COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES

Petition of NSTAR Electric Company d/b/a	**)**	
Eversource Energy pursuant to G.L. c. 164, § 94	**)**	
and 220 CMR 5.00, for Approval of a General	**)**	**D.P.U. 22-22**
Increase in Base Distribution Rates for Electric	**)**	
Service and a Performance-Based	**)**	
Ratemaking Plan	**)**	

DIRECT TESTIMONY OF

JOHN D. WILSON

ON BEHALF OF

THE CAPE LIGHT COMPACT JPE

APRIL 29, 2022

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I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is John D. Wilson. My business address is Resource Insight, Inc., 10 Court Street, Box 232, Arlington, Massachusetts.

Q. What is your occupation?

A. I am the Research Director for Resource Insight, Inc. ("Resource Insight").

Q. Please summarize your professional experience.

A. I received a BA degree from Rice University in 1990, with majors in physics and history, and an MPP degree from the Harvard Kennedy School of Government with an emphasis in energy and environmental policy, and economic and analytic methods. I have been employed by Resource Insight since 2019.

Previously, I was deputy director of regulatory policy at the Southern Alliance for Clean Energy ("SACE") for more than twelve years, where I was the senior staff member responsible for SACE's utility regulatory research and advocacy, as well as energy resource analysis. I engaged with southeastern utilities through regulatory proceedings, formal workgroups, informal consultations, and research-driven advocacy.

My work has considered, among other things, the cost-effectiveness of prospective new electric generation plants and transmission lines, retrospective review of generation-planning decisions, conservation program design, ratemaking and cost recovery for utility efficiency programs, allocation of costs of service

between rate classes and jurisdictions, design of retail rates, and performance-based ratemaking for electric utilities.

My resume is included as Exhibit CLC-JDW-2.

Q. Have you testified previously in utility proceedings?

A. Yes. I have testified more than 30 times before utility regulators in California, five other U.S. states and Nova Scotia, and appeared numerous additional times before various regulatory and legislative bodies. A summary of my prior testimony is included in Exhibit CLC-JDW-2, beginning on page 6.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of the Cape Light Compact JPE (the "Compact") in this proceeding.

Q. What is the purpose of your testimony?

A. My testimony discusses issues with the allocated cost of service study and the target revenue allocation process proposed by NSTAR Electric Company d/b/a Eversource Energy ("Eversource" or the "Company").

Q. What materials submitted by Eversource did you review in order to prepare your testimony?

A. I reviewed the Petition for Approval of an Increase in Base Distribution Rates and Performance-Based Ratemaking Regulatory Plan, D.P.U. 22-22, dated January 14, 2022 ("Initial Filing") by Eversource. Specifically, I focused on the testimonies of Bruce R. Chapman (Exhibit ES-ACOS-1) and Richard D. Chin (Exhibit ES-RDC-

1) and related exhibits of the Initial Filing. I also reviewed a number of Eversource's discovery responses and associated attachments, including in particular CLC-ES-3-4 and CLC-ES-3-6.

Q. Have you reviewed all materials necessary to cover the scope of your testimony?

A. No. I have thus far been unable to review the allocators in tab ACOS-5 and the shares in tab Voltage Splits because these values were pasted into the cost-of-service study workpapers as Attachment AG-1-1(h) (Supp 1). Without supporting documents demonstrating how these values were obtained, I have been unable to form an opinion as to the reasonableness of the cost of service study.

Furthermore, should I have concerns about any of the information contained in those supporting documents, I would require a fully working/unlocked version of the cost-of-service study. The version provided as Attachment AG-1-1(h) (Supp 1) has locked spreadsheets which do not allow any alterations to inputs or formulas, as is allowed in other workpapers.

Upon receipt of the outstanding information requests from Eversource, it is possible that I may identify additional issues. If so, I reserve the right to file supplemental testimony on those issues.

Q. Did you review any other materials in preparing this testimony?

A. I have reviewed portions of Department orders in D.P.U. 19-120 dated October 30, 2020 ("D.P.U. 19-120 Order"), D.P.U. 19-120-A dated July 30, 2021, and D.P.U. 17-05-B dated January 5, 2018.

Q. Before you present your arguments, can you please explain your overall impression of the target revenue allocation process?

A. Eversource has made several intentional changes to its target revenue allocation process in order to follow the Department's direction to gradually align rates across its service territory. However, in doing so, Eversource made two significant errors in following Department precedent. In correcting those errors I have identified some issues with applying that precedent. I suggest methods to address those issues in order to balance the interest in gradual alignment of rates with the interest in ensuring that rate classes are treated similarly in terms of overall and distribution revenue requirements.

II. ALLOCATION OF DISTRIBUTION REVENUE REQUIREMENT

Q. Do you have any concerns about Eversource's proposed allocation of its distribution revenue requirement?

A. Yes. While 17 general rate classes are proposed to receive an increase in total revenue impact, Eversource proposes that four general rate classes would receive a reduction in total revenue impact. The four general rate classes are:

- Rate G-1/T-1 (Boston): -0.9%
- Rate G-5 (South): -3.7%
- Rate G-2 (Boston): -2.0%
- Rate WR (Boston): -2.1%

(Initial Filing, Exhibit ES-RDC-1 at 31-34.)

Notably, the two large Boston rate classes (G-1/T-1 and G-2) comprise 55% of the distribution revenue requirement for all commercial customers. (Initial Filing,

Exhibit ES-RDC-1 at 31-34.) In contrast, the total revenue impact will be increased for nearly all non-Boston commercial customers.

As Eversource acknowledges, in D.P.U. 17-05, the Department "found that a comparison of unit embedded costs among general service rate classes showed that differences were not within an acceptable range." (Initial Filing, Exhibit ES-RDC-1 at 4.) Appropriately, Eversource's proposal is intended to "allow for gradual consolidation and alignment of rates" based on precedent provided in D.P.U. 17-05 and D.P.U. 19-120. (Initial Filing, Exhibit ES-RDC-1 at 4; CLC-ES-3-4.)

Q. Did Eversource follow the precedents it cited accurately?

A. No. Eversource made at least two significant mistakes in the target revenue allocation process. Eversource intended to apply three class revenue constraints:

- 10 percent cap on total revenue;
- 200 percent cap on the average distribution revenue increase; and
- No rate class receives a rate decrease.

(Initial Filing, Exhibit ES-RDC-1 at 28; CLC-ES-3-4.)

When Eversource applied these three constraints in Exhibit ES-RDC-2, it makes at least two computational mistakes. The first mistake relates to the data used to apply the floor, while the second mistake relates to the order in which the three constraints are applied.

Q. Please describe the first mistake.

A. Eversource bases its implementation of a floor on the precedent established in the Department's D.P.U. 19-120 Order in Eversource's gas rate case. (CLC-ES-3-4). As

shown in Schedule 10 attached to the D.P.U. 19-120 Order, the floor on the class Base Distribution Revenue is defined as the "Test Year Base Distribution Revenue" minus the "Change in Reconciling Revenue" (column (b) – column (g)). (D.P.U. 19-120 Order at 487.[1]) In other words, the Department's required that the new class revenue be no lower than the test year revenue adjusted for changes in reconciling revenues.

In applying the floor (i.e., so that no rate class would receive a revenue decrease) in Exhibit ES-RDC-2, Schedules 5, 7, 8 and 9, Eversource compared the base distribution revenue increase[2] to column (c), which is called "Base Rate Transfers" in Schedule 5 and "Proposed Base Rate Roll-In" in Schedules 7, 8 and 9. The base rate transfer adjustments applied in column (c) are not equivalent to the "Test Year Base Distribution Revenue" minus the "Change in Reconciling Revenue" as used in the Department's D.P.U. 19-120 Order.

Eversource's use of the wrong column(s) is a clear error.

Q. Please describe the second mistake.

A. Eversource applies the three constraints in the order shown above (i.e., 10 percent cap, 200 percent cap, and the floor). However, in D.P.U. 19-120, the floor is applied *between* the 10 percent cap and the 200 percent cap. (D.P.U. 19-120 Order at 487.) Eversource has not provided a reason that it applied the three constraints in a

[1] Most of the column designations are the same in D.P.U. 19-120 Schedule 10 as in Exhibit ES-RDC-2, Schedules 5 through 9.
[2] The base distribution revenue increase is the result of the application of the 10% cap and the 200% cap and is found in column (u) in Schedules 5, 7 and 8 and in column (y) in Schedule 9.

different order than that used in the Department precedent. The order in which the constraints are applied does affect the allocation of the distribution revenue requirement among the rate groups and among the rate classes within each group.

Q. Did you compute the effect of applying the Department's D.P.U. 19-120 cap-and-floor method to the data in this proceeding?

A. Yes. I have applied these corrections to Schedules 5, 7, 8 and 9. Neither correction applies directly to the residential rate classes in Schedule 6; the target revenue allocation results in an increase for both rate classes, so no floor is necessary.

Q. Are there other mistakes?

A. There is also a third, but rather trivial, issue. For Rate WR (Boston), Eversource manually set the "Base Distribution Revenue at Group Avg Unit Rate" to $0. (Initial Filing, Exhibit ES-RDC-2, Schedule 9.) Presumably, this is because the base distribution revenue for Rate WR is $3.1 million at the group average unit rate compared to $1,806 at current rates. Replacing $0 with $3.1 million and using Eversource's method for the rate caps and floor increases the proposed base distribution revenue target for Rate WR from $1,907 to $2,391. Thus, even though the difference between $3.1 million and $0 is very large, making that change has no meaningful impact on other rate classes. Nonetheless, I used the group average unit rate for Rate WR in my calculations.

Q. What is the impact of correcting these mistakes?

A. Correcting Eversource's mistakes eliminates the decrease in total revenue for the two Boston rate classes (G-1/T-1 and G-2). More generally, because the small and medium general groups have a total revenue impact of about 0%, nearly all of the individual tariffs in those groups have a total revenue impact that is very close to 0%, as shown in Table 1 on the following page.

Table 1: Total Revenue Impact at Proposed Revenue Requirement

Rate	Eversource Proposal	Corrected
Residential Group	**5.7%**	**5.7%**
R-1/R-2 Residential	5.2%	5.2%
R-3/R-4 Residential Heating	9.7%	9.7%
Small General Group	**-0.1%**	**0.0%**
NEW G-1/T-1 (<=100 kW) (BOST)	-0.9%	0.0%
NEW G-1/G-6 (<=100 kW) (CAMB)	3.6%	0.1%
G-5 Comm. Space Heat (CAMB)	1.1%	-0.4%
G-1 Gen. Serv. (SOUTH)	0.6%	0.0%
G-7 Optional TOU (SOUTH)	0.6%	0.0%
G-4 General Power (SOUTH)	5.8%	-0.2%
G-5 Comm. Space Heat (SOUTH)	-3.7%	0.0%
G-6 All Electric School (SOUTH)	4.9%	-1.2%
23 Optional Water Heating (WMA)	1.2%	0.0%
24 Optional Church (WMA)	4.2%	0.0%
NEW G-1 (<=100 kW) (WMA)	2.7%	0.0%
Medium General Group	**0.0%**	**0.0%**
NEW G-2 TOU (BOST)	-2.0%	0.0%
G-2 TOU (CAMB)	3.8%	0.0%
G-2 TOU (SOUTH)	5.9%	0.0%
NEW G-2/T4 (WMA)	7.8%	0.0%
Large General Group	**2.3%**	**2.3%**
Rate G-3 TOU (BOST)	0.8%	1.9%
Rate WR (BOST)	-2.1%	-2.1%
Rate G-3/SB1/MS1/SS1 (CAMB)	3.7%	3.7%
Rate G-3 TOU (SOUTH)	5.9%	5.9%
Rate G-3 (current T-2) TOU (WMA)	5.5%	3.1%
Rate T-5 TOU (WMA)	4.2%	4.2%

Eversource Proposal: Initial Filing, Exhibit ES-RDC-2, Schedules 5-9.
Corrected: Exhibit CLC-JDW-4, Schedules 5-9.

Even after correcting the formula to ensure that no class receives a revenue decrease, four relatively small rate classes do receive a revenue decrease. This is because the 200% cap is applied after the floor; applying the 200% cap reduces the

distribution revenue requirement for those four classes enough to result in a revenue decrease.

If the Department prefers to strictly apply the floor, then Eversource could be permitted to apply the floor after the 200% cap, as it proposes to do. However, in turn, this would result in the 200% cap being violated for some rate classes. The Department could also direct Eversource to develop a solution that solves for all three constraints simultaneously, although for some of the smaller rate classes it may not be possible to find a solution that meets all three constraints simultaneously.

Q. Did you follow Department precedent precisely?

A. No, because a minor modification to Department precedent is necessary to avoid disproportionate outcomes or irresolvable violations of the 200% cap. In its D.P.U. 19-120 Order (emphasis added), the Department directed Eversource Gas to "reallocate any revenue requirement credit below the rate floor … to the other rate classes based on their proportional revenue requirement at equalized rates of return, *excluding any rate classes that already benefit from the ten-percent cap*." To apply the rate floor in its Initial Filing, Eversource iterated until no rate class was below the rate floor.

However, in my analysis correcting for Eversource's two mistakes, after the first iteration of the floor (which comprises the largest part of the reallocation), I found that it was necessary to allow reallocation of the credit to rate classes that already benefitted from the ten-percent cap.

I observed that even if the exclusion could result in a solution, very small rate classes might receive a disproportionate credit or subsequent application of the 200% cap resulted in significant violations of the floor.[3]

I recommend that the Department direct Eversource – after correcting for the two mistakes discussed above – to allow reallocation of the credit to rate classes that already benefitted from the ten-percent cap after the first iteration of the floor. This minor modification to the method described in the D.P.U. 19-120 Order is a reasonable adjustment to deal with the complexity of applying the revenue caps and floor in a systematic manner.

Q. Did correcting Eversource's calculations produce any results of concern?

A. Yes. As shown in Table 2, Eversource's method resulted in all rate classes receiving an increase in the distribution revenue requirement. (Other revenue requirements or forecasts, such as reconciling rates, transmission rates, and basic service, are projected to decrease.) After correcting Eversource's calculations to apply the method described in the D.P.U. 19-120 Order, the distribution revenue requirement for several general rate classes switched to a decrease.

Even though my corrected allocation ensures that no rate *group* receives a decrease in the base distribution revenue requirement, the allocation results in potentially concerning decreases for several of the general rate classes. Among the smaller rate classes, Schedule G-6 (South) would receive a reduction of 51.5% in its

[3] These issues do not appear in Eversource's Initial Filing because of the error in the formula used to calculate the floor.

distribution revenue requirement compared to a group average of a 5.9% increase. Among the larger rate classes, Schedule G-2/T-4 (WMA) would receive a 16.1% decrease compared to a group average of an 18.5% increase. The Department may find relatively large decreases for some rate classes to be inequitable since other rate classes would bear larger increases in their distribution revenue requirements.

Table 2: Change in Distribution Revenue Requirement at Proposed Revenue Requirement

Rate	Eversource Proposal	Corrected
Residential Group	**19.2%**	**19.2%**
R-1/R-2 Residential	18.5%	18.5%
R-3/R-4 Residential Heating	25.4%	25.4%
Small General Group	**0.6%**	**1.0%**
NEW G-1/T-1 (<=100 kW) (BOST)	0.0%	3.7%
NEW G-1/G-6 (<=100 kW) (CAMB)	5.4%	-12.9%
G-5 Comm. Space Heat (CAMB)	0.0%	-10.2%
G-1 Gen. Serv. (SOUTH)	2.9%	0.1%
G-7 Optional TOU (SOUTH)	3.4%	0.0%
G-4 General Power (SOUTH)	4.9%	-25.3%
G-5 Comm. Space Heat (SOUTH)	0.0%	16.6%
G-6 All Electric School (SOUTH)	0.0%	-51.5%
23 Optional Water Heating (WMA)	0.0%	-2.7%
24 Optional Church (WMA)	0.0%	-13.1%
NEW G-1 (<=100 kW) (WMA)	0.0%	-10.4%
Medium General Group	**5.8%**	**5.9%**
NEW G-2 TOU (BOST)	0.5%	10.0%
G-2 TOU (CAMB)	25.4%	-1.0%
G-2 TOU (SOUTH)	25.4%	-13.6%
NEW G-2/T4 (WMA)	25.4%	-16.1%
Large General Group	**18.5%**	**18.5%**
Rate G-3 TOU (BOST)	15.0%	22.5%
Rate WR (BOST)	0.0%	25.4%
Rate G-3/SB1/MS1/SS1 (CAMB)	25.4%	25.4%
Rate G-3 TOU (SOUTH)	25.4%	25.4%
Rate G-3 (current T-2) TOU (WMA)	25.4%	9.3%
Rate T-5 TOU (WMA)	25.4%	25.4%

Eversource Proposal: Initial Filing, Exhibit ES-RDC-2, Schedules 5-9.
Corrected: Exhibit CLC-JDW-4, Schedules 5-9.

This result occurs because correctly applying the floor to the total revenue impact increases the total revenue requirement for some rate classes. This increase is applied to distribution revenues and not to other types of revenues. Consequently,

the distribution revenue requirement for rate classes that are not constrained by the floor is reduced, in some cases by a relatively large amount.

Q. Did you identify any option to ensure that individual rate classes do not receive large decreases in the distribution revenue requirement?

A. Yes. As shown in Table 3, I found that lowering the floor—allowing the total revenue impact for individual rate classes to decrease by up to 1.0%—produced what appears to be a more reasonable result for both the change in distribution revenue requirement and the total revenue impact than if the floor is set to a 0% decrease. The Department could apply this option as a reasonable adjustment when correcting Eversource's two mistakes.

I believe the adjustment is a reasonable solution in the situation that arises with Eversource's proposal to allocate the proposed revenue requirement to groups before classes. The result is that the total revenue impact for the small and medium general groups is near zero. If the minimum change is also set at zero, then all rate classes within those groups must have a near-zero total revenue increase.

However, the change in *non-distribution revenues* varies across the rate classes, meaning that if the total revenue impact for a rate class is zero, then its distribution revenue requirement may change substantially, in either direction. Driving the change in distribution revenue requirements in this way does not always result in progress towards the goal of gradually aligning the rates within each group.

To allow the rates for each class to make progress towards alignment, I found that lowering the total revenue impact floor below the group average allows some

variation in distribution revenue requirements. I selected a 1.0% decrease in revenue as a suggested floor, because I found that it minimizes class decreases in the distribution revenue requirement.

Reducing the floor from 0% to 1.0% moderates the extreme reductions in class distribution revenue requirements, but reducing it further (e.g., to 1.25%) begins to reverse that moderation. Thus, based on the proposed revenue requirement and other circumstances of this case, the -1.0% floor option provides a reasonable balance between gradual alignment of rates and ensuring that no rate class receives an overall change in distribution rates that is vastly different from other similarly situated classes.

In Table 3, I present the results of applying the -1.0% floor option in comparison to (i) Eversource's original proposal in its Initial Filing and (ii) the results of correcting Eversource's two mistakes. Table 3 shows only the commercial (general) rate classes. The floor correction does not impact the residential rate classes. The floor correction also impacts the distribution revenue requirement for the Lighting - Company rate group. The impact of the corrected case on the streetlight rate classes is shown in Schedule 15 of Exhibit CLC-JDW-3.

1 **Table 3: Total Revenue Impact and Change in Distribution Revenue Requirement at Proposed Revenue Requirement for**
2 **Commercial (General) Rate Classes**

	Total Revenue Impact			Change in Distribution Revenue Requirement		
Rate	**Eversource**	**Corrected**	**Adjusted Floor**	**Eversource**	**Corrected**	**Adjusted Floor**
Small General Group	**-0.1%**	**0.0%**	**-0.1%**	**0.6%**	**1.0%**	**0.6%**
NEW G-1/T-1 (<=100 kW) (BOST)	-0.9%	0.0%	-0.3%	0.0%	3.7%	2.6%
NEW G-1/G-6 (<=100 kW) (CAMB)	3.6%	0.1%	3.8%	5.4%	-12.9%	6.2%
G-5 Comm. Space Heat (CAMB)	1.1%	-0.4%	3.5%	0.0%	-10.2%	16.7%
G-1 Gen. Serv. (SOUTH)	0.6%	0.0%	-0.2%	2.9%	0.1%	-0.9%
G-7 Optional TOU (SOUTH)	0.6%	0.0%	-0.2%	3.4%	0.0%	-1.0%
G-4 General Power (SOUTH)	5.8%	-0.2%	3.6%	4.9%	-25.3%	-5.8%
G-5 Comm. Space Heat (SOUTH)	-3.7%	0.0%	-0.3%	0.0%	16.6%	15.5%
G-6 All Electric School (SOUTH)	4.9%	-1.2%	3.0%	0.0%	-51.5%	-15.6%
23 Optional Water Heating (WMA)	1.2%	0.0%	-0.4%	0.0%	-2.7%	-3.6%
24 Optional Church (WMA)	4.2%	0.0%	-0.3%	0.0%	-13.1%	-13.9%
NEW G-1 (<=100 kW) (WMA)	2.7%	0.0%	-0.2%	0.0%	-10.4%	-11.3%
Medium General Group	**0.0%**	**0.0%**	**0.0%**	**5.8%**	**5.9%**	**5.8%**
NEW G-2 TOU (BOST)	-2.0%	0.0%	-0.2%	0.5%	10.0%	8.9%
G-2 TOU (CAMB)	3.8%	0.0%	-1.0%	25.4%	-1.0%	-7.9%
G-2 TOU (SOUTH)	5.9%	0.0%	2.0%	25.4%	-13.6%	-0.2%
NEW G-2/T4 (WMA)	7.8%	0.0%	1.3%	25.4%	-16.1%	-9.2%

	Total Revenue Impact			Change in Distribution Revenue Requirement		
Rate	**Eversource**	**Corrected**	**Adjusted Floor**	**Eversource**	**Corrected**	**Adjusted Floor**
Large General Group	**2.3%**	**2.3%**	**2.3%**	**18.5%**	**18.5%**	**18.5%**
Rate G-3 TOU (BOST)	0.8%	1.9%	1.8%	15.0%	22.5%	21.7%
Rate WR (BOST)	-2.1%	-2.1%	-2.1%	0.0%	25.4%	25.4%
Rate G-3/SB1/MS1/SS1 (CAMB)	3.7%	3.7%	3.7%	25.4%	25.4%	25.4%
Rate G-3 TOU (SOUTH)	5.9%	5.9%	5.9%	25.4%	25.4%	25.4%
Rate G-3 (current T-2) TOU (WMA)	5.5%	3.1%	3.7%	25.4%	9.3%	13.2%
Rate T-5 TOU (WMA)	4.2%	4.2%	4.2%	25.4%	25.4%	25.4%

Eversource Proposal: Initial Filing, Exhibit ES-RDC-2, Schedules 5-9.

Corrected: Exhibit CLC-JDW-4, Schedules 5-9.

Q. Please summarize the distribution revenue requirements resulting from your corrections and suggested adjustment to the floor.

A. In Table 4, I have provided a summary, including calculation of the absolute difference between Eversource's proposal and the corrected distribution revenue requirements as well as with the application of the -1.0% floor.

1 **Table 4: Distribution Revenue Requirement at Proposed Revenue Requirement for Commercial (General) Rate Classes**

Rate Class	Eversource Proposal	Corrected	Corrected w/ (1.0%) Floor	Compared to Eversource Proposal	
				Corrected	Corrected w/ (1.0%) Floor
NEW G-1/T-1 (<=100 kW) (BOST)	$ 178,568,517	$ 182,818,751	$ 183,280,497	$ 4,250,234	$ 4,711,980
NEW G-1/G-6 (<=100 kW) (CAMB)	8,945,046	9,619,695	9,018,691	674,649	73,646
G-5 Comm. Space Heat (CAMB)	128,908	161,660	150,461	32,753	21,554
G-1 Gen. Serv. (SOUTH)	40,615,341	39,024,582	39,123,072	(1,590,760)	(1,492,269)
G-7 Optional TOU (SOUTH)	2,134,353	2,037,519	2,042,657	(96,833)	(91,696)
G-4 General Power (SOUTH)	95,532	92,311	85,725	(3,221)	(9,807)
G-5 Comm. Space Heat (SOUTH)	425,384	489,997	491,234	64,613	65,851
G-6 All Electric School (SOUTH)	93,559	91,440	78,970	(2,119)	(14,589)
23 Optional Water Heating (WMA)	5,926	5,696	5,710	(230)	(216)
24 Optional Church (WMA)	319,018	273,878	274,569	(45,140)	(44,448)
NEW G-1 (<=100 kW) (WMA)	28,615,486	25,331,541	25,395,480	(3,283,946)	(3,220,006)
NEW G-2 TOU (BOST)	130,407,618	142,712,450	141,285,326	12,304,832	10,877,707
G-2 TOU (CAMB)	17,426,299	13,756,820	12,803,277	(3,669,479)	(4,623,022)
G-2 TOU (SOUTH)	13,314,862	9,173,329	10,595,797	(4,141,533)	(2,719,065)
NEW G-2/T4 (WMA)	12,829,253	8,580,500	9,293,632	(4,248,753)	(3,535,621)
Rate G-3 TOU (BOST)	85,271,500	90,817,737	90,228,240	5,546,237	4,956,741
Rate WR (BOST)	1,907	2,391	2,391	485	485
Rate G-3/SB1/MS1/SS1 (CAMB)	11,097,703	11,097,957	11,097,957	255	255
Rate G-3 TOU (SOUTH)	9,247,890	9,248,090	9,248,090	200	200
Rate G-3 (current T-2) TOU (WMA)	19,360,834	16,881,846	17,471,342	(2,478,988)	(1,889,492)
Rate T-5 TOU (WMA)	7,158,834	7,158,972	7,158,972	138	138

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Q. Please describe your rate design exhibits.

A. I have attached two rate design exhibits to this testimony.

Exhibit CLC-JDW-3 restates Eversource's Exhibit ES-RDC-2 with the corrections to the target revenue allocation process described above. I have applied light yellow highlighting to each cell in Schedules 5 - 9 where I directly altered the text or formula in the original worksheet. I would note that based on the changes made in Exhibit CLC-JDW-3, there are a large number of changes made to many of the schedules in the Exhibit that are not highlighted. These are a result of formulas embedded in the original Exhibit ES-RDC-2 and represent implementation of the corrected target revenue allocations to rates.

Exhibit CLC-JDW-4 is identical to Exhibit CLC-JDW-3, except that instead of setting the floor at "no class receives a revenue decrease," the floor is set to allow a revenue decrease of up to 1.0% (before any further adjustments resulting from the 200% cap).

III. CONCLUSION

Q. Could you please review your concerns?

A. My primary concern is that Eversource Witness Chin has made two errors in the application of Department precedent established in D.P.U. 19-120, Eversource Energy's gas rate case order. Both of these errors have widespread, material impacts on the target revenue allocation process.

First, Eversource uses the wrong data to establish the floor used to ensure that no rate class receives a revenue decrease. Second, Eversource applies the three constraints (10% cap, floor, and 200% cap) in the wrong order.

My next concern is that the Department's precedent regarding the application of the floor cannot be applied without causing very small rate classes to receive a disproportionate credit or subsequent application of the 200% cap to result in significant violations of the floor. This concern is easily remedied with a very modest adjustment to the method described in the D.P.U. 19-120 Order.

My final concern is that after correcting Eversource's calculations to apply the method described in the D.P.U. 19-120 Order, several general rate classes receive a substantial decrease in the distribution revenue requirement even as the rate group receives a substantial increase, which the Department may view as inequitable.

Q. Do you have any recommendations as to how the Department should resolve these concerns?

A. I have three recommendations.

1. The Department should require that Eversource's calculations be corrected consistent with prior precedent, as outlined above.
2. The Department should modify its previous method for implementing the floor, as described in D.P.U. 19-120, to allow reallocation of the floor credit to rate classes that already benefitted from the ten-percent cap after the first iteration. This reduces the tendency of the method to cause very small rate classes to receive a disproportionate credit or significantly violate the floor.
3. The Department should lower the floor to allow the total revenue impact for individual rate classes to decrease by 1.0%, which results in more moderate decreases in class distribution revenue requirements with respect to maintaining the floor at 0%.

Q. Does this conclude your testimony?

A. Yes, at this time, but as discussed above, I may need to supplement my testimony should I identify additional issues based on receipt of outstanding information requested from Eversource.

JOHN D. WILSON

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SUMMARY OF PROFESSIONAL EXPERIENCE

2019–Present **Research Director, Resource Insight, Inc.** Provides research, technical assistance, and expert testimony on electric- and gas-utility planning, economics, and regulation. Reviews electric-utility rate design. Designs and evaluates conservation programs for electric utilities, including conservation cost recovery mechanisms and performance incentives. Evaluates performance of renewable resources and designs performance evaluation systems for procurement. Designs and assesses resource planning and procurement strategies for regulated and competitive markets.

2007-19 **Deputy Director for Regulatory Policy, Southern Alliance for Clean Energy.** Managed regulatory policy, including supervision of experts in areas of energy efficiency, renewable energy, and market data. Provided expert witness testimony on topics of resource planning, renewable energy, energy efficiency to utility regulators. Directed litigation activities, including support of expert witnesses in the areas of rate design, resource planning, renewable energy, energy efficiency, and resource procurement. Conducted supporting research and policy development. Represented SACE on numerous legislative, utility, and private committees across a wide range of climate and energy related topics.

2001–06 **Executive Director, Galveston-Houston Association for Smog Prevention.** Directed advocacy and regulatory policy related to air pollution reduction, including ozone, air toxics, and other related pollutants in the industrial, utility, and transportation sectors. Served on the Regional Air Quality Planning Committee, Transportation Policy Technical Advisory Committee, and Steering Committee of the TCEQ Interim Science Committee.

2000–01 **Senior Associate, The Goodman Corporation.** Provided transportation and urban planning consultant services to cities and business districts across Texas.

1997–99 **Senior Legislative Analyst and Technology Projects Coordinator, Office of Program Policy Analysis and Government Accountability, Florida Legislature.** Author or team member for reports on water supply policy, environmental permitting, community development corporations, school district financial management and other issues – most recommendations implemented by the 1998 and 1999 Florida Legislatures. Edited statewide government accountability newsletter and coordinated online and internal technical projects.

1997 **Environmental Management Consultant, Florida State University.** Project staff for Florida Assessment of Coastal Trends.

1992-96 **Research Associate, Center for Global Studies, Houston Advanced Research Center.** Coordinated and led research for projects assessing environmental and resource issues in the Rio Grande / Rio Bravo river basin and across the Greater Houston region. Coordinated task force and edited book on climate change in Texas.

EDUCATION

BA, Physics (with honors) and history, Rice University, 1990.

MPP, John F. Kennedy School of Government, Harvard University, 1992. Concentration areas: Environment, negotiation, economic and analytic methods.

PUBLICATIONS

"Urban Areas," with Judith Clarkson and Wolfgang Roeseler, in Gerald R. North, Jurgen Schmandt and Judith Clarkson, *The Impact of Global Warming on Texas: A Report of the Task Force on Climate Change in Texas*, 1995.

"Quality of Life and Comparative Risk in Houston," with Janet E. Kohlhase and Sabrina Strawn, *Urban Ecosystems*, Vol. 3, Issue 2, July 1999.

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"Mercury in Galveston and Houston Fish: Contamination by Neurotoxin Places Children at Risk," Galveston Houston Association for Smog Prevention, October 2004.

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"Whiners Matter! Citizen Complaints Lead to Improved Regional Air Quality Control," Galveston Houston Association for Smog Prevention, June 2006.

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"Green in the Grid: Renewable Electricity Opportunities in the Southeast United States," with Dennis Creech, Eliot Metzger, and Samantha Putt Del Pino, World Resources Institute Issue Briefs, April 2009.

"Local Clean Power," with Dennis Creech, Eliot Metzger, and Samantha Putt Del Pino, World Resources Institute Issue Briefs, April 2009.

"Energy Efficiency Program Impacts and Policies in the Southeast," Southern Alliance for Clean Energy, May 2009.

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"Energy Efficiency in the Southeast, 2018 Annual Report," with Forest Bradley-Wright, Southern Alliance for Clean Energy, December 2018.

"Solar in the Southeast, 2018 Annual Report," with Bryan Jacob, Southern Alliance for Clean Energy, April 2018.

"Tracking Decarbonization in the Southeast, 2019 Generation and CO_2 Emissions Report," with Heather Pohnan and Maggie Shober, Southern Alliance for Clean Energy, August 2019.

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"Making the Most of the Power Plant Market: Best Practices for All-Source Electric Generation Procurement," with Mike O'Boyle, Ron Lehr, and Mark Detsky, Energy Innovation Policy & Technology LLC and Southern Alliance for Clean Energy, April 2020.

"Monopsony Behavior in the Power Generation Market," *The Electricity Journal* 33, with Mike O'Boyle and Ron Lehr (2020).

"Review of Nova Scotia Power's 2020 Integrated Resource Plan," prepared for the Nova Scotia Consumer Advocate, NSUARB Matter No. M08059, with Paul Chernick (January 2021).

"Implementing All-Source Procurement in the Carolinas," prepared for Natural Resources Defense Council, Sierra Club, Southern Alliance for Clean Energy, South Carolina Coastal Conservation League and Upstate Forever, for submission in NCUC Docket E-100, Sub 165, and SCPSC Dockets 2019-224-E and 2019-225-E (February 2021).

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"MGCC Pricing Formula for PG&E's Day-Ahead Hourly Real Time Pricing (DAHRTP) Rates," joint report prepared by PG&E, Small Business Utility Advocates, CPUC Public Advocates Office, California Large Energy Consumers Association, and Enel X, CPUC Dockets A.20-10-011 and A.19-11-019 (March 2022).

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"Clean Energy Solutions for Western North Carolina," presentation to Progress Energy Carolinas WNC Community Energy Advisory Council, February 7, 2008.

"Energy Efficiency: Regulating Cost-Effectiveness," Florida Public Service Commission undocketed workshop, April 25, 2008.

"Utility-Scale Renewable Energy," presentation on behalf of Southern Alliance for Clean Energy to the Board of the Tennessee Valley Authority, March 5, 2008.

"An Advocates Perspective on the Duke Save-a-Watt Approach," ACEEE 5th National Conference on Energy Efficiency as a Resource, September 2009.

"Building the Energy Efficiency Resource for the TVA Region," presentation on behalf of Southern Alliance for Clean Energy to the Tennessee Valley Authority Integrated Resource Planning Stakeholder Review Group, December 10, 2009.

