929,819</u>		<u>24,451,018</u>		<u>55,447,220</u>	
	<u>Transmission Accumulated Deferred Taxes</u>							
8	(39,867,077)		(39,867,077)	27.1890%	(10,839,460)	61.6561%	(24,580,485)	FF1 page 274 In. 9 & 276 In. 19 footnote
9	1,118,686 (c)		1,118,686	27.1890%	304,160	61.6561%	689,738	(c)
10	<u>(38,748,391)</u>		<u>(38,748,391)</u>		<u>(10,535,300)</u>		<u>(23,890,747)</u>	
11	1,309,339		1,309,339	27.1890%	<u>355,996</u>	61.6561%	<u>807,287</u>	FF1 page 111 In. 81, footnote
	<u>Other Regulatory Assets</u>							
12	-		-	27.1890%	-	61.6561%	-	FF1 page 232
13	2,119,295		2,119,295	27.1890%	576,215	61.6561%	1,306,675	FF1 page 232 In. 10, footnote
14	(201,226)		(201,226)	27.1890%	(54,711)	61.6561%	(124,068)	FF1 page 278 In. 5, footnote
15	<u>1,918,069</u>		<u>1,918,069</u>		<u>521,504</u>		<u>1,182,607</u>	
16	10,108,981		10,108,981	27.1890%	<u>2,748,531</u>	61.6561%	<u>6,232,803</u>	FF1 page 110 In. 57, footnote
17	8,247,813		8,247,813	27.1890%	<u>2,242,498</u>	61.6561%	<u>5,085,280</u>	FF1 page 227 In. 8
	<u>Cash Working Capital</u>							
19					2,350,375		5,329,911	WP 4B, Line 17
20					1,979,229		4,488,269	WP 4B, Line 18
21					291,230		-	Worksheet 7
22					<u>4,620,834</u>		<u>9,818,180</u>	
23					0.125		0.125	x 45 / 360
24					<u>577,604</u>		<u>1,227,272</u>	

(a) All B/S items functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5 line 3

(c)

Account 190	3,378,717	FF1 page 234 In. 18, footnote
Less Reserve for Disputed Transactions	<u>2,260,031</u>	
Total Account 190	<u>1,118,686</u>	

**Public Service Company of New Hampshire (PSNH)**

Expense Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Depreciation Expense</u>								
1	5,948,574		5,948,574	27.1890%	1,617,358	61.6561%	3,667,659	FF 1 page 336 ln. 7
2	736,773		736,773	27.1890%	200,321	61.6561%	454,265	FF1 page 336 ln. 10, footnote
3	<u>6,685,347</u>		<u>6,685,347</u>		<u>1,817,679</u>		<u>4,121,924</u>	
4	143,608		143,608	27.1890%	<u>39,046</u>	61.6561%	<u>88,543</u>	FF1 page 114, ln. 64, footnote
5	21,006		21,006	27.1890%	<u>5,711</u>	61.6561%	<u>12,951</u>	FF1 page 266 ln. 8, footnote - difference of PY-CY
<u>Property Taxes *</u>								
6	5,426,106		5,426,106	27.1890%	1,475,304	61.6561%	3,345,525	FF1 page 262 ln. 24, footnote
7	0		0	27.1890%	0	61.6561%	0	
8	<u>5,426,106</u>		<u>5,426,106</u>		<u>1,475,304</u>		<u>3,345,525</u>	
<u>Transmission Operation and Maintenance</u>								
9	38,378,660		38,378,660	27.1890%	10,434,774	61.6561%	23,662,785	FF1 page 321 ln. 112
10	27,378,954		27,378,954	27.1890%	7,444,064	61.6561%	16,880,795	FF1 page 321 ln. 96
11	1,665		1,665	27.1890%	453	61.6561%	1,027	FF1 page 321 ln. 84
12	518,996		518,996	27.1890%	141,110	61.6561%	319,993	FF1 page 321 ln. 85
13	302,834		302,834	27.1890%	82,338	61.6561%	186,716	FF1 page 321 ln. 86
14	7,250		7,250	27.1890%	1,971	61.6561%	4,470	FF1 page 321 ln. 87
15	1,524,379		1,524,379	27.1890%	414,463	61.6561%	939,873	FF1 page 321 ln. 88
16	0		0	27.1890%	0	61.6561%	0	
17	<u>8,644,582</u>		<u>8,644,582</u>		<u>2,350,375</u>		<u>5,329,911</u>	
<u>Transmission Administrative and General</u>								
18	7,279,521		7,279,521	27.1890%	<u>1,979,229</u>	61.6561%	<u>4,488,269</u>	FF1 page 320 ln. 197, footnote
19	62,598		<u>62,598</u>	27.1890%	<u>17,020</u>	61.6561%	<u>38,595</u>	
	Federal Unemployment		710					FF1 page 262 ln. 2i, footnote
	FICA		48,359					FF1 page 262 ln. 4i, footnote
	Medicare		13,124					FF1 page 262 ln. 7i, footnote
	CT Unemployment		283					FF1 page 262.1 ln. 7i, footnote
	DC Unemployment		2					FF1 page 262 ln. 28i, footnote
	FL Unemployment		0					FF1 page 262.1 ln. 27i, footnote
	GA Unemployment		0					FF1 page 262 & 263 footnote
	MA Unemployment		4					FF1 page 262.1 ln. 15i, footnote
	MA Universal Health		4					FF1 page 262.1 ln. 16i, footnote
	NH Unemployment		106					FF1 page 262 ln. 15i, footnote
	NJ Unemployment		0					FF1 page 262 & 263 footnote
	NY Unemployment		6					FF1 page 262.1 ln. 22i, footnote
	<u>Total</u>		<u>62,598</u>	To Line 19				

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

(a) All expenses functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5, Line 3

(c) Transmission related general property taxes are included in the Transmission Property tax number footnoted in the FF1.

**Western Massachusetts Electric Company (WMECO)**  
**Investment Return and Income Taxes**  
**Pre 97**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 246,556,963	50.87%	5.81%	2.96%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 238,149,803	49.13%	11.64%	5.72%	5.72%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 484,706,766</b>	<b>100.00%</b>		<b>8.68%</b>	<b>5.72%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0868

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.0572 + (24,311) + 7,110}{1 - 0.35} \right) / 42,858,251} \right) \times 35.00\%$$

= 0.0305839

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

= 
$$\left( \frac{0.0572 + (24,311) + 7,110}{1 - 0.065} + 42,858,251 \times 0.0305839 \right) \times 0.065$$

= 0.0060747

(a)+(b)+(c) Cost of Capital Rate = 0.1234586

Pre-1997 PTF

INVESTMENT BASE	42,858,251	From Worksheet 1, line 13
x Cost of Capital Rate	0.1234586	
= Investment Return and Income Taxes	<u>\$ 5,291,220</u>	To Worksheet 1 Line 14

**Western Massachusetts Electric Company (WMECO)**  
**Investment Return and Income Taxes**  
**Post 96**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 246,556,963	50.87%	5.81%	2.96%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 238,149,803	49.13%	11.64%	5.72%	5.72%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 484,706,766</b>	<b>100.00%</b>		<b>8.68%</b>	<b>5.72%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0868

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

= 
$$\left( \frac{0.0572 + \left( \frac{(24,081) + 7,042}{42,404,207} \right) \times 35.00\%}{1 - 0.35} \right)$$

= 0.0305836

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

= 
$$\left( \frac{0.0572 + \left( \frac{(24,081) + 7,042}{42,404,207} \right) + 0.0305836}{1 - 0.065} \right) \times 0.065$$

= 0.0060747

(a)+(b)+(c) Cost of Capital Rate = 0.1234583

Post - 1996 PTF

INVESTMENT BASE	42,404,207	From Worksheet 1, line 13
x Cost of Capital Rate	0.1234583	
= Investment Return and Income Taxes	<u>\$ 5,235,151</u>	To Worksheet 1 Line 14

**Western Massachusetts Electric Company**  
**Investment Return and Income Taxes**  
**Post 2003**  
**Incremental Portion of ROE**

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 246,556,963	50.87%	#N/A		
PREFERRED STOCK	0	0.00%			
COMMON EQUITY	<u>238,149,803</u>	<u>49.13%</u>	1.00%	<u>0.49%</u>	<u>0.49%</u>
TOTAL INVESTMENT RETURN	<u>\$ 484,706,766</u>	<u>100.00%</u>		<u>0.49%</u>	<u>0.49%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0049

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \left( \frac{\text{PTF Inv. Tax Credit}}{1} + \frac{\text{Eq. AFUDC of Deprec. Exp.}}{10,226,128} \right) / \text{PTF Inv. Base} \right)}{1} \right) \times \frac{\text{Federal Income Tax Rate}}{\text{Federal Income Tax Rate}}$$

= 
$$\left( \frac{0.0049 + \left( \left( \frac{0}{1} + \frac{0}{10,226,128} \right) / 10,226,128 \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0026385

(c) State Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \left( \frac{\text{PTF Inv. Tax Credit}}{1} + \frac{\text{Eq. AFUDC of Deprec. Exp.}}{10,226,128} \right) / \text{PTF Inv. Base} \right)}{1} \right) + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}} \times \text{State Income Tax Rate}$$

= 
$$\left( \frac{0.0049 + \left( \left( \frac{0}{1} + \frac{0}{10,226,128} \right) / 10,226,128 \right)}{1} \right) + \frac{0.0026385}{0.065} \times 0.065$$

= 0.0005241

(a)+(b)+(c) Cost of Capital Rate = 0.0080626

(Post-2003 PTF)

INVESTMENT BASE	\$ 10,226,128	From Worksheet 1 Line 4
x Cost of Capital Rate	0.0080626	
= Investment Return and Income Taxes	<u>82,449</u>	To Worksheet 1a Line 5

**Western Massachusetts Electric Company**  
**Rate Base Items**  
**Calendar Year 2008**

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Transmission Plant</u>								
1					66,478,298		65,847,158	
2	4,631,074		4,631,074	44.7830%	2,073,934	44.3579%	2,054,247	FF1 page 206-207 In. 99, footnote
3	<u>4,631,074</u>		<u>4,631,074</u>		<u>68,552,232</u>		<u>67,901,405</u>	
4	1,037,980		1,037,980	44.7830%	464,839	44.3579%	460,426	FF1 page 214 In. 34
<u>Transmission Accumulated Depreciation</u>								
5	50,575,855		50,575,855	44.7830%	22,649,385	44.3579%	22,434,387	FF1 page 219 In. 25
6	1,068,356		1,068,356	44.7830%	478,442	44.3579%	473,900	FF1 page 219 In. 28, footnote
7	<u>51,644,211</u>		<u>51,644,211</u>		<u>23,127,827</u>		<u>22,908,287</u>	
<u>Transmission Accumulated Deferred Taxes</u>								
8	(21,501,905)		(21,501,905)	44.7830%	(9,629,198)	44.3579%	(9,537,794)	FF1 page 274 In. 9 & 276 In. 19 footnote
9	233,578 (c)		233,578	44.7830%	104,603	44.3579%	103,610 (c)	
10	<u>(21,268,327)</u>		<u>(21,268,327)</u>		<u>(9,524,595)</u>		<u>(9,434,184)</u>	
11	85,125		85,125	44.7830%	38,122	44.3579%	37,760	FF1 page 111 In. 81, footnote
<u>Other Regulatory Assets</u>								
12	0		0	44.7830%	0	44.3579%	0	FF1 page 232
13	9,160,701		9,160,701	44.7830%	4,102,437	44.3579%	4,063,495	FF1 page 232 In. 10, footnote
14	(233,577)		(233,577)	44.7830%	(104,603)	44.3579%	(103,610)	FF1 page 278 In. 5, footnote
15	<u>8,927,124</u>		<u>8,927,124</u>		<u>3,997,834</u>		<u>3,959,885</u>	
16	3,485,302		3,485,302	44.7830%	1,560,823	44.3579%	1,546,007	FF1 page 110 In. 57, footnote
17	794,072		794,072	44.7830%	355,609	44.3579%	352,234	FF1 page 227 In. 8
<u>Cash Working Capital</u>								
19					2,091,714		2,071,860	Wp 4C, Line 17
20					1,857,461		1,839,829	Wp 4C, Line 18
21					380,538			Worksheet 7
22					4,329,713		3,911,689	
23					0.125		0.125	x 45 / 360
24					<u>541,214</u>		<u>488,961</u>	

(a) All B/S items functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)  
(b) Worksheet 5 line 3

(c) Account 190 1,609,875 FF1 page 234 In. 18, footnote  
Less Reserve for Disputed Transactions 1,376,297  
Total Account 190 233,578





**Holyoke Water Power Company (HWP)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Pre 97**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ -	0.00%	0.00%	0.00%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 8,438,823	100.00%	11.64%	11.64%	11.64%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 8,438,823</b>	<b>100.00%</b>		<b>11.64%</b>	<b>11.64%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.1164

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.1164 + \left( \frac{0 + 0}{1 - 0.35} \right) / 1.563} \right) \times 35.00\%} \right)$$

= 0.0626769

(c) State Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{State Income Tax Rate}) + \text{Federal Income Tax}}{0.095} \right) \times \text{State Income Tax Rate}$$

= 
$$\left( \frac{0.1164 + \left( \frac{0 + 0}{1 - 0.095} \right) / 1.563 + 0.0626769}{0.095} \right) \times 0.095$$

= 0.0187981

(a)+(b)+(c) Cost of Capital Rate = 0.1978750

Pre-1997 PTF

INVESTMENT BASE 1,563 From Worksheet 1, line 13

x Cost of Capital Rate 0.1978750

= Investment Return and Income Taxes \$ 309 To Worksheet 1 Line 14

**Holyoke Water Power Company (HWP)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Post 96**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ -	0.00%	0.00%	0.00%	
PREFERRED STOCK	\$ -	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	\$ 8,438,823	100.00%	11.64%	11.64%	11.64%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 8,438,823</b>	<b>100.00%</b>		<b>11.64%</b>	<b>11.64%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.1164

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.1164}{1} + \frac{- + -}{- 0.35} \right)} \right) \times 35.00\%$$

= 0.000000

(c) State Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{State Income Tax Rate}) + \text{Federal Income Tax}}{\left( \frac{0.1164}{1} + \frac{0 + 0}{- 0.095} \right)} \right) \times 0.095$$

= 0.000000

(a)+(b)+(c) Cost of Capital Rate = 0.000000

Post 1996

INVESTMENT BASE 0 From Worksheet 1, line 13

x Cost of Capital Rate 0.000000

= Investment Return and Income Taxes \$ - To Worksheet 1 Line 14

**Holyoke Water Power Company (HWP)**  
Rate Base Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Transmission Plant</u>								
1					0		0	
2	-		-	0.0000%	0	0.0000%	0	FF1 page 206-207 In. 99, footnote
3	-		-		0		0	
<hr/>								
4	-		-	0.0000%	0	0.0000%	0	FF1 page 214 (py In. 29 & cy In.14)
<u>Transmission Accumulated Depreciation</u>								
5	-		-	0.0000%	0	0.0000%	0	FF1 page 219 In. 25
6	-		-	0.0000%	0	0.0000%	0	FF1 page 219 In. 28, footnote
7	-		-		0		0	
<hr/>								
<u>Transmission Accumulated Deferred Taxes</u>								
8	-		-	0.0000%	0	0.0000%	0	FF1 page 274 In. 9 & 276 In. 19 footnote
9	-		-	0.0000%	0	0.0000%	0	
10	-		-		0		0	
<hr/>								
11	-	0%	-	0.0000%	0	0.0000%	0	FF1 page 111 In. 81, footnote
<u>Other Regulatory Assets</u>								
12	-		-					FF1 page 232
13	-		-					FF1 page 232 In. 10, footnote
14	-		-	0.0000%	-	0.0000%	0	FF1 page 278 In. 5, footnote
15	-		-	0.0000%	0	0.0000%	0	
<hr/>								
16	-		-	0.0000%	0	0.0000%	0	FF1 page 110 In. 57, footnote
17	-		-	0.0000%	0	0.0000%	0	FF1 page 227 In. 8
<hr/>								
<u>Cash Working Capital</u>								
19					0		0	Wp 4D line 17
20					0		0	Wp 4D line 18
21					12,506		0	
22					12,506		0	
23					0.125		0.125 x 45 / 360	
24					1,563		0	

(a) All B/S items functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5 line 3

### Holyoke Water Power Company (HWP)

Expense Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor	(7) = (3)*(6) Post-96 PTF Allocated	
	<u>Depreciation Expense</u>							
1	4,549		4,549	0.0000%	-	0.0000%	-	FF 1 page 336 ln. 7
2	-		-	0.0000%	-	0.0000%	-	FF1 page 336 ln. 10, footnote
3	<u>4,549</u>		<u>4,549</u>		<u>-</u>		<u>-</u>	
4	-		-	0.0000%	-	0.0000%	-	FF1 page 114, ln. 64, footnote
5	-		-	0.0000%	-	0.0000%	-	FF1 page 266 ln. 8, footnote - difference of PY-C
	<u>Property Taxes *</u>							
6	16,869		16,869	0.0000%	-	0.0000%	-	FF1 page 262 ln. 20i, footnote
7	-		-	0.0000%	-	0.0000%	-	
8	<u>16,869</u>		<u>16,869</u>		<u>-</u>		<u>-</u>	
	<u>Transmission Operation and Maintenance</u>							
9	75,034		75,034	0.0000%	-	0.0000%	-	FF1 page 321 ln. 112
10	70,025		70,025	0.0000%	-	0.0000%	-	FF1 page 321 ln. 96
11	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 84
12	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 85
13	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 86
14	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 87
15	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 88
16	-		-		-		-	
17	<u>5,009</u>		<u>5,009</u>	0.0000%	-	0.0000%	-	
	<u>Transmission Administrative and General</u>							
18	(120,577)		(120,577)	0.0000%	-	0.0000%	-	FF1 page 320 ln. 197, footnote
19	-		-	0.0000%	-	0.0000%	-	
								FF1 page 262 ln. 20i, footnotes
								FF1 page 262 ln. 4i, footnote
								FF1 page 262 ln. 9i, footnote
								FF1 page 262 ln. 15i, footnote
								FF1 page 262.1 ln. 13i, footnote
								FF1 page 262.1 ln. 17i, footnote
								FF1 page 262 & 263 footnote
								FF1 page 262 ln. 33i, footnote
								FF1 page 262 ln. 34i, footnote
								FF1 page 262.1 ln. 3i, footnote
								FF1 page 262 & 263 footnote
								FF1 page 262.1 ln. 9i, footnote
	<u>-</u>	To Line 19						

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

HWP - 4D

(a) All expenses functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5, Line 3

(c) Transmission related general property taxes are included in the Transmission Property tax number footnoted in the FF1.

**Holyoke Power & Electric Company (HP&E)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Pre 97**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	0	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	484,156	100.00%	11.64%	11.64%	11.64%
TOTAL INVESTMENT RETURN	484,156	100.00%		11.64%	11.64%

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.1164

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.1164 + (0 + 0)}{1 - 0.35} \right)} \right) \times 0.35$$

= 0.0000000

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

= 
$$\left( \frac{0.1164 + \left( \frac{0 + 0}{1 - 0.065} \right) + 0.0000000}{1 - 0.065} \right) \times 0.065$$

= 0.0000000

(a)+(b)+(c) Cost of Capital Rate = 0.0000000

Pre-1997 PTF

INVESTMENT BASE	\$ 0	From Worksheet 1, line 13
x Cost of Capital Rate	0.0000000	
= Investment Return and Income Taxes	<u>0</u>	To Worksheet 1 Line 14

**Holyoke Power & Electric Company (HP&E)**  
**Investment Return and Income Taxes**  
**for costs in 2008**  
**Post 96**  
**for Rates billed June 1, 2009 - May 31, 2010**

	12/31/2008 CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ -	0.00%	0.00%	0.00%	
PREFERRED STOCK	\$ -	0.00%	-	0.00%	0.00%
COMMON EQUITY	\$ 484,156	100.00%	11.64%	11.64%	11.64%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 484,156</b>	<b>100.00%</b>		<b>11.64%</b>	<b>11.64%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.1164

(b) Federal Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{Federal Income Tax Rate})}{\left( \frac{0.1164}{1} + \frac{- + -}{- 0.35} \right)} \right) \times 35.00\%$$

= 0.0000000

(c) State Income Tax = 
$$\left( \frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec. Exp.}}{\text{PTF Inv. Base}} \right) / (1 - \text{State Income Tax Rate}) + \text{Federal Income Tax}}{1 - 0.065} \right) \times 0.065$$

= 0.0000000

(a)+(b)+(c) Cost of Capital Rate = 0.0000000

Post 1996 PTF

INVESTMENT BASE 0 From Worksheet 1, line 13

x Cost of Capital Rate 0.0000000

= Investment Return and Income Taxes \$ - To Worksheet 1 Line 14

Holyoke Power & Electric Company (HP&E)

Rate Base Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Transmission Plant</u>								
1			-		-		0	
2	-		-	0.0000%	-	0.0000%	0	FF1 page 206-207 ln. 99, footnote
3			-		-		0	
4	-		-	0.0000%	-	0.0000%	0	FF1 page 214 (py ln. 29 & cy ln.14)
<u>Transmission Accumulated Depreciation</u>								
5	-		-	0.0000%	-	0.0000%	0	FF1 page 219 ln. 25
6	-		-	0.0000%	-	0.0000%	0	FF1 page 219 ln. 28, footnote
7			-		-		0	
<u>Transmission Accumulated Deferred Taxes</u>								
8	(8,227)		(8,227)	0.0000%	-	0.0000%	0	FF1 page 274 ln. 9 & 276 ln. 19 footnote
9	-		-	0.0000%	-	0.0000%	0	
10	(8,227)		(8,227)		-		0	
11	-		-	0.0000%	-	0.0000%	0	FF1 page 111 ln. 81, footnote
<u>Other Regulatory Assets</u>								
12	-		-	0.0000%	-			FF1 page 232
13	-		-	0.0000%	-			FF1 page 232 ln. 10, footnote
14	-		-	0.0000%	-	0.0000%	0	FF1 page 278 ln. 5, footnote
15	-		-		-			
16	-		-	0.0000%	-	0.0000%	0	FF1 page 110 ln. 57, footnote
17	-		-	0.0000%	-	0.0000%	0	FF1 page 227 ln. 8
<u>Cash Working Capital</u>								
19					-		0	Wp 4E line 17
20					-		0	Wp 4E line 18
21					-		0	
22					-		0	
23					0.125		0.125	x 45 / 360
24					-		0	

(a) All B/S items functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)  
(b) Worksheet 5 line 3

Holyoke Power & Electric Company (HP&E)

Expense Items  
Calendar Year 2008

Line No.	(1) Total	(2) Wage/Plant Allocation Factors (a)	(3) = (1)*(2) Transmission Allocated	PRE-97 PTF		POST-96 PTF		Source
				(4) PTF Allocation Factor (b)	(5) = (3)*(4) Pre-97 PTF Allocated	(6) PTF Allocation Factor (b)	(7) = (3)*(6) Post-96 PTF Allocated	
<u>Depreciation Expense</u>								
1	30,849		30,849	0.0000%	-	0.0000%	-	FF 1 page 336 ln. 7
2	-		-	0.0000%	-	0.0000%	-	FF1 page 336 ln. 10, footnote
3	<u>30,849</u>		<u>30,849</u>		<u>-</u>		<u>-</u>	
4	-		-	0.0000%	-	0.0000%	-	FF1 page 114, ln. 64, footnote
5	-		-	0.0000%	-	0.0000%	-	FF1 page 266 ln. 8, footnote - difference of PY-CY
<u>Property Taxes *</u>								
6	42,210		42,210	0.0000%	-	0.0000%	-	FF1 page 262 ln. 17, footnote
7	-		-	0.0000%	-	0.0000%	-	
8	<u>42,210</u>		<u>42,210</u>		<u>-</u>		<u>-</u>	
<u>Transmission Operation and Maintenance</u>								
9	1,229		1,229	0.0000%	-	0.0000%	-	FF1 page 321 ln. 112
10	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 96
11	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 84
12	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 85
13	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 86
14	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 87
15	-		-	0.0000%	-	0.0000%	-	FF1 page 321 ln. 88
16	-		-		-		-	
17	<u>1,229</u>		<u>1,229</u>	0.0000%	-	0.0000%	-	
<u>Transmission Administrative and General</u>								
18	<u>7,251</u>		<u>7,251</u>	0.0000%	-	0.0000%	-	
19	-		-	0.0000%	-	0.0000%	-	
<u>Payroll Tax Expense</u>								
	-		-					FF1 page 262 ln. 20i, footnotes
	-		-					FF1 page 262 ln. 4i, footnote
	-		-					FF1 page 262 ln. 9i, footnote
	-		-					FF1 page 262 ln. 15i, footnote
	-		-					FF1 page 262.1 ln. 13i, footnote
	-		-					FF1 page 262.1 ln. 17i, footnote
	-		-					FF1 page 262 & 263 footnote
	-		-					FF1 page 262 ln. 33i, footnote
	-		-					FF1 page 262 ln. 34i, footnote
	-		-					FF1 page 262.1 ln. 3i, footnote
	-		-					FF1 page 262 & 263 footnote
	-		-					FF1 page 262.1 ln. 9i, footnote
	<u>-</u>	To Line 19						

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

(a) All expenses functionalized per FERC Form 1; therefore, no need to use Wage/Plant Allocation Factor (column 2)

(b) Worksheet 5, Line 3

(c) Transmission related general property taxes are included in the Transmission Property tax number footnoted in the FF1.



**Northeast Utilities System Companies**  
**Allocation Factors**  
**Calendar Year 2008**  
**PRE-1997**

Line No.		<u>CL&amp;P</u>	<u>PSNH</u>	<u>WMECO</u>	<u>HWP</u>	<u>HP&amp;E</u>	<u>TOTAL</u>	<u>Source</u>
<b><u>PTF Transmission Plant Allocation Factor</u></b>								
1	PTF Transmission Investment	393,474,986	93,530,251	66,478,298	0	0	553,483,535	
2	Total Transmission Investment	<u>2,391,681,976</u>	<u>344,000,266</u>	<u>148,445,303</u>	<u>0</u>	<u>0</u>	<u>2,884,127,545</u>	FF1 206-207 In 58
3	Percent Allocation (Line 1 / Line 2)	<u>16.4518%</u>	<u>27.1890%</u>	<u>44.7830%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>19.1907%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>								
4	Direct Transmission Wages and Salaries	5,708,217	1,976,808	1,052,412	-	-	8,737,437	FF1 354 In 21
5	Affiliated Company Transmission Wages and Salaries	<u>12,261,639</u>	<u>1,262,364</u>	<u>606,375</u>	<u>-</u>	<u>-</u>	<u>14,130,378</u>	Worksheet 6
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	<u>17,969,856</u>	<u>3,239,172</u>	<u>1,658,787</u>	<u>-</u>	<u>-</u>	<u>22,867,815</u>	
7	Total Wages and Salaries	98,752,039	73,647,823	20,601,092	-	-	193,000,954	FF1 pg 354 In 28
8	Administrative and General Wages and Salaries	11,537,111	10,123,934	2,382,378	-	-	24,043,423	FF1 pg 354 In 27
9	Affiliated Company Wages and Salaries less A&G	<u>76,155,283</u>	<u>21,718,821</u>	<u>11,331,863</u>	<u>-</u>	<u>-</u>	<u>109,205,967</u>	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	<u>163,370,211</u>	<u>85,242,710</u>	<u>29,550,577</u>	<u>-</u>	<u>-</u>	<u>278,163,498</u>	
11	Percent Allocation (Line 6 / Line 10)	<u>10.9995%</u>	<u>3.7999%</u>	<u>5.6134%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>8.2210%</u>	
<b><u>Plant Allocation Factor</u></b>								
12	Total Transmission Investment (Line 2)	2,391,681,976	344,000,266	148,445,303	0	0	2,884,127,545	Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	<u>23,879,937</u>	<u>15,466,068</u>	<u>4,631,074</u>	<u>0</u>	<u>0</u>	<u>43,977,079</u>	WP 3A, 3B, 3C
14	= Revised Numerator (Line 12 + Line 13)	<u>2,415,561,913</u>	<u>359,466,334</u>	<u>153,076,377</u>	<u>0</u>	<u>0</u>	<u>2,928,104,624</u>	
15	Total Plant in Service	6,189,662,150	2,225,469,883	777,782,290	0	0	9,192,914,323	FF1 206-207 In 100
16	Percent Allocation (Line 14 / Line 15)	<u>39.0257%</u>	<u>16.1524%</u>	<u>19.6811%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>31.8518%</u>	

**Northeast Utilities System Companies**  
**Allocation Factors**  
**Calendar Year 2008**  
**POST - 1996**

Line No.		CL&P	PSNH	WMECO	HWP	HP&E	TOTAL	Source
<b><u>PTF Transmission Plant Allocation Factor</u></b>								
1	PTF Transmission Investment	1,802,047,582	212,097,291	65,847,158	0	0	2,079,992,031	
2	Total Transmission Investment	<u>2,391,681,976</u>	<u>344,000,266</u>	<u>148,445,303</u>	<u>0</u>	<u>0</u>	<u>2,884,127,545</u>	FF1 206-207 In 58
3	Percent Allocation (Line 1/Line 2)	<u>75.3465%</u>	<u>61.6561%</u>	<u>44.3579%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>72.1186%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>								
4	Direct Transmission Wages and Salaries	5,708,217	1,976,808	1,052,412	-	-	8,737,437	Worksheet 5
5	Affiliated Company Transmission Wages and Salaries	<u>12,261,639</u>	<u>1,262,364</u>	<u>606,375</u>	-	-	<u>14,130,378</u>	Worksheet 6
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	17,969,856	3,239,172	1,658,787	-	-	22,867,815	
7	Total Wages and Salaries	98,752,039	73,647,823	20,601,092	-	-	193,000,954	Worksheet 5
8	Administrative and General Wages and Salaries	11,537,111	10,123,934	2,382,378	-	-	24,043,423	Worksheet 5
9	Affiliated Company Wages and Salaries less A&G	<u>76,155,283</u>	<u>21,718,821</u>	<u>11,331,863</u>	-	-	<u>109,205,967</u>	Worksheet 6
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	163,370,211	85,242,710	29,550,577	0	-	278,163,498	
11	Percent Allocation (Line 6/Line 10)	<u>10.9995%</u>	<u>3.7999%</u>	<u>5.6134%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>8.2210%</u>	
<b><u>Plant Allocation Factor</u></b>								
12	Total Transmission Investment (line 2)	2,391,681,976	344,000,266	148,445,303	-	-	2,884,127,545	Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	<u>23,879,937</u>	<u>15,466,068</u>	<u>4,631,074</u>	-	-	<u>43,977,079</u>	WP 3A,3B,3C,3D,3E
14	= Revised Numerator (Line 12 + Line 13)	2,415,561,913	359,466,334	153,076,377	-	-	2,928,104,624	
15	Total Plant in Service	6,189,662,150	2,225,469,883	777,782,290	-	-	9,192,914,323	Worksheet 5
16	Percent Allocation (Line 14 / Line 15)	<u>39.0257%</u>	<u>16.1524%</u>	<u>19.6811%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>31.8518%</u>	

Northeast Utilities System Companies  
 Affiliated Company Wages and Salaries  
 PRE and POST

Line		<u>CL&amp;P</u>	<u>PSNH</u>	<u>WMECO</u>
"Affiliated" Transmission Wages and Salaries				
#560 - 573				
1	560	3,746,663	553,514	323,423
2	561	5,035,185	72,340	(58)
3	562	133,891	47,378	7,841
4	563	777	584	0
5	564	772	0	0
6	565	0	0	0
7	566	0	0	0
8	567	895	0	0
9	568	1,551,552	295,198	154,187
10	569	689,560	141,954	77,319
11	570	775,539	143,133	35,797
12	571	170,688	3,717	2,168
13	572	12,937	0	0
14	573	143,180	4,546	5,698
15 = 1 thru 14	Total Transmission	<u>12,261,639</u>	<u>1,262,364</u>	<u>606,375</u>
16 = Total "Affiliated" Wages and Salaries		<u>84,057,162</u>	<u>23,416,653</u>	<u>12,531,108</u>
Less "Affiliated" Administrative and General Salaries				
#920 - 935				
17	920	7,571,810	1,621,576	1,113,651
18	921	14,581	3,361	1,949
19	923	4,306	1,173	169
20	924	0	0	0
21	925	27,419	2,692	815
22	926	0	0	0
23	927	0	0	0
24	928	249,087	63,993	75,252
25	929	0	0	0
26	930	11,981	1,998	829
27	931	0	0	0
28	935	22,695	3,039	6,580
29 = 17 thru 28		<u>7,901,879</u>	<u>1,697,832</u>	<u>1,199,245</u>
30 = 16 less 29 Total "Affiliated" less A&G		<u>76,155,283</u>	<u>21,718,821</u>	<u>11,331,863</u>

**Northeast Utilities Systems Companies**  
**Transmission Support Revenues and Expenses**  
**Calendar Year 2008**  
**Pre 97**

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.

Participant	PTF Supporting Facilities	FERC Form 1	CL&P		PSNH		WMECO		HWP		TOTAL	
			Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
NSTAR	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											-
	<b>HQ Phase II - AC in MA</b>	FF1 page 332 In. 7 (NSTAR)		83,746		44,483		17,021		559		145,809
	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	<b>345 kV Buxton-South Gorham 386 line</b>	FF1 page 332		-		7,103		-		-		7,103
	<b>115 kV Wyman 164-167 lines</b>			-		11,471		-		-		11,471
	<b>115 kV Maine Yankee transmission</b>	FF1 page 332 In 13		-		60,729		-		-		60,729
EUA	345 kV Carver - Walpole 331 line											-
	345 kV Medway - Bridgewater 344 Line											-
	Northern Rhode Island transmission											-
NEP	<b>Chester SVC</b>	FF1 page 332 In. 13		662,503		351,899		134,651		4,423		1,153,476
	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											-
	<b>Granite Ridge</b>	FF1 page 332.2 In 6		0		72		-		-		72
	<b>Moore 115 kV Substation</b>	FF1 page 332		-		13,319		-		-		13,319
	<b>HQ Phase II - AC in MA</b>	FF1 page 332 In. 6 (NEP)		1,126,044		598,115		228,866		7,524		1,960,549
	345 kV Golden Hills-Mystic 349 line											-
<b>345 kV NH/MA border-Tewksbury 394 line</b>	FF1 page 332		-		0		-		-		-	
115 kV Read - Washington V148 line											-	
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>	FF1 page 330		-		795,961		-		-		795,961
	<b>Fairmont 115 kV Substation</b>	FF1 page 330		-		-		-		-		-
	<b>345 kV Millstone-Manchester 310 line</b>	FF1 page 330.1 In. 12		1,201,228		-		-		-		1,201,228
	<b>UI Substations</b>	FF1 page 330		-		-		-		-		-
	<b>Black Pond</b>	FF1 page 330.1 In 13		223,468		-		-		-		223,468
Total =			1,424,696	1,872,293	795,961	1,087,191	0	380,538	0	12,506	2,220,657	3,352,528

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

	<u>447,597</u>	<u>291,230</u>	<u>380,538</u>	<u>12,506</u>
--	----------------	----------------	----------------	---------------

Connecticut Light and Power Company					
2008 PTF Activity					
	Beginning				Ending
	Balance			Adjustments/	Balance
Plant Account	1-1-08	Additions	Retirements	Transfers	12-31-08
350	43,986,192.66	6,135,804.73	(7,879.53)	17,424,724.82	67,538,842.68
352	18,510,656.24	6,841,789.31	(54,341.44)	591,429.82	25,889,533.93
353	396,473,179.53	276,239,495.50	(10,097,872.51)	9,221,829.55	671,836,632.07
354	26,862,897.27	280,262.52	(161,681.14)	503,834.95	27,485,313.60
355	148,940,246.13	103,354,654.87	(3,017,247.33)	346,333.19	249,623,986.86
356	221,018,171.50	112,576,630.32	(1,957,697.40)	1,008,994.68	332,646,099.10
357	39,076,063.25	408,018,048.09			447,094,111.34
358	84,472,092.89	247,086,072.90			331,558,165.79
359	11,026,696.17	2,486,627.44		71,202.45	13,584,526.06
361	6,462,629.44	116,489.64	(89,921.32)	514,907.59	7,004,105.35
362	27,094,340.13	(7,716,367.28)	(70,174.60)	1,953,453.07	21,261,251.32
Grand Total	1,023,923,165.21	1,155,419,508.04	(15,456,815.27)	31,636,710.12	2,195,522,568.10

Public Service Company of New Hampshire  
2008 PTF Activity

	Beginning				Ending
	Balance			Adjustments/	Balance
Plant Account	1-1-08	Additions	Retirements	Transfers	12-31-08
350	14,281,035.48	837.09		291,265.08	14,573,137.65
352	4,183,858.73	(4,494.45)	(12,772.92)	51,318.88	4,217,910.24
353	89,885,728.60	66,813,880.31	(1,844,468.04)	338,877.36	155,194,018.23
354	9,566,994.82	71,784.25	(36,640.80)	55,390.42	9,657,528.69
355	69,072,547.16	2,652,943.11	(1,202,447.66)		70,523,042.61
356	30,442,322.18	12,512,258.73	(510,249.97)		42,444,330.94
357	0.00				0.00
358	0.00				0.00
359	664,195.15			4,561.36	668,756.51
361	3,199,188.98	253,077.88	(130.32)	409,331.01	3,861,467.55
362	7,524,836.12	(3,491,255.67)	(89,209.22)	542,978.17	4,487,349.40
Grand Total	228,820,707.22	78,809,031.25	(3,695,918.93)	1,693,722.28	305,627,541.82

Western Massachusetts Electric Company					
2008 PTF Activity					
	Beginning				Ending
	Balance			Adjustments/	Balance
<u>Plant Account</u>	<u>1-1-08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12-31-08</u>
350	9,290,742.48			227,470.73	9,518,213.21
352	1,249,314.27	101,136.06		251,338.92	1,601,789.25
353	52,186,271.46	11,059,907.88	(516,664.36)	4,625,553.75	67,355,068.73
354	1,002,531.65			147,239.94	1,149,771.59
355	16,071,685.62	3,858,898.75	660.70	1,992,697.11	21,923,942.18
356	22,136,431.12	143,341.93	(5,265.12)	457,113.52	22,731,621.45
357	31,742.27				31,742.27
358	1,197,865.05				1,197,865.05
359	120,562.75	131.94			120,694.69
361	1,862,301.19	4,754.53	(16,112.11)	100,624.87	1,951,568.48
362	5,781,621.27	(1,343,688.60)	(326,762.00)	632,008.73	4,743,179.40
Grand Total	110,931,069.13	13,824,482.49	(864,142.89)	8,434,047.57	132,325,456.30

Holyoke Water Power Company					
2008 PTF Activity					
	Beginning				Ending
	Balance			Adjustments/	Balance
<u>Plant Account</u>	<u>1-1-08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12-31-08</u>
350	0.00				0.00
352	0.00				0.00
353	1,204,703.00	1,149,195.11	(283,852.10)	(2,070,046.01)	0.00
354	0.00				0.00
355	0.00				0.00
356	0.00				0.00
357	0.00				0.00
358	0.00				0.00
359	0.00				0.00
Grand Total	1,204,703.00	1,149,195.11	(283,852.10)	(2,070,046.01)	0.00



Holyoke Power and Electric Company					
2008 PTF Activity					
	Beginning				Ending
	Balance			Adjustments/	Balance
<u>Plant Account</u>	<u>1-1-08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12-31-08</u>
350	212,245.66			(212,245.66)	0.00
352	0.00				0.00
353	259,828.47	127,312.81	(2,759.76)	(384,381.52)	0.00
354	147,239.94			(147,239.94)	0.00
355	351,637.61	1,644,689.80	(3,630.30)	(1,992,697.11)	0.00
356	391,691.87	70,333.96	(4,912.31)	(457,113.52)	0.00
357	0.00				0.00
358	0.00				0.00
359	0.00				0.00
<b>Grand Total</b>	<b>1,362,643.55</b>	<b>1,842,336.57</b>	<b>(11,302.37)</b>	<b>(3,193,677.75)</b>	<b>0.00</b>

Connecticut Light and Power Company  
Substations and Lines  
PTF Investment as of 12/31/08 (101 + 106)

	<u>350</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>361</u>	<u>362</u>	<u>Grand Total</u>
1974 + PRIOR	20,954,586.27	1,714,811.10	35,112,828.75	16,295,232.16	30,943,987.95	30,995,458.70	817,910.81	5,095,202.95	0.00	2,447,298.69	11,202,931.05	155,580,248.43
1975	2,040,718.77	78,159.04	1,440,172.39	130,214.31	1,610,990.27	713,070.55	0.00	0.00	0.00	47,256.07	436,153.31	6,496,734.70
1976	48,765.34	0.00	2,366,321.43	2,012,609.78	4,276,799.48	3,134,003.36	0.00	0.00	341,207.64	175,809.26	705,869.33	13,061,385.63
1977	2,373,502.57	224,139.89	3,320,806.72	0.00	2,193,810.17	1,516,011.17	0.00	363,428.49	0.00	345,135.27	403,657.47	10,740,491.76
1978	4,635,302.36	424,560.26	4,010,816.22	124,018.10	5,791,654.09	5,014,254.09	0.00	0.00	0.00	67,667.80	323,067.87	20,391,340.79
1979	5,535,791.77	0.00	659,821.79	0.00	3,011,212.50	1,408,337.37	0.00	0.00	53,118.62	36,246.70	466,497.53	11,171,026.27
1980	323,532.61	0.00	912,853.28	1,207,553.88	1,165,524.66	1,895,652.80	0.00	0.00	172,911.46	29,274.62	184,459.93	5,891,763.24
1981	808,824.83	426,907.59	6,912,680.56	3,371,179.73	3,778,233.85	2,872,338.76	0.00	0.00	445,359.14	171,662.75	215,984.11	19,003,171.32
1982	1,320,605.80	10,210.30	820,926.39	0.00	4,357,764.74	3,162,409.78	0.00	0.00	457,303.27	123,575.85	188,146.74	10,440,942.87
1983	143,100.70	97,133.02	2,399,766.13	1,633,362.93	1,373,080.64	961,247.96	0.00	452,348.46	141,660.69	76,491.68	228,410.11	7,506,602.32
1984	23,940.59	127,739.45	2,233,325.25	736,432.67	23,728.73	700,021.99	0.00	0.00	105,693.03	17,076.43	158,925.73	4,126,883.88
1985	0.00	661,941.00	10,146,406.57	254,460.70	12,716,402.36	11,134,043.31	0.00	18,998.68	2,086,693.18	103,791.25	215,137.09	37,337,874.14
1986	17.45	14,852.81	4,582,318.92	0.00	203,272.05	648,296.91	0.00	0.00	7,934.56	59,778.50	185,965.69	5,702,436.89
1987	26,687.13	4,956.39	642,965.33	220,544.60	2,286,006.98	1,241,334.23	0.00	0.00	141,730.14	10,208.33	232,008.62	4,806,441.75
1988	12,321.82	95,845.77	3,153,710.76	0.00	423,799.43	813,077.54	0.00	0.00	247,458.25	170,409.85	431,993.99	5,348,617.41
1989	13,407.54	200,725.58	993,072.74	175,908.30	2,241,153.50	1,827,616.68	0.00	23,806.86	552,449.96	48,444.46	557,073.80	6,633,659.42
1990	15,660.14	175,832.80	8,004,390.70	428,506.43	580,138.86	814,674.48	0.00	0.00	96,769.87	1,390,047.04	1,876,045.60	13,382,065.91
1991	893,384.98	8,638.88	8,029,131.64	92,885.29	6,047,632.15	5,983,734.62	0.00	0.00	1,288,940.98	43,297.84	620,260.45	23,007,906.83
1992	42,485.41	10,059.00	2,203,566.07	0.00	2,637,286.86	1,559,020.21	0.00	0.00	744,782.51	0.00	293,856.72	7,491,056.78
1993	1,193.02	0.00	904,572.64	140,492.94	14,716,238.31	2,896,704.76	0.00	0.00	19,686.26	0.00	68,346.57	18,747,234.50
1994	(15,032.07)	0.00	3,007,099.45	0.00	390,839.13	192,107.76	0.00	0.00	90,525.06	54,940.48	81,026.23	3,801,506.04
1995	2,545.44	37,722.96	282,667.19	0.00	347,481.69	256,664.17	0.00	0.00	0.00	301.60	2,837.65	930,220.71
1996	0.00	93,326.15	1,338,881.11	0.00	324,259.63	72,341.50	0.00	0.00	0.00	39,493.72	7,072.33	1,875,374.43
Pre-1997	39,201,342.46	4,407,561.96	103,479,102.05	26,823,401.82	101,441,298.03	79,812,422.70	817,910.81	5,953,785.44	6,994,224.62	5,458,208.17	19,085,727.95	393,474,986.02
1997	39,442.79	38,745.58	6,055,743.19	112,607.52	118,897.46	4,837,106.76	0.00	0.00	0.00	15,847.98	79,041.58	11,297,432.85
1998	(6,147.32)	55,353.65	463,770.72	0.00	113,374.45	105,664.19	0.00	0.00	0.00	15,932.96	22,385.26	770,333.91
1999	0.00	0.00	631,046.61	28,802.26	26,718.64	6,688.86	0.00	0.00	0.00	9,163.14	32,464.13	734,883.64
2000	0.00	0.00	2,803,643.19	0.00	265,097.29	5,663.06	136,633.03	179,004.16	61,360.97	37,216.59	207,210.62	3,695,828.91
2001	264,948.05	248,123.86	17,756,866.01	0.00	1,357,586.60	35,280.85	0.00	0.00	0.00	0.00	25,116.79	19,687,922.16
2002	0.00	106,572.19	6,261,562.01	184,907.20	1,932,736.37	2,939,424.59	0.00	0.00	0.00	155,467.04	183,182.42	11,763,851.82
2003	(30,877.09)	193,270.45	14,603,740.89	55,332.28	8,919,998.82	2,547,946.34	0.00	0.00	0.00	64,864.29	82,366.19	26,436,642.17
2004	607,291.35	2,002,493.59	58,743,017.58	0.00	2,261,294.57	377,603.79	1,068,563.42	1,191,273.47	18,824.61	7,619.33	337,226.15	66,615,207.85
2005	3,011,400.01	4,577,803.31	77,559,221.87	0.00	3,492,551.70	4,208,029.44	16,440,131.15	9,216,659.97	0.00	159,874.11	130,883.09	118,796,554.66
2006	11,222,698.94	7,324,439.80	80,413,596.34	0.00	19,563,666.39	9,071,998.93	20,612,824.84	68,008,557.02	3,972,661.67	1,025,102.18	952,000.04	222,167,546.15
2007	10,838,191.91	2,734,121.52	90,453,390.65	0.00	90,567,958.23	47,555,571.79	0.00	0.00	29,274.47	18,504.87	123,647.09	242,320,660.55
2008	2,390,551.57	4,201,048.02	212,611,930.96	280,262.52	19,562,808.31	181,142,697.80	408,018,048.09	247,008,885.74	2,508,179.72	36,304.69	0.00	1,077,760,717.43
Post-1996	28,337,500.22	21,481,971.97	568,357,530.02	661,911.78	148,182,688.83	252,833,676.40	446,276,200.53	325,604,380.35	6,590,301.44	1,545,897.18	2,175,523.37	1,802,047,582.10
Grand Total	67,538,842.68	25,889,533.93	671,836,632.07	27,485,313.60	249,623,986.86	332,646,099.10	447,094,111.34	331,558,165.79	13,584,526.06	7,004,105.35	21,261,251.32	2,195,522,568.11