"Florida Energy Policy Discussion," testimony before Energy & Utilities Policy Committee, Florida House of Representatives, January 2010.

"The Changing Face of Energy Supply in Florida (and the Southeast)," 37th Annual PURC Conference, February 2010.

"Bringing Energy Efficiency to Southerners," Environmental and Energy Study Institute panel on "Energy Efficiency in the South," April 10, 2010.

"Energy Efficiency: The Southeast Considers its Options," NAESCO Southeast Regional Workshop, September 2010.

"Energy Efficiency Delivers Growth and Savings for Florida," testimony before Energy & Utilities Subcommittee, Florida House of Representatives, February 2011.

"Rates vs. Energy Efficiency," 2013 ACEEE National Conference on Energy Efficiency as a Resource, September 2013.

"TVA IRP Update," TenneSEIA Annual Meeting, November 19, 2014.

"Views on TVA EE Modeling Approach," presentation with Natalie Mims to Tennessee Valley Authority's Evaluating Energy Efficiency in Utility Resource Planning Meeting, February 10, 2015.

"The Clean Power Plan Can Be Implemented While Maintaining Reliable Electric Service in the Southeast," FERC Eastern Region Technical Conference on EPA's Clean Power Plan Proposed Rule, March 11, 2015.

"Renewable Energy & Reliability," 5th Annual Southeast Clean Power Summit, EUCI, March 2016.

"Challenges to a Southeast Carbon Market," 5th Annual Southeast Clean Power Summit, EUCI, March 2016.

"Solar Capacity Value: Preview of Analysis to Date," Florida Alliance for Accelerating Solar and Storage Technology Readiness (FAASSTeR) meeting, Orlando, FL, November 2017.

"Making the Most of the Power Plant Market: Best Practices for All-Source Electric Generation Procurement," Southeast Energy and Environmental Leadership Forum, Nicholas Institute for Environmental Policy Solutions, August 2020.

"Making the Most of the Power Plant Market: Best Practices for All-Source Electric Generation Procurement," Indiana State Bar Association, Utility Law Section, Virtual Fall Seminar, September 2020.

"Resource Adequacy, Reserve Margin, & Seasonal Planning," 2022 Georgia IRP Training and Roundtable Series, February 2022.

"Six Lessons from the PG&E Real Time Pricing Rate Proceeding," 45th Peak Load Management Alliance Conference, April 2022.

EXPERT TESTIMONY

2008 **South Carolina PSC** Docket No. 2007-358-E, surrebuttal testimony on behalf of Environmental Defense, the South Carolina Coastal Conservation League, Southern Alliance for Clean Energy and the Southern Environmental Law Center. Cost recovery mechanism for energy efficiency, including shareholder incentive and lost revenue adjustment mechanism.

2009 **North Carolina NCUC** Docket No. E-7, Sub 831, direct testimony on behalf of Environmental Defense Fund, Natural Resources Defense Council, Southern Alliance for Clean Energy, and Southern Environmental Law Center. Cost recovery mechanism for energy efficiency, including shareholder incentive and lost revenue adjustment mechanism.

Florida PSC Docket Nos. 080407-EG through 080413-EG, direct testimony on behalf of Southern Alliance for Clean Energy and the Natural Resources Defense Council. Energy efficiency potential and utility program goals.

South Carolina PSC Docket No. 2009-226-E, direct testimony in general rate case on behalf of Environmental Defense, the Natural Resources Defense Council, the South Carolina Coastal Conservation League, Southern Alliance for Clean Energy and the Southern Environmental Law Center. Cost recovery mechanism for energy efficiency, including shareholder incentive and lost revenue adjustment mechanism.

2010 **North Carolina NCUC** Docket No. E-100, Sub 124, direct testimony on behalf of Environmental Defense Fund, the Sierra Club, Southern Alliance for Clean Energy, and Southern Environmental Law Center. Adequacy of consideration of energy efficiency in Duke Energy Carolinas and Progress Energy Carolinas' 2009 integrated resource plans.

Georgia PSC Docket No. 31081, direct testimony on behalf of Southern Alliance for Clean Energy. Adequacy of consideration of energy efficiency in Georgia Power's 2010 integrated resource plan, including cost effectiveness, rate and bill impacts, and lost revenues.

Georgia PSC Docket No. 31082, direct testimony on behalf of Southern Alliance for Clean Energy. Adequacy of consideration of energy efficiency in Georgia Power's 2010 demand side management plan, including program revisions, planning process, stakeholder engagement, and shareholder incentive mechanism.

2011 **South Carolina PSC** Docket No. 2011-09-E, allowable ex parte briefing on behalf of Southern Alliance for Clean Energy, South Carolina Coastal Conservation League, and Upstate Forever. Adequacy of South Carolina Electric & Gas's 2011 integrated resource plan, including resource mix, sensitivity analysis, alternative supply and demand side options, and load growth scenarios.

South Carolina PSC Docket Nos. 2011-08-E and 2011-10-E, allowable ex parte briefing on behalf of Southern Alliance for Clean Energy, South Carolina Coastal Conservation League, and Upstate Forever. Adequacy of Progress Energy Carolinas and Duke Energy Carolinas' 2011 integrated resource plans, including resource mix, sensitivity analysis, alternative supply and demand side options, cost escalation, uncertainty of nuclear and economic impact modeling.

2013 **Georgia PSC** Docket No. 36498, direct testimony on behalf of Southern Alliance for Clean Energy. Adequacy of consideration of energy efficiency in Georgia Power's 2013 integrated resource plan, including cost effectiveness, rate and bill impacts, and lost revenues, economics of fuel switching and renewable resources.

South Carolina PSC Docket No. 2013-392-E, direct testimony with Hamilton Davis in Duke Energy Carolinas need certification case on behalf of the South Carolina Coastal Conservation League and Southern Alliance for Clean Energy. Need for capacity, adequacy of energy efficiency and renewable energy alternatives, and use of solar power as an energy resource.

2014 **South Carolina PSC** Docket No. 2014-246-E, direct testimony generic proceeding on behalf of the South Carolina Coastal Conservation League and Southern Alliance for Clean Energy. Methods for calculating dependable

capacity credit for renewable resources and application to determination of avoided cost.

2015 **Florida PSC** Docket No. 150196-EI, direct testimony in Florida Power & Light need certification case on behalf of Southern Alliance for Clean Energy. Appropriate reserve margin and system reliability need.

2016 **Georgia PSC** Docket No. 40161, direct testimony on behalf of Southern Alliance for Clean Energy. Adequacy of consideration of renewable energy in Georgia Power's 2016 integrated resource plan, including portfolio diversity, operational and implementation risk, analysis of project-specific costs and benefits (including location and technology considerations), and methods for calculating dependable capacity credit for renewable resources.

2019 **Georgia PSC** Docket Nos. 42310 and 42311, direct testimony with Bryan A. Jacob in Georgia Power's 2019 integrated resource plan and demand side management plan on behalf of Southern Alliance for Clean Energy. Adequacy of consideration of renewable energy in IRP, retirement of uneconomic plants, and use of all-source procurement process. Shareholder incentive mechanism for both renewable energy and DSM plan.

2020 **Nova Scotia UARB** Matter No. M09519, direct testimony with Paul Chernick in Nova Scotia Power's application for approval of the Smart Grid Nova Scotia Project on behalf of the Nova Scotia Consumer Advocate. Cost classification, decommissioning costs, justification for software vendor selection, and suggested changes to project scope.

Nova Scotia UARB Matter No. M09499, direct testimony with Paul Chernick in Nova Scotia Power's 2020 annual capital expenditure plan on behalf of the Nova Scotia Consumer Advocate. Potential to decommission hydroelectric systems, review of annually recurring capital projects, use of project contingencies, and cost minimization practices.

Nova Scotia UARB Matter No. M09579, direct testimony with Paul Chernick in Nova Scotia Power's application for the Gaspereau Dam Safety Remedial Works on behalf of the Nova Scotia Consumer Advocate. Alternatives to proposed project, project contingency factor, estimation of archaeological costs, and replacement energy cost calculation.

Nova Scotia UARB Matter No. M09707, direct testimony with Paul Chernick on Nova Scotia Power's 2020 Load Forecast on behalf of the Nova Scotia Consumer Advocate. Impacts of recession, application of end-use studies, improvements to forecast components, and impact of time-varying pricing.

California PUC Docket A.19-10-012, direct and rebuttal testimony with Paul Chernick in San Diego Gas & Electric's application for the Power Your Drive Electric Vehicle Charging Program on behalf of the Small Business Utility Advocates. Ensuring that utility-installed chargers advance California goal for

electric vehicles. Budget controls. Reporting requirements. Evaluation, monitoring and verification processes. Outreach to small business customers.

California PUC Docket A.19-08-013, direct testimony in Southern California Edison's 2021 general rate case (track 2) on behalf of the Small Business Utility Advocates. Reasonableness of remedial software costs to be included in authorized revenue requirement.

Georgia PSC Docket Nos. 4822, 16573 and 19279, direct, rebuttal and surrebuttal testimony in Georgia Power Company's PURPA avoided cost review on behalf of the Georgia Large Scale Solar Association. Reviewing compliance with prior Commission orders. Application of capacity need forecast in projection of avoided capacity cost. Calculation of cost of new capacity. Proposal of standard offer contract.

California PUC Docket A.19-11-019, direct, reply, responsive, and reply to responsive testimony with Paul Chernick in Pacific Gas & Electric's 2021 general rate case (phase 2) on behalf of the Small Business Utility Advocates. Cost of service methods. Rate design, including customer charges, demand charges, real time pricing tariffs, TOU differentials and periods.

Nova Scotia UARB Matter No. M09548, direct testimony on the audit of Nova Scotia Power's Fuel Adjustment Mechanism on behalf of the Nova Scotia Consumer Advocate. Reasonableness of fuel contract costs. Scope of study on dispatch practices. Impact of greenhouse gas shadow pricing. Compliance issues related to resource planning.

2021 **California PUC** Docket R.20-11-003, direct and reply testimony on rulemaking to ensure reliable electric service in the event of an extreme weather event on behalf of the Small Business Utility Advocates. Modifications to Critical Peak Pricing programs and Time of Use periods. Modifications to load management programs.

Nova Scotia UARB Matter No. M09898, direct testimony on Nova Scotia Power's Annually Adjusted Rates on behalf of the Nova Scotia Consumer Advocate. Effect of delays in power contract. Unit modeling assumptions. Variable capital costs. Application of Time-Varying Pricing.

Nova Scotia UARB Matter No. M09920, direct testimony on Nova Scotia Power's Annual Capital Expenditure Plan for 2021 on behalf of the Nova Scotia Consumer Advocate. Cost minimization. Project contingency. Economic analysis model. Analysis of specific projects.

Nova Scotia UARB Matter No. M09777, direct testimony on Nova Scotia Power's Time-Varying Pricing Tariff Application on behalf of the Nova Scotia Consumer Advocate. Effect of proposed TVP tariffs on load, capacity savings, and energy costs. Recommended CPP tariffs. Treatment of demand charges in

TVP tariffs. Implementation and evaluation of TVP tariffs. Lost revenue adjustment mechanism.

South Carolina PSC Docket Nos. 2019-224-E and 2019-225-E, surrebuttal testimony on 2020 Integrated Resource Plans filed by Duke Energy Carolinas and Duke Energy Progress. All-source procurement process. Process for resolution of disputed issues in IRP proceedings.

California PUC Docket A.20-10-011, direct and reply testimony with Paul Chernick in Pacific Gas & Electric's Commercial Electric Vehicle Day-Ahead Hourly Real Time Pricing Pilot on behalf of the Small Business Utility Advocates. Rate design for real time pricing tariff. Marketing to small businesses. Evaluation plan.

California PUC Docket R.20-08-020, direct and reply testimony with Paul Chernick in rulemaking to revisit net energy metering (NEM) tariffs on behalf of the Small Business Utility Advocates. Rate design for NEM tariff. Method for analyzing NEM tariff program.

California PUC Docket A.20-10-012, direct testimony with Paul Chernick in Southern California Edison's 2021 general rate case (phase 2) on behalf of the Small Business Utility Advocates. Cost of service methods. Rate allocation and design, including customer charges and real time pricing tariffs.

Nova Scotia UARB Matter No. M10176, direct testimony on Nova Scotia Power's Smart Grid Nova Scotia Solar Garden Pilot Rate Rider on behalf of the Nova Scotia Consumer Advocate. Addressing risks associated with future cost changes.

Nova Scotia UARB Matter No. M10110, direct testimony on Nova Scotia Power's Wreck Cove hydroelectric project on behalf of the Nova Scotia Consumer Advocate. Reasonableness of project and unresolved issues.

California PUC Docket A.19-08-013, direct testimony in Southern California Edison's 2021 general rate case (track 3) on behalf of the Small Business Utility Advocates. Reasonableness and prudence of remedial and replacement software costs to be included in authorized revenue requirement.

Nova Scotia UARB Matter No. M10197, direct testimony on Nova Scotia Power's Tusket Main Dam Refurbishment Authorization to Overspend application on behalf of the Nova Scotia Consumer Advocate. Whether the project should proceed and whether full cost recovery is justified.

Colorado PUC Proceeding No. 21AL-0317E, answer testimony in Public Service Company of Colorado's 2021 general rate case (phase 1) on behalf of Energy Outreach Colorado. Reasonableness of capital project costs, choice of test year, adjustment to load to reflect effects of pandemic.

2022 **California PUC** Docket A.21-05-017, direct testimony with Paul Chernick in Liberty Utilities Calpeco 2022 general rate case on behalf of the Small Business Utility Advocates. Marginal cost study, revenue allocation, rate design.

Nova Scotia UARB Matter No. M10366, direct testimony on Nova Scotia Power's Annual Capital Expenditure Plan for 2022 on behalf of the Nova Scotia Consumer Advocate. Alignment with IRP and new regulation. Cost minimization. Project contingency. Post-project review. Total cost of ownership. Economic analysis model. Decommissioning. Analysis of specific projects.

California PUC Docket A.21-10-010, direct testimony on Pacific Gas and Electric's proposed Electric Vehicle Charge 2 Program on behalf of the Small Business Utility Advocates. Program scale and unit costs. Cost controls. Cost Allocation.

Nova Scotia UARB Matter No. M10400, direct testimony on Nova Scotia Power's Work Management and Scheduling & Dispatch Application on behalf of the Nova Scotia Consumer Advocate. Economic Analysis. Additional Applications for Software. Contingency Guidelines. Total Cost of Ownership.

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SUMMARY OF PROPOSED DISTRIBUTION RATES

RESIDENTIAL	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate R-1/R-2				
Customer Charge	$10.00	$10.00	$10.00	$10.00
Energy Charge	$0.06229	$0.06229	$0.06229	$0.06229
Rate R-3/R-4				
Customer Charge	$10.00	$10.00	$10.00	$10.00
Energy Charge	$0.05857	$0.05857	$0.05857	$0.05857

SMALL GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate 23 (CLOSED)				
Customer Charge	N/A	N/A	N/A	$20.00
Energy Charge	N/A	N/A	N/A	$0.02023
Rate 24 (CLOSED)				
Customer Charge	N/A	N/A	N/A	$65.00
Demand Charge <=2 kW	N/A	N/A	N/A	$0.00
Demand Charge >2 kW	N/A	N/A	N/A	$4.84
Energy Charge	N/A	N/A	N/A	$0.00092
Rate G-1 (Non-Demand) (<= 100 kW)				
Customer Charge	$15.00	$15.00	$15.00	$30.00
Energy Charge	$0.05181	$0.02712	$0.03489	$0.03197
Transformer Ownership Allowance	N/A	N/A	($1.26)	($1.26)
Primary Metering Discount	N/A	N/A	2%	2%
Rate G-1 (Demand) (<= 100 kW)				
Customer Charge	$20.00	N/A	N/A	N/A
Demand Charge <=10 kW	$0.00	N/A	N/A	N/A
Demand Charge >10 kW	$17.45	N/A	N/A	N/A
Energy Charge <= 2000 kWh	$0.01239	N/A	N/A	N/A
Energy Charge > 2000 kWh	$0.01239	N/A	N/A	N/A
Customer Charge - Metered	N/A	N/A	N/A	$30.00
Customer Charge - Un-Metered	N/A	N/A	N/A	$15.00
Demand Charge <=2 kW	N/A	N/A	N/A	$0.00
Demand Charge >2 kW	N/A	N/A	N/A	$10.83
Energy Charge	N/A	N/A	N/A	($0.00027)
Transformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%
Rate T-1 Optional TOU (CLOSED)				
Customer Charge	$20.00	N/A	N/A	N/A
Energy Charge - Winter Peak	$0.08369	N/A	N/A	N/A
Energy Charge - Winter Off Peak	$0.02133	N/A	N/A	N/A
Energy Charge - Summer Peak	$0.17851	N/A	N/A	N/A
Energy Charge - Summer Off Peak	$0.02353	N/A	N/A	N/A
Rate G-6 Optional TOU (CLOSED)				
Customer Charge	N/A	$20.00	N/A	N/A
Energy Charge - Peak	N/A	$0.06346	N/A	N/A
Energy Charge - Off Peak	N/A	$0.02338	N/A	N/A
Rate G-7 Optional TOU (CLOSED)				
Customer Charge	N/A	N/A	$20.00	N/A
Demand Charge	N/A	N/A	$3.81	N/A
Energy Charge - Peak	N/A	N/A	$0.03614	N/A
Energy Charge - Off Peak	N/A	N/A	$0.02531	N/A
Transformer Ownership Allowance	N/A	N/A	($1.26)	N/A
Primary Metering Discount	N/A	N/A	2%	N/A
Rate G-5 (CLOSED)				
Customer Charge	N/A	$15.00	N/A	N/A
Energy Charge	N/A	$0.02269	N/A	N/A
Rate G-4 (CLOSED)				
Customer Charge	N/A	N/A	$15.00	N/A
Demand Charge	N/A	N/A	$2.15	N/A
Energy Charge	N/A	N/A	$0.02471	N/A
Transformer Ownership Allowance	N/A	N/A	($1.26)	N/A
Primary Metering Discount	N/A	N/A	2%	N/A
Rate G-6 (CLOSED)				
Customer Charge	N/A	N/A	$15.00	N/A
Energy Charge	N/A	N/A	$0.00956	N/A

SUMMARY OF PROPOSED DISTRIBUTION RATES

MEDIUM GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate G-2 (various applicability)				
Customer Charge kW <=150	$27.00	$110.00	$370.00	$110.00
Customer Charge 150 < kW <= 300	$110.00	$110.00	$370.00	$110.00
Customer Charge 300 < kW <= 1000	$160.00	$110.00	$370.00	$110.00
Customer Charge kW >1000	$370.00	$110.00	$370.00	$110.00
Demand Charge	$19.04	$4.63	$3.02	$9.37
Energy Charge	$0.00000	$0.01355	$0.00980	($0.00306)
Transformer Ownership Allowance	($1.26)	($1.26)	($1.26)	($1.26)
Primary Metering Discount	2%	2%	2%	2%
Rate T-4 (100 < kW <=349)				
Customer Charge	N/A	N/A	N/A	$110.00
Demand Charge	N/A	N/A	N/A	$9.37
Energy Charge - Peak	N/A	N/A	N/A	$0.02388
Energy Charge - Off Peak	N/A	N/A	N/A	$0.00675
Transformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%

LARGE GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate G-3 (various applicability)				
Customer Charge - Tier 1 (350 <=kW < 1000)	$370.00	$370.00	$930.00	$760.00
Customer Charge - Tier 2 (1000 <=kW < 1500)	$370.00	$370.00	$930.00	$1,625.00
Customer Charge - Tier 3 (1500 <=kW < 2500)	$370.00	$370.00	$930.00	$2,700.00
Demand Charge	$15.87	$6.16	$3.60	$8.97
Energy Charge - Peak	$0.00000	$0.00381	$0.01159	$0.00297
Energy Charge - Off Peak	$0.00000	$0.00381	$0.01159	$0.00087
Tranformer Ownership Allowance	N/A	N/A	($1.26)	($1.26)
Primary Metering Discount	N/A	N/A	2%	2%
Rate T-5				
Customer Charge	N/A	N/A	N/A	$3,800.00
Demand Charge	N/A	N/A	N/A	$8.45
Energy Charge - Peak	N/A	N/A	N/A	$0.00297
Energy Charge - Off Peak	N/A	N/A	N/A	$0.00087
Tranformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%
Rate WR				
Customer Charge	$199.28	N/A	N/A	N/A
Demand Charge	$0.00	N/A	N/A	N/A
Energy Charge	$0.00000	N/A	N/A	N/A
Rate SB1/MS1/SS1				
Customer Charge	N/A	$781.00	N/A	N/A
Standby kW Demand Charge - Distribution	N/A	$7.85	N/A	N/A
Standby kW Demand Charge - Reservation	N/A	$7.85	N/A	N/A
Supplemental Demand Charge	N/A	$6.16	N/A	N/A
Supplemental Energy Charge	N/A	$0.00381	N/A	N/A

CALCULATION OF PROPOSED DISTRIBUTION RATES
RESIDENTIAL GROUP

----------ALL SERVICE AREAS----------

Rate R-1/R-2 Residential	Proposed
Customer Charge	$10.00
Base Energy Charge	$0.06230
Test Year Bills	13,710,355
Test Year kWh	7,271,590,052
Customer Revenue	$137,103,546
Energy Revenue	$453,017,160
Total Base Rate Revenue	$590,120,706
Target Base Rate Revenue	$590,120,706
Difference from Target	0.000%

Rate R-3/R-4 Residential Heating	Proposed
Customer Charge	$10.00
Energy Charge	$0.05857
Test Year Bills	1,211,254
Test Year kWh	935,595,991
Customer Revenue	$12,112,540
Energy Revenue	$54,799,035
Total Base Rate Revenue	$66,911,575
Target Base Rate Revenue	$66,911,575
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------GREATER BOSTON----------

NEW Rate G-1 Small General Service	Winter	Summer	Proposed
Non-Demand (<=10 kW) and Muni Lights			
Customer Charge			$15.00
Energy Charge			$0.05182
Test Year Bills			885,742
Test Year Energy			467,662,364
Customer Revenue			$13,286,134
Energy Revenue			$24,232,690
Total Base Rate Revenue			$37,518,824
Demand (> 10 kW)			
Customer Charge			$20.00
Demand Charge <=10 kW			$0.00
Demand Charge >10 kW			$17.45
Energy Charge <= 2000 kWh			$0.01239
Energy Charge > 2000 kWh			$0.01239
Demand Charge scalar			1.63423403
Test Year Bills			362,917
Test Year Demand <= 10 kW			3,131,461
Test Year Demand > 10 kW			5,738,496
Test Year Energy <= 2000 kWh			604,153,423
Test Year Energy > 2000 kWh			2,077,950,559
Customer Revenue			$7,258,340
Demand Revenue			$100,157,524
Energy Revenue			$33,231,268
Total Base Rate Revenue			$140,647,133
Rate T-1 Optional Time of Use (Closed)	Proposed (Winter)	Proposed (Summer)	
Customer Charge	$20.00	$20.00	
Energy Charge - Peak	$0.08369	$0.17851	
Energy Charge - Off Peak	$0.02133	$0.02353	
Test Year Bills	20,936	10,494	31,430
Test Year Energy - Peak	3,526,119	1,364,801	4,890,920
Test Year Energy - Off Peak	6,058,821	3,420,334	9,479,154
Customer Revenue	$418,720	$209,881	$628,601
Energy Revenue	$424,336	$324,111	$748,446.58
Total Base Rate Revenue	$843,056	$533,992	$1,377,048
Consolidated Test Year Bills			1,280,089
Consolidated Test Year Demand			8,869,957
Consolidated Test Year Energy			3,164,136,421
Total Rate G-1/T-1 Base Rate Revenue			$179,543,004.08
Total Rate G-1 /T-1 Target Base Rate Revenue			$185,131,814.83
Difference from Target			-3.019%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------CAMBRIDGE----------

NEW Rate G-1 Small General Service	Proposed
Customer Charge	$15.00
Energy Charge	$0.02713
Test Year Bills	91,284
Test Year Energy	222,154,012
Customer Revenue	$1,369,256
Energy Revenue	$6,026,411
Total Base Rate Revenue	$7,395,667
Rate G-6 Optional General Time-of-Use (Closed)	
Customer Charge	$20.00
Energy Charge - Peak	$0.06346
Energy Charge - Off Peak	$0.02338
Test Year Bills	145
Test Year Energy - Peak	309
Test Year Energy - Off Peak	0
Customer Revenue	$2,909
Energy Revenue	$20
Total Base Rate Revenue	$2,928.21
Consolidated Test Year Bills	91,429
Consolidated Test Year Energy	222,154,321
Total **NEW** Rate G-1/G-4/G-6 Base Rate Revenue	$7,398,595
Total **NEW** Rate G-1/G-4/G-6 Target Base Rate Revenue	$7,398,595
Difference from Target	0.000%

Rate G-5 Commercial Space Heating (Closed)	Proposed
Customer Charge	$15.00
Energy Charge <=5,000 kWh	$0.02269
Energy Charge >5,000 kWh	$0.02269
Test Year Bills	513
Test Year Energy <=5,000 kWh	1,360,490
Test Year Energy >5,000 kWh	3,400,944
Customer Revenue	$7,690
Energy Revenue	$108,048
Total Base Rate Revenue	$115,738
Target Base Rate Revenue	$115,738
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-1 General Service		Proposed
Customer Charge		$15.00
Demand Charge <=10 kW		$0.00
Demand Charge >10 kW		$0.00
Energy Charge		0.034892644
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		551,674
Test Year Demand <=10 kW		0
Test Year Demand >10 kW		0
Test Year Energy		899,319,636
Test Year Demand - Primary		107,188
Test Year Energy - Primary		3,009,245
Customer Revenue		$8,275,103
Demand Revenue		$0
Energy Revenue		$31,379,640
Transformer Allowance Credit	*Set manually to equal Eversource*	($135,057)
Primary Metering Credit	*because iterative calcuation failed. >>*	($2,173)
Total Base Rate Revenue		$39,517,512
Rate G-7 Optional General Time-of-Use		
Customer Charge		$20.00
Demand Charge		$3.81
Energy Charge - Peak		$0.03614
Energy Charge - Off Peak		$0.02532
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
TOU Scaling Factor		1.379
Test Year Bills		21,129
Test Year Demand		126,730
Test Year Energy - Peak		14,392,457
Test Year Energy - Off Peak		44,813,646
Test Year Demand - Primary		0
Test Year Energy - Primary		0
Customer Revenue		$422,582
Demand Revenue		$482,840
Energy Revenue		$1,654,807
Transformer Allowance Credit		$0
Primary Metering Credit		$0
Total Base Rate Revenue		$2,560,228.82
Consolidated Test Year Bills		572,803
Consolidated Test Year Demand		126,730
Consolidated Test Year Energy		958,525,739
Consolidated Demand - Primary		107,188
Consolidated Energy - Primary		3,009,245
Total Rate G-1/G-7 Base Rate Revenue		$42,077,741
Total Rate G-1/G-7 Target Base Rate Revenue		$42,077,741
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

Rate G-4 General Power (Closed)	Proposed
Customer Charge	$15.00
Demand Charge	$2.16
Energy Charge	$0.02472
Transformer Allowance (1)	($1.26)
Primary Metering Credit	2%
Scaling Factor	1.083252255
Test Year Bills	334
Test Year Demand	14,532
Test Year Energy	2,434,285
Test Year Demand - Primary	718
Test Year Energy - Primary	156,160
Customer Revenue	$5,013
Demand Revenue	$31,326
Energy Revenue	$60,175
Transformer Allowance Credit	($905)
Primary Metering Credit	($77)
Total Base Rate Revenue	$95,531.90
Target Base Rate Revenue	$67,972.52
Difference from Target	40.545%

Rate G-6 All Electric School (Closed)	Proposed
Customer Charge	$15.00
Energy Charge	$0.00956
Test Year Bills	84
Test Year Energy	4,609,966
Customer Revenue	$1,264
Energy Revenue	$44,087
Total Base Rate Revenue	$45,351
Target Base Rate Revenue	$45,351
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------WESTERN MASSACHUSETTS----------

Rate 23 Optional Water Heating	Proposed
Customer Charge	$20.00
Energy Charge	$0.02024
Test Year Bills	237
Test Year Energy	50,481
Customer Revenue	$4,746
Energy Revenue	$1,022
Total Base Rate Revenue	$5,768
Target Base Rate Revenue	$5,768
Difference from Target	0.000%

Rate 24 Optional Church Service (Closed)	Proposed
Customer Charge	$65.00
Demand Charge <=2 kW	$0.00
Demand Charge >2 kW	$4.84
Energy Charge	$0.00092
Test Year Bills	2,320
Test Year Demand <=2 kW	4,513
Test Year Demand >2 kW	25,251
Test Year Energy	4,715,475
Customer Revenue	$150,782
Demand Revenue	$122,216
Energy Revenue	$4,345
Total Base Rate Revenue	$277,343
Target Base Rate Revenue	$277,343
Difference from Target	0.000%

NEW Rate G-1 Small General Service (<=100 kW)	Proposed
Non-Demand	
Customer Charge	$30.00
Customer Charge - Un-Metered	$15.00
Energy Charge	$0.03197
Test Year Bills - Metered	0
Test Year Bills - Un-Metered	0
Test Year Energy	0
Customer Revenue	$0
Energy Revenue	$0.00
Total Base Rate Revenue	$0.00
Demand	
Customer Charge - Metered	$30.00
Customer Charge - Un-Metered	$15.00
Demand Charge <= 2 kW	$0.00
Demand Charge > 2 kW	$10.83
Energy Charge	($0.00028)
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills - Metered	262,189
Test Year Bills - Un-Metered	1,690
Test Year Demand <= 2 kW	377,691
Test Year Demand > 2 kW	1,655,318
Test Year Energy	555,895,922
Test Year Demand - Primary	9,612
Customer Revenue	$7,891,028
Demand Revenue	$17,927,091
Energy Revenue	($154,008)
Transformer Allowance Credit	($12,111)
Total Base Rate Revenue	$25,652,000
Total Rate G-1/T-0 Target Base Rate Revenue	$25,652,000
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------GREATER BOSTON----------

NEW Rate G-2 Time of Use (current Rate T-2)	Proposed
Customer Charge kW <=150	$27.00
Customer Charge 150 < kW <= 300	$110.00
Customer Charge 300 < kW <= 1000	$160.00
Customer Charge kW >1000	$370.00
Demand Charge	$19.04
Energy Charge	$0.00000
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills kW <=150	2,723
Test Year Bills 150 < kW <= 300	9,907
Test Year Bills 300 < kW <= 1000	10,791
Test Year Bills kW >1000	1,623
Test Year Demand	7,312,523
Test Year Energy	3,063,460,890
Test Year Demand - Primary	32,910
Test Year Energy - Primary	49,935,503
Customer Revenue	$3,490,320
Demand Revenue	$139,263,596
Energy Revenue	$0
Transformer Allowance Credit	($41,466)
Primary Metering Credit	$0
Total Base Rate Revenue	$142,712,450
Target Base Rate Revenue	$142,712,450
Difference from Target	0.000%

----------CAMBRIDGE----------

Rate G-2 Large General Time-of-Use (Secondary Service)		Proposed
Customer Charge		$110.00
Demand Charge <=100 kVA		$4.63
Demand Charge >100 kVA		$4.63
Energy Charge		$0.01356
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		5,827
Test Year Demand <=100 kVA		455,076
Test Year Demand >100 kVA		825,824
Test Year Energy		530,648,198
Test Year Demand - Primary		6,260
Test Year Energy - Primary		2,644,340
Customer Revenue		$640,979
Demand Revenue		$5,930,566
Energy Revenue		$7,194,245
Transformer Allowance Credit	*Set manually to equal Eversource*	($7,888)
Primary Metering Credit	*because iterative calcuation failed. >>*	($1,083)
Total Base Rate Revenue		$13,756,820
Target Base Rate Revenue		$13,756,820
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-2 Medium General Time-of-Use		Proposed
Customer Charge		$370.00
Demand Charge		$3.03
Energy Charge - Peak		$0.00980
Energy Charge - Low A		$0.00980
Energy Charge - Low B		$0.00980
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		5,797
Test Year Demand		1,080,576
Test Year Energy - Peak		102,792,634
Test Year Energy - Low A		96,377,054
Test Year Energy - Low B		194,461,080
Test Year Demand - Primary		70,978
Test Year Energy - Primary		27,792,073
Customer Revenue		$2,144,944
Demand Revenue		$3,269,822
Energy Revenue		$3,859,294
Transformer Allowance Credit		($89,433)
Primary Metering Credit	*Set manually to equal Eversource*	($11,298)
Total Base Rate Revenue	*because iterative calcuation failed. >>*	$9,173,329
Target Base Rate Revenue		$9,173,329
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------WESTERN MASSACHUSETTS----------

NEW Rate G-2 General Service (>100 kW)	Proposed
Customer Charge	$110.00
Demand Charge <=50 kW	$9.37
Demand Charge >50 kW	$9.37
Energy Charge	($0.00307)
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills	7,079
Test Year Demand <=50 kW	227,913
Test Year Demand >50 kW	668,952
Test Year Energy	300,035,941
Test Year Demand - Primary	30,047
Customer Revenue - Test Year	$778,735
Demand Revenue - Test Year	$8,403,621
Energy Revenue - Test Year	($919,685)
Transformer Allowance Credit	($37,859)
Total Base Rate Revenue - Test Year	$8,224,812

NEW Rate T-4 General Service (>100 kW)	Proposed
Customer Charge	$110.00
Demand Charge <=50 kW	$9.37
Demand Charge >50 kW	$9.37
Energy Charge - Peak	$0.02388
Energy Charge - Off Peak	$0.00675
Transformer Ownership Allowance (1)	($1.26)
TOU Scaling Factor	7.58
Test Year Bills	98
Test Year Demand <=50 kW	6,871
Test Year Demand >50 kW	18,366
Test Year Energy - Peak	2,670,780
Test Year Energy - Off Peak	7,848,519
Test Year Energy	10,519,299
Test Year Demand - Primary	6,529
Customer Revenue - Test Year	$10,733
Demand Revenue - Test Year	$236,463
Energy Revenue - Test Year	$116,718
Transformer Allowance Credit	($8,226)
Total Base Rate Revenue - Test Year	$355,688
Consolidated Test Year Bills	7,177
Consolidated Test Year Demand <=50 kW	234,784
Consolidated Test Year Demand >50 kW	687,317
Consolidated Test Year Energy	289,516,641
Total Rate G-2/T-4 Base Rate Revenue	$8,580,500
Total Rate G-2/T-4 Target Base Rate Revenue	$8,580,500
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-3 Large General Service	Proposed
Customer Charge	$370.00
Demand Charge	$15.88
Energy Charge	$0.00000
Test Year Bills	5,612
Test Year Demand	5,588,318
Test Year Energy	2,675,437,585
Customer Revenue	$2,076,429
Demand Revenue	$88,741,307
Energy Revenue	$0
Total Base Rate Revenue	$90,817,737
Target Base Rate Revenue	$90,817,737
Difference from Target	0.000%

Rate WR MWRA	Proposed
Customer Charge	$199.29
Demand Charge	$0.00
Energy Charge	$0.00000
Test Year Bills	12
Test Year Demand	0
Test Year Energy	0
Customer Revenue	$2,391
Demand Revenue	$0
Energy Revenue	$0
Total Base Rate Revenue	$2,391
Target Base Rate Revenue	$2,391
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------CAMBRIDGE----------

Rate G-3 Large General Time-of-Use (13.8 kV Service)	Proposed
Customer Charge	$370.00
Demand Charge <=100 kVA	$6.17
Demand Charge >100 kVA	$6.17
Energy Charge	$0.00381
Test Year Bills	1,030
Test Year Demand <=100 kVA	101,798
Test Year Demand >100 kVA	988,706
Test Year Energy	483,098,521
Customer Revenue	$381,020
Demand Revenue	$6,723,771
Energy Revenue	$1,840,605
Total Base Rate Revenue	$8,945,396
Rate SB1/MS1/SS1 Standby Service (Closed)	
Customer Charge	$781.00
Standby Demand - Distribution	$7.85
Standby Demand - Reservation	$7.85
Test Year Bills	24
Test Year Standby Demand - Distribution	109,157
Test Year Standby Demand - Reservation	39,102
Test Year Supplemental Demand <=100 kVA	1,200
Test Year Supplemental Demand >100 kVA	132,203
Test Year Replacement Energy	79,471,336
Test Year Supplemental Energy	38,551,204
Customer Revenue	$18,793
Standby Demand - Distribution Revenue	$857,273
Standby Demand - Reservation Revenue	$307,088
Supplemental Demand Revenue	$822,528
Supplemental Energy Revenue	$146,880
Total Base Rate Revenue	$2,152,562
Consolidated Test Year Bills	1,054
Consolidated Test Year Demand <=100 kVA	102,998
Consolidated Test Year Demand >100 kVA	1,120,909
Consolidated Test Year Energy	521,649,725
Total Rate G-3/SB1/MS1/SS1 Base Rate Revenue	$11,097,957
Total Rate G-3/SB1/MS1/SS1 Target Base Rate Revenue	$11,097,957
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-3 Large General Time-of-Use	Proposed
Customer Charge	$930.00
Demand Charge	$3.61
Energy Charge - Peak	$0.01159
Energy Charge - Low A	$0.01159
Energy Charge - Low B	$0.01159
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills	1,189
Test Year Demand	1,077,271
Test Year Energy - Peak	113,964,505
Test Year Energy - Low A	105,230,874
Test Year Energy - Low B	208,709,937
Test Year Demand - Primary	516,924
Test Year Energy - Primary	220,808,123
Customer Revenue	$1,106,124
Demand Revenue	$3,884,461
Energy Revenue	$4,960,018
Transformer Allowance Credit	($651,324)
Primary Metering Credit	($51,189)
Total Base Rate Revenue	$9,248,090
Target Base Rate Revenue	$9,248,090
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------WESTERN MASSSACHUSETTS----------

Rate G-3 Large Time-of-Use (current T-2)	Proposed
Customer Charge 350 < kW < 1000	$760.00
Customer Charge 1000 <= kW < 1500	$1,625.00
Customer Charge 1500 <= kW < 2500	$2,700.00
Demand Charge	$8.98
Energy Charge - Peak	$0.00297
Energy Charge - Off Peak	$0.00087
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills 350 < kW < 1000	2,684
Test Year Bills 1000 <= kW < 1500	334
Test Year Bills 1500 <= kW < 2500	137
Test Year Demand	1,483,311
Test Year Energy - Peak	169,037,518
Test Year Energy - Off Peak	455,530,521
Test Year Demand - Primary	224,274
Customer Revenue	$2,951,524
Demand Revenue	$13,314,555
Energy Revenue	$898,353
Transformer Allowance Credit	($282,586)
Total Base Rate Revenue	$16,881,846
Target Base Rate Revenue	$16,881,846
Difference from Target	0.000%

Rate T-5 Extra Large Primary Time-of-Use	Proposed
Customer Charge	$3,800.00
Demand Charge	$8.45
Energy Charge - Peak	$0.00297
Energy Charge - Off Peak	$0.00087
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills	290
Test Year Demand	745,515
Test Year Energy - Peak	96,216,436
Test Year Energy - Off Peak	268,821,815
Test Year Demand - Primary	607,431
Customer Revenue	$1,101,777
Demand Revenue	$6,302,920
Energy Revenue	$519,638
Transformer Allowance Credit	($765,363)
Total Base Rate Revenue	$7,158,972
Target Base Rate Revenue	$7,158,972
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

PROPOSED TRANSMISSION RATE DESIGN

RESIDENTIAL								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
All	R-1/R-2 (All kWh)		7,271,590,052	$0.04437	$0.04392	$322,640,451	$319,341,267	
All	R-3/R-4 (All kWh)		935,595,991	$0.04039	$0.04392	$37,788,722	$41,087,906	
All	Total Residential		8,207,186,043	$0.04392	$0.04392	$360,429,173	$360,429,173	0.0%

SMALL GENERAL SERVICE								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
Greater Boston	G-1 NDMD (All kWh)		285,268,477	$0.03485	$0.03517	$9,941,606	$10,032,862	
Greater Boston	G-1 DMD (<=100 kW)	810,941		$2.95	$0.00	$2,388,719	$0	
Greater Boston	G-1 DMD kWh (<=100 kW)		181,533,231	$0.02462	$0.03517	$4,470,195	$6,384,504	
Greater Boston	G-2 (<=100 kW)	7,039,448		$10.66	$0.00	$75,021,976	$0	
Greater Boston	G-2 kWh (<= 100 kW)		2,037,816,850	$0.00000	$0.03517	$0	$71,669,799	
Greater Boston	T-1 (Winter Peak kWh)		3,526,119	$0.10526	$0.10482	$371,159	$369,617	
Greater Boston	T-1 (Winter Off Peak kWh)		6,058,821	$0.00000		$0	$0	
Greater Boston	T-1 (Summer Peak kWh)		1,364,801	$0.09990	$0.09948	$136,344	$135,777	
Greater Boston	T-1 (Summer Off Peak kWh)		3,420,334	$0.00000		$0	$0	
Greater Boston	T-2 (<=100 kW)	1,848,544		$11.78	$0.00	$21,775,849	$0	
Greater Boston	T-2 kWh (<= 100 kW)		645,147,789	$0.00000	$0.03517	$0	$22,689,778	
Greater Boston	Total **NEW** G-1/T-1	9,698,933	3,164,136,421	$0.03606	$0.03517	$114,105,848	$111,282,336	
Cambridge	G-0 (All kWh)		38,620,201	$0.03335	$0.03517	$1,287,984	$1,358,268	
Cambridge	G-6 (Peak kWh)		309	$0.03335	$0.03517	$10	$11	
Cambridge	G-6 (Off Peak kWh)		0	$0.00000	$0.00000	$0	$0	
Cambridge	G-1	541,576	176,003,397	$10.55	$0.03517	$5,713,631	$6,190,020	
Cambridge	G-4	16,409	7,530,415	$13.31	$0.03517	$218,405	$264,844	
Cambridge	Total **NEW** G-1/G-6/G-4	557,986	222,154,321	$0.03250	$0.03517	$7,220,031	$7,813,143	
Cambridge	G-5 (<=5000 kWh)		1,360,490	$0.02746	$0.03517	$37,359	$47,848	
Cambridge	G-5 (>5000 kWh)		3,400,944	$0.03682	$0.03517	$125,223	$119,611	
Cambridge	Total G-5		4,761,434	$0.03415	$0.03517	$162,582	$167,459	
South	G-1/G-1S (All kWh)		890,570,312	$0.03572	$0.03517	$31,811,172	$31,321,262	
South	G-5 (All kWh)		8,749,324	$0.03763	$0.03517	$329,237	$307,713	
South	Total G-1		899,319,636	$0.03574	$0.03517	$32,140,409	$31,628,975	
South	G-7	116,139	56,796,733	$13.18	$0.02681	$1,530,712	$1,522,673	
South	G-7S	10,591	2,409,369	$5.34	$0.02681	$56,555	$64,593	
South	Total G-7	126,730	59,206,102	$0.02681	$0.02681	$1,587,266	$1,587,266	
South	G-4 (kW)	14,532		$3.93	$5.89	$57,110	$85,614	
South	G-4 (kWh)		2,434,285	$0.00489	0.00000	$11,904	$0	
South	Total G-4	14,532	2,434,285	$0.02835	$0.03517	$69,013	$85,614	
South	G-6 (All kWh)		4,609,966	$0.03407	$0.03517	$157,062	$162,132	
Western MA	23 (All kWh)		50,481	$0.02588	$0.02588	$1,306	$1,306	
Western MA	24 (> 2kW)	25,251	4,715,475	$5.01	$6.57	$126,509	$165,843	
Western MA	G-0 (<=100 kW) (kW)	1,712,621		$8.13	$0.00	$13,916,759	$0.00	
Western MA	G-0 (<=100 kW) (kWh)		445,234,194	$0.00000	$0.03517	$0	$15,658,839	
Western MA	T-0 (<=100 kW) (kW)	3,206		$9.51	$0.00	$30,501	$0	
Western MA	T-0 (<=100 kW) (kWh)		1,645,507	$0.00000	$0.03517	$0	$57,872	
Western MA	G-2 (<=100 kW) (kW)	314,303		$9.23	$0.00	$2,901,020	$0	
Western MA	G-2 (<=100 kW) (kWh)		107,764,640	$0.00000	$0.03517	$0	$3,790,071	
Western MA	T-4 (<=100 kW) (kW)	2,879		$9.23	$0.00	$26,569	$0	
Western MA	T-4 (<=100 kW) (kWh)		1,251,581	$0.00000	$0.03517	$0	$44,018	
Western MA	Total **NEW** G-1	2,033,008	555,895,922	$0.03036	$0.03517	$16,874,849	$19,550,800	
All	Total Small General Service		4,917,284,044	$0.03507	$0.03507	$172,444,874.20	$172,444,874.20	0.0%

MEDIUM GENERAL SERVICE								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
Service Area	G-1 DMD (>100 kW)	2,520		$55.08	$11.87	$138,793	$29,923	
Greater Boston	G-2 (>100 kW)	510,725		$17.05	$11.87	$8,706,826	$6,064,457	
Greater Boston	T-2 (>100 kW)	6,799,277		$11.78	$11.87	$80,095,487	$80,736,020	
Greater Boston	Total **NEW** G-2	7,312,523		$12.16	$11.87	$88,941,107	$86,830,400	
Cambridge	G-2 (<=100 kVA)	455,076		$7.06	$11.87	$3,212,836	$5,403,666	
Cambridge	G-2 (>100 kVA)	825,824		$15.73	$11.87	$12,990,210	$9,806,003	
Cambridge	Total G-2	1,280,900		$12.65	$11.87	$16,203,046	$15,209,669	
South	G-2 (kVA)	1,080,576		$9.71	$11.87	$10,492,390	$12,830,979	
South	G-2 (kWh)		393,630,768	$0.00357	$0.00000	$1,405,262	$0	
South	Total G-2	1,080,576	393,630,768	$11.01	$11.87	$11,897,652	$12,830,979	
Western MA	G-0 (>100 kW)	290,518		$10.13	$11.87	$2,942,532	$3,449,675	
Western MA	G-2 (>100 kW)	606,346		$9.23	$11.87	$5,596,576	$7,199,880	
Western MA	Total **NEW** G-2	896,865		$9.52	$11.87	$8,539,107	$10,649,555	

PROPOSED TRANSMISSION RATE DESIGN

88	Western MA	T-0 (>100 kW)	6,848		$10.17	$11.87	$69,630	$81,319	
89	Western MA	T-4 (>100 kW)	18,388		$9.23	$11.87	$169,720	$218,342	
90	Western MA	Total **NEW** T-4 (>100 kW)	25,236		$9.48	$11.87	$239,351	$299,660	
91									
92	All	Total Medium General Service	10,596,099		$11.87	$11.87	$125,820,263	$125,820,263	0.0%
93									
94	LARGE GENERAL SERVICE								
95	Service Area	Rate Class	kW	kWh	Current Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
96	Greater Boston	G-3 (kW)	5,588,318		$13.61	$13.01	$76,057,010	$72,719,272	
97									
98	Greater Boston	WR (kW)	238,395		$8.16	$8.16	$1,945,305	$1,945,305	
99									
100	Cambridge	G-3 (<=100 kVA)	101,798		$774.42	$782.07	$797,484	$805,364	
101	Cambridge	G-3 (>100 kVA)	988,706		$13.75	$13.89	$13,594,710	$13,729,041	
102	Cambridge	SB-1 (minimum reservation)	39,102		$0.99	$1.00	$38,711	$39,093	
103	Cambridge	SB-1 (standby capacity)	109,157		$12.95	$13.08	$1,413,580	$1,427,547	
104	Cambridge	SS-1 - Supplemental <= 100 kVA	1,200		$774.42	$782.07	$18,635	$18,819	
105	Cambridge	SS-1 - Supplemental > 100 kVA	132,203		$13.75	$13.89	$1,817,788	$1,835,750	
106	Cambridge	Total G-3/SB-1/SS-1	1,372,165		$12.89	$13.01	$17,680,907	$17,855,614	
107									
108	South	G-3 (kVA)	1,077,271		$11.63	$13.01	$12,528,667	$14,018,242	
109									
110	Western MA	G-3 (current T-2) (kW)	1,483,311		$11.71	$13.01	$17,369,566	$19,301,918	
111									
112	Western MA	T-5 (kW)	745,515		$13.36	$13.01	$9,960,083	$9,701,188	
113									
114	All	Total Large General Service	10,371,573		$13.07	$13.07	$135,541,539	$135,541,539	0.0%
115									
116	LIGHTING								
117	Service Area	Rate Class	kW	kWh	Current Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
118	Eastern MA	S-1/S-2 (All kWh)		82,117,765	$0.02177	$0.02030	$1,787,704	$1,666,721	
119	Western MA	S-1/S-2 (All kWh)		27,769,268	$0.01594	$0.02030	$442,642	$563,625	
120	All	Total Lighting		109,887,033	$0.02030	$0.02030	$2,230,346	$2,230,346	0.0%

PROPOSED TRANSMISSION REVENUE TARGET ALLOCATION

RESIDENTIAL

Service Area/ Territory	Rate	% Total Revenue (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
All	R-1/R-2	40.51%	$	322,640,451		7,271,590,052		
All	R-3/R-4	4.74%	$	37,788,722		935,595,991		
Residential Total		45.25%	$	360,429,173		8,207,186,043		$0.04392

SMALL GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	NEW G-1/T-1	14.33%	$	114,105,848		3,164,136,421		
Cambridge	NEW G-1/G-6/G-4	0.91%	$	7,220,031		222,154,321		
Cambridge	G-5	0.02%	$	162,582		4,761,434		
South	G-1	3.99%	$	31,811,172		890,570,312		
South	G-4	0.01%	$	69,013	14,532	2,434,285		
South	G-5	0.04%	$	329,237		8,749,324		
South	G-6	0.02%	$	157,062		4,609,966		
Western MA	24	0.02%	$	126,509	25,251	4,715,475		
Western MA	NEW G-1	2.12%	$	16,874,849	2,033,008	555,895,922		
		21.45%	$	170,856,301		4,858,027,460		$0.03517
South	G-7	0.20%	$	1,587,266	126,730	59,206,102		$0.02681
Western MA	23	0.00%	$	1,306		50,481		$0.02588
Small General Service Total		21.65%	$	172,444,874		$ 4,917,284,044		$0.03507

MEDIUM GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	NEW G-2	11.17%	$	88,941,107	7,312,523	3,063,460,890		
Cambridge	G-2	2.03%	$	16,203,046	1,280,900	530,648,198		
South	G-2	1.49%	$	11,897,652	1,080,576	393,630,768		
Western MA	NEW G-2	1.07%	$	8,539,107	896,865	300,035,941		
Western MA	NEW T-4	0.03%	$	239,351	25,236	10,519,299		
Medium General Service Total		15.80%	$	125,820,263	10,596,099	4,298,295,095	$11.87	$0.02927

LARGE GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	G-3	9.55%	$	76,057,010	5,588,318	2,675,437,585		
Cambridge	G-3/SB-1/SS-1	2.22%	$	17,680,907	1,372,165	601,121,061		
South	G-3	1.57%	$	12,528,667	1,077,271	427,905,315		
Western MA	G-3 (current T-2)	2.18%	$	17,369,566	1,483,311	624,568,038		
Western MA	T-5	1.25%	$	9,960,083	745,515	365,038,251		
		16.77%	$	133,596,235	10,266,581	4,694,070,251	$13.01	$0.02846
Greater Boston	WR	0.24%	$	1,945,305	238,395	103,657,378	$8.16	$0.01877
Large General Service Total		17.02%	$	135,541,539	10,504,976	4,797,727,629	$12.90	$0.02825

LIGHTING

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue Target (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Eastern MA	S-1/S-2	0.22%	$	1,787,704		82,117,765		$0.02177
Western MA	S-1/S-2	0.06%	$	442,642		27,769,268		$0.01594
Lighting Total		0.28%	$	2,230,346		109,887,033		$0.02030
Total		100.00%	$	796,466,195		22,330,379,844		$0.03567

PROPOSED DISTRIBUTION REVENUE AND LABOR ALLOCATORS

CURRENT

Service Area/ Territory	Rate Group	Rate Class	Distribution Allocator (a)	Labor Allocator (b)
All	Residential	R-1/R-2	41.145%	44.192%
All	Residential	R-3/R-4	4.575%	5.968%
Greater Boston	Small General Service	G-1/T-1	3.446%	3.338%
Greater Boston	Small/Medium General Service	G-2/T-2	27.907%	20.927%
Greater Boston	Large General Service	G-3/WR	7.998%	6.507%
Cambridge	Small General Service	G-0/G-1/G-6	0.829%	0.918%
Cambridge	Medium General Service	G-2	1.329%	1.622%
Cambridge	Large General Service	G-3/SB-1	0.856%	1.428%
Cambridge	Small General Service	G-4	0.012%	0.028%
Cambridge	Small General Service	G-5	0.018%	0.044%
South	Small General Service	G-1/G-7	3.930%	5.090%
South	Medium General Service	G-2	1.088%	1.446%
South	Large General Service	G-3	0.610%	0.905%
South	Small General Service	G-4	0.008%	0.012%
South	Small General Service	G-5	0.053%	0.113%
South	Small General Service	G-6	0.008%	0.019%
Western MA	Small General Service	23/24/G-0/T-0	2.626%	2.541%
Western MA	Medium General Service	G-2/T-4	1.159%	1.019%
Western MA	Large General Service	T-2	1.495%	1.461%
Western MA	Large General Service	T-5	0.498%	0.553%
Eastern MA	Outdoor Lighting	S-1/S-2	0.315%	1.372%
Western MA	Outdoor Lighting	S-1/S-2	0.095%	0.497%
Total			100.000%	100.000%
Greater Boston	Small General Service	G-2	12.608%	
Greater Boston	Medium General Service	T-2	15.299%	

PROPOSED

Service Area/ Territory	Rate Group	Distribution Allocator (2) (a)	Labor Allocator (3) (b)
All	Residential	53.156%	54.757%
All	Small General Service (1)	22.078%	22.743%
All	Medium General Service	14.075%	12.779%
All	Large General Service	10.690%	9.720%
	Total	100.000%	100.000%

(1) includes Outdoor Lighting
(2) Based on results of target revenue allocation in Schedule 5
(3) Based on labor allocators from Exhibit ES-ACOS-5

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				RESIDENTIAL ASSISTANCE ADJUSTMENT FACTOR		NET METERING RECOVERY SURCHARGE		LONG TERM RENEWABLE CONTRACT ADJUSTMENT		ATTORNEY GENERAL CONSULTING EXPENSE		BASIC SERVICE COST TRUE-UP	
	DISTRIBUTION	LABOR	TEST YEAR	Target	Revised	Target	Revised	Target	Revised	Target	Revised	Target	Revised
RATE GROUP	ALLOCATOR	ALLOCATOR	SALES	Revenue	RAAF	Revenue	NMRS	Revenue	LTRCA	Revenue	AGCE	Revenue	BSTF
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Residential	53.156%	54.757%	8,207,186,043	$50,044,827	$0.00610	$66,113,112	$0.00806	($3,693,234)	($0.00045)	$0	$0.00000	($942,061)	($0.00011)
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	$20,785,850	$0.00413	$27,459,726	$0.00546	($2,262,227)	($0.00045)	$0	$0.00000	($391,280)	($0.00008)
Medium General Service	14.075%	12.779%	4,298,295,095	$13,251,557	$0.00308	$17,506,338	$0.00407	($1,934,233)	($0.00045)	$0	$0.00000	($249,452)	($0.00006)
Large General Service	10.690%	9.720%	4,797,727,629	$10,064,736	$0.00210	$13,296,300	$0.00277	($2,158,977)	($0.00045)	$0	$0.00000	($189,462)	($0.00004)
Total	100.000%	100.000%	22,330,379,844	$94,146,969	$0.00422	$124,375,477	$0.00557	($10,048,671)	($0.00045)	$0	$0.00000	($1,772,255)	($0.00008)

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be fully collected by 1/1/23

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				TRANSITION		TAX ACT CREDIT FACTOR		REVENUE DECOUPLING ADJUSTMENT FACTOR		PENSION ADJUSTMENT FACTOR		STORM RESERVE ADJUSTMENT	
	DISTRIBUTION	LABOR	TEST YEAR	Target	Revised	Target	Revised	Target	Revised	Target	Revised	Target	Revised
RATE GROUP	ALLOCATOR	ALLOCATOR	SALES	Revenue	TRNSN	Revenue	TACF	Revenue	RDAF	Revenue	PAF	Revenue	SRA
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
Residential	53.156%	54.757%	8,207,186,043	($14,526,719)	($0.00177)	($14,278,247)	($0.00174)	$23,348,373	$0.00284	$10,132,612	$0.00123	$0	$0.00000
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	($8,898,093)	($0.00177)	($5,930,393)	($0.00118)	$9,697,621	$0.00193	$4,208,606	$0.00084	$0	$0.00000
Medium General Service	14.075%	12.779%	4,298,295,095	($7,607,982)	($0.00177)	($3,780,790)	($0.00088)	$6,182,503	$0.00144	$2,364,812	$0.00055	$0	$0.00000
Large General Service	10.690%	9.720%	4,797,727,629	($8,491,978)	($0.00177)	($2,871,561)	($0.00060)	$4,695,694	$0.00098	$1,798,732	$0.00037	$0	$0.00000
Total	100.000%	100.000%	22,330,379,844	($39,524,772)	($0.00177)	($26,860,992)	($0.00120)	$43,924,191	$0.00197	$18,504,762	$0.00083	$0	$0.00000

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				SOLAR PROGRAM COST ADJUSTMENT				SOLAR EXPANSION COST RECOVERY FACTOR				VEGETATION MANAGEMENT RESILIENCY TREE WORK PROGRAM			
RATE GROUP	DISTRIBUTION ALLOCATOR	LABOR ALLOCATOR	TEST YEAR SALES	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SPCA	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SECRF	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised RTWF
	(a)	(b)	(c)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Residential	53.156%	54.757%	8,207,186,043	($41,054)	$17,751	($58,805)	($0.00001)	$8,739,493	$11,535,152	($2,795,658)	($0.00034)	$13,043,395	$12,332,208	$711,187	$0.00009
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	($17,052)	$7,373	($24,424)	($0.00000)	$3,629,902	$4,791,063	($1,161,162)	($0.00023)	$5,417,504	$5,122,116	$295,388	$0.00006
Medium General Service	14.075%	12.779%	4,298,295,095	($10,871)	$4,700	($15,571)	($0.00000)	$2,314,163	$3,054,436	($740,273)	($0.00017)	$3,453,809	$3,265,491	$188,318	$0.00004
Large General Service	10.690%	9.720%	4,797,727,629	($8,257)	$3,570	($11,827)	($0.00000)	$1,757,638	$2,319,885	($562,247)	($0.00012)	$2,623,215	$2,480,185	$143,030	$0.00003
Total	100.000%	100.000%	22,330,379,844	($77,234)	$33,394	($110,628)	($0.00000)	$16,441,196	$21,700,536	($5,259,340)	($0.00024)	$24,537,923	$23,200,000	$1,337,923	$0.00006

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				SOLAR MASSASCHUSETTS RENEWABLE TARGET				GRID MODERNIZATION				STORM COST RECOVERY ADJUSTMENT	
RATE GROUP	DISTRIBUTION ALLOCATOR	LABOR ALLOCATOR	TEST YEAR SALES	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SMART	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised GMOD	Target Revenue (2)	Revised SCRA
	(a)	(b)	(c)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)
Residential	53.156%	54.757%	8,207,186,043	$21,308,517	$1,006,626	$20,301,891	$0.00247	$7,137,279	$6,037,030	$1,100,249	$0.00013	$10,900,212	$0.00133
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	$8,850,378	$418,097	$8,432,281	$0.00168	$2,964,430	$2,507,448	$456,983	$0.00009	$4,527,344	$0.00090
Medium General Service	14.075%	12.779%	4,298,295,095	$5,642,362	$266,548	$5,375,814	$0.00125	$1,889,907	$1,598,568	$291,339	$0.00007	$2,886,308	$0.00067
Large General Service	10.690%	9.720%	4,797,727,629	$4,285,450	$202,447	$4,083,003	$0.00085	$1,435,410	$1,214,134	$221,276	$0.00005	$2,192,190	$0.00046
Total	100.000%	100.000%	22,330,379,844	$40,086,707	$1,893,718	$38,192,989	$0.00171	$13,427,026	$11,357,179	$2,069,847	$0.00009	$20,506,053	$0.00092

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

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DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	BASE RATE TRANSFERS	ADJUSTED BASE DISTRIBUTION REVENUE	DISTRIBUTION UNIT DEMAND COST @ EROR ($/kWh) or ($/kW)	BASE DISTRIBUTION REVENUE @ EROR (1)	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT EROR	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
Residential	$ 2,089,338,362	$ 522,074,570	$ 29,249,685	$ 551,324,255	$ 0.07989	$ 655,694,715	$ (15,717,943)	$ 133,620,144	$ 537,792,514	$ 224,651,779
Small General Service	$ 1,050,872,414	$ 244,580,606	$ 13,702,843	$ 258,283,449	$ 0.05276	$ 259,417,876	$ (16,180,949)	$ 14,837,269	$ 260,761,555	$ 121,268,190
Medium General Service	$ 832,836,402	$ 155,773,841	$ 8,727,366	$ 164,501,206	$ 16.39	$ 173,623,853	$ (18,442,051)	$ 17,850,012	$ 174,215,892	$ 101,725,692
Large General Service	$ 820,692,202	$ 105,592,807	$ 5,915,929	$ 111,508,736	$ 12.84	$ 131,869,664	$ (7,378,847)	$ 26,276,857	$ 112,971,653	$ 89,448,067
Lighting - Company	$ 15,347,885	$ 8,405,949	$ 470,951	$ 8,876,899	$ 0.24620	$ 12,604,430	$ (218,751)	$ 4,198,481	$ 8,624,700	$ 1,753,539
Lighting - Customer	$ 11,039,928	$ 2,107,135	$ 118,054	$ 2,225,189	$ 0.04832	$ 2,836,086	$ (455,565)	$ 728,951	$ 2,562,699	$ 1,559,557
Total Company	$ 4,820,127,193	$ 1,038,534,908	$ 58,184,827	$ 1,096,719,735	$ 0.05535	$ 1,236,046,623	$ (58,394,106)	$ 197,511,716	$ 1,096,929,013	$ 540,406,825

(1) Aggregation of class revenue targets from Exhibit ES-ACOS-2

Floor: 0.00%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Residential	$ -	$ 655,694,715	$ 1,310,348	$ 657,005,063	$ -	$ 655,694,715	$ (0)	$ 657,005,063
Small General Service	$ -	$ 259,417,876	$ 518,424	$ 259,936,300	$ -	$ 259,417,876	$ (0)	$ 259,936,300
Medium General Service	$ -	$ 173,623,853	$ 346,972	$ 173,970,825	$ -	$ 173,623,853	$ (0)	$ 173,970,825
Large General Service	$ -	$ 131,869,664	$ 263,530	$ 132,133,194	$ -	$ 131,869,664	$ (0)	$ 132,133,194
Lighting - Company	$ 2,444,942	$ -	$ -	$ 10,159,488	$ (0)	$ -	$ -	$ 10,159,488
Lighting - Customer	$ -	$ 2,836,086	$ 5,668	$ 2,841,754	$ -	$ 2,836,086	$ (0)	$ 2,841,754
Total Company	$ 2,444,942	$ 1,223,442,193	$ 2,444,942	$ 1,236,046,623	$ (0)	$ 1,223,442,193	$ (0)	$ 1,236,046,623

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

	FLOOR ADJUSTMENT				200 PERCENT CAP ALLOCATION						
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(v)	(w)	(x)	(y)	(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
Residential	$ -	$ -	$ -	$ 657,005,063	$ -	$ 655,694,715	$ 27,218	$ 657,032,281	$ 657,032,281	19.2%	5.7%
Small General Service	$ (825,256)	$ -	$ -	$ 260,761,555	$ -	$ 259,417,876	$ 10,768	$ 260,772,324	$ 260,772,324	1.0%	0.0%
Medium General Service	$ (245,067)	$ -	$ -	$ 174,215,892	$ -	$ 173,623,853	$ 7,207	$ 174,223,099	$ 174,223,099	5.9%	0.0%
Large General Service	$ -	$ -	$ -	$ 132,133,194	$ -	$ 131,869,664	$ 5,474	$ 132,138,668	$ 132,138,668	18.5%	2.3%
Lighting - Company	$ -	$ 12,604,430	$ (1,070,323)	$ 9,089,166	$ -	$ 12,604,430	$ 523	$ 9,089,689	$ 9,089,689	2.4%	3.0%
Lighting - Customer	$ -	$ -	$ -	$ 2,841,754	$ 51,191	$ -	$ -	$ 2,790,563	$ 2,790,563	25.4%	2.1%
Total Company	$ (1,070,323)	$ 12,604,430	$ (1,070,323)	$ 1,236,046,623	$ 51,191	$ 1,233,210,537	$ 51,191	$ 1,236,046,623	$ 1,236,046,623	12.7%	2.9%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	RESIDENTIAL AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
R-1/R-2 Residential	$ 1,868,071,663	$ 471,550,109	$ 26,419,007	$ 497,969,116	$ 0.08006	$ 582,132,460	$ (20,731,745)	$ 110,582,351	$ 207,538,912
R-3/R-4 Residential Heating	$ 221,266,698	$ 50,524,462	$ 2,830,677	$ 53,355,139	$ 0.08006	$ 74,899,821	$ 5,013,802	$ 24,375,359	$ 17,112,868
Total Residential	$ 2,089,338,362	$ 522,074,570	$ 29,249,685	$ 551,324,255	$ 0.08006	$ 657,032,281	$ (15,717,943)	$ 134,957,711	$ 224,651,779

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
R-1/R-2 Residential	$ -	$ 582,132,460	$ 7,262,492	$ 589,394,951	$ -	$ 582,132,460	$ -	$ 589,394,951
R-3/R-4 Residential Heating	$ 7,262,492	$ -	$ -	$ 67,637,330	$ -	$ -	$ -	$ 67,637,330
Total Residential	$ 7,262,492	$ 582,132,460	$ 7,262,492	$ 657,032,281	$ -	$ 582,132,460	$ -	$ 657,032,281

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

	200 PERCENT CAP ALLOCATION						
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(r)	(s)	(t)	(u)	(v)	(w)	(x)
R-1/R-2 Residential	$ -	$ 582,132,460	$ 725,754	$ 118,570,597	$ 590,120,706	18.5%	5.2%
R-3/R-4 Residential Heating	$ 725,754	$ -	$ -	$ 16,387,113	$ 66,911,575	25.4%	9.7%
Total Residential	$ 725,754	$ 582,132,460	$ 725,754	$ 134,957,711	$ 657,032,281	19.2%	5.7%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	SM. GEN. AVG DISTRIBUTION UNIT DEMAND COST ($/KWH)	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
NEW G-1/T-1 (<=100 kW) (BOST)	$ 697,364,620	$ 169,094,831	$ 9,473,686	$ 178,568,517	$ 0.05303	$ 167,799,785	$ (16,036,984)	$ (1,295,046)	$ 185,131,815	$ 85,773,446
NEW G-1/G-6 (<=100 kW) (CAMB)	$ 43,338,118	$ 8,039,663	$ 450,429	$ 8,490,092	$ 0.05303	$ 11,781,239	$ 665,459	$ 3,741,576	$ 7,374,204	$ 3,668,353
G-5 Comm. Space Heat (CAMB)	$ 889,924	$ 122,069	$ 6,839	$ 128,908	$ 0.05303	$ 252,507	$ 2,959	$ 130,439	$ 119,109	$ 86,033
G-1 Gen. Serv. (SOUTH)	$ 183,690,082	$ 37,387,191	$ 2,094,650	$ 39,481,841	$ 0.05303	$ 47,228,529	$ (2,131,064)	$ 9,841,337	$ 39,518,255	$ 20,500,072
G-7 Optional TOU (SOUTH)	$ 11,152,987	$ 1,954,184	$ 109,485	$ 2,063,669	$ 0.05303	$ 3,139,805	$ (109,106)	$ 1,185,621	$ 2,063,290	$ 1,224,404
G-4 General Power (SOUTH)	$ 462,975	$ 86,220	$ 4,831	$ 91,050	$ 0.05303	$ 129,094	$ 17,324	$ 42,875	$ 68,896	$ 28,974
G-5 Comm. Space Heat (SOUTH)	$ 1,912,599	$ 402,816	$ 22,568	$ 425,384	$ 0.05303	$ 463,992	$ (93,381)	$ 61,177	$ 496,196	$ 284,641
G-6 All Electric School (SOUTH)	$ 800,973	$ 88,595	$ 4,964	$ 93,559	$ 0.05303	$ 244,475	$ 33,916	$ 155,880	$ 54,679	$ 46,181
23 Optional Water Heating (WMA)	$ 12,982	$ 5,612	$ 314	$ 5,926	$ 0.05303	$ 2,677	$ (156)	$ (2,935)	$ 5,768	$ 1,454
24 Optional Church (WMA)	$ 994,977	$ 302,093	$ 16,925	$ 319,018	$ 0.05303	$ 250,070	$ 24,750	$ (52,023)	$ 277,343	$ 74,748
NEW G-1 (<=100 kW) (WMA)	$ 110,252,177	$ 27,097,334	$ 1,518,152	$ 28,615,486	$ 0.05303	$ 29,480,150	$ 1,445,334	$ 2,382,816	$ 25,652,000	$ 9,579,884
Total Small General Service	$ 1,050,872,414	$ 244,580,606	$ 13,702,843	$ 258,283,449	$ 0.05303	$ 260,772,324	$ (16,180,949)	$ 16,191,717	$ 260,761,555	$ 121,268,190
						$ -				
	$ 1,050,883,183									

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2				FLOOR ADJUSTMENT ITERATION 1			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	FIRST REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	FIRST ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(v)	(w)	(x)	(y)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ 167,799,785	$ 162,978	$ 167,962,763	$ -	$ 167,799,785	$ -	$ 167,962,763	$ (17,169,051)	$ -	$ -	$ 185,131,815
NEW G-1/G-6 (<=100 kW) (CAMB)	$ 73,224	$ -	$ -	$ 11,708,015	$ -	$ -	$ -	$ 11,708,015	$ -	$ -	$ -	$ 11,708,015
G-5 Comm. Space Heat (CAMB)	$ 44,406	$ -	$ -	$ 208,102	$ -	$ -	$ -	$ 208,102	$ -	$ -	$ -	$ 208,102
G-1 Gen. Serv. (SOUTH)	$ -	$ 47,228,529	$ 45,871	$ 47,274,400	$ -	$ 47,228,529	$ -	$ 47,274,400	$ -	$ 47,228,529	$ (10,191,692)	$ 37,082,708
G-7 Optional TOU (SOUTH)	$ -	$ 3,139,805	$ 3,050	$ 3,142,855	$ -	$ 3,139,805	$ -	$ 3,142,855	$ -	$ 3,139,805	$ (677,555)	$ 2,465,300
G-4 General Power (SOUTH)	$ 13,901	$ -	$ -	$ 115,194	$ -	$ -	$ -	$ 115,194	$ -	$ -	$ -	$ 115,194
G-5 Comm. Space Heat (SOUTH)	$ -	$ 463,992	$ 451	$ 464,443	$ -	$ 463,992	$ -	$ 464,443	$ (31,753)	$ -	$ -	$ 496,196
G-6 All Electric School (SOUTH)	$ 109,698	$ -	$ -	$ 134,776	$ -	$ -	$ -	$ 134,776	$ -	$ -	$ -	$ 134,776
23 Optional Water Heating (WMA)	$ -	$ 2,677	$ 3	$ 2,680	$ -	$ 2,677	$ -	$ 2,680	$ (3,088)	$ -	$ -	$ 5,768
24 Optional Church (WMA)	$ -	$ 250,070	$ 243	$ 250,313	$ -	$ 250,070	$ -	$ 250,313	$ (27,030)	$ -	$ -	$ 277,343
NEW G-1 (<=100 kW) (WMA)	$ -	$ 29,480,150	$ 28,633	$ 29,508,783	$ -	$ 29,480,150	$ -	$ 29,508,783	$ -	$ 29,480,150	$ (6,361,676)	$ 23,147,107
Total Small General Service	$ 241,228	$ 248,365,008	$ 241,228	$ 260,772,324	$ -	$ 248,365,008	$ -	$ 260,772,324	$ (17,230,923)	$ 79,848,483	$ (17,230,923)	$ 260,772,324

Note: Columns r-u relocated to follow ak

Exclude a decrease for any rate group that got a decrease under the caps.