PSNH

Substations and Lines

PTF Investment as of 12/31/08 (101 + 106)

	<u>350</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>361</u>	<u>362</u>	<u>Grand Total</u>
1974 + PRIOR	6,488,709.44	1,511,567.04	11,594,212.09	4,680,263.47	13,900,625.83	13,205,064.21	0.00	0.00	91,989.34	669,933.21	937,594.74	53,079,959.37
1975	46,317.16	110,613.25	331,498.02	256,378.65	233,629.58	127,253.57	0.00	0.00	296.96	29,232.73	73,928.51	1,209,148.43
1976	37,498.59	2,061.23	288,981.19	0.00	147,962.63	55,339.81	0.00	0.00	0.00	49,271.77	146,683.50	727,798.72
1977	23,877.28	0.00	95,088.53	0.00	338,699.96	302,087.83	0.00	0.00	0.00	2,629.08	42,858.81	805,241.49
1978	128,225.75	3,229.14	242,466.57	0.00	112,300.43	74,800.11	0.00	0.00	0.00	12,218.04	45,022.51	618,262.55
1979	5,397.97	1,061.97	224,266.86	0.00	24,191.04	9,187.60	0.00	0.00	0.00	96,305.89	71,063.07	431,474.40
1980	1,509,193.04	23,321.11	936,669.40	3,683,253.81	148,405.03	2,447,900.25	0.00	0.00	468,079.93	0.00	17,558.83	9,234,381.40
1981	0.00	0.00	40,236.97	0.00	55,105.42	8,828.28	0.00	0.00	0.00	6,040.67	3,027.94	113,239.28
1982	18.16	0.00	39,550.24	0.00	123,581.92	10,233.00	0.00	0.00	15,557.34	24,810.36	61,881.62	275,632.64
1983	3,021,861.82	4,803.81	553,648.20	0.00	6,712,998.09	4,148,572.27	0.00	0.00	58,959.34	94,576.71	2,377.85	14,597,798.09
1984	1,251.27	0.00	286,717.58	0.00	31,174.37	3,868.27	0.00	0.00	0.00	168,205.10	171,804.03	663,020.62
1985	41.35	0.00	71,304.02	0.00	176,438.12	30,518.62	0.00	0.00	0.00	11,053.85	52,935.93	342,291.89
1986	0.00	575.06	744,710.70	0.00	288,443.05	133,120.02	0.00	0.00	0.00	0.00	10,036.67	1,176,885.50
1987	465,610.23	0.00	100,136.89	0.00	139,220.19	22,236.97	0.00	0.00	3,785.03	19,957.71	51,708.30	802,655.32
1988	3,609.60	0.00	445.23	965,848.51	954,034.64	1,501,275.21	0.00	0.00	0.00	0.00	12,909.96	3,438,123.15
1989	14,647.25	0.00	183,284.66	0.00	375,064.19	94,243.09	0.00	0.00	1,113.97	563,199.47	626,689.99	1,858,242.62
1990	0.00	5,566.96	165,503.93	0.00	209,363.26	15,545.94	0.00	0.00	3,015.40	0.00	6,757.51	405,753.00
1991	5,325.56	0.00	53,273.82	0.00	359,321.89	71,433.23	0.00	0.00	6,908.16	12,906.47	15,132.01	524,301.14
1992	379.19	0.00	9,932.64	0.00	417,312.01	61,538.10	0.00	0.00	0.00	2,043.97	24,872.48	516,078.39
1993	800,569.17	0.00	103,013.30	0.00	128,806.71	54,383.59	0.00	0.00	0.00	2,461.83	16,566.21	1,105,800.81
1994	292,435.04	23,767.79	93,429.76	0.00	294,606.83	68,205.31	0.00	0.00	10,622.94	20,521.17	6,357.38	809,946.22
1995	0.00	0.00	97,558.26	0.00	105,310.72	147,016.99	0.00	0.00	0.00	0.00	14,776.68	364,662.65
1996	12,216.10	0.00	442,788.79	0.00	60,177.02	(206,855.54)	0.00	0.00	8,428.10	32,409.03	80,389.66	429,553.16
Pre-1997	12,857,183.97	1,686,567.35	16,698,717.65	9,585,744.44	25,336,772.93	22,385,796.73	0.00	0.00	668,756.51	1,817,777.07	2,492,934.19	93,530,250.84
1997	16,059.00	0.00	166,533.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,280.52	268,872.55
1998	0.00	0.00	180,500.93	0.00	27,592.52	1,836.94	0.00	0.00	0.00	0.00	1,963.73	211,894.12
1999	0.00	0.00	469,871.03	0.00	447,420.93	43,254.02	0.00	0.00	0.00	4,859.68	15,119.73	980,525.39
2000	951.23	0.00	57,819.58	0.00	658,840.22	121,592.61	0.00	0.00	0.00	6,020.85	2,313.72	847,538.21
2001	1,850.00	0.00	1,391,953.03	0.00	1,970,547.07	1,012,304.30	0.00	0.00	0.00	81,869.68	29,316.27	4,487,840.35
2002	17.06	51,393.91	2,291,999.76	0.00	1,326,811.98	340,898.90	0.00	0.00	0.00	0.00	29,694.14	4,040,815.75
2003	456,288.96	138,214.17	14,066,583.84	0.00	4,031,292.75	1,493,692.62	0.00	0.00	0.00	290,893.62	227,841.68	20,704,807.64
2004	516,376.14	827,075.84	16,805,846.67	0.00	2,961,396.40	954,602.08	0.00	0.00	0.00	29,923.72	96,098.19	22,191,319.04
2005	608,043.72	1,100,637.28	12,870,548.37	0.00	3,380,830.31	1,580,898.89	0.00	0.00	0.00	1,128,794.00	135,308.12	20,805,060.69
2006	113,024.23	414,021.69	14,300,241.52	0.00	4,504,026.03	1,804,049.96	0.00	0.00	0.00	268,569.78	454,658.32	21,858,591.53
2007	3,343.34	0.00	17,178,952.76	48,014.31	17,753,718.53	4,432,052.33	0.00	0.00	0.00	144,244.44	720,658.04	40,280,983.75
2008	0.00	0.00	58,714,450.06	23,769.94	8,123,792.94	8,273,351.56	0.00	0.00	0.00	88,514.71	195,162.75	75,419,041.96
Post-1996	1,715,953.68	2,531,342.89	138,495,300.58	71,784.25	45,186,269.68	20,058,534.21	0.00	0.00	0.00	2,043,690.48	1,994,415.21	212,097,290.98
Grand Total	14,573,137.65	4,217,910.24	155,194,018.23	9,657,528.69	70,523,042.61	42,444,330.94	0.00	0.00	668,756.51	3,861,467.55	4,487,349.40	305,627,541.82

Western Massachusetts Electric Company												
Substations and Lines												
PTF Investment as of 12/31/08 (101 + 106)												
	350	352	353	354	355	356	357	358	359	361	362	Grand Total
1974 + PRIOR	8,837,217.86	1,248,501.04	9,995,434.22	1,035,870.02	5,192,109.58	9,177,447.88	31,742.27	1,169,976.09	-	1,034,266.56	1,787,654.09	39,510,219.62
1975	274,592.66	634.82	4,989,978.98	-	1,479,189.28	1,217,694.84	-	-	-	453,145.05	621,245.50	9,036,481.14
1976	3,614.90	36.88	399,463.62	-	1,378,475.90	1,207,478.48	-	-	-	15,246.41	67,185.65	3,071,501.84
1977	23,579.53	2,280.77	113,909.18	113,901.57	2,058,031.62	2,288,786.11	-	-	-	11,557.01	263,785.61	4,875,831.40
1978	-	-	431.86	-	-	7,536.32	-	-	-	117,089.86	30,397.46	155,455.50
1979	10,284.94	-	443,415.52	-	178,455.10	86,353.76	-	-	5,614.05	-	12,662.04	736,785.42
1980	1,449.53	-	802,814.35	-	-	1,909.38	-	-	-	1,179.43	255,508.79	1,062,861.48
1981	12,424.35	-	164,277.10	-	-	-	-	-	-	-	61,810.23	238,511.68
1982	50,999.36	-	280,405.57	-	-	13,901.64	-	-	-	-	90,738.31	436,044.88
1983	-	15,300.56	184,665.47	-	-	-	-	-	-	16,220.28	113,204.26	329,390.57
1984	73,847.45	-	814,940.13	-	72,572.55	132,518.95	-	-	-	29,816.05	328,276.10	1,451,971.22
1985	199,055.53	17,383.96	64,975.46	-	40,356.20	10,366.45	-	-	-	9,135.97	60,920.11	402,193.68
1986	-	-	224,632.52	-	-	61,388.46	-	-	-	5,289.28	-	291,310.26
1987	1,487.99	-	84,470.08	-	-	158,226.93	-	-	-	32,731.33	109,892.00	386,808.34
1988	1,125.58	-	633,055.92	-	39,865.01	33,013.71	-	-	25,912.84	-	245,749.51	978,722.56
1989	1,477.73	-	331,391.55	-	362,317.19	113,378.48	-	-	-	10,306.00	8,969.15	827,840.10
1990	9,163.43	-	99,719.64	-	105,712.74	34,978.81	-	-	-	-	1,938.62	251,513.24
1991	-	-	89,114.15	-	266,055.97	133,187.39	-	-	-	1,190.71	3,036.05	492,584.27
1992	-	-	275,574.21	-	183,464.03	15,808.38	-	-	-	-	80,762.49	555,609.11
1993	-	-	136,509.64	-	52,120.46	290,094.29	-	-	-	-	41,394.40	520,118.79
1994	-	22,019.20	18,127.07	-	167,421.48	233,890.68	-	-	-	-	9,189.78	450,648.21
1995	-	-	99,508.53	-	3,830.17	-	-	27,888.96	-	22,586.59	-	153,814.25
1996	-	16,362.72	-	-	-	213,574.66	-	-	-	20,575.33	11,568.02	262,080.73
Pre-1997	9,500,320.84	1,322,519.95	20,246,814.78	1,149,771.59	11,579,977.28	15,431,535.60	31,742.27	1,197,865.05	31,526.89	1,780,335.85	4,205,888.19	66,478,298.29
1997	0.00	-	1,408,038.14	-	414,195.88	2,977,961.82	-	-	-	12,559.93	2,216.24	4,814,972.01
1998	15,233.06	-	18,663.99	-	-	-	-	-	-	12,170.82	57,795.02	103,862.88
1999	0.00	-	1,775,703.76	-	1,928,894.28	2,775,537.62	-	-	-	-	2,733.50	6,482,869.16
2000	0.00	2,480.68	206,928.05	-	61,315.74	-	-	-	25,475.05	-	-	296,199.52
2001	0.00	-	1,971,928.42	-	13,159.84	95,408.84	-	-	-	-	44,369.13	2,124,866.23
2002	0.00	77,480.18	3,257,381.14	-	388,521.22	90,676.02	-	-	-	-	46,776.97	3,860,835.53
2003	0.00	-	2,319,610.88	-	67,136.37	9,154.96	-	-	-	-	31,378.86	2,427,281.07
2004	0.00	44,757.63	5,156,410.47	-	855,991.09	152,407.87	-	-	4,668.80	79,169.34	163,387.16	6,456,792.36
2005	0.00	53,414.74	8,613,545.32	-	205,150.25	-	-	-	10,248.35	9,594.98	9,919.80	8,901,873.45
2006	0.00	-	8,902,743.14	-	564,477.43	281,825.21	-	-	31,660.79	35,308.27	134,530.03	9,950,544.86
2007	897.28	-	6,921,047.87	-	249,129.47	692,705.57	-	-	4,728.76	21,590.11	-	7,890,099.06
2008	1,762.03	101,136.06	6,556,252.77	-	5,595,993.33	224,407.94	-	-	12,386.05	839.18	44,184.51	12,536,961.86
Post-1996	17,892.37	279,269.29	47,108,253.95	-	10,343,964.90	7,300,085.85	-	-	89,167.80	171,232.63	537,291.22	65,847,158.01
Grand Total	9,518,213.21	1,601,789.25	67,355,068.73	1,149,771.59	21,923,942.18	22,731,621.45	31,742.27	1,197,865.05	120,694.69	1,951,568.48	4,743,179.40	132,325,456.30

CL+P RSP INVESTMENT BY PLANT ACCOUNT AT 12-31-08				
		Data		
Plant A/C	Year	Sum of Gross Plant2	Sum of Accum Depr2	Sum of Net Plant2
350	2004	423,777.17	26,351.31	397,425.86
	2005	2,350,091.18	116,255.41	2,233,835.77
	2006	11,118,084.14	218,289.35	10,899,794.79
	2007	10,828,396.56	238,076.57	10,590,319.99
	2008	1,470,938.83	575.46	1,470,363.37
350 Total		26,191,287.88	599,548.10	25,591,739.78
352	2004	1,166,407.66	132,707.99	1,033,699.67
	2005	4,449,360.81	401,158.59	4,048,202.22
	2006	7,303,371.66	479,771.13	6,823,600.53
	2007	2,616,640.29	105,319.11	2,511,321.18
	2008	4,058,343.91	55,663.92	4,002,679.99
352 Total		19,594,124.33	1,174,620.74	18,419,503.59
353	2004	54,074,597.23	4,765,623.48	49,308,973.75
	2005	66,878,227.48	4,694,476.40	62,183,751.08
	2006	68,283,250.03	3,509,083.06	64,774,166.97
	2007	62,963,741.68	1,990,834.17	60,972,907.51
	2008	190,028,078.41	2,056,759.39	187,971,319.02
353 Total		442,227,894.83	17,016,776.50	425,211,118.33
355	2004	233,478.02	38,016.79	195,461.23
	2005	2,569,188.47	320,459.73	2,248,728.74
	2006	17,479,843.77	1,541,912.04	15,937,931.73
	2007	83,375,036.51	4,413,491.77	78,961,544.75
	2008	17,245,631.02	310,405.84	16,935,225.18
355 Total		120,903,177.79	6,624,286.17	114,278,891.63
356	2004	163,768.35	21,090.98	142,677.37
	2005	2,682,262.95	270,084.87	2,412,178.08
	2006	5,504,873.34	398,085.51	5,106,787.83
	2007	37,073,819.21	1,617,201.89	35,456,617.33
	2008	174,686,106.39	2,554,702.22	172,131,404.16
356 Total		220,110,830.24	4,861,165.47	215,249,664.77
357	2004	1,068,563.42	29,444.83	1,039,118.59
	2005	16,440,131.15	352,346.21	16,087,784.95
	2006	20,612,824.84	315,554.10	20,297,270.74
	2007	-	-	-
	2008	408,018,048.09	1,249,241.10	406,768,806.99
357 Total		446,139,567.50	1,946,586.24	444,192,981.26
358	2004	1,191,273.47	34,998.24	1,156,275.23
	2005	9,216,659.97	252,118.05	8,964,541.92
	2006	67,785,910.10	1,650,721.81	66,135,188.29
	2007	-	-	-
	2008	247,008,885.74	2,384,048.32	244,624,837.42
358 Total		325,202,729.27	4,321,886.42	320,880,842.86
359	2006	3,928,573.16	149,674.90	3,778,898.27
	2008	2,463,515.80	18,913.39	2,444,602.41
359 Total		6,392,088.96	168,588.29	6,223,500.68
Grand Total		1,606,761,700.82	36,713,457.91	1,570,048,242.91

PSNH RSP INVESTMENT BY PLANT ACCOUNT AT 12-31-08				
		Data		
Plant A/C	Year	Sum of Gross Plant2	Sum of Accum Depr2	Sum of Net Plant2
350	2007	3,343.34	0.00	3,343.34
350 Total		3,343.34	0.00	3,343.34
352	2006	402,213.79	17,927.76	384,286.03
	2007	0.00	0.00	0.00
352 Total		402,213.79	17,927.76	384,286.03
353	2004	14,077,657.79	1,195,968.00	12,881,689.79
	2005	5,267,179.95	351,640.73	4,915,539.22
	2006	11,574,177.58	560,104.44	11,014,073.14
	2007	9,487,050.22	282,131.02	9,204,919.20
	2008	51,004,546.05	530,021.40	50,474,524.65
353 Total		91,410,611.59	2,919,865.59	88,490,746.01
355	2004	1,684,602.28	193,678.97	1,490,923.31
	2005	145,459.57	12,938.52	132,521.05
	2006	3,251,212.25	206,427.27	3,044,784.98
	2007	16,898,975.56	648,213.61	16,250,761.95
355 Total		21,980,249.66	1,061,258.37	20,918,991.29
356	2004	741,436.13	90,732.57	650,703.56
	2005	38,143.60	3,543.57	34,600.03
	2006	1,570,643.20	102,159.43	1,468,483.77
	2007	4,130,400.52	159,220.49	3,971,180.03
	2008	6,075,262.91	78,203.15	5,997,059.76
356 Total		12,555,886.36	433,859.21	12,122,027.15
Grand Total		126,352,304.74	4,432,910.93	121,919,393.81

WMECO RSP INVESTMENT BY PLANT ACCOUNT AT 12-31-08				
		Data		
Plant A/C	Year	Sum of Gross Plant2	Sum of Accum Depr2	Sum of Net Plant2
353	2004	3,564,202.25	340,714.46	3,223,487.78
	2005	3,004,071.49	225,357.85	2,778,713.64
	2006	4,664,051.50	252,040.91	4,412,010.59
	2008	1,091,427.04	11,972.75	1,079,454.29
353 Total		12,323,752.27	830,085.97	11,493,666.30
Grand Total		12,323,752.27	830,085.97	11,493,666.30

CL+P ADVANCED TECHNOLOGY INVESTMENT AT 12-31-08					
<u>Work Order Description</u>	<u>Plant A/C</u>	<u>Work Order Inservice Year</u>	<u>Gross Plant</u>	<u>Accum Depr.</u>	<u>Net Plant</u>
MN 345KV SEG 3 ROW EASEMENTS	350	2007	154,082.53	3,425.05	150,657.48
MN 345KV SEG 3 ROW EASEMENTS	350	2007	318,714.78	7,084.60	311,630.18
MN 345KV SEG 4 ROW EASEMENTS	350	2007	832,242.54	18,499.63	813,742.91
MN 345KV SEG 4 ROW EASEMENTS	350	2007	1,969,149.47	43,771.53	1,925,377.94
MN 345KV SEG 4 ROW EASEMENTS	350	2007	1,100,725.15	24,467.63	1,076,257.52
MN 345KV SEG1 BESECK SWITCH STATION	353	2007	217,350.79	6,872.36	210,478.43
MN 345KV SEGMENT 2 EAST DEVON S/S-115KV WORK	353	2008	230,390.63	2,493.62	227,897.01
MN 345KV SEGMENT 2 EAST DEVON S/S-345KV WORK	353	2008	157,306.34	1,702.60	155,603.74
MN 345KV SEGMENT 2 EAST DEVON S/S-AUTOS	353	2008	133,987.72	3,294.51	130,693.21
MN 345KV SEGMENT 2 EAST DEVON S/S-AUTOS	353	2008	170,398.48	3,294.51	167,103.97
MN 345KV SEGMENT 4 NORWALK SS	353	2008	387,490.00	4,193.98	383,296.02
MN 345KV SEGMENT 4 NORWALK SS_SHUNT REACTORS	353	2008	6,642,598.61	71,895.83	6,570,702.78
MN 345KV SEGMENT 3 EAST DEVON TO SINGER	357	2008	50,888,128.28	155,805.71	50,732,322.57
MN 345KV SEGMENT 4 SINGER TO NORWALK	357	2008	343,406,373.51	1,051,417.60	342,354,955.91
			406,608,938.83	1,398,219.16	405,210,719.67



**Norwood Municipal 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: 5/20/2009

Revenue Requirements for (year): 2008 (not calculated yet example only)

Customer: Norwood Municipal Light Department

Customer's NABs Number: 15-586-6304

Name of Participant responsible for customer's billing: Malcolm McDonald

DUNS number of Participant responsible for customer's billing: 15-586-6304

		<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>0</u> (a)	<u>2,483,525</u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense		<u>0</u> (c)	<u>0</u> (h)
Total of Attachment F - Section L through O		<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>0</u> (e)=(a)-(b)+(c)+(d)	<u>2,483,525</u> (j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements			<u>0</u> (m)
Annual True-up			<u>54,770</u> (n)
Interest Charge on Annual True-up	-	<u>0</u> (l)	<u>2,690</u> (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)		<u>0</u> (p)	<u>2,540,985</u> (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:			<u><u>2,540,985</u></u> (r) = (p)+(q)

**Norwood Municipal Light Department**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2007 06/08-05/09**

RNS Rate

		Attachment F			
Line No.	I.	Reference	Pre 1997	Post 1996	Reference
	<b>INVESTMENT BASE</b>	Section:			
1	Transmission Plant	I (A)(1)(a)	0	13,160,561	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	0	233,325	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)		<u>0</u>	<u>13,393,886</u>	
5	Accumulated Depreciation	I (A)(1)(d)	0	2,454,605	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)		<u>0</u>	<u>10,939,281</u>	
10	Prepayments	I (A)(1)(h)	0	1,655	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)	0	25,797	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		<u>0</u>	<u>10,966,733</u>	
<b>II. REVENUE REQUIREMENTS</b>					
14	Investment Return and Income Taxes	I (A)	0	877,339	Worksheet 2
15	Depreciation Expense	I (B)	0	364,500	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	961,238	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	0	19,302	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	0	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	0	206,376	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)	0	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 Tariff	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Properties	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		<u>0</u>	<u>2,428,755</u>	
<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>					
30	Carrying Charge Factor Base Revenue Requirement Numerator			2,428,755	
31	Post-2003 Enhanced Return Addition to Revenue Requirement			-	
32	Total Post-96 PTF Revenue Requirement			2,428,755	
33	Post-96 PTF Transmission Plant in Service			13,243,847	
34	Post-96 Carrying Charge Factor (Post-96 CCF)			18.5%	
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			<u>0</u>	

RNS Rate

**Norwood Municipal Light Department  
FERC Interest Calculation associated with Under / (Over)  
True Up and Interest Calculation for 2008**

1 2007 Actual Annual RR			0	2,483,525	Input Panel Subtotals
2 2007 Est. Transmission Revenue Requirements (as billed)	6/07-05/08	Appendix C	0	2,428,755	ATRR - Prior Year
3 True-up (Over)/Under (Line 1 - Line 2)			0	54,770	

Pre'97	(Overcollection)/Undercollection
Post'96	\$0
	\$54,770

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2008	\$0	\$54,770	0.56%	\$0	\$307
July 2008	0	55,077	0.45%	0	\$248
August 2008	0	55,077	0.45%	0	\$248
September 2008	0	55,077	0.44%	0	\$242
October 2008	0	55,815	0.42%	0	\$234
November 2008	0	55,815	0.41%	0	\$229
December 2008	0	55,815	0.42%	0	\$234
January 2009	0	56,512	0.38%	0	\$215
February 2009	0	56,512	0.34%	0	\$192
March 2009	0	56,512	0.38%	0	\$215
April 2009	0	57,134	0.28%	0	\$160
May 2009	0	57,134	0.29%	0	\$166
<b>Total Interest</b>				\$0	\$2,690
<b>True-Up</b>				\$0	\$54,770
<b>Total TU &amp; Int</b>				<b>\$0</b>	<b>\$57,460</b>

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 20, 2009

Revenue Requirements for (year): Calendar Year 2008

Customer: Norwood Municipal Light Department

Customer's NABs Number:

Name of Participant responsible for customer's billing: Malcolm McDonald

DUNs number of Participant responsible for customer's billing: 15-586-6304

	Pre-97 Revenue Requirements	Post-97 Revenue Requirements
Total of Attachment F - Sections A through I =	(a)	2,483,525 (f)
Total of Attachment F - Section J - Support Revenue	0 (b)	0 (g)
Total of Attachment F - Section K - Support Expense	0 (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)	2,483,525 (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:		2,483,525 (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)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)		2,483,525 (l)=(k)+(b)+(g)-(h)

Shading denotes an input

Line No.		Attachment F Reference	Norwood	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	13,243,847	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	220,822	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)		13,464,669	
5	Accumulated Depreciation	(A)(1)(d)	2,797,546	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)		10,667,123	
10	Prepayments	(A)(1)(h)	4,589	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)	35,600	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		10,707,312	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	856,585	Worksheet 2
15	Depreciation Expense	(B)	390,702	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)	932,467	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	18,975	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	81,522	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	203,274	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	
29	Total Revenue Requirements (Line 14 thru 28)		2,483,525	

**Norwood Municipal Light Department**

**Annual Revenue Requirements  
for costs in 2008**

Shading denotes an input

	CAPITALIZATION <u>12/31/2007</u>	CAPITALIZATION <u>RATIOS</u>	COST OF <u>CAPITAL</u>	COST OF <u>CAPITAL</u>	EQUITY <u>PORTION</u>
LONG-TERM DEBT	\$ 61,150,000	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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 61,150,000</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{10,707,312} \right) / 0}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{10,707,312} \right) / 0}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 0.0000000

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 10,707,312	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>856,585</u>	To Worksheet 1

Norwood Municipal Light Department

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	Mass DTE AR Reference for col (1)
<u>Transmission Plant</u>						
1	\$ 13,243,847		13,243,847		13,243,847	Line 1, Worksheet 5
2	3,634,010	7.6482% (a)	277,936	79.4506%	220,822	Page 8B line 29(g)
3			<u>13,521,783</u>		<u>13,464,669</u>	
4	0		0	79.4506%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	3,447,885		3,447,885	79.4506%	2,739,365	Page 8A, line 31(g) less Page 16, line 31(g)
6	957,469	7.6482% (a)	73,229	79.4506%	58,181	Page 8B, line 29(g) less Page 17, line 29(g)
7			<u>3,521,114</u>		<u>2,797,546</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	32.3783% (c)	0	79.4506%	0	None known
9	0	32.3783% (c)	0	79.4506%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	32.3783% (c)	0	79.4506%	0	None known
<u>Other Regulatory Assets</u>						
12	0	7.6482% (a)	0	79.4506%	0	None known
13	0	32.3783% (c)	0	79.4506%	0	None known
14	0	32.3783% (c)	0	79.4506%	0	
15			<u>0</u>		<u>0</u>	
16	75,524	7.6482% (a)	5,776	79.4506%	4,589	Assumed none
17	0		0	79.4506%	0	Assumed none
<u>Cash Working Capital</u>						
19					81,522	Worksheet 1, Line 20
20					203,274	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					<u>284,796</u>	
23					0.125	x 45 / 360
24					<u>35,600</u>	

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

**Norwood Municipal Light Department**

Sheet: Worksheet 4a

		(2)	(4)			
Shading denotes an input						
Line No.	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	Mass DTE AR Reference for col (1)
<u>Depreciation Expense</u>						
1	483,420		483,420	79.4506%	384,080	Page 16, line 31(d)
2	108,984	7.6482% (a)	8,335	79.4506%	6,622	Page 17, line 29(d)
3			491,755		390,702	
4	0	32.3783% (c)	0	79.4506%	0	None known
5	0	32.3783% (c)	0	79.4506%	0	None known
<u>Property Taxes *</u>						
6	1,100,000 (d)	100.0000%	1,100,000	84.7697%	932,467	DTE, p. 21 line 24
7	0	2.2482% (a)	0	84.7697%	0	DTE, p. 21 line 24
8			1,100,000		932,467	
<u>Transmission Operation and Maintenance</u>						
9	3,288,074		3,288,074	0.794506	2,612,395	Page 40, line 50(b)
10	3,036,550		3,036,550	0.794506	2,412,557	Page 40, line 38(b)
11	0		0	0.794506	0	Page 40, line 34(b)
12	148,918		148,918	0.794506	118,316	Page 40, line 35(b) 40(b)
13	102,606		251,524	79.4506%	81,522	
<u>Transmission Administrative and General</u>						
14	2,847,133					Page 42, line 6(b)
15	156,623					Page 41, line 47(b)
16	0					Page 41, line 50(b)
17	8,344					assumed none
18	2,682,166	7.6482% (a)	205,137	79.4506%	162,983	
19	156,623	32.3783% (c)	50,712	79.4506%	40,291	
20	0	32.3783% (c)	0	79.4506%	0	
21	0	32.3783% (c)	0	79.4506%	0	
22	2,838,789		255,849		203,274	
23	312,267	7.6482% (a)	23,883	79.4506%	18,975	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Property Taxes are for Transmission Related Plant only



Shading denotes an input

Line  
No.

Mass DTE AR  
Reference

**PTF Transmission Plant Allocation Factor**

**Norwood**

1	PTF Transmission Investment	13,243,847	See Worksheet Page 8A, line 31(g)
2	Total Transmission Investment	16,669,282	
3	Percent Allocation (Line 1/Line 2)	<u>79.4506%</u>	


**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	199,907	See Worksheet Worksheet 6 & 6a of 8
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	<u>199,907</u>	
7	Total Wages and Salaries	3,037,092	Page 42, line 24 ( c ) Page 41, line 43( b ) Worksheet 6 & 6a of 8
8	Administrative and General Wages and Salaries	423,310	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	<u>2,613,782</u>	
11	Percent Allocation (Line 6/Line 10)	<u>7.6482%</u>	

**Plant Allocation Factor**

12	Total Transmission Investment	16,669,282	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	277,936	
14	= Revised Numerator (Line 12 + Line 13)	<u>16,947,218</u>	
15	Total Plant in Service	52,341,293	Page 8B, line 30 ( g )
16	Percent Allocation (Line 14 / Line 15)	<u>32.3783%</u>	

## Affiliated Company Wages and Salaries

 Shading denotes an input

Line		Norwood
"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

NORWOOD

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
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: 5/20/2009

Revenue Requirements for (year): 2008 (not calculated yet example only)

Customer: Reading Municipal Light Plant

Customer's NABs Number:

Name of Participant responsible for customer's billing: Bill Seldon

DUNS number of Participant responsible for customer's billing:

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= <u>1,395</u> (a)	<u>200,637</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>139,457</u> (c)	<u>0</u> (h)
Total of Attachment F - Section L through O	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>140,852</u> (e)-(a)-(b)-(c)-(d)	<u>200,637</u> (f)-(g)-(h)-(i)
Forecasted Incremental Transmission Revenue Requirements		0 (m)
Annual True-up	17,602	<u>32,472</u> (n)
Interest Charge on Annual True-up	864	1,595 (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)	159,318 (p)	234,704 (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:		<u>394,022</u> (r) = (p)-(q)

**Reading Municipal Light Plant**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2007 06/08-05/09**

RNS Rate

		Attachment F			
		Reference	Pre 1997	Post 1996	Reference
Line No.	<b>I. INVESTMENT BASE</b>	Section:			
1	Transmission Plant	I (A)(1)(a)	0	2,476,271	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)		<u>0</u>	<u>2,476,271</u>	
5	Accumulated Depreciation	I (A)(1)(d)	0	1,665,667	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)		<u>0</u>	<u>820,604</u>	
10	Prepayments	I (A)(1)(h)	0	0	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	0	173,420	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	<u>14,376</u>	<u>1,234</u>	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		<u>17,432</u>	<u>995,258</u>	
<b>II. REVENUE REQUIREMENTS</b>					
14	Investment Return and Income Taxes	I (A)	1,220	79,621	Worksheet 2
15	Depreciation Expense	I (B)	0	30,156	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	48,520	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	2,048	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	0	7,820	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)	122,030	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 T	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)		<u>123,250</u>	<u>168,165</u>	
<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>					
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			2,476,271	
34	Post-96 Carrying Charge Factor (Post-96 CCF)			6.5%	
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			<u>0</u>	

105217

RNS Rate

**Reading Municipal Light Plant  
FERC Interest Calculation associated with Under / (Over)  
True Up and Interest Calculation for 2008**

1 2007 Actual Annual RR			140,852	200,637	
2 2007 Est. Transmission Revenue Requirements (as billed)	6/07-05/08	Appendix C	123,250	168,165	ATRR - Prior Year
3 True-up (Over)/Under (Line 1 - Line 2)			17,602	32,472	

Pre'97  
Post'96

(Overcollection)/Undercollection
\$17,602
\$32,472

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2007	\$17,602	\$32,472	0.56%	\$99	\$182
July 2007	17,701	32,654	0.45%	80	\$147
August 2007	17,701	32,654	0.45%	80	\$147
September 2007	17,701	32,654	0.44%	78	\$144
October 2007	17,938	33,091	0.42%	75	\$139
November 2007	17,938	33,091	0.41%	74	\$136
December 2007	17,938	33,091	0.42%	75	\$139
January 2008	18,162	33,505	0.38%	69	\$127
February 2008	18,162	33,505	0.34%	62	\$114
March 2008	18,162	33,505	0.38%	69	\$127
April 2008	18,362	33,874	0.28%	51	\$95
May 2008	18,362	33,874	0.29%	53	\$98
				\$864	\$1,595
				\$17,602	\$32,472
				<b>\$18,466</b>	<b>\$34,067</b>

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: 20-May-09

Revenue Requirements for (year): Calendar Year 2008

Customer: Reading Municipal Light Department

Customer's NABs Number:

Name of Participant responsible for customer's billing: Bill Seldon

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	1,395 (a)	(f)
Total of Attachment F - Section J - Support Revenue	0 (b)	0 (g)
Total of Attachment F - Section K - Support Expense	139,457 (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)	140,852 (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:		140,852 (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)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)		140,852 (l)=(k)+(b)+(g)-(h)

Shading denotes an input

Line No.		Attachment F Reference	Reading	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
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)	17,432	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		17,432	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	1,395	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
23	Transmission Support Revenue	(J)	0	Worksheet 7
24	Transmission Support Expense	(K)	139,457	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)		140,852	



**Reading Municipal Light Department**

**Annual Revenue Requirements  
for costs in 2005**

Shading denotes an input

	CAPITALIZATION <u>12/31/2006</u>	CAPITALIZATION <u>RATIOS</u>	COST OF <u>CAPITAL</u>	COST OF <u>CAPITAL</u>	EQUITY <u>PORTION</u>
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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 550,000</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + (0 + 0) / 17,432}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + (0 + 0) / 17,432}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 0.0000000

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 17,432	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>1,395</u>	To Worksheet 1

**Reading Municipal Light Department**

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	Mass DTE AR Reference for col (1)
<u>Transmission Plant</u>						
1	\$ -		0		0	Line 1, Worksheet 5
2	\$ 20,951,389	0.0000% (a)	0	0.0000%	0	Page 8B line 29(g)
3			<u>0</u>		<u>0</u>	
4	0		0	0.0000%	<u>0</u>	None known
<u>Transmission Accumulated Depreciation</u>						
5	2,244,391		2,244,391	0.0000%	0	Page 8A, line 31(g) less Page 16, line 31(g)
6	14,378,280	0.0000% (a)	0	0.0000%	0	Page 8B, line 29(g) less Page 17, line 29(g)
7			<u>2,244,391</u>		<u>0</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	5.9002% (c)	0	0.0000%	0	None known
9	0	5.9002% (c)	0	0.0000%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	5.9002% (c)	0	0.0000%	<u>0</u>	None known
<u>Other Regulatory Assets</u>						
12	0	0.0000% (a)	0	0.0000%	0	None known
13	0	5.9002% (c)	0	0.0000%	0	None known
14	0	5.9002% (c)	0	0.0000%	0	
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	1,313,368	0.0000% (a)	0	0.0000%	<u>0</u>	Assumed none
17	1,437,427	0.0000%	0	0.0000%	<u>0</u>	Assumed none
<u>Cash Working Capital</u>						
19					0	Worksheet 1, Line 20
20					0	Worksheet 1, Line 21
21					139,457	Worksheet 1, Line 24
22					<u>139,457</u>	
23					0.125	x 45 / 360
24					<u>17,432</u>	

(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

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)
<u>Depreciation Expense</u>						
1	41,206		41,206	0.0000%	0	Page 16, line 31(d)
2	1,061,495	0.0000% (a)	0	0.0000%	0	Page 17, line 29(d)
3			41,206		0	
4	0	5.9002% (c)	0	0.0000%	0	None known
5	0	5.9002% (c)	0	0.0000%	0	None known
<u>Property Taxes *</u>						
6	2,093,029	5.9002%	123,493	0.0000%	0	DTE, p. 21 line 24
7	2,093,029	0.0000% (a)	0	0.0000%	0	DTE, p. 21 line 24
8			123,493		0	
<u>Transmission Operation and Maintenance</u>						
9	6,375,559		6,375,559	0	0	Page 40, line 50(b)
10	6,372,834		6,372,834	0	0	Page 40, line 38(b)
11	0		0	0	0	Page 40, line 34(b)
12	0		0	0	0	Page 40, line 35(b) 40(b)
13	2,725		2,725	0.0000%	0	
<u>Transmission Administrative and General</u>						
14	4,082,966					Page 42, line 6(b)
15	315,387					Page 41, line 47(b)
16	0					Page 41, line 50(b)
17	0					assumed none
18	3,767,579	0.0000% (a)	0	0.0000%	0	
19	315,387	5.9002% (c)	18,608	0.0000%	0	
20	0	5.9002% (c)	0	0.0000%	0	
21	0	5.9002% (c)	0	0.0000%	0	
22	4,082,966		18,608		0	
23	71,660	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

Line  
No.

Mass DTE AR  
Reference

**PTF Transmission Plant Allocation Factor**

**Reading**

1	PTF Transmission Investment	0	See Worksheet Page 8A, line 31(g)
2	Total Transmission Investment	6,540,108	
3	Percent Allocation (Line 1/Line 2)	0.0000%	


**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	0	See Worksheet Worksheet 6 & 6a of 8
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	
7	Total Wages and Salaries	7,061,580	Page 42, line 24 ( c ) Page 41, line 43( b ) Worksheet 6 & 6a of 8
8	Administrative and General Wages and Salaries	746,830	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,314,750	
11	Percent Allocation (Line 6/Line 10)	0.0000%	

**Plant Allocation Factor**

12	Total Transmission Investment	6,540,108	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
14	= Revised Numerator (Line 12 + Line 13)	6,540,108	
15	Total Plant in Service	110,844,704	Page 8B, line 30 ( g )
16	Percent Allocation (Line 14 / Line 15)	5.9002%	

## Affiliated Company Wages and Salaries

 Shading denotes an input

Line		Reading
<b>"Affiliated" Transmission Wages and Salaries</b>		
<b>#560 - 573</b>		
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
<b>Less "Affiliated" Administrative and General Salaries</b>		
<b>#920 - 935</b>		
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

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		1,787
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			16,633
	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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		30,482
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		17,925
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			14,691
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		13,938
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
	<b>Seabrook</b>			44,001
Total =			0	139,457

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: 20-May-09

Revenue Requirements for (year): Calendar Year 2008

Customer: Reading Municipal Light Department

Customer's NABs Number:

Name of Participant responsible for customer's billing: Bill Seldon

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 =	(a)	200,637 (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)	200,637 (j)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:		200,637 (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)
<b>Voting Share Total for Participant's R Value:</b> (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)		200,637 (l)=(k)+(b)+(g)-(h)

Shading denotes an input

Line No.		Attachment F Reference	Reading	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	2,476,271	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)		2,476,271	
5	Accumulated Depreciation	(A)(1)(d)	849,789	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)		1,626,482	
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)	1,010	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		1,627,492	
	<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	130,199	Worksheet 2
15	Depreciation Expense	(B)	15,602	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)	46,758	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	1,032	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	7,046	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	
29	Total Revenue Requirements (Line 14 thru 28)		200,637	



**Reading Municipal Light Department**

**Annual Revenue Requirements  
for costs in 2005**

Shading denotes an input

	CAPITALIZATION <u>12/31/2006</u>	CAPITALIZATION <u>RATIOS</u>	COST OF <u>CAPITAL</u>	COST OF <u>CAPITAL</u>	EQUITY <u>PORTION</u>
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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 550,000</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{1,627,492} \right) / 0}{1} \right) \times \left( \frac{0}{0} \right)$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{1,627,492} \right) / 0}{1} \right) + \left( \frac{0.0000000}{0} \right) \times 0$$

= 0.0000000

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

	<u>(PTF)</u>	
INVESTMENT BASE	\$ 1,627,492	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>130,199</u>	To Worksheet 1

**Reading Municipal Light Department**

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	Mass DTE AR Reference for col (1)
<u>Transmission Plant</u>						
1	\$ 2,476,271		2,476,271		2,476,271	Line 1, Worksheet 5 Page 8B line 29(g)
2	\$ 20,951,389	0.0000% (a)	0	37.8628%	0	
3			<u>2,476,271</u>		<u>2,476,271</u>	
4	0		0	37.8628%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	2,244,391		2,244,391	37.8628%	849,789	Page 8A, line 31(g) less Page 16, line 31(g) Page 8B, line 29(g) less Page 17, line 29(g)
6	14,378,280	0.0000% (a)	0	37.8628%	0	
7			<u>2,244,391</u>		<u>849,789</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	5.9002% (c)	0	37.8628%	0	None known
9	0	5.9002% (c)	0	37.8628%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	5.9002% (c)	0	37.8628%	0	None known
<u>Other Regulatory Assets</u>						
12	0	0.0000% (a)	0	37.8628%	0	None known
13	0	5.9002% (c)	0	37.8628%	0	None known
14	0	5.9002% (c)	0	37.8628%	0	
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	1,313,368	0.0000% (a)	0	37.8628%	0	Assumed none
17	1,437,427	0.0000%	0	37.8628%	0	Assumed none
<u>Cash Working Capital</u>						
19					1,032	Worksheet 1, Line 20
20					7,046	Worksheet 1, Line 21
21					0	Worksheet 1, Line 24
22					<u>8,078</u>	
23					0.125	x 45 / 360
24					<u>1,010</u>	

(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

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)
<u>Depreciation Expense</u>						
1	41,206		41,206	37.8628%	15,602	Page 16, line 31(d)
2	1,061,495	0.0000% (a)	0	37.8628%	0	Page 17, line 29(d)
3			41,206		15,602	
4	0	5.9002% (c)	0	37.8628%	0	None known
5	0	5.9002% (c)	0	37.8628%	0	None known
<u>Property Taxes *</u>						
6	2,093,029	5.9002%	123,493	37.8628%	46,758	DTE, p. 21 line 24
7	2,093,029	0.0000% (a)	0	37.8628%	0	DTE, p. 21 line 24
8			123,493		46,758	
<u>Transmission Operation and Maintenance</u>						
9	6,375,559		6,375,559	0.378628	2,413,965	Page 40, line 50(b)
10	6,372,834		6,372,834	0.378628	2,412,933	Page 40, line 38(b)
11	0		0	0.378628	0	Page 40, line 34(b)
12	0		0	0.378628	0	Page 40, line 35(b) 40(b)
13	2,725		2,725	37.8628%	1,032	
<u>Transmission Administrative and General</u>						
14	4,082,966					Page 42, line 6(b)
15	315,387					Page 41, line 47(b)
16	0					Page 41, line 50(b)
17	0					assumed none
18	3,767,579	0.0000% (a)	0	37.8628%	0	
19	315,387	5.9002% (c)	18,608	37.8628%	7,046	
20	0	5.9002% (c)	0	37.8628%	0	
21	0	5.9002% (c)	0	37.8628%	0	
22	4,082,966		18,608		7,046	
23	71,660	0.0000% (a)	0	37.8628%	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

Line  
No.