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 2				FLOOR ADJUSTMENT ITERATION 3				
RATE GROUP	SECOND REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT	THIRD REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	THIRD ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER THIRD FLOOR ADJUSTMENT
	(z)	(aa)	(ab)	(ac)	(ad)	(ad2)	(ae)	(af)	(ag)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ 167,799,785	$ (4,503,903)	$ 180,627,912	$ (4,503,903)	$ -	$ -	$ -	$ 185,131,815
NEW G-1/G-6 (<=100 kW) (CAMB)	$ -	$ 11,781,239	$ (316,219)	$ 11,391,796	$ -	$ (4,017,592)	$ 11,781,239	$ (3,427,529)	$ 7,964,267
G-5 Comm. Space Heat (CAMB)	$ -	$ 252,507	$ (6,778)	$ 201,324	$ -	$ (82,215)	$ 252,507	$ (73,462)	$ 127,862
G-1 Gen. Serv. (SOUTH)	$ (2,435,547)	$ -	$ -	$ 39,518,255	$ -	$ -	$ -	$ -	$ 39,518,255
G-7 Optional TOU (SOUTH)	$ -	$ 3,139,805	$ (84,275)	$ 2,381,024	$ -	$ (317,734)	$ 3,139,805	$ (913,467)	$ 1,467,557
G-4 General Power (SOUTH)	$ -	$ 129,094	$ (3,465)	$ 111,729	$ -	$ (42,833)	$ 129,094	$ (37,558)	$ 74,171
G-5 Comm. Space Heat (SOUTH)	$ -	$ 463,992	$ (12,454)	$ 483,742	$ (12,454)	$ -	$ -	$ -	$ 496,196
G-6 All Electric School (SOUTH)	$ -	$ 244,475	$ (6,562)	$ 128,215	$ -	$ (73,535)	$ 244,475	$ (71,125)	$ 57,089
23 Optional Water Heating (WMA)	$ -	$ 2,677	$ (72)	$ 5,696	$ (72)	$ -	$ -	$ -	$ 5,768
24 Optional Church (WMA)	$ -	$ 250,070	$ (6,712)	$ 270,631	$ (6,712)	$ -	$ -	$ -	$ 277,343
NEW G-1 (<=100 kW) (WMA)	$ (2,504,893)	$ -	$ -	$ 25,652,000	$ -	$ -	$ -	$ -	$ 25,652,000
Total Small General Service	$ (4,940,440)	$ 184,063,645	$ (4,940,440)	$ 260,772,324	$ (4,523,141)	$ (4,533,909)	$ 15,547,120	$ (4,523,141)	$ 260,772,324

Allow a decrease for any rate group that got a decrease under the caps.

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

DEPARTMENT SCHEDULE 10

PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 4				200 PERCENT CAP ALLOCATION						
RATE GROUP	FOURTH REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	FOURTH ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FOURTH FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(ah)	(ai)	(aj)	(ak)	(r)	(s)	(t)	(u)	(al)	(am)	(an)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ -	$ -	$ 185,131,815	$ -	$ 167,799,785	$ -	$ 185,131,815	$ 185,131,815	3.7%	0.0%
NEW G-1/G-6 (<=100 kW) (CAMB)	$ -	$ 11,781,239	$ (565,672)	$ 7,398,595	$ -	$ 11,781,239	$ -	$ 7,398,595	$ 7,398,595	-12.9%	0.1%
G-5 Comm. Space Heat (CAMB)	$ -	$ 252,507	$ (12,124)	$ 115,738	$ -	$ 252,507	$ -	$ 115,738	$ 115,738	-10.2%	-0.4%
G-1 Gen. Serv. (SOUTH)	$ -	$ -	$ -	$ 39,518,255	$ -	$ 47,228,529	$ -	$ 39,518,255	$ 39,518,255	0.1%	0.0%
G-7 Optional TOU (SOUTH)	$ (595,733)	$ -	$ -	$ 2,063,290	$ -	$ 3,139,805	$ -	$ 2,063,290	$ 2,063,290	0.0%	0.0%
G-4 General Power (SOUTH)	$ -	$ 129,094	$ (6,198)	$ 67,973	$ -	$ 129,094	$ -	$ 67,973	$ 67,973	-25.3%	-0.2%
G-5 Comm. Space Heat (SOUTH)	$ -	$ -	$ -	$ 496,196	$ -	$ 463,992	$ -	$ 496,196	$ 496,196	16.6%	0.0%
G-6 All Electric School (SOUTH)	$ -	$ 244,475	$ (11,738)	$ 45,351	$ -	$ -	$ -	$ 45,351	$ 45,351	-51.5%	-1.2%
23 Optional Water Heating (WMA)	$ -	$ -	$ -	$ 5,768	$ -	$ 2,677	$ -	$ 5,768	$ 5,768	-2.7%	0.0%
24 Optional Church (WMA)	$ -	$ -	$ -	$ 277,343	$ -	$ 250,070	$ -	$ 277,343	$ 277,343	-13.1%	0.0%
NEW G-1 (<=100 kW) (WMA)	$ -	$ -	$ -	$ 25,652,000	$ -	$ 29,480,150	$ -	$ 25,652,000	$ 25,652,000	-10.4%	0.0%
Total Small General Service	$ (595,733)	$ 12,407,316	$ (595,733)	$ 260,772,324	$ -	$ 260,527,849	$ -	$ 260,772,324	$ 260,772,324	1.0%	0.0%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	MD. GEN. AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
NEW G-2 TOU (BOST)	$ 612,803,057	$ 122,874,126	$ 6,884,130	$ 129,758,257	$ 16.44	$ 120,233,905	$ (19,838,324)	$ (2,640,222)	$ 142,712,450	$ 81,118,630
G-2 TOU (CAMB)	$ 95,354,259	$ 13,158,476	$ 737,215	$ 13,895,691	$ 16.44	$ 21,060,802	$ (598,344)	$ 7,902,326	$ 13,756,820	$ 10,133,770
G-2 TOU (SOUTH)	$ 70,150,715	$ 10,053,959	$ 563,282	$ 10,617,241	$ 16.44	$ 17,767,034	$ 887,837	$ 7,713,075	$ 9,166,122	$ 6,127,234
NEW G-2/T4 (WMA)	$ 54,793,863	$ 9,687,279	$ 542,738	$ 10,230,017	$ 16.44	$ 15,161,359	$ 1,106,779	$ 5,474,080	$ 8,580,500	$ 4,372,607
Total Medium General Service	$ 833,101,894	$ 155,773,841	$ 8,727,366	$ 164,501,206	$ 16.44	$ 174,223,099	$ (18,442,051)	$ 18,449,258	$ 174,215,892	$ 101,752,241
						$ -				

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
NEW G-2 TOU (BOST)	$ -	$ 120,233,905	$ 2,286,753	$ 122,520,658	$ -	$ 120,233,905	$ (0)	$ 122,520,658
G-2 TOU (CAMB)	$ -	$ 21,060,802	$ 400,560	$ 21,461,362	$ -	$ 21,060,802	$ (0)	$ 21,461,362
G-2 TOU (SOUTH)	$ 1,585,840	$ -	$ -	$ 16,181,194	$ -	$ -	$ -	$ 16,181,194
NEW G-2/T4 (WMA)	$ 1,101,472	$ -	$ -	$ 14,059,886	$ (0)	$ -	$ -	$ 14,059,886
Total Medium General Service	$ 2,687,313	$ 141,294,707	$ 2,687,313	$ 174,223,099	$ (0)	$ 141,294,707	$ (0)	$ 174,223,099

Note: Columns r-u relocated to follow ak

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 1				FLOOR ADJUSTMENT ITERATION 2				
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT	SECOND REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT
	(v)	(w)	(x)	(y)	(ad)	(ad2)	(ae)	(af)	(ag)
NEW G-2 TOU (BOST)	$ (20,191,793)	$ -	$ -	$ 142,712,450	$ -	$ -	$ -	$ -	$ 142,712,450
G-2 TOU (CAMB)	$ -	$ 21,060,802	$ (20,191,793)	$ 1,269,569	$ (12,487,251)	$ -	$ -	$ -	$ 13,756,820
G-2 TOU (SOUTH)	$ -	$ -	$ -	$ 16,181,194	$ -	$ (7,015,071)	$ 17,767,034	$ (6,737,693)	$ 9,443,500
NEW G-2/T4 (WMA)	$ -	$ -	$ -	$ 14,059,886	$ -	$ (5,479,386)	$ 15,161,359	$ (5,749,557)	$ 8,310,329
Total Medium General Service	$ (20,191,793)	$ 21,060,802	$ (20,191,793)	$ 174,223,099	$ (12,487,251)	$ (12,494,458)	$ 32,928,393	$ (12,487,251)	$ 174,223,099

No decrease for any rate group that got a decrease under caps.

Allow decrease for rate groups that got a decrease under caps.

	FLOOR ADJUSTMENT ITERATION 4				200 PERCENT CAP ALLOCATION						
	THIRD REVENUE FLOOR	BASE DISTRIBUTION REVENUE	THIRD ALLOCATION OF REVENUE FLOOR	PROPOSED BASE DISTRIBUTION REVENUE PER	BASE DISTRIBUTION REVENUE	BASE DISTRIBUTION REVENUE	ALLOCATION OF BASE DISTRIBUTION	PROPOSED BASE DISTRIBUTION REVENUE PER	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE	PROPOSED TOTAL REVENUE
	(ah)	(ai)	(aj)	(ak)	(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
NEW G-2 TOU (BOST)	$ -	$ -	$ -	$ 142,712,450	$ -	$ 122,874,126	$ -	$ 142,712,450	$ 142,712,450	10.0%	0.0%
G-2 TOU (CAMB)	$ -	$ -	$ -	$ 13,756,820	$ -	$ 13,158,476	$ -	$ 13,756,820	$ 13,756,820	-1.0%	0.0%
G-2 TOU (SOUTH)	$ -	$ 17,767,034	$ (270,171)	$ 9,173,329	$ -	$ 10,053,959	$ -	$ 9,173,329	$ 9,173,329	-13.6%	0.0%
NEW G-2/T4 (WMA)	$ (270,171)	$ -	$ -	$ 8,580,500	$ -	$ 9,687,279	$ -	$ 8,580,500	$ 8,580,500	-16.1%	0.0%
Total Medium General Service	$ (270,171)	$ 17,767,034	$ (270,171)	$ 174,223,099	$ -	$ 155,773,841	$ -	$ 174,223,099	$ 174,223,099	5.9%	0.0%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	LG. GEN. AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)			(b)	(e)	(h)	(h)	(h2)	(i)
Rate G-3 TOU (BOST)	$ 480,348,304	$ 70,202,714	$ 3,933,169	$ 74,135,883	$ 12.87	$ 71,925,887	$ (11,313,702)	$ 1,723,173	$ 81,516,417	$ 59,348,533
Rate WR (BOST)	$ 14,891,066	$ 1,806	$ 101	$ 1,907	$ 12.87	$ 3,068,326	$ (309,021)	$ 3,066,521	$ 310,827	$ 1,798,128
Rate G-3/SB1/MS1/SS1 (CAMB)	$ 98,605,690	$ 8,379,990	$ 469,496	$ 8,849,486	$ 12.87	$ 17,660,805	$ 901,353	$ 9,280,815	$ 7,478,637	$ 8,959,216
Rate G-3 TOU (SOUTH)	$ 70,076,337	$ 6,983,168	$ 391,238	$ 7,374,406	$ 12.87	$ 13,865,300	$ 1,895,580	$ 6,882,132	$ 5,087,589	$ 5,112,054
Rate G-3 (current T-2) TOU (WMA)	$ 101,945,309	$ 14,619,439	$ 819,067	$ 15,438,505	$ 12.87	$ 19,091,330	$ 888,586	$ 4,471,891	$ 13,730,853	$ 9,305,945
Rate T-5 TOU (WMA)	$ 54,825,496	$ 5,405,690	$ 302,859	$ 5,708,548	$ 12.87	$ 9,595,346	$ 558,359	$ 4,189,656	$ 4,847,331	$ 4,924,191
Total Large General Service	$ 820,692,202	$ 105,592,807	$ 5,915,929	$ 111,508,736	$ 12.87	$ 135,206,994	$ (7,378,847)	$ 29,614,187	$ 112,971,653	$ 89,448,067

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Rate G-3 TOU (BOST)	$ -	$ 71,925,887	$ 2,402,045	$ 74,327,933	$ -	$ 71,925,887	$ -	$ 74,327,933
Rate WR (BOST)	$ 1,268,393	$ -	$ -	$ 1,799,934	$ -	$ -	$ -	$ 1,799,934
Rate G-3/SB1/MS1/SS1 (CAMB)	$ 321,599	$ -	$ -	$ 17,339,206	$ -	$ -	$ -	$ 17,339,206
Rate G-3 TOU (SOUTH)	$ 1,770,078	$ -	$ -	$ 12,095,222	$ -	$ -	$ -	$ 12,095,222
Rate G-3 (current T-2) TOU (WMA)	$ -	$ 19,091,330	$ 637,576	$ 19,728,906	$ -	$ 19,091,330	$ -	$ 19,728,906
Rate T-5 TOU (WMA)	$ -	$ 9,595,346	$ 320,447	$ 9,915,793	$ -	$ 9,595,346	$ -	$ 9,915,793
Total Large General Service	$ 3,360,069	$ 100,612,563	$ 3,360,069	$ 135,206,994	$ -	$ 100,612,563	$ -	$ 135,206,994

Note: Columns r-u relocated to follow ak

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 1				FLOOR ADJUSTMENT ITERATION 2				
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT	SECOND REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT
	(v)	(w)	(x)	(y)	(ad)	(ad2)	(ae)	(af)	(ag)
Rate G-3 TOU (BOST)	$ (7,188,484)	$ -	$ -	$ 81,516,417	$ -	$ -	$ -	$ -	$ 81,516,417
Rate WR (BOST)	$ -	$ -	$ -	$ 1,799,934	$ -	$ (1,489,107)	$ 3,068,326	$ -	$ 1,799,934
Rate G-3/SB1/MS1/SS1 (CAMB)	$ -	$ -	$ -	$ 17,339,206	$ -	$ (9,860,569)	$ 17,660,805	$ -	$ 17,339,206
Rate G-3 TOU (SOUTH)	$ -	$ -	$ -	$ 12,095,222	$ -	$ (7,007,634)	$ 13,865,300	$ -	$ 12,095,222
Rate G-3 (current T-2) TOU (WMA)	$ -	$ 19,091,330	$ (4,784,023)	$ 14,944,883	$ -	$ (1,214,030)	$ 19,091,330	$ -	$ 14,944,883
Rate T-5 TOU (WMA)	$ -	$ 9,595,346	$ (2,404,461)	$ 7,511,332	$ -	$ (2,664,001)	$ 9,595,346	$ -	$ 7,511,332
Total Large General Service	$ (7,188,484)	$ 28,686,676	$ (7,188,484)	$ 135,206,994	$ -	$ (22,235,341)	$ 63,281,107	$ -	$ 135,206,994

Exclude a decrease for any rate group that got a decrease under the caps.

Allow a decrease for any rate group that got a decrease under the caps.

200 PERCENT CAP ALLOCATION						
BASE DISTRIBUTION REVENUE INCREASE IN	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
$ -	$ 70,202,714	$ 9,301,320	$ 90,817,737	$ 90,817,737	22.5%	1.9%
$ 1,797,542	$ -	$ -	$ 2,391	$ 2,391	25.4%	-2.1%
$ 6,241,249	$ -	$ -	$ 11,097,957	$ 11,097,957	25.4%	3.7%
$ 2,847,132	$ -	$ -	$ 9,248,090	$ 9,248,090	25.4%	5.9%
$ -	$ 14,619,439	$ 1,936,963	$ 16,881,846	$ 16,881,846	9.3%	3.1%
$ 352,360	$ -	$ -	$ 7,158,972	$ 7,158,972	25.4%	4.2%
$ 11,238,283	$ 84,822,153	$ 11,238,283	$ 135,206,994	$ 135,206,994	21.3%	2.7%

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Schedule 14	Large General Service Revenue Simulation at Current and Proposed Rates
Schedule 15	Outdoor Lighting Revenue Simulation at Current and Proposed Rates

REVENUE SIMULATION
PROPOSED REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
All	R-1	6,540,136,110	N/A	12,278,038	$1,688,928,551	$530,228,246	$0	8.107	$16,350,340	0.250	$95,985,390	1.468	$3,270,068	0.050	$128,205,483	1.960	$287,218,522	4.392
All	R-2	731,453,942	N/A	1,432,317	$179,143,112	$59,892,460	$0	8.188	$1,828,635	0.250	$2,313,010	0.316	$365,727	0.050	$14,338,602	1.960	$32,122,744	4.392
All	R-3	815,394,880	N/A	1,077,569	$194,432,973	$58,534,398	$0	7.179	$2,038,487	0.250	$11,985,595	1.470	$407,697	0.050	$15,984,085	1.960	$35,809,119	4.392
All	R-4	120,201,110	N/A	133,685	$26,833,726	$8,377,177	$0	6.969	$300,503	0.250	$391,040	0.325	$60,101	0.050	$2,356,288	1.960	$5,278,787	4.392

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-1NDMD	285,268,477	N/A	669,092	$72,322,317	$24,818,032	$0	8.700	$713,171	0.250	$2,176,598	0.763	$142,634	0.050	$3,750,544	1.315	$10,032,862	3.517
Boston	G-1DMD (<=100 kW)	181,533,231	810,941	215,952	$44,173,674	$12,645,715	$0	6.966	$453,833	0.250	$1,385,099	0.763	$90,767	0.050	$2,386,693	1.315	$6,384,504	3.517
Boston	T-1	14,370,074	N/A	31,430	$3,558,637	$1,377,048	$0	9.583	$35,925	0.250	$109,644	0.763	$7,185	0.050	$188,929	1.315	$505,394	3.517
Boston	G-2 (<=100 kW)	2,037,816,850	7,039,448	346,362	$440,200,205	$103,745,814	$0	5.091	$5,094,542	0.250	$15,548,543	0.763	$1,018,908	0.050	$26,792,027	1.315	$71,669,799	3.517
Boston	T-2 (<=100 kW)	645,147,789	1,848,544	17,253	$137,109,787	$36,956,396	$0	5.728	$1,612,869	0.250	$4,922,478	0.763	$322,574	0.050	$8,482,027	1.315	$22,689,778	3.517
Cambridge	G-1 (G-0)	38,620,201	N/A	67,017	$8,006,216	$2,052,914	$0	5.316	$96,551	0.250	$294,672	0.763	$19,310	0.050	$507,756	1.315	$1,358,268	3.517
Cambridge	G-6	309	N/A	145	$1,378	$2,928	$0	946.346	$1	0.250	$2	0.763	$0	0.050	$4	1.315	$11	3.517
Cambridge	G-1	176,003,397	541,576	23,705	$34,026,806	$5,130,047	$0	2.915	$440,008	0.250	$1,342,906	0.763	$88,002	0.050	$2,313,990	1.315	$6,190,020	3.517
Cambridge	G-4	7,530,415	16,409	562	$1,303,718	$212,706	$0	2.825	$18,826	0.250	$57,457	0.763	$3,765	0.050	$99,005	1.315	$264,844	3.517
Cambridge	G-5	4,761,434	N/A	513	$889,924	$115,738	$0	2.431	$11,904	0.250	$36,330	0.763	$2,381	0.050	$62,601	1.315	$167,459	3.517
South	G-1	868,906,476	2,844,425	510,022	$178,452,274	$37,831,611	$0	4.354	$2,172,266	0.250	$6,629,756	0.763	$434,453	0.050	$11,423,875	1.315	$30,559,347	3.517
South	G-1S	21,663,837	74,507	34,595	$5,237,808	$1,274,829	$0	5.885	$54,160	0.250	$165,295	0.763	$10,832	0.050	$284,823	1.315	$761,915	3.517
South	G-7	56,796,733	116,139	20,181	$10,628,311	$2,434,046	$0	4.286	$141,992	0.250	$433,359	0.763	$28,398	0.050	$746,730	1.315	$1,522,673	2.681
South	G-7S	2,409,369	10,591	948	$524,676	$126,182	$0	5.237	$6,023	0.250	$18,383	0.763	$1,205	0.050	$31,677	1.315	$64,593	2.681
South	G-4	2,434,285	14,532	334	$462,975	$95,532	$0	3.924	$6,086	0.250	$18,574	0.763	$1,217	0.050	$32,005	1.315	$85,614	3.517
South	G-5	8,749,324	N/A	7,057	$1,912,599	$411,145	$0	4.699	$21,873	0.250	$66,757	0.763	$4,375	0.050	$115,031	1.315	$307,713	3.517
South	G-6	4,609,966	N/A	84	$800,973	$45,351	$0	0.984	$11,525	0.250	$35,174	0.763	$2,305	0.050	$60,609	1.315	$162,132	3.517
Western MA	23	50,481	N/A	237	$12,982	$5,768	$0	11.426	$126	0.250	$405	0.803	$25	0.050	$664	1.315	$1,306	2.588
Western MA	24	4,715,475	29,764	2,320	$994,977	$277,343	$0	5.882	$11,789	0.250	$37,865	0.803	$2,358	0.050	$61,996	1.315	$165,843	3.517
Western MA	G-0 (<=100 kW)	445,234,194	1,712,621	256,197	$90,619,774	$22,145,446	$0	4.974	$1,113,085	0.250	$3,575,231	0.803	$222,617	0.050	$5,853,679	1.315	$15,658,839	3.517
Western MA	T-0 (<=100 kW)	1,645,507	3,206	170	$266,662	$36,696	$0	2.230	$4,114	0.250	$13,213	0.803	$823	0.050	$21,634	1.315	$57,872	3.517
Western MA	G-2 (<=100 kW)	107,764,640	314,303	7,340	$19,122,181	$3,435,530	$0	3.188	$269,412	0.250	$865,350	0.803	$53,882	0.050	$1,416,827	1.315	$3,790,071	3.517
Western MA	T-4 (<=100 kW)	1,251,581	2,879	171	$243,560	$34,328	$0	2.743	$3,129	0.250	$10,050	0.803	$626	0.050	$16,455	1.315	$44,018	3.517

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-1DMD (>100 kW)	720,549	2,520	14	$265,492	$48,746	$0	6.765	$1,801	0.250	$5,498	0.763	$360	0.050	$6,928	0.961	$29,923	4.153
Boston	G-2 (>100 kW)	192,014,144	510,725	2,875	$43,404,895	$9,951,408	$0	5.183	$480,035	0.250	$1,465,068	0.763	$96,007	0.050	$1,846,152	0.961	$6,064,457	3.158
Boston	T-2 (>100 kW)	2,870,726,196	6,799,277	22,155	$569,132,670	$132,712,296	$0	4.623	$7,176,815	0.250	$21,903,641	0.763	$1,435,363	0.050	$27,601,071	0.961	$80,736,020	2.812
Cambridge	G-2	530,648,198	1,280,900	5,827	$95,354,259	$13,757,186	$0	2.593	$1,326,620	0.250	$4,048,846	0.763	$265,324	0.050	$5,102,005	0.961	$15,209,669	2.866
South	G-2	393,630,768	1,080,576	5,797	$70,150,715	$9,179,177	$0	2.332	$984,077	0.250	$3,003,403	0.763	$196,815	0.050	$3,784,628	0.961	$12,830,979	3.260
Western MA	G-0 (>100 kW)	90,421,734	290,518	2,454	$17,158,185	$2,701,913	$0	2.988	$226,054	0.250	$726,087	0.803	$45,211	0.050	$869,375	0.961	$3,449,675	3.815
Western MA	T-0 (>100 kW)	3,142,310	6,848	49	$524,074	$104,096	$0	3.313	$7,856	0.250	$25,233	0.803	$1,571	0.050	$30,212	0.961	$81,319	2.588
Western MA	G-2 (>100 kW)	209,614,206	606,346	4,625	$35,939,826	$5,522,898	$0	2.635	$524,036	0.250	$1,683,202	0.803	$104,807	0.050	$2,015,370	0.961	$7,199,880	3.435
Western MA	T-4 (>100 kW)	7,376,989	18,388	49	$1,171,778	$251,592	$0	3.410	$18,442	0.250	$59,237	0.803	$3,688	0.050	$70,927	0.961	$218,342	2.960

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-3	2,675,437,585	5,588,318	5,612	$480,348,304	$90,817,737	$0	3.395	$6,688,594	0.250	$20,413,589	0.763	$1,337,719	0.050	$17,120,253	0.640	$72,719,272	2.718
Boston	WR	103,657,378	238,395	12	$14,891,066	$2,392	$0	0.002	$259,143	0.250	$790,906	0.763	$51,829	0.050	$663,308	0.640	$1,945,305	1.877
Cambridge	G-3	483,098,521	1,090,504	1,030	$79,320,694	$8,945,396	$0	1.852	$1,207,746	0.250	$3,686,042	0.763	$241,549	0.050	$3,091,370	0.640	$14,534,405	3.009
Cambridge	SB-1	118,022,540	281,661	24	$19,284,996	$2,152,562	$0	1.824	$295,056	0.250	$900,512	0.763	$59,011	0.050	$755,232	0.640	$3,321,209	2.814
South	G-3	427,905,315	1,077,271	1,189	$70,076,337	$9,248,090	$0	2.161	$1,069,763	0.250	$3,264,918	0.763	$213,953	0.050	$2,738,187	0.640	$14,018,242	3.276
Western MA	G-3 (current T-2)	624,568,038	1,483,311	3,154	$101,945,309	$16,881,846	$0	2.703	$1,561,420	0.250	$5,015,281	0.803	$312,284	0.050	$3,996,641	0.640	$19,301,918	3.090
Western MA	T-5	365,038,251	745,515	290	$54,825,496	$7,158,972	$0	1.961	$912,596	0.250	$2,931,257	0.803	$182,519	0.050	$2,335,897	0.640	$9,701,188	2.658

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Eastern MA	S-1	27,789,429	N/A	89,644	$8,409,615	$4,944,606	$0	17.793	$69,474	0.250	$212,033	0.763	$13,895	0.050	$365,359	1.315	$564,034	2.030
Eastern MA	S-2	54,328,337	N/A	68,968	$10,387,640	$2,583,123	$0	4.755	$135,821	0.250	$414,525	0.763	$27,164	0.050	$714,277	1.315	$1,102,687	2.030
Western MA	S-1	23,406,376	N/A	83,759	$6,938,270	$5,215,405	$0	22.282	$58,516	0.250	$187,953	0.803	$11,703	0.050	$307,733	1.315	$475,073	2.030
Western MA	S-2	4,362,891	N/A	3,235	$652,288	$207,440	$0	4.755	$10,907	0.250	$35,034	0.803	$2,181	0.050	$57,361	1.315	$88,552	2.030
Total		22,330,379,844	36,480,960	17,434,060	$4,820,392,686	$1,234,630,308	$0	5.529	$55,825,950	0.250	$219,190,441	0.982	$11,165,190	0.050	$299,006,326	1.339	$796,466,195	3.567

(1) All revenue is based on a simulation of current and proposed rates against test year billing determinants

REVENUE SIMULATION
PROPOSED REVENUE BY RATE CLASS

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
All	R-1	6,540,136,110	($11,576,041)	-0.177	$727,084,170	11.117	$1,776,766,179	27.167	5.20%
All	R-2	731,453,942	($1,294,673)	-0.177	$79,577,832	10.879	$189,144,336	25.859	5.58%
All	R-3	815,394,880	($1,443,249)	-0.177	$89,834,058	11.017	$213,150,191	26.141	9.63%
All	R-4	120,201,110	($212,756)	-0.177	$12,966,284	10.787	$29,517,423	24.557	10.00%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-1NDMD	285,268,477	($504,925)	-0.177	$29,870,397	10.471	$70,999,312	24.889	-1.83%
Boston	G-1DMD (<=100 kW)	181,533,231	($321,314)	-0.177	$19,008,303	10.471	$42,033,600	23.155	-4.84%
Boston	T-1	14,370,074	($25,435)	-0.177	$1,504,687	10.471	$3,703,377	25.771	4.07%
Boston	G-2 (<=100 kW)	2,037,816,850	($3,606,936)	-0.177	$213,379,336	10.471	$433,642,033	21.280	-1.49%
Boston	T-2 (<=100 kW)	645,147,789	($1,141,912)	-0.177	$67,553,277	10.471	$141,397,487	21.917	3.13%
Cambridge	G-1 (G-0)	38,620,201	($68,358)	-0.177	$4,043,912	10.471	$8,305,026	21.504	3.73%
Cambridge	G-6	309	($1)	-0.177	$32	10.471	$2,978	N/A	116.14%
Cambridge	G-1	176,003,397	($311,526)	-0.177	$18,429,275	10.471	$33,622,722	19.103	-1.19%
Cambridge	G-4	7,530,415	($13,329)	-0.177	$788,508	10.471	$1,431,783	19.013	9.82%
Cambridge	G-5	4,761,434	($8,428)	-0.177	$498,569	10.471	$886,553	18.619	-0.38%
South	G-1	868,906,476	($1,537,964)	-0.177	$90,982,998	10.471	$178,496,343	20.543	0.02%
South	G-1S	21,663,837	($38,345)	-0.177	$2,268,415	10.471	$4,781,924	22.073	-8.70%
South	G-7	56,796,733	($100,530)	-0.177	$5,947,173	10.471	$11,153,842	19.638	4.94%
South	G-7S	2,409,369	($4,265)	-0.177	$252,284	10.471	$496,084	20.590	-5.45%
South	G-4	2,434,285	($4,309)	-0.177	$254,893	10.471	$489,611	20.113	5.75%
South	G-5	8,749,324	($15,486)	-0.177	$916,140	10.471	$1,827,548	20.888	-4.45%
South	G-6	4,609,966	($8,160)	-0.177	$482,709	10.471	$791,645	17.172	-1.16%
Western MA	23	50,481	($89)	-0.177	$4,776	9.461	$12,982	25.716	0.00%
Western MA	24	4,715,475	($8,346)	-0.177	$446,130	9.461	$994,977	21.100	0.00%
Western MA	G-0 (<=100 kW)	445,234,194	($788,065)	-0.177	$42,123,505	9.461	$89,904,338	20.193	-0.79%
Western MA	T-0 (<=100 kW)	1,645,507	($2,913)	-0.177	$155,681	9.461	$287,121	17.449	7.67%
Western MA	G-2 (<=100 kW)	107,764,640	($190,743)	-0.177	$10,195,588	9.461	$19,835,916	18.407	3.73%
Western MA	T-4 (<=100 kW)	1,251,581	($2,215)	-0.177	$118,412	9.461	$224,803	17.962	-7.70%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-1DMD (>100 kW)	720,549	($1,275)	-0.177	$76,834	10.663	$168,814	23.429	-36.41%
Boston	G-2 (>100 kW)	192,014,144	($339,865)	-0.177	$20,474,904	10.663	$40,038,167	20.852	-7.76%
Boston	T-2 (>100 kW)	2,870,726,196	($5,081,185)	-0.177	$306,112,054	10.663	$572,596,076	19.946	0.61%
Cambridge	G-2	530,648,198	($939,247)	-0.177	$56,584,222	10.663	$95,354,625	17.969	0.00%
South	G-2	393,630,768	($696,726)	-0.177	$40,881,417	10.386	$70,163,770	17.825	0.02%
Western MA	G-0 (>100 kW)	90,421,734	($160,046)	-0.177	$8,560,883	9.468	$16,419,151	18.158	-4.31%
Western MA	T-0 (>100 kW)	3,142,310	($5,562)	-0.177	$297,505	9.468	$542,230	17.256	3.46%
Western MA	G-2 (>100 kW)	209,614,206	($371,017)	-0.177	$19,845,701	9.468	$36,524,877	17.425	1.63%
Western MA	T-4 (>100 kW)	7,376,989	($13,057)	-0.177	$698,433	9.468	$1,307,605	17.725	11.59%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-3	2,675,437,585	($4,735,525)	-0.177	$285,287,986	10.663	$489,649,624	18.302	1.94%
Boston	WR	103,657,378	($183,474)	-0.177	$11,053,222	10.663	$14,582,631	14.068	-2.07%
Cambridge	G-3	483,098,521	($855,084)	-0.177	$51,513,892	10.663	$82,365,317	17.049	3.84%
Cambridge	SB-1	118,022,540	($208,900)	-0.177	$12,585,012	10.663	$19,859,693	16.827	2.98%
South	G-3	427,905,315	($757,392)	-0.177	$44,441,078	10.386	$74,236,839	17.349	5.94%
Western MA	G-3 (current T-2)	624,568,038	($1,105,485)	-0.177	$59,132,397	9.468	$105,096,303	16.827	3.09%
Western MA	T-5	365,038,251	($646,118)	-0.177	$34,560,825	9.468	$57,137,137	15.652	4.22%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Eastern MA	S-1	27,789,429	($49,187)	-0.177	$2,908,997	10.468	$9,029,211	32.492	7.37%
Eastern MA	S-2	54,328,337	($96,161)	-0.177	$5,687,090	10.468	$10,568,526	19.453	1.74%
Western MA	S-1	23,406,376	($41,429)	-0.177	$1,639,032	7.003	$7,853,986	33.555	13.20%
Western MA	S-2	4,362,891	($7,722)	-0.177	$305,511	7.003	$699,265	16.028	7.20%
Total		22,330,379,844	($39,524,772)	-0.177	$2,381,334,344	10.664	$4,958,093,980	22.203	2.86%

(1) All revenue is based on a simulation of current and propose

REVENUE SIMULATION
PROPOSED RECONCILING REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
All	R-1	6,540,136,110	$144,079,199	$18,605,833	0.284	$39,879,683	0.610	$8,074,468	0.123	$52,684,166	0.806	($2,943,061)	-0.045	$0	0.000	$8,686,152	0.133	$0	0.000
All	R-2	731,453,942	$16,113,930	$2,080,891	0.284	$4,460,175	0.610	$903,055	0.123	$5,892,238	0.806	($329,154)	-0.045	$0	0.000	$971,466	0.133	$0	0.000
All	R-3	815,394,880	$14,514,029	$2,319,692	0.284	$4,972,020	0.610	$1,006,689	0.123	$6,568,426	0.806	($366,928)	-0.045	$0	0.000	$1,082,951	0.133	$0	0.000
All	R-4	120,201,110	$2,139,580	$341,956	0.284	$732,948	0.610	$148,401	0.123	$968,282	0.806	($54,090)	-0.045	$0	0.000	$159,643	0.133	$0	0.000

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-1NDMD	285,268,477	$7,083,216	$550,295	0.193	$1,179,500	0.413	$238,819	0.084	$1,558,211	0.546	($128,371)	-0.045	$0	0.000	$256,906	0.090	$0	0.000
Boston	G-1DMD (<=100 kW)	181,533,231	$4,507,470	$350,185	0.193	$750,586	0.413	$151,975	0.084	$991,582	0.546	($81,690)	-0.045	$0	0.000	$163,484	0.090	$0	0.000
Boston	T-1	14,370,074	$356,809	$27,720	0.193	$59,416	0.413	$12,030	0.084	$78,493	0.546	($6,467)	-0.045	$0	0.000	$12,941	0.090	$0	0.000
Boston	G-2 (<=100 kW)	2,037,816,850	$31,688,052	$3,931,033	0.193	$8,425,764	0.413	$1,706,003	0.084	$11,131,090	0.546	($917,018)	-0.045	$0	0.000	$1,835,207	0.090	$0	0.000
Boston	T-2 (<=100 kW)	645,147,789	$10,032,048	$1,244,517	0.193	$2,667,493	0.413	$540,100	0.084	$3,523,966	0.546	($290,317)	-0.045	$0	0.000	$581,004	0.090	$0	0.000
Cambridge	G-0	38,620,201	$503,607	$74,500	0.193	$159,683	0.413	$32,332	0.084	$210,954	0.546	($17,379)	-0.045	$0	0.000	$34,780	0.090	$0	0.000
Cambridge	G-6	309	$4	$1	0.193	$1	0.413	$0	0.084	$2	0.546	($0)	-0.045	$0	0.000	$0	0.090	$0	0.000
Cambridge	G-1	176,003,397	$2,295,084	$339,518	0.193	$727,721	0.413	$147,345	0.084	$961,377	0.546	($79,202)	-0.045	$0	0.000	$158,504	0.090	$0	0.000
Cambridge	G-4	7,530,415	$56,328	$14,526	0.193	$31,136	0.413	$6,304	0.084	$41,133	0.546	($3,389)	-0.045	$0	0.000	$6,782	0.090	$0	0.000
Cambridge	G-5	4,761,434	$64,660	$9,185	0.193	$19,687	0.413	$3,986	0.084	$26,008	0.546	($2,143)	-0.045	$0	0.000	$4,288	0.090	$0	0.000
South	G-1	868,906,476	$13,050,975	$1,676,157	0.193	$3,592,669	0.413	$727,424	0.084	$4,746,195	0.546	($391,008)	-0.045	$0	0.000	$782,515	0.090	$0	0.000
South	G-1S	21,663,837	$325,391	$41,790	0.193	$89,573	0.413	$18,136	0.084	$118,334	0.546	($9,749)	-0.045	$0	0.000	$19,510	0.090	$0	0.000
South	G-7	56,796,733	$853,087	$109,563	0.193	$234,838	0.413	$47,549	0.084	$310,239	0.546	($25,559)	-0.045	$0	0.000	$51,150	0.090	$0	0.000
South	G-7S	2,409,369	$36,189	$4,648	0.193	$9,962	0.413	$2,017	0.084	$13,161	0.546	($1,084)	-0.045	$0	0.000	$2,170	0.090	$0	0.000
South	G-4	2,434,285	$31,354	$4,696	0.193	$10,065	0.413	$2,038	0.084	$13,297	0.546	($1,095)	-0.045	$0	0.000	$2,192	0.090	$0	0.000
South	G-5	8,749,324	$187,148	$16,878	0.193	$36,176	0.413	$7,325	0.084	$47,791	0.546	($3,937)	-0.045	$0	0.000	$7,879	0.090	$0	0.000
South	G-6	4,609,966	$31,901	$8,893	0.193	$19,061	0.413	$3,859	0.084	$25,181	0.546	($2,074)	-0.045	$0	0.000	$4,152	0.090	$0	0.000
Western MA	23	50,481	$821	$97	0.193	$209	0.413	$42	0.084	$276	0.546	($23)	-0.045	$0	0.000	$45	0.090	$0	0.000
Western MA	24	4,715,475	$76,721	$9,096	0.193	$19,497	0.413	$3,948	0.084	$25,757	0.546	($2,122)	-0.045	$0	0.000	$4,247	0.090	$0	0.000
Western MA	G-0 (<=100 kW)	445,234,194	$7,243,960	$858,875	0.193	$1,840,910	0.413	$372,738	0.084	$2,431,986	0.546	($200,355)	-0.045	$0	0.000	$400,967	0.090	$0	0.000
Western MA	T-0 (<=100 kW)	1,645,507	$26,772	$3,174	0.193	$6,804	0.413	$1,378	0.084	$8,988	0.546	($740)	-0.045	$0	0.000	$1,482	0.090	$0	0.000
Western MA	G-2 (<=100 kW)	107,764,640	$1,263,002	$207,882	0.193	$445,575	0.413	$90,218	0.084	$588,639	0.546	($48,494)	-0.045	$0	0.000	$97,050	0.090	$0	0.000
Western MA	T-4 (<=100 kW)	1,251,581	$14,669	$2,414	0.193	$5,175	0.413	$1,048	0.084	$6,836	0.546	($563)	-0.045	$0	0.000	$1,127	0.090	$0	0.000

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-1DMD (>100 kW)	720,549	$17,891	$1,036	0.144	$2,221	0.308	$396	0.055	$2,935	0.407	($324)	-0.045	$0	0.000	$484	0.067	$0	0.000
Boston	G-2 (>100 kW)	192,014,144	$2,985,820	$276,186	0.144	$591,976	0.308	$105,641	0.055	$782,046	0.407	($86,406)	-0.045	$0	0.000	$128,938	0.067	$0	0.000
Boston	T-2 (>100 kW)	2,870,726,196	$44,639,792	$4,129,142	0.144	$8,850,391	0.308	$1,579,400	0.055	$11,692,055	0.407	($1,291,827)	-0.045	$0	0.000	$1,927,694	0.067	$0	0.000
Cambridge	G-2	530,648,198	$4,722,769	$763,264	0.144	$1,635,978	0.308	$291,949	0.055	$2,161,254	0.407	($238,792)	-0.045	$0	0.000	$356,331	0.067	$0	0.000
South	G-2	393,630,768	$3,841,836	$566,183	0.144	$1,213,556	0.308	$216,566	0.055	$1,603,202	0.407	($177,134)	-0.045	$0	0.000	$264,323	0.067	$0	0.000
Western MA	G-0 (>100 kW)	90,421,734	$1,471,162	$130,059	0.144	$278,768	0.308	$49,748	0.055	$368,275	0.407	($40,690)	-0.045	$0	0.000	$60,718	0.067	$0	0.000
Western MA	T-0 (>100 kW)	3,142,310	$51,125	$4,520	0.144	$9,688	0.308	$1,729	0.055	$12,798	0.407	($1,414)	-0.045	$0	0.000	$2,110	0.067	$0	0.000
Western MA	G-2 (>100 kW)	209,614,206	$2,456,678	$301,501	0.144	$646,236	0.308	$115,324	0.055	$853,729	0.407	($94,326)	-0.045	$0	0.000	$140,756	0.067	$0	0.000
Western MA	T-4 (>100 kW)	7,376,989	$86,458	$10,611	0.144	$22,743	0.308	$4,059	0.055	$30,045	0.407	($3,320)	-0.045	$0	0.000	$4,954	0.067	$0	0.000

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-3	2,675,437,585	$25,175,868	$2,618,539	0.098	$5,612,568	0.210	$1,003,057	0.037	$7,414,640	0.277	($1,203,947)	-0.045	$0	0.000	$1,222,468	0.046	$0	0.000
Boston	WR	103,657,378	$975,416	$101,453	0.098	$217,454	0.210	$38,863	0.037	$287,273	0.277	($46,646)	-0.045	$0	0.000	$47,363	0.046	$0	0.000
Cambridge	G-3	483,098,521	$2,521,774	$472,824	0.098	$1,013,450	0.210	$181,120	0.037	$1,338,847	0.277	($217,394)	-0.045	$0	0.000	$220,739	0.046	$0	0.000
Cambridge	SB-1	118,022,540	$616,078	$115,513	0.098	$247,589	0.210	$44,248	0.037	$327,085	0.277	($53,110)	-0.045	$0	0.000	$53,927	0.046	$0	0.000
South	G-3	427,905,315	$2,344,921	$418,805	0.098	$897,665	0.210	$160,427	0.037	$1,185,886	0.277	($192,557)	-0.045	$0	0.000	$195,520	0.046	$0	0.000
Western MA	G-3 (current T-2)	624,568,038	$5,059,001	$611,285	0.098	$1,310,227	0.210	$234,159	0.037	$1,730,912	0.277	($281,056)	-0.045	$0	0.000	$285,379	0.046	$0	0.000
Western MA	T-5	365,038,251	$1,529,510	$357,275	0.098	$765,782	0.210	$136,858	0.037	$1,011,658	0.277	($164,267)	-0.045	$0	0.000	$166,794	0.046	$0	0.000

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Eastern MA	S-1	27,789,429	$558,947	$53,607	0.193	$114,901	0.413	$23,265	0.084	$151,793	0.546	($12,505)	-0.045	$0	0.000	$25,026	0.090	$0	0.000
Eastern MA	S-2	54,328,337	$1,092,742	$104,802	0.193	$224,631	0.413	$45,482	0.084	$296,756	0.546	($24,448)	-0.045	$0	0.000	$48,927	0.090	$0	0.000
Western MA	S-1	23,406,376	$393,929	$45,152	0.193	$96,778	0.413	$19,595	0.084	$127,852	0.546	($10,533)	-0.045	$0	0.000	$21,079	0.090	$0	0.000
Western MA	S-2	4,362,891	$73,427	$8,416	0.193	$18,039	0.413	$3,652	0.084	$23,831	0.546	($1,963)	-0.045	$0	0.000	$3,929	0.090	$0	0.000
Total		22,330,379,844	$357,191,153	$43,924,191	0.197	$94,146,969	0.422	$18,504,762	0.083	$124,375,477	0.557	($10,048,671)	-0.045	$0	0.000	$20,506,053	0.092	$0	0.000

(1) All revenue is based on a simulation of current and proposed rates against test year billing determinants

REVENUE SIMULATION
PROPOSED RECONCILING REVENUE BY RATE CLAS

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
All	R-1	6,540,136,110	($750,709)	-0.011	($46,861)	-0.001	($2,227,802)	-0.034	$566,730	0.009	$16,178,155	0.247	$876,766	0.013	($11,378,038)	-0.174	$128,205,483	1.960	-11.0%
All	R-2	731,453,942	($83,960)	-0.011	($5,241)	-0.001	($249,159)	-0.034	$63,384	0.009	$1,809,378	0.247	$98,058	0.013	($1,272,529)	-0.174	$14,338,602	1.960	-11.0%
All	R-3	815,394,880	($93,595)	-0.011	($5,842)	-0.001	($277,752)	-0.034	$70,657	0.009	$2,017,020	0.247	$109,311	0.013	($1,418,563)	-0.174	$15,984,085	1.960	10.1%
All	R-4	120,201,110	($13,797)	-0.011	($861)	-0.001	($40,945)	-0.034	$10,416	0.009	$297,338	0.247	$16,114	0.013	($209,117)	-0.174	$2,356,288	1.960	10.1%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-1NDMD	285,268,477	($22,203)	-0.008	($1,386)	0.000	($65,890)	-0.023	$16,762	0.006	$478,493	0.168	$25,932	0.009	($336,522)	-0.118	$3,750,544	1.315	-47.1%
Boston	G-1DMD (<=100 kW)	181,533,231	($14,129)	-0.008	($882)	0.000	($41,930)	-0.023	$10,667	0.006	$304,493	0.168	$16,502	0.009	($214,149)	-0.118	$2,386,693	1.315	-47.1%
Boston	T-1	14,370,074	($1,118)	-0.008	($70)	0.000	($3,319)	-0.023	$844	0.006	$24,104	0.168	$1,306	0.009	($16,952)	-0.118	$188,929	1.315	-47.1%
Boston	G-2 (<=100 kW)	2,037,816,850	($158,609)	-0.008	($9,901)	0.000	($470,689)	-0.023	$119,739	0.006	$3,418,114	0.168	$185,243	0.009	($2,403,947)	-0.118	$26,792,027	1.315	-15.5%
Boston	T-2 (<=100 kW)	645,147,789	($50,214)	-0.008	($3,134)	0.000	($149,014)	-0.023	$37,908	0.006	$1,082,133	0.168	$58,646	0.009	($761,060)	-0.118	$8,482,027	1.315	-15.5%
Cambridge	G-0	38,620,201	($3,006)	-0.008	($188)	0.000	($8,920)	-0.023	$2,269	0.006	$64,779	0.168	$3,511	0.009	($45,559)	-0.118	$507,756	1.315	0.8%
Cambridge	G-6	309	($0)	-0.008	($0)	0.000	($0)	-0.023	$0	0.006	$1	0.168	$0	0.009	($0)	-0.118	$4	1.315	0.8%
Cambridge	G-1	176,003,397	($13,699)	-0.008	($855)	0.000	($40,653)	-0.023	$10,342	0.006	$295,218	0.168	$15,999	0.009	($207,626)	-0.118	$2,313,990	1.315	0.8%
Cambridge	G-4	7,530,415	($586)	-0.008	($37)	0.000	($1,739)	-0.023	$442	0.006	$12,631	0.168	$685	0.009	($8,883)	-0.118	$99,005	1.315	75.8%
Cambridge	G-5	4,761,434	($371)	-0.008	($23)	0.000	($1,100)	-0.023	$280	0.006	$7,987	0.168	$433	0.009	($5,617)	-0.118	$62,601	1.315	-3.2%
South	G-1	868,906,476	($67,630)	-0.008	($4,222)	0.000	($200,698)	-0.023	$51,055	0.006	$1,457,453	0.168	$78,986	0.009	($1,025,021)	-0.118	$11,423,875	1.315	-12.5%
South	G-1S	21,663,837	($1,686)	-0.008	($105)	0.000	($5,004)	-0.023	$1,273	0.006	$36,338	0.168	$1,969	0.009	($25,556)	-0.118	$284,823	1.315	-12.5%
South	G-7	56,796,733	($4,421)	-0.008	($276)	0.000	($13,119)	-0.023	$3,337	0.006	$95,268	0.168	$5,163	0.009	($67,001)	-0.118	$746,730	1.315	-12.5%
South	G-7S	2,409,369	($188)	-0.008	($12)	0.000	($557)	-0.023	$142	0.006	$4,041	0.168	$219	0.009	($2,842)	-0.118	$31,677	1.315	-12.5%
South	G-4	2,434,285	($189)	-0.008	($12)	0.000	($562)	-0.023	$143	0.006	$4,083	0.168	$221	0.009	($2,872)	-0.118	$32,005	1.315	2.1%
South	G-5	8,749,324	($681)	-0.008	($43)	0.000	($2,021)	-0.023	$514	0.006	$14,676	0.168	$795	0.009	($10,321)	-0.118	$115,031	1.315	-38.5%
South	G-6	4,609,966	($359)	-0.008	($22)	0.000	($1,065)	-0.023	$271	0.006	$7,732	0.168	$419	0.009	($5,438)	-0.118	$60,609	1.315	90.0%
Western MA	23	50,481	($4)	-0.008	($0)	0.000	($12)	-0.023	$3	0.006	$85	0.168	$5	0.009	($60)	-0.118	$664	1.315	-19.2%
Western MA	24	4,715,475	($367)	-0.008	($23)	0.000	($1,089)	-0.023	$277	0.006	$7,909	0.168	$429	0.009	($5,563)	-0.118	$61,996	1.315	-19.2%
Western MA	G-0 (<=100 kW)	445,234,194	($34,654)	-0.008	($2,163)	0.000	($102,839)	-0.023	$26,161	0.006	$746,810	0.168	$40,473	0.009	($525,229)	-0.118	$5,853,679	1.315	-19.2%
Western MA	T-0 (<=100 kW)	1,645,507	($128)	-0.008	($8)	0.000	($380)	-0.023	$97	0.006	$2,760	0.168	$150	0.009	($1,941)	-0.118	$21,634	1.315	-19.2%
Western MA	G-2 (<=100 kW)	107,764,640	($8,388)	-0.008	($524)	0.000	($24,891)	-0.023	$6,332	0.006	$180,758	0.168	$9,796	0.009	($127,127)	-0.118	$1,416,827	1.315	12.2%
Western MA	T-4 (<=100 kW)	1,251,581	($97)	-0.008	($6)	0.000	($289)	-0.023	$74	0.006	$2,099	0.168	$114	0.009	($1,476)	-0.118	$16,455	1.315	12.2%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-1DMD (>100 kW)	720,549	($42)	-0.006	($3)	0.000	($124)	-0.017	$32	0.004	$901	0.125	$49	0.007	($634)	-0.088	$6,928	0.961	-61.3%
Boston	G-2 (>100 kW)	192,014,144	($11,144)	-0.006	($696)	0.000	($33,070)	-0.017	$8,413	0.004	$240,149	0.125	$13,015	0.007	($168,896)	-0.088	$1,846,152	0.961	-38.2%
Boston	T-2 (>100 kW)	2,870,726,196	($166,603)	-0.006	($10,400)	0.000	($494,410)	-0.017	$125,773	0.004	$3,590,374	0.125	$194,578	0.007	($2,525,097)	-0.088	$27,601,071	0.961	-38.2%
Cambridge	G-2	530,648,198	($30,796)	-0.006	($1,922)	0.000	($91,391)	-0.017	$23,249	0.004	$663,674	0.125	$35,967	0.007	($466,759)	-0.088	$5,102,005	0.961	8.0%
South	G-2	393,630,768	($22,844)	-0.006	($1,426)	0.000	($67,793)	-0.017	$17,246	0.004	$492,308	0.125	$26,680	0.007	($346,239)	-0.088	$3,784,628	0.961	-1.5%
Western MA	G-0 (>100 kW)	90,421,734	($5,248)	-0.006	($328)	0.000	($15,573)	-0.017	$3,962	0.004	$113,089	0.125	$6,129	0.007	($79,535)	-0.088	$869,375	0.961	-40.9%
Western MA	T-0 (>100 kW)	3,142,310	($182)	-0.006	($11)	0.000	($541)	-0.017	$138	0.004	$3,930	0.125	$213	0.007	($2,764)	-0.088	$30,212	0.961	-40.9%
Western MA	G-2 (>100 kW)	209,614,206	($12,165)	-0.006	($759)	0.000	($36,101)	-0.017	$9,184	0.004	$262,161	0.125	$14,208	0.007	($184,377)	-0.088	$2,015,370	0.961	-18.0%
Western MA	T-4 (>100 kW)	7,376,989	($428)	-0.006	($27)	0.000	($1,271)	-0.017	$323	0.004	$9,226	0.125	$500	0.007	($6,489)	-0.088	$70,927	0.961	-18.0%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-3	2,675,437,585	($105,653)	-0.004	($6,595)	0.000	($313,535)	-0.012	$79,760	0.003	$2,276,874	0.085	$123,394	0.005	($1,601,317)	-0.060	$17,120,253	0.640	-32.0%
Boston	WR	103,657,378	($4,093)	-0.004	($256)	0.000	($12,148)	-0.012	$3,090	0.003	$88,215	0.085	$4,781	0.005	($62,042)	-0.060	$663,308	0.640	-32.0%
Cambridge	G-3	483,098,521	($19,078)	-0.004	($1,191)	0.000	($56,614)	-0.012	$14,402	0.003	$411,131	0.085	$22,281	0.005	($289,147)	-0.060	$3,091,370	0.640	22.6%
Cambridge	SB-1	118,022,540	($4,661)	-0.004	($291)	0.000	($13,831)	-0.012	$3,518	0.003	$100,441	0.085	$5,443	0.005	($70,639)	-0.060	$755,232	0.640	22.6%
South	G-3	427,905,315	($16,898)	-0.004	($1,055)	0.000	($50,146)	-0.012	$12,757	0.003	$364,160	0.085	$19,735	0.005	($256,112)	-0.060	$2,738,187	0.640	16.8%
Western MA	G-3 (current T-2)	624,568,038	($24,664)	-0.004	($1,540)	0.000	($73,193)	-0.012	$18,620	0.003	$531,525	0.085	$28,806	0.005	($373,820)	-0.060	$3,996,641	0.640	-21.0%
Western MA	T-5	365,038,251	($14,415)	-0.004	($900)	0.000	($42,779)	-0.012	$10,883	0.003	$310,658	0.085	$16,836	0.005	($218,485)	-0.060	$2,335,897	0.640	52.7%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Eastern MA	S-1	27,789,429	($2,163)	-0.008	($135)	0.000	($6,419)	-0.023	$1,633	0.006	$46,612	0.168	$2,526	0.009	($32,782)	-0.118	$365,359	1.315	-34.6%
Eastern MA	S-2	54,328,337	($4,229)	-0.008	($264)	0.000	($12,549)	-0.023	$3,192	0.006	$91,127	0.168	$4,939	0.009	($64,089)	-0.118	$714,277	1.315	-34.6%
Western MA	S-1	23,406,376	($1,822)	-0.008	($114)	0.000	($5,406)	-0.023	$1,375	0.006	$39,260	0.168	$2,128	0.009	($27,612)	-0.118	$307,733	1.315	-21.9%
Western MA	S-2	4,362,891	($340)	-0.008	($21)	0.000	($1,008)	-0.023	$256	0.006	$7,318	0.168	$397	0.009	($5,147)	-0.118	$57,361	1.315	-21.9%
Total		22,330,379,844	($1,772,255)	-0.008	($110,628)	0.000	($5,259,340)	-0.024	$1,337,923	0.006	$38,192,989	0.171	$2,069,847	0.009	($26,860,992)	-0.120	$299,006,326	1.339	-16.3%

(1) All revenue is based on a simulation of current and proposed

REVENUE SIMULATION
CURRENT REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
All	R-1	6,540,136,110	N/A	12,278,038	$423,744,293	$0	6.479	$16,350,340	0.250	$95,985,390	1.468	$3,270,068	0.050	$144,079,199	2.203	$290,185,839	4.437
All	R-2	731,453,942	N/A	1,432,317	$47,805,816	$0	6.536	$1,828,635	0.250	$2,313,010	0.316	$365,727	0.050	$16,113,930	2.203	$32,454,611	4.437
All	R-3	815,394,880	N/A	1,077,569	$44,186,831	$0	5.419	$2,038,487	0.250	$11,985,595	1.470	$407,697	0.050	$14,514,029	1.780	$32,933,799	4.039
All	R-4	120,201,110	N/A	133,685	$6,337,630	$0	5.273	$300,503	0.250	$391,040	0.325	$60,101	0.050	$2,139,580	1.780	$4,854,923	4.039

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-1NDMD	285,268,477	N/A	669,092	$22,908,111	$0	8.030	$713,171	0.250	$2,176,598	0.763	$142,634	0.050	$7,083,216	2.483	$9,941,606	3.485
Boston	G-1DMD (<=100 kW)	181,533,231	810,941	215,952	$12,196,006	$0	6.718	$453,833	0.250	$1,385,099	0.763	$90,767	0.050	$4,507,470	2.483	$6,858,914	3.778
Boston	T-1	14,370,074	N/A	31,430	$1,062,747	$0	7.396	$35,925	0.250	$109,644	0.763	$7,185	0.050	$356,809	2.483	$507,503	3.532
Boston	G-2 (<=100 kW)	2,037,816,850	7,039,448	346,362	$102,116,452	$0	5.011	$5,094,542	0.250	$15,548,543	0.763	$1,018,908	0.050	$31,688,052	1.555	$75,021,976	3.681
Boston	T-2 (<=100 kW)	645,147,789	1,848,544	17,253	$30,811,514	$0	4.776	$1,612,869	0.250	$4,922,478	0.763	$322,574	0.050	$10,032,048	1.555	$21,775,849	3.375
Cambridge	G-0	38,620,201	N/A	67,017	$1,829,688	$0	4.738	$96,551	0.250	$294,672	0.763	$19,310	0.050	$503,607	1.304	$1,287,984	3.335
Cambridge	G-6	309	N/A	145	$1,328	$0	429.346	$1	0.250	$2	0.763	$0	0.050	$4	1.304	$10	3.335
Cambridge	G-1	176,003,397	541,576	23,705	$6,034,664	$0	3.429	$440,008	0.250	$1,342,906	0.763	$88,002	0.050	$2,295,084	1.304	$5,713,631	3.246
Cambridge	G-4	7,530,415	16,409	562	$173,982	$0	2.310	$18,826	0.250	$57,457	0.763	$3,765	0.050	$56,328	0.748	$218,405	2.900
Cambridge	G-5	4,761,434	N/A	513	$122,069	$0	2.564	$11,904	0.250	$36,330	0.763	$2,381	0.050	$64,660	1.358	$162,582	3.415
South	G-1	868,906,476	2,844,425	510,022	$35,708,318	$0	4.110	$2,172,266	0.250	$6,629,756	0.763	$434,453	0.050	$13,050,975	1.502	$31,037,339	3.572
South	G-1S	21,663,837	74,507	34,595	$1,678,873	$0	7.750	$54,160	0.250	$165,295	0.763	$10,832	0.050	$325,391	1.502	$773,832	3.572
South	G-7	56,796,733	116,139	20,181	$1,795,812	$0	3.162	$141,992	0.250	$433,359	0.763	$28,398	0.050	$853,087	1.502	$1,530,712	2.695
South	G-7S	2,409,369	10,591	948	$158,373	$0	6.573	$6,023	0.250	$18,383	0.763	$1,205	0.050	$36,189	1.502	$56,555	2.347
South	G-4	2,434,285	14,532	334	$86,220	$0	3.542	$6,086	0.250	$18,574	0.763	$1,217	0.050	$31,354	1.288	$69,013	2.835
South	G-5	8,749,324	N/A	7,057	$402,816	$0	4.604	$21,873	0.250	$66,757	0.763	$4,375	0.050	$187,148	2.139	$329,237	3.763
South	G-6	4,609,966	N/A	84	$88,595	$0	1.922	$11,525	0.250	$35,174	0.763	$2,305	0.050	$31,901	0.692	$157,062	3.407
Western MA	23	50,481	N/A	237	$5,612	$0	11.117	$126	0.250	$405	0.803	$25	0.050	$821	1.627	$1,306	2.588
Western MA	24	4,715,475	29,764	2,320	$302,093	$0	6.406	$11,789	0.250	$37,865	0.803	$2,358	0.050	$76,721	1.627	$126,509	2.683
Western MA	G-0 (<=100 kW)	445,234,194	1,712,621	256,197	$23,225,936	$0	5.217	$1,113,085	0.250	$3,575,231	0.803	$222,617	0.050	$7,243,960	1.627	$13,916,759	3.126
Western MA	T-0 (<=100 kW)	1,645,507	3,206	170	$38,520	$0	2.341	$4,114	0.250	$13,213	0.803	$823	0.050	$26,772	1.627	$30,501	1.854
Western MA	G-2 (<=100 kW)	107,764,640	314,303	7,340	$3,760,605	$0	3.490	$269,412	0.250	$865,350	0.803	$53,882	0.050	$1,263,002	1.172	$2,901,020	2.692
Western MA	T-4 (<=100 kW)	1,251,581	2,879	171	$72,273	$0	5.775	$3,129	0.250	$10,050	0.803	$626	0.050	$14,669	1.172	$26,569	2.123

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-1DMD (>100 kW)	720,549	2,520	14	$26,997	$0	3.747	$1,801	0.250	$5,498	0.763	$360	0.050	$17,891	2.483	$138,793	19.262
Boston	G-2 (>100 kW)	192,014,144	510,725	2,875	$9,910,963	$0	5.162	$480,035	0.250	$1,465,068	0.763	$96,007	0.050	$2,985,820	1.555	$8,706,826	4.534
Boston	T-2 (>100 kW)	2,870,726,196	6,799,277	22,155	$112,936,167	$0	3.934	$7,176,815	0.250	$21,903,641	0.763	$1,435,363	0.050	$44,639,792	1.555	$80,095,487	2.790
Cambridge	G-2	530,648,198	1,280,900	5,827	$13,158,476	$0	2.480	$1,326,620	0.250	$4,048,846	0.763	$265,324	0.050	$4,722,769	0.890	$16,203,046	3.053
South	G-2	393,630,768	1,080,576	5,797	$10,053,959	$0	2.554	$984,077	0.250	$3,003,403	0.763	$196,815	0.050	$3,841,836	0.976	$11,897,652	3.023
Western MA	G-0 (>100 kW)	90,421,734	290,518	2,454	$3,355,099	$0	3.711	$226,054	0.250	$726,087	0.803	$45,211	0.050	$1,471,162	1.627	$2,942,532	3.254
Western MA	T-0 (>100 kW)	3,142,310	6,848	49	$77,021	$0	2.451	$7,856	0.250	$25,233	0.803	$1,571	0.050	$51,125	1.627	$69,630	2.216
Western MA	G-2 (>100 kW)	209,614,206	606,346	4,625	$6,106,084	$0	2.913	$524,036	0.250	$1,683,202	0.803	$104,807	0.050	$2,456,678	1.172	$5,596,576	2.670
Western MA	T-4 (>100 kW)	7,376,989	18,388	49	$149,075	$0	2.021	$18,442	0.250	$59,237	0.803	$3,688	0.050	$86,458	1.172	$169,720	2.301

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-3	2,675,437,585	5,588,318	5,612	$70,202,714	$0	2.624	$6,688,594	0.250	$20,413,589	0.763	$1,337,719	0.050	$25,175,868	0.941	$76,057,010	2.843
Boston	WR	103,657,378	238,395	12	$1,806	$0	0.002	$259,143	0.250	$790,906	0.763	$51,829	0.050	$975,416	0.941	$1,945,305	1.877
Cambridge	G-3	483,098,521	1,090,504	1,030	$6,626,962	$0	1.372	$1,207,746	0.250	$3,686,042	0.763	$241,549	0.050	$2,521,774	0.522	$14,392,195	2.979
Cambridge	SB-1 /SS-1	118,022,540	281,661	24	$1,753,028	$0	1.485	$295,056	0.250	$900,512	0.763	$59,011	0.050	$616,078	0.522	$3,288,713	2.787
South	G-3	427,905,315	1,077,271	1,189	$6,983,168	$0	1.632	$1,069,763	0.250	$3,264,918	0.763	$213,953	0.050	$2,344,921	0.548	$12,528,667	2.928
Western MA	G-3 (current T-2)	624,568,038	1,483,311	3,154	$14,619,439	$0	2.341	$1,561,420	0.250	$5,015,281	0.803	$312,284	0.050	$5,059,001	0.810	$17,369,566	2.781
Western MA	T-5	365,038,251	745,515	290	$5,405,690	$0	1.481	$912,596	0.250	$2,931,257	0.803	$182,519	0.050	$1,529,510	0.419	$9,960,083	2.729