Mass DTE AR  
Reference

**PTF Transmission Plant Allocation Factor**

**Reading**

1	PTF Transmission Investment	2,476,271	See Worksheet Page 8A, line 31(g)
2	Total Transmission Investment	6,540,108	
3	Percent Allocation (Line 1/Line 2)	37.8628%	


**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	0	See Worksheet Worksheet 6 & 6a of 8
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	
7	Total Wages and Salaries	7,061,580	Page 42, line 24 ( c ) Page 41, line 43( b ) Worksheet 6 & 6a of 8
8	Administrative and General Wages and Salaries	746,830	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	6,314,750	
11	Percent Allocation (Line 6/Line 10)	0.0000%	

**Plant Allocation Factor**

12	Total Transmission Investment	6,540,108	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	0	
14	= Revised Numerator (Line 12 + Line 13)	6,540,108	
15	Total Plant in Service	110,844,704	Page 8B, line 30 ( g )
16	Percent Allocation (Line 14 / Line 15)	5.9002%	

## Affiliated Company Wages and Salaries

 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

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		0
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		0
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			0
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		0
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
	<b>Seabrook</b>			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: 5/20/2009

Revenue Requirements for (year): 2008 (not calculated yet example only)

Customer: Taunton Municipal Light Plant

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: Michael Horrigan

DUNs number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= <u>127,043</u> (a)	<u>0</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>216,456</u> (c)	<u>0</u> (h)
Total of Attachment F - Section L through O	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>343,499</u> (e)=(a)-(b)-(c)+(d)	<u>0</u> (j)=(f)-(g)-(h)-(i)
Forecasted Incremental Transmission Revenue Requirements		<u>0</u> (m)
Annual True-up	<u>190,867</u>	<u>0</u> (n)
Interest Charge on Annual True-up	<u>9,373</u>	<u>-</u> (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)	<u>543,739</u> (p)	<u>0</u> (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:		<u><u>543,739</u></u> (r) = (p)-(q)

**Taunton Municipal Light Plant**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2007 06/08-05/09**

RNS Rate

		Attachment F			
Line No.	I.	Reference	Pre 1997	Post 1996	Reference
	<b>INVESTMENT BASE</b>	Section:			
1	Transmission Plant	I (A)(1)(a)	1,500,243	0	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	502	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)		<u>1,500,745</u>	<u>0</u>	
5	Accumulated Depreciation	I (A)(1)(d)	1,310,565	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)		<u>190,180</u>	<u>0</u>	
10	Prepayments	I (A)(1)(h)	21,646	0	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	8,895	0	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	0	0	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		<u>220,721</u>	<u>0</u>	
<b>II. REVENUE REQUIREMENTS</b>					
14	Investment Return and Income Taxes	I (A)	17,658	0	Worksheet 2
15	Depreciation Expense	I (B)	30,532	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)	24,692	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	49	0	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	28,024	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	4,262	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)	47,415	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 Tariff	I (N)	0	0	Txm related Acct 456
28	Transmission Rents Received from Electric Properties	I (O)	0	0	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)		<u>152,632</u>	<u>0</u>	
<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>					
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			<u>0</u>	



RNS Rate

**Taunton Municipal Light Plant**  
**FERC Interest Calculation associated with Under / (Over)**  
**True Up and Interest Calculation for 2008**

1 2007 Actual Annual RR			343,499	0	Input Panel Subtotals
2 2007 Est. Transmission Revenue Requirements (as billed)	6/07-05/08	Appendix C	<u>152,632</u>	0	ATRR - Prior Year
3 True-up (Over)/Under (Line 1 - Line 2)			<u><u>190,867</u></u>	0	

	(Overcollection)/Undercollection
Pre'97	\$190,867
Post'96	\$0

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2007	\$190,867	\$0	0.56%	\$1,069	\$0
July 2007	191,936	0	0.45%	864	\$0
August 2007	191,936	0	0.45%	864	\$0
September 2007	191,936	0	0.44%	845	\$0
October 2007	194,508	0	0.42%	817	\$0
November 2007	194,508	0	0.41%	797	\$0
December 2007	194,508	0	0.42%	817	\$0
January 2008	196,939	0	0.38%	748	\$0
February 2008	196,939	0	0.34%	670	\$0
March 2008	196,939	0	0.38%	748	\$0
April 2008	199,105	0	0.28%	557	\$0
May 2008	199,105	0	0.29%	577	\$0
<b>Total Interest</b>				\$9,373	\$0
<b>True-Up</b>				\$190,867	\$0
<b>Total TU &amp; Int</b>				<b>\$200,240</b>	<b>\$0</b>

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: 20-May-09

Revenue Requirements for (year): Calendar Year 2008

Customer: Taunton Municipal Lighting Plant

Customer's NABs Number:  

Name of Participant responsible for customer's billing: Michael Horrigan

DUNs number of Participant responsible for customer's billing:  

	<u>Pre-97 Revenue Requirements</u>	<u>Post-97 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= <u>127,043</u> (a)	<u>0</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>216,456</u> (c)	<u>0</u> (h)
Total of Attachment F - Section (L through O)	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>343,499</u> (e)=(a)-(b)+(c)+(d)	<u>0</u> (j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 343,499 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	n/a	<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	(k)	<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)	(l)	<u>0</u> (h)
	(p)	

**Voting Share Total for Participant's R Value:** 343,499 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Shading denotes an input

		Attachment F		
		Reference	<b>Taunton</b>	Reference
Line No.		Section:		
<b>I. INVESTMENT BASE</b>				
1	Transmission Plant	(A)(1)(a)	1,500,243	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	2,218	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)		1,502,461	
5	Accumulated Depreciation	(A)(1)(d)	1,322,380	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)		180,081	
10	Prepayments	(A)(1)(h)	106	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	21,535	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	34,284	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		236,006	
<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	18,880	Worksheet 2
15	Depreciation Expense	(B)	25,405	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)	24,702	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	241	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	53,380	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	4,435	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)	216,456	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)		343,499	
			127,043	

**Taunton Municipal Lighting Plant**  
**Annual Revenue Requirements**  
**for costs in 2007**

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%
<b>TOTAL INVESTMENT RETURN</b>	<b>\$ 0</b>	<b>100.00%</b>		<b>8.00%</b>	<b>0.00%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0800

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{236,006} \right)}{1} \right) \times \frac{0}{0}$$

= 0.0000000

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

= 
$$\left( \frac{0.0000 + \left( \frac{0 + 0}{236,006} \right)}{1} \right) + \frac{0.0000000}{0} \times 0$$

= 0.0000000

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

	(PTF)	
INVESTMENT BASE	\$ 236,006	From Worksheet 1
x Cost of Capital Rate	0.0800000	
= Investment Return and Income Taxes	<u>18,880</u>	To Worksheet 1

**Taunton Municipal Lighting Plant**

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	Mass DTE AR Reference for col (1)
<u>Transmission Plant</u>						
1	\$ 7,254,094		7,254,094		1,500,243	Line 1, Worksheet 5
2	25,172,865	0.0426% (a)	10,724	20.6813%	2,218	Page 8B line 29(g)
3			<u>7,264,818</u>		<u>1,502,461</u>	
4	0		0	20.6813%	0	None known
<u>Transmission Accumulated Depreciation</u>						
5	6,390,354		6,390,354	20.6813%	1,321,608	Page 8A, line 31(g) less Page 16, line 31(g)
6	8,765,820	0.0426% (a)	3,734	20.6813%	772	Page 8B, line 29(g) less Page 17, line 29(g)
7			<u>6,394,088</u>		<u>1,322,380</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	4.0761% (c)	0	20.6813%	0	None known
9	0	4.0761% (c)	0	20.6813%	0	None known
10			<u>0</u>		<u>0</u>	
11	0	4.0761% (c)	0	20.6813%	0	None known
<u>Other Regulatory Assets</u>						
12	0	0.0426% (a)	0	20.6813%	0	None known
13	0	4.0761% (c)	0	20.6813%	0	None known
14	0	4.0761% (c)	0	20.6813%	0	
15			<u>0</u>		<u>0</u>	
16	1,207,174.10	0.0426% (a)	514	20.6813%	106	
17	2,554,636.58	4.0761%	104,130	20.6813%	21,535	
<u>Cash Working Capital</u>						
19					53,380	Worksheet 1, Line 20
20					4,435	Worksheet 1, Line 21
21					216,456	Worksheet 1, Line 24
22					<u>274,271</u>	
23					0.125	x 45 / 360
24					<u>34,284</u>	

(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**

**Taunton**

1	PTF Transmission Investment	1,500,243	See Worksheet Page 8A, line 31(g)
2	Total Transmission Investment	7,254,094	
3	Percent Allocation (Line 1/Line 2)	20.6813%	


**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	5,452	See Worksheet Worksheet 6 & 6a of 8
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	5,452	
7	Total Wages and Salaries	14,623,089	Page 42, line 24© Page 41, line 43(b)
8	Administrative and General Wages and Salaries	1,830,248	
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)	12,792,841	
11	Percent Allocation (Line 6/Line 10)	0.0426%	

**Plant Allocation Factor**

12	Total Transmission Investment	7,254,094	Line 2 Worksheet 3, Line 2
13	plus Transmission-Related General Plant (Line 2 of Wkst. 3)	10,724	
14	= Revised Numerator (Line 12 + Line 13)	7,264,818	
15	Total Plant in Service	178,228,924	Page 8B, line 29(g)
16	Percent Allocation (Line 14 / Line 15)	4.0761%	

## Affiliated Company Wages and Salaries

 Shading denotes an input

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



TAUNTON

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.

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	332.(g); [332.1(g) for HWP]		1,587
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			12,698
	Comerford 115 kV Substation			
				75,166
				92,553
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	332.1(g); [332(g) for CL&P]		21,377
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury 394 line</b>	332(g)		10,243
115 kV Read - Washington V148 line				
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			2,832
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310 line</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	216,456

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

**The United Illuminating Company**

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: 6/1/2009

Revenue Requirements for (year): 2009

Customer: The United Illuminating Company

Customer's NABs Number: 51

Name of Participant responsible for customer's billing: The United Illuminating Company

DUNs number of Participant responsible for customer's billing: 00-691-7967

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	<u>17,567,673</u> (a)	<u>58,749,193</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>764,058</u> (c)	<u>0</u> (h)
Total of Attachment F - Section L through O	<u>(110,411)</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>18,221,320</u> (e)=(a)-(b)+(c)+(d)	<u>58,749,193</u> (j)=(f)-(g)+(h)+(i)
Forecasted Incremental Transmission Revenue Requirements	0 n/a	1,638,340 (m)
Annual True-up	(11,149,487) (k)	51,985,996 (n)
Interest Charge on Annual True-up	(547,545) (l)	2,553,004 (o)
Total = (e) + (j) + (k) + (l) + (m) + (n) + (o)	6,524,288 (p)	114,926,533 (q)
Annual Projected 2009 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:		<u><u>121,450,821</u></u> (r) = (p)+(q)

**The United Illuminating Company**  
**Annual Revenue Requirements of pre-1997 PTF**  
**for costs in 2008**

RNS Rate

Sheet: Worksheet 1

Worksheet 1 of 8

Shading denotes an input

Line No.	Attachment F Reference	UI	Reference
<b>I. INVESTMENT BASE</b>			
	<i>Section:</i>		
1	I (A)(1)(a)	110,264,739	Worksheet 3, line 1 column 5
2	I (A)(1)(b)	1,547,792	Worksheet 3, line 2 column 5
3	I (A)(1)(c)	926,455	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)	<u>112,738,986</u>	
5	I (A)(1)(d)	13,987,091	Worksheet 3, line 7 column 5
6	I (A)(1)(e)	13,573,160	Worksheet 3, line 10 column 5
7	I (A)(1)(f)	1,033,383	Worksheet 3, line 11 column 5
8	I (A)(1)(g)	7,497,080	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)	<u>93,709,198</u>	
10	I (A)(1)(h)	65,527	Worksheet 3, line 16 column 5
11	I (A)(1)(i)	41,508	Worksheet 3, line 17 column 5
12	I (A)(1)(j)	585,058	Worksheet 3, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)	<u><u>94,401,291</u></u>	
<b>II. REVENUE REQUIREMENTS</b>			
14	I (A)	12,019,890	Worksheet 2
15	I (B)	922,717	Worksheet 4, line 3 column 5
16	I (C)	72,838	Worksheet 4, line 4 column 5
17	I (D)	(12,553)	Worksheet 4, line 5 column 5
18	I (E)	551,309	Worksheet 4, line 8 column 5
19	I (F)	97,067	Worksheet 4, line 23 column 5
20	I (G)	2,210,207	Worksheet 4, line 13 column 5
21	I (H)	1,706,198	Worksheet 4, line 22 column 5
22	I (I)	0	
23	I (J)	0	Worksheet 7
24	I (K)	764,058	Worksheet 7
25	I (L)	0	
26	I (M)	0	
27	I (N)	(18,218)	Txm related Acct 456
28	I (O)	(92,193)	Txm related Acct 454-rent
29	Total Revenue Requirements (Line 14 thru 28)	<u><u>18,221,320</u></u>	

**The United Illuminating Company**  
**Annual Revenue Requirements of post-1996 PTF**  
**for costs in 2008**

RNS Rate

Sheet: Worksheet 1a

Worksheet 1a of 8

Shading denotes an input

Line No.		Attachment F Reference	UI	Reference
	<b>I. INVESTMENT BASE</b>			
		<i>Section:</i>		
1	Transmission Plant	I (A)(1)(a)	351,405,429	Worksheet 3a, line 1 column 5
2	General Plant	I (A)(1)(b)	4,932,697	Worksheet 3a, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	2,952,543	Worksheet 3a, line 4 column 5
4	Total Plant (Lines 1+2+3)		359,290,669	
5	Accumulated Depreciation	I (A)(1)(d)	44,575,808	Worksheet 3a, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	43,256,640	Worksheet 3a, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	3,293,313	Worksheet 3a, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	23,892,630	Worksheet 3a, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		298,644,164	
10	Prepayments	I (A)(1)(h)	208,830	Worksheet 3a, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	132,283	Worksheet 3a, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	1,560,161	Worksheet 3a, line 24 column 5
13	Total Investment Base (Line 9+11+12+13)		300,545,438	
	<b>II. PRIOR CALENDAR YEAR ACTUAL REVENUE REQUIREMENT</b>			
14	Investment Return and Income Taxes	I (A)	38,267,759	Worksheet 2a
15	Depreciation Expense	I (B)	2,940,629	Worksheet 4a, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	232,131	Worksheet 4a, line 4 column 5
17	Investment Tax Credit	I (D)	(40,005)	Worksheet 4a, line 5 column 5
18	Property Taxes	I (E)	1,756,982	Worksheet 4a, line 8 column 5
19	Payroll Tax Expense	I (F)	309,344	Worksheet 4a, line 23 column 5
20	Operation & Maintenance Expense	I (G)	7,043,762	Worksheet 4a, line 13 column 5
21	Administrative & General Expense	I (H)	5,437,526	Worksheet 4a, line 22 column 5
22	Transmission Related Integrated Facilities Charge	I (I)	0	
23	Transmission Support Revenue	I (J)	0	Worksheet 7
24	Transmission Support Expense	I (K)	0	Worksheet 7
25	Transmission Related Expense from Generators	I (L)	0	
26	Transmission Related Taxes and Fees Charge	I (M)	0	
27	Revenue for ST Trans. Service Under NEPOOL Tar	I (N)	0	
28	Transmission Rents Received from Electric Propert	I (O)	0	
29	Total Revenue Requirements (Line 14 thru 28)		55,948,128	
	<b>III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>			
30	Carrying Charge Factor Base Revenue Requirement Numerator		55,948,128	Sum of Lines 14 through 21
31	Post-2003 Enhanced Return Addition to Revenue Requirement		3,534,836	Worksheet 1b Line 6 Column 2 and L
32	Total Post-96 PTF Revenue Requirement		59,482,964	Line 30 + Line 31
33	Post-96 PTF Transmission Plant in Service		351,405,429	Line 1
34	Post-96 Carrying Charge Factor (Post-96 CCF)		0.169271614	Line 32 / Line 33
35	Forecasted Post-96 PTF Plant Additions		9,678,764	Worksheet WinBEAMS Report
36	Forecasted Post-96 Localized PTF Plant Additions		0	Worksheet Used Life Credit Exhibit
37	Forecasted Post-96 Pool-Supported PTF Plant Additions		9,678,764	Line 35 - Line 36
38	Post-96 Estimated Incremental Revenue Requirement		1,638,340	Line 34 * Line 37

**The United Illuminating Company**  
**Annual Revenue Requirements of post-2003 PTF Incremental Return**  
**for costs in 2008**

RNS Rate

Worksheet 1b of 8

Line No.		(1) Total Transmission	(2) Post-2003 <sup>1</sup> PTF	(3) Post-2003 <sup>2</sup> PTF	Total Transmission Reference
<b>I. INVESTMENT BASE</b>					
1	Transmission Plant	479,857,648	341,544,483	174,610,530	Internal Plant Accounting
2	Accumulated Depreciation	58,939,985	1,279,645	157,575	Internal Plant Accounting
3	Accumulated Deferred Income Taxes	59,068,609	2,139,413	845,063	Internal Plant Accounting
4	Other Regulatory Assets	32,626,307	0	0	Included on Line 3, above
5	Net Investment (Line 1-2-3+4)	394,475,361	338,125,425	173,607,891	
<b>II. ENHANCED RETURN ON POST-2003 TRANSMISSION PLANT</b>					
6	Enhanced Return Addition to Revenue Requirement		2,801,065	733,771	Worksheet 2b
7	PTF Transmission Plant Allocation Factor		71.1762%		

Notes: 1. Incentive for New Trans Investment  
Notes: 2. Incentive for used of Advanced Tech MN Proj

**The United Illuminating Company**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

RNS Rate

Worksheet: 1 + 1a (Total pre-1997 and post-1996)

Worksheet 1c of 8

Line No.	Attachment F Reference	UI	Reference
<b>I. INVESTMENT BASE</b>			
	<i>Section:</i>		
1	I (A)(1)(a)	461,670,168	Worksheet 1 + Worksheet 1a
2	I (A)(1)(b)	6,480,489	Worksheet 1 + Worksheet 1a
3	I (A)(1)(c)	<u>3,878,998</u>	Worksheet 1 + Worksheet 1a
4	Total Plant (Lines 1+2+3)	472,029,655	Worksheet 1 + Worksheet 1a
5	I (A)(1)(d)	58,562,899	Worksheet 1 + Worksheet 1a
6	I (A)(1)(e)	56,829,800	Worksheet 1 + Worksheet 1a
7	I (A)(1)(f)	4,326,696	Worksheet 1 + Worksheet 1a
8	I (A)(1)(g)	<u>31,389,710</u>	Worksheet 1 + Worksheet 1a
9	Net Investment (Line 4-5-6+7+8)	392,353,362	Worksheet 1 + Worksheet 1a
10	I (A)(1)(h)	274,357	Worksheet 1 + Worksheet 1a
11	I (A)(1)(i)	173,791	Worksheet 1 + Worksheet 1a
12	I (A)(1)(j)	<u>2,145,219</u>	Worksheet 1 + Worksheet 1a
13	Total Investment Base (Line 9+11+12+13)	<u><u>394,946,729</u></u>	
<b>II. REVENUE REQUIREMENTS</b>			
14	I (A)	50,287,649	Worksheet 1 + Worksheet 1a
15	I (B)	3,863,346	Worksheet 1 + Worksheet 1a
16	I (C)	304,969	Worksheet 1 + Worksheet 1a
17	I (D)	(52,558)	Worksheet 1 + Worksheet 1a
18	I (E)	2,308,291	Worksheet 1 + Worksheet 1a
19	I (F)	406,411	Worksheet 1 + Worksheet 1a
20	I (G)	9,253,969	Worksheet 1 + Worksheet 1a
21	I (H)	7,143,724	Worksheet 1 + Worksheet 1a
22	I (I)	0	Worksheet 1 + Worksheet 1a
23	I (J)	0	Worksheet 1 + Worksheet 1a
24	I (K)	764,058	Worksheet 1 + Worksheet 1a
25	I (L)	0	Worksheet 1 + Worksheet 1a
26	I (M)	0	Worksheet 1 + Worksheet 1a
27	I (N)	(18,218)	Worksheet 1 + Worksheet 1a
28	I (O)	<u>(92,193)</u>	Worksheet 1 + Worksheet 1a
29	Historic Revenue Requirements (Line 14 thru 28)	<u><u>74,169,448</u></u>	
<b>III. ENHANCED RETURN ON POST-2003 TRANSMISSION PLANT</b>			
30	Enhanced Return Addition to Revenue Requirement	<u>2,801,065</u>	Worksheet 2b
<b>IV. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT</b>			
31	Post-96 Estimated Incremental Revenue Requirement	1,638,340	
<b>V. ANNUAL TRUE-UP</b>			
32	Annual True-up	<u>42,841,968</u>	
<b>VI. TOTAL ESTIMATED REVENUE REQUIREMENT</b>			
33	Total Estimated Revenue Requirement	<u><u>121,450,821</u></u>	

The United Illuminating Company  
Annual Revenue Requirements of pre-1997 PTF  
for costs in 2008

Shading denotes an input

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 547,343,271	50.90%	6.00%	3.05%	
PREFERRED STOCK		0.00%		0.00%	0.00%
COMMON EQUITY	527,987,321	49.10%	11.64%	5.72%	5.72%
TOTAL INVESTMENT RETURN	\$ 1,075,330,592	100.00%		8.77%	5.72%

Cost of Capital Rate=

(a) Weighted Cost of Capital = 0.0877

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

= 
$$\left( \frac{0.0572 + \left( \left( \frac{(12,553) + 29,541}{94,401,291} \right) / \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0308969

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

= 
$$\left( \frac{0.0572 + \left( \left( \frac{(12,553) + 29,541}{94,401,291} \right) / \right)}{1} \right) + \frac{0.0308969}{0.09} \times 0.09$$

= 0.0087307

(a)+(b)+(c) Cost of Capital Rate = 0.1273276

(pre-1997 PTF)

INVESTMENT BASE	\$ 94,401,291	From Worksheet 1
x Cost of Capital Rate	0.1273276	
= Investment Return and Income Taxes	\$ <u>12,019,890</u>	To Worksheet 1

**The United Illuminating Company**  
**Annual Revenue Requirements of post-1996 PTF**  
**for costs in 2008**

RNS Rate

Sheet: Worksheet 2a

Worksheet 2a of 8

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 547,343,271	50.90%	6.00%	3.05%	
PREFERRED STOCK		0.00%		0.00%	0.00%
COMMON EQUITY	<u>527,987,321</u>	<u>49.10%</u>	11.64%	<u>5.72%</u>	<u>5.72%</u>
TOTAL INVESTMENT RETURN	<u>\$ 1,075,330,592</u>	<u>100.00%</u>		<u>8.77%</u>	<u>5.72%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0877

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

= 
$$\left( \frac{0.0572 + \left( \frac{(40,005) + 94,146}{300,545,438} \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0308970

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

= 
$$\left( \frac{0.0572 + \left( \frac{(40,005) + 94,146}{300,545,438} \right)}{1} \right) + \frac{0.0308970}{0.09} \times 0.09$$

= 0.0087307

(a)+(b)+(c) **Cost of Capital Rate** = 0.1273277

(post-1996 PTF)

INVESTMENT BASE	\$ 300,545,438	From Worksheet 1a
x Cost of Capital Rate	0.1273277	
= Investment Return and Income Taxes	<u>\$ 38,267,759</u>	To Worksheet 1a



**The United Illuminating Company**  
**Annual Revenue Requirements of post-2003 PTF Incremental Return**  
**for costs in 2008**  
**Incremental Portion of ROE at 1% Adder**

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 547,343,271	50.90%	#N/A		
PREFERRED STOCK					
COMMON EQUITY	<u>527,987,321</u>	<u>49.10%</u>	<u>1.00%</u>	0.49%	0.49%
TOTAL INVESTMENT RETURN	<u>\$ 1,075,330,592</u>	<u>100.00%</u>		<u>0.49%</u>	<u>0.49%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0049

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

= 
$$\left( \frac{0.0049 + \left( \frac{0 + 0}{338,125,425} \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0026385

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

= 
$$\left( \frac{0.0049 + \left( \frac{0 + 0}{338,125,425} \right)}{1} \right) + \frac{0.0026385}{0.09} \times 0.09$$

= 0.0007456

(a)+(b)+(c) **Cost of Capital Rate** = 0.0082841

(post-2003 PTF)

INVESTMENT BASE	\$ 338,125,425	From Worksheet 1b
x Cost of Capital Rate	0.0082841	
= Investment Return and Income Taxes	<u>\$ 2,801,065</u>	To Worksheet 1b

**The United Illuminating Company**  
**Annual Revenue Requirements of post-2003 PTF Incremental Return**  
**for costs in 2008**  
**Incremental Portion of ROE at 1% Adder**

	<u>CAPITALIZATION</u> <u>12/31/2008</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 547,343,271	50.90%	#N/A		
PREFERRED STOCK					
COMMON EQUITY	<u>527,987,321</u>	<u>49.10%</u>	<u>0.50%</u>	<u>0.25%</u>	<u>0.25%</u>
TOTAL INVESTMENT RETURN	\$ <u>1,075,330,592</u>	<u>100.00%</u>		<u>0.25%</u>	<u>0.25%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = 0.0025

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

= 
$$\left( \frac{0.0025 + \left( \left( \frac{0 + 0}{173,607,891} \right) \right)}{1} \right) \times \frac{0.35}{0.35}$$

= 0.0013462

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

= 
$$\left( \frac{0.0025 + \left( \left( \frac{0 + 0}{173,607,891} \right) \right)}{1} \right) + \frac{0.0013462}{0.09} \times 0.09$$

= 0.0003804

(a)+(b)+(c) **Cost of Capital Rate** = 0.0042266

**(post-2003 PTF)**

INVESTMENT BASE	\$ 173,607,891	From Worksheet 1b
x Cost of Capital Rate	0.0042266	
= Investment Return and Income Taxes	<u>\$ 733,771</u>	To Worksheet 1b

**The United Illuminating Company - 2008**  
Pre-1997 PTF

RNS Rate  
Worksheet 3 of 8

Sheet: Worksheet 3

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)
<u>Transmission Plant</u>						
1	479,857,648		479,857,648		110,264,739	(c) Internal Company Record:
2	82,062,401	8.2081% (a)	6,735,788	22.9786%	1,547,792	Page 207.96g
3			<u>486,593,436</u>		<u>111,812,531</u>	
4	4,031,811		4,031,811	22.9786%	<u>926,455</u>	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	58,939,985		58,939,985	22.9786%	13,543,604	Page 219.25b
5A			0	22.9786%	0	Included in Page 269.12f
6	23,513,250	8.2081% (a)	1,929,998	22.9786%	443,487	Page 219.28b
7			<u>60,869,983</u>		<u>13,987,091</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(265,216,847)	37.2899%	(98,899,077)	22.9786%	(22,725,658)	Internal Company Record:
9	106,813,042	37.2899%	39,830,469	22.9786%	9,152,498	Internal Company Record:
10			<u>(59,068,609)</u>		<u>(13,573,160)</u>	
11	12,059,959	37.2899%	4,497,146	22.9786%	<u>1,033,383</u>	Page 123.1 footnote
<u>Other Regulatory Assets/Liabilities</u>						
12	0	8.2081% (a)	0	22.9786%	0	Page 232
13	89,166,922	37.2899%	33,250,249	22.9786%	7,640,454	Internal Company Record:
14	(1,673,222)	37.2899% (d)	(623,943)	22.9786%	(143,374)	Internal Company Record:
15	<u>87,493,700</u>		<u>32,626,307</u>		<u>7,497,080</u>	
16	3,474,176	8.2081% (a)	285,165	22.9786%	<u>65,527</u>	Page 111.57c
17	180,638		180,638	22.9786%	<u>41,508</u>	Page 227.8c
<u>Cash Working Capital</u>						
18					2,210,207	Worksheet 1, Line 20
19					1,706,198	Worksheet 1, Line 21
20					764,058	Worksheet 1, Line 24
21					<u>4,680,463</u>	
22					0.125	x 45 / 360
23					<u>585,058</u>	
24						

- (a) Worksheet 5 of 8, line 11
- (b) Worksheet 5 of 8, line 3
- (c) Pre-97 PTF
- (d) Worksheet 5 of 8, line 16

**The United Illuminating Company - 2008**  
post-1996 PTF

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)
<u>Transmission Plant</u>						
1	479,857,648		479,857,648		351,405,429 (c)	Internal Company Records
2	82,062,401	8.2081% (a)	6,735,788	73.2312%	4,932,697	Page 207.96g
3			<u>486,593,436</u>		<u>356,338,126</u>	
4	4,031,811		4,031,811	73.2312%	<u>2,952,543</u>	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	58,939,985		58,939,985	73.2312%	43,162,448	Page 219.25b
5A	0		0	73.2312%	0	Included in Page 269.12f
6	23,513,250	8.2081% (a)	1,929,998	73.2312%	1,413,360	Page 219.28b
7			<u>60,869,983</u>		<u>44,575,808</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(265,216,847)	37.2899%	(98,899,077)	73.2312%	(72,424,963)	Internal Company Records
9	106,813,042	37.2899%	39,830,469	73.2312%	29,168,323	Internal Company Records
10			<u>(59,068,609)</u>		<u>(43,256,640)</u>	
11	12,059,959	37.2899%	4,497,146	73.2312%	<u>3,293,313</u>	Page 123.1 footnote
<u>Other Regulatory Assets</u>						
12	0	8.2081% (a)	0	73.2312%	0	Page 232
13	89,166,922	37.2899%	33,250,249	73.2312%	24,349,551	Internal Company Records
14	(1,673,222)	37.2899% (d)	(623,943)	73.2312%	(456,921)	Page 278.3f
15	<u>87,493,700</u>		<u>32,626,307</u>		<u>23,892,630</u>	
16	3,474,176	8.2081% (a)	285,165	73.2312%	<u>208,830</u>	Page 111.57c
17	180,638		180,638	73.2312%	<u>132,283</u>	Page 227.8c
<u>Cash Working Capital</u>						
19					7,043,762	Worksheet 1a, Line 20
20					5,437,526	Worksheet 1a, Line 21
21					0	Worksheet 1a, Line 24
22					12,481,288	
23					0.125	x 45 / 360
24					<u>1,560,161</u>	

(a) Worksheet 5a of 8, line 11  
 (b) Worksheet 5a of 8, line 3  
 (c) Post-96 PTF  
 (d) Worksheet 5 of 8, line 16

**The United Illuminating Company - 2008**  
pre-1997 PTF

RNS Rate  
Worksheet 4 of 8

Sheet: Worksheet 4

Shading denotes an input  
BOLD denotes checked to FF1

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)
<u>Depreciation Expense</u>						
1	<b>3,643,265</b>		3,643,265	22.9786%	837,173	Page 336.7b
2	<b>4,535,468</b>	8.2081% (a)	372,277	22.9786%	85,544	Page 336.10b
3			4,015,542		<u>922,717</u>	
4	<b>850,052</b>	37.2899% (c)	316,983	22.9786%	<u>72,838</u>	Page 117.64c
5	<b>146,496</b>	37.2899% (c)	54,628	22.9786%	<u>12,553</u>	Page 266.8f
<u>Property Taxes</u>						
6	<b>2,399,226</b>		2,399,226	22.9786%	551,309	Page 262.28a
7					0	Page 263.13i
8			<u>2,399,226</u>		<u>551,309</u>	
<u>Transmission Operation and Maintenance</u>						
9	<b>57,151,679</b>					Page 321.112b
10	<b>46,367,841</b>					Page 321.96b
11	<b>1,165,310</b>					Page 321.84b
12	0					Worksheet 7
13	<u>9,618,528</u>		<u>9,618,528</u>	22.9786%	<u>2,210,207</u>	
<u>Transmission Administrative and General</u>						
14	<b>80,344,706</b>					Page 323.197b
15	<b>97,879</b>					Page 323.185b
16	<b>2,331,789</b>					Page 323.189b
17	<b>8,729</b>					Page 323.191b
18	77,906,309	8.2081% (a)	6,394,651	22.9786%	1,469,403	
19	97,879	37.2899% (c)	36,499	22.9786%	8,387	Page 323.156b
20	<b>198,500</b>	100.0000%	198,500	22.9786%	45,613	Page 351.3h
20A	<b>2,133,289</b>	37.2899% (c)	795,501	22.9786%	182,795	Page 351.1h + .5h
21	0		0	22.9786%	0	
22			<u>7,425,151</u>		<u>1,706,198</u>	
23	5,146,378 (e)	8.2081% (a)	422,421	22.9786%	<u>97,067</u>	
(a) Worksheet 5 of 8, line 11						
(b) Worksheet 5 of 8, line 3						
(c) Worksheet 5 of 8, line 16						
(d) Property taxes were allocated to transmission related general plant based on the ratio of general plant (Worksheet 3 of 8, line 2) to total plant in service (Worksheet 5 of 8, line 15) multiplied by the transmission wages and salaries allocation factor (Worksheet 5 of 8, line 11)						
(e) Payroll taxes FERC Form 1, page 263.i ,263.1i						
24	<b>46,212</b>					Page 263.5i
25	<b>4,927,863</b>					Page 263.4i
26 ***	0					
27	<b>172,303</b>					Page 263.12i
	<u>5,146,378</u>					To Line 23

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

\*\*\* Medicare costs are included in FICA, Line 4

**The United Illuminating Company - 2008**  
post-1996 PTF

RNS Rate  
Worksheet 4a of 8

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	FERC Form 1 Reference for col (1)
<u>Depreciation Expense</u>						
1	3,643,265		3,643,265	73.2312%	2,668,006	Page 336.7b
2	4,535,468	8.2081% (a)	372,277	73.2312%	272,623	Page 336.10b
3			4,015,542		2,940,629	
4	850,052	37.2899% (c)	316,983	73.2312%	232,131	Page 117.64c
5	146,496	37.2899% (c)	54,628	73.2312%	40,005	Page 266.8f
<u>Property Taxes</u>						
6	2,399,226		2,399,226	73.2312%	1,756,982	Page 262.28a
7	0	0.0000%	0	73.2312%	0	Page 263.13i
8			2,399,226		1,756,982	
<u>Transmission Operation and Maintenance</u>						
9	57,151,679					Page 321.112b
10	46,367,841					Page 321.96b
11	1,165,310					Page 321.84b
12	0					Worksheet 7
13	9,618,528		9,618,528	73.2312%	7,043,762	
<u>Transmission Administrative and General</u>						
14	80,344,706					Page 323.197b
15	97,879					Page 323.185b
16	2,331,789					Page 323.189b
17	8,729					Page 323.191b
18	77,906,309	8.2081% (a)	6,394,651	73.2312%	4,682,878	
19	97,879	37.2899% (c)	36,499	73.2312%	26,729	Page 323.156b
20	198,500	100.0000%	198,500	73.2312%	145,364	Page 351.3h
20A	2,133,289	37.2899% (c)	795,501	73.2312%	582,555	Page 351.1h + .5h
21	0		0	73.2312%	0	
22			7,425,151		5,437,526	
23	5,146,378 (e)	8.2081% (a)	422,421	73.2312%	309,344	
(a) Worksheet 5a of 8, line 11						
(b) Worksheet 5a of 8, line 3						
(c) Worksheet 5a of 8, line 16						
(d) Property taxes were allocated to transmission related general plant based on the ratio of general plant (Worksheet 3 of 8, line 2) to total plant in service (Worksheet 5 of 8, line 15) multiplied by the transmission wages and salaries allocation factor (Worksheet 5 of 8, line 11)						
(e) Payroll taxes FERC Form 1, page 263.i ,263.1i						
24	46,212					Page 263.5i
25	4,927,863					Page 263.4i
26 ***	0					
27	172,303					Page 263.12i
	5,146,378					To Line 23

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

\*\*\* Medicare costs are included in FICA, Line 25

**The United Illuminating Company - 2008**  
pre-1997 PTF

Sheet: Worksheet 5

RNS Rate  
Worksheet 5 of 8

Shading denotes an input

<u>Line No.</u>			<u>FERC Form 1 Reference</u>
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	110,264,739	
2	Total Transmission Investment	479,857,648	Internal Plant Accounting Internal Company Records
3	Percent Allocation (line 1/2)	<u>22.9786%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	3,676,371	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 8
6	Total Transmission Wages and Salaries (line 4+ 5)	<u>3,676,371</u>	
7	Total Wages and Salaries	71,751,082	Page 354.28b
8	Administrative and General Wages and Salaries	26,961,694	Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 of 8
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	<u>44,789,388</u>	
11	Percent Allocation (line 6/10)	<u>8.2081%</u>	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	479,857,648	Internal Company Records
13	plus Transmission-related General Plant	6,735,788	Worksheet 3 of 8, Line 2
14	Total Transmission Related Plant (line 12 + line 13)	<u>486,593,436</u>	
15	Total Plant in Service	1,304,893,641	Page 207.104g
16	Percent Allocation (line 14/15)	<u>37.2899%</u>	

**The United Illuminating Company - 2008**  
post-1996 PTF

Shading denotes an input

<u>Line No.</u>			<u>FERC Form 1 Reference</u>
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	351,405,429	Internal Plant Accounting
2	Total Transmission Investment	479,857,648	Internal Company Records
3	Percent Allocation (line 1/2)	<u>73.2312%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	3,676,371	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 of 8
6	Total Transmission Wages and Salaries (line 4+ 5)	<u>3,676,371</u>	
7	Total Wages and Salaries	71,751,082	Page 354.28b
8	Administrative and General Wages and Salaries	26,961,694	Page 354.27b
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 of 8
10	Total Wages and Salaries net of A&G (line 7 - 8 + 9)	<u>44,789,388</u>	
11	Percent Allocation (line 6/10)	<u>8.2081%</u>	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	479,857,648	Internal Company Records
13	plus Transmission-related General Plant	6,735,788	Worksheet 3 of 8, Line 2
14	Total Transmission Related Plant (line 12 + line 13)	<u>486,593,436</u>	
15	Total Plant in Service	1,304,893,641	Page 207.104g
16	Percent Allocation (line 14/15)	<u>37.2899%</u>	




The United Illuminating Company - 2008

RNS Rate  
Worksheet 6 of 8

Sheet: Worksheet 6

Affiliated Company Wages and Salaries-2008

 Shading denotes an input

<u>Line</u>		<u>UI</u>	
<b>"Affiliated" Transmission Wages and Salaries</b>			
<b>#560 - 573</b>			
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	<b>Total Transmission</b>	0	To Worksheet 5
12 =	<b>Total "Affiliated" Wages and Salaries</b>	0	
<b>Less "Affiliated" Administrative and General Salaries</b>			
<b>#920 - 935</b>			
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	<b>Total "Affiliated" less A&amp;G</b>	0	To Worksheet 5

**The United Illuminating Company - 2008**  
**For the Year 2009**

Sheet: Worksheet 7

RNS Rate  
Worksheet 7 of 8

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

The United Illuminating Company - 2008			
Participant	PTF Supporting Facilities	Revenues (a)	Expenses (b)
Boston Edison:	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 345 kV "stabilizer" 342 line 345 kV Walpole - Medway 325 line 345 kV Carver - Walpole 331 line 345 kV Jordan Rd - Canal 342 line		24,247
Commonwealth:	Second Canal line 345 kV Pilgrim-Bridgewater (M.S.- Tower 77) 355 line 345 kV Myles Standish - Canal 342 line		
Central Maine Power:	345 kV Buxton-South Gorham 386 line 115 kV Wyman 164-167 lines 115 kV Maine Yankee transmission		
Eastern Utilities:	345 kV Carver - Walpole 331 line 345 kV Medway - Bridgewater 344 Line Northern Rhode Island transmission		
New England Power:	Chester SVC 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 HQ Phase II - AC in MA 345 kV Golden Hills-Mystic 349 line 345 kV NH/MA border-Tewksbury 394 line 115 kV Read - Washington V148 line		191,815
Northeast Utilities:	345 kV 363, 369 and 394 Seabrook lines Fairmont 115 kV Substation 345 kV Millstone-Manchester 310 line 345 kV E.Shore-Black Pond Jct. 387 line Substation Supply Agreements		221,964
Total =		0	764,058

Page 332.11g

Page 332.10g

Page 332.9g

Page 332.2g

**Summary of The United Illuminating Company System  
Monthly Coincident Peaks for 2008  
(Kilowatts)**

Shading denotes an input

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Day	26	5	6	4	25	27	10	8	1	8	28	5
Hour	1900	1900	1900	2000	1500	1500	1600	1700	1600	2000	1800	1800
The UI Co.	702,866	665,658	590,659	542,943	601,838	960,248	910,865	804,839	813,474	591,150	635,836	686,293
Hosley Substation	4,298	2,722	2,462	2,700	605	2,074	2,506	3,607	3,521	3,283	3,089	3,197
Wisvest- Connecticut, L.L.C.	0	3,888	3,744	21,312	2,736	0	0	3,456	3,456	3,456	3,456	4,032
<b>Annual UI System Average 12 CP Load</b>												<b><u>715,856</u></b>