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Eastern MA	S-1	27,789,429	N/A	89,644	$4,090,480	$0	14.720	$69,474	0.250	$212,033	0.763	$13,895	0.050	$558,947	2.011	$604,976	2.177
Eastern MA	S-2	54,328,337	N/A	68,968	$1,943,731	$0	3.578	$135,821	0.250	$414,525	0.763	$27,164	0.050	$1,092,742	2.011	$1,182,728	2.177
Western MA	S-1	23,406,376	N/A	83,759	$4,315,469	$0	18.437	$58,516	0.250	$187,953	0.803	$11,703	0.050	$393,929	1.683	$373,098	1.594
Western MA	S-2	4,362,891	N/A	3,235	$163,404	$0	3.745	$10,907	0.250	$35,034	0.803	$2,181	0.050	$73,427	1.683	$69,544	1.594
Total		22,330,379,844	36,480,960	17,434,060	$1,038,534,908	$0	4.651	$55,825,950	0.250	$219,190,441	0.982	$11,165,190	0.050	$357,191,153	1.600	$796,466,195	3.567

(1) All revenue is based on a simulation of current rates against test year billing determinants

REVENUE SIMULATION
CURRENT REVENUE BY RATE CLASS

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
All	R-1	6,540,136,110	($11,576,041)	-0.177	$726,889,463	11.114	$1,688,928,551	25.824
All	R-2	731,453,942	($1,294,673)	-0.177	$79,556,056	10.876	$179,143,112	24.491
All	R-3	815,394,880	($1,443,249)	-0.177	$89,809,783	11.014	$194,432,973	23.845
All	R-4	120,201,110	($212,756)	-0.177	$12,962,706	10.784	$26,833,726	22.324

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-1NDMD	285,268,477	($504,925)	-0.177	$29,861,904	10.468	$72,322,317	25.352
Boston	G-1DMD (<=100 kW)	181,533,231	($321,314)	-0.177	$19,002,899	10.468	$44,173,674	24.334
Boston	T-1	14,370,074	($25,435)	-0.177	$1,504,259	10.468	$3,558,637	24.764
Boston	G-2 (<=100 kW)	2,037,816,850	($3,606,936)	-0.177	$213,318,668	10.468	$440,200,205	21.602
Boston	T-2 (<=100 kW)	645,147,789	($1,141,912)	-0.177	$68,774,367	10.660	$137,109,787	21.252
Cambridge	G-0	38,620,201	($68,358)	-0.177	$4,042,763	10.468	$8,006,216	20.731
Cambridge	G-6	309	($1)	-0.177	$32	10.468	$1,378	N/A
Cambridge	G-1	176,003,397	($311,526)	-0.177	$18,424,036	10.468	$34,026,806	19.333
Cambridge	G-4	7,530,415	($13,329)	-0.177	$788,284	10.468	$1,303,718	17.313
Cambridge	G-5	4,761,434	($8,428)	-0.177	$498,427	10.468	$889,924	18.690
South	G-1	868,906,476	($1,537,964)	-0.177	$90,957,130	10.468	$178,452,274	20.538
South	G-1S	21,663,837	($38,345)	-0.177	$2,267,770	10.468	$5,237,808	24.178
South	G-7	56,796,733	($100,530)	-0.177	$5,945,482	10.468	$10,628,311	18.713
South	G-7S	2,409,369	($4,265)	-0.177	$252,213	10.468	$524,676	21.776
South	G-4	2,434,285	($4,309)	-0.177	$254,821	10.468	$462,975	19.019
South	G-5	8,749,324	($15,486)	-0.177	$915,879	10.468	$1,912,599	21.860
South	G-6	4,609,966	($8,160)	-0.177	$482,571	10.468	$800,973	17.375
Western MA	23	50,481	($89)	-0.177	$4,774	9.458	$12,982	25.716
Western MA	24	4,715,475	($8,346)	-0.177	$445,990	9.458	$994,977	21.100
Western MA	G-0 (<=100 kW)	445,234,194	($788,065)	-0.177	$42,110,250	9.458	$90,619,774	20.353
Western MA	T-0 (<=100 kW)	1,645,507	($2,913)	-0.177	$155,632	9.458	$266,662	16.205
Western MA	G-2 (<=100 kW)	107,764,640	($190,743)	-0.177	$10,199,654	9.465	$19,122,181	17.744
Western MA	T-4 (<=100 kW)	1,251,581	($2,215)	-0.177	$118,459	9.465	$243,560	19.460

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-1DMD (>100 kW)	720,549	($1,275)	-0.177	$75,427	10.468	$265,492	36.846
Boston	G-2 (>100 kW)	192,014,144	($339,865)	-0.177	$20,100,041	10.468	$43,404,895	22.605
Boston	T-2 (>100 kW)	2,870,726,196	($5,081,185)	-0.177	$306,026,589	10.660	$569,132,670	19.825
Cambridge	G-2	530,648,198	($939,247)	-0.177	$56,568,424	10.660	$95,354,259	17.969
South	G-2	393,630,768	($696,726)	-0.177	$40,869,699	10.383	$70,150,715	17.821
Western MA	G-0 (>100 kW)	90,421,734	($160,046)	-0.177	$8,552,088	9.458	$17,158,185	18.976
Western MA	T-0 (>100 kW)	3,142,310	($5,562)	-0.177	$297,200	9.458	$524,074	16.678
Western MA	G-2 (>100 kW)	209,614,206	($371,017)	-0.177	$19,839,461	9.465	$35,939,826	17.146
Western MA	T-4 (>100 kW)	7,376,989	($13,057)	-0.177	$698,214	9.465	$1,171,778	15.884

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-3	2,675,437,585	($4,735,525)	-0.177	$285,208,335	10.660	$480,348,304	17.954
Boston	WR	103,657,378	($183,474)	-0.177	$11,050,136	10.660	$14,891,066	14.366
Cambridge	G-3	483,098,521	($855,084)	-0.177	$51,499,510	10.660	$79,320,694	16.419
Cambridge	SB-1 /SS-1	118,022,540	($208,900)	-0.177	$12,581,498	10.660	$19,284,996	16.340
South	G-3	427,905,315	($757,392)	-0.177	$44,428,339	10.383	$70,076,337	16.377
Western MA	G-3 (current T-2)	624,568,038	($1,105,485)	-0.177	$59,113,803	9.465	$101,945,309	16.323
Western MA	T-5	365,038,251	($646,118)	-0.177	$34,549,958	9.465	$54,825,496	15.019

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Eastern MA	S-1	27,789,429	($49,187)	-0.177	$2,908,997	10.468	$8,409,615	30.262
Eastern MA	S-2	54,328,337	($96,161)	-0.177	$5,687,090	10.468	$10,387,640	19.120
Western MA	S-1	23,406,376	($41,429)	-0.177	$1,639,032	7.003	$6,938,270	29.643
Western MA	S-2	4,362,891	($7,722)	-0.177	$305,511	7.003	$652,288	14.951
Total		22,330,379,844	($39,524,772)	-0.177	$2,381,543,622	10.665	$4,820,392,686	21.587

(1) All revenue is based on a simulation of current rates against t

REVENUE SIMULATION
CURRENT RECONCILING REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
All	R-1	6,540,136,110	$17,462,163	0.267	$37,409,579	0.572	$7,848,163	0.120	$49,443,429	0.756	($2,943,061)	-0.045	$0	0.000	$8,109,769	0.124	$0	0.000	($719,415)	-0.011
All	R-2	731,453,942	$1,952,982	0.267	$4,183,917	0.572	$877,745	0.120	$5,529,792	0.756	($329,154)	-0.045	$0	0.000	$907,003	0.124	$0	0.000	($80,460)	-0.011
All	R-3	815,394,880	$1,720,483	0.211	$3,685,585	0.452	$937,704	0.115	$4,876,061	0.598	($366,928)	-0.045	$0	0.000	$799,087	0.098	$0	0.000	($65,232)	-0.008
All	R-4	120,201,110	$253,624	0.211	$543,309	0.452	$138,231	0.115	$718,803	0.598	($54,090)	-0.045	$0	0.000	$117,797	0.098	$0	0.000	($9,616)	-0.008

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-1NDMD	285,268,477	$867,216	0.304	$1,857,098	0.651	$350,880	0.123	$2,453,309	0.860	($128,371)	-0.045	$0	0.000	$402,229	0.141	$0	0.000	($34,232)	-0.012
Boston	G-1DMD (<=100 kW)	181,533,231	$551,861	0.304	$1,181,781	0.651	$223,286	0.123	$1,561,186	0.860	($81,690)	-0.045	$0	0.000	$255,962	0.141	$0	0.000	($21,784)	-0.012
Boston	T-1	14,370,074	$43,685	0.304	$93,549	0.651	$17,675	0.123	$123,583	0.860	($6,467)	-0.045	$0	0.000	$20,262	0.141	$0	0.000	($1,724)	-0.012
Boston	G-2 (<=100 kW)	2,037,816,850	$4,014,499	0.197	$8,619,965	0.423	$1,263,446	0.062	$11,371,018	0.558	($917,018)	-0.045	$0	0.000	$1,874,792	0.092	$0	0.000	($163,025)	-0.008
Boston	T-2 (<=100 kW)	645,147,789	$1,270,941	0.197	$2,728,975	0.423	$399,992	0.062	$3,599,925	0.558	($290,317)	-0.045	$0	0.000	$593,536	0.092	$0	0.000	($51,612)	-0.008
Cambridge	G-0	38,620,201	$61,406	0.159	$132,081	0.342	$28,579	0.074	$174,563	0.452	($17,379)	-0.045	$0	0.000	$28,579	0.074	$0	0.000	($2,317)	-0.006
Cambridge	G-6	309	$0	0.159	$1	0.342	$0	0.074	$1	0.452	($0)	-0.045	$0	0.000	$0	0.074	$0	0.000	($0)	-0.006
Cambridge	G-1	176,003,397	$279,845	0.159	$601,932	0.342	$130,243	0.074	$795,535	0.452	($79,202)	-0.045	$0	0.000	$130,243	0.074	$0	0.000	($10,560)	-0.006
Cambridge	G-4	7,530,415	$6,175	0.082	$13,254	0.176	$6,024	0.080	$17,546	0.233	($3,389)	-0.045	$0	0.000	$2,862	0.038	$0	0.000	($226)	-0.003
Cambridge	G-5	4,761,434	$6,856	0.144	$14,665	0.308	$6,999	0.147	$19,379	0.407	($2,143)	-0.045	$0	0.000	$3,190	0.067	$0	0.000	($286)	-0.006
South	G-1	868,906,476	$1,555,343	0.179	$3,327,912	0.383	$842,839	0.097	$4,405,356	0.507	($391,008)	-0.045	$0	0.000	$721,192	0.083	$0	0.000	($60,823)	-0.007
South	G-1S	21,663,837	$38,778	0.179	$82,972	0.383	$21,014	0.097	$109,836	0.507	($9,749)	-0.045	$0	0.000	$17,981	0.083	$0	0.000	($1,516)	-0.007
South	G-7	56,796,733	$101,666	0.179	$217,531	0.383	$55,093	0.097	$287,959	0.507	($25,559)	-0.045	$0	0.000	$47,141	0.083	$0	0.000	($3,976)	-0.007
South	G-7S	2,409,369	$4,313	0.179	$9,228	0.383	$2,337	0.097	$12,216	0.507	($1,084)	-0.045	$0	0.000	$2,000	0.083	$0	0.000	($169)	-0.007
South	G-4	2,434,285	$3,676	0.151	$7,863	0.323	$2,313	0.095	$10,394	0.427	($1,095)	-0.045	$0	0.000	$1,704	0.070	$0	0.000	($146)	-0.006
South	G-5	8,749,324	$20,211	0.231	$43,309	0.495	$18,024	0.206	$57,221	0.654	($3,937)	-0.045	$0	0.000	$9,362	0.107	$0	0.000	($787)	-0.009
South	G-6	4,609,966	$3,504	0.076	$7,514	0.163	$3,504	0.076	$9,958	0.216	($2,074)	-0.045	$0	0.000	$1,613	0.035	$0	0.000	($138)	-0.003
Western MA	23	50,481	$101	0.201	$218	0.431	$41	0.081	$287	0.569	($23)	-0.045	$0	0.000	$47	0.093	$0	0.000	($4)	-0.008
Western MA	24	4,715,475	$9,478	0.201	$20,324	0.431	$3,820	0.081	$26,831	0.569	($2,122)	-0.045	$0	0.000	$4,385	0.093	$0	0.000	($377)	-0.008
Western MA	G-0 (<=100 kW)	445,234,194	$894,921	0.201	$1,918,959	0.431	$360,640	0.081	$2,533,383	0.569	($200,355)	-0.045	$0	0.000	$414,068	0.093	$0	0.000	($35,619)	-0.008
Western MA	T-0 (<=100 kW)	1,645,507	$3,307	0.201	$7,092	0.431	$1,333	0.081	$9,363	0.569	($740)	-0.045	$0	0.000	$1,530	0.093	$0	0.000	($132)	-0.008
Western MA	G-2 (<=100 kW)	107,764,640	$159,492	0.148	$341,614	0.317	$58,193	0.054	$451,534	0.419	($48,494)	-0.045	$0	0.000	$73,280	0.068	$0	0.000	($6,466)	-0.006
Western MA	T-4 (<=100 kW)	1,251,581	$1,852	0.148	$3,968	0.317	$676	0.054	$5,244	0.419	($563)	-0.045	$0	0.000	$851	0.068	$0	0.000	($75)	-0.006

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-1DMD (>100 kW)	720,549	$2,190	0.304	$4,691	0.651	$886	0.123	$6,197	0.860	($324)	-0.045	$0	0.000	$1,016	0.141	$0	0.000	($86)	-0.012
Boston	G-2 (>100 kW)	192,014,144	$378,268	0.197	$812,220	0.423	$119,049	0.062	$1,071,439	0.558	($86,406)	-0.045	$0	0.000	$176,653	0.092	$0	0.000	($15,361)	-0.008
Boston	T-2 (>100 kW)	2,870,726,196	$5,655,331	0.197	$12,143,172	0.423	$1,779,850	0.062	$16,018,652	0.558	($1,291,827)	-0.045	$0	0.000	$2,641,068	0.092	$0	0.000	($229,658)	-0.008
Cambridge	G-2	530,648,198	$578,407	0.109	$1,241,717	0.234	$291,857	0.055	$1,639,703	0.309	($238,792)	-0.045	$0	0.000	$270,631	0.051	$0	0.000	($21,226)	-0.004
South	G-2	393,630,768	$464,484	0.118	$991,950	0.252	$255,860	0.065	$1,310,790	0.333	($177,134)	-0.045	$0	0.000	$216,497	0.055	$0	0.000	($15,745)	-0.004
Western MA	G-0 (>100 kW)	90,421,734	$181,748	0.201	$389,718	0.431	$73,242	0.081	$514,500	0.569	($40,690)	-0.045	$0	0.000	$84,092	0.093	$0	0.000	($7,234)	-0.008
Western MA	T-0 (>100 kW)	3,142,310	$6,316	0.201	$13,543	0.431	$2,545	0.081	$17,880	0.569	($1,414)	-0.045	$0	0.000	$2,922	0.093	$0	0.000	($251)	-0.008
Western MA	G-2 (>100 kW)	209,614,206	$310,229	0.148	$664,477	0.317	$113,192	0.054	$878,284	0.419	($94,326)	-0.045	$0	0.000	$142,538	0.068	$0	0.000	($12,577)	-0.006
Western MA	T-4 (>100 kW)	7,376,989	$10,918	0.148	$23,385	0.317	$3,984	0.054	$30,910	0.419	($3,320)	-0.045	$0	0.000	$5,016	0.068	$0	0.000	($443)	-0.006

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-3	2,675,437,585	$3,237,279	0.121	$6,929,383	0.259	$1,096,929	0.041	$9,149,997	0.342	($1,203,947)	-0.045	$0	0.000	$1,498,245	0.056	$0	0.000	($133,772)	-0.005
Boston	WR	103,657,378	$125,425	0.121	$268,473	0.259	$42,500	0.041	$354,508	0.342	($46,646)	-0.045	$0	0.000	$58,048	0.056	$0	0.000	($5,183)	-0.005
Cambridge	G-3	483,098,521	$304,352	0.063	$652,183	0.135	$212,563	0.044	$864,746	0.179	($217,394)	-0.045	$0	0.000	$140,099	0.029	$0	0.000	($9,662)	-0.002
Cambridge	SB-1	118,022,540	$74,354	0.063	$159,330	0.135	$51,930	0.044	$211,260	0.179	($53,110)	-0.045	$0	0.000	$34,227	0.029	$0	0.000	($2,360)	-0.002
South	G-3	427,905,315	$286,697	0.067	$616,184	0.144	$179,720	0.042	$817,299	0.191	($192,557)	-0.045	$0	0.000	$132,651	0.031	$0	0.000	($8,558)	-0.002
Western MA	G-3 (current T-2)	624,568,038	$643,305	0.103	$1,374,050	0.220	$262,319	0.042	$1,817,493	0.291	($281,056)	-0.045	$0	0.000	$293,547	0.047	$0	0.000	($24,983)	-0.004
Western MA	T-5	365,038,251	$200,771	0.055	$430,745	0.118	$91,260	0.025	$569,460	0.156	($164,267)	-0.045	$0	0.000	$91,260	0.025	$0	0.000	($7,301)	-0.002

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Eastern MA	S-1	27,789,429	$46,408	0.167	$99,764	0.359	$83,090	0.299	$131,722	0.474	($12,505)	-0.045	$0	0.000	$53,911	0.194	$0	0.000	($1,945)	-0.007
Eastern MA	S-2	54,328,337	$90,728	0.167	$195,039	0.359	$162,442	0.299	$257,516	0.474	($24,448)	-0.045	$0	0.000	$105,397	0.194	$0	0.000	($3,803)	-0.007
Western MA	S-1	23,406,376	$32,535	0.139	$69,751	0.298	$69,751	0.298	$92,221	0.394	($10,533)	-0.045	$0	0.000	$14,980	0.064	$0	0.000	($1,170)	-0.005
Western MA	S-2	4,362,891	$6,064	0.139	$13,001	0.298	$13,001	0.298	$17,190	0.394	($1,963)	-0.045	$0	0.000	$2,792	0.064	$0	0.000	($218)	-0.005
Total		22,330,379,844	$43,924,191	0.197	$94,146,969	0.422	$18,504,762	0.083	$124,375,477	0.557	($10,048,671)	-0.045	$0	0.000	$20,506,053	0.092	$0	0.000	($1,772,255)	-0.008

(1) All revenue is based on a simulation of current rates against test year billing determinants

REVENUE SIMULATION
CURRENT RECONCILING REVENUE BY RATE CL/

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
All	R-1	6,540,136,110	($65,401)	-0.001	$6,540,136	0.100	$10,398,816	0.159	$15,957,932	0.244	$5,297,510	0.081	($10,660,422)	-0.163	$144,079,199	2.203
All	R-2	731,453,942	($7,315)	-0.001	$731,454	0.100	$1,163,012	0.159	$1,784,748	0.244	$592,478	0.081	($1,192,270)	-0.163	$16,113,930	2.203
All	R-3	815,394,880	$0	0.000	$644,162	0.079	$1,247,554	0.153	$1,565,558	0.192	$521,853	0.064	($1,051,859)	-0.129	$14,514,029	1.780
All	R-4	120,201,110	$0	0.000	$94,959	0.079	$183,908	0.153	$230,786	0.192	$76,929	0.064	($155,059)	-0.129	$2,139,580	1.780

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-1NDMD	285,268,477	($2,853)	-0.001	$325,206	0.114	$464,988	0.163	$790,194	0.277	$268,152	0.094	($530,599)	-0.186	$7,083,216	2.483
Boston	G-1DMD (<=100 kW)	181,533,231	($1,815)	-0.001	$206,948	0.114	$295,899	0.163	$502,847	0.277	$170,641	0.094	($337,652)	-0.186	$4,507,470	2.483
Boston	T-1	14,370,074	($144)	-0.001	$16,382	0.114	$23,423	0.163	$39,805	0.277	$13,508	0.094	($26,728)	-0.186	$356,809	2.483
Boston	G-2 (<=100 kW)	2,037,816,850	$0	0.000	$1,507,984	0.074	$1,671,010	0.082	$3,668,070	0.180	$1,243,068	0.061	($2,465,758)	-0.121	$31,688,052	1.555
Boston	T-2 (<=100 kW)	645,147,789	$0	0.000	$477,409	0.074	$529,021	0.082	$1,161,266	0.180	$393,540	0.061	($780,629)	-0.121	$10,032,048	1.555
Cambridge	G-0	38,620,201	$0	0.000	$22,786	0.059	$37,848	0.098	$55,999	0.145	$18,924	0.049	($37,462)	-0.097	$503,607	1.304
Cambridge	G-6	309	$0	0.000	$0	0.059	$0	0.098	$0	0.145	$0	0.049	($0)	-0.097	$4	1.304
Cambridge	G-1	176,003,397	$0	0.000	$103,842	0.059	$172,483	0.098	$255,205	0.145	$86,242	0.049	($170,723)	-0.097	$2,295,084	1.304
Cambridge	G-4	7,530,415	$0	0.000	$2,259	0.030	$8,058	0.107	$5,648	0.075	$1,883	0.025	($3,765)	-0.050	$56,328	0.748
Cambridge	G-5	4,761,434	$0	0.000	$2,571	0.054	$9,285	0.195	$6,237	0.131	$2,095	0.044	($4,190)	-0.088	$64,660	1.358
South	G-1	868,906,476	$0	0.000	$582,167	0.067	$1,120,889	0.129	$1,416,318	0.163	$477,899	0.055	($947,108)	-0.109	$13,050,975	1.502
South	G-1S	21,663,837	$0	0.000	$14,515	0.067	$27,946	0.129	$35,312	0.163	$11,915	0.055	($23,614)	-0.109	$325,391	1.502
South	G-7	56,796,733	$0	0.000	$38,054	0.067	$73,268	0.129	$92,579	0.163	$31,238	0.055	($61,908)	-0.109	$853,087	1.502
South	G-7S	2,409,369	$0	0.000	$1,614	0.067	$3,108	0.129	$3,927	0.163	$1,325	0.055	($2,626)	-0.109	$36,189	1.502
South	G-4	2,434,285	$0	0.000	$1,363	0.056	$3,067	0.126	$3,335	0.137	$1,120	0.046	($2,240)	-0.092	$31,354	1.288
South	G-5	8,749,324	$0	0.000	$7,524	0.086	$23,973	0.274	$18,374	0.210	$6,212	0.071	($12,337)	-0.141	$187,148	2.139
South	G-6	4,609,966	$0	0.000	$1,291	0.028	$4,610	0.100	$3,181	0.069	$1,060	0.023	($2,121)	-0.046	$31,901	0.692
Western MA	23	50,481	$0	0.000	$38	0.075	$55	0.108	$92	0.183	$31	0.062	($62)	-0.123	$821	1.627
Western MA	24	4,715,475	$0	0.000	$3,537	0.075	$5,093	0.108	$8,629	0.183	$2,924	0.062	($5,800)	-0.123	$76,721	1.627
Western MA	G-0 (<=100 kW)	445,234,194	$0	0.000	$333,926	0.075	$480,853	0.108	$814,779	0.183	$276,045	0.062	($547,638)	-0.123	$7,243,960	1.627
Western MA	T-0 (<=100 kW)	1,645,507	$0	0.000	$1,234	0.075	$1,777	0.108	$3,011	0.183	$1,020	0.062	($2,024)	-0.123	$26,772	1.627
Western MA	G-2 (<=100 kW)	107,764,640	$0	0.000	$59,271	0.055	$77,591	0.072	$145,482	0.135	$48,494	0.045	($96,988)	-0.090	$1,263,002	1.172
Western MA	T-4 (<=100 kW)	1,251,581	$0	0.000	$688	0.055	$901	0.072	$1,690	0.135	$563	0.045	($1,126)	-0.090	$14,669	1.172

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-1DMD (>100 kW)	720,549	($7)	-0.001	$821	0.114	$1,174	0.163	$1,996	0.277	$677	0.094	($1,340)	-0.186	$17,891	2.483
Boston	G-2 (>100 kW)	192,014,144	$0	0.000	$142,090	0.074	$157,452	0.082	$345,625	0.180	$117,129	0.061	($232,337)	-0.121	$2,985,820	1.555
Boston	T-2 (>100 kW)	2,870,726,196	$0	0.000	$2,124,337	0.074	$2,353,995	0.082	$5,167,307	0.180	$1,751,143	0.061	($3,473,579)	-0.121	$44,639,792	1.555
Cambridge	G-2	530,648,198	$0	0.000	$217,566	0.041	$392,680	0.074	$525,342	0.099	$180,420	0.034	($355,534)	-0.067	$4,722,769	0.890
South	G-2	393,630,768	$0	0.000	$173,198	0.044	$342,459	0.087	$421,185	0.107	$141,707	0.036	($283,414)	-0.072	$3,841,836	0.976
Western MA	G-0 (>100 kW)	90,421,734	$0	0.000	$67,816	0.075	$97,655	0.108	$165,472	0.183	$56,061	0.062	($111,219)	-0.123	$1,471,162	1.627
Western MA	T-0 (>100 kW)	3,142,310	$0	0.000	$2,357	0.075	$3,394	0.108	$5,750	0.183	$1,948	0.062	($3,865)	-0.123	$51,125	1.627
Western MA	G-2 (>100 kW)	209,614,206	$0	0.000	$115,288	0.055	$150,922	0.072	$282,979	0.135	$94,326	0.045	($188,653)	-0.090	$2,456,678	1.172
Western MA	T-4 (>100 kW)	7,376,989	$0	0.000	$4,057	0.055	$5,311	0.072	$9,959	0.135	$3,320	0.045	($6,639)	-0.090	$86,458	1.172

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-3	2,675,437,585	$0	0.000	$1,203,947	0.045	$1,444,736	0.054	$2,942,981	0.110	$989,912	0.037	($1,979,824)	-0.074	$25,175,868	0.941
Boston	WR	103,657,378	$0	0.000	$46,646	0.045	$55,975	0.054	$114,023	0.110	$38,353	0.037	($76,706)	-0.074	$975,416	0.941
Cambridge	G-3	483,098,521	$0	0.000	$111,113	0.023	$280,197	0.058	$275,366	0.057	$91,789	0.019	($183,577)	-0.038	$2,521,774	0.522
Cambridge	SB-1	118,022,540	$0	0.000	$27,145	0.023	$68,453	0.058	$67,273	0.057	$22,424	0.019	($44,849)	-0.038	$616,078	0.522
South	G-3	427,905,315	$0	0.000	$106,976	0.025	$235,348	0.055	$261,022	0.061	$85,581	0.020	($175,441)	-0.041	$2,344,921	0.548
Western MA	G-3 (current T-2)	624,568,038	$0	0.000	$237,336	0.038	$349,758	0.056	$587,094	0.094	$193,616	0.031	($393,478)	-0.063	$5,059,001	0.810
Western MA	T-5	365,038,251	$0	0.000	$73,008	0.020	$124,113	0.034	$182,519	0.050	$58,406	0.016	($120,463)	-0.033	$1,529,510	0.419

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Eastern MA	S-1	27,789,429	$102	0.000	$17,507	0.063	$112,825	0.406	$42,240	0.152	$14,173	0.051	($28,345)	-0.102	$558,947	2.011
Eastern MA	S-2	54,328,337	$199	0.000	$34,227	0.063	$220,573	0.406	$82,579	0.152	$27,707	0.051	($55,415)	-0.102	$1,092,742	2.011
Western MA	S-1	23,406,376	$0	0.000	$12,171	0.052	$94,796	0.405	$29,492	0.126	$9,831	0.042	($19,895)	-0.085	$393,929	1.683
Western MA	S-2	4,362,891	$0	0.000	$2,269	0.052	$17,670	0.405	$5,497	0.126	$1,832	0.042	($3,708)	-0.085	$73,427	1.683
Total		22,330,379,844	($77,234)	0.000	$16,441,196	0.074	$24,537,923	0.110	$40,086,707	0.180	$13,427,026	0.060	($26,860,992)	-0.120	$357,191,153	1.600

(1) All revenue is based on a simulation of current rates again

TEST YEAR RATE INPUTS - RESIDENTIAL GROUP

Rate R-1 Residential	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.05165	$ 0.06230	$ 0.01065
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00267	$ 0.00284	$ 0.00017
Solar Massachusetts Renewable Target	SMART	$ 0.00244	$ 0.00247	$ 0.00003
Residential Assistance Adjustment Factor	RAAF	$ 0.00572	$ 0.00610	$ 0.00038
Pension Adjustment Factor	PAF	$ 0.00120	$ 0.00123	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00756	$ 0.00806	$ 0.00050
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00124	$ 0.00133	$ 0.00009
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00011)	$ (0.00011)	$ (0.00000)
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00001)	$ 0.00000
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00100	$ (0.00034)	$ (0.00134)
Vegetation Management	RTWF	$ 0.00159	$ 0.00009	$ (0.00150)
Tax Act Credit Factor	TACF	$ (0.00163)	$ (0.00174)	$ (0.00011)
Grid Modernization	GMOD	$ 0.00081	$ 0.00013	$ (0.00068)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04437	$ 0.04392	$ (0.00045)
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.01464	$ 0.01464	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.01491	$ 0.01491	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.13392	$ 0.14169	$ 0.00777
Delivery Energy - WMA		$ 0.13419	$ 0.14196	$ 0.00777
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

Rate R-2 Residential Assistance	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.05165	$ 0.06230	$ 0.01065
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00267	$ 0.00284	$ 0.00017
Solar Massachusetts Renewable Target	SMART	$ 0.00244	$ 0.00247	$ 0.00003
Residential Assistance Adjustment Factor	RAAF	$ 0.00572	$ 0.00610	$ 0.00038
Pension Adjustment Factor	PAF	$ 0.00120	$ 0.00123	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00756	$ 0.00806	$ 0.00050
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00124	$ 0.00133	$ 0.00009
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00011)	$ (0.00011)	$ (0.00000)
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00001)	$ 0.00000
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00100	$ (0.00034)	$ (0.00134)
Vegetation Management	RTWF	$ 0.00159	$ 0.00009	$ (0.00150)
Tax Act Credit Factor	TACF	$ (0.00163)	$ (0.00174)	$ (0.00011)
Grid Modernization	GMOD	$ 0.00081	$ 0.00013	$ (0.00068)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04437	$ 0.04392	$ (0.00045)
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.00277	$ 0.00277	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.00394	$ 0.00394	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Low Income Discount	LID	36.0%	36.0%	0.0%
				$ -
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.12205	$ 0.12982	$ 0.00777
Delivery Energy - WMA		$ 0.12322	$ 0.13099	$ 0.00777
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

TEST YEAR RATE INPUTS - RESIDENTIAL GROUP

Rate R-3 Residential Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.04494	$ 0.05857	$ 0.01363
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
				$ -
Revenue Decoupling	RDAF	$ 0.00211	$ 0.00284	$ 0.00073
Solar Massachusetts Renewable Target	SMART	$ 0.00192	$ 0.00247	$ 0.00055
Residential Assistance Adjustment Factor	RAAF	$ 0.00452	$ 0.00610	$ 0.00158
Pension Adjustment Factor	PAF	$ 0.00115	$ 0.00123	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00598	$ 0.00806	$ 0.00208
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00098	$ 0.00133	$ 0.00035
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00011)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00001)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00079	$ (0.00034)	$ (0.00113)
Vegetation Management	RTWF	$ 0.00153	$ 0.00009	$ (0.00144)
Tax Act Credit Factor	TACF	$ (0.00129)	$ (0.00174)	$ (0.00045)
Grid Modernization	GMOD	$ 0.00064	$ 0.00013	$ (0.00051)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04039	$ 0.04392	$ 0.00353
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.01464	$ 0.01464	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.01491	$ 0.01491	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
				$ -
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.11900	$ 0.13796	$ 0.01896
Delivery Energy - WMA		$ 0.11927	$ 0.13823	$ 0.01896
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

Rate R-4 Residential Assistance Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.04494	$ 0.05857	$ 0.01363
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00211	$ 0.00284	$ 0.00073
Solar Massachusetts Renewable Target	SMART	$ 0.00192	$ 0.00247	$ 0.00055
Residential Assistance Adjustment Factor	RAAF	$ 0.00452	$ 0.00610	$ 0.00158
Pension Adjustment Factor	PAF	$ 0.00115	$ 0.00123	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00598	$ 0.00806	$ 0.00208
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00098	$ 0.00133	$ 0.00035
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00011)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00001)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00079	$ (0.00034)	$ (0.00113)
Vegetation Management	RTWF	$ 0.00153	$ 0.00009	$ (0.00144)
Tax Act Credit Factor	TACF	$ (0.00129)	$ (0.00174)	$ (0.00045)
Grid Modernization	GMOD	$ 0.00064	$ 0.00013	$ (0.00051)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04039	$ 0.04392	$ 0.00353
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.00277	$ 0.00277	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.00394	$ 0.00394	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Low Income Discount	LID	36.0%	36.0%	0.0%
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.10713	$ 0.12609	$ 0.01896
Delivery Energy - WMA		$ 0.10830	$ 0.12726	$ 0.01896
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-1 RESIDENTIAL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	10,672,631	$7.00	$74,708,417		$10.00	$106,726,310
Distribution Energy	DKWH	5,659,404,069	$0.05165	$292,308,220		$0.06230	$352,578,616
Total Base Distribution	DIST			$367,016,637			$459,304,926
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$367,016,637			$459,304,926
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$15,110,609		$0.00284	$16,100,266
Solar Massachusetts Renewable Target	SMART		$0.00244	$13,808,946		$0.00247	$13,999,513
Residential Assistance Adjustment Factor	RAAF		$0.00572	$32,371,791		$0.00610	$34,509,257
Pension Adjustment Factor	PAF		$0.00120	$6,791,285		$0.00123	$6,987,114
Net Metering Recovery Surcharge	NMRS		$0.00756	$42,785,095		$0.00806	$45,589,416
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,546,732)		($0.00045)	($2,546,732)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$7,017,661		$0.00133	$7,516,425
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($622,534)		($0.00011)	($649,614)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($56,594)		($0.00001)	($40,550)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$5,659,404		($0.00034)	($1,927,793)
Vegetation Management	RTWF		$0.00159	$8,998,452		$0.00009	$490,411
Tax Act Credit Factor	TACF		($0.00163)	($9,224,829)		($0.00174)	($9,845,807)
Grid Modernization	GMOD		$0.00081	$4,584,117		$0.00013	$758,696
Transition	TRNSN		($0.00177)	($10,017,145)		($0.00177)	($10,017,145)
Transmission Energy	TMKWH		$0.04437	$251,107,759		$0.04392	$248,540,037
Energy Efficiency Reconciliation Factor	EERF-E		$0.01464	$82,853,676		$0.01464	$82,853,676
System Benefits Charge	SBC		$0.00250	$14,148,510		$0.00250	$14,148,510
Renewable Energy Charge	RNEW		$0.00050	$2,829,702		$0.00050	$2,829,702
Basic Service Charge	BS-E		$0.11274	$638,041,215		$0.11277	$638,209,701
			Total Revenue	$1,470,657,025			$1,546,810,008
						% Change	5.18%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$367,016,637	6.485	$459,304,926	8.116	$92,288,289	1.631
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$15,110,609	0.267	$16,100,266	0.284	$989,657	0.017
Solar Massachusetts Renewable Target	SMART	$13,808,946	0.244	$13,999,513	0.247	$190,567	0.003
Residential Assistance Adjustment Factor	RAAF	$32,371,791	0.572	$34,509,257	0.610	$2,137,466	0.038
Pension Adjustment Factor	PAF	$6,791,285	0.120	$6,987,114	0.123	$195,829	0.003
Net Metering Recovery Surcharge	NMRS	$42,785,095	0.756	$45,589,416	0.806	$2,804,321	0.050
Long Term Renewable Contract Adjustment	LTRCA	($2,546,732)	(0.045)	($2,546,732)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$7,017,661	0.124	$7,516,425	0.133	$498,764	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($622,534)	(0.011)	($649,614)	(0.011)	($27,080)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($56,594)	(0.001)	($40,550)	(0.001)	$16,044	0.000
Solar Expansion Cost Recovery Factor	SECRF	$5,659,404	0.100	($1,927,793)	(0.034)	($7,587,198)	(0.134)
Vegetation Management	RTWF	$8,998,452	0.159	$490,411	0.009	($8,508,041)	(0.150)
Tax Act Credit Factor	TACF	($9,224,829)	(0.163)	($9,845,807)	(0.174)	($620,978)	(0.011)
Grid Modernization	GMOD	$4,584,117	0.081	$758,696	0.013	($3,825,422)	(0.068)
Transition	TRNSN	($10,017,145)	(0.177)	($10,017,145)	(0.177)	$0	0.000
Transmission	TRNSM	$251,107,759	4.437	$248,540,037	4.392	($2,567,721)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-E	$82,853,676	1.464	$82,853,676	1.464	$0	0.000
System Benefits Charge	SBC	$14,148,510	0.250	$14,148,510	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,829,702	0.050	$2,829,702	0.050	$0	0.000
Basic Service Charge	BS-E	$638,041,215	11.274	$638,209,701	11.277	$168,487	0.003
Total		$1,470,657,025	25.986	$1,546,810,008	27.332	$76,152,984	1.346

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-2 RESIDENTIAL ASSISTANCE

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,013,738	$7.00	$7,096,165		$10.00	$10,137,379
Distribution Energy	DKWH	486,254,805	$0.05165	$25,115,061		$0.06230	$30,293,480
Total Base Distribution	DIST			$32,211,226			$40,430,859
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$32,211,226			$40,430,859
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$1,298,300		$0.00284	$1,383,331
Solar Massachusetts Renewable Target	SMART		$0.00244	$1,186,462		$0.00247	$1,202,835
Residential Assistance Adjustment Factor	RAAF		$0.00572	$2,781,377		$0.00610	$2,965,028
Pension Adjustment Factor	PAF		$0.00120	$583,506		$0.00123	$600,331
Net Metering Recovery Surcharge	NMRS		$0.00756	$3,676,086		$0.00806	$3,917,033
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($218,815)		($0.00045)	($218,815)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$602,956		$0.00133	$645,810
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($53,488)		($0.00011)	($55,815)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($4,863)		($0.00001)	($3,484)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$486,255		($0.00034)	($165,636)
Vegetation Management	RTWF		$0.00159	$773,145		$0.00009	$42,136
Tax Act Credit Factor	TACF		($0.00163)	($792,595)		($0.00174)	($845,950)
Grid Modernization	GMOD		$0.00081	$393,866		$0.00013	$65,187
Transition	TRNSN		($0.00177)	($860,671)		($0.00177)	($860,671)
Transmission Energy	TMKWH		$0.04437	$21,575,126		$0.04392	$21,354,508
Energy Efficiency Reconciliation Factor	EERF-E		$0.00277	$1,346,926		$0.00277	$1,346,926
System Benefits Charge	SBC		$0.00250	$1,215,637		$0.00250	$1,215,637
Renewable Energy Charge	RNEW		$0.00050	$243,127		$0.00050	$243,127
Basic Service Charge	BS-E		$0.11274	$54,820,367		$0.11277	$54,834,843
			Total Revenue	$121,263,931			$128,097,222
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$121,263,931			$128,097,222
						% Change w/o LI Discount	5.64%
						% Change w/ LI Discount	5.64%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$32,211,226	6.624	$40,430,859	8.315	$8,219,633	1.690
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,298,300	0.267	$1,383,331	0.284	$85,031	0.017
Solar Massachusetts Renewable Target	SMART	$1,186,462	0.244	$1,202,835	0.247	$16,373	0.003
Residential Assistance Adjustment Factor	RAAF	$2,781,377	0.572	$2,965,028	0.610	$183,651	0.038
Pension Adjustment Factor	PAF	$583,506	0.120	$600,331	0.123	$16,826	0.003
Net Metering Recovery Surcharge	NMRS	$3,676,086	0.756	$3,917,033	0.806	$240,947	0.050
Long Term Renewable Contract Adjustment	LTRCA	($218,815)	(0.045)	($218,815)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$602,956	0.124	$645,810	0.133	$42,854	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($53,488)	(0.011)	($55,815)	(0.011)	($2,327)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($4,863)	(0.001)	($3,484)	(0.001)	$1,378	0.000
Solar Expansion Cost Recovery Factor	SECRF	$486,255	0.100	($165,636)	(0.034)	($651,890)	(0.134)
Vegetation Management	RTWF	$773,145	0.159	$42,136	0.009	($731,009)	(0.150)
Tax Act Credit Factor	TACF	($792,595)	(0.163)	($845,950)	(0.174)	($53,354)	(0.011)
Grid Modernization	GMOD	$393,866	0.081	$65,187	0.013	($328,679)	(0.068)
Transition	TRNSN	($860,671)	(0.177)	($860,671)	(0.177)	$0	0.000
Transmission	TRNSM	$21,575,126	4.437	$21,354,508	4.392	($220,618)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-E	$1,346,926	0.277	$1,346,926	0.277	$0	0.000
System Benefits Charge	SBC	$1,215,637	0.250	$1,215,637	0.250	$0	0.000
Renewable Energy Charge	RNEW	$243,127	0.050	$243,127	0.050	$0	0.000
Basic Service Charge	BS-E	$54,820,367	11.274	$54,834,843	11.277	$14,476	0.003
Total		$121,263,931	24.938	$128,097,222	26.344	$6,833,291	1.405

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-3 RESIDENTIAL HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	855,764	$7.00	$5,990,349		$10.00	$8,557,642
Distribution Energy	DKWH	636,825,228	$0.04494	$28,618,926		$0.05857	$37,299,655
Total Base Distribution	DIST			$34,609,275			$45,857,297
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$34,609,275			$45,857,297
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$1,343,701		$0.00284	$1,811,685
Solar Massachusetts Renewable Target	SMART		$0.00192	$1,222,704		$0.00247	$1,575,297
Residential Assistance Adjustment Factor	RAAF		$0.00452	$2,878,450		$0.00610	$3,883,159
Pension Adjustment Factor	PAF		$0.00115	$732,349		$0.00123	$786,226
Net Metering Recovery Surcharge	NMRS		$0.00598	$3,808,215		$0.00806	$5,129,955
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($286,571)		($0.00045)	($286,571)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$624,089		$0.00133	$845,787
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($50,946)		($0.00011)	($73,098)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($4,563)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$503,092		($0.00034)	($216,925)
Vegetation Management	RTWF		$0.00153	$974,343		$0.00009	$55,184
Tax Act Credit Factor	TACF		($0.00129)	($821,505)		($0.00174)	($1,107,901)
Grid Modernization	GMOD		$0.00064	$407,568		$0.00013	$85,372
Transition	TRNSN		($0.00177)	($1,127,181)		($0.00177)	($1,127,181)
Transmission Energy	TMKWH		$0.04039	$25,721,371		$0.04392	$27,967,002
Energy Efficiency Reconciliation Factor	EERF-E		$0.01464	$9,323,121		$0.01464	$9,323,121
System Benefits Charge	SBC		$0.00250	$1,592,063		$0.00250	$1,592,063
Renewable Energy Charge	RNEW		$0.00050	$318,413		$0.00050	$318,413
Basic Service Charge	BS-E		$0.11274	$71,795,676		$0.11277	$71,814,635
			Total Revenue	$153,568,227			$168,228,957
						% Change	9.55%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$34,609,275	5.435	$45,857,297	7.201	$11,248,022	1.766
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,343,701	0.211	$1,811,685	0.284	$467,983	0.073
Solar Massachusetts Renewable Target	SMART	$1,222,704	0.192	$1,575,297	0.247	$352,593	0.055
Residential Assistance Adjustment Factor	RAAF	$2,878,450	0.452	$3,883,159	0.610	$1,004,709	0.158
Pension Adjustment Factor	PAF	$732,349	0.115	$786,226	0.123	$53,877	0.008
Net Metering Recovery Surcharge	NMRS	$3,808,215	0.598	$5,129,955	0.806	$1,321,740	0.208
Long Term Renewable Contract Adjustment	LTRCA	($286,571)	(0.045)	($286,571)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$624,089	0.098	$845,787	0.133	$221,698	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($50,946)	(0.008)	($73,098)	(0.011)	($22,152)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($4,563)	(0.001)	($4,563)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$503,092	0.079	($216,925)	(0.034)	($720,017)	(0.113)
Vegetation Management	RTWF	$974,343	0.153	$55,184	0.009	($919,159)	(0.144)
Tax Act Credit Factor	TACF	($821,505)	(0.129)	($1,107,901)	(0.174)	($286,396)	(0.045)
Grid Modernization	GMOD	$407,568	0.064	$85,372	0.013	($322,196)	(0.051)
Transition	TRNSN	($1,127,181)	(0.177)	($1,127,181)	(0.177)	$0	0.000
Transmission	TRNSM	$25,721,371	4.039	$27,967,002	4.392	$2,245,631	0.353
Energy Efficiency Reconciliation Factor	EERF-E	$9,323,121	1.464	$9,323,121	1.464	$0	0.000
System Benefits Charge	SBC	$1,592,063	0.250	$1,592,063	0.250	$0	0.000
Renewable Energy Charge	RNEW	$318,413	0.050	$318,413	0.050	$0	0.000
Basic Service Charge	BS-E	$71,795,676	11.274	$71,814,635	11.277	$18,959	0.003
Total		$153,568,227	24.115	$168,228,957	26.417	$14,660,730	2.302

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-4 RESIDENTIAL HEATING ASSISTANCE

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	83,686	$7.00	$585,803		$10.00	$836,862
Distribution Energy	DKWH	70,557,987	$0.04494	$3,170,876		$0.05857	$4,132,670
Total Base Distribution	DIST			$3,756,679			$4,969,532
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,756,679			$4,969,532
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$148,877		$0.00284	$200,728
Solar Massachusetts Renewable Target	SMART		$0.00192	$135,471		$0.00247	$174,537
Residential Assistance Adjustment Factor	RAAF		$0.00452	$318,922		$0.00610	$430,240
Pension Adjustment Factor	PAF		$0.00115	$81,142		$0.00123	$87,111
Net Metering Recovery Surcharge	NMRS		$0.00598	$421,937		$0.00806	$568,381
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($31,751)		($0.00045)	($31,751)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$69,147		$0.00133	$93,710
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($5,645)		($0.00011)	($8,099)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($506)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$55,741		($0.00034)	($24,035)
Vegetation Management	RTWF		$0.00153	$107,954		$0.00009	$6,114
Tax Act Credit Factor	TACF		($0.00129)	($91,020)		($0.00174)	($122,751)
Grid Modernization	GMOD		$0.00064	$45,157		$0.00013	$9,459
Transition	TRNSN		($0.00177)	($124,888)		($0.00177)	($124,888)
Transmission Energy	TMKWH		$0.04039	$2,849,837		$0.04392	$3,098,645
Energy Efficiency Reconciliation Factor	EERF-E		$0.00277	$195,446		$0.00277	$195,446
System Benefits Charge	SBC		$0.00250	$176,395		$0.00250	$176,395
Renewable Energy Charge	RNEW		$0.00050	$35,279		$0.00050	$35,279
Basic Service Charge	BS-E		$0.11274	$7,954,707		$0.11277	$7,956,808
			Total Revenue	$16,099,388			$17,690,357
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$16,099,388			$17,690,357
						% Change w/o LI Discount	9.88%
						% Change w/ LI Discount	9.88%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$3,756,679	5.324	$4,969,532	7.043	$1,212,853	1.719
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$148,877	0.211	$200,728	0.284	$51,851	0.073
Solar Massachusetts Renewable Target	SMART	$135,471	0.192	$174,537	0.247	$39,066	0.055
Residential Assistance Adjustment Factor	RAAF	$318,922	0.452	$430,240	0.610	$111,318	0.158
Pension Adjustment Factor	PAF	$81,142	0.115	$87,111	0.123	$5,969	0.008
Net Metering Recovery Surcharge	NMRS	$421,937	0.598	$568,381	0.806	$146,444	0.208
Long Term Renewable Contract Adjustment	LTRCA	($31,751)	(0.045)	($31,751)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$69,147	0.098	$93,710	0.133	$24,563	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($5,645)	(0.008)	($8,099)	(0.011)	($2,454)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($506)	(0.001)	($506)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$55,741	0.079	($24,035)	(0.034)	($79,775)	(0.113)
Vegetation Management	RTWF	$107,954	0.153	$6,114	0.009	($101,840)	(0.144)
Tax Act Credit Factor	TACF	($91,020)	(0.129)	($122,751)	(0.174)	($31,732)	(0.045)
Grid Modernization	GMOD	$45,157	0.064	$9,459	0.013	($35,698)	(0.051)
Transition	TRNSN	($124,888)	(0.177)	($124,888)	(0.177)	$0	0.000
Transmission	TRNSM	$2,849,837	4.039	$3,098,645	4.392	$248,808	0.353
Energy Efficiency Reconciliation Factor	EERF-E	$195,446	0.277	$195,446	0.277	$0	0.000
System Benefits Charge	SBC	$176,395	0.250	$176,395	0.250	$0	0.000
Renewable Energy Charge	RNEW	$35,279	0.050	$35,279	0.050	$0	0.000
Basic Service Charge	BS-E	$7,954,707	11.274	$7,956,808	11.277	$2,101	0.003
Total		$16,099,388	22.817	$17,690,357	25.072	$1,590,969	2.255

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-1 RESIDENTIAL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,605,407	$7.00	$11,237,846		$10.00	$16,054,065
Distribution Energy	DKWH	880,732,042	$0.05165	$45,489,810		$0.06230	$54,869,255
Total Base Distribution	DIST			$56,727,656			$70,923,320
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$56,727,656			$70,923,320
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$2,351,555		$0.00284	$2,505,568
Solar Massachusetts Renewable Target	SMART		$0.00244	$2,148,986		$0.00247	$2,178,643
Residential Assistance Adjustment Factor	RAAF		$0.00572	$5,037,787		$0.00610	$5,370,426
Pension Adjustment Factor	PAF		$0.00120	$1,056,878		$0.00123	$1,087,354
Net Metering Recovery Surcharge	NMRS		$0.00756	$6,658,334		$0.00806	$7,094,750
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($396,329)		($0.00045)	($396,329)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$1,092,108		$0.00133	$1,169,727
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($96,881)		($0.00011)	($101,095)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($8,807)		($0.00001)	($6,311)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$880,732		($0.00034)	($300,009)
Vegetation Management	RTWF		$0.00159	$1,400,364		$0.00009	$76,319
Tax Act Credit Factor	TACF		($0.00163)	($1,435,593)		($0.00174)	($1,532,232)
Grid Modernization	GMOD		$0.00081	$713,393		$0.00013	$118,070
Transition	TRNSN		($0.00177)	($1,558,896)		($0.00177)	($1,558,896)
Transmission Energy	TMKWH		$0.04437	$39,078,081		$0.04392	$38,678,485
Energy Efficiency Reconciliation Factor	EERF-W		$0.01491	$13,131,715		$0.01491	$13,131,715
System Benefits Charge	SBC		$0.00250	$2,201,830		$0.00250	$2,201,830
Renewable Energy Charge	RNEW		$0.00050	$440,366		$0.00050	$440,366
Basic Service Charge	BS-W		$0.10088	$88,848,248		$0.10091	$88,874,469
			Total Revenue	$218,271,527			$229,956,171
						% Change	5.35%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$56,727,656	6.441	$70,923,320	8.053	$14,195,664	1.612
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$2,351,555	0.267	$2,505,568	0.284	$154,013	0.017
Solar Massachusetts Renewable Target	SMART	$2,148,986	0.244	$2,178,643	0.247	$29,657	0.003
Residential Assistance Adjustment Factor	RAAF	$5,037,787	0.572	$5,370,426	0.610	$332,638	0.038
Pension Adjustment Factor	PAF	$1,056,878	0.120	$1,087,354	0.123	$30,475	0.003
Net Metering Recovery Surcharge	NMRS	$6,658,334	0.756	$7,094,750	0.806	$436,416	0.050
Long Term Renewable Contract Adjustment	LTRCA	($396,329)	(0.045)	($396,329)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,092,108	0.124	$1,169,727	0.133	$77,619	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($96,881)	(0.011)	($101,095)	(0.011)	($4,214)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($8,807)	(0.001)	($6,311)	(0.001)	$2,497	0.000
Solar Expansion Cost Recovery Factor	SECRF	$880,732	0.100	($300,009)	(0.034)	($1,180,741)	(0.134)
Vegetation Management	RTWF	$1,400,364	0.159	$76,319	0.009	($1,324,045)	(0.150)
Tax Act Credit Factor	TACF	($1,435,593)	(0.163)	($1,532,232)	(0.174)	($96,638)	(0.011)
Grid Modernization	GMOD	$713,393	0.081	$118,070	0.013	($595,323)	(0.068)
Transition	TRNSN	($1,558,896)	(0.177)	($1,558,896)	(0.177)	$0	0.000
Transmission	TRNSM	$39,078,081	4.437	$38,678,485	4.392	($399,596)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-W	$13,131,715	1.491	$13,131,715	1.491	$0	0.000
System Benefits Charge	SBC	$2,201,830	0.250	$2,201,830	0.250	$0	0.000
Renewable Energy Charge	RNEW	$440,366	0.050	$440,366	0.050	$0	0.000
Basic Service Charge	BS-W	$88,848,248	10.088	$88,874,469	10.091	$26,220	0.003
Total		$218,271,527	24.783	$229,956,171	26.110	$11,684,644	1.327

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-2 RESIDENTIAL ASSISTANCE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	418,579	$7.00	$2,930,055		$10.00	$4,185,793
Distribution Energy	DKWH	245,199,137	$0.05165	$12,664,535		$0.06230	$15,275,808
Total Base Distribution	DIST			$15,594,590			$19,461,601
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$15,594,590			$19,461,601
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$654,682		$0.00284	$697,560
Solar Massachusetts Renewable Target	SMART		$0.00244	$598,286		$0.00247	$606,542
Residential Assistance Adjustment Factor	RAAF		$0.00572	$1,402,539		$0.00610	$1,495,147
Pension Adjustment Factor	PAF		$0.00120	$294,239		$0.00123	$302,723
Net Metering Recovery Surcharge	NMRS		$0.00756	$1,853,705		$0.00806	$1,975,205
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($110,340)		($0.00045)	($110,340)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$304,047		$0.00133	$325,656
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($26,972)		($0.00011)	($28,145)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($2,452)		($0.00001)	($1,757)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$245,199		($0.00034)	($83,524)
Vegetation Management	RTWF		$0.00159	$389,867		$0.00009	$21,248
Tax Act Credit Factor	TACF		($0.00163)	($399,675)		($0.00174)	($426,579)
Grid Modernization	GMOD		$0.00081	$198,611		$0.00013	$32,871
Transition	TRNSN		($0.00177)	($434,002)		($0.00177)	($434,002)
Transmission Energy	TMKWH		$0.04437	$10,879,486		$0.04392	$10,768,237
Energy Efficiency Reconciliation Factor	EERF-W		$0.00394	$966,085		$0.00394	$966,085
System Benefits Charge	SBC		$0.00250	$612,998		$0.00250	$612,998
Renewable Energy Charge	RNEW		$0.00050	$122,600		$0.00050	$122,600
Basic Service Charge	BS-W		$0.10088	$24,735,689		$0.10091	$24,742,989
			Total Revenue	$57,879,181			$61,047,114
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$57,879,181			$61,047,114
						% Change w/o LI Discount	5.47%
						% Change w/ LI Discount	5.47%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$15,594,590	6.360	$19,461,601	7.937	$3,867,011	1.577
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$654,682	0.267	$697,560	0.284	$42,878	0.017
Solar Massachusetts Renewable Target	SMART	$598,286	0.244	$606,542	0.247	$8,256	0.003
Residential Assistance Adjustment Factor	RAAF	$1,402,539	0.572	$1,495,147	0.610	$92,608	0.038
Pension Adjustment Factor	PAF	$294,239	0.120	$302,723	0.123	$8,484	0.003
Net Metering Recovery Surcharge	NMRS	$1,853,705	0.756	$1,975,205	0.806	$121,500	0.050
Long Term Renewable Contract Adjustment	LTRCA	($110,340)	(0.045)	($110,340)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$304,047	0.124	$325,656	0.133	$21,609	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($26,972)	(0.011)	($28,145)	(0.011)	($1,173)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($2,452)	(0.001)	($1,757)	(0.001)	$695	0.000
Solar Expansion Cost Recovery Factor	SECRF	$245,199	0.100	($83,524)	(0.034)	($328,723)	(0.134)
Vegetation Management	RTWF	$389,867	0.159	$21,248	0.009	($368,619)	(0.150)
Tax Act Credit Factor	TACF	($399,675)	(0.163)	($426,579)	(0.174)	($26,904)	(0.011)
Grid Modernization	GMOD	$198,611	0.081	$32,871	0.013	($165,740)	(0.068)
Transition	TRNSN	($434,002)	(0.177)	($434,002)	(0.177)	$0	0.000
Transmission	TRNSM	$10,879,486	4.437	$10,768,237	4.392	($111,249)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-W	$966,085	0.394	$966,085	0.394	$0	0.000
System Benefits Charge	SBC	$612,998	0.250	$612,998	0.250	$0	0.000
Renewable Energy Charge	RNEW	$122,600	0.050	$122,600	0.050	$0	0.000
Basic Service Charge	BS-W	$24,735,689	10.088	$24,742,989	10.091	$7,300	0.003
Total		$57,879,181	23.605	$61,047,114	24.897	$3,167,933	1.292

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-3 RESIDENTIAL HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	221,805	$7.00	$1,552,636		$10.00	$2,218,052
Distribution Energy	DKWH	178,569,653	$0.04494	$8,024,920		$0.05857	$10,459,049
Total Base Distribution	DIST			$9,577,556			$12,677,101
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$9,577,556			$12,677,101
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$376,782		$0.00284	$508,007
Solar Massachusetts Renewable Target	SMART		$0.00192	$342,854		$0.00247	$441,723
Residential Assistance Adjustment Factor	RAAF		$0.00452	$807,135		$0.00610	$1,088,861
Pension Adjustment Factor	PAF		$0.00115	$205,355		$0.00123	$220,463
Net Metering Recovery Surcharge	NMRS		$0.00598	$1,067,847		$0.00806	$1,438,471
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($80,356)		($0.00045)	($80,356)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$174,998		$0.00133	$237,164
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($14,286)		($0.00011)	($20,497)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($1,279)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$141,070		($0.00034)	($60,827)
Vegetation Management	RTWF		$0.00153	$273,212		$0.00009	$15,474
Tax Act Credit Factor	TACF		($0.00129)	($230,355)		($0.00174)	($310,662)
Grid Modernization	GMOD		$0.00064	$114,285		$0.00013	$23,939
Transition	TRNSN		($0.00177)	($316,068)		($0.00177)	($316,068)
Transmission Energy	TMKWH		$0.04039	$7,212,428		$0.04392	$7,842,117
Energy Efficiency Reconciliation Factor	EERF-W		$0.01491	$2,662,474		$0.01491	$2,662,474
System Benefits Charge	SBC		$0.00250	$446,424		$0.00250	$446,424
Renewable Energy Charge	RNEW		$0.00050	$89,285		$0.00050	$89,285
Basic Service Charge	BS-W		$0.10088	$18,014,107		$0.10091	$18,019,423
			Total Revenue	$40,864,745			$44,921,234
						% Change	9.93%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$9,577,556	5.363	$12,677,101	7.099	$3,099,545	1.736
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$376,782	0.211	$508,007	0.284	$131,225	0.073
Solar Massachusetts Renewable Target	SMART	$342,854	0.192	$441,723	0.247	$98,869	0.055
Residential Assistance Adjustment Factor	RAAF	$807,135	0.452	$1,088,861	0.610	$281,726	0.158
Pension Adjustment Factor	PAF	$205,355	0.115	$220,463	0.123	$15,107	0.008
Net Metering Recovery Surcharge	NMRS	$1,067,847	0.598	$1,438,471	0.806	$370,624	0.208
Long Term Renewable Contract Adjustment	LTRCA	($80,356)	(0.045)	($80,356)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$174,998	0.098	$237,164	0.133	$62,165	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($14,286)	(0.008)	($20,497)	(0.011)	($6,212)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,279)	(0.001)	($1,279)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$141,070	0.079	($60,827)	(0.034)	($201,897)	(0.113)
Vegetation Management	RTWF	$273,212	0.153	$15,474	0.009	($257,738)	(0.144)
Tax Act Credit Factor	TACF	($230,355)	(0.129)	($310,662)	(0.174)	($80,307)	(0.045)
Grid Modernization	GMOD	$114,285	0.064	$23,939	0.013	($90,346)	(0.051)
Transition	TRNSN	($316,068)	(0.177)	($316,068)	(0.177)	$0	0.000
Transmission	TRNSM	$7,212,428	4.039	$7,842,117	4.392	$629,689	0.353
Energy Efficiency Reconciliation Factor	EERF-W	$2,662,474	1.491	$2,662,474	1.491	$0	0.000
System Benefits Charge	SBC	$446,424	0.250	$446,424	0.250	$0	0.000
Renewable Energy Charge	RNEW	$89,285	0.050	$89,285	0.050	$0	0.000
Basic Service Charge	BS-W	$18,014,107	10.088	$18,019,423	10.091	$5,316	0.003
Total		$40,864,745	22.884	$44,921,234	25.156	$4,056,489	2.272

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-4 RESIDENTIAL HEATING ASSISTANCE

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49,998	$7.00	$349,989		$10.00	$499,985
Distribution Energy	DKWH	49,643,123	$0.04494	$2,230,962		$0.05857	$2,907,660
Total Base Distribution	DIST			$2,580,951			$3,407,645
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$2,580,951			$3,407,645
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$104,747		$0.00284	$141,228
Solar Massachusetts Renewable Target	SMART		$0.00192	$95,315		$0.00247	$122,801
Residential Assistance Adjustment Factor	RAAF		$0.00452	$224,387		$0.00610	$302,708
Pension Adjustment Factor	PAF		$0.00115	$57,090		$0.00123	$61,290
Net Metering Recovery Surcharge	NMRS		$0.00598	$296,866		$0.00806	$399,901
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($22,339)		($0.00045)	($22,339)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$48,650		$0.00133	$65,933
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($3,971)		($0.00011)	($5,698)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($356)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$39,218		($0.00034)	($16,910)
Vegetation Management	RTWF		$0.00153	$75,954		$0.00009	$4,302
Tax Act Credit Factor	TACF		($0.00129)	($64,040)		($0.00174)	($86,365)
Grid Modernization	GMOD		$0.00064	$31,772		$0.00013	$6,655
Transition	TRNSN		($0.00177)	($87,868)		($0.00177)	($87,868)
Transmission Energy	TMKWH		$0.04039	$2,005,086		$0.04392	$2,180,142
Energy Efficiency Reconciliation Factor	EERF-W		$0.00394	$195,594		$0.00394	$195,594
System Benefits Charge	SBC		$0.00250	$124,108		$0.00250	$124,108
Renewable Energy Charge	RNEW		$0.00050	$24,822		$0.00050	$24,822
Basic Service Charge	BS-W		$0.10088	$5,007,998		$0.10091	$5,009,476
			Total Revenue	$10,734,338			$11,827,066
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$10,734,338			$11,827,066
						% Change w/o LI Discount	10.18%
						% Change w/ LI Discount	10.18%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$2,580,951	5.199	$3,407,645	6.864	$826,694	1.665
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$104,747	0.211	$141,228	0.284	$36,481	0.073
Solar Massachusetts Renewable Target	SMART	$95,315	0.192	$122,801	0.247	$27,486	0.055
Residential Assistance Adjustment Factor	RAAF	$224,387	0.452	$302,708	0.610	$78,321	0.158
Pension Adjustment Factor	PAF	$57,090	0.115	$61,290	0.123	$4,200	0.008
Net Metering Recovery Surcharge	NMRS	$296,866	0.598	$399,901	0.806	$103,035	0.208
Long Term Renewable Contract Adjustment	LTRCA	($22,339)	(0.045)	($22,339)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$48,650	0.098	$65,933	0.133	$17,282	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,971)	(0.008)	($5,698)	(0.011)	($1,727)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($356)	(0.001)	($356)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$39,218	0.079	($16,910)	(0.034)	($56,128)	(0.113)
Vegetation Management	RTWF	$75,954	0.153	$4,302	0.009	($71,652)	(0.144)
Tax Act Credit Factor	TACF	($64,040)	(0.129)	($86,365)	(0.174)	($22,326)	(0.045)
Grid Modernization	GMOD	$31,772	0.064	$6,655	0.013	($25,116)	(0.051)
Transition	TRNSN	($87,868)	(0.177)	($87,868)	(0.177)	$0	0.000
Transmission	TRNSM	$2,005,086	4.039	$2,180,142	4.392	$175,056	0.353
Energy Efficiency Reconciliation Factor	EERF-W	$195,594	0.394	$195,594	0.394	$0	0.000
System Benefits Charge	SBC	$124,108	0.250	$124,108	0.250	$0	0.000
Renewable Energy Charge	RNEW	$24,822	0.050	$24,822	0.050	$0	0.000
Basic Service Charge	BS-W	$5,007,998	10.088	$5,009,476	10.091	$1,478	0.003
Total		$10,734,338	21.623	$11,827,066	23.824	$1,092,728	2.201

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-1 Small General Service (Non-Demand)	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	8.00	$	15.00	$	7.00
Distribution Energy - Winter	WDKWH	$	0.05133	$	0.05182	$	0.00049
Distribution Energy - Summer	SDKWH	$	0.08267	$	0.05182	$	(0.03085)
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00304	$	0.00193	$	(0.00111)
Solar Massachusetts Renewable Target	SMART	$	0.00277	$	0.00168	$	(0.00109)
Residential Assistance Adjustment Factor	RAAF	$	0.00651	$	0.00413	$	(0.00238)
Pension Adjustment Factor	PAF	$	0.00123	$	0.00084	$	(0.00039)
Net Metering Recovery Surcharge	NMRS	$	0.00860	$	0.00546	$	(0.00314)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00141	$	0.00090	$	(0.00051)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00012)	$	(0.00008)	$	0.00004
Solar Program Cost Adjustment Factor	SPCA	$	(0.00001)	$	(0.00000)	$	0.00001
Solar Expansion Cost Recovery Factor	SECRF	$	0.00114	$	(0.00023)	$	(0.00137)
Vegetation Management	RTWF	$	0.00163	$	0.00006	$	(0.00157)
Tax Act Credit Factor	TACF	$	(0.00186)	$	(0.00118)	$	0.00068
Grid Modernization	GMOD	$	0.00094	$	0.00009	$	(0.00085)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Energy	TMKWH	$	0.03485	$	0.03517	$	0.00032
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	8.00	$	15.00	$	7.00
Delivery Energy - Winter		$	0.11987	$	0.10899	$	(0.01088)
Delivery Energy - Summer		$	0.15121	$	0.10899	$	(0.04222)
Basic Service		$	0.10468	$	0.10471	$	0.00003