The United Illuminating Company - 2008				RNS Rate	
YEAR	Equity AFUDC	DEBT AFUDC	Total AFUDC	AFUDC RATE	Equity AFUDC Rate
1941	0.00	1.00	1.00	0.00%	0.00%
1942	0.00	1.00	1.00	0.00%	0.00%
1943	0.00	1.00	1.00	0.00%	0.00%
1944	0.00	1.00	1.00	0.00%	0.00%
1945	0.00	1.00	1.00	0.00%	0.00%
1946	0.00	1.00	1.00	0.00%	0.00%
1947	0.00	1.00	1.00	0.00%	0.00%
1948	0.00	1.00	1.00	0.00%	0.00%
1949	0.00	1.00	1.00	0.00%	0.00%
1950	0.00	1.00	1.00	0.00%	0.00%
1951	0.00	1.00	1.00	0.00%	0.00%
1952	0.00	1.00	1.00	0.00%	0.00%
1953	0.00	1.00	1.00	0.00%	0.00%
1954	0.00	1.00	1.00	0.00%	0.00%
1955	0.00	1.00	1.00	0.00%	0.00%
1956	0.00	1.00	1.00	0.00%	0.00%
1957	0.00	1.00	1.00	0.00%	0.00%
1958	0.00	1.00	1.00	0.00%	0.00%
1959	0.00	1.00	1.00	0.00%	0.00%
1960	0.00	1.00	1.00	0.00%	0.00%
1961	0.00	1.00	1.00	0.00%	0.00%
1962	0.00	1.00	1.00	0.00%	0.00%
1963	0.00	1.00	1.00	0.00%	0.00%
1964	0.00	1.00	1.00	0.00%	0.00%
1965	0.00	1.00	1.00	0.00%	0.00%
1966	0.00	1.00	1.00	0.00%	0.00%
1967	0.00	1.00	1.00	0.00%	0.00%
1968	0.00	1.00	1.00	0.00%	0.00%
1969	0.00	1.00	1.00	0.00%	0.00%
1970	0.00	1.00	1.00	0.00%	0.00%
1971	0.00	1.00	1.00	0.00%	0.00%
1972	0.00	1.00	1.00	0.00%	0.00%
1973	0.00	1.00	1.00	0.00%	0.00%
1974	0.00	1.00	1.00	0.00%	0.00%
1975	0.00	1.00	1.00	0.00%	0.00%
1976	0.00	1.00	1.00	0.00%	0.00%
1977	2,518,016.00	2,419,271.00	4,937,287.00	8.30%	4.23%
1978	3,396,839.00	4,871,127.00	8,267,966.00	8.30%	3.41%
1979	4,574,700.00	10,925,831.00	15,500,531.00	9.90%	2.92%
1980	13,007.00	14,548.00	27,555.00	11.00%	5.19%
1981	21,022.00	7,091.00	28,113.00	9.00%	6.73%
1982	31,631.00	8,718.00	40,349.00	10.00%	7.84%
1983	40,443.00	11,964.00	52,407.00	10.25%	7.91%
1984	44,495.00	12,747.00	57,242.00	10.50%	8.16%
1985	46,083.00	16,540.00	62,623.00	10.75%	7.91%
1986	57,393.00	20,651.00	78,044.00	11.00%	8.09%
1987	54,933.00	26,486.00	81,419.00	13.00%	6.80%
1988	48,605.00	27,051.00	75,656.00	10.00%	6.58%
1989	38,968.00	26,475.00	65,443.00	12.30%	5.57%
1990	1,085.00	2,358.00	3,443.00	11.75%	3.39%
1991	1,259.00	3,931.00	5,190.00	10.88%	2.06%
1992	1,003.00	2,229.00	3,232.00	10.25%	3.18%
1993	999.00	3,068.00	4,067.00	8.75%	2.15%
1994	753.00	2,710.00	3,463.00	8.19%	1.78%
1995	390.00	2,372.00	2,762.00	8.00%	1.13%
1996	940.00	1,435.00	2,375.00	9.00%	3.56%
1997	336.00	1,239.00	1,575.00	7.50%	1.60%
1998	13.00	455.00	468.00	7.00%	0.19%
1999	575.00	1,660.00	2,235.00	7.75%	1.99%
2000	1,149.00	1,459.00	2,608.00	8.42%	3.71%
2001	1,123.00	789.00	1,912.00	9.02%	5.41%
2002	1,237.00	983.00	2,220.00	9.09%	5.41%
2003				8.08%	5.02%
2004					5.02%
2005					5.21%
2006					3.69%
2007					3.80%
2008					5.02%
Total					144.68%
Total divided by 41 years					3.53%
Transmission Depreciation					\$3,643,265
Equity AFUDC Portion of Depr. Exp.					\$128,560
PTF % Pre-97					22.9786%
Pre- 97 PTF Equity AFUDC Portion of Depr. Exp.					\$29,541
PTF % Post-96					73.2312%
Post-96 PTF Equity AFUDC Portion of Depr. Exp.					\$94,146

The United Illuminating Company  
 FERC Form 1 Report - Oct - Dec 2008

Account	beginning_balance	additions	retirements	transfers_in	ending_balance	start_month	end_month
350 - Land and land rights	12,064,092.4		0.0	0.0	1,163,744.2	13,227,836.6	1/1/2008 12/1/2008
352 - Structures and improvements	6,613,772.0	8,712,462.0	-19,985.0	-43,466.0	15,262,782.6	1/1/2008 12/1/2008	
353 - Station equipment	61,652,129.0	148,764,898.2	-657,045.8	98,322.1	209,858,304.7	1/1/2008 12/1/2008	
354 - Towers and fixtures	10,840,862.8		0.0	-26,578.5	0.0	10,814,284.3	1/1/2008 12/1/2008
355 - Poles and fixtures	24,509,095.7	-44,250.6		0.0	0.0	24,464,845.1	1/1/2008 12/1/2008
356 - Overhead conductors, devices	17,143,087.1	304,188.4	-12,852.7		0.0	17,434,422.9	1/1/2008 12/1/2008
357 - Underground conduit	2,966,106.3	117,434,461.5		0.0	0.0	120,400,567.7	1/1/2008 12/1/2008
358 - Undergrnd conductors, devices	14,512,564.7	53,882,147.3		0.0	0.0	68,394,712.0	1/1/2008 12/1/2008
	<b>150,301,710.0</b>	<b>329,053,906.7</b>	<b>-716,462.0</b>	<b>1,218,600.3</b>	<b>479,857,755.8</b>		

**The United Illuminating Company**  
**Annual Revenue Requirements of pre-1997 & post-1996 PTF**  
**for costs in 2007 06/08-05/09**

RNS Rate

Line No.	I.	Attachment F Reference	Pre 1997	Post 1996	Reference
	<b>INVESTMENT BASE</b>	Section:			
1	Transmission Plant	I (A)(1)(a)	116,972,243	19,560,425	Worksheet 3, line 1 column 5
2	General Plant	I (A)(1)(b)	6,182,184	1,033,802	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	I (A)(1)(c)	1,221,053	204,188	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		124,375,480	20,798,415	
				0	
5	Accumulated Depreciation	I (A)(1)(d)	45,133,605	7,547,367	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	I (A)(1)(e)	19,271,513	18,551,236	Worksheet 3, line 10 column 5
7	Loss On Reacquired Debt	I (A)(1)(f)	1,746,590	292,070	Worksheet 3, line 11 column 5
8	Other Regulatory Assets	I (A)(1)(g)	10,604,349	10,395,945	Worksheet 3, line 15 column 5
9	Net Investment (Line 4-5-6+7+8)		72,321,301	5,387,827	
				0	
10	Prepayments	I (A)(1)(h)	165,904	27,743	Worksheet 3, line 16 column 5
11	Materials & Supplies	I (A)(1)(i)	182,800	30,568	Worksheet 3, line 17 column 5
12	Cash Working Capital	I (A)(1)(j)	1,907,505	302,625	Worksheet 3, line 24 column 5
				0	
13	Total Investment Base (Line 9+11+12+13)		74,577,510	5,748,763	

Line No.	II.	Attachment F Reference	Pre 1997	Post 1996	Reference
	<b>REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	I (A)	8,899,416	690,322	Worksheet 2
15	Depreciation Expense	I (B)	2,920,457	488,367	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	I (C)	108,457	18,137	Worksheet 4, line 4 column 5
17	Investment Tax Credit	I (D)	(19,805)	(3,312)	Worksheet 4, line 5 column 5
18	Property Taxes	I (E)	1,876,562	313,804	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	I (F)	410,731	68,684	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	I (G)	7,404,671	1,238,230	Worksheet 4, line 13 column 5
21	Administrative & General Expense	I (H)	7,073,030	1,182,772	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)	782,339	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)	(26,595)	(4,447)	Txm related Acct 456
28	Transmission Rents Received from Electric Propert	I (O)	(58,456)	0	Txm related Acct 454-rent
				0	
29	Total Revenue Requirements (Line 14 thru 28)		29,370,807	3,992,557	

**III. CURRENT CALENDAR YEAR ESTIMATED INCREMENTAL REVENUE REQUIREMENT**

30	Carrying Charge Factor Base Revenue Requirement Numerator			3,997,004	
31	Post-2003 Enhanced Return Addition to Revenue Requirement			34,435	
32	Total Post-96 PTF Revenue Requirement			4,031,439	
				0	
33	Post-96 PTF Transmission Plant in Service			19,560,425	
34	Post-96 Carrying Charge Factor (Post-96 CCF)			0	
35	Forecasted Post-96 PTF Plant Additions			16,762,067	
36	Forecasted Post-96 Localized PTF Plant Additions			3,319,000	
37	Forecasted Post-96 Pool-Supported PTF Plant Additions			13,443,067	
38	Post-96 Estimated Incremental Revenue Requirement			2,770,640	incremental

RNS Rate

**The United Illuminating Company**  
**FERC Interest Calculation associated with Under / (Over)**  
**True-up and Interest Calculation for 2008**

1 2008 Est. Transmission Revenue Requirements (as billed)	6/08-05/09	Appendix C	29,370,807	6,763,197	ATRR - Prior Year
2 2008 Actual Annual RR			18,221,320	58,749,193	Input Panel Subtotals
3 True-up Over/(Under) (Line 1 - Line 2)			11,149,487	-51,985,996	

Pre'97	Undercollection / (Overcollection)
Post'96	(\$11,149,487)
	\$51,985,996

Initial Billing Period	Pre 1997 Balance	Post 1996 Balance	FERC Monthly Interest Rate	Pre 1997 Interest	Post 1996 Interest
June 2008	(\$11,149,487)	\$51,985,996	0.56%	(\$62,437)	\$291,122
July 2008	(11,211,924)	52,277,117	0.45%	-50,454	\$235,247
August 2008	(11,211,924)	52,277,117	0.45%	-50,454	\$235,247
September 2008	(11,211,924)	52,277,117	0.44%	-49,332	\$230,019
October 2008	(11,362,164)	52,977,631	0.42%	-47,721	\$222,506
November 2008	(11,362,164)	52,977,631	0.41%	-46,585	\$217,208
December 2008	(11,362,164)	52,977,631	0.42%	-47,721	\$222,506
January 2009	(11,504,191)	53,639,851	0.38%	-43,716	\$203,831
February 2009	(11,504,191)	53,639,851	0.34%	-39,114	\$182,375
March 2009	(11,504,191)	53,639,851	0.38%	-43,716	\$203,831
April 2009	(11,630,737)	54,229,889	0.28%	-32,566	\$151,844
May 2009	(11,630,737)	54,229,889	0.29%	-33,729	\$157,267
		Total Interest		-\$547,545	\$2,553,004
		True-Up		-\$11,149,487	\$51,985,996
		<b>Total TU &amp; Int</b>		<b>-\$11,697,032</b>	<b>\$54,539,000</b>

Sheet: Input Panel

ISO-New England Inc. Tariff Billing  
Annual Transmission Revenue Requirements  
Per FERC Electric Tariff No. 3, Section II - Attachment F

     Shading denotes an input

Submitted on: 22-May-09

Revenue Requirements for (year): Calendar Year 2008

Customer: Unitil Power Corp.

Customer's NABs Number: 185

Name of Participant responsible for customer's billing: New England Power Company

DUNs number of Participant responsible for customer's billing: 00-695-2881

	<u>Pre-97 Revenue Requirements</u>	<u>Post-97 Revenue Requirements</u>
Total of Attachment F - Sections A through I	= <u>0</u> (a)	<u>0</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>0</u> (g)
Total of Attachment F - Section K - Support Expense	<u>121,775</u> (c)	<u>0</u> (h)
Total of Attachment F - Section (L through O)	<u>0</u> (d)	<u>0</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>121,775</u> (e)=(a)-(b)+(c)+(d)	<u>0</u> (j)
Forecasted Transmission Revenue Requirements (per Appendix C to Attachment F Implementation Rule)	<u>N/A</u>	<u>N/A</u> (k) Worksheet 1a
Annual True-up (per Appendix C to Attachment F Implementation Rule)	<u>\$0</u> (l)	<u>\$0</u> (m) Worksheet 1c
Adjusted Sub Total - Sum (Sub Total + forecast + True-up)	<u>\$121,775</u> (n) = (e) + (l)	<u>\$0</u> (o)=(j)+(k)+(m)
Annual Revenue Requirements Total = Sum of Pre-97 Revenue Requirements & Post-96 Revenue Requirements Subtotals, Forecasted Revenue Requirements & True-ups (including interest)	<u>\$121,775</u> (p) = (n) + (o)	



**Unitil Power Corp.**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**  
**PRE-1997**

Shading denotes an input

Line No.		Attachment F Reference	UPC	Total	Reference
	<b>I. INVESTMENT BASE</b>	<i>Section:</i>			
1	Transmission Plant	(A)(1)(a)	0	0	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	0	0	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)		0	0	
5	Accumulated Depreciation	(A)(1)(d)	0	0	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)	0	0	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)		0	0	
10	Prepayments	(A)(1)(h)	0	0	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	0	0	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	0	0	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		0	0	
	<b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	0	0	Worksheet 2
15	Depreciation Expense	(B)	0	0	Worksheet 4, line 3 column 5
16	Amortization of Loss on Reacquired Debt	(C)	0	0	Worksheet 4, line 4 column 5
17	Investment Tax Credit	(D)	0	0	Worksheet 4, line 5 column 5
18	Property Tax Expense	(E)	0	0	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	0	Worksheet 4, line 17 column 5
20	Operation & Maintenance Expense	(G)	0	0	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	0	0	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)	0	0	Worksheet 7
23	Transmission Support Revenue	(J)	0	0	Worksheet 7
24	Transmission Support Expense	(K)	121,775	121,775	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)	0	0	
28	Transmission Rents Received from Electric Property	(O)	0	0	
29	Total Revenue Requirements (Line 14 thru 28)		121,775	121,775	

**Unitil Power Corp.**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 0	#DIV/0!	0.00%	#DIV/0!	
PREFERRED STOCK	0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
COMMON EQUITY	0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
TOTAL INVESTMENT RETURN	\$ 0	#DIV/0!		#DIV/0!	#DIV/0!

**Cost of Capital Rate=**

(a) Weighted Cost of Capital = #DIV/0!

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

= 
$$\left( \frac{\text{\#DIV/0!} + (0 + 0)}{1} \right) \times \frac{0.34}{0.34}$$

= #DIV/0!

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

= 
$$\left( \frac{\text{\#DIV/0!} + (0 + 0)}{1} \right) + \frac{\text{\#DIV/0!}}{0.085}$$
 \* 0.085

= #DIV/0!

(a)+(b)+(c) **Cost of Capital Rate=** #DIV/0!

	(PTF)	
INVESTMENT BASE	\$ 0	From Worksheet 1
x Cost of Capital Rate	#DIV/0!	
= Investment Return and Income Taxes	0	To Worksheet 1

**Unitil Power Corp.**

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)
<u>Transmission Plant</u>						
1			0		0	Line 1, Worksheet 5
2	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	Page 207.83g
3			#DIV/0!		#DIV/0!	
4	0		0	#DIV/0!	#DIV/0!	Page 214
<u>Transmission Accumulated Depreciation</u>						
5	0		0	#DIV/0!	#DIV/0!	Page 219.23b
6	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	Page 219.25b
7			#DIV/0!		#DIV/0!	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	<b>Page 275.2k + 277.9k (d)</b>
9	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	<b>Page 234.8c (d)</b>
10			#DIV/0!		#DIV/0!	
11	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	Page 111.65d
<u>Other Regulatory Assets</u>						
12	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	Page 232.30e
13	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	<b>Page 233.1f - 269.1f (d)</b>
14	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	
15	0		#DIV/0!		#DIV/0!	
16	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	<b>Page 110.46d*p.200.8.c/p.200.8.b</b>
17	0		0	#DIV/0!	#DIV/0!	Page 227.8c
<u>Cash Working Capital</u>						
19					0	Worksheet 1, Line 20
20					0	Worksheet 1, Line 21
21					121,775	Worksheet 1, Line 24
22					121,775	
23					0.125	x 45 / 360
24					15,222	

(a) Worksheet 5 of 8, line 11  
 (b) Worksheet 5 of 8, line 3  
 (c) Worksheet 5 of 8, line 16  
 (d) Electric Only (Gas Portion Removed)

**Unitil Power Corp.**

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)
<b>Depreciation Expense</b>						
1	0		0	#DIV/0!	#DIV/0!	Page 336.7b
2	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	Page 336.9b
3			#DIV/0!		#DIV/0!	
4	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	Page 117.58c
5	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	Page 266.8f
<b>Property Taxes</b>						
6	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	<b>Page 262i-263i (e)</b>
7	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	Page 262-263
8			#DIV/0!		#DIV/0!	
<b>Transmission Operation and Maintenance</b>						
9	0		0	#DIV/0!	#DIV/0!	Page 321.100b
10	0		0	#DIV/0!	#DIV/0!	Page 321.88b
11	0		0	#DIV/0!	#DIV/0!	Page 321.84b
12					0	Page 321.85b & .90b
13	0		0	#DIV/0!	#DIV/0!	
<b>Transmission Administrative and General</b>						
14	0					Page 323.168b
15	0					Page 323.156b
16	0					Page 350
17	0					Page 323.162b
18	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	
19	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	
20	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	
21	0	#DIV/0!	(c) #DIV/0!	#DIV/0!	#DIV/0!	
22	0		#DIV/0!		#DIV/0!	
23	0	#DIV/0!	(a) #DIV/0!	#DIV/0!	#DIV/0!	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 FERC Form 1, page 263.i ,263.1i

Federal Unemployment	0
FICA	0
Medicare	0
State Unemployment	0
MA Universal Health	0
Payroll Taxes Capitalized	0

Total 0 To Line 23

(e) Electric Only (Gas Portion Removed)

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

Shading denotes an input

Line No.		UPC	FERC Form 1 Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
1	PTF Transmission Investment	0	
2	Total Transmission Investment	0	See Workpaper 1 Page 207.53g
3	Percent Allocation (Line 1/Line 2)	<u>#DIV/0!</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	0	
5	Affiliated Company Transmission Wages and Salaries	0	
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	Page 354.19b Worksheet 6 of 8
7	Total Wages and Salaries	0	
8	Administrative and General Wages and Salaries	0	
9	Affiliated Company Wages and Salaries less A&G	0	
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	0	Page 354.25b + Line 5 Page 354.24b Worksheet 6 of 8
11	Percent Allocation (Line 6/Line 10)	<u>#DIV/0!</u>	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	0	
13	<i>plus Transmission-Related General Plant (Line 2 of Wkst. 3)</i>	#DIV/0!	
14	<i>= Revised Numerator (Line 12 + Line 13)</i>	#DIV/0!	Page 207.53g Worksheet 3, Line 2
15	Total Plant in Service	0	
16	Percent Allocation (Line 14 / Line 15)	<u>#DIV/0!</u>	Page 207.88g

# Affiliated Company Wages and Salaries

Shading denotes an input

Line		UPC	
"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	

PTF Revenue Requirements

Worksheet 7 of 8

Sheet: Worksheet 7

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.


Participant	PTF Supporting Facilities	UPC		TOTAL	
		Revenues (a)	Expenses (b)	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				
	<b>HQ Phase II - AC in MA</b>	0	5,459	0	5,459
	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				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	42,914	0	42,914
	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				
	<b>HQ Phase II - AC in MA</b>	0	73,402	0	73,402
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
115 kV Read - Washington V148 line					
NU	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Millstone-Manchester 310 line				
	UI Substations				
	Black Pond				
Total =		0	121,775	0	121,775

Amount by which Support Expense exceeds Support Revenues 121,775

(To Worksheet 3, Line 21, Column 5)

See Workpaper 1.

**Summary of [Unitil Power Corp. System](#)  
Monthly Coincident Peaks for 2008  
(Megawatts)**

 Shading denotes an input

	JAN '08	FEB '08	MAR '08	APR '08	MAY '08	JUN '08	JUL '08	AUG '08	SEP '08	OCT '08	NOV '08	DEC '08
Day	0	0	0	0	0	0	0	0	0	0	0	0
Hour	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
<b>UPC</b>	-	-	-	-	-	-	-	-	-	-	-	-
Annual UPC System Average 12 CP Load												<b>0</b>

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.



Workpaper 1  
Unitil Power Corp  
Transmission Support Payment Accounts

2008

13-20-13-00-565-11-01-00	HQ - BECO AC (d/b/a NSTAR)	5,458.93	
13-20-13-00-565-46-00-00	HQ II TRANS EXP - BECO	\$ -	
	Total	\$ 5,458.93	Worksheet 7, BECo HQ Phase II - AC in MA
13-20-13-565-11-02	HQ - NEP AC	73,402.00	Worksheet 7, NEP HQ Phase II - AC in MA
13-20-13-565-11-03	HQ - Chester SVC	42,913.64	Worksheet 7, NEP Chester SVC



VT TRANSCO						
Annual Revenue Requirements of PTF Facilities						
2008						
		Attachment F Reference	PRE 97	POST 1996	TOTAL	Ref
<b>I. INVESTMENT BASE</b>						
Line No.		Section:				
1	Transmission Plant	(A)(1)(a)	\$ 7,181,797	\$ 335,194,735	\$ 342,376,532	Worksheet 1
2	General Plant	(A)(1)(b)	1,405,408	20,861,443	22,266,851	Worksheet 1
3	Plant Held For Future Use	(A)(1)(c)	-	1,301,355	1,301,355	Worksheet 1
4	Total Plant (Lines 1+2+3)		8,587,205	357,357,533	365,944,738	
5	Accumulated Depreciation	(A)(1)(d)	116,360	62,267,498	62,383,858	Worksheet 1
6	Accumulated Deferred Income Taxes	(A)(1)(e)	715,002	19,853,537	20,568,539	Worksheet 1
7	Loss On Reacquired Debt	(A)(1)(f)	1,168,978	-	1,168,978	Worksheet 1
8	Other Regulatory Assets	(A)(1)(g)	-	-	-	Worksheet 1
9	Net Investment (Line 4-5-6+7+8)		8,924,821	275,236,498	284,161,319	
10	Prepayments	(A)(1)(h)	-	156,118	156,118	Worksheet 1
11	Materials & Supplies	(A)(1)(i)	49,880	4,585,750	4,635,630	Worksheet 1
12	Cash Working Capital	(A)(1)(j)	(12,316)	1,237,982	1,225,666	Worksheet 1
13	Total Investment Base (Line 9+10+11+12)		\$ 8,962,385	\$ 281,216,348	\$ 290,178,733	Worksheet 1
<b>II. REVENUE REQUIREMENTS</b>						
14	Investment Return and Income Taxes	(A)	\$ 7,181,797	\$ 39,740,921	\$ 46,922,718	Worksheet 1
15	Depreciation Expense	(B)	1,405,408	7,388,054	8,793,462	Worksheet 1
16	Amortization of Loss on Reacquired Debt	(C)	-	-	-	Worksheet 1
17	Investment Tax Credit	(D)	-	-	-	Worksheet 1
18	Property Tax Expense	(E)	816,222	4,290,776	5,106,998	Worksheet 1
19	Payroll Tax Expense	(F)	116,360	611,689	728,049	
20	Operation & Maintenance Expense	(G)	715,002	3,758,678	4,473,680	Worksheet 1
21	Administrative & General Expense	(H)	1,168,978	6,145,179	7,314,157	Worksheet 1
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-	Worksheet 1
23	Transmission Support Revenue	(J)	-	-	-	Worksheet 1
24	Transmission Support Expense	(K)	995,409	-	995,409	Worksheet 1
25	Transmission Related Expense from Generators	(L)	-	-	-	
26	Transmission Related Taxes and Fees Charge	(M)	49,880	262,210	312,090	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(12,316)	(64,743)	(77,059)	Worksheet 1
28	Transmission Rents Received from Electric Property	(O)	(3,876)	-	(3,876)	
29	Total RNS Revenue Requirements before Forecast, Annual True-up and Assoc. Interest (Line 14 thru 28)		\$ 12,432,864	\$ 62,132,764	\$ 74,565,629	

VT TRANSCO							
Annual Revenue Requirements of PTF Facilities							
2007 Based on Amended FERC FORM 1 (Supplemental Filing)							
		Attachment F	PRE97	POST 1996	TOTAL		
	I. INVESTMENT BASE	Reference					Reference
Line No.		Section:					
1	Transmission Plant	(A)(1)(a)	\$ 62,058,639	\$ 174,311,624	\$ 236,370,263		Worksheet 3, line 1&2 column 5
2	General Plant	(A)(1)(b)	4,698,513	13,197,279	17,895,792		Worksheet 3, line 3 column 5
3	Plant Held For Future Use	(A)(1)(c)	381,407	1,071,304	1,452,711		Worksheet 3, line 5 column 5
4	Total Plant (Lines 1+2+3)		67,138,559	188,580,207	255,718,766		
5	Accumulated Depreciation	(A)(1)(d)	16,633,788	46,721,323	63,355,111		Worksheet 3, line 8 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	2,123,467	5,964,436	8,087,903		Worksheet 3, line 11 column 5
7	Loss On Reacquired Debt	(A)(1)(f)	-	-	-		Worksheet 3, line 12 column 5
8	Other Regulatory Assets	(A)(1)(g)	-	-	-		Worksheet 3, line 16 column 5
9	Net Investment (Line 4-5-6+7+8)		48,381,304	135,894,448	184,275,752		
10	Prepayments	(A)(1)(h)	132,792	372,988	505,780		Worksheet 3, line 17 column 5
11	Materials & Supplies	(A)(1)(i)	1,110,539	3,119,304	4,229,843		Worksheet 3, line 18 column 5
12	Cash Working Capital	(A)(1)(j)	477,742	985,587	1,463,328		Worksheet 3, line 25 column 5
13	Total Investment Base (Line 9+10+11+12)		\$ 50,102,377	\$ 140,372,327	\$ 190,474,703		
	II. REVENUE REQUIREMENTS						
14	Investment Return and Income Taxes	(A)	\$ 6,275,428	\$ 18,367,181	\$ 24,642,609		Worksheet 2
15	Depreciation Expense	(B)	1,658,977	4,659,767	6,318,744		Worksheet 4, line 3, column 5
16	Amortization of Loss on Reacquired Debt	(C)	-	-	-		Worksheet 4, line 4, column 5
17	Investment Tax Credit	(D)	-	-	-		Worksheet 4, line 5, column 5
18	Property Tax Expense	(E)	899,606	2,526,830	3,426,436		Worksheet 4, line 6, column 5
19	Payroll Tax Expense	(F)	156,012	438,209	594,221		Worksheet 4, line 22, column 5
20	Operation & Maintenance Expense	(G)	955,857	2,684,827	3,640,684		Worksheet 4, line 11, column 5
21	Administrative & General Expense	(H)	1,851,263	5,199,865	7,051,128		Worksheet 4, line 21, column 5
22	Transmission Related Integrated Facilities Charge	(I)	-	-	-		Attachment 4, line 6
23	Transmission Support Revenue	(J)	-	-	-		Worksheet 6
24	Transmission Support Expense	(K)	1,014,814	-	1,014,814		Worksheet 6
25	Transmission Related Expense from Generators	(L)	-	-	-		Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	52,595	145,158	197,753		
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	(62,657)	(172,926)	(235,583)		Attachment 7
28	Transmission Rents Received from Electric Property	(O)	(8,101)	-	(8,101)		Attachment 6
29	Total RNS Revenue Requirements before Forecast, Annual True-up and Assoc. Interest (Line 14 thru 28)		\$ 12,793,795	\$ 33,848,911	\$ 46,642,705		
30	Forecasted PTF Revenue Requirements - 2008		-	25,514,580	25,514,580		





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

Shading denotes an input

**TOTAL**

Submitted on:	<u>May 15, 2009</u>
Revenue Requirements for (year):	<b><u>Calendar Yr 2008 \$ 85,557,146</u></b>
Customer:	<u>VT TRANSCO LLC</u>
Customer's NABs Number:	<u>52</u>
Name of Participant responsible for customer's billing:	<u>VT TRANSCO LLC</u>
DUNs number of Participant responsible for customer's billing:	<u>78-0399163</u>

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I =	<u>11,403,767</u> (a)	<u>61,935,297</u> (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	<u>                    </u> (g)
Total of Attachment F - Section K - Support Expense	<u>995,409</u> (c)	<u>                    </u> (h)
Total of Attachment F - Section (L through O)	<u>33,688</u> (d)	<u>197,467</u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>12,432,864</u> (e)=(a)-(b)+(c)+(d)	<u>62,132,764</u> (j)
Forecasted Transmission Revenue Requirements (per Attachment C to Attachment F Implementation Rule)	<u>N/A</u>	<u>8,464,901</u> (k) = (e) + (j)
Annual True-up (per Attachment C to Attachment F Implementation Rule)	<u>(\$378,655)</u> (l)	<u>\$2,905,272</u> (m)
Adjusted Sub Total - Sum (Sub Total + Forecast + True-up)	<u>12,054,209</u> (n)=(e)+(l)	<u>73,502,937</u> (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)		<b><u>85,557,146</u></b> (p)=(n)+(o)

**VT TRANSCO**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

PTF Revenue Requirements

Worksheet 1 of 8

Shading denotes an input

		Attachment F	
Line N	I. INVESTMENT BASE	Reference	Reference
		Section:	
1	Transmission Plant	(A)(1)(a)	398,957,884 Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	24,829,853 Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	1,548,908 Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		<u>425,336,645</u>
5	Accumulated Depreciation	(A)(1)(d)	74,112,458 Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	23,630,216 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)		<u>327,593,971</u>
10	Prepayments	(A)(1)(h)	185,816 Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	5,458,083 Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	1,597,906 Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		<u><u>334,835,776</u></u>
<b>II. REVENUE REQUIREMENTS</b>			
14	Investment Return and Income Taxes	(A)	44,847,971 Worksheet 2
	Investment Return and Income Taxes		2,074,746 Worksheet adder
15	Depreciation Expense	(B)	8,793,461 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)	5,106,998 Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	728,049 Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	(G)	4,473,682 Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	7,314,157 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)	995,409 Worksheet 7
25	Transmission Related Expense from Generators	(L)	0 Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	312,090
27	Revenue for ST Trans. Service Under NEPOOL	(N)	(77,059)
28	Transmission Rents Received from Electric Prop	(O)	<u>(3,876)</u>
29	Total Revenue Requirements (Line 14 thru 28)		<u><u>74,565,629</u></u>



**VT TRANSCO**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/08</u>		<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OFEQUITY</u> <u>CAPITALPORTIO</u>
LONG-TERM DEBT	\$ 198,712,237		44.68%	6.10%	2.73%
PREFERRED STOCK	0		0.00%	0.00%	0.00%
COMMON EQUITY	246,016,185		<u>55.33%</u>	<u>11.64%</u>	<u>6.44%</u>
TOTAL INVESTMEN	<u>\$ 444,728,422</u>		<u>100.01%</u>	<u>9.17%</u>	<u>6.44%</u>

**Cost of Capital Rate=**

(a) Weighted Cost c = 0.0917

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

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{334,835,776} \right) \times 0.34}{1 - 0.34}$$

= 0.0331758

(c) State Income Ta = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depre.}}{\text{PTF Inv. Base}} \right) + \text{Federal Income Tax}}{\left( 1 - \text{State Income Tax Rate} \right)} \times \text{State Income Ta}$$

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{334,835,776} \right) + 0.0331758}{1 - 0.085} \times 0.085$$

= 0.0090644

(a)+(b)+(c) **Cost of** = 0.1339402

(PTF)

INVESTMENT BASE	\$ 334,835,776	From Worksheet 1
x Cost of Capital Rate	0.1339402	
= Investment Return and	<u>44,847,971</u>	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
<u>Transmission Plant</u>						
1	#####		480,654,228		398,957,884	Line 1, Worksh
2	29,914,368	100.0000% (a)	29,914,368	83.0031%	24,829,853	Page 207.90g
3			<u>510,568,596</u>		<u>423,787,737</u>	
4	1,866,084		1,866,084	83.0031%	<u>1,548,908</u>	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	78,287,020		78,287,020	83.0031%	64,980,653	Page 219.25b
6	11,001,764	100.0000% (a)	11,001,764	83.0031%	9,131,805	Page 219.27b
7			<u>89,288,784</u>		<u>74,112,458</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(28,756,847)	98.9993% (c)	(28,469,077)	83.0031%	(23,630,216)	Page 113.(57-6
9	0	98.9993% (c)	0	83.0031%	0	Page 111.68d
10			<u>(28,469,077)</u>		<u>(23,630,216)</u>	
11	0	98.9993% (c)	0	83.0031%	0	Page 111.81d
<u>Other Regulatory Assets</u>						
12	0	100.0000% (a)	0	83.0031%	0	Page 232.30e
13	0	98.9993% (c)	0	83.0031%	0	Page 232.21&2
14	0	98.9993% (c)	0	83.0031%	0	Page 278.1e
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	223,866	100.0000% (a)	223,866	83.0031%	<u>185,816</u>	Page 111.57c
17	6,575,758		6,575,758	83.0031%	<u>5,458,083</u>	Page 227.8c
<u>Cash Working Capital</u>						
18					4,473,682	Worksheet 1, L
19					7,314,157	Worksheet 1, L
20					995,409	Worksheet 1, L
21					<u>12,783,248</u>	
22					0.125	x 45 / 360
23					<u>1,597,906</u>	
24						

(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	FERC Form 1 Reference for col (1)
<b>Depreciation Expense</b>						
1	7,294,378		7,294,378	83.0031%	6,054,560	Page 336.7b
2	3,299,758	100.0000% (a)	3,299,758	83.0031%	2,738,901	Page 336.9b
3			10,594,136		8,793,461	
4	0	98.9993% (c)	0	83.0031%	0	Page 117.64c
5		98.9993% (c)	0	83.0031%	0	Page 266.8f
<b>Property Taxes *</b>						
6	6,152,780	98.9993% (c)	6,152,780	83.0031%	5,106,998	Page 262-263 FN.1-2
7			0	83.0031%	0	Page 262-263 FN.1-2
8			6,152,780		5,106,998	
<b>Transmission Operation and Maintenance</b>						
9	8,292,863		8,292,863	83.0031%	6,883,333	Page 321.100b
10	818,524		818,524	83.0031%	679,400	Page 321.88b
11	2,041,960		2,041,960	83.0031%	1,694,890	Page 321.84b
12	42,602		42,602	83.0031%	35,361	Page 321.85b & .90b
13	5,389,777		5,389,777		4,473,682	
<b>Transmission Administrative and General</b>						
14	8,818,321					Page 323.168b
15	414,153					Page 323.156b
16	226,673					Page 323.160b
17	0					Page 323.162b
18	8,177,495	100.0000% (a)	8,177,495	83.0031%	6,787,574	
19	414,153	98.9993% (c)	410,009	83.0031%	340,320	
20	226,673	98.9993% (c)	224,405	83.0031%	186,263	
21	0	98.9993% (c)	0	83.0031%	0	
22	8,818,321		8,811,909		7,314,157	
23	877,135	100.0000% (a)	877,135	83.0031%	728,049	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	8,999	
FICA	825,884	
Medicare	0	
CT Unemployment	0	
MA Unemployment	0	
MA Universal Health	0	
VT Unemployment	42,252	
NH Unemployment	0	
Total	877,135	To Line 23

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

Shading denotes an input for costs in 2008

Line No. FERC Form 1 Reference

**PTF Transmission Plant Allocation Factor** VT TRANSCO

1	PTF Transmission Investment	398,957,884		NEPOOL Catalog
2	Total Transmission Investment	480,654,228		Page 207.58g
3	Percent Allocation (Line 1/Line 2)	83.0031%		

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	3,961,230		Page 354.21b
5	Affiliated Company Transmission Wages and S	0		Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Li	3,961,230		
7	Total Wages and Salaries	9,172,409		Page 354.28b
8	Administrative and General Wages and Salarie	5,211,179		Page 354.27b
9	Affiliated Company Wages and Salaries less A.	0		Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line	3,961,230		
11	Percent Allocation (Line 6/Line 10)	100.0000%		

**Plant Allocation Factor**

12	Total Transmission Investment	480,654,228		Page 207.58g	Includes Benn-Searsburg line
13	<i>plus Transmission-Related General Plant (Line</i>	29,914,368		<i>Worksheet 3, Line 2</i>	
14	<i>= Revised Numerator (Line 12 + Line 13)</i>	510,568,596			
15	Total Plant in Service	515,729,400		Page 207.95g	Includes Benn-Searsburg line
16	Percent Allocation (Line 14 / Line 15)	98.9993%			

# Affiliated Company Wages and Salaries

Shading denotes an i for costs in 2006

Line		<b>VT TRANSCO</b>
<b>"Affiliated" Transmission Wages and Salaries</b>		
<b>#560 - 573</b>		
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 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
1 = 13 thru 20		0

2 = 12 less 2 Total "Affiliated" less A&G 0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and e with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 2

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	32.(g); [332.1(g) for HWP]		<b>39,068</b>
	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	<b>345 kV Buxton-South Gorham 386 line</b>			<b>10,779</b>
	<b>115 kV Wyman 164-167 lines</b>			<b>6,675</b>
	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	<b>Chester SVC</b>			<b>310,776</b>
	Comerford 115 kV Substation			<b>42,602</b>
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	32.1(g); [332(g) for CL&P]		<b>525,722</b>
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury</b>	332(g)		
	115 kV Read - Washington V148 line			
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310</b>	330.1(n)		<b>59,787</b>
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			<b>0</b>	<b>995,409</b>

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

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

Shading denotes an input

**PRE-97**

Submitted on:	May 15, 2009
Revenue Requirements for (year):	<b>Calendar Yr 2008 \$ 12,432,864</b>
Customer:	VT TRANSCO LLC
Customer's NABs Number:	52
Name of Participant responsible for customer's billing:	VT TRANSCO LLC
DUNs number of Participant responsible for customer's billing:	78-0399163

		<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	=	<u>11,403,767</u> (a)	<u>                    </u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)	<u>                    </u> (g)
Total of Attachment F - Section K - Support Expense		<u>995,409</u> (c)	<u>                    </u> (h)
Total of Attachment F - Section (L through O)		<u>33,688</u> (d)	<u>                    </u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>12,432,864</u> (e)=(a)-(b)+(c)+(d)	<u>                    </u> - (j)
Pre-97 Revenue Requirements (per Attachment C to Attachment F Implementation Rule)			<u>12,432,864</u> (k) = (e) + (j)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)			<u>0</u> (b)
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)			<u>0</u> (g)
Total of Attachment F - Section K - Post-96 Support Expense (from above)			<u>0</u> (h)
<b>Total Pre-97 Revenue Requirements</b>			<u><u>12,432,864</u></u> (l)=(k)+(b)+(g)-(h)

**VT TRANSCO**  
**Annual Revenue Requirements of PTF Facilities**      PTF Revenue Requirements  
**for costs in 2008**      Worksheet 1 of 8

Shading denotes an input

		Attachment F		
Line N	I. <u>INVESTMENT BASE</u>	<u>Reference</u>	<u>Total</u>	<u>Reference</u>
		<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	63,763,149	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	3,968,410	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	247,553	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		<u>67,979,112</u>	
5	Accumulated Depreciation	(A)(1)(d)	11,844,961	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	3,776,679	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)		<u>52,357,472</u>	
10	Prepayments	(A)(1)(h)	29,698	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	872,333	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	359,924	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		<u><u>53,619,427</u></u>	
II. <u>REVENUE REQUIREMENTS</u>				
14	Investment Return and Income Taxes	(A)	7,181,797	Worksheet 2
15	Depreciation Expense	(B)	1,405,408	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)	816,222	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	116,360	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	(G)	715,002	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	1,168,978	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)	995,409	Worksheet 7
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)	49,880	
27	Revenue for ST Trans. Service Under NEPOOL	(N)	(12,316)	
28	Transmission Rents Received from Electric Prop	(O)	(3,876)	
29	Total Revenue Requirements (Line 14 thru 28)		<u><u>12,432,864</u></u>	



**VT TRANSCO**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/08	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF EQUITY CAPITAL PORTIO
LONG-TERM DEBT	\$ 198,712,237	44.68%	6.10%	2.73%
PREFERRED STOCK	0	0.00%	0.00%	0.00%
COMMON EQUITY	246,016,185	55.33%	11.64%	6.44%
<b>TOTAL INVESTMEN</b>	<b>\$ 444,728,422</b>	<b>100.01%</b>	<b>9.17%</b>	<b>6.44%</b>

**Cost of Capital Rate=**

(a) Weighted Cost o = 0.0917

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

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{53,619,427} \right) \times 0.34}{1 - 0.34}$$

= 0.0331758

(c) State Income Ta = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depre}}{\text{PTF Inv. Base}} \right) + \text{Federal Income Tax}}{\left( 1 - \text{State Income Tax Rate} \right)} \times \text{State Income Ta}$$

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{53,619,427} \right) + 0.0331758}{1 - 0.085} \times 0.085$$

= 0.0090644

(a)+(b)+(c) **Cost of** = 0.1339402

(PTF)

INVESTMENT BASE \$ 53,619,427 From Worksheet 1

x Cost of Capital Rate 0.1339402

= Investment Return and 7,181,797 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
<u>Transmission Plant</u>						
1	#####		480,654,228		63,763,149	Line 1, Worksh
2	29,914,368	100.0000% (a)	29,914,368	13.2659%	3,968,410	Page 207.90g
3			<u>510,568,596</u>		<u>67,731,559</u>	
4	1,866,084		1,866,084	13.2659%	<u>247,553</u>	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	78,287,020		78,287,020	13.2659%	10,385,478	Page 219.25b
6	11,001,764	100.0000% (a)	11,001,764	13.2659%	1,459,483	Page 219.27b
7			<u>89,288,784</u>		<u>11,844,961</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(28,756,847)	98.9993% (c)	(28,469,077)	13.2659%	(3,776,679)	Page 113.(57-6
9	0	98.9993% (c)	0	13.2659%	0	Page 111.82d
10			<u>(28,469,077)</u>		<u>(3,776,679)</u>	
11	0	98.9993% (c)	0	13.2659%	<u>0</u>	Page 111.81d
<u>Other Regulatory Assets</u>						
12	0	100.0000% (a)	0	13.2659%	0	Page 232.30e
13	0	98.9993% (c)	0	13.2659%	0	Page 232.21&2
14	0	98.9993% (c)	0	13.2659%	0	Page 278.1e
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	223,866	100.0000% (a)	223,866	13.2659%	<u>29,698</u>	Page 111.57c
17	6,575,758		6,575,758	13.2659%	<u>872,333</u>	Page 227.8c
<u>Cash Working Capital</u>						
19					715,002	Worksheet 1, L
20					1,168,978	Worksheet 1, L
21					995,409	Worksheet 1, L
22					<u>2,879,389</u>	
23					0.125	x 45 / 360
24					<u>359,924</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

**VT TRANSCO**

Line No.	(1) Total	(2) for costs in 2008		(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
		Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated			
<b>Depreciation Expense</b>						
1	7,294,378		7,294,378	13.2659%	967,665	Page 336.7b
2	3,299,758	100.0000% (a)	3,299,758	13.2659%	437,743	Page 336.9b
3			10,594,136		1,405,408	
4	0	98.9993% (c)	0	13.2659%	0	Page 117.64c
5		98.9993% (c)	0	13.2659%	0	Page 266.8f
<b>Property Taxes *</b>						
6	6,152,780	98.9993% (c)	6,152,780	13.2659%	816,222	Page 262-263 FN.1-2
7			0	13.2659%	0	Page 262-263 FN.1-2
8			6,152,780		816,222	
<b>Transmission Operation and Maintenance</b>						
9	8,292,863		8,292,863	13.2659%	1,100,123	Page 321.112b
10	818,524		818,524	13.2659%	108,585	Page 321.96b
11	2,041,960		2,041,960	13.2659%	270,884	Page 321.84 - 92b
12	42,602		42,602	13.2659%	5,652	Page 321.85b & .90b
13	5,389,777		5,389,777		715,002	
<b>Transmission Administrative and General</b>						
14	8,818,321					Page 323.194b
15	414,153					Page 323.156b
16	226,673					Page 323.160b
17	0					Page 323.162b
18	8,177,495	100.0000% (a)	8,177,495	13.2659%	1,084,818	
19	414,153	98.9993% (c)	410,009	13.2659%	54,391	
20	226,673	98.9993% (c)	224,405	13.2659%	29,769	
21	0	98.9993% (c)	0	13.2659%	0	
22	8,818,321		8,811,909		1,168,978	
23	877,135	100.0000% (a)	877,135	13.2659%	116,360	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	8,999
FICA	825,884
Medicare	0
CT Unemployment	0
MA Unemployment	0
MA Universal Health	0
VT Unemployment	42,252
NH Unemployment	0
<b>Total</b>	<b>877,135</b>

To Line 23

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

Shading denotes an input for costs in 2008

Line  
No.

FERC Form 1  
Reference

**PTF Transmission Plant Allocation Factor** **VT TRANSCO**

1	PTF Transmission Investment	63,763,149	NEPOOL Catalog
2	Total Transmission Investment	480,654,228	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>13.2659%</u>	

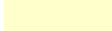
**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	3,961,230	Page 354.19b
5	Affiliated Company Transmission Wages and S	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Li	3,961,230	
7	Total Wages and Salaries	9,172,409	Page 354.25b
8	Administrative and General Wages and Salarie	5,211,179	Page 354.24b
9	Affiliated Company Wages and Salaries less A&	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line	3,961,230	
11	Percent Allocation (Line 6/Line 10)	<u>100.0000%</u>	

**Plant Allocation Factor**

12	Total Transmission Investment	480,654,228	Page 207.58g	Includes Benn-Searsburg line
13	plus Transmission-Related General Plant (Line	29,914,368	Worksheet 3, Line 2	
14	= Revised Numerator (Line 12 + Line 13)	510,568,596		
15	Total Plant in Service	515,729,400	Page 207.95g	Includes Benn-Searsburg line
16	Percent Allocation (Line 14 / Line 15)	<u>98.9993%</u>		

# Affiliated Company Wages and Salaries

 Shading denotes an input

Line		VT TRANSCO
<b>"Affiliated" Transmission Wages and Salaries</b>		
<b>#560 - 573</b>		
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 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
1 = 13 thru 20		0

2 = 12 less 2 Total "Affiliated" less A&G 0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and (b) with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 2

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	32.(g); [332.1(g) for HWP]		<b>39,068</b>
	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	<b>345 kV Buxton-South Gorham 386 line</b>			<b>10,779</b>
	<b>115 kV Wyman 164-167 lines</b>			<b>6,675</b>
	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	<b>Chester SVC</b>			<b>310,776</b>
	Comerford 115 kV Substation			<b>42,602</b>
	345 kV Sandy-Tewksbury 337 line			
	345 kV Tewksbury-Woburn 338 line			
	115 kV Tewksbury - Woburn M139 line			
	115 kV Tewksbury - Woburn N140 line			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	32.1(g); [332(g) for CL&P]		<b>525,722</b>
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury</b>	332(g)		
	115 kV Read - Washington V148 line			
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310</b>	330.1(n)		<b>59,787</b>
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			<b>0</b>	<b>995,409</b>

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

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:	May 15, 2009
Revenue Requirements for (year):	<b>Calendar Yr 2008 \$ 62,132,764</b>
Customer:	VT TRANSCO LLC
Customer's NABs Number:	52
Name of Participant responsible for customer's billing:	VT TRANSCO LLC
DUNs number of Participant responsible for customer's billing:	78-0399163

	=	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I		0 (a)	61,935,297 (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)		(d)	197,467 (i)
Sub Total - Sum (A through I) - J + K + (L through O)		0 (e)=(a)-(b)+(c)+(d)	62,132,764 (j)

Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 62,132,764 (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)

**Total Post-96 Revenue Requirements** 62,132,764 (l)=(k)+(b)+(g)-(h)

**VT TRANSCO**  
**Annual Revenue Requirements of PTF Facilities**      PTF Revenue Requirements  
**for costs in 2008**      Worksheet 1 of 8

Shading denotes an input

		Attachment F		
Line N	I. <u>INVESTMENT BASE</u>	<u>Reference</u>	<u>Total</u>	<u>Reference</u>
		<i>Section:</i>		
1	Transmission Plant	(A)(1)(a)	335,194,735	Worksheet 3, line 1 column 5
2	General Plant	(A)(1)(b)	20,861,443	Worksheet 3, line 2 column 5
3	Plant Held For Future Use	(A)(1)(c)	<u>1,301,355</u>	Worksheet 3, line 4 column 5
4	Total Plant (Lines 1+2+3)		357,357,533	
5	Accumulated Depreciation	(A)(1)(d)	62,267,498	Worksheet 3, line 7 column 5
6	Accumulated Deferred Income Taxes	(A)(1)(e)	19,853,537	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)	<u>0</u>	Worksheet 3, line 14 column 5
9	Net Investment (Line 4-5-6+7+8)		275,236,498	
10	Prepayments	(A)(1)(h)	156,118	Worksheet 3, line 15 column 5
11	Materials & Supplies	(A)(1)(i)	4,585,750	Worksheet 3, line 16 column 5
12	Cash Working Capital	(A)(1)(j)	<u>1,237,982</u>	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		<u><u>281,216,348</u></u>	

II. REVENUE REQUIREMENTS

14	Investment Return and Income Taxes	(A)	37,666,175	Worksheet 2
	Investment Return and Income Taxes Post-2003 Increment		2,074,746	Worksheet adder
15	Depreciation Expense	(B)	7,388,054	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)	4,290,776	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	611,689	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	(G)	3,758,678	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	6,145,179	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)	262,210	
27	Revenue for ST Trans. Service Under NEPOOL	(N)	(64,743)	
28	Transmission Rents Received from Electric Prop	(O)	<u>                    </u>	
29	Total Revenue Requirements (Line 14 thru 28)		<u><u>62,132,764</u></u>	



**VT TRANSCO**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/08</u>	<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF EQUITY</u> <u>CAPITAL PORTIO</u>
LONG-TERM DEBT	\$ 198,712,237	44.68%	6.10%	2.73%
PREFERRED STOCK	0	0.00%	0.00%	0.00%
COMMON EQUITY	246,016,185	55.33%	11.64%	6.44%
<b>TOTAL INVESTMEN</b>	<b>\$ 444,728,422</b>	<b>100.01%</b>	<b>9.17%</b>	<b>6.44%</b>

**Cost of Capital Rate=**

(a) Weighted Cost o = 0.0917

(b) Federal Income Tax = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depreciation}}{\text{PTF Inv. Base}} \right) \times \text{Federal Income Tax Rate}}{\left( \frac{\text{R.O.E.}}{1} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depreciation}}{\text{PTF Inv. Base}} \right) \times \text{Federal Income Tax Rate} \right)}$$

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{281,216,348} \right) \times 0.34}{\left( \frac{0.0644}{1} + \left( \frac{0 + 0}{281,216,348} \right) \times 0.34 \right)}$$

= 0.0331758

(c) State Income Tax = 
$$\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depreciation}}{\text{PTF Inv. Base}} \right) + \text{Federal Income Tax}}{\left( \frac{\text{R.O.E.}}{1} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Depreciation}}{\text{PTF Inv. Base}} \right) + \text{Federal Income Tax} \right) \times \text{State Income Tax Rate}}$$

= 
$$\frac{0.0644 + \left( \frac{0 + 0}{281,216,348} \right) + 0.0331758}{\left( \frac{0.0644}{1} + \left( \frac{0 + 0}{281,216,348} \right) + 0.0331758 \right) \times 0.085}$$

= 0.0090644

(a)+(b)+(c) **Cost of** = 0.1339402

(PTF)

INVESTMENT BASE \$ 281,216,348 From Worksheet 1

x Cost of Capital Rate 0.1339402

= Investment Return and 37,666,175 To Worksheet 1

**VT TRANSCO**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/08	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF EQUITY CAPITAL PORTION
LONG-TERM DEBT	\$ 198,712,237	44.68%		0.00%
PREFERRED STOCK	0	0.00%		0.00%
COMMON EQUITY	246,016,185	55.33%	1.00%	0.55%
<b>TOTAL INVESTMENT RE</b>	<b>\$ 444,728,422</b>	<b>100.01%</b>		<b>0.55%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Cap = 0.0055

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

= 
$$\frac{0.0055 + \left( \frac{0 + 0}{227,808,811} \right) \times 0.34}{1 + \left( \frac{0 + 0}{227,808,811} \right) \times 0.34}$$

= 0.0028333

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

= 
$$\frac{0.0055 + \left( \frac{0 + 0}{227,808,811} \right) \times 0.34 + 0.085}{1 + \left( \frac{0 + 0}{227,808,811} \right) \times 0.34 + 0.085}$$

= 0.0007741

(a)+(b)+(c) **Cost of Cap** = 0.0091074

(PTF)

<b>Post-2003 INVESTMENT BASE</b>	
PTF Transmission Plant	293,078,778
less Accum Depreciation Rese	47,735,488
less Accum Deferred Taxes	(17,534,479)
<b>Post-2003 INVESTMENT BAS</b>	<b>227,808,811</b>

INVESTMENT BASE \$ 227,808,811 From Worksheet Post-2003

x Cost of Capital Rate 0.0091074

= Investment Return and Inco 2,074,746 To Worksheet 1

**VT TRANSCO**  
**Annual Revenue Requirements of post-2003 PTF Incremental Return**  
**for costs in 2008**

RNS Rate

Worksheet 1b of 8

Line No.		(1) Total Transmission	(2) Post-2003 <sup>1</sup> PTF	Total Transmission Reference
<b>I. INVESTMENT BASE</b>				
1	Transmission Plant	480,654,228	293,078,778	Internal Plant Accounting
2	Accumulated Depreciation	78,287,020	47,735,488	Worksheet 3, line 5 column 1 + line 5A column 1
3	Accumulated Deferred Income Taxes	(28,756,847)	(17,534,479)	Worksheet 3, line 10 column 3
4	Other Regulatory Assets	0	-	Worksheet 3a, line 15 column 3
5	Net Investment (Line 1-2-3+4)	373,610,361	227,808,811	
<b>II. INCREMENTAL RETURN</b>				
6	Incremental Revenue Requirements		2,074,746	Worksheet 2a
7	PTF Transmission Plant Allocation Factor		60.9750%	

Notes: 1. line 2 column 2 = line 2 column 1 \* line 7 column 2  
line 3 column 2 = line 3 column 1 \* line 7 column 2  
line 4 column 2 = line 4 column 1 \* line 7 column 2  
line 7 column 2 = line 1 column 2 / line 1 column 1

Shading denotes an input

for costs in 2008

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
<u>Transmission Plant</u>						
1	#####		480,654,228		335,194,735	Line 1, Worksh
2	29,914,368	100.0000% (a)	29,914,368	69.7372%	20,861,443	Page 207.90g
3			<u>510,568,596</u>		<u>356,056,178</u>	
4	1,866,084		1,866,084	69.7372%	<u>1,301,355</u>	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	78,287,020		78,287,020	69.7372%	54,595,176	Page 219.25b
6	11,001,764	100.0000% (a)	11,001,764	69.7372%	7,672,322	Page 219.27b
7			<u>89,288,784</u>		<u>62,267,498</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	(28,756,847)	98.9993% (c)	(28,469,077)	69.7372%	(19,853,537)	Page 113.(57-6
9	0	98.9993% (c)	0	69.7372%	0	Page 111.68d
10			<u>(28,469,077)</u>		<u>(19,853,537)</u>	
11	0	98.9993% (c)	0	69.7372%	<u>0</u>	Page 111.81d
<u>Other Regulatory Assets</u>						
12	0	100.0000% (a)	0	69.7372%	0	Page 232.30e
13	0	98.9993% (c)	0	69.7372%	0	Page 232.21&2
14	0	98.9993% (c)	0	69.7372%	0	Page 278.1e
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	223,866	100.0000% (a)	223,866	69.7372%	<u>156,118</u>	Page 111.57c
17	6,575,758		6,575,758	69.7372%	<u>4,585,750</u>	Page 227.8c
<u>Cash Working Capital</u>						
19					3,758,678	Worksheet 1, L
20					6,145,179	Worksheet 1, L
21					0	Worksheet 1, L
22					<u>9,903,857</u>	
23					0.125	x 45 / 360
24					<u>1,237,982</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

**VT TRANSCO**

Sheet: Worksheet 4

		(2)	(4)			
Shading denotes an input						
Line No.	(1) Total	for costs in 2008 Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
<b>Depreciation Expense</b>						
1	Transmission Depreciation		7,294,378	69.7372%	5,086,895	Page 336.7b
2	General Depreciation	100.0000% (a)	3,299,758	69.7372%	2,301,159	Page 336.9b
3	Total (line 1+2)		10,594,136		7,388,054	
4	Amortization of Loss on Reacquired L	98.9993% (c)	0	69.7372%	0	Page 117.64c
5	Amortization of Investment Tax Credits	98.9993% (c)	0	69.7372%	0	Page 266.8f
<b>Property Taxes *</b>						
6	Transmission Property Taxes	98.9993% (c)	6,152,780	69.7372%	4,290,776	Page 262-263 FN.1-2
7	General Property Taxes		0	69.7372%	0	Page 262-263 FN.1-2
8	Total (line 6+7)		6,152,780		4,290,776	
<b>Transmission Operation and Maintenance</b>						
9	Operation and Maintenance		8,292,863	69.7372%	5,783,210	Page 321.100b
10	Transmission of Electricity by Others		818,524	69.7372%	570,816	Page 321.88b
11	Load Dispatching - #561		2,041,960	69.7372%	1,424,006	Page 321.84b
12	**Station Expenses & Rents - #562 / #567		42,602	69.7372%	29,710	Page 321.85b & .90b
13	O&M less lines 10, 11 & 12		5,389,777		3,758,678	
<b>Transmission Administrative and General</b>						
14	Administrative and General		8,818,321			Page 323.168b
15	less Property Insurance (#924)		414,153			Page 323.156b
16	less Regulatory Commission Expenses (#928)		226,673			Page 323.160b
17	less General Advertising Expense (#930.1)		0			Page 323.162b
18	Subtotal [line 14 minus (15 thru 17)]		8,177,495		5,702,756	
19	PLUS Property Insurance alloc. using Plant Allocatio	98.9993% (c)	410,009	69.7372%	285,929	
20	PLUS Regulatory Comm. Exp. (FERC Assessments,	98.9993% (c)	224,405	69.7372%	156,494	
21	PLUS Trans. Related General Advertising Expense	98.9993% (c)	0	69.7372%	0	
22	Total A&G [line 18 plus (19 thru 21)]		8,811,909		6,145,179	
23	Payroll Tax Expense	100.0000% (a)	877,135	69.7372%	611,689	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	8,999
FICA	825,884
Medicare	0
CT Unemployment	0
MA Unemployment	0
MA Universal Health	0
VT Unemployment	42,252
NH Unemployment	0
<b>Total</b>	<b>877,135</b>

To Line 23

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

Shading denotes an input for costs in 2008

Line No. FERC Form 1 Reference

**PTF Transmission Plant Allocation Factor VT TRANSCO**

1	PTF Transmission Investment	335,194,735	NEPOOL Catalog
2	Total Transmission Investment	480,654,228	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>69.7372%</u>	

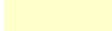
**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	3,961,230	Page 354.19b
5	Affiliated Company Transmission Wages and S	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Li	3,961,230	
7	Total Wages and Salaries	9,172,409	Page 354.25b
8	Administrative and General Wages and Salarie	5,211,179	Page 354.24b
9	Affiliated Company Wages and Salaries less A&	0	Worksheet 6 & 6a of 8
10	Total Wages and Salaries net of A&G (Line	3,961,230	
11	Percent Allocation (Line 6/Line 10)	<u>100.0000%</u>	

**Plant Allocation Factor**

12	Total Transmission Investment	480,654,228	Page 207.58g	Includes Benn-Searsburg line
13	plus Transmission-Related General Plant (Line	29,914,368	Worksheet 3, Line 2	
14	= Revised Numerator (Line 12 + Line 13)	510,568,596		
15	Total Plant in Service	515,729,400	Page 207.95g	Includes Benn-Searsburg line
16	Percent Allocation (Line 14 / Line 15)	<u>98.9993%</u>		

# Affiliated Company Wages and Salaries

 Shading denotes an input

Line		<u>VT TRANSCO</u>
<b>"Affiliated" Transmission Wages and Salaries</b>		
<b>#560 - 573</b>		
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 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
1 = 13 thru 20		0

2 = 12 less 2 Total "Affiliated" less A&G 0

Input Revenues associated with the PTF Supporting Facilities in columns (a) and (b) with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 2

Participant	PTF Supporting Facilities	FERC Form 1	TOTAL	
			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			
	<b>HQ Phase II - AC in MA</b>	32.(g); [332.1(g) for HWP]		
	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	<b>345 kV Buxton-South Gorham 386 line</b>			
	<b>115 kV Wyman 164-167 lines</b>			
	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	<b>Chester SVC</b>			
	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			
	<b>Moore 115 kV Substation</b>	332.1(g)		
	<b>HQ Phase II - AC in MA</b>	32.1(g); [332(g) for CL&P]		
	345 kV Golden Hills-Mystic 349 line			
	<b>345 kV NH/MA border-Tewksbury</b>	332(g)		
	115 kV Read - Washington V148 line			
NU	<b>345 kV 363, 369 and 394 Seabrook lines</b>			
	<b>Fairmont 115 kV Substation</b>	330.1(n);[330 for HWP]		
	<b>345 kV Millstone-Manchester 310</b>	330.1(n)		
	<b>UI Substations</b>	330.1(n)		
	<b>Black Pond</b>	330.1(n)		
Total =			0	0

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



VERMONT TRANSCO LLC  
Forecasted Transmission Revenue Requirements of PTF Facilities  
Calendar Year 2009

	<u>Estimated Additional PTF In Service for 2009</u>
Northwest Reliability Project	2,650,000
Lamoille County	4,680,000
Southern Loop	4,300,000
East Ave	23,670,000
Taft's Corners Phase II	2,000,000
Vermont Yankee Switchyard	8,000,000
Other	<u>2,100,000</u>
Total	<u><u>47,400,000</u></u>

**PRIVILEGED & CONFIDENTIAL**  
**PREPARED FOR SETTLEMENT & ILLUSTRATIVE PURPOSES ONLY**  
**VT TRANSCO**  
**Forecasted Transmission Revenue Requirements of PTF Facilities**

**POST-1996**

Shading denotes an input

Line No.	I. <u>FORECASTED TRANSMISSION REVENUE REQUIREMEN</u>	<u>Period</u>	Attachment F Reference Section:	<b>VELCO</b>	Reference
1	Forecasted Transmission Plant Additions	2009	Appendix C	\$47,400,000	
2	Carrying Charge Factor		Appendix C	17.86%	
3	Total Forecasted Revenue Requirements (Lines 1*2)			<u>\$8,464,901</u>	
	 II. <u>CARRYING CHARGE FACTOR</u>				
4	Investment Return and Income Taxes		(A)	\$37,666,175	Summary, line 14
5	Depreciation Expense		(B)	\$7,388,054	Summary, line 15
6	Amortization of Loss on Reacquired Debt		(C)	\$0	Summary, line 16
7	Investment Tax Credit		(D)	\$0	Summary, line 17
8	Property Tax Expense		(E)	\$4,290,776	Summary, line 18
9	Payroll Tax Expense		(F)	\$611,689	Summary, line 19
10	Operation & Maintenance Expense		(G)	\$3,758,678	Summary, line 20
11	Administrative & General Expense		(H)	\$6,145,179	Summary, line 21
12	Total Expenses (Lines 4 thru 11)			<u>\$59,860,551</u>	
13	PTF Transmission Plant		(A)(1)(a)	\$335,194,735	Summary, line 1
14	Carrying Charge Factor (Lines 12/13)			<u>17.86%</u>	

**VERMONT TRANSCO LLC  
ROLLFORWARD PTF INVESTMENT**

		Investment as of 12/31/07	Additions	Retirements	Adjustments	Investment as of 12/31/08
<b>SUBSTATIONS</b>						
20S	Highgate Converter	35,313.29				35,313.29
28S	Charlotte Substation		866,097.30			866,097.30
30S	West Rutland	15,272,801.64	7,353.00			15,280,154.64
44S	Vergennes Substation		4,489,181.46			4,489,181.46
45S	Ferrisburg		1,122,669.41			1,122,669.41
52S	Granite	11,608,055.56	73,522,622.42	15,109.08		85,115,568.90
53S	Shelburne Substation		726,748.94			726,748.94
54S	Coolidge 115/345 Kv	9,144,420.33		2,000.00		9,142,420.33
61S	St Albans	44,737.83				44,737.83
62S	Essex	20,919,868.61	46,961.83		1,481,266.95	22,448,097.39
63S	Barre	208,088.30				208,088.30
65S	Middlesex Substation		1,497,903.06		7,420.93	1,505,323.99
66S	St Johnsbury	1,389,037.05				1,389,037.05
68S	Irasburg	817,670.20	7,206.78			824,876.98
69S	Queen City Substation		126,525.21		4,687,106.94	4,813,632.15
70S	Ascutney	483,548.08	78,848.10	16,374.91	(2,124.61)	543,896.66
71S	North Rutland	914,472.92	11,386.71			925,859.63
72S	Middlebury	919,035.35	7,783.32	1,040.00	(216.00)	925,562.67
73S	Bennington	2,767,783.17	64,297.35		(23,706.74)	2,808,373.78
74S	New Haven	25,727,601.66	191,373.64	32,600.00	4,194,551.64	30,080,926.94
75S	Chelsea	147,958.75			(819.55)	147,139.20
76S	Blissville	4,953,450.89	30,218.20	8,361.96	5,613,641.87	10,588,949.00
77S	Hartford	3,002,467.63				3,002,467.63
80S	Georgia	1,177,158.00	53,198.91		271,833.26	1,502,190.17
81S	St Albans	1,111,441.46	14,413.56			1,125,855.02
82S	Sandbar	8,652,506.90	26,599.45	27,557.42		8,651,548.93
83S	Williston	4,561,769.63	264,044.53	593,011.40	1,148,897.99	5,381,700.75
89S	Cold River	1,082,989.69	10,954.31			1,093,944.00
91S	Berlin	1,130,886.05			10,969.67	1,141,855.72
93S	Highgate	8,768,128.61			35,563.24	8,803,691.85
95S	South Hero	384,864.41				384,864.41
98S	GMP Taft Corner	2,475,106.25				2,475,106.25
		127,701,162.25	83,166,387.49	696,054.77	17,424,385.59	227,595,880.56
<b>LINES</b>						
	Bennington - Searsburg	1,330,859.00	148,642.45	23,478.92		1,456,022.53
04L	Bennington-Mass. State Ln	999,099.07				999,099.07
06L	Bennington-N.Y. State Ln	347,725.42				347,725.42
07L	Rutland-West Rutland	360,709.51				360,709.51
14L	Ascutney-NEES	90,789.76				90,789.76
17L	Ascutney-PSNH	69,342.11				69,342.11
18L	Vernon-Keene Tie	45,122.59				45,122.59
19L	Sandbar-Georgia	786,816.23				786,816.23
20L	Lk Champlain Cable Cross	1,008,452.99				1,008,452.99
21L	Georgia-Highgate	87,301.33	9,478.19		2,280,238.79	2,377,018.31
22L	Lake Champlain-Essex	4,680,411.39				4,680,411.39
23L	Essex-Middlebury	4,235,166.76				4,235,166.76
24L	Essex-Barre	1,568,509.16	35,167.46			1,603,676.62
26L	Barre-Wilder	3,276,475.23	28,197.49	1,139.41		3,303,533.31
27L	Essex-Georgia	1,387,221.31				1,387,221.31
28L	Barre-Comerford	3,528,142.39	83,144.03			3,611,286.42
29L	St. Johnsbury-Littleton	827,937.52				827,937.52
30L	West Rutland-Middlebury	4,708,892.53				4,708,892.53
31L	Rutland-Ascutney	1,901,903.62				1,901,903.62
33L	Queen City Tap				2,003,227.09	2,003,227.09
35L	WEST RUTL MIDDLEBURY 345K	48,903,732.55	260,820.77			49,164,553.32
37L	Vernon-Scobie Tie	415,055.81	22,741.42			437,797.23
38L	Vernon-Northfield Tie	385,133.00				385,133.00
39L	St. Johnsbury-Irasburg	2,933,682.27				2,933,682.27
40L	Vernon-Coolidge	7,535,584.41				7,535,584.41
41L	Coolidge-West Rutland	8,487,201.11				8,487,201.11
42L	Richford-New Highgate 120	1,003,734.41	383,613.94			1,387,348.35
44L	NEWPORT-RICHFORD(120kV)	2,316,608.50				2,316,608.50
47L	Irasb to Moshers Tap 115k	4,553,701.20				4,553,701.20
48L	New Haven to Queen City		57,425,905.80			57,425,905.80
L34	West Rutland - Whitehall	893,790.16	36,342.32			930,132.48
		108,669,101.34	58,434,053.87	24,618.33	4,283,465.88	171,362,002.76
	TOTAL PTF Facilities	236,370,263.59	141,600,441.36	720,673.10	21,707,851.47	398,957,883.32

**HIGHGATE JOINT OWNERS**

Revenue  
Requirements  
Year End 2008

City of Burlington Electric Department	317,684.00
Central Vermont Public Service Corporation	2,023,036.00
Vermont Marble	15,953.00
Green Mountain Power Corporation	1,609,216.00
Vermont Public Power Supply Authority	533,056.00
Johnson	<u>13,227.00</u>
	4,512,172.00

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

Shading denotes an input

**TOTAL**

Submitted on: May 18, 2009 RTO ROE filing

Revenue Requirements for (year): Calendar Yr 2008 \$ 4,512,172

Customer: Highgate Joint Owners

Customer's NABs Number:

Name of Participant responsible for customer's billing:

DUNs number of Participant responsible for customer's billing:

	=	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I		<u>4,512,172</u> (a)	<u>                    </u> (f)
Total of Attachment F - Section J - Support Revenue		<u>0</u> (b)	<u>                    </u> (g)
Total of Attachment F - Section K - Support Expense		<u>0</u> (c)	<u>                    </u> (h)
Total of Attachment F - Section (L through O)		<u>0</u> (d)	<u>                    </u> (i)
Sub Total - Sum (A through I) - J + K + (L through O)		<u>4,512,172</u> (e)=(a)-(b)+(c)+(d)	<u>-</u> (j)

Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 4,512,172 (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:** 4,512,172 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

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

Shading denotes an input

**TOTAL**

Submitted on: May 18, 2009 RTO ROE filing

Revenue Requirements for (year): Calendar Yr 2008 \$ 317,684

Customer: Burlington Electric Department

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: \_\_\_\_\_

DUNs number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I =	<u>317,684</u> (a)		_____ (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)		_____ (g)
Total of Attachment F - Section K - Support Expense	<u>0</u> (c)		_____ (h)
Total of Attachment F - Section (L through O)	_____ (d)		_____ (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>317,684</u> (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: 317,684 (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:** 317,684 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

**Burlington Electric Department**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

PTF Revenue Requirements

Worksheet 1 of 8

Shading denotes an input

Line N	I. INVESTMENT BASE	Attachment F Reference Section:	Total	#####
1	Transmission Plant	(A)(1)(a)	2,290,102	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)		<u>2,290,102</u>	
5	Accumulated Depreciation	(A)(1)(d)	1,326,177	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)		<u>963,925</u>	
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)	<u>8,547</u>	Worksheet 3, line 23 column 5
13	Total Investment Base (Line 9+10+11+12)		<u><u>972,472</u></u>	
II. REVENUE REQUIREMENTS				
14	Investment Return and Income Taxes	(A)	152,484	Worksheet 2
15	Depreciation Expense	(B)	65,772	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)	31,054	Worksheet 4, line 8 column 5
19	Payroll Tax Expense	(F)	0	Worksheet 4, line 23 column 5
20	Operation & Maintenance Expense	(G)	63,804	Worksheet 4, line 13 column 5
21	Administrative & General Expense	(H)	4,570	Worksheet 4, line 16 column 5
22	Transmission Related Integrated Facilities Charge	(I)		Worksheet 7
23	Transmission Support Revenue	(J)		Worksheet 7
24	Transmission Support Expense	(K)		Worksheet 7
25	Transmission Related Expense from Generators	(L)		Worksheet 7
26	Transmission Related Taxes and Fees Charge	(M)		
27	Revenue for ST Trans. Service Under NEPOOL Tar	(N)		
28	Transmission Rents Received from Electric Property	(O)		
29	Total Revenue Requirements (Line 14 thru 28)		<u><u>317,684</u></u>	

**Burlington Electric Department**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/2008	Cost of Capital 2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 48,211,948	9,579,213	49.14%	19.87%	9.76%	
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	49,905,181		50.87%	11.64%	5.92%	5.92%
<b>TOTAL INVESTMENT</b>	<b>\$ 98,117,129</b>	<b>9,579,213</b>	<b>100.01%</b>		<b>15.66%</b>	<b>5.90%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of  $\text{C} = \underline{\underline{0.1568}}$

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

= 
$$\frac{0.0592 + \left( \frac{0 + 0}{972,472} \right) \times 0}{\left( 1 - 0 \right)}$$

=  $\underline{\underline{0.0000000}}$

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

= 
$$\frac{0.0592 + \left( \frac{0 + 0}{972,472} \right) + 0.0000000}{\left( 1 - 0 \right)} \times 0$$

=  $\underline{\underline{0.0000000}}$

(a)+(b)+(c) **Cost of C** =  $\underline{\underline{0.1568000}}$

(PTF)

INVESTMENT BASE \$ 972,472 From Worksheet 1

x Cost of Capital Rate  $\underline{\underline{0.1568000}}$

= Investment Return and In  $\underline{\underline{152,484}}$  To Worksheet 1



Shading denotes an input

Line No.	(1) Total	fo (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 (
<u>Transmission Plant</u>						
1	2,475,577		2,475,577		2,290,102	Line 1, Worksh
2	0	0.0000% (a	0	92.5078%	0	Page 207.90g
3			<u>2,475,577</u>		<u>2,290,102</u>	
4	0		0	92.5078%	0	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	1,433,584		1,433,584	92.5078%	1,326,177	Page 219.25b
6	5,408,402	0.0000% (a	0	92.5078%	0	Page 219.28b
7			<u>1,433,584</u>		<u>1,326,177</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	0	2.0649% (c	0	92.5078%	0	Page 113.57d
9	0	2.0649% (c	0	92.5078%	0	Page 111.82c
10			<u>0</u>		<u>0</u>	
11	0	2.0649% (c	0	92.5078%	0	Page 111.67d
<u>Other Regulatory Assets</u>						
12	0	0.0000% (a	0	92.5078%	0	Page 232.30e
13	0	2.0649% (c	0	92.5078%	0	Page 232.1,2,3f
14	0	2.0649% (c	0	92.5078%	0	Page 278.1,2f
15	<u>0</u>		<u>0</u>		<u>0</u>	
16	0	0.0000% (a	0	92.5078%	0	Page 110.57c
17	0		0	92.5078%	0	Page 227.8c
<u>Cash Working Capital</u>						
19					63,804	Worksheet 1, Li
20					4,570	Worksheet 1, Li
21						Worksheet 1, Li
22					<u>68,374</u>	
23					0.125	x 45 / 360
24					<u>8,547</u>	

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

**Burlington Electric Department**

PTF Revenue Requirements  
Worksheet 4a of 8

Sheet: Worksheet 4

Line No.	(1) Total	(2) for costs in 2005		(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
		Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated			
<b>Depreciation Expense</b>						
1	71,099		71,099	92.5078%	65,772	Page 336.7b
2	234,685	0.0000% (a)	0	92.5078%	0	Page 336.9b
3			71,099		65,772	
4	0	2.0649% (c)	0	92.5078%	0	Page 117.60c
5	0	2.0649% (c)	0	92.5078%	0	Page 266.8f
<b>Property Taxes *</b>						
6	33,569	100.0000% (c)	33,569	92.5078%	31,054	Page 262-263 FN.1-2
7	1,956,638	0.0000%	0	92.5078%	0	Page 262-263 FN.1-2
8			33,569		31,054	
<b>Transmission Operation and Maintenance</b>						
9	3,414,819		3,414,819	92.5078%	3,158,974	Page 321.112b
10	3,345,848		3,345,848	92.5078%	3,095,170	Page 321.96b
11	0		0	92.5078%	0	Page 321.84b
12	0		0	92.5078%	0	Page 321.93b & .98b
13	68,971		68,971		63,804	
<b>Transmission Administrative and General</b>						
14	2,393,999					Page 323.197b
15	209,686					Page 323.186b
16	29,557					Page 323.189b
17	0					Page 323.191b
18	2,154,757	0.0000% (a)	0	92.5078%	0	
19	209,686	2.0649% (c)	4,330	92.5078%	4,006	
20	29,557	2.0649% (c)	610	92.5078%	564	
21	0	2.0649% (c)	0	92.5078%	0	
22	2,393,999		4,940		4,570	
23	656,703	0.0000% (a)	0	92.5078%	0	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	0
FICA	530,739
Medicare	125,965
CT Unemployment	
MA Unemployment	
MA Universal Health	
VT Unemployment	0
NH Unemployment	0
<b>Total</b>	<b>656,703</b> To Line 23

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

#REF!	Comerford - Take out because - Support Payment included on Worksheet 7
#REF!	net

Shading denotes an input

for costs in 2008

Line  
No.FERC Form 1  
Reference**PTF Transmission Plant Allocation Factor****BED**

1	HTF Transmission Investment	2,290,102	NEPOOL #####
2	Total Transmission Investment	2,475,577	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>92.5078%</u>	PTF/HTF Transmission Plant Allocation Factor

**Transmission Wages and Salaries Allocation Factor**

4	Direct Transmission Wages and Salaries	0	Page 354.21b
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	4,265,992	Page 354.28b
8	Administrative and General Wages and Salaries	1,366,956	Page 354.27b
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)	2,899,036	
11	Percent Allocation (Line 6/Line 10)	<u>0.0000%</u>	Transmission Wages and Salaries Allocation Factor

**Plant Allocation Factor**

12	Total Transmission Investment	2,475,577	Page 207.58g
13	plus Transmission-Related General Plan (Line 2 of Wkst. 3)	0	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	2,475,577	
15	Total Plant in Service	119,889,830	Page 207.95g
16	Percent Allocation (Line 14 / Line 15)	<u>2.0649%</u>	Plant Allocation Factor

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

Shading denotes an input

**TOTAL**

Submitted on: May 18, 2009 RTO ROE filing

Revenue Requirements for (year): Calendar Yr 2008 \$ 13,226

Customer: Village of Johnson

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: \_\_\_\_\_

DUNS number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>	
Total of Attachment F - Sections A through I	<u>13,227</u> (a)	=	_____ (f)	
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)		_____ (g)	N/A for Johnson
Total of Attachment F - Section K - Support Expense	<u>0</u> (c)		_____ (h)	N/A for Johnson
Total of Attachment F - Section (L through O)	<u>0</u> (d)		_____ (i)	N/A for Johnson
Sub Total - Sum (A through I) - J + K + (L through O)	<u>13,227</u> (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: 13,227 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	<u>0</u> (b)	N/A for Johnson
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	<u>0</u> (g)	N/A for Johnson
Total of Attachment F - Section K - Post-96 Support Expense (from above)	<u>0</u> (h)	N/A for Johnson

**Voting Share Total for Participant's R Value:** 13,227 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

**Village of Johnson**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

Shading denotes an input

Line N	I. INVESTMENT BASE	Attachment F Reference	Total	Reference	
		<i>Section:</i>			
1	Transmission Plant	(A)(1)(a)	117,017	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)		117,017		
5	Accumulated Depreciation	(A)(1)(d)	67,285	Worksheet 3, line 7 column 5	
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5	N/A for Johnson
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5	N/A for Johnson
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5	N/A for Johnson
9	Net Investment (Line 4-5-6+7+8)		49,732		
10	Prepayments	(A)(1)(h)	0	Worksheet 3, line 15 column 5	N/A for Johnson
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3, line 16 column 5	N/A for Johnson
12	Cash Working Capital	(A)(1)(j)	352	Worksheet 3, line 23 column 5	
13	Total Investment Base (Line 9+10+11+12)		50,084		
	 <b>II. REVENUE REQUIREMENTS</b>				
14	Investment Return and Income Taxes	(A)	5,830	Worksheet 2	
15	Depreciation Expense	(B)	2,925	Worksheet 4, line 3 column 5	
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5	N/A for VPPSA
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5	N/A for VPPSA
18	Property Tax Expense	(E)	1,657	Worksheet 4, line 8 column 5	
19	Payroll Tax Expense	(F)	0	Worksheet 4, line 23 column 5	N/A for VPPSA
20	Operation & Maintenance Expense	(G)	2,127	Worksheet 4, line 13 column 5	
21	Administrative & General Expense	(H)	688	Worksheet 4, line 16 column 5	
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7	N/A for VPPSA
23	Transmission Support Revenue	(J)	0	Worksheet 7	N/A for VPPSA
24	Transmission Support Expense	(K)	0	Worksheet 7	N/A for VPPSA
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7	N/A for VPPSA
26	Transmission Related Taxes and Fees Charge	(M)			FF 1 Page 263
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)			
28	Transmission Rents Received from Electric Property	(O)			Rev Rent 4000-454122
29	Total Revenue Requirements (Line 14 thru 28)		13,227		

**Village of Johnson**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/2008		CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 0		0.00%	0.00%	0.00%	
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	1,842,043		100.01%	11.64%	11.64%	11.64%
<b>TOTAL INVESTMENT RE</b>	<b>\$ 1,842,043</b>		<b>100.01%</b>	<b>11.64%</b>	<b>11.64%</b>	<b>11.64%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of Cap = 0.1164

(b) Federal Income Tax = 
$$\frac{R.O.E. + \left( \frac{PTF\ Inv. (Tax\ Credit) + Eq. AFUDC\ of\ Deprac}{PTF\ Inv. Base} \right) \times Federal\ Income\ Tax\ Rate}{1 - Federal\ Income\ Tax\ Rate}$$

= 
$$\frac{0.1164 + \left( \frac{0 + 0 + 50,084}{50,084} \right) \times 0}{1 - 0}$$
 N/A for John

= 0.0000000

(c) State Income Tax = 
$$\frac{R.O.E. + \left( \frac{PTF\ Inv. (Tax\ Credit) + Eq. AFUDC\ of\ Deprac}{PTF\ Inv. Base} \right) + Federal\ Income\ Tax}{1 - State\ Income\ Tax\ Rate} \times State\ Income\ Tax\ Rate$$

= 
$$\frac{0.1164 + \left( \frac{0 + 0 + 50,084}{50,084} \right) + 0.0000000}{1 - 0} \times 0$$

= 0.0000000

(a)+(b)+(c) **Cost of Capit** = 0.1164000

	<b>(PTF)</b>	
INVESTMENT BASE	\$ 50,084	From Worksheet 1
x Cost of Capital Rate	0.1164000	
= Investment Return and Incom	5,830	To Worksheet 1

Shading denotes an input

	(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)
<u>Transmission Plant</u>						
Transmission Plant	117,017		117,017		117,017	Line 1, Worksheet 5
General Plant	0	0.0000% (a)	0	100.0000%	0	Page 207.90g
Total (line 1+2)	117,017		117,017		117,017	
<u>Transmission Plant Held for Future Use</u>	0		0	100.0000%	0	Page 214.47d N/A for Johnson
<u>Transmission Accumulated Depreciation</u>						
Transmission Accum. Depreciation	67,285		67,285	100.0000%	67,285	Page 219.25b
General Plant Accum. Depreciation	0	0.0000% (a)	0	100.0000%	0	Page 219.28b
Total (line 5+6)	67,285		67,285		67,285	
<u>Transmission Accumulated Deferred Tax:</u>						
Accumulated Deferred Taxes (281-283)	0	100.0000% (c)	0	100.0000%	0	Page 113.57d N/A for Johnson
Accumulated Deferred Taxes (190)	0	100.0000% (c)	0	100.0000%	0	Page 111.82c N/A for Johnson
Total (line 8+9)	0		0		0	
<u>Transmission loss on Recquired Debt</u>	0	100.0000% (c)	0	100.0000%	0	Page 111.67d N/A for Johnson
<u>Other Regulatory Assets:</u>						
FAS 106	0	0.0000% (a)	0	100.0000%	0	Page 232.30e N/A for Johnson
FAS 109	0	100.0000% (c)	0	100.0000%	0	Page 232.1,2,3f N/A for Johnson
Other Regulatory Liabilities (254.DK)	0	100.0000% (c)	0	100.0000%	0	Page 278.1,2f N/A for Johnson
Total (line 12+13+14)	0		0		0	
<u>Transmission Prepayments</u>	0	0.0000% (a)	0	100.0000%	0	Page 110.57c N/A for Johnson
<u>Transmission Materials and Supplies</u>	0		0	100.0000%	0	Page 227.8c N/A for Johnson
<u>Cash Working Capital</u>						
Operation & Maintenance Expenses					2,127	Worksheet 1, Line 20
Administrative & General Expenses					688	Worksheet 1, Line 21
Transmission Support Expenses					0	Worksheet 1, Line 24 (FROM
Subtotal (line 19+20+21)					2,815	
Total (line 22 * line 23)					0.125	x 45 / 360
					352	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

Village of Johnson

Sheet: Worksheet 4

Shading denotes an input

Line No.	(1) Total	(2) for costs in 2008 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)
<b>Depreciation Expense</b>						
1	2,925		2,925	100.0000%	2,925	Page 336.7b
2	0	0.0000% (a)	0	100.0000%	0	Page 336.9b
3	2,925		2,925		2,925	
<b>Amortization of Loss on Recquired Debt</b>						
4	0	100.0000% (c)	0	100.0000%	0	Page 117.60c
<b>Amortization of Investment Tax Credits</b>						
5	0	100.0000% (c)	0	100.0000%	0	Page 266.8f
<b>Property Taxes*</b>						
6	1,657	100.0000% (c)	1,657	100.0000%	1,657	Page 262-263 FN.1-2
7	0	0.0000%	0	100.0000%	0	Page 262-263 FN.1-2
8	1,657		1,657		1,657	
<b>Transmission Operation and Maintenance</b>						
9	2,127		2,127	100.0000%	2,127	Page 321.112b
10	0		0	100.0000%	0	Page 321.96b
11	0		0	100.0000%	0	Page 321.84b
12	0		0	100.0000%	0	Page 321.93b & .98b
13	2,127		2,127		2,127	
<b>Transmission Administrative and General</b>						
14	793					Page 323.197b
15	688					Page 323.186b
16	0					Page 323.189b
17	0					Page 323.191b
18	105	0.0000% (a)	0	100.0000%	0	
19	688	100.0000% (c)	688	100.0000%	688	
20	0	100.0000% (c)	0	100.0000%	0	
21	0	100.0000% (c)	0	100.0000%	0	
22	793		688		688	
23		0.0000% (a)	0	100.0000%	0	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i, 263.1i

Federal Unemployment	0
FICA	0
Medicare	0
CT Unemployment	
MA Unemployment	
MA Universal Health	
VT Unemployment	0
NH Unemployment	0
Total	0 To Line 23

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

0 Comerford - Take out because - Support Payment included on Worksheet 7  
0 net



Shading denotes an input for costs in 2008

Line No.			FERC Form 1 Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>			
		<b>Johnson</b>	
1	PTF Transmission Investment	117,017	NEPOOL Catalog
2	Total Transmission Investment	117,017	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>100.0000%</u>	
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>			
4	Direct Transmission Wages and Salaries	0	Page 354.21b N/A for Johnson
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a c N/A for Johnson
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	0	
7	Total Wages and Salaries	0	Page 354.28b
8	Administrative and General Wages and Salaries	0	Page 354.27b N/A for Johnson
9	Affiliated Company Wages and Salaries less A&G	0	Worksheet 6 & 6a c N/A for Johnson
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	0	
11	Percent Allocation (Line 6/Line 10)	0.00%	
<b><u>Plant Allocation Factor</u></b>			
12	Total Transmission Investment	117,017	Page 207.58g
13	plus Transmission-Related General Plan (Line 2 of Wkst. 3)		Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	117,017	
15	Total Plant in Service	117,017	Page 207.95g
16	Percent Allocation (Line 14 / Line 15)	<u>100.0000%</u>	

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

Shading denotes an input

**TOTAL**

Submitted on: May 18, 2009 RTO ROE filing

Revenue Requirements for (year): Calendar Yr 2008 \$ 1,609,216

Customer: Green Mountain Power Corporation

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: \_\_\_\_\_

DUNs number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>		<u>Post-96 Revenue Requirements</u>
Total of Attachment F - Sections A through I	<u>1,609,216</u> (a)	=	_____ (f)
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)		_____ (g)
Total of Attachment F - Section K - Support Expense	<u>0</u> (c)		_____ (h)
Total of Attachment F - Section (L through O)	<u>0</u> (d)		_____ (i)
Sub Total - Sum (A through I) - J + K + (L through O)	<u>1,609,216</u> (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: 1,609,216 (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:** 1,609,216 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

**Green Mountain Power Corporation**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

PTF Revenue Requirements

Worksheet 1 of 8

Shading denotes an input

Line N	Section:	Attachment F	
		Reference	Reference
	<b>I. INVESTMENT BASE</b>		
1	Transmission Plant	(A)(1)(a)	10,449,271
2	General Plant	(A)(1)(b)	325,621
3	Plant Held For Future Use	(A)(1)(c)	0
4	Total Plant (Lines 1+2+3)		10,774,892
5	Accumulated Depreciation	(A)(1)(d)	5,080,388
6	Accumulated Deferred Income Taxes	(A)(1)(e)	956,595
7	Loss On Reacquired Debt	(A)(1)(f)	0
8	Other Regulatory Assets	(A)(1)(g)	82,119
9	Net Investment (Line 4-5-6+7+8)		4,820,028
10	Prepayments	(A)(1)(h)	12,355
11	Materials & Supplies	(A)(1)(i)	10,167
12	Cash Working Capital	(A)(1)(j)	55,090
13	Total Investment Base (Line 9+10+11+12)		4,897,640
	<b>II. REVENUE REQUIREMENTS</b>		
14	Investment Return and Income Taxes	(A)	684,300
15	Depreciation Expense	(B)	299,795
16	Amortization of Loss on Reacquired Debt	(C)	0
17	Investment Tax Credit	(D)	(7,458)
18	Property Tax Expense	(E)	191,862
19	Payroll Tax Expense	(F)	0
20	Operation & Maintenance Expense	(G)	298,419
21	Administrative & General Expense	(H)	142,298
22	Transmission Related Integrated Facilities Charge	(I)	0
23	Transmission Support Revenue	(J)	0
24	Transmission Support Expense	(K)	0
25	Transmission Related Expense from Generators	(L)	0
26	Transmission Related Taxes and Fees Charge	(M)	
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)	
28	Transmission Rents Received from Electric Property	(O)	
29	Total Revenue Requirements (Line 14 thru 28)		1,609,216

**Green Mountain Power Corporation**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	<u>CAPITALIZATION</u> <u>12/31/2008</u>		<u>CAPITALIZATION</u> <u>RATIOS</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>COST OF</u> <u>CAPITAL</u>	<u>EQUITY</u> <u>PORTION</u>
LONG-TERM DEBT	\$ 125,000,000		42.95%	6.78%	2.91%	
PREFERRED STOCK	0		0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	166,017,390		57.06%	11.64%	6.64%	6.64%
<b>TOTAL INVESTMENT</b>	\$ <u>291,017,390</u>		<u>100.01%</u>		<u>9.55%</u>	<u>6.64%</u>

**Cost of Capital Rate=**

(a) Weighted Cost of  $\text{C} = \underline{\underline{0.0955}}$

(b) Federal Income Tax =  $\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec}}{\text{PTF Inv. Base}} \right) \times \text{Federal Income Tax Rate}}{\left( 1 - \frac{\text{Federal Income Tax Rate}}{0.35} \right)}$

=  $\frac{0.0664 + \left( \frac{(7,458) + 0}{4,897,640} \right) \times 0.35}{\left( 1 - \frac{0.35}{0.35} \right)}$

= 0.0349339

(c) State Income Tax =  $\frac{\text{R.O.E.} + \left( \frac{\text{PTF Inv. (Tax Credit)} + \text{Eq. AFUDC of Deprec}}{\text{PTF Inv. Base}} \right) + \frac{\text{Federal Income Tax}}{\text{State Income Tax Rate}}}{\left( 1 - \frac{\text{State Income Tax Rate}}{0.08512} \right)} \times \text{State Income Tax Rate}$

=  $\frac{0.0664 + \left( \frac{(7,458) + 0}{4,897,640} \right) + \frac{0.0349339}{0.08512}}{\left( 1 - \frac{0.08512}{0.08512} \right)} \times 0.08512$

= 0.0092864

(a)+(b)+(c) **Cost of C** = 0.1397203

(PTF)

INVESTMENT BASE \$ 4,897,640 From Worksheet 1

x Cost of Capital Rate 0.1397203

= Investment Return and In 684,300 To Worksheet 1

Shading denotes an input

Line No.	(1) Total	fo (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 (
<u>Transmission Plant</u>						
1	42,331,734		42,331,734		10,449,271	Line 1, Worksh
2	37,966,323	3.4745% (a	1,319,149	24.6842%	325,621	Page 207.99g
3			<u>43,650,883</u>		<u>10,774,892</u>	
4	0		0	24.6842%	0	Page 214.47d
<u>Transmission Accumulated Depreciation</u>						
5	20,186,260		20,186,260	24.6842%	4,982,817	Page 219.25b
6	11,376,394	3.4745% (a	395,276	24.6842%	97,571	Page 219.28b
7			<u>20,581,536</u>		<u>5,080,388</u>	
<u>Transmission Accumulated Deferred Taxes</u>						
8	74,255,380	10.9816% (c	8,154,429	24.6842%	2,012,856	Page 113.57d
9	(38,966,069)	10.9816% (c	(4,279,098)	24.6842%	(1,056,261)	Page 111.82c
10			<u>3,875,331</u>		<u>956,595</u>	
11	0	10.9816% (c	0	24.6842%	0	Page 111.81d
<u>Other Regulatory Assets</u>						
12	0	3.4745% (a	0	24.6842%	0	Page 232.30e
13	1,689,005	10.9816% (c	185,480	24.6842%	45,784	Page 232.1,2,3f
14	1,340,423	10.9816% (c	147,200	24.6842%	36,335	Page 278.1,2f
15	<u>3,029,428</u>		<u>332,680</u>		<u>82,119</u>	
16	1,440,552	3.4745% (a	50,052	24.6842%	12,355	Page 110.57c
17	41,190		41,190	24.6842%	10,167	Page 227.8c
<u>Cash Working Capital</u>						
19					298,419	Worksheet 1, Li
20					142,298	Worksheet 1, Li
21					0	Worksheet 1, Li
22					<u>440,717</u>	
23					0.125	x 45 / 360
24					<u>55,090</u>	

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

**Green Mountain Power Corporation**

PTF Revenue Requirements  
Worksheet 4a of 8

Sheet: Worksheet 4

Line No.	(1) Total	(2) for costs in 2005		(3) = (1)*(2) Transmission Allocated	(4) PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)
		Wage/Plant Allocation Factors					
<b>Depreciation Expense</b>							
1	1,167,241			1,167,241	24.6842%	288,124	Page 336.7b
2	1,360,798	3.4745% (a)		47,281	24.6842%	11,671	Page 336.10b
3				1,214,522		299,795	
4	0	10.9816% (c)		0	24.6842%	0	Page 117.64c
5	275,119	10.9816% (c)		30,212	24.6842%	7,458	Page 266.8f
<b>Property Taxes *</b>							
6	5,376,738	10.9816% (c)		590,452	24.6842%	145,748	Page 262-263 FN.1-2
7	5,376,738	3.4745%		186,816	24.6842%	46,114	Page 262-263 FN.1-2
8				777,268		191,862	
<b>Transmission Operation and Maintenance</b>							
9	24,899,732			24,899,732	24.6842%	6,146,300	Page 321.112b
10	22,534,263			22,534,263	24.6842%	5,562,403	Page 321.96b
11	116,462			116,462	24.6842%	28,748	Page 321.84b
12	1,040,057			1,040,057	24.6842%	256,730	Page 321.93b & .98b
13	1,208,950			1,208,950		298,419	
<b>Transmission Administrative and General</b>							
14	13,987,440						Page 323.197b
15	733,652						Page 323.186b
16	517,520						Page 323.189b
17	99,246						Page 323.191b
18	12,637,022	3.4745% (a)		439,076	24.6842%	108,382	
19	733,652	10.9816% (c)		80,567	24.6842%	19,887	
20	517,520	10.9816% (c)		56,832	24.6842%	14,029	
21	0	10.9816% (c)		0	24.6842%	0	
22	13,888,194			576,475		142,298	
23		3.4745% (a)		0	24.6842%	0	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i ,263.1i

Federal Unemployment	6,216	
FICA	1,242,889	
Medicare	0	
CT Unemployment		
MA Unemployment		
MA Universal Health		
VT Unemployment	85,625	
NH Unemployment	0	
Total	1,334,730	To Line 23

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

0	Comerford - Take out because - Support Payment included on Worksheet 7
0	net

Shading denotes an input

for costs in 2008

<u>Line No.</u>			<u>FERC Form 1 Reference</u>
	<b><u>PTF Transmission Plant Allocation Factor</u></b>	<b><u>GMP</u></b>	
1	PTF Transmission Investment	10,449,271	NEPOOL Catalog <a href="#">Highgate JO</a>
2	Total Transmission Investment	42,331,734	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>24.6842%</u>	
	<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
4	Direct Transmission Wages and Salaries	282,245	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	0	Worksheet 6 & 6a of 8
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	282,245	
7	Total Wages and Salaries	12,631,607	Page 354.28b
8	Administrative and General Wages and Salaries	4,508,337	Page 354.27b
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)	8,123,270	
11	Percent Allocation (Line 6/Line 10)	<u>3.4745%</u>	
	<b><u>Plant Allocation Factor</u></b>		
12	Total Transmission Investment	42,331,734	Page 207.58g
13	plus Transmission-Related General Plan (Line 2 of Wkst. 3)	1,319,149	Worksheet 3, Line 2
14	= Revised Numerator (Line 12 + Line 13)	43,650,883	
15	Total Plant in Service	397,489,369	Page 207.104g
16	Percent Allocation (Line 14 / Line 15)	<u>10.9816%</u>	

**Vermont Electric Cooperative, Inc.**  
**2008 Highgate Transmission Facilities Revenue Requirements**

	Rental Fee Form 1 Column (l)	Base Rental Form 1 Column (m)	Total Revenues Form 1 Column (n)
Vermont Electric Cooperative VEC VT Special Contract 808 (Former Rate Sch FERC No. 8) Form 1 Line 9	13,663	2,290	
2008 Vermont DPS Electric Utility Annual Report, Schedule E-3, line 65			15,953

<b>2008 Highgate Transmission Facilities Revenues</b>	<b>15,953</b>
---	---------------

**Calculation of VEC's 2008 Highgate Transmission Facilities Revenue Requirements**

Rental Fee = Recovery of Non-Project Manager Invoiced Costs, including (A) Return, (B) Depreciation, and (H) Non-Project Manager A&G (C) and (D) Amortization and Credits	13,663
Base Rental = (E) and (F) Taxes, and (G) O&M, and (H) Project Manager A&G (I) Integrated Facilities Charges	2,290
less (J) Transmission Support Revenues (K) Support Expense	(15,953) *
(L) Transmission Expense from Generator (M) Related Taxes and Fees less (N) Short-Term OATT Revenues less (O) Transmission Support Revenues	
<b>VEC's 2008 Highgate Transmission Facilities Revenue Requirements</b>	<b>0</b>

\* Paid by Vermont Marble Power Division



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

Shading denotes an input

**TOTAL**

Submitted on: May 18, 2009 RTO ROE filing

Revenue Requirements for (year): Calendar Yr 2008 \$ 533,056

Customer: Vermont Public Power Supply Authority

Customer's NABs Number: \_\_\_\_\_

Name of Participant responsible for customer's billing: \_\_\_\_\_

DUNs number of Participant responsible for customer's billing: \_\_\_\_\_

	<u>Pre-97 Revenue Requirements</u>	<u>Post-96 Revenue Requirements</u>	
Total of Attachment F - Sections A through I =	<u>533,056</u> (a)	_____ (f)	
Total of Attachment F - Section J - Support Revenue	<u>0</u> (b)	_____ (g)	N/A for VPF
Total of Attachment F - Section K - Support Expense	<u>0</u> (c)	_____ (h)	N/A for VPF
Total of Attachment F - Section (L through O)	<u>0</u> (d)	_____ (i)	N/A for VPF
Sub Total - Sum (A through I) - J + K + (L through O)	<u>533,056</u> (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: 533,056 (k) = (e) + (j)

Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	_____ 0 (b)	N/A for VPF
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	_____ 0 (g)	N/A for VPF
Total of Attachment F - Section K - Post-96 Support Expense (from above)	_____ 0 (h)	N/A for VPF

**Voting Share Total for Participant's R Value:** 533,056 (l)=(k)+(b)+(g)-(h)  
 (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

**Vt. Public Power Supply Authority**  
**Annual Revenue Requirements of PTF Facilities**  
**for costs in 2008**

Shading denotes an input

Line N	I. INVESTMENT BASE	Attachment F Reference	Total	Reference	
		<i>Section:</i>			
1	Transmission Plant	(A)(1)(a)	3,009,469	Worksheet 3, line 1 column 5	
2	General Plant	(A)(1)(b)	24,089	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)		3,033,558		
5	Accumulated Depreciation	(A)(1)(d)	2,790,255	Worksheet 3, line 7 column 5	
6	Accumulated Deferred Income Taxes	(A)(1)(e)	0	Worksheet 3, line 10 column 5	N/A for VPPSA
7	Loss On Reacquired Debt	(A)(1)(f)	0	Worksheet 3, line 11 column 5	N/A for VPPSA
8	Other Regulatory Assets	(A)(1)(g)	0	Worksheet 3, line 14 column 5	N/A for VPPSA
9	Net Investment (Line 4-5-6+7+8)		243,303		
10	Prepayments	(A)(1)(h)	0	Worksheet 3, line 15 column 5	N/A for VPPSA
11	Materials & Supplies	(A)(1)(i)	0	Worksheet 3, line 16 column 5	N/A for VPPSA
12	Cash Working Capital	(A)(1)(j)	56,801	Worksheet 3, line 23 column 5	
13	Total Investment Base (Line 9+10+11+12)		300,104		
<b>II. REVENUE REQUIREMENTS</b>					
14	Investment Return and Income Taxes	(A)	34,932	Worksheet 2	
15	Depreciation Expense	(B)	7,648	Worksheet 4, line 3 column 5	
16	Amortization of Loss on Reacquired Debt	(C)	0	Worksheet 4, line 4 column 5	N/A for VPPSA
17	Investment Tax Credit	(D)	0	Worksheet 4, line 5 column 5	N/A for VPPSA
18	Property Tax Expense	(E)	36,069	Worksheet 4, line 8 column 5	
19	Payroll Tax Expense	(F)	0	Worksheet 4, line 23 column 5	N/A for VPPSA
20	Operation & Maintenance Expense	(G)	46,298	Worksheet 4, line 13 column 5	
21	Administrative & General Expense	(H)	408,109	Worksheet 4, line 16 column 5	
22	Transmission Related Integrated Facilities Charge	(I)	0	Worksheet 7	N/A for VPPSA
23	Transmission Support Revenue	(J)	0	Worksheet 7	N/A for VPPSA
24	Transmission Support Expense	(K)	0	Worksheet 7	N/A for VPPSA
25	Transmission Related Expense from Generators	(L)	0	Worksheet 7	N/A for VPPSA
26	Transmission Related Taxes and Fees Charge	(M)			FF 1 Page 263
27	Revenue for ST Trans. Service Under NEPOOL Tariff	(N)			
28	Transmission Rents Received from Electric Property	(O)			Rev Rent 4000-454122
29	Total Revenue Requirements (Line 14 thru 28)		533,056		

**Vt. Public Power Supply Authority**  
**Annual Revenue Requirements**  
**for costs in 2008**

Shading denotes an input

	CAPITALIZATION 12/31/2008	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT	\$ 0	0.00%	0.00%	0.00%	
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	526,284	100.01%	11.64%	11.64%	11.64%
<b>TOTAL INVESTMENT</b>	<b>\$ 526,284</b>	<b>100.01%</b>		<b>11.64%</b>	<b>11.64%</b>

**Cost of Capital Rate=**

(a) Weighted Cost of  $\text{C} = \underline{\underline{0.1164}}$

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

= 
$$\frac{0.1164 + \left( \frac{0 + 0}{300,104} \right) \times 0}{\left( 1 - \frac{0}{1} \right)}$$
 N/A for VPP!

=  $\underline{\underline{0.0000000}}$

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

= 
$$\frac{0.1164 + \left( \frac{0 + 0}{300,104} \right) + \frac{0.0000000}{0}}{\left( 1 - \frac{0}{1} \right)} \times 0$$

=  $\underline{\underline{0.0000000}}$

(a)+(b)+(c) **Cost of C** =  $\underline{\underline{0.1164000}}$

(PTF)

INVESTMENT BASE	\$ 300,104	From Worksheet 1
x Cost of Capital Rate	0.1164000	
= Investment Return and In	<u>34,932</u>	To Worksheet 1

Shading denotes an input

	(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)
<b>Transmission Plant</b>						
Transmission Plant	3,009,469		3,009,469		3,009,469	Line 1, Worksheet 5
General Plant	24,089	100.0000% (a)	24,089	100.0000%	24,089	Page 207.90g
Total (line 1+2)	3,033,558		3,033,558		3,033,558	
<b>Transmission Plant Held for Future Use</b>	0		0	100.0000%	0	Page 214.47d N/A for VPPSA
<b>Transmission Accumulated Depreciation</b>						
Transmission Accum. Depreciation	2,766,224		2,766,224	100.0000%	2,766,224	Page 219.25b
General Plant Accum. Depreciation	24,031	100.0000% (a)	24,031	100.0000%	24,031	Page 219.28b
Total (line 5+6)	2,790,255		2,790,255		2,790,255	
<b>Transmission Accumulated Deferred Tax:</b>						
Accumulated Deferred Taxes (281-283)	0	100.0000% (c)	0	100.0000%	0	Page 113.57d N/A for VPPSA
Accumulated Deferred Taxes (190)	0	100.0000% (c)	0	100.0000%	0	Page 111.82c N/A for VPPSA
Total (line 8+9)	0		0		0	
<b>Transmission loss on Recquired Debt</b>	0	100.0000% (c)	0	100.0000%	0	Page 111.67d N/A for VPPSA
<b>Other Regulatory Assets:</b>						
FAS 106	0	100.0000% (a)	0	100.0000%	0	Page 232.30e N/A for VPPSA
FAS 109	0	100.0000% (c)	0	100.0000%	0	Page 232.1,2,3f N/A for VPPSA
Other Regulatory Liabilities (254.DK)	0	100.0000% (c)	0	100.0000%	0	Page 278.1,2f N/A for VPPSA
Total (line 12+13+14)	0		0		0	
<b>Transmission Prepayments</b>	0	100.0000% (a)	0	100.0000%	0	Page 110.57c N/A for VPPSA
<b>Transmission Materials and Supplies</b>	0		0	100.0000%	0	Page 227.8c N/A for VPPSA
<b>Cash Working Capital</b>						
Operation & Maintenance Expenses					46,298	Worksheet 1, Line 20
Administrative & General Expenses					408,109	Worksheet 1, Line 21
Transmission Support Expenses					0	Worksheet 1, Line 24 (FROM
Subtotal (line 19+20+21)					454,407	
					0.125	x 45 / 360
Total (line 22 * line 23)					56,801	

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

**Vt. Public Power Supply Authority**

PTF Revenue Requirements  
Worksheet 4a of 8

Sheet: Worksheet 4

Line No.	(1) Total	(2) for costs in 2008 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)
<b>Depreciation Expense</b>						
1	6,931		6,931	100.0000%	6,931	Page 336.7b
2	717	100.0000% (a)	717	100.0000%	717	Page 336.9b
3	7,649		7,648		7,648	
<b>Amortization of Loss on Reacquired Debt</b>						
4	0	100.0000% (c)	0	100.0000%	0	Page 117.60c
<b>Amortization of Investment Tax Credits</b>						
5	0	100.0000% (c)	0	100.0000%	0	Page 266.8f
<b>Property Taxes*</b>						
6	36,069	100.0000% (c)	36,069	100.0000%	36,069	Page 262-263 FN.1-2
7	0	100.0000%	0	100.0000%	0	Page 262-263 FN.1-2
8	36,069		36,069		36,069	
<b>Transmission Operation and Maintenance</b>						
9	46,298		46,298	100.0000%	46,298	Page 321.112b
10	0		0	100.0000%	0	Page 321.96b
11	0		0	100.0000%	0	Page 321.84b
12	0		0	100.0000%	0	Page 321.93b & .98b
13	46,298		46,298		46,298	
<b>Transmission Administrative and General</b>						
14	408,108					Page 323.197b
15	11,794					Page 323.186b
16	0					Page 323.189b
17	0					Page 323.191b
18	396,315	100.0000% (a)	396,315	100.0000%	396,315	
19	11,794	100.0000% (c)	11,794	100.0000%	11,794	
20	0	100.0000% (c)	0	100.0000%	0	
21	0	100.0000% (c)	0	100.0000%	0	
22	408,108		408,109		408,109	
23		100.0000% (a)	0	100.0000%	0	Footnote (d)

\* Property Taxes functionalized per FERC Form 1; therefore, no need to use Plant Allocation Factor

(a) Worksheet 5 of 8, line 11

(b) Worksheet 5 of 8, line 3

(c) Worksheet 5 of 8, line 16

(d) Payroll taxes FERC Form 1, page 263.i, 263.1i

Federal Unemployment	0	
FICA	0	
Medicare	0	
CT Unemployment		
MA Unemployment		
MA Universal Health		
VT Unemployment	0	
NH Unemployment	0	
Total	0	To Line 23

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

0	Comerford - Take out because - Support Payment included on Worksheet 7
0	net

Shading denotes an input for costs in 2008

Line No.		FERC Form 1 Reference
<b><u>PTF Transmission Plant Allocation Factor</u></b>		
	<b>VPPSA</b>	
1	PTF Transmission Investment	NEPOOL Catalog
2	Total Transmission Investment	Page 207.58g
3	Percent Allocation (Line 1/Line 2)	<u>100.0000%</u>
<b><u>Transmission Wages and Salaries Allocation Factor</u></b>		
4	Direct Transmission Wages and Salaries	Page 354.21b
5	Affiliated Company Transmission Wages and Salaries	Worksheet 6 & 6a c <b>N/A for VPPSA</b>
6	Total Transmission Wages and Salaries (Line 4 + Line 5)	179,792
7	Total Wages and Salaries	Page 354.28b
8	Administrative and General Wages and Salaries	Page 354.27b <b>N/A for VPPSA</b>
9	Affiliated Company Wages and Salaries less A&G	Worksheet 6 & 6a c <b>N/A for VPPSA</b>
10	Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	179,792
11	Percent Allocation (Line 6/Line 10)	<u>100.0000%</u>
<b><u>Plant Allocation Factor</u></b>		
12	Total Transmission Investment	Page 207.58g Includes Benn-Searsburg line
13	<i>plus Transmission-Related General Plan (Line 2 of Wkst. 3)</i>	<i>Worksheet 3, Line 2</i>
14	= Revised Numerator (Line 12 + Line 13)	3,009,469
15	Total Plant in Service	Page 207.95g Includes Benn-Searsburg line
16	Percent Allocation (Line 14 / Line 15)	<u>100.0000%</u>

CENTRAL VERMONT PUBLIC SERVICE CORPORATION  
 Annual Highgate Transmission Revenue Requirement  
 -----

Line	Investment	Actual 2008 Year End	Source	Percentage Applied To
-----				
1	Highgate Transmission	\$14,406,786	Schedule 5, P1	
2	Less Direct Assignment and Incrementally Charged Facilities	0		
-----				
3	Remaining Highgate Transmission	\$14,406,786		
4	General and Intangible	479,746	3.33% , Schedule 4	Line 3
5	Materials and Supplies	155,593	1.08% , Schedule 10	Line 3
-----				
6	Subtotal	\$15,042,125		
-----				
7	Construction Work in Progress	0	Schedule 5, P2	
8	Working Capital - O&M	40,699	1/8 O&M and allocated A&G	Line 16
-----				
9	Subtotal	\$15,082,824		
-----				
Less:				
10	Highgate Transmission Depr. Reserve	6,392,291	44.37% , Schedule 5, P1	Line 3
11	General & Intangible Depr. Reserve	152,991	31.89% , Schedule 5, P1	Line 4
12	Accumulated Deferred Income Taxes	1,510,732	18.85% , Schedule 11, P2	Line 3 less Line 10
-----				
13	Net Highgate Transmission Investment	\$7,026,810		
-----				
Expenses				
-----				
14	Highgate Transmission O&M	\$243,475	1.69% , Schedule 6, P1	Line 3
15	Administrative and General O&M	82,119	0.57% , Schedule 6, P1	Line 3
-----				
16	O&M including A&G	\$325,594		
17	Taxes excluding Income	325,593	2.26% , Schedule 8	Line 3
18	Depreciation - Highgate Transmission	347,204	2.41% , Schedule 5, P1	Line 3
19	- General & Intangible	41,594	8.67% , Schedule 5, P1	Line 4
-----				
20	Total Expenses	\$1,039,985		
-----				
21	Income Taxes	328,152	4.67% , Schedule 11, P1	Line 13
22	Return	654,899	9.32% , Schedule 12, P1	Line 13
-----				
23	Total	\$2,023,036		
-----				
Less Highgate Transmission Revenues				
24	- Long-Term Point-to-Point provided at other than a fully-allocated, embedded cost basis.	0		
25	- Short-Term Point-to-Point provided at other than a fully-allocated, embedded cost basis.	0		
26	- Short-Term Point-to-Point provided on a fully-allocated, embedded cost basis.	0		
27	- Non-Firm Point-to-Point	0		
-----				
28	Annual Revenue Requirement	\$2,023,036		

Actual  
General & Intangible Plant  
-----

2008

General	\$35,097,599	P 206-7, L83
Intangible	6,665,059	P 204-5, L5
Total	\$41,762,658	

	Labor Ratios (B)	* Labor Expense	Labor Ratios (A)	General & Intangible Plant	** Gross Plant	General & Intangible to Gross Plant
	-----	-----	-----	-----	-----	-----
Production	14.77%	\$2,651,925	12.08%	\$5,044,929	\$149,763,882	3.37%
Transmission	5.85%	1,050,340	4.78%	1,996,255	\$60,014,244	3.33%
Distribution	79.38%	14,250,303	64.89%	27,099,789	\$302,922,401	8.95%
Customer Accounts	100.00%	\$17,952,568 2,945,283	13.41%	5,600,372	-	-
Customer Service		1,063,502	4.84%	2,021,313	-	-
Total		\$21,961,353	100.00%	\$41,762,658		

\* P354  
\*\* Schedule 5, P1



Actual  
Reserve for Depreciation  
-----  
FERC #1, P219

2008

	Reserve	Plant	Reserve as a % of Plant	Net Plant	Net Plant Ratios (A)	Net Plant Ratios (B)
	-----	-----	-----	-----	-----	-----
Production	\$80,733,779	\$149,763,882	53.91%	\$69,030,103	22.86%	25.23%
Highgate Transmission		14,406,786				
Other Transmission		45,607,458				
Transmission	26,627,373	60,014,244	44.37%	33,386,871	11.06%	12.20%
Distribution	131,776,451	302,922,401	43.50%	171,145,950	56.67%	62.57%
General & Intangible	13,319,617	41,762,658	31.89%	28,443,041	9.41%	100.00%
Total	\$252,457,220	\$554,463,185		\$302,005,965	100.00%	

Actual  
Depreciation Expense  
-----  
FERC #1, P336  
2008

	Expense	Average Plant	Depreciation as % of Plant
	-----	-----	-----
Production	\$3,019,266 #	\$149,763,882	2.02%
Highgate Transmission	347,407	14,406,786	2.41%
Other Transmission	984,916	45,607,458	2.16%
Total Transmission	\$1,332,323	\$60,014,244	2.22%
Distribution	7,687,904	302,922,401	2.54%
General & Intangible	3,620,561	41,762,658	8.67%
	\$15,660,054	\$554,463,185	

# Includes decommissioning costs of \$0 related to Millstone Unit 3.

Actual  
 Construction Work In Progress  
 -----

2008

	13 Month Average	Allocation of General*	Total CWIP	Pollution Control	Remaining CWIP	0.00% CWIP Allowable
	-----	-----	-----	-----	-----	-----
Production	\$2,338,653	\$282,911	\$2,621,564	\$0	\$2,621,564	\$0
Transmission	4,214,260	111,947	4,326,207	0	4,326,207	0
Distribution	6,678,397	1,519,710	8,198,107	0	8,198,107	0
General & Intangible	2,341,979	(2,341,979)	0	0	0	0
	-----	-----	-----	-----	-----	-----
	\$15,573,289	(\$427,411)	\$15,145,878	\$0	\$15,145,878	\$0
Customer Accounts	0	314,059	314,059	0	314,059	0
Customer Service	0	113,352	113,352	0	113,352	0
	-----	-----	-----	-----	-----	-----
Total	\$15,573,289	\$0	\$15,573,289	\$0	\$15,573,289	\$0

Allocated General CWIP related to Distribution Plant:  
 0.00% x \$1,519,710 / \$302,922,401 = 0.00%

\* Per Labor Ratios(A) on Schedule 4.

Actual  
Administrative & General Expense Allocation (P320-3)

2008

	Per Books	Expense Subject to A & G	* Allocated A & G	Expense Plus Allocated A & G	Allocated A & G to Expense
Purchased Power (P321, L76)	\$165,450,778	\$0	\$0	\$165,450,778	
Fuel Expense (P320, L5, 25; P321, L63)	4,597,703	0	0	4,597,703	
Power Production (excl. PP & Fuel) (P321, L80 less L5, 25, 63, 76 & 77)	10,315,156	10,315,156	4,641,403	14,956,559	45.00%
Total Production				\$185,005,040	
Highgate	243,473	243,473	82,269	325,742	
Load Dispatching	62,212	62,212	21,021	83,233	
PTO Charges for Retail Only Load	2,022,401	2,022,401	683,364	2,705,765	
Other Transmission	3,107,235	3,107,235	1,049,927	4,157,162	
Company Transmission (P321, L112 less L96)	\$5,435,321	\$5,435,321	\$1,836,581	\$7,271,902	33.79%
VELCO specific facilities - 91 VTA	0				
VELCO facilities - 1981 S/S Part. Agr.	202,330				
Green Mountain Power Support Charges	134,436				
NEPCo Tariff No. 9 Charges	254,797				
NEPCo Ashuelot - Brattleboro line	16,020				
Subtotal TByO Support Charges	\$607,583	\$0	\$0	\$607,583	
Other Transmission by Others	21,874,833	0	0	21,874,833	
Transmission by Others (P321, L87)	\$22,482,416	\$0	\$0	\$22,482,416	
Regional Market Expense	1,100,047	0	0	1,100,047	
Distribution (P322, L125)	32,320,900	32,320,900	24,932,170	\$57,253,070	77.14%
Customer Accounting (P322, L133)	7,414,921	7,414,921	5,152,418	12,567,339	69.49%
Customer Service (P322, L140)	1,262,851	1,262,851	1,859,635	3,122,486	147.26%
Administrative & General (P323, L167 less L159)	39,197,372	0	0	0	
Less EEI and EPRI Dues	72,726	0	0	0	
Less Annual PBOP Expense	2,047,664				
Plus Fixed PBOP Expense	1,345,225				
Less Revenue from Advance Reservation of Capacity	0				
Less Revenue from Admin. Fees	0				
Allocable Administrative & General (P323, L167 less L159)	\$38,422,207	\$0	\$0	\$0	
Regulatory Commission Expense (P323, L159)	922,798	0	0	922,798	
Total	\$289,725,098	\$56,749,149	\$38,422,207	\$289,725,098	

\* Per Labor Ratios(A) on Schedule 4

Purchased Power	\$165,450,778
NYPA Energy	(21,666)
NYPA Capacity	(149,042)
	-----
	\$165,280,070

Allocation of O&M

	Plant	O&M	O&M Allocation	Allocated A&G	Allocated A&G Allocation
Highgate Transmission	\$14,406,786	\$243,473	1.69%	\$82,269	0.57%
Other Transmission	45,607,458	3,107,235	6.81%	1,049,927	2.30%

\*\* Schedule 5, P1

Actual  
Taxes Excluding Income  
-----  
FERC #1, P263  
2008

	Taxes	Labor Related	Plant Related
	-----	-----	-----
Federal - FICA	\$2,633,564	\$2,633,564	\$0
- Unemployment	21,400	21,400	0
Vermont - Unemployment	69,040	69,040	0
- Sales Tax - Company Use	30,270	0	30,270
Joint Ownership Tax	72,219	0	72,219
Property - Vermont	9,711,879	0	9,711,879
- New Hampshire	100,444	0	100,444
- New York	54,269	0	54,269
- Maine	51,744	0	51,744
- Connecticut	21,935	0	21,935
	-----	-----	-----
	\$12,766,764	\$2,724,004	\$10,042,760

Functional Assignment and Allocation of Taxes Excluding Income  
-----

	Labor (1) Related	Plant (2) Related	Total	Average (3) Plant	Allocation
	-----	-----	-----	-----	-----
Production	\$329,060	\$2,533,788	\$2,862,848	\$149,763,882	1.91%
Transmission	130,207	1,225,217	1,355,424	60,014,244	2.26%
Distribution	1,767,606	6,283,755	8,051,361	302,922,401	2.66%
Customer Accounting	365,289	0	365,289		
Customer Service	131,842	0	131,842		
	-----	-----	-----		
Total	\$2,724,004	\$10,042,760	\$12,766,764		

- (1) Per Labor Ratios(A) on Schedule 4  
(2) Per Net Plant Ratios(B) on Schedule 5, P1  
(3) Schedule 5, P1

Actual  
Material and Supplies  
-----  
FERC #1, P227

2008

	Production	Transmission	Distribution	Total
	-----	-----	-----	-----
Classifiable *	\$1,525,864	\$649,234	\$2,398,814	\$4,573,912
Other *	0	0	0	0
Fuel Inventory **	1,166,019	0	0	1,166,019
Nuclear Fuel (Accts. 120.2-120.4) **	12,380,430	0	0	12,380,430
Accumulated Nuclear Fuel (Account 120.5) **	(11,067,169)	0	0	(11,067,169)
Subtotal	\$4,005,144	\$649,234	\$2,398,814	\$7,053,192
Total Plant	\$149,763,882	\$60,014,244	\$302,922,401	
M & S to Plant	2.67%	1.08%	0.79%	

\* Year end balances  
\*\* 13 month average

Actual  
 Income Tax Calculation  
 -----  
 2008

		Total	Production	Transmission	Distribution	Source or Functional Assignment
		-----	-----	-----	-----	-----
1	Net Investment		\$79,453,648	\$29,380,877	\$164,399,258	Schedule 1, P3 Schedule 1, P1
2	Rate of Return		9.32%	9.32%	9.32%	Schedule 2 Schedule 12, P1
3	Return (R)		\$7,405,080	\$2,738,298	\$15,322,011	Line 1 X Line 2
4	Debt Component of Rate of Return		2.44%	2.44%	2.44%	Schedule 12, P1
5	Interest Expense (INT)		\$1,938,669	\$716,893	\$4,011,342	Line 1 X Line 4
6	Preferred Dividend Paid Credit	(\$81,238)	(\$23,623)	(\$8,736)	(\$48,879)	(1)
7	Non-deductible Portion of Meals	225,764	33,345	13,207	179,211	(2)
8	Non-deductible AFDC - Equity	295,516	260,572	10,060	24,884	Actual
9	Net Additions (Deductions) (NA)		\$270,294	\$14,532	\$155,216	Lines 6 + 7 + 8
10	Superfund Tax	\$0	\$0	\$0	\$0	(3)
11	Amort. to prevent dupl. flow-through	5,000	1,262	610	3,129	(3) (4)
12	Total Amortization & (Reversal) (AR)		\$1,262	\$610	\$3,129	Lines 10 + 11
13	Investment Tax Credit F114, L16 (ITC)	(\$81,045)	(\$20,448)	(\$9,887)	(\$50,710)	(3)
14	Taxable Income (TI)		\$9,614,123	\$3,407,868	\$19,200,107	(5)
15	Vermont Income Tax (SIT)		817,200	289,669	1,632,009	8.50%
16	Federal Income Tax (FIT)		3,078,923	1,091,370	6,148,834	35.00%
17	Amortization & Reversal (AR)		1,262	610	3,129	Line 12
18	Investment Tax Credit (ITC)		(20,448)	(9,887)	(50,710)	Line 13
19	Total Income Taxes		\$3,876,937	\$1,371,762	\$7,733,262	
20	Taxes as % of Net Investment		4.88%	4.67%	4.70%	Line 19 / Line 1

- (1) Net Investment.
- (2) Labor Ratios(B), Schedule 4.
- (3) Net Plant Ratios(B), Schedule 5, Page 1.
- (4) Settlement in Docket ER88-629-000.

(5) The Taxable Income is based on the following formula:

$$TI = \frac{R - INT + NA + AR + ITC}{1 - CIT}, \text{ where Combined Federal and Vermont Tax Rate is computed as follows:}$$

100.00%	
8.50%	Vermont @ 8.50% (SIT)
-----	
91.50%	
32.03%	Federal @ 35% (FIT)
-----	
59.47%	(100%-Tax Rate)
100.00%	
-----	
40.53%	Combined Tax Rate (CIT)

Actual

Average Accumulated Deferred Income Taxes  
-----

2008

	Total	Retail or Non-juris- dictional	----- Functional Assignment of Jurisdictional -----				General & Intangible
			Juris- dictional	Production	Transmission	Distribution	
Municipal Property Taxes*	\$284,323	\$0	\$284,323	\$64,996	\$31,446	\$161,126	\$26,755
Millstone Refueiling Outage	439,110	439,110	0	0	0	0	0
Millstone Decom. & Reserve - Trust FMV	1,610,316	1,610,316	0	0	0	0	0
VY Sale & Fuel Rod Fix Costs Def.	0	0	0	0	0	0	0
FAS 133	4,993,336	4,993,336	0	0	0	0	0
FAS 158 Unfunded Benefit Costs	12,478,441	12,478,441	0	0	0	0	0
Miscellaneous*	8,428,549	6,921,046	1,507,503	344,615	166,730	854,302	141,856
Account 283 Total	\$28,234,075	\$26,442,249	\$1,791,826	\$409,611	\$198,176	\$1,015,428	\$168,611
Account 282 Total *	\$44,650,366	(\$5,287,716)	\$49,938,082	\$11,415,846	\$5,523,152	\$28,299,911	\$4,699,173
Account 190 Total*	(32,180,649)	(31,599,031)	(581,618)	(132,958)	(64,327)	(329,603)	(54,730)
Account 255 Total*	3,151,194	105,547	3,045,647	696,235	336,849	1,725,968	286,595
Total All Accounts	\$43,854,986	(\$10,338,951)	\$54,193,937	\$12,388,734	\$5,993,850	\$30,711,704	\$5,099,649
Allocation of Gen. & Intangible**			0	753,218	298,329	4,048,102	(5,099,649)
Total Accumulated Def. Income Taxes			\$54,193,937	\$13,141,952	\$6,292,179	\$34,759,806	\$0
Net Plant (Schedule 5, Page 1 of 2)				69,030,103	33,386,871	171,145,950	28,443,041
Allocation				19.04%	18.85%	20.31%	

\* Functional Assignment on basis of Net Plant Ratios(A) on Schedule 5, Page 1 of 2.  
\*\* Functional Assignment on basis of Labor Ratios(B) on Schedule 4.

Actual  
 Rate of Return Calculation  
 -----

December 31, 2008

Tax Rate = 0.4053

Type	Principal	Composition	Annualized Cost	Annual Rate	Rate of Return	Pretax Rate of Return
	-----	-----	-----	-----	-----	-----
Debt	\$183,750,000	38.60%	\$11,616,651	6.32%	2.44%	2.44%
Preferred	9,888,286	2.08%	555,251	5.62%	0.12%	0.20%
Common	282,441,540	59.32%	31,463,988	11.14%	6.61%	11.11%
Yankee Adjustment *	-----	-----	-----	-----	0.15%	0.25%
Total Capitalization	\$476,079,826	100.00%	\$43,635,890		9.32%	14.00%

\* Schedule 12, Page 6.



**Summary of Forecasted Transmission Revenue Requirements  
Associated with Projected PTF Additions for 2009**

## Regional Forecast Summary

<b>Partcipating Transmission Owner</b>	<b>Total Estimated 2009 PTF Capital Costs (\$)</b>	<b>Annual Carrying Charge (%)</b>	<b>Forecasted PTF Revenue Requirement (\$)</b>	<b>6/1/09 RNS Rate Impact (\$/kW-yr.)</b>
NU	\$ 251,718,000	17.31%	\$ 43,579,000	2.13278
NGRID	164,600,000	17.61%	28,980,169	1.41831
NSTAR	119,508,695	14.09%	16,841,566	0.82424
VT Transco	47,400,000	17.86%	8,464,901	0.41428
CMP	28,277,965	17.41%	4,924,194	0.24099
UI	9,678,764	16.94%	1,639,188	0.08022
FPL-NED	1,695,000	29.33%	497,076	0.02433
BHE	1,014,123	16.75%	169,839	0.00831
	<b>\$ 623,892,547</b>	<b>16.85%</b>	<b>\$ 105,095,933</b>	<b>5.14346</b>
2008 RTO-NE 12-CP RNS Load:		20,432,922	kW	

**Annual True-up Summary**



**Schedule 1 Rates Effective June 1, 2009 – May 31, 2010  
Based on 2008 Data**

SUMMARY

**ISO NE Transmission, Markets & Services Tariff  
OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
Effective June 1, 2009 - May 31, 2010  
(Reflecting 2008 Schedule 1 Costs)**

1	Total of FERC account 561-561.4 (exclude REMVEC & CONVEX costs)	\$ 12,435,866	1
2	Less ISO & OATT Sch 1 costs included in above accounts	1,238,007	2
3	Sub-total(1-2)	11,197,858	3
4	Amount allocated to transmission function	11,197,858	4
5	Transmission related S&D costs from SCADA or other systems	7,120,099	5
6	Sub-total (4+5)	18,317,957	6
7	PTF allocation factors (see page 2 for details)	77.6455%	7
8	Sub-total after applying ptf allocation factors (from page 2)	14,223,077	8
9	Maine LCC costs	4,735,671	9
10	REMVEC II costs	1,581,947	10
11	CONVEX costs	12,007,018	11
12	Sub-total (9+10+11)	18,324,636	12
13	100% allocated to transmission function	18,324,636	13
14	Revenues credited for short-term Transmission Service	(1,533,707)	14
15	Total (8+13+14)	31,014,006	15
16	plus NEPOOL transmission related system & dispatch costs	-	16
17	Total transmission related system & dispatch revenue requirement (15+16)	\$ 31,014,006	17
18	12 month CP LOAD (KW) as defined in section 46.1 of the ISO-NE Tariff	20,432,922	18
19	Long Term Firm PTP Capacity (KW)	-	19
20	Scheduling System Control and Dispatch Service Rate (\$/KW YR): (17/(18+19))	\$ 1.51784	20

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
	Total of FERC acct 561 - 561.4 (exclude ME, REMVEC, CONVEX /ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %			
1	NSTAR	\$ -	\$ -	\$ -	\$ -	\$ 7,120,099	\$ 7,120,099	87.6367%	\$ 6,239,820	\$ -	\$ -	\$ -	\$ -	\$ (253,892)	\$ 5,985,928	1	19.3007%	NSTAR	
2	BH	462,268	-	462,268	462,268	-	462,268	62.6171%	289,459	266,163	-	266,163	266,163	(23,904)	531,718	2	1.7144%	BH	
3																			
4																			
5																			
6																			
7	CMP	-	-	-	-	-	-	-	-	4,322,544	-	4,322,544	4,322,544	(231,805)	4,090,739	7	13.1900%	CMP	
7a	MEPCO	5,875	-	5,875	5,875	-	5,875	100.000%	5,875	146,964	-	146,964	146,964	-	152,839	7a	0.4928%	MEPCO	
8	Ashburham	-	-	-	-	-	-	-	-	515	-	515	515	(28)	487	8	0.0016%	Ashburham	
9	Boylston	-	-	-	-	-	-	-	-	483	-	483	483	(27)	456	9	0.0015%	Boylston	
10	Braintree	-	-	-	-	-	-	-	-	7,866	-	7,866	7,866	(430)	7,436	10	0.0240%	Braintree	
11	Danvers	-	-	-	-	-	-	-	-	6,375	-	6,375	6,375	(345)	6,030	11	0.0194%	Danvers	
12	FG&E	122,105	89,352	32,753	32,753	-	32,753	20.5642%	6,735	9,194	-	9,194	9,194	(896)	15,033	12	0.0485%	FG&E	
13	Georgetown	-	-	-	-	-	-	-	-	677	-	677	677	(37)	640	13	0.0021%	Georgetown	
14	Groton, MA	-	-	-	-	-	-	-	-	909	-	909	909	(50)	859	14	0.0028%	Groton, MA	
15	Hingham	-	-	-	-	-	-	-	-	2,972	-	2,972	2,972	(162)	2,810	15	0.0091%	Hingham	
16	Holden	-	-	-	-	-	-	-	-	1,831	-	1,831	1,831	(101)	1,730	16	0.0056%	Holden	
17	Hudson	-	-	-	-	-	-	-	-	5,644	-	5,644	5,644	(306)	5,338	17	0.0172%	Hudson	
18	Hull	-	-	-	-	-	-	-	-	842	-	842	842	(46)	796	18	0.0026%	Hull	
19	Ipswich	-	-	-	-	-	-	-	-	1,894	-	1,894	1,894	(104)	1,790	19	0.0058%	Ipswich	
20	Littleton, MA	-	-	-	-	-	-	-	-	4,148	-	4,148	4,148	(225)	3,923	20	0.0126%	Littleton, MA	
21	Mansfield	-	-	-	-	-	-	-	-	4,146	-	4,146	4,146	(225)	3,921	21	0.0126%	Mansfield	
22	Marblehead	-	-	-	-	-	-	-	-	2,013	-	2,013	2,013	(110)	1,903	22	0.0061%	Marblehead	
23	Middleboro	-	-	-	-	-	-	-	-	2,495	-	2,495	2,495	(136)	2,359	23	0.0076%	Middleboro	
24	Middleton	-	-	-	-	-	-	-	-	1,445	-	1,445	1,445	(79)	1,366	24	0.0044%	Middleton	
25	N.Attleboro	-	-	-	-	-	-	-	-	4,152	-	4,152	4,152	(225)	3,927	25	0.0127%	N.Attleboro	
26	Pascoag	-	-	-	-	-	-	-	-	440	-	440	440	(24)	416	26	0.0013%	Pascoag	
27	Paxton	-	-	-	-	-	-	-	-	386	-	386	386	(21)	365	27	0.0012%	Paxton	
28	Peabody	-	-	-	-	-	-	-	-	8,385	-	8,385	8,385	(452)	7,933	28	0.0256%	Peabody	
29	Princeton	-	-	-	-	-	-	-	-	278	-	278	278	0	278	29	0.0009%	Princeton	
30	Reading	-	-	-	-	-	-	-	-	8,276	-	8,276	8,276	(448)	7,828	30	0.0252%	Reading	
31	Rowley	-	-	-	-	-	-	-	-	559	-	559	559	(31)	528	31	0.0017%	Rowley	
32	Shrewsbury	-	-	-	-	-	-	-	-	5,583	-	5,583	5,583	(302)	5,281	32	0.0170%	Shrewsbury	
33	Sterling	-	-	-	-	-	-	-	-	723	-	723	723	(39)	684	33	0.0022%	Sterling	
34	Taunton	-	-	-	-	-	-	-	-	10,511	-	10,511	10,511	(567)	9,944	34	0.0321%	Taunton	
35	Templeton	-	-	-	-	-	-	-	-	1,582	-	1,582	1,582	(87)	1,495	35	0.0048%	Templeton	
36	Wakefield	-	-	-	-	-	-	-	-	3,327	-	3,327	3,327	(180)	3,147	36	0.0101%	Wakefield	
37	W.Boylston	-	-	-	-	-	-	-	-	1,183	-	1,183	1,183	(65)	1,118	37	0.0036%	W.Boylston	
38	NGRID	8,698,348	-	8,698,348	8,698,348	-	8,698,348	69.2700%	6,025,346	1,483,113	-	1,483,113	1,483,113	(365,281)	7,143,178	38	23.0321%	NGRID	
39	CL&P	(59,211)	-	(59,211)	(59,211)	-	(59,211)	91.8000%	(54,356)	-	11,180,025	11,180,025	11,180,025	(488,477)	10,637,192	39	34.2980%	CL&P	
40	PSNH	4,225	-	4,225	4,225	-	4,225	88.8500%	3,754	-	826,521	826,521	826,521	(42,369)	787,906	40	2.5405%	PSNH	
41	WMECO	(5,014)	-	(5,014)	(5,014)	-	(5,014)	89.1400%	(4,469)	-	472	472	472	(25,470)	(29,467)	41	-0.9950%	WMECO	
42	NAEC	-	-	-	-	-	-	-	-	0	-	0	0	0	0	42	0.0000%	NAEC	
43	HWP	-	-	-	-	-	-	-	-	0	-	0	0	0	0	43	0.0000%	HWP	
44	HP&E	-	-	-	-	-	-	-	-	0	-	0	0	0	0	44	0.0000%	HP&E	
45	Total submitted by NU	(60,000)	-	(60,000)	(60,000)	-	(60,000)	(55,071)	-	-	12,007,018	12,007,018	12,007,018	(556,316)	11,395,631	45	36.7435%	Total submitted by NU	
46	Chicopee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	0.0000%	Chicopee	
47	CMEEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47	0.0000%	CMEEC	
48	Holyoke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	0.0000%	Holyoke	
49	S. Hadley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	0.0000%	S. Hadley	
50	Westfield Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	0.0000%	Westfield Gas & Electric	
51	UI	1,165,310	1,148,655	16,654	16,654	-	16,654	96.2098%	16,023	-	-	-	-	(16,023)	-	51	0.0000%	UI	
52	VTransco	2,041,960	-	2,041,960	2,041,960	-	2,041,960	83.0031%	1,694,890	-	-	-	-	(80,738)	1,614,152	52	5.2046%	VTransco	
53	TOTALS	\$ 12,435,866	\$ 1,238,007	\$ 11,197,858	\$ 11,197,858	\$ 7,120,099	\$ 18,317,957	77.6455%	\$ 14,223,077	\$ 4,735,671	\$ 1,581,947	\$ 12,007,018	\$ 18,324,636	\$ 18,324,636	\$ (1,533,707)	\$ 31,014,006	53	100.0000%	TOTALS

**ISO NE Transmission, Markets & Services Tariff**  
**OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate**  
**Effective June 1, 2009 - May 31, 2010**  
**(Reflecting 2008 Schedule 1 Costs)**

<b>COMPANY</b>	<b>SCHEDULE 1 DISTRIBUTION %</b>
Ashburham	0.0016%
Bangor Hydro	1.7144%
NSTAR	19.3007%
Boylston	0.0015%
Braintree	0.0240%
Central Maine Power	13.1900%
MEPCO	0.4928%
Chicopee	0.0000%
Connecticut Municipal Electric Energy	0.0000%
Danvers	0.0194%
Fitchburg Gas & Electric	0.0485%
Georgetown	0.0021%
Groton, MA	0.0028%
Hingham	0.0091%
Holden	0.0056%
Holyoke	0.0000%
Hudson	0.0172%
Hull	0.0026%
Ipswich	0.0058%
Littleton, MA	0.0126%
Mansfield	0.0126%
Marblehead	0.0061%
Middleboro	0.0076%
Middleton	0.0044%
N.Attleboro	0.0127%
National Grid	23.0321%
Northeast Utilities	36.7435%
Pascoag	0.0013%
Paxton	0.0012%
Peabody	0.0256%
Princeton	0.0009%
Reading	0.0252%
Rowley	0.0017%
S. Hadley	0.0000%
Shrewsbury	0.0170%
Sterling	0.0022%
Taunton	0.0321%
Templeton	0.0048%
United Illuminating	0.0000%
VTransco	5.2046%
W. Boylston	0.0036%
Wakefield	0.0101%
Westfield Gas & Electric	0.0000%
<b>TOTAL =</b>	<b>100.0000%</b>



**PTOs' Annual Revenue Requirement Calculations  
Pursuant to Schedule 1 and based on 2008 Data**

**NSTAR Electric Company**  
**Annual Schedule 1 Revenue Requirements - Dispatch Center**  
**Cost Year: 2008**  
**Sheet 1**

(a)	(b)	(c)	(d)	
Line	Description	Tariff Section	Amount	Reference
1	<b>Dispatch Center Investment Base</b>	A.1		
2	Dispatch Center Plant	A.1.a	\$ 11,624,176	Sheet 3, Line 1(f)
3	Dispatch Center Related General Plant	A.1.b	3,241,098	Sheet 3, Line 2(f)
4	Dispatch Center Plant Held for Future Use	A.1.c	-	Sheet 3, Line 3(f)
5	Total Plant		<u>\$ 14,865,275</u>	Sum Lines 2 thru 4
6	Dispatch Center Related Depreciation Reserve	A.1.d	(4,287,470)	Sheet 3, Line 7(f)
7	Dispatch Center Related Accumulated Deferred Taxes	A.1.e	<u>(2,701,941)</u>	Sheet 3, Line 13(f)
8	Total Net Plant		<u>\$ 7,875,864</u>	Sum Lines 5 thru 7
9	Other Regulatory Assets	A.1.f	148,620	Sheet 3, Line 18(f)
10	Dispatch Center Prepayments	A.1.g	2,615	Sheet 3, Line 20(f)
11	Dispatch Center Materials & Supplies	A.1.h	6,469	Sheet 3, Line 21(f)
12	Dispatch Center Related Cash Working Capital	A.1.i	<u>631,224</u>	Sheet 3, Line 25(f)
13	<b>Total Dispatch Center Investment Base</b>		<u><b>\$ 8,664,793</b></u>	Sum Lines 8 thru 12
14	<b>Revenue Requirements</b>			
15	Investment Return and Income Taxes	A.2	\$ 1,178,644	Sheet 2, Line 38(c)
16	Dispatch Center Depreciation Expense	B	469,505	Sheet 4, Line 4(f)
17	Dispatch Center Related Amortization of Investment Tax Credits	C	(4,379)	Sheet 4, Line 5(f)
18	Dispatch Center Related Municipal Tax Expense	D	220,634	Sheet 4, Line 6(f)
19	Dispatch Center Operation & Maintenance Expense	E	2,689,571	Sheet 4, Line 12(f)
20	Dispatch Center Related Administrative and General Expenses	F	2,360,221	Sheet 4, Line 22(f)
21	Dispatch Center Related Payroll Tax Expense	G	205,904	Sheet 4, Line 23(f)
22	Revenues Received from ISO	H	-	Sheet 5, Line 3(f)
23	<b>Total Revenue Requirements</b>		<u><b>\$ 7,120,099</b></u>	Sum Lines 15 thru 22
24	PTF Transmission Plant Allocator		<u>87.64%</u>	RNS Sheet 6
25	<b>PTF Revenue Requirement for SCADA</b>		<u><b>\$ 6,239,820</b></u>	Line 23 * Line 24

**NSTAR Electric Company**  
**Investment Return and Income Taxes**  
**Cost Year: 2008**  
**Sheet 2**

Line	(a) Description	(b) Tariff Section	(c) Balance	(d) Capitalization Ratio	(e) Cost*	(f) Weighted Cost	(g) Equity Cost	(h) Reference
1	<b>Weighted Cost of Capital</b>	A.2.a						
2	Long Term Debt	A.2.a.i	1,334,653,701	39.5791%	5.59%	2.2117%		Page 112.24c
3	Preferred Stock	A.2.a.ii	43,000,000	1.2752%	4.56%	0.0581%	0.0581%	Page 112.3c
4	Common Equity	A.2.a.iii	<u>1,994,462,219</u>	<u>59.1457%</u>	11.64%	<u>6.8846%</u>	<u>6.8846%</u>	Page 112.16c (less Line 3)
5	Total		3,372,115,920	100.0000%		9.1544%	6.9427%	Sum Lines 2 thru 4
6	Total Investment Base		8,664,793					Sheet 1, Line 13(c)
7	Weighted Cost of Capital		<u>9.1544%</u>					Line 5, Col (f)
8	Total Return on Investment		<u>\$ 793,209</u>					Line 6 * Line 7
9	<b>Federal Income Tax</b>	A.2.b						
10	A = Equity Cost		6.9427%					Line 5, Col (g)
11	B = Transmission Amortization of ITC		(4,379)					Sheet 4, Line 5(f)
12	C = Equity AFUDC		-					
13	Total B + C		(4,379)					Line 11 + Line 12
14	D = Investment Base		8,664,793					Line 6
15	(B + C) / D		-0.0505%					Line 13 / Line 14
16	(A + [(C + B) / D])		6.8921%					Line 10 + Line 15
17	FT = Federal Income Tax Rate		35.0000%					
18	1 - FT		65.0000%					1 - Line 17
19	Federal Tax Factor		<u>3.7112%</u>					Line 16 * Line 17 / Line 18
20	Total Federal Income Taxes		<u>\$ 321,564</u>					Line 14 * Line 19
21	<b>State Income Tax</b>	A.2.c						
22	A = Equity Cost		6.9427%					Line 5, Col (g)
23	B = Transmission Amortization of ITC		(4,379)					Sheet 4, Line 5(f)
24	C = Equity AFUDC		-					
25	Total B + C		(4,379)					Line 23 + Line 24
26	D = Investment Base		8,664,793					Line 6
27	(B + C) / D		-0.0505%					Line 25 / Line 26
28	(A + [(C + B) / D])		6.8921%					Line 22 + Line 27
29	ST = State Income Tax Rate		6.5000%					
30	1 - ST		93.5000%					1 - Line 29
31	Federal Tax Factor		3.7112%					Line 22
32	State Tax Factor		<u>0.7371%</u>					(Line 28 + Line 31) * Line 29 / Line 30
33	Total State Income Taxes		<u>\$ 63,871</u>					Line 26 * Line 32
34	<b>Investment Return and Income Taxes</b>	A.2						
35	Return on Investment		793,209					Line 8
36	Federal Income Taxes		321,564					Line 20
37	State Income Taxes		<u>63,871</u>					Line 33
38	<b>Total Investment Return and Income Taxes</b>		<u>\$ 1,178,644</u>					Sum Lines 35 thru 37
39	<b>Value of 50BP ROE Adder</b>							
40	ROE Adder		0.5000%					Per Tariff
41	Equity Ratio		<u>59.1457%</u>					Line 4, Col (d)
42	Effective Adder		0.2957%					Line 40 * Line 41
43	Tax Gross-up		<u>0.1909%</u>					Line 19 * .645413
44	Adder plus Gross-up		0.4866%					Line 42 + Line 43
45	Rate Base		<u>\$ 8,664,793</u>					Line 6
46	Earned Adder		\$ 42,163					Line 44 * Line 45
47	PTF Ratio		<u>87.64%</u>					RNS Sheet 6
48	<b>PTF Related Adder</b>		<u>\$ 36,950</u>					Line 46 * Line 47

**NSTAR Electric Company**  
**Dispatch Center Investment Base**  
**Cost Year: 2008**  
**Sheet 3**

Line	(a) Description	(b) Tariff Section	(c) Total	(d) Allocator	(e) Allocation Factor	(f) Dispatch Center Allocated	(g) Reference
1	<b>Dispatch Center Plant</b>	A.1.a	11,624,176	Direct	100.0000%	11,624,176	Sheet 6, Line 12(c)
2	<b>Dispatch Center Related General Plant</b>	A.1.b	176,148,709	W&S	1.8400%	3,241,098	Page 207.99g
3	<b>Dispatch Center Plant Held for Future Use</b>	A.1.c	-	Direct	100.0000%	-	FF1: Page 214.12 & 13(d)
4	<b>Dispatch Center Related Depreciation Reserve</b>	A.1.d					
5	Dispatch Center Depreciation Reserve		(3,337,345)	Direct	100.0000%	(3,337,345)	See supporting detail
6	Transmission Related General Depreciation Reserve		(51,637,814)	W&S	1.8400%	(950,125)	Page 219.28b
7	Total Dispatch Center Related Depreciation Reserve		(54,975,159)			(4,287,470)	Line 5 + Line 6
8	<b>Dispatch Center Related Accumulated Deferred Taxes</b>	A.1.e					
9	Accumulated Deferred Income Taxes - Accelerated Amortization Property (Acct #281)		-	Plant	0.3020%	-	Page 273.8k
10	Accumulated Deferred Income Taxes - Other Property (Acct #282)		(460,397,933)	Plant	0.3020%	(1,390,216)	Page 275.5k
11	Accumulated Deferred Income Taxes - Other (Acct #283)		(526,002,175)	Plant	0.3020%	(1,588,315)	Page 277.3k
12	Less Accumulated Deferred Income Taxes (Acct #190)		91,598,356	Plant	0.3020%	276,590	Page 234.2c
13	Total Dispatch Center Related Accumulated Deferred Taxes		(894,801,752)			(2,701,941)	Sum Lines 9 thru 12
14	<b>Other Regulatory Assets</b>	A.1.f					
15	FAS 106		3,093,033	W&S	1.8400%	56,911	Page 232.30f
16	FAS 109		38,081,925	Plant	0.3020%	114,992	Page 232.23f
17	FAS 109 Liability		(7,710,679)	Plant	0.3020%	(23,283)	Page 278.2f
18	Total Other Regulatory Assets		33,464,279			148,620	Sum Lines 15 thru 17
19	<b>Dispatch Center Prepayments</b>	A.1.g					
20	Prepayments		142,114	W&S	1.8400%	2,615	Page 111.57c
21	<b>Dispatch Center Materials and Supplies</b>	A.1.h	2,142,459	N/A	0.3020%	6,469	FF1: Page 227.8(c)+227.5(c) Trans
22	<b>Dispatch Center Related Cash Working Capital</b>	A.1.i					
23	Dispatch Center Operation and Maintenance Expense		2,689,571	WC	12.5000%	336,196	Sheet 4, Line 12(f)
24	Dispatch Center Related Administrative and General Expense		2,360,221	WC	12.5000%	295,028	Sheet 4, Line 22(f)
25	Total Dispatch Center Related Cash Working Capital		5,049,792			631,224	Line 23 + Line 24
26	(d) Account 282		492,908,214	FF1 pg 275, line 9, col k			
27	less amounts related to divestiture		(32,510,281)	FF1 pg 275, line 4, col k			
28	Total Account 282		460,397,933	Sum line 26 thru line 27			
29	(e) Account 283		673,622,592	FF1 pg 277, line 9, col k			
30	less amounts related to divestiture		(147,620,417)	FF1 pg 277, footnote			
31	Total Account 283		526,002,175	Sum line 29 thru line 30			

**Notes:**

Description	Allocation Factor	Reference
Direct Allocation (Direct)	100.0000%	
Wages & Salary Allocation (W&S)	1.8400%	Sheet 6, Line 6(c)
Plant Allocation Allocation (Plant)	0.3020%	Sheet 6, Line 16(c)
Cash Working Capital (WC)	12.5000%	OATT - Schedule 1, A.1.i

**NSTAR Electric Company**  
**Dispatch Center Expenses**  
**Cost Year: 2008**  
**Sheet 4**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Line	Description	Tariff Section	Total	Allocator	Allocation Factor	Dispatch Center Allocated	Reference
1	<b>Dispatch Center Depreciation Expense</b>	B					
2	Dispatch Center Depreciation		283,315	Direct	100.0000%	283,315	See Line 33
3	General Depreciation		<u>10,119,108</u>	W&S	1.8400%	<u>186,189</u>	Page 336.10f
4	Total Dispatch Center Depreciation Expense		10,402,423			469,505	Line 2 + Line 3
5	<b>Dispatch Center Related Amortization of Investment Tax Credits</b>	C	(1,450,161)	Plant	0.3020%	(4,379)	Page 266.8f + Page 266.13f
6	<b>Dispatch Center Related Municipal Tax Expense</b>	D	73,067,522	Plant	0.3020%	220,634	Page 263.10i
7	<b>Dispatch Center Operations &amp; Maintenance Expense</b>	E					
8	Load dispatching		-	Direct	100.0000%	-	
9	Load dispatching - Reliability		1,145,592	Direct	100.0000%	1,145,592	Page 321.85 col.(b) footnote
10	Load dispatching - Mon & Oper Trans System		1,041,109	Direct	100.0000%	1,041,109	Page 321.86 col.(b) footnote
11	Load dispatching - Trans Service & Scheduling		<u>502,870</u>	Direct	100.0000%	<u>502,870</u>	Page 321.87 col.(b) footnote
12	Total Dispatch Center O&M Expense		2,689,571			2,689,571	Sum Lines 8 thru 11
13	<b>Dispatch Center Related Administrative &amp; General Expenses</b>	F					
14	Administrative and General Expenses		137,758,165				Page 323.197b
15	less Property Insurance (Acct #924)		(625,234)				Page 323.185b
16	less Regulatory Commission Expenses (Acct #928)		(6,534,160)				Page 323.189b
17	less General Advertising Expenses (Acct #930.1)		<u>(2,427,026)</u>				Page 323.191b
18	Subtotal		128,171,745	W&S	1.8400%	2,358,333	Sum Lines 14 thru 17
19	Property Insurance		625,234	Plant	0.3020%	1,888	Page 323.185b
20	Transmission Related Regulatory Commission Expenses		-	Plant	0.3020%	-	
21	Transmission Related General Advertising Expense		-	Direct	100.0000%	-	
22	Total Dispatch Center Related A&G Expenses		128,796,979			2,360,221	Sum Lines 19 thru 21
23	<b>Dispatch Center Related Payroll Tax Expense</b>	G	11,190,548	W&S	1.8400%	205,904	Page 263.13i

**24 NOTES:**

25	Description	Allocation Factor	Reference
26	Direct Allocation (Direct)	100.0000%	
27	Wages & Salaries Allocation (W&S)	1.8400%	Sheet 6, Line 6(c)
28	Plant Allocation (Plant)	0.3020%	Sheet 6, Line 16(c)

29	Description	Total Investment	Life Depr. Rate	Depreciation Expense	Reference
30	Mass. Ave. Service Center - 421 (Trans. & Conversion Station Structures)	3,169,567	2.19%	69,414	Sheet 6, Line 9(c)
31	Mass. Ave. Service Center - 431 (Trans. Station Equipment)	7,916,648	2.53%	200,291	Sheet 6, Line 10(c)
32	SCADA Mass. Ave. - 431 (Trans. Station Equipment)	<u>537,962</u>	2.53%	<u>13,610</u>	Sheet 6, Line 11(c)
33	Total	11,624,176		283,315	Sum Lines 30 thru 32

**NSTAR Electric Company**  
**Dispatch Center Revenues**  
**Cost Year: 2008**  
**Sheet 5**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Line</u>	<u>Description</u>	<u>Tariff Section</u>	<u>Total</u>	<u>Allocator</u>	<u>Allocation Factor</u>	<u>Dispatch Center Allocated</u>	<u>Reference</u>
1	Revenues received from ISO	H					
2	NEPOOL Scheduling & Dispatch Revenue		<u>253,892</u>	Direct		<u>253,892</u>	NEPOOL Tariff billing
3	Total Revenues Received from ISO		<u>253,892</u>			<u>253,892</u>	

4 **NOTES:**

<u>5</u>	<u>Description</u>	<u>Allocation Factor</u>	<u>Reference</u>
6	Direct Allocation (Direct)	100.0000%	
7	Wages & Salaries Allocation (W&S)	1.8400%	Sheet 6, Line 6(c)
8	Plant Allocation (Plant)	0.3020%	Sheet 6, Line 16(c)

Credit for NEPOOL Scheduling & Dispatch Revenues in account 456920 is reduced for RTO incentives in accordance with the Company's Regional Scheduling & Dispatch tariff as calculated on Sheet 2, Line 48, Col (c).

**NSTAR Electric Company**  
**Allocation Factors**  
**Cost Year: 2008**  
**Sheet 6**

(a)	(b)	(c)	(d)	
<u>Line</u>	<u>Description</u>	<u>Tariff Section</u>	<u>Amount</u>	<u>Reference</u>
1	<b>Dispatch Center Wages &amp; Salaries Allocation Factor</b>	Definitions		
2	Direct Dispatch Center Wages & Salaries		<u>2,245,539</u>	Acct 561 Labor
3	NSTAR Electric Direct Wages & Salaries		161,595,179	Page 354.28b
4	Administrative & General Wages & Salaries		<u>(39,553,568)</u>	Page 354.27b
5	Total NSTAR Electric Wages & Salaries net of A&G		<u>122,041,611</u>	Line 3 + Line 4
6	<b>Wages &amp; Salaries Allocation Factor</b>		<b>1.8400%</b>	Line 2 / Line 5
7	<b>Dispatch Center Plant Allocation Factor</b>	Definitions		
8	Dispatch Center Investment			
9	Mass. Ave. Service Center - 421 (Trans. & Conversion Station Structures)		3,169,567	
10	Mass. Ave. Service Center - 431 (Trans. Station Equipment)		7,916,648	
11	SCADA Mass. Ave. - 431 (Trans. Station Equipment)		<u>537,962</u>	
12	Total Dispatch Center Investment		<u>11,624,176</u>	Sum Lines 9 thru 11
13	Dispatch Center Related General Plant Investment		<u>3,241,098</u>	Sheet 3, Line 2(f)
14	Total Dispatch Center Plant Investment		<u>14,865,275</u>	Line 12 + Line 13
15	Total Plant in Service		<u>4,922,932,932</u>	Page 207.104g
16	<b>Plant Allocation Factor</b>		<b>0.3020%</b>	Line 14 / Line 15

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Sheet: Input Panel

ISO-NE Tariff Billing  
System Control and Dispatch Service Local Control Center Revenue Requirements  
per Appendix B of the Rule Implementing the Schedule 1 Rate Surcharge

Shading denotes an input

Effective: 6/1/2009

Submitted on:

Revenue Requirements for (year): **Unadjusted Test Year ended 12/31/08**

Customer: **Central Maine Power Company**

Customer's NABs Number: **06**

Name of Participant responsible for customer's billing: **Central Maine Power Company**

DUNs number of Participant responsible for customer's billing: **006948954**

	=	2008 Revenue Requirements
Total of Appendix A - Sections A through I		<u>7,774,485</u> (a)
Total of Appendix A - Section J - Support Revenue		<u>460,944</u> (b)
Total Annual Revenue Requirement		<b><u>\$ 7,313,542</u></b> (c)=(a)-(b)
Transmission Related Revenue Requirement		<b><u>\$ 7,313,542</u></b> (d)= (c)* Satellite Wages & Salaries Allocation Factor
PTF Related Revenue Requirement		<b><u>\$ 4,322,544</u></b> (e)= (d)* Satellite PTF Allocation Factor



**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 1 of 11

Line No.	II. INVESTMENT BASE	Formula Reference		Reference
		<i>Section:</i>		
1	Local Control Center Plant	II (A)(1)(a)	\$ 17,750,969	Worksheet 3, line 1 column 3
3	Plant Held For Future Use	II (A)(1)(b)	2,350	Worksheet 3, line 3 column 3
4	Total Plant (Lines 1+2+3)		<u>17,753,319</u>	
5	Accumulated Depreciation	II (A)(1)(c)	10,607,744	Worksheet 3, line 5 column 3
6	Accumulated Deferred Income Taxes	II (A)(1)(d)	2,704,967	Worksheet 3, line 10 column 3
7	Loss On Reacquired Debt	II (A)(1)(e)	58,577	Worksheet 3, line 12 column 3
8	Other Regulatory Asssets	II (A)(1)(f)	2,799,427	Worksheet 3, line 17 column 3
9	Net Investment (Line 4-5-6+7+8)		<u>7,298,612</u>	
11	Prepayments	II (A)(1)(g)	68,500	Worksheet 3, line 19 column 3
12	Materials & Supplies	II (A)(1)(h)	79,108	Worksheet 3, line 21 column 3
13	Cash Working Capital	II (A)(1)(i)	<u>664,375</u>	Worksheet 3, line 28 column 3
14	Total Investment Base (Line 9+11+12+13)		<u><u>\$ 8,110,595</u></u>	
	<b>II. REVENUE REQUIREMENTS</b>			
15	Investment Return and Income Taxes	II (A)	\$ 1,248,689	Worksheet 2, line 44
16	Depreciation Expense	II (B)	1,094,860	Worksheet 4, line 1 column 3
17	Amortization of Loss on Reacquired Debt	II (C)	8,440	Worksheet 4, line 3 column 3
18	Investment Tax Credit	II (D)	(8,009)	Worksheet 4, line 5 column 3
19	Municipal Taxes	II (E)	115,505	Worksheet 4, line 7 column 3
20	Payroll Taxes	II (F)	0	Worksheet 4, line 9 column 3
21	Operation & Maintenance Expense	II (G)	3,529,738	Worksheet 4, line 16 column 3
22	Administrative & General Expense	II (H)	1,785,262	Worksheet 4, line 22 column 3
24	Transmission Support Revenue	II (I)	(460,944)	FERC Acct. No. 454, CE 946,947, MP403000 & 403100
30	Total Revenue Requirements (Line 15 thru 29)		<u><u>\$ 7,313,542</u></u>	
	Local Control Center Wages and Salaries Allocation Factor		<u>100.00%</u>	Worksheet 5, line 20
	Transmission Related Revenue Requirement		<u>\$ 7,313,542</u>	
	Local Control Center PTF Allocation Factor		<u>59.10%</u>	Worksheet 5, line 29
	PTF Transmission Related Revenue Requirement		<u>\$ 4,322,546</u>	

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 2 of 11

	CAPITALIZATION 12/31/08	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION	
1 LONG-TERM DEBT	\$ 350,200,000	30.289%	6.198%	1.877%		Worksheet 9, line 5
2 PREFERRED STOCK	13,571,300	1.174%	4.993%	0.059%	0.059%	Worksheet 9, line 6
3 COMMON EQUITY	<u>792,435,573</u>	<u>68.538%</u>	11.640%	<u>7.978%</u>	<u>7.978%</u>	Worksheet 9, line 7
4						
5 TOTAL INVESTMENT RETURN	\$ <u>1,156,206,873</u>	<u>100.00%</u>		<u>9.914%</u>	<u>8.037%</u>	
6						
7 New Inv Adder Calc.		68.538%		0.000%	0.000%	0.000% including FIT&SIT

**Cost of Capital Rate=**

10						
11 (a) Weighted Cost of Capital	=	<u>0.0991</u>				
12						
13						
14 (b) Federal Income Tax	=	$\left( \frac{\text{R.O.E.} + \left( \frac{\text{Satellite Inv. Tax Credit -w/s 1}}{1} + \frac{\text{Eq. AFUDC w/s 10}}{8,110,595} \right) / \text{Satellite Inv. Base}}{1} \right) \times \text{Federal Income Tax Rate}$				
15						
16						
17	=	$\left( \frac{0.0804 + \left( \frac{(8,009)}{1} + \frac{1,153}{8,110,595} \right) / 8,110,595}{1} \right) \times 0.35$				0.35
18						
19						
20	=	<u>0.0428210</u>				
21						
22						
23 (c) State Income Tax	=	$\left( \frac{\text{R.O.E.} + \left( \frac{\text{Satellite Inv. Tax Credit}}{1} + \frac{\text{Eq. AFUDC of Deprec. Exp.}}{8,110,595} \right) / \text{Satellite Inv. Base}}{1} \right) + \text{Federal Income Tax Rate} \times \text{State Income Tax Rate}$				
24						
25						
26	=	$\left( \frac{0.0804 + \left( \frac{(8,009)}{1} + \frac{1,153}{8,110,595} \right) / 8,110,595}{1} \right) + 0.0428210 \times 0.0893$				0.0893
27						
28						
29	=	<u>0.0119968</u>				
30						
31						
32						
33 (a)+(b)+(c) Cost of Capital Rate	=	<u>0.1539578</u>				

	Satellite	post 2003 ptf (Incremental Return Calc)	Investment Return & Taxes including Incremental Return
38			
39			
40 INVESTMENT BASE	\$ 8,110,595	0	
41			
42 x Cost of Capital Rate	0.1539578	0.0000000	
43			
44 = Investment Return and Income Taxes	<u>1,248,689</u>	<u>0</u>	<u>1,248,689</u> w/s 1 line 15

Investment Base Calculation for Incremental Return		
Post 2003 Inv	= \$	-
Deprec Res		-
ADITs		-
Investment Base	\$	-

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 3 of 11

Line No.	(1) Total	(2) Allocation Factors	(3) = (1)*(2) Local Control Center Allocated	Schedule 1 Rate Worksheet or FERC Form 1 Reference for col (1) or (3)
1	17,750,969		17,750,969	Worksheet 6, c.(a) l.17
2				
3	209,797	1.1202% (a)	2,350	Worksheet 11, line 1
4				
5	(10,607,744)		(10,607,744)	Worksheet 6, c.(b) l.17
6				
7				
8	(403,998,336)	1.1202% (a)	(4,525,589)	Worksheet 11, line 3
9	162,526,539	1.1202% (a)	1,820,622	Worksheet 11, line 2
10	<u>(241,471,797)</u>		<u>(2,704,967)</u>	
11				
12	5,229,151	1.1202% (a)	58,577	Page 111.65d
13				
14				
15	18,928,228	4.0869% (b)	773,578	Page 232.1, line 31e
16	180,847,092	1.1202% (a)	2,025,849	Page 232.1, line 4e - Page 278 1e
17	<u>199,775,320</u>		<u>2,799,427</u>	
18				
19	6,115,009	1.1202% (a)	68,500	Page 111.57d
20				
21	7,061,977	1.1202% (a)	79,108	Worksheet 11, line 4
22				
23				
24			3,529,738	Worksheet 1, Line 21
25			1,785,262	Worksheet 1, Line 22
26			5,315,000	
27			0.125	x 45 / 360
28			<u>664,375</u>	

(a) Worksheet 5, line 37

(b) Worksheet 5, line 11

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 4 of 11

Line No.	(1) Total	(2) Wage/Plant Allocation Factors	(3) = (1)*(2) Local Control Center Allocated	Worksheet or FERC Form 1 Reference for col (1)
1	1,094,860		1,094,860	Worksheet 6, c.d, l. 17
2				
3	753,453	1.12% (b)	8,440	Page 117.58c
4				
5	(714,950)	1.12% (b)	(8,009)	411.4 only See note for Page 2
6				
7	10,311,137	1.12% (b)	115,505	w/s 11, line 5
8				
9	-	4.09% (a)	-	
10				
11				
12	0			Page 321.77b
13	3,529,738			Page 321.84b-88b
14	0			Page 322.105b
15	-			Worksheet 7, line 7 & FERC acct. 561.
16	<u>3,529,738</u>		<u>3,529,738</u>	
17				
18				
19	43,594,777	4.09% (a)	1,781,675	Worksheet 8, line 28
20	320,246	1.12% (b)	3,587	Worksheet 8, line 31
21	-	100%	-	Worksheet 8, lines 14 & 17
22	<u>43,915,023</u>		<u>1,785,262</u>	

(a) Worksheet 5, line 11

(b) Worksheet 5, line 37

(c) Payroll taxes - FERC Form 1, page 263 lines 3,5&9 col i&l are recorded in acc't 184 and then cleared and properly functionalized to the appropriate accounts.

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 5 of 11

Sch. 1 Rate  
Worksheet or  
FERC Form 1  
Reference

Line  
No.

1			
2	<b><u>Wages and Salaries Allocation Factor</u></b>	<u>2008</u>	
3			
4	Total Local Control Center Direct Wages and Salaries	1,987,873	worksheet 7, c.(d),I.5
5			
6	Total Wages and Salaries	55,693,751	Page 354.25b
7	Administrative and General Wages and Salaries	7,053,295	Page 354.24b
8	Affiliated Company Wages and Salaries less A&G	-	
9	Total Wages and Salaries net of A&G (line 6-7 )	<u>48,640,456</u>	
10			
11	Percent Allocation (lines 4 / 9 )	<u><u>4.09%</u></u>	
12			
13			
14	<b><u>Local Control Center Wages and Salaries Allocation Factor</u></b>		
15			
16	Total Transmission Local Control Center Direct Wages and Salaries	1,987,873	worksheet 7, c.(d),I.2
17			
18	Total Local Control Center Direct Wages and Salaries	1,987,873	worksheet 5, I.4
19			
20	Percent Allocation (lines 16/18 )	<u><u>100.00%</u></u>	
21			
22			
23	<b><u>Local Control Center PTF Allocation Factor</u></b>		
24			
25	Total Local Control Center PTF Direct Wages and Salaries	1,174,899	worksheet 7, c.(e),I.2
26			
27	Total Transmission Local Control Center Direct Wages and Salaries	1,987,873	worksheet 5, I.4
28			
29	Percent Allocation (line 25/27)	<u><u>59.10%</u></u>	
30			
31			
32	<b><u>Local Control Center Plant Allocation Factor</u></b>		
33			
34	Total Investment in Local Control Center Plant	17,750,969	worksheet 6, c.(a),I.17
35	Total Plant in Service	1,584,677,227	Page 207.88g
36			
37	Percent Allocation (lines 34/35)	<u><u>1.12%</u></u>	

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 6 of 11

/-----12/31/08-----/				
PROPERTY DESCRIPTION	COST	RESERVE	2008 DEPRECIATION	ref
	(a)	(b)	©	
1 FURNITURE & EQUIPMENT	266,189	122,088	13,284	plant acctg
2 STRUCTURE COSTS & MAP BOARDS	3,750,352	1,382,844	90,384	plant acctg
3 UPS	284,858	121,837	5,840	plant acctg
4 EMS SYSTEM	-	-	-	plant acctg
5 EMS HARDWARE	1,801,338	867,768	199,074	plant acctg
6 EMS SOFTWARE	7,934,490	6,688,161	676,436	plant acctg
7 EMS SOFTWARE				plant acctg
8 LMS	-	-	-	plant acctg
9 S/S & GEN STA. RTUs & SCADA	2,856,002	933,259	63,455	plant acctg
10 EBCC	-	-	-	plant acctg
11 COMMUNICATION EQUIPMENT	815,265	467,461	46,388	plant acctg
12 PC EQUIPMENT	42,476	24,326	-	plant acctg
13				
14				
15				
16				
17 TOTALS	<u>17,750,969</u>	<u>10,607,744</u>	<u>1,094,860</u>	

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 7 of 11

FERC ACCT	TOTAL EXPENSE (a)	P/R OH & OTHER EXPENSES (b)	SALARIES & WAGES ©	PTF SALARIES & WAGES (d)	NON-PTF SALARIES & WAGES (e)
1 556-System Control and Load Dispatching	\$ -	\$ -	\$ -		
2 561-Load Dispatching	3,529,738	1,541,865	1,987,873	1,174,899	812,975
3 581-Load Dispatching	-	-	-		
4					
5 TOTAL	<u>\$ 3,529,738</u>	<u>\$ 1,541,865</u>	<u>\$ 1,987,873</u>		
6					

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 8 of 11

Acc't	Description	Amount	
1	920 Administrative and General Salaries	9,685,690	
2	921 Office Supplies and Expenses	1,708,855	
3	922 Less Administrative Expenses Transferred	(566,109)	
4	923 Outside Services	17,348,915	
5	924 Property Insurance	320,246	
6	925 Injuries and Damages	1,053,352	
7	926 Employee Pensions and Benefits	2,184,995	
8	928 Regulatory Commissions Expense	6,795,354	
9	930.1 General Advertising	639,779	
10	930.2 Miscellaneous General Expense	9,598,593	
11	931 Rents	706,750	
12	935 Maintenance of General Plant	1,873,736	
13	Total Admin & Gen'l Exp.	51,350,156	Page 323.168b
14	FERC assessments - Transmission (directly assigned)	1,539,332	
15	FERC assessments - Satellite (directly assigned)	-	to worksheet 4, line 21
16	FERC assessments - subject to plant allocation factor	-	FF1 page 350.c
17	TOTAL FERC ASSESSMENTS (14+15)	1,539,332	FF1 page 350.c
18	State assessments - Satellite (directly assigned)	-	to worksheet 4, line 21
19	Total State Assessments	5,256,022	FF1 page 350.c
	928 Total Regulatory Commissions Expense: (16+18) & from line 8	6,795,354	FF1 page 350.c
20			
21	General Advertising - Transmission related	-	
22	Non-Satellite related General Advertising Exp.	639,779	
	930.1 Total General Advertising Exp. ( line 9)	639,779	
23	<b>Summary of Schedule 1 Treatment of A&amp;G</b>		
24	Total A&G (line 13)	51,350,156	
25	924 less Property Insurance (line 5)	(320,246)	
26	928 less Regulatory Commissions Exp. (line 19)	(6,795,354)	
27	930.1 less Non-Trans. General Advertising Exp. (line 9)	(639,779)	
28	920-935 less EPRI Expenses	-	
	A&G subject to Wages and Salaries Allocation Factor:	43,594,777	to ws 4, line 19, col. 1
29			
30	Property Insurance (line 5)	320,246	
31	Regulatory Commissions Exp. - FERC assessments (line 15)	-	
	Total A&G subject to Plant Allocation Factor	320,246	to ws 4, line 20, col. 1



**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 9 of 11

		<u>CAPITALIZATION 12/31/08</u>	<u>CAPITALIZATION RATIOS</u>	<u>COST OF CAPITAL</u>	<u>ANNUAL INTEREST</u>	<u>COST OF CAPITAL</u>	<u>EQUITY PORTION</u>
1	MED-TERM NOTES	330,700,000	28.602%	6.234%	20,615,268		
2	POLLUTION CONTROL NOTES	19,500,000	1.687%	5.594%	1,090,895		
3	FAME	-	0.000%	0.000%	-		
4	MORTGAGE BONDS	-	0.000%	0.000%	-		
5	TOTAL LONG-TERM DEBT	<u>350,200,000</u>	<u>30.289%</u>	6.198%	<u>21,706,163</u>	1.877%	
6	PREFERRED STOCK	13,571,300	1.174%	4.993%		0.059%	0.059%
7	COMMON EQUITY	<u>792,435,573</u>	<u>68.538%</u>	11.640%		<u>7.978%</u>	<u>7.978%</u>
8							
9	TOTAL INVESTMENT RETURN	<u><u>1,156,206,873</u></u>	<u><u>100.00%</u></u>			<u><u>9.914%</u></u>	<u><u>8.037%</u></u>

10  
11  
12 Capitalization excludes short term debt(i.e. Revolving Credit Agreement)  
13

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 10 of 11

Source: USS

	<u>Vintage</u>	<u>Cost</u>	<u>AFUDC</u>	<u>% of Total</u>
	<b><u>Transmission Assets:</u></b>			
1	1953-1970	no afudc data available		
2	1971	16,993,929	210,398	1.24%
3	1972	1,354,874	-	0.00%
4	1973	2,530,521	21,837	0.86%
5	1974	3,929,745	200	0.01%
6	1975	4,626,387	38,383	0.83%
7	1976	6,559,880	76,909	1.17%
8	1977	5,885,933	86,351	1.47%
9	1978	17,338,606	444,301	2.56%
10	1979	4,115,534	14,481	0.35%
11	1980	7,717,864	28,543	0.37%
12	1981	3,806,576	45,143	1.19%
13	1982	3,336,346	16,508	0.49%
14	1983	5,462,226	107,741	1.97%
15	1984	6,543,576	188,256	2.88%
16	1985	2,153,012	13,995	0.65%
17	1986	4,063,381	72,616	1.79%
18	1987	6,308,982	70,120	1.11%
19	1988	8,616,426	96,074	1.12%
20	1989	8,190,862	92,568	1.13%
21	1990	18,606,637	300,769	1.62%
22	1991	6,804,433	68,667	1.01%
23	1992	10,041,560	178,995	1.78%
24	1993	5,637,279	121,080	2.15%
25	1994	3,480,922	26,059	0.75%
26	1995	3,820,449	32,298	0.85%
27	1996	2,681,701	20,928	0.78%
28	1997	1,790,063	23,501	1.31%
29	1998	1,477,852	4,185	0.28%
30	1999	1,810,857	10,989	0.61%
31	2000	26,037,439	264,455	1.02%
32	2001	8,983,040	92,232	1.03%
33	2002	8,622,712	117,487	1.36%
34	2003	2,701,882	(16,453)	-0.61%
35	2004	13,379,541	151,747	1.13%
36	2005	10,790,340	187,716	1.74%
37	2006	14,151,218	57,062	0.40%
38	2007	41,386,528	247,340	0.60%
39	2008	84,332,796	3,500,923	4.15%
40	<b>totals</b>	<b>386,071,909</b>	<b>7,014,404</b>	<b>1.82%</b>
41				
42	Transmission Plant related Depreciation Expense:		<u>\$ 63,455</u>	From Worksheet 6, line 9
43				
44	AFUDC Adjustment		<u><u>1,153</u></u>	To Worksheet 2

Note: No AFUDC was capitalized related to general plant investments, as they were purchased and not constructed.

**CENTRAL MAINE POWER COMPANY  
LOCAL CONTROL CENTER REVENUE REQUIREMENTS  
FOR THE TEST YEAR ENDED 12/31/08**

Worksheet 11 of 11

Line #	Description	FERC FORM 1 REF.	FERC FORM I Bal.	Less Amounts Assigned to Transmission	Amount for Schedule 1	Sch. 1 w/s ref
1	Plant Held for future use	Page 200, line 10	1,919,561	1,709,764	209,797	w/s 3, line 3
	Accumulated Deferred Income Taxes:					
2	190	Page 111.66d	188,531,644	26,005,105	162,526,539	w/s 3, line 9
	282		(289,082,810)	37,254,595	(251,828,215)	
	283		(171,681,898)	19,511,777	(152,170,121)	
3	subtotal 281-283	Page 113.53d	(460,764,708)	56,766,372	(403,998,336)	w/s 3, line 8
4	Materials & Supplies	Page 227.11c	10,081,243	3,019,266	7,061,977	w/s 3, line 21
5	Property Taxes	Page 263 21 i	14,217,285	3,906,148	10,311,137	w/s 4, line 7
	Total 190		188,531,644			
	Less ADIT- Def'd Gain on Generation Asset Sale Difference		-			
			<u>188,531,644</u>			

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX /ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!	0	0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH			0	0		0		0		0	0	0	0		0	2.00	0.0000%	BH
3 CEC			0	0	0	0		0	0		0	0	0		0			NSTAR MERGER
4 Canal			0	0		0		0				0	0		0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0		0	0	0		0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0	0	0		0	0	0	0	0	0	0	0	6.00	0.0000%	NSTAR MERGER
7 CMP			0	0		0		0				0	0		0	7.00	0.0000%	CMP
7a MEPCO		-	0	0		0		0		0	0	0	0		0	7a	0.0000%	MEPCO
8 Ashburham			0	0		0		0				0	0		0	8.00	0.0000%	Ashburham
9 Boylston			0	0		0		0				0	0		0	9.00	0.0000%	Boylston
10 Braintree			0	0		0		0				0	0		0	10.00	0.0000%	Braintree
11 Danvers			0	0		0		0				0	0		0	11.00	0.0000%	Danvers
12 FG&E			0	0		0		0				0	0		0	12.00	0.0000%	FG&E
13 Georgetown			0	0		0		0				0	0		0	13.00	0.0000%	Georgetown
14 Groton, MA			0	0		0		0				0	0		0	14.00	0.0000%	Groton, MA
15 Hingham			0	0		0		0				0	0		0	15.00	0.0000%	Hingham
16 Holden			0	0		0		0				0	0		0	16.00	0.0000%	Holden
17 Hudson			0	0		0		0				0	0		0	17.00	0.0000%	Hudson
18 Hull			0	0		0		0				0	0		0	18.00	0.0000%	Hull
19 Ipswich			0	0		0		0				0	0		0	19.00	0.0000%	Ipswich
20 Littleton, MA			0	0		0		0				0	0		0	20.00	0.0000%	Littleton, MA
21 Mansfield			0	0		0		0				0	0		0	21.00	0.0000%	Mansfield
22 Marblehead			0	0		0		0				0	0		0	22.00	0.0000%	Marblehead
23 Middleboro			0	0		0		0				0	0		0	23.00	0.0000%	Middleboro
24 Middleton			0	0		0		0				0	0		0	24.00	0.0000%	Middleton
25 N.Attleboro			0	0		0		0				0	0		0	25.00	0.0000%	N.Attleboro
26 Pascoag			0	0		0		0				0	0		0	26.00	0.0000%	Pascoag
27 Paxton			0	0		0		0				0	0		0	27.00	0.0000%	Paxton
28 Peabody			0	0		0		0				0	0		0	28.00	0.0000%	Peabody
29 Reading			0	0		0		0				0	0		0	29.00	0.0000%	Reading
30 Rowley			0	0		0		0				0	0		0	30.00	0.0000%	Rowley
31 Shrewsbury			0	0		0		0				0	0		0	31.00	0.0000%	Shrewsbury
32 Sterling			0	0		0		0				0	0		0	32.00	0.0000%	Sterling
33 Taunton			0	0		0		0				0	0		0	33.00	0.0000%	Taunton
34 Templeton			0	0		0		0				0	0		0	34.00	0.0000%	Templeton
35 Wakefield			0	0		0		0				0	0		0	35.00	0.0000%	Wakefield
36 W.Boylston			0	0		0		0				0	0		0	36.00	0.0000%	W.Boylston
37 NGRID			0	0		0		0				0	0		0	37.00	0.0000%	NGRID
38 CL&P	(59,211)		(59,211)	(59,211)		(59,211)	91.8000%	(54,356)			11,180,025	11,180,025	11,180,025	(488,477)	10,637,192	38.00	93.3445%	CL&P
39 PSNH	4,225		4,225	4,225		4,225	88.8500%	3,754			826,521	826,521	826,521	(42,369)	787,906	39.00	6.9141%	PSNH
40 WMECO	(5,014)		(5,014)	(5,014)		(5,014)	89.1400%	(4,469)			472	472	472	(25,470)	(29,467)	40.00	-0.2586%	WMECO
41 NAEC	-		0	0		0		0			0	0	0		0	41.00	0.0000%	NAEC
42 HWP	-		0	0		0		0			0	0	0		0	42.00	0.0000%	HWP
43 HP&E	-		0	0		0		0			0	0	0		0	43.00	0.0000%	HP&E
44 Total submitted by NU	(60,000)	-	(60,000)	(60,000)		(60,000)		(55,071)	0	0	12,007,018	12,007,018	12,007,018	(556,316)	11,395,631	44.00	100.0000%	Total submitted by NU
45 Chicopee			0	0		0		0				0	0		0	45.00	0.0000%	Chicopee
46 CMEEC			0	0		0		0				0	0		0	46.00	0.0000%	CMEEC
47 Holyoke			0	0		0		0				0	0		0	47.00	0.0000%	Holyoke
48 S. Hadley			0	0		0		0				0	0		0	48.00	0.0000%	S. Hadley
49 Westfield Gas & Electric			0	0		0		0				0	0		0	49.00	0.0000%	Westfield Gas & Electric
50 UI			0	0		0		0				0	0		0	50.00	0.0000%	UI
51 VTransco			0	0		0		0		0.00		0	0		0	51.00	0.0000%	VTransco
52 TOTALS	\$ (60,000)	\$ -	(60,000)	(60,000)	0	(60,000)		(55,071)	0	0	12,007,018	12,007,018	12,007,018	(556,316)	11,395,631	59	100.0000%	TOTALS

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX /ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!		0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH			0	0		0		0		0	0	0	0		0	2.00	0.0000%	BH
3 CEC			0	0	0	0		0	0		0	0	0		0			NSTAR MERGER
4 Canal			0	0		0		0				0	0		0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0	0	0	0	0		0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0		0		0	0	0	0	0	0	0	0	6.00	0.0000%	NSTAR MERGER
7 CMP			0	0		0		0				0	0		0	7.00	0.0000%	CMP
7a MEPCO			0	0		0		0		0	0	0	0		0	7a	0.0000%	MEPCO
8 Ashburham			0	0		0		0				0	0		0	8.00	0.0000%	Ashburham
9 Boylston			0	0		0		0				0	0		0	9.00	0.0000%	Boylston
10 Braintree			0	0		0		0				0	0		0	10.00	0.0000%	Braintree
11 Danvers			0	0		0		0				0	0		0	11.00	0.0000%	Danvers
12 FG&E			0	0		0		0				0	0		0	12.00	0.0000%	FG&E
13 Georgetown			0	0		0		0				0	0		0	13.00	0.0000%	Georgetown
14 Groton, MA			0	0		0		0				0	0		0	14.00	0.0000%	Groton, MA
15 Hingham			0	0		0		0				0	0		0	15.00	0.0000%	Hingham
16 Holden			0	0		0		0				0	0		0	16.00	0.0000%	Holden
17 Hudson			0	0		0		0				0	0		0	17.00	0.0000%	Hudson
18 Hull			0	0		0		0				0	0		0	18.00	0.0000%	Hull
19 Ipswich			0	0		0		0				0	0		0	19.00	0.0000%	Ipswich
20 Littleton, MA			0	0		0		0				0	0		0	20.00	0.0000%	Littleton, MA
21 Mansfield			0	0		0		0				0	0		0	21.00	0.0000%	Mansfield
22 Marblehead			0	0		0		0				0	0		0	22.00	0.0000%	Marblehead
23 Middleboro			0	0		0		0				0	0		0	23.00	0.0000%	Middleboro
24 Middleton			0	0		0		0				0	0		0	24.00	0.0000%	Middleton
25 N.Attleboro			0	0		0		0				0	0		0	25.00	0.0000%	N.Attleboro
26 Pascoag			0	0		0		0				0	0		0	26.00	0.0000%	Pascoag
27 Paxton			0	0		0		0				0	0		0	27.00	0.0000%	Paxton
28 Peabody			0	0		0		0				0	0		0	28.00	0.0000%	Peabody
29 Reading			0	0		0		0				0	0		0	29.00	0.0000%	Reading
30 Rowley			0	0		0		0				0	0		0	30.00	0.0000%	Rowley
31 Shrewsbury			0	0		0		0				0	0		0	31.00	0.0000%	Shrewsbury
32 Sterling			0	0		0		0				0	0		0	32.00	0.0000%	Sterling
33 Taunton			0	0		0		0				0	0		0	33.00	0.0000%	Taunton
34 Templeton			0	0		0		0				0	0		0	34.00	0.0000%	Templeton
35 Wakefield			0	0		0		0				0	0		0	35.00	0.0000%	Wakefield
36 W.Boylston			0	0		0		0				0	0		0	36.00	0.0000%	W.Boylston
37 NGRID	8,698,348		8,698,348	8,698,348		8,698,348	69.27%	6,025,346		1,483,113		1,483,113	1,483,113	(365,281)	7,143,178	37.00	100.0000%	NGRID
38 CL&P			0	0		0		0				0	0		0	38.00	0.0000%	CL&P
39 PSNH			0	0		0		0				0	0		0	39.00	0.0000%	PSNH
40 WMECO			0	0		0		0				0	0		0	40.00	0.0000%	WMECO
41 NAEC			0	0		0		0				0	0		0	41.00	0.0000%	NAEC
42 HWP			0	0		0		0				0	0		0	42.00	0.0000%	HWP
43 HP&E			0	0		0		0				0	0		0	43.00	0.0000%	HP&E
44 Total submitted by NU	-	-	0	0		0		0	0	0	0	0	0	0	0	44.00	0.0000%	Total submitted by NU
45 Chicopee			0	0		0		0				0	0		0	45.00	0.0000%	Chicopee
46 CMEEC			0	0		0		0				0	0		0	46.00	0.0000%	CMEEC
47 Holyoke			0	0		0		0				0	0		0	47.00	0.0000%	Holyoke
48 S. Hadley			0	0		0		0				0	0		0	48.00	0.0000%	S. Hadley
49 Westfield Gas & Electric			0	0		0		0				0	0		0	49.00	0.0000%	Westfield Gas & Electric
50 UI			0	0		0		0				0	0		0	50.00	0.0000%	UI
51 VTransco			0	0		0		0		0.00		0	0		0	51.00	0.0000%	VTransco
52 TOTALS	\$ 8,698,348	\$ -	8,698,348	8,698,348	0	8,698,348		6,025,346	0	1,483,113	0	1,483,113	1,483,113	(365,281)	7,143,178	59	100.0000%	TOTALS

## REMVEC II / SAS Customer List

	2008
Ashburnham Municipal Light Dept.	515
Boston Edison	149,706
Boylston Municipal Light Dept.	483
Braintree Electric Light Dept.	7,866
Commonwealth Electric Co.	52,170
Danvers Electric Dept.	6,375
Fitchburg Gas & Electric Dept.	9,194
Georgetown Municipal Electric Dept.	677
Groton Electric Light Dept.	909
Hingham Municipal Light Dept.	2,972
Holden Municipal Light Dept.	1,831
Hudson Light & Power Dept.	5,644
Hull Municipal Light Dept.	842
Ipswich Municipal Light Dept.	1,894
Littleton Light & Water Dept.	4,148
Mansfield Municipal Light Dept.	4,146
Marblehead Municipal Light Dept.	2,013
Middleborough Gas & Electric Dept.	2,495
Middleton Electric Light Dept.	1,445
North Attleboro Electric	4,152
Pascoag Fire District	440
Paxton Electric Light Dept.	386
Peabody Municipal Light Plant	8,385
Princeton Municipal Light Dept.	278
Reading Municipal Light Dept.	8,276
Rowley Municipal Light Plant	559
Shrewsbury Electric Light Dept.	5,583
Sterling Municipal Electric Dept.	723
Taunton Municipal Light Plant	10,511
Templeton Municipal Light Plant	1,582
Wakefield Municipal Light Dept.	3,327
West Boylston Municipal Light Dept.	1,183
<b>GRAND TOTAL</b>	<b>\$300,708.78</b>

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX/ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!		0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH	462,268	-	462,268	462,268	0	462,268	62.6171%	289,459	266,163	0	0	266,163	266,163	(23,904)	531,718	2.00	100.0000%	BH
3 CEC			0	0	0	0		0	0	0	0	0	0	0	0			NSTAR MERGER
4 Canal			0	0	0	0		0	0	0	0	0	0	0	0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0	0	0	0	0	0	0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0	0	0		0	0	0	0	0	0	0	0	6.00	0.0000%	NSTAR MERGER
7 CMP			0	0	0	0		0	0	0	0	0	0	0	0	7.00	0.0000%	CMP
7a MEPCO		-	0	0	0	0		0	0	0	0	0	0	0	0	7a	0.0000%	MEPCO
8 Ashburham			0	0	0	0		0	0	0	0	0	0	0	0	8.00	0.0000%	Ashburham
9 Boylston			0	0	0	0		0	0	0	0	0	0	0	0	9.00	0.0000%	Boylston
10 Braintree			0	0	0	0		0	0	0	0	0	0	0	0	10.00	0.0000%	Braintree
11 Danvers			0	0	0	0		0	0	0	0	0	0	0	0	11.00	0.0000%	Danvers
12 FG&E			0	0	0	0		0	0	0	0	0	0	0	0	12.00	0.0000%	FG&E
13 Georgetown			0	0	0	0		0	0	0	0	0	0	0	0	13.00	0.0000%	Georgetown
14 Groton, MA			0	0	0	0		0	0	0	0	0	0	0	0	14.00	0.0000%	Groton, MA
15 Hingham			0	0	0	0		0	0	0	0	0	0	0	0	15.00	0.0000%	Hingham
16 Holden			0	0	0	0		0	0	0	0	0	0	0	0	16.00	0.0000%	Holden
17 Hudson			0	0	0	0		0	0	0	0	0	0	0	0	17.00	0.0000%	Hudson
18 Hull			0	0	0	0		0	0	0	0	0	0	0	0	18.00	0.0000%	Hull
19 Ipswich			0	0	0	0		0	0	0	0	0	0	0	0	19.00	0.0000%	Ipswich
20 Littleton, MA			0	0	0	0		0	0	0	0	0	0	0	0	20.00	0.0000%	Littleton, MA
21 Mansfield			0	0	0	0		0	0	0	0	0	0	0	0	21.00	0.0000%	Mansfield
22 Marblehead			0	0	0	0		0	0	0	0	0	0	0	0	22.00	0.0000%	Marblehead
23 Middleboro			0	0	0	0		0	0	0	0	0	0	0	0	23.00	0.0000%	Middleboro
24 Middleton			0	0	0	0		0	0	0	0	0	0	0	0	24.00	0.0000%	Middleton
25 N.Attleboro			0	0	0	0		0	0	0	0	0	0	0	0	25.00	0.0000%	N.Attleboro
26 Pascoag			0	0	0	0		0	0	0	0	0	0	0	0	26.00	0.0000%	Pascoag
27 Paxton			0	0	0	0		0	0	0	0	0	0	0	0	27.00	0.0000%	Paxton
28 Peabody			0	0	0	0		0	0	0	0	0	0	0	0	28.00	0.0000%	Peabody
29 Reading			0	0	0	0		0	0	0	0	0	0	0	0	29.00	0.0000%	Reading
30 Rowley			0	0	0	0		0	0	0	0	0	0	0	0	30.00	0.0000%	Rowley
31 Shrewsbury			0	0	0	0		0	0	0	0	0	0	0	0	31.00	0.0000%	Shrewsbury
32 Sterling			0	0	0	0		0	0	0	0	0	0	0	0	32.00	0.0000%	Sterling
33 Taunton			0	0	0	0		0	0	0	0	0	0	0	0	33.00	0.0000%	Taunton
34 Templeton			0	0	0	0		0	0	0	0	0	0	0	0	34.00	0.0000%	Templeton
35 Wakefield			0	0	0	0		0	0	0	0	0	0	0	0	35.00	0.0000%	Wakefield
36 W.Boylston			0	0	0	0		0	0	0	0	0	0	0	0	36.00	0.0000%	W.Boylston
37 NGRID			0	0	0	0		0	0	0	0	0	0	0	0	37.00	0.0000%	NGRID
38 CL&P			0	0	0	0		0	0	0	0	0	0	0	0	38.00	0.0000%	CL&P
39 PSNH			0	0	0	0		0	0	0	0	0	0	0	0	39.00	0.0000%	PSNH
40 WMECO			0	0	0	0		0	0	0	0	0	0	0	0	40.00	0.0000%	WMECO
41 NAEC			0	0	0	0		0	0	0	0	0	0	0	0	41.00	0.0000%	NAEC
42 HWP			0	0	0	0		0	0	0	0	0	0	0	0	42.00	0.0000%	HWP
43 HP&E			0	0	0	0		0	0	0	0	0	0	0	0	43.00	0.0000%	HP&E
44 Total submitted by NU	-	-	0	0	0	0		0	0	0	0	0	0	0	0	44.00	0.0000%	Total submitted by NU
45 Chicopee			0	0	0	0		0	0	0	0	0	0	0	0	45.00	0.0000%	Chicopee
46 CMEEC			0	0	0	0		0	0	0	0	0	0	0	0	46.00	0.0000%	CMEEC
47 Holyoke			0	0	0	0		0	0	0	0	0	0	0	0	47.00	0.0000%	Holyoke
48 S. Hadley			0	0	0	0		0	0	0	0	0	0	0	0	48.00	0.0000%	S. Hadley
49 Westfield Gas & Electric			0	0	0	0		0	0	0	0	0	0	0	0	49.00	0.0000%	Westfield Gas & Electric
50 UI			0	0	0	0		0	0	0	0	0	0	0	0	50.00	0.0000%	UI
51 VTransco			0	0	0	0		0	0.00	0	0	0	0	0	0	51.00	0.0000%	VTransco
52 TOTALS	\$ 462,268	\$ -	462,268	462,268	0	462,268		289,459	266,163	0	0	266,163	266,163	(23,904)	531,718	59	100.0000%	TOTALS

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX/ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!		0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH			0	0		0		0		0	0	0	0		0	2.00	0.0000%	BH
3 CEC			0	0	0	0		0	0		0	0	0		0			NSTAR MERGER
4 Canal			0	0		0		0				0	0		0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0		0	0	0		0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0		0		0	0	0	0	0	0	0	0	6.00	0.0000%	NSTAR MERGER
7 CMP			0	0		0		0				0	0		0	7.00	0.0000%	CMP
7a MEPCO			0	0		0		0		0	0	0	0		0	7a	0.0000%	MEPCO
8 Ashburham			0	0		0		0				0	0		0	8.00	0.0000%	Ashburham
9 Boylston			0	0		0		0				0	0		0	9.00	0.0000%	Boylston
10 Braintree			0	0		0		0				0	0		0	10.00	0.0000%	Braintree
11 Danvers			0	0		0		0				0	0		0	11.00	0.0000%	Danvers
12 FG&E			0	0		0		0				0	0		0	12.00	0.0000%	FG&E
13 Georgetown			0	0		0		0				0	0		0	13.00	0.0000%	Georgetown
14 Groton, MA			0	0		0		0				0	0		0	14.00	0.0000%	Groton, MA
15 Hingham			0	0		0		0				0	0		0	15.00	0.0000%	Hingham
16 Holden			0	0		0		0				0	0		0	16.00	0.0000%	Holden
17 Hudson			0	0		0		0				0	0		0	17.00	0.0000%	Hudson
18 Hull			0	0		0		0				0	0		0	18.00	0.0000%	Hull
19 Ipswich			0	0		0		0				0	0		0	19.00	0.0000%	Ipswich
20 Littleton, MA			0	0		0		0				0	0		0	20.00	0.0000%	Littleton, MA
21 Mansfield			0	0		0		0				0	0		0	21.00	0.0000%	Mansfield
22 Marblehead			0	0		0		0				0	0		0	22.00	0.0000%	Marblehead
23 Middleboro			0	0		0		0				0	0		0	23.00	0.0000%	Middleboro
24 Middleton			0	0		0		0				0	0		0	24.00	0.0000%	Middleton
25 N.Attleboro			0	0		0		0				0	0		0	25.00	0.0000%	N.Attleboro
26 Pascoag			0	0		0		0				0	0		0	26.00	0.0000%	Pascoag
27 Paxton			0	0		0		0				0	0		0	27.00	0.0000%	Paxton
28 Peabody			0	0		0		0				0	0		0	28.00	0.0000%	Peabody
29 Reading			0	0		0		0				0	0		0	29.00	0.0000%	Reading
30 Rowley			0	0		0		0				0	0		0	30.00	0.0000%	Rowley
31 Shrewsbury			0	0		0		0				0	0		0	31.00	0.0000%	Shrewsbury
32 Sterling			0	0		0		0				0	0		0	32.00	0.0000%	Sterling
33 Taunton			0	0		0		0				0	0		0	33.00	0.0000%	Taunton
34 Templeton			0	0		0		0				0	0		0	34.00	0.0000%	Templeton
35 Wakefield			0	0		0		0				0	0		0	35.00	0.0000%	Wakefield
36 W.Boylston			0	0		0		0				0	0		0	36.00	0.0000%	W.Boylston
37 NGRID			0	0		0		0				0	0		0	37.00	0.0000%	NGRID
38 CL&P			0	0		0		0				0	0		0	38.00	0.0000%	CL&P
39 PSNH			0	0		0		0				0	0		0	39.00	0.0000%	PSNH
40 WMECO			0	0		0		0				0	0		0	40.00	0.0000%	WMECO
41 NAEC			0	0		0		0				0	0		0	41.00	0.0000%	NAEC
42 HWP			0	0		0		0				0	0		0	42.00	0.0000%	HWP
43 HP&E			0	0		0		0				0	0		0	43.00	0.0000%	HP&E
44 Total submitted by NU	-	-	0	0		0		0	0	0	0	0	0	0	0	44.00	0.0000%	Total submitted by NU
45 Chicopee			0	0		0		0				0	0		0	45.00	0.0000%	Chicopee
46 CMEEC			0	0		0		0				0	0	(10,427)	(10,427)	46.00	100.0000%	CMEEC
47 Holyoke			0	0		0		0				0	0		0	47.00	0.0000%	Holyoke
48 S. Hadley			0	0		0		0				0	0		0	48.00	0.0000%	S. Hadley
49 Westfield Gas & Electric			0	0		0		0				0	0		0	49.00	0.0000%	Westfield Gas & Electric
50 UI			0	0		0		0				0	0		0	50.00	0.0000%	UI
51 VTransco			0	0		0		0		0.00		0	0		0	51.00	0.0000%	VTransco
52 TOTALS	\$ -	\$ -	0	0	0	0		0	0	0	0	0	0	(10,427)	(10,427)	59	100.0000%	TOTALS



DETAIL

ISO NE Transmission, Markets & Services Tariff																	
OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate																	
Effective June 1, 2009 - May 31, 2010																	
(Reflecting 2008 Schedule 1 Costs)																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Total of FERC acct 561 (exclude ME, REMVEC, CONVEX/ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service must be negative	TOTAL	SCHEDULE 1 Revenue Allocation %	
1	NSTAR		0	0		0	#DIV/0!		0		0	0	0		0	1.00	
2	BH		0	0		0		0		0	0	0	0		0	2.00	
3	CEC		0	0	0	0		0	0		0	0	0		0		
4	Canal		0	0		0		0							0		
5	Cambridge		0	0	0	0	0.0000%	0	0	0	0	0	0		0		
6	Total submitted by CEC	\$ -	-	0	0	0		0	0	0	0	0	0	0	6.00	0.0000%	
7	CMP		0	0		0		0							7.00	0.0000%	
7a	MEPCO		0	0		0		0		0	0	0	0		7a	0.0000%	
8	Ashburham		0	0		0		0							8.00	0.0000%	
9	Boylston		0	0		0		0							9.00	0.0000%	
10	Braintree		0	0		0		0							10.00	0.0000%	
11	Danvers		0	0		0		0							11.00	0.0000%	
12	FG&E	122,105	89,352	32,753	32,753	32,753	20.5642%	6,735		9,194		9,194	9,194	(896)	15,033	12.00	
13	Georgetown		0	0		0		0							13.00	0.0000%	
14	Groton, MA		0	0		0		0							14.00	0.0000%	
15	Hingham		0	0		0		0							15.00	0.0000%	
16	Holden		0	0		0		0							16.00	0.0000%	
17	Hudson		0	0		0		0							17.00	0.0000%	
18	Hull		0	0		0		0							18.00	0.0000%	
19	Ipswich		0	0		0		0							19.00	0.0000%	
20	Littleton, MA		0	0		0		0							20.00	0.0000%	
21	Mansfield		0	0		0		0							21.00	0.0000%	
22	Marblehead		0	0		0		0							22.00	0.0000%	
23	Middleboro		0	0		0		0							23.00	0.0000%	
24	Middleton		0	0		0		0							24.00	0.0000%	
25	N.Attleboro		0	0		0		0							25.00	0.0000%	
26	Pascoag		0	0		0		0							26.00	0.0000%	
27	Paxton		0	0		0		0							27.00	0.0000%	
28	Peabody		0	0		0		0							28.00	0.0000%	
29	Reading		0	0		0		0							29.00	0.0000%	
30	Rowley		0	0		0		0							30.00	0.0000%	
31	Shrewsbury		0	0		0		0							31.00	0.0000%	
32	Sterling		0	0		0		0							32.00	0.0000%	
33	Taunton		0	0		0		0							33.00	0.0000%	
34	Templeton		0	0		0		0							34.00	0.0000%	
35	Wakefield		0	0		0		0							35.00	0.0000%	
36	W.Boylston		0	0		0		0							36.00	0.0000%	
37	NGRID		0	0		0		0							37.00	0.0000%	
38	CL&P		0	0		0		0							38.00	0.0000%	
39	PSNH		0	0		0		0							39.00	0.0000%	
40	WMECO		0	0		0		0							40.00	0.0000%	
41	NAEC		0	0		0		0							41.00	0.0000%	
42	HWP		0	0		0		0							42.00	0.0000%	
43	HP&E		0	0		0		0							43.00	0.0000%	
44	Total submitted by NU	-	-	0	0	0		0	0	0	0	0	0	0	44.00	0.0000%	
45	Chicopee		0	0		0		0							45.00	0.0000%	
46	CMEEC		0	0		0		0							46.00	0.0000%	
47	Holyoke		0	0		0		0							47.00	0.0000%	
48	S. Hadley		0	0		0		0							48.00	0.0000%	
49	Westfield Gas & Electric		0	0		0		0							49.00	0.0000%	
50	UI		0	0		0		0							50.00	0.0000%	
51	VTransco		0	0		0		0		0.00		0	0		51.00	0.0000%	
52	TOTALS	\$ 122,105	\$ 89,352	32,753	32,753	0	32,753	6,735	0	9,194	0	9,194	9,194	(896)	15,033	59	100.0000%

Workpaper 1  
 Fitchburg Gas and Electric Light Company  
 Schedule 1 - Account 561

L. #	Account Number		<u>2008</u>	
1	20-70-00-561-00-00	DISPATCHING TRANSMISSION	\$0	
2	20-13-00-561-01-00	REMLEC EXPENSES NRI	\$0	
3	20-70-00-561-02-00	LOAD DISPATCH-MONITOR & OPER TRANS SYS	\$32,753	
4	20-13-00-561-04-00	SCHED SYS CONTROL & DISP-RTO BILLGS	\$9,194	
5	29-13-03-561-04-00	SCHED SYS CONTROL & DISP-RTO BILLGS-ET	<u>\$89,352</u>	
		Total	\$131,299	FF1, Page 321, Lines 84-88
	Less Remvec Expense, L.4		<u>(\$9,194)</u>	Schedule 1, Column 10
			\$122,105	Schedule 1, Column 1
	Less ISO Costs, L. 5		<u>(\$89,352)</u>	Schedule 1, Column 2
			\$32,753	Schedule 1, Column 3

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX /ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!		0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH			0	0		0		0		0	0	0	0		0	2.00	0.0000%	BH
3 CEC			0	0	0	0		0	0		0	0	0		0			NSTAR MERGER
4 Canal			0	0		0		0				0	0		0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0		0	0	0		0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0		0		0	0	0	0	0	0	0	6.00	0.0000%		NSTAR MERGER
7 CMP			0	0		0		0			0	0	0		7.00	0.0000%		CMP
7a MEPCO			0	0		0		0		0	0	0	0		7a	0.0000%		MEPCO
8 Ashburham			0	0		0		0				0	0		8.00	0.0000%		Ashburham
9 Boylston			0	0		0		0				0	0		9.00	0.0000%		Boylston
10 Braintree			0	0		0		0				0	0		10.00	0.0000%		Braintree
11 Danvers			0	0		0		0				0	0		11.00	0.0000%		Danvers
12 FG&E			0	0		0		0				0	0		12.00	0.0000%		FG&E
13 Georgetown			0	0		0		0				0	0		13.00	0.0000%		Georgetown
14 Groton, MA			0	0		0		0				0	0		14.00	0.0000%		Groton, MA
15 Hingham			0	0		0		0				0	0		15.00	0.0000%		Hingham
16 Holden			0	0		0		0				0	0		16.00	0.0000%		Holden
17 Hudson			0	0		0		0				0	0		17.00	0.0000%		Hudson
18 Hull			0	0		0		0				0	0		18.00	0.0000%		Hull
19 Ipswich			0	0		0		0				0	0		19.00	0.0000%		Ipswich
20 Littleton, MA			0	0		0		0				0	0		20.00	0.0000%		Littleton, MA
21 Mansfield			0	0		0		0				0	0		21.00	0.0000%		Mansfield
22 Marblehead			0	0		0		0				0	0		22.00	0.0000%		Marblehead
23 Middleboro			0	0		0		0				0	0		23.00	0.0000%		Middleboro
24 Middleton			0	0		0		0				0	0		24.00	0.0000%		Middleton
25 N.Attleboro			0	0		0		0				0	0		25.00	0.0000%		N.Attleboro
26 Pascoag			0	0		0		0				0	0		26.00	0.0000%		Pascoag
27 Paxton			0	0		0		0				0	0		27.00	0.0000%		Paxton
28 Peabody			0	0		0		0				0	0		28.00	0.0000%		Peabody
29 Reading			0	0		0		0				0	0		29.00	0.0000%		Reading
30 Rowley			0	0		0		0				0	0		30.00	0.0000%		Rowley
31 Shrewsbury			0	0		0		0				0	0		31.00	0.0000%		Shrewsbury
32 Sterling			0	0		0		0				0	0		32.00	0.0000%		Sterling
33 Taunton			0	0		0		0				0	0		33.00	0.0000%		Taunton
34 Templeton			0	0		0		0				0	0		34.00	0.0000%		Templeton
35 Wakefield			0	0		0		0				0	0		35.00	0.0000%		Wakefield
36 W.Boylston			0	0		0		0				0	0		36.00	0.0000%		W.Boylston
37 NGRID			0	0		0		0				0	0		37.00	0.0000%		NGRID
38 CL&P			0	0		0		0				0	0		38.00	0.0000%		CL&P
39 PSNH			0	0		0		0				0	0		39.00	0.0000%		PSNH
40 WMECO			0	0		0		0				0	0		40.00	0.0000%		WMECO
41 NAEC			0	0		0		0				0	0		41.00	0.0000%		NAEC
42 HWP			0	0		0		0				0	0		42.00	0.0000%		HWP
43 HP&E			0	0		0		0				0	0		43.00	0.0000%		HP&E
44 Total submitted by NU	-	-	0	0		0		0	0	0	0	0	0	0	44.00	0.0000%		Total submitted by NU
45 Chicopee			0	0		0		0				0	0		45.00	0.0000%		Chicopee
46 CMEEC			0	0		0		0				0	0		46.00	0.0000%		CMEEC
47 Holyoke			0	0		0		0				0	0		47.00	0.0000%		Holyoke
48 S. Hadley			0	0		0		0				0	0		48.00	0.0000%		S. Hadley
49 Westfield Gas & Electric			0	0		0		0				0	0		49.00	0.0000%		Westfield Gas & Electric
50 UI	\$ 1,165,310	1,148,655	16,654	16,654		16,654	96.2098%	16,023			0	0	0	(22,008)	(5,985)	50.00	100.0000%	UI
51 VTransco			0	0		0		0		0.00		0	0		0	51.00	0.0000%	VTransco
52 TOTALS	\$ 1,165,310	\$ 1,148,655	16,654	16,654	0	16,654		16,023	0	0	0	0	0	(22,008)	(5,985)	59	100.0000%	TOTALS

DETAIL

ISO NE Transmission, Markets & Services Tariff  
 OATT Regional Schedule 1 - Scheduling System Control and Dispatch Service Rate  
 Effective June 1, 2009 - May 31, 2010  
 (Reflecting 2008 Schedule 1 Costs)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
	Total of FERC acct 561(exclude ME, REMVEC, CONVEX/ESCC costs)	Less Reg Sch 1 & ISO costs included in Column 1 accounts	Sub-total (1-2)	100% allocated to transmission function	Transmission related S&D costs from SCADA or other Local Control Centers	Sub-total (4+5)	PTF allocation factor	Sub-total (7x8)	Maine LCC - PTF RELATED SCH 1 REV REQ'TS.	REMVEC II costs	CONVEX/ESCC costs	Sub-total (9+10+11)	100% allocated to transmission function	Revenues credited for short-term transmission service <b>must be negative</b>	TOTAL	SCHEDULE 1 Revenue Allocation %		
1 NSTAR			0	0		0	#DIV/0!		0		0	0	0		0	1.00	0.0000%	NSTAR
2 BH			0	0		0		0		0	0	0	0		0	2.00	0.0000%	BH
3 CEC			0	0	0	0		0	0		0	0	0		0			NSTAR MERGER
4 Canal			0	0		0		0				0	0		0			NSTAR MERGER
5 Cambridge			0	0	0	0	0.0000%	0	0		0	0	0		0			NSTAR MERGER
6 Total submitted by CEC	\$ -	-	0	0	0	0		0	0	0	0	0	0	0	0	6.00	0.0000%	NSTAR MERGER
7 CMP			0	0		0		0				0	0		0	7.00	0.0000%	CMP
7a MEPCO			0	0		0		0		0	0	0	0		0	7a	0.0000%	MEPCO
8 Ashburham			0	0		0		0				0	0		0	8.00	0.0000%	Ashburham
9 Boylston			0	0		0		0				0	0		0	9.00	0.0000%	Boylston
10 Braintree			0	0		0		0				0	0		0	10.00	0.0000%	Braintree
11 Danvers			0	0		0		0				0	0		0	11.00	0.0000%	Danvers
12 FG&E			0	0		0		0				0	0		0	12.00	0.0000%	FG&E
13 Georgetown			0	0		0		0				0	0		0	13.00	0.0000%	Georgetown
14 Groton, MA			0	0		0		0				0	0		0	14.00	0.0000%	Groton, MA
15 Hingham			0	0		0		0				0	0		0	15.00	0.0000%	Hingham
16 Holden			0	0		0		0				0	0		0	16.00	0.0000%	Holden
17 Hudson			0	0		0		0				0	0		0	17.00	0.0000%	Hudson
18 Hull			0	0		0		0				0	0		0	18.00	0.0000%	Hull
19 Ipswich			0	0		0		0				0	0		0	19.00	0.0000%	Ipswich
20 Littleton, MA			0	0		0		0				0	0		0	20.00	0.0000%	Littleton, MA
21 Mansfield			0	0		0		0				0	0		0	21.00	0.0000%	Mansfield
22 Marblehead			0	0		0		0				0	0		0	22.00	0.0000%	Marblehead
23 Middleboro			0	0		0		0				0	0		0	23.00	0.0000%	Middleboro
24 Middleton			0	0		0		0				0	0		0	24.00	0.0000%	Middleton
25 N.Attleboro			0	0		0		0				0	0		0	25.00	0.0000%	N.Attleboro
26 Pascoag			0	0		0		0				0	0		0	26.00	0.0000%	Pascoag
27 Paxton			0	0		0		0				0	0		0	27.00	0.0000%	Paxton
28 Peabody			0	0		0		0				0	0		0	28.00	0.0000%	Peabody
29 Reading			0	0		0		0				0	0		0	29.00	0.0000%	Reading
30 Rowley			0	0		0		0				0	0		0	30.00	0.0000%	Rowley
31 Shrewsbury			0	0		0		0				0	0		0	31.00	0.0000%	Shrewsbury
32 Sterling			0	0		0		0				0	0		0	32.00	0.0000%	Sterling
33 Taunton			0	0		0		0				0	0		0	33.00	0.0000%	Taunton
34 Templeton			0	0		0		0				0	0		0	34.00	0.0000%	Templeton
35 Wakefield			0	0		0		0				0	0		0	35.00	0.0000%	Wakefield
36 W.Boylston			0	0		0		0				0	0		0	36.00	0.0000%	W.Boylston
37 NGRID			0	0		0		0				0	0		0	37.00	0.0000%	NGRID
38 CL&P			0	0		0		0				0	0		0	38.00	0.0000%	CL&P
39 PSNH			0	0		0		0				0	0		0	39.00	0.0000%	PSNH
40 WMECO			0	0		0		0				0	0		0	40.00	0.0000%	WMECO
41 NAEC			0	0		0		0				0	0		0	41.00	0.0000%	NAEC
42 HWP			0	0		0		0				0	0		0	42.00	0.0000%	HWP
43 HP&E			0	0		0		0				0	0		0	43.00	0.0000%	HP&E
44 Total submitted by NU	-	-	0	0	0	0		0	0	0	0	0	0	0	0	44.00	0.0000%	Total submitted by NU
45 Chicopee			0	0		0		0				0	0		0	45.00	0.0000%	Chicopee
46 CMEEC			0	0		0		0				0	0		0	46.00	0.0000%	CMEEC
47 Holyoke			0	0		0		0				0	0		0	47.00	0.0000%	Holyoke
48 S. Hadley			0	0		0		0				0	0		0	48.00	0.0000%	S. Hadley
49 Westfield Gas & Electric			0	0		0		0				0	0		0	49.00	0.0000%	Westfield Gas & Electric
50 UI			0	0		0		0				0	0		0	50.00	0.0000%	UI
51 VTransco	2,041,960		2,041,960	2,041,960		2,041,960	83.0031%	1,694,890		0.00		0	0	(80,738)	1,614,152	51.00	100.0000%	VTransco
52 TOTALS	\$ 2,041,960	\$ -	2,041,960	2,041,960	0	2,041,960		1,694,890	0	0	0	0	0	(80,738)	1,614,152	59	100.0000%	TOTALS

**Service List of State Regulators and Other Interested Parties**

CT Dept of Public Utility Control  
10 Franklin Square  
New Britain, CT 06051-2605

Maine Public Utilities Commission  
State House, Station 18  
242 State Street  
Augusta, ME 04333-0018

MA Dept of Telecommunications and Energy  
One South Station, 2d Floor  
Boston, MA 02110

NH Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

RI Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

Vermont Public Service Board  
112 State Street, Drawer 20  
Montpelier, VT 05620-2701

Raymond Hepper  
ISO New England, Inc.  
One Sullivan Road  
Holyoke, MA 01040-2841

Gordon Van Welie  
ISO New England, Inc.  
One Sullivan Road  
Holyoke, MA 01040-2841

New England Power Pool  
c/o David Doot  
Day Pitney LLP  
City Place I, 185 Asylum St.  
Hartford, CT 06103-3499

Power Planning Committee  
New England Governors Conference, Inc.  
76 Summer Street, 2<sup>nd</sup> Floor  
Boston, MA 02110

Anne C. George, President  
NE Conference of Public Utilities Commissioners, Inc.  
c/o Connecticut Department of Public Utility Control  
Ten Franklin Square  
New Britain, CT 06051

William M. Nugent  
Executive Director  
N.E. Conf. of Public Utilities Commissioners  
500 U.S. Route 1  
Suite 21C  
Yarmouth, ME 04096

Harvey L. Reiter, Esq.  
Counsel for New England Conference of  
Public Utilities Commissioners, Inc.  
c/o STINSON MORRISON HECKER  
1150 18<sup>th</sup> Street, NW  
Suite 800  
Washington DC 20036-3816

**Service List of Participating Transmission Owners**



**Service List of  
Participating Transmission Owners**

Bangor Hydro-Electric Company

Jeffrey A. Jones, Manager – Transmission  
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](mailto:legal@bhe.com)

Karen M. Redford  
Vice President, Legal & Regulatory 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](mailto: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

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](mailto:kstone@beld.com)

NSTAR Electric Company

Mary E. Grover  
Assistant General 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](mailto: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](mailto:paul.krawczyk@nstar.com)

Central Maine Power Company

R. Scott Mahoney  
Deputy General Counsel  
Central Maine Power Company  
83 Edison Drive  
Augusta, ME 04336  
Tel: 207-621-3955  
Fax: 207-621-4714  
[Scott.mahoney@cmpco.com](mailto:Scott.mahoney@cmpco.com)

Elias G. Farrah  
Dewey & LeBoeuf LLP  
1101 New York Avenue, N.W., Suite 1100  
Washington, D.C. 20005  
202 986 8000  
202 986 8102 (fax)  
[efarrah@dl.com](mailto:efarrah@dl.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](mailto:cscott@cvps.com)

Connecticut Municipal Electric Energy Cooperative

Brian E. Forshaw  
Director of Energy Markets  
Connecticut Municipal Electric Energy Cooperative  
30 Stott Avenue  
Norwich, CT 06360  
Tel: (860) 889-4088  
Fax: (860) 889-8158  
[bforshaw@cmeec.org](mailto:bforshaw@cmeec.org)

Phillip L. Sussler, Esq.  
General Counsel  
Connecticut Municipal Electric Energy Cooperative  
30 Stott Avenue  
Norwich, CT 06360  
Tel: (860) 889-4088  
Fax: (860) 889-8158  
[psussler@cmeec.org](mailto:psussler@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

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](mailto:bbeauregard@hged.com)

Florida Power & Light Company – New England Division

Mary A. Murphy  
Senior Attorney  
Florida Power & Light Company  
801 Pennsylvania Ave., NW, Suite 220  
Washington, DC 20004  
Tel: (202) 349-3342  
Fax: (202) 347-7076  
[Mary\\_a\\_murphy@fpl.com](mailto:Mary_a_murphy@fpl.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](mailto: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](mailto:rendall@greenmountainpower.biz)

Massachusetts Municipal Wholesale Electric Company

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

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

Terry L. Schwennesen  
Assistant General Counsel  
National Grid  
201 Jones Road  
Waltham, MA 02451  
Tel.: (781) 907-1811  
Fax: (781) 907-1647  
[terry.schwennesen@us.ngrid.com](mailto:terry.schwennesen@us.ngrid.com)

New Hampshire Electric Cooperative, Inc.

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

President/CEO  
New Hampshire Electric Cooperative, Inc.  
579 Tenney Mountain Highway  
Plymouth, NH 03264-3154  
Tel: (603) 536-8801  
Fax: (603) 536-8682

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  
[lemelpe@nu.com](mailto:lemelpe@nu.com)

Calvin A. Bowie  
Northeast Utilities Service Company  
780 North Commercial St.  
Manchester, NH 03101  
603-634-2670 (PSNH Energy Park)  
603-634-2924 (FAX)  
603-533-1503 (mobile)  
[bowieca@nu.com](mailto:bowieca@nu.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

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@rmlld.com](mailto:vcameron@rmlld.com)

Energy Services Division - Manager  
Reading Municipal Light Department  
230 Ash Street  
Reading, MA 01867  
Tel: (781) 942-6415  
Fax: (781) 942-2409

Taunton Municipal Lighting Plant

Joseph M. Blain  
General Manager  
P. O. Box 870  
55 Weir Street  
Taunton, MA 02780-0870  
Tel: (508) 824-3101  
Fax: (508) 823-6931

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](mailto:kimmeulenaere@tmlp.com)

The United Illuminating Company

Rosann L. Pysh  
Principal Analyst, Transmission Tariff  
The United Illuminating Company  
157 Church Street, P.O. Box 1564  
New Haven, CT 06506-0901  
Tel: (203) 499-2031  
Fax: (203) 499-3728  
[rose.pysh@uinet.com](mailto:rose.pysh@uinet.com)

J. Gordon Pennington  
Attorney at Law  
2707 N. Kensington St.  
Arlington, VA 22207  
Phone: 703-533-7638  
Fax: 703-241-1842  
[pennington5@verizon.net](mailto:pennington5@verizon.net)

Unitil Energy Systems, Inc. and Fitchburg Gas and Electric Light Company

Sonia Mendonca  
Dewey & LeBoeuf LLP  
1101 New York Avenue, N.W., Suite 1100  
Washington, D.C. 20005  
Direct: +1 202 986 8195  
General: +1 202 986 8000  
Fax: +1 202 956 3321  
[sonia.mendonca@dl.com](mailto:sonia.mendonca@dl.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](mailto: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](mailto:kperry@vermontelectric.coop)

Craig W. Silverstein  
Miller, Balis & O'Neil, P.C.  
1140 Nineteenth Street, NW  
Suite 700  
Washington, DC 20036-6600  
Tel: (202) 296-2960 x3887  
Fax: (202) 296-0166  
[csilverstein@mbolaw.com](mailto:csilverstein@mbolaw.com)

Vermont Electric Power Company, Inc. and Vermont Transco, LLC

Leslie A. Cadwell  
VP Chief Counsel and Corporate Secretary  
Vermont Electric Power Company, Inc.  
366 Pinnacle Ridge Road  
Rutland, VT 05701  
Tel: (802) 770-6474  
Fax: (802) 770-6440  
[lcadwell@velco.com](mailto:lcadwell@velco.com)



Nicole A. Travers  
Day Pitney, LLP  
1100 New York Ave NW, Suite 300  
Washington, DC 20005  
Tel: (202) 218-3919  
Fax: (202) 354-5085  
[ntravers@daypitney.com](mailto:ntravers@daypitney.com)

Attorney for Vermont Electric Power Company, Inc. and Vermont Transco, LLC

Vermont Public Power Supply Authority

General Manager  
Vermont Public Power Supply Authority  
5195 Waterbury-Stowe Road  
Waterbury Center, VT 05677  
Tel: (802) 244-7678  
Fax: (802) 244-6889

Chief Financial Officer  
Vermont Public Power Supply Authority  
5195 Waterbury-Stowe Road  
Waterbury Center, VT 05677  
Tel: (802) 244-7678  
Fax: (802) 244-6889