Rate G-1 Small General Service (Demand <=100 kW)	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	11.00	$	15.00	$	4.00
Distribution Demand <=10 kW - Winter	WDKW1	$	-	$	-	$	-
Distribution Demand >10 kW- Winter	WDKW2	$	0.31	$	-	$	(0.31)
Distribution Demand <=10 kW - Summer	SDKW1	$	-	$	-	$	-
Distribution Demand >10 kW - Summer	SDKW2	$	0.97	$	-	$	(0.97)
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$	0.04778	$	0.05182	$	0.00404
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$	0.04154	$	0.05182	$	0.01028
Distribution Energy - remainder kWh - Winter	WDKWH3	$	0.02758	$	0.05182	$	0.02424
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$	0.07679	$	0.05182	$	(0.02497)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$	0.04660	$	0.05182	$	0.00522
Distribution Energy - remainder kWh - Summer	SDKWH3	$	0.02899	$	0.05182	$	0.02283
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00304	$	0.00193	$	(0.00111)
Solar Massachusetts Renewable Target	SMART	$	0.00277	$	0.00168	$	(0.00109)
Residential Assistance Adjustment Factor	RAAF	$	0.00651	$	0.00413	$	(0.00238)
Pension Adjustment Factor	PAF	$	0.00123	$	0.00084	$	(0.00039)
Net Metering Recovery Surcharge	NMRS	$	0.00860	$	0.00546	$	(0.00314)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00141	$	0.00090	$	(0.00051)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00012)	$	(0.00008)	$	0.00004
Solar Program Cost Adjustment Factor	SPCA	$	(0.00001)	$	(0.00000)	$	0.00001
Solar Expansion Cost Recovery Factor	SECRF	$	0.00114	$	(0.00023)	$	(0.00137)
Vegetation Management	RTWF	$	0.00163	$	0.00006	$	(0.00157)
Tax Act Credit Factor	TACF	$	(0.00186)	$	(0.00118)	$	0.00068
Grid Modernization	GMOD	$	0.00094	$	0.00009	$	(0.00085)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand <=10 kW - Winter	WTMKW1	$	-	$	-	$	-
Transmission Demand >10 kW - Winter	WTMKW2	$	35.51	$	-	$	(35.51)
Transmission Demand <=10 kW - Summer	STMKW1	$	-	$	-	$	-
Transmission Demand >10 kW - Summer	STMKW2	$	105.91	$	-	$	(105.91)
Transmission Energy - 1st 2000 kWh	TMKWH1	$	0.02634	$	0.03517	$	0.00883
Transmission Energy - next 150 hrs x kW	TMKWH2	$	0.02634	$	0.03517	$	0.00883
Transmission Energy - remainder kWh	TMKWH3	$	-	$	0.03517	$	0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	11.00	$	15.00	$	4.00
Delivery Demand <=10 kW - Winter		$	-	$	-	$	-

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Delivery Demand >10 kW- Winter		$ 35.82	$ -	$ (35.82)	
Delivery Demand <=10 kW - Summer		$ -	$ -	$ -	
Delivery Demand >10 kW - Summer		$ 106.88	$ -	$ (106.88)	
Delivery Energy - 1st 2000 kWh - Winter		$ 0.10781	$ 0.10899	$ 0.00118	
Delivery Energy - next 150 hrs x kW - Winter		$ 0.10157	$ 0.10899	$ 0.00742	
Delivery Energy - remainder kWh - Winter		$ 0.06127	$ 0.10899	$ 0.04772	
Delivery Energy - 1st 2000 kWh - Summer		$ 0.13682	$ 0.10899	$ (0.02783)	
Delivery Energy - next 150 hrs x kW - Summer		$ 0.10663	$ 0.10899	$ 0.00236	
Delivery Energy - remainder kWh - Summer		$ 0.06268	$ 0.10899	$ 0.04631	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate T-1 Optional Time of Use (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Energy Peak - Winter	WDKWH1	$ 0.08369	$ 0.08369	$ -	
Distribution Energy Off Peak - Winter	WDKWH2	$ 0.02133	$ 0.02133	$ -	
Distribution Energy Peak - Summer	SDKWH1	$ 0.17851	$ 0.17851	$ -	
Distribution Energy Off Peak - Summer	SDKWH2	$ 0.02353	$ 0.02353	$ -	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Revenue Decoupling	RDAF	$ 0.00304	$ 0.00193	$ (0.00111)	
Solar Massachusetts Renewable Target	SMART	$ 0.00277	$ 0.00168	$ (0.00109)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00651	$ 0.00413	$ (0.00238)	
Pension Adjustment Factor	PAF	$ 0.00123	$ 0.00084	$ (0.00039)	
Net Metering Recovery Surcharge	NMRS	$ 0.00860	$ 0.00546	$ (0.00314)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00141	$ 0.00090	$ (0.00051)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00012)	$ (0.00008)	$ 0.00004	
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00000)	$ 0.00001	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00114	$ (0.00023)	$ (0.00137)	
Vegetation Management	RTWF	$ 0.00163	$ 0.00006	$ (0.00157)	
Tax Act Credit Factor	TACF	$ (0.00186)	$ (0.00118)	$ 0.00068	
Grid Modernization	GMOD	$ 0.00094	$ 0.00009	$ (0.00085)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy Peak - Winter	WTMKWH1	$ 0.10526	$ 0.10482	$ (0.00044)	
Transmission Energy Off Peak - Winter	WTMKWH2	$ -	$ -	$ -	
Transmission Energy Peak - Summer	STMKWH1	$ 0.09990	$ 0.09948	$ (0.00042)	
Transmission Energy Off Peak - Summer	STMKWH2	$ -	$ -	$ -	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Delivery Energy Peak - Winter		$ 0.22264	$ 0.21052	$ (0.01212)	
Delivery Energy Off Peak - Winter		$ 0.05502	$ 0.04334	$ (0.01168)	
Delivery Energy Peak - Summer		$ 0.31210	$ 0.30000	$ (0.01210)	
Delivery Energy Off Peak - Summer		$ 0.05722	$ 0.04554	$ (0.01168)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-2 Medium General Service (<=100 kW)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 18.00	$ 20.00	$ 2.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ -	$ -	
Distribution Demand >10 kW- Winter	WDKW2	$ 10.68	$ 17.45	$ 6.77	
Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ -	$ -	
Distribution Demand >10 kW - Summer	SDKW2	$ 22.90	$ 17.45	$ (5.45)	
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.02022	$ 0.01239	$ (0.00783)	
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.01450	$ 0.01239	$ (0.00211)	
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.01239	$ 0.01239	$ -	
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.03146	$ 0.01239	$ (0.01907)	
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.01646	$ 0.01239	$ (0.00407)	
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.01294	$ 0.01239	$ (0.00055)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	$ (0.12)	$ -	$ 0.12	
Primary Metering Discount	PMD	2%	0%	-2%	
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00193	$ (0.00004)	
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00168	$ (0.00012)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00413	$ (0.00010)	
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00084	$ 0.00022	
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00546	$ (0.00012)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00090	$ (0.00002)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00023)	$ (0.00097)
Vegetation Management	RTWF	$ 0.00082	$ 0.00006	$ (0.00076)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00118)	$ 0.00003
Grid Modernization	GMOD	$ 0.00061	$ 0.00009	$ (0.00052)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ -	$ -
Transmission Demand >10 kW - Winter	WTMKW2	$ 11.50	$ -	$ (11.50)
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ -	$ -
Transmission Demand >10 kW - Summer	STMKW2	$ 30.48	$ -	$ (30.48)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 18.00	$ 20.00	$ 2.00
Delivery Demand <=10 kW - Winter		$ -	$ -	$ -
Delivery Demand >10 kW- Winter		$ 22.18	$ 17.45	$ (4.73)
Delivery Demand <=10 kW - Summer		$ -	$ -	$ -
Delivery Demand >10 kW - Summer		$ 53.38	$ 17.45	$ (35.93)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.04463	$ 0.06957	$ 0.02494
Delivery Energy - next 150 hrs x kW - Winter		$ 0.03891	$ 0.06957	$ 0.03066
Delivery Energy - remainder kWh - Winter		$ 0.03680	$ 0.06957	$ 0.03277
Delivery Energy - 1st 2000 kWh - Summer		$ 0.05587	$ 0.06957	$ 0.01370
Delivery Energy - next 150 hrs x kW - Summer		$ 0.04087	$ 0.06957	$ 0.02870
Delivery Energy - remainder kWh - Summer		$ 0.03735	$ 0.06957	$ 0.03222
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003
Rate T-2 Time of Use (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 27.00	$ 20.00	$ (7.00)
Customer Charge 150 < kW <= 300	CUST2	$ 110.00	$ 20.00	$ (90.00)
Customer Charge 300 < kW <= 1000	CUST3	$ 160.00	$ 20.00	$ (140.00)
Customer Charge kW > 1000	CUST4	$ 360.00	$ 20.00	$ (340.00)
Distribution Demand - Winter <= 10 kW	WDKW1	$ 12.66	$ -	$ (12.66)
Distribution Demand - Winter > 10 kW	WDKW2	$ 12.66	$ 17.45	$ 4.79
Distribution Demand - Summer <= 10 kW	SDKW1	$ 22.21		$ (22.21)
Distribution Demand - Summer > 10 kW	SDKW2	$ 22.21	$ 17.45	$ (4.76)
Distribution Energy <= 2000 kWh	DKWH1	$ -	$ 0.01239	$ 0.01239
Distribution Energy > 2000 kWh	DKWH2	$ -	$ 0.01239	$ 0.01239
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Allowance	TOA	$ (0.12)	$ -	$ 0.12
Primary Metering Discount	PMD	2%	0%	-2%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00193	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00168	$ (0.00012)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00413	$ (0.00010)
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00084	$ 0.00022
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00546	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00090	$ (0.00002)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00023)	$ (0.00097)
Vegetation Management	RTWF	$ 0.00082	$ 0.00006	$ (0.00076)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00118)	$ 0.00003
Grid Modernization	GMOD	$ 0.00061	$ 0.00009	$ (0.00052)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 11.78	$ -	$ (11.78)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10471	$ (0.00189)
Customer Charge kW <=150		$ 27.00	$ 20.00	$ (7.00)
Customer Charge 150 < kW <= 300		$ 110.00	$ 20.00	$ (90.00)
Customer Charge 300 < kW <= 1000		$ 160.00	$ 20.00	$ (140.00)
Customer Charge kW > 1000		$ 360.00	$ 20.00	$ (340.00)
Delivery Demand - Winter <= 10 kW		$ 24.44	$ -	$ (24.44)
Delivery Demand - Winter >10 KW		$ 24.44	$ 17.45	$ (6.99)
Delivery Demand - Summer <= 10 kW		$ 33.99	$ -	$ (33.99)
Delivery Demand - Summer > 10 kW		$ 33.99	$ 17.45	$ (16.54)
Delivery Energy <= 2000 kWh		$ 0.02441	$ 0.06957	$ 0.04516
Delivery Energy > 2000 kWh		$ 0.02441	$ 0.06957	$ 0.04516
Basic Service		$ 0.10660	$ 0.10471	$ (0.00189)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

----------CAMBRIDGE----------

Rate G-0 Small General Service	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	5.00	$	15.00	$	10.00
Distribution Energy	DKWH	$	0.03870	$	0.02713	$	(0.01157)
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00159	$	0.00193	$	0.00034
Solar Massachusetts Renewable Target	SMART	$	0.00145	$	0.00168	$	0.00023
Residential Assistance Adjustment Factor	RAAF	$	0.00342	$	0.00413	$	0.00071
Pension Adjustment Factor	PAF	$	0.00074	$	0.00084	$	0.00010
Net Metering Recovery Surcharge	NMRS	$	0.00452	$	0.00546	$	0.00094
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00074	$	0.00090	$	0.00016
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00006)	$	(0.00008)	$	(0.00002)
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00059	$	(0.00023)	$	(0.00082)
Vegetation Management	RTWF	$	0.00098	$	0.00006	$	(0.00092)
Tax Act Credit Factor	TACF	$	(0.00097)	$	(0.00118)	$	(0.00021)
Grid Modernization	GMOD	$	0.00049	$	0.00009	$	(0.00040)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Energy	TMKWH	$	0.03335	$	0.03517	$	0.00182
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	5.00	$	15.00	$	10.00
Delivery Energy		$	0.09395	$	0.08430	$	(0.00965)
Basic Service		$	0.10468	$	0.10471	$	0.00003

Rate G-6 General Non Demand Time of Use (Closed)	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	9.00	$	20.00	$	11.00
Distribution Energy - Peak	DKWH1	$	0.06346	$	0.06346	$	-
Distribution Energy - Low Load	DKWH2	$	0.02338	$	0.02338	$	-
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00159	$	0.00193	$	0.00034
Solar Massachusetts Renewable Target	SMART	$	0.00145	$	0.00168	$	0.00023
Residential Assistance Adjustment Factor	RAAF	$	0.00342	$	0.00413	$	0.00071
Pension Adjustment Factor	PAF	$	0.00074	$	0.00084	$	0.00010
Net Metering Recovery Surcharge	NMRS	$	0.00452	$	0.00546	$	0.00094
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00074	$	0.00090	$	0.00016
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00006)	$	(0.00008)	$	(0.00002)
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00059	$	(0.00023)	$	(0.00082)
Vegetation Management	RTWF	$	0.00098	$	0.00006	$	(0.00092)
Tax Act Credit Factor	TACF	$	(0.00097)	$	(0.00118)	$	(0.00021)
Grid Modernization	GMOD	$	0.00049	$	0.00009	$	(0.00040)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Energy - Peak	TMKWH1	$	0.03335	$	0.03517	$	0.00182
Transmission Energy - Low Load	TMKWH2	$	-	$	-	$	-
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	9.00	$	20.00	$	11.00
Delivery Energy - Peak		$	0.11871	$	0.12064	$	0.00193
Delivery Energy - Low Load		$	0.04528	$	0.04539	$	0.00011
Basic Service		$	0.10468	$	0.10471	$	0.00003

Rate G-1 Small General Service	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	8.00	$	15.00	$	7.00
Distribution Demand <=10 kW	DKW1	$	4.28	$	-	$	(4.28)
Distribution Demand >10 kW	DKW2	$	7.98	$	-	$	(7.98)
Distribution Energy	DKWH	$	0.01288	$	0.02713	$	0.01425
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00159	$	0.00193	$	0.00034
Solar Massachusetts Renewable Target	SMART	$	0.00145	$	0.00168	$	0.00023

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Residential Assistance Adjustment Factor	RAAF	$ 0.00342	$ 0.00413	$ 0.00071
Pension Adjustment Factor	PAF	$ 0.00074	$ 0.00084	$ 0.00010
Net Metering Recovery Surcharge	NMRS	$ 0.00452	$ 0.00546	$ 0.00094
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00074	$ 0.00090	$ 0.00016
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00059	$ (0.00023)	$ (0.00082)
Vegetation Management	RTWF	$ 0.00098	$ 0.00006	$ (0.00092)
Tax Act Credit Factor	TACF	$ (0.00097)	$ (0.00118)	$ (0.00021)
Grid Modernization	GMOD	$ 0.00049	$ 0.00009	$ (0.00040)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 10.55	$ -	$ (10.55)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 8.00	$ 15.00	$ 7.00
Delivery Demand <=10 kW		$ 14.83	$ -	$ (14.83)
Delivery Demand >10 kW		$ 18.53	$ -	$ (18.53)
Total Delivery Energy		$ 0.03478	$ 0.08430	$ 0.04952
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-4 Optional General Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 12.00	$ 15.00	$ 3.00
Distribution Demand	DKW	$ 4.74	$ -	$ (4.74)
Distribution Energy	DKWH	$ 0.01188	$ 0.02713	$ 0.01525
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00082	$ 0.00193	$ 0.00111
Solar Massachusetts Renewable Target	SMART	$ 0.00075	$ 0.00168	$ 0.00093
Residential Assistance Adjustment Factor	RAAF	$ 0.00176	$ 0.00413	$ 0.00237
Pension Adjustment Factor	PAF	$ 0.00080	$ 0.00084	$ 0.00004
Net Metering Recovery Surcharge	NMRS	$ 0.00233	$ 0.00546	$ 0.00313
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00038	$ 0.00090	$ 0.00052
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00003)	$ (0.00008)	$ (0.00005)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00030	$ (0.00023)	$ (0.00053)
Vegetation Management	RTWF	$ 0.00107	$ 0.00006	$ (0.00101)
Tax Act Credit Factor	TACF	$ (0.00050)	$ (0.00118)	$ (0.00068)
Grid Modernization	GMOD	$ 0.00025	$ 0.00009	$ (0.00016)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 13.31	$ -	$ (13.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 12.00	$ 15.00	$ 3.00
Delivery Demand		$ 18.05	$ -	$ (18.05)
Delivery Energy		$ 0.02822	$ 0.08430	$ 0.05608
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-5 Commercial Space Heating (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 8.00	$ 15.00	$ 7.00
Distribution <=5,000 kWh	DKWH1	$ 0.02024	$ 0.02269	$ 0.00245
Distribution >5,000 kWh	DKWH2	$ 0.02659	$ 0.02269	$ (0.00390)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00144	$ 0.00193	$ 0.00049
Solar Massachusetts Renewable Target	SMART	$ 0.00131	$ 0.00168	$ 0.00037
Residential Assistance Adjustment Factor	RAAF	$ 0.00308	$ 0.00413	$ 0.00105
Pension Adjustment Factor	PAF	$ 0.00147	$ 0.00084	$ (0.00063)
Net Metering Recovery Surcharge	NMRS	$ 0.00407	$ 0.00546	$ 0.00139
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00067	$ 0.00090	$ 0.00023
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Expansion Cost Recovery Factor	SECRF	$ 0.00054	$ (0.00023)	$ (0.00077)
Vegetation Management	RTWF	$ 0.00195	$ 0.00006	$ (0.00189)
Tax Act Credit Factor	TACF	$ (0.00088)	$ (0.00118)	$ (0.00030)
Grid Modernization	GMOD	$ 0.00044	$ 0.00009	$ (0.00035)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy <=5,000 kWh	TMKWH1	$ 0.02746	$ 0.03517	$ 0.00771
Transmission Energy >5,000 kWh	TMKWH2	$ 0.03682	$ 0.03517	$ (0.00165)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 8.00	$ 15.00	$ 7.00
Delivery Energy <=5,000 kWh		$ 0.07014	$ 0.07987	$ 0.00973
Delivery Energy >5,000 kWh		$ 0.08585	$ 0.07987	$ (0.00598)
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-1 Small General Service/Seasonal Optional	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00
Distribution Demand <=10 kW	DKW1	$ -	$ -	$ -
Distribution Demand >10 kW	DKW2	$ 5.59	$ -	$ (5.59)
Distribution Energy <=2,300 kWh	DKWH1	$ 0.04684	$ 0.03489	$ (0.01195)
Distribution Energy >2,300 kWh	DKWH2	$ 0.01269	$ 0.03489	$ 0.02220
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	($1.26)	N/A
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.03572	$ 0.03517	$ (0.00055)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 6.00	$ 15.00	$ 9.00
Delivery Demand <=10 kW		$ -	$ -	$ -
Delivery Demand >10 kW		$ 5.59	$ -	$ (5.59)
Delivery Energy <=2,300 kWh		$ 0.10644	$ 0.09207	$ (0.01437)
Delivery Energy >2,300 kWh		$ 0.07229	$ 0.09207	$ 0.01978
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-1 Seasonal Small General Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00
Distribution Demand <=10 kW	DKW1	$ -	$ -	$ -
Distribution Demand >10 kW	DKW2	$ 4.93	$ -	$ (4.93)
Distribution Energy <=1,800 kWh	DKWH1	$ 0.08697	$ 0.03489	$ (0.05208)
Distribution Energy >1,800 kWh	DKWH2	$ 0.02763	$ 0.03489	$ 0.00726
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy	TMKWH	$ 0.03572	$ 0.03517	$ (0.00055)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Demand <=10 kW		$ -	$ -	$ -	
Delivery Demand >10 kW		$ 4.93	$ -	$ (4.93)	
Delivery Energy <=1,800 kWh		$ 0.14657	$ 0.09207	$ (0.05450)	
Delivery Energy >1,800 kWh		$ 0.08723	$ 0.09207	$ 0.00484	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-7 Optional General Time of Use	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Demand	DKW	$ 3.81	$ 3.81	$ -	
Distribution Energy - Peak	DKWH1	$ 0.02621	$ 0.03614	$ 0.00993	
Distribution Energy - Low A	DKWH2	$ 0.01836	$ 0.02532	$ 0.00696	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	($1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014	
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005	
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030	
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)	
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 13.18	$ -	$ (13.18)	
Transmission Energy	TMKWH	$ -	$ 0.02681	$ 0.02681	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Total Delivery Demand		$ 16.99	$ 3.81	$ (13.18)	
Total Delivery Energy - Peak		$ 0.05009	$ 0.08496	$ 0.03487	
Total Delivery Energy - Low A		$ 0.04224	$ 0.07414	$ 0.03190	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-7 Optional Seasonal General Time of Use	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Demand	DKW	$ 3.86	$ 3.81	$ (0.05)	
Distribution Energy - Peak	DKWH1	$ 0.05113	$ 0.03614	$ (0.01499)	
Distribution Energy - Low A	DKWH2	$ 0.04300	$ 0.02532	$ (0.01768)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014	
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005	
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030	
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)	
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 5.34	$ -	$ (5.34)	
Transmission Energy	TMKWH	$ -	$ 0.02681	$ 0.02681	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Delivery Demand		$ 9.20	$ 3.81	$ (5.39)	
Delivery Energy - Peak		$ 0.07501	$ 0.08496	$ 0.00995	
Delivery Energy - Low A		$ 0.06688	$ 0.07414	$ 0.00726	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-4 General Power (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00	
Distribution Demand	DKW	$ 1.99	$ 2.16	$ 0.17	
Distribution Energy	DKWH	$ 0.02282	$ 0.02472	$ 0.00190	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00151	$ 0.00193	$ 0.00042	
Solar Massachusetts Renewable Target	SMART	$ 0.00137	$ 0.00168	$ 0.00031	
Residential Assistance Adjustment Factor	RAAF	$ 0.00323	$ 0.00413	$ 0.00090	
Pension Adjustment Factor	PAF	$ 0.00095	$ 0.00084	$ (0.00011)	
Net Metering Recovery Surcharge	NMRS	$ 0.00427	$ 0.00546	$ 0.00119	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00070	$ 0.00090	$ 0.00020	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00056	$ (0.00023)	$ (0.00079)	
Vegetation Management	RTWF	$ 0.00126	$ 0.00006	$ (0.00120)	
Tax Act Credit Factor	TACF	$ (0.00092)	$ (0.00118)	$ (0.00026)	
Grid Modernization	GMOD	$ 0.00046	$ 0.00009	$ (0.00037)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 3.93	$ 5.89	$ 1.96	
Transmission Energy	TMKWH	$ 0.00489	$ -	$ (0.00489)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Demand		$ 5.92	$ 8.05	$ 2.13	
Delivery Energy		$ 0.04945	$ 0.04673	$ (0.00272)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-5 Commercial Space Heating (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00	
Distribution Energy	DKWH	$ 0.04120	$ 0.03489	$ (0.00631)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Revenue Decoupling	RDAF	$ 0.00231	$ 0.00193	$ (0.00038)	
Solar Massachusetts Renewable Target	SMART	$ 0.00210	$ 0.00168	$ (0.00042)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00495	$ 0.00413	$ (0.00082)	
Pension Adjustment Factor	PAF	$ 0.00206	$ 0.00084	$ (0.00122)	
Net Metering Recovery Surcharge	NMRS	$ 0.00654	$ 0.00546	$ (0.00108)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00107	$ 0.00090	$ (0.00017)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00009)	$ (0.00008)	$ 0.00001	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00086	$ (0.00023)	$ (0.00109)	
Vegetation Management	RTWF	$ 0.00274	$ 0.00006	$ (0.00268)	
Tax Act Credit Factor	TACF	$ (0.00141)	$ (0.00118)	$ 0.00023	
Grid Modernization	GMOD	$ 0.00071	$ 0.00009	$ (0.00062)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy	TMKWH	$ 0.03763	$ 0.03517	$ (0.00246)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Energy		$ 0.10908	$ 0.09207	$ (0.01701)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	

Rate G-6 All Electric School (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 15.00	$ (15.00000)
Distribution Energy	DKWH	$ 0.01867	$ 0.00956	$ (0.00911)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	$ -	-3%
Primary Metering Discount	PMD	2%	0%	-2%
Revenue Decoupling	RDAF	$ 0.00076	$ 0.00193	$ 0.00117
Solar Massachusetts Renewable Target	SMART	$ 0.00069	$ 0.00168	$ 0.00099
Residential Assistance Adjustment Factor	RAAF	$ 0.00163	$ 0.00413	$ 0.00250
Pension Adjustment Factor	PAF	$ 0.00076	$ 0.00084	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00216	$ 0.00546	$ 0.00330
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00035	$ 0.00090	$ 0.00055
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00003)	$ (0.00008)	$ (0.00005)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00028	$ (0.00023)	$ (0.00051)
Vegetation Management	RTWF	$ 0.00100	$ 0.00006	$ (0.00094)
Tax Act Credit Factor	TACF	$ (0.00046)	$ (0.00118)	$ (0.00072)
Grid Modernization	GMOD	$ 0.00023	$ 0.00009	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.03407	$ 0.03517	$ 0.00110
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 30.00	$ 15.00	$ (15.00000)
Delivery Energy		$ 0.06852	$ 0.06674	$ (0.00178)
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

----------WESTERN MASSACHUSETTS----------

Rate 23 Optional Water Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 17.00	$ 20.00	$ 3.00000
Distribution Energy	DKWH	$ 0.03125	$ 0.02024	$ (0.01101)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02588	$ 0.02588	$ -
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 17.00	$ 20.00	$ 3.00000
Delivery Energy		$ 0.08266	$ 0.06853	$ (0.01413)
Basic Service		$ 0.09458	$ 0.09461	$ 0.00003

Rate 24 Optional Church Service (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 65.00	$ 65.00	$ -
Distribution Demand <=2 kW	DKW1	$ -	$ -	$ -
Distribution Demand >2 kW	DKW2	$ 4.84	$ 4.84	$ -
Distribution Energy	DKWH	$ 0.00617	$ 0.00092	$ (0.00525)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 5.01	$ 6.57	$ 1.56
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 65.00	$ 65.00	$ -
Delivery Demand <=2 kW		$ -	$ -	$ -
Delivery Demand >2 kW		$ 9.85	$ 11.41	$ 1.56
Delivery Energy		$ 0.03170	$ 0.02333	$ (0.00837)
Basic Service		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-0 Small General Service (<=100 kW) (Non-Demand)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST1	$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered	CUST2	$ 15.00	$ 15.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.83	$ -	$ (10.83)
Distribution Energy	DKWH	$ 0.00213	$ 0.03197	$ 0.02984
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
		$ -		
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge - Metered		$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered		$ 15.00	$ 15.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 21.14	$ -	$ (21.14)
Delivery Energy		$ 0.02766	$ 0.08955	$ 0.06189
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-0 Small General Service (<=100 kW) (Demand)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST1	$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered	CUST2	$ 15.00	$ 15.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.83	$ 10.83	$ -
Distribution Energy	DKWH	$ 0.00213	$ (0.00028)	$ (0.00241)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge - Metered		$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered		$ 15.00	$ 15.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 21.14	$ 10.83	$ (10.31)
Delivery Energy		$ 0.02766	$ 0.05730	$ 0.02964
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-2 Small General Service (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 30.00	$ (323.00)
Distribution Demand <= 50 kW (<= 2 kW)	DKW1	$ 1.99	$ -	$ (1.99)
Distribution Demand > 50 kW (> 2 kW)	DKW2	$ 9.37	$ 10.83	$ 1.46
Distribution Energy	DKWH	$ 0.00210	$ (0.00028)	$ (0.00238)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00193	$ 0.00045
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00168	$ 0.00033
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00413	$ 0.00096
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00084	$ 0.00030
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00546	$ 0.00127
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00090	$ 0.00022
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00023)	$ (0.00078)
Vegetation Management	RTWF	$ 0.00072	$ 0.00006	$ (0.00066)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00118)	$ (0.00028)
Grid Modernization	GMOD	$ 0.00045	$ 0.00009	$ (0.00036)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ -	$ (9.23)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09465	$ 0.09461	$ (0.00004)
Customer Charge - Metered		$ 353.00	$ 30.00	$ (323.00)
Delivery Demand <= 50 kW (<= 2kW)		$ 11.22	$ -	$ (11.22)
Delivery Demand > 50 kW (> 2kW)		$ 18.60	$ 10.83	$ (7.77)
Delivery Energy		$ 0.02308	$ 0.05730	$ 0.03422
Basic Service		$ 0.09465	$ 0.09461	$ (0.00004)

Rate T-0 Small General Service Time-Of-Use (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 30.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.50	$ 10.83	$ 0.33
Distribution Energy - Peak	DKWH1	$ 0.00329	$ (0.00028)	$ (0.00357)
Distribution Energy - Off Peak	DKWH2	$ 0.00088	$ (0.00028)	$ (0.00116)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 30.00	$ 30.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 20.81	$ 10.83	$ (9.98)
Delivery Energy - Peak		$ 0.02882	$ 0.05730	$ 0.02848
Delivery Energy - Off Peak		$ 0.02641	$ 0.05730	$ 0.03089
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003
Rate T-4 Primary General Service Time-Of-Use (<= 100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 30.00	$ (323.00)
Distribution Demand <= 50 kW (<= 2 kW)	DKW1	$ 1.99	$ -	$ (1.99)
Distribution Demand > 50 kW (> 2 kW)	DKW2	$ 9.37	$ 10.83	$ 1.46
Distribution Energy - Peak	DKWH1	$ 0.00315	$ (0.00028)	$ (0.00343)
Distribution Energy - Off Peak	DKWH2	$ 0.00089	$ (0.00028)	$ (0.00117)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00193	$ 0.00045
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00168	$ 0.00033
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00413	$ 0.00096
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00084	$ 0.00030
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00546	$ 0.00127
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00090	$ 0.00022
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00023)	$ (0.00078)
Vegetation Management	RTWF	$ 0.00072	$ 0.00006	$ (0.00066)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00118)	$ (0.00028)
Grid Modernization	GMOD	$ 0.00045	$ 0.00009	$ (0.00036)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ -	$ (9.23)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09465	$ 0.09461	$ (0.00004)
Customer Charge		$ 353.00	$ 30.00	$ (323.00)
Delivery Demand <= 50 kW		$ 11.22	$ -	$ (11.22)
Delivery Demand > 50 kW		$ 18.60	$ 10.83	$ (7.77)
Delivery Energy - Peak		$ 0.02413	$ 0.05730	$ 0.03317
Delivery Energy - Off Peak		$ 0.02187	$ 0.05730	$ 0.03543
Basic Service		$ 0.09465	$ 0.09461	$ (0.00004)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (NON-DEMAND)

		Test Year	Current			Proposed (G-1NDMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	669,092	$8.00	$5,352,736		$15.00	$10,036,379
Distribution Energy - Winter	WDKWH	192,334,701	$0.05133	$9,872,540		$0.05182	$9,966,137
Distribution Energy - Summer	SDKWH	92,933,776	$0.08267	$7,682,835		$0.05182	$4,815,516
Distribution Energy - Total	DKWH	285,268,477					
Total Base Distribution	DIST			$22,908,111			$24,818,032
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$22,908,111			$24,818,032
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$867,216		$0.00193	$550,295
Solar Massachusetts Renewable Target	SMART		$0.00277	$790,194		$0.00168	$478,493
Residential Assistance Adjustment Factor	RAAF		$0.00651	$1,857,098		$0.00413	$1,179,500
Pension Adjustment Factor	PAF		$0.00123	$350,880		$0.00084	$238,819
Net Metering Recovery Surcharge	NMRS		$0.00860	$2,453,309		$0.00546	$1,558,211
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($128,371)		($0.00045)	($128,371)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$402,229		$0.00090	$256,906
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($34,232)		($0.00008)	($22,203)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($2,853)		($0.00000)	($1,386)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$325,206		($0.00023)	($65,890)
Vegetation Management	RTWF		$0.00163	$464,988		$0.00006	$16,762
Tax Act Credit Factor	TACF		($0.00186)	($530,599)		($0.00118)	($336,522)
Grid Modernization	GMOD		$0.00094	$268,152		$0.00009	$25,932
Transition	TRNSN		($0.00177)	($504,925)		($0.00177)	($504,925)
Transmission Energy	TMKWH		$0.03485	$9,941,606		$0.03517	$10,032,862
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$2,176,598		$0.00763	$2,176,598
System Benefits Charge	SBC		$0.00250	$713,171		$0.00250	$713,171
Renewable Energy Charge	RNEW		$0.00050	$142,634		$0.00050	$142,634
Basic Service Charge	BS-E		$0.10468	$29,861,904		$0.10471	$29,870,397
			Total Revenue	$72,322,317			$70,999,312
						% Change	-1.83%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$22,908,111	8.030	$24,818,032	8.700	$1,909,921	0.993
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$867,216	0.304	$550,295	0.193	($316,921)	(0.165)
Solar Massachusetts Renewable Target	SMART	$790,194	0.277	$478,493	0.168	($311,701)	(0.162)
Residential Assistance Adjustment Factor	RAAF	$1,857,098	0.651	$1,179,500	0.413	($677,598)	(0.352)
Pension Adjustment Factor	PAF	$350,880	0.123	$238,819	0.084	($112,061)	(0.058)
Net Metering Recovery Surcharge	NMRS	$2,453,309	0.860	$1,558,211	0.546	($895,098)	(0.465)
Long Term Renewable Contract Adjustment	LTRCA	($128,371)	(0.045)	($128,371)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$402,229	0.141	$256,906	0.090	($145,323)	(0.076)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($34,232)	(0.012)	($22,203)	(0.008)	$12,029	0.006
Solar Program Cost Adjustment Factor	SPCA	($2,853)	(0.001)	($1,386)	(0.000)	$1,467	0.001
Solar Expansion Cost Recovery Factor	SECRF	$325,206	0.114	($65,890)	(0.023)	($391,097)	(0.203)
Vegetation Management	RTWF	$464,988	0.163	$16,762	0.006	($448,226)	(0.233)
Tax Act Credit Factor	TACF	($530,599)	(0.186)	($336,522)	(0.118)	$194,077	0.101
Grid Modernization	GMOD	$268,152	0.094	$25,932	0.009	($242,221)	(0.126)
Transition	TRNSN	($504,925)	(0.177)	($504,925)	(0.177)	$0	0.000
Transmission	TRNSM	$9,941,606	3.485	$10,032,862	3.517	$91,255	0.047
Energy Efficiency Reconciliation Factor	EERF-E	$2,176,598	0.763	$2,176,598	0.763	$0	0.000
System Benefits Charge	SBC	$713,171	0.250	$713,171	0.250	$0	0.000
Renewable Energy Charge	RNEW	$142,634	0.050	$142,634	0.050	$0	0.000
Basic Service Charge	BS-E	$29,861,904	10.468	$29,870,397	10.471	$8,493	0.004
Total		$72,322,317	25.352	$70,999,312	24.889	($1,323,004)	(0.688)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (DEMAND)

		Test Year	Current			Proposed (G-1NDMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	215,952	$11.00	$2,375,468		$15.00	$3,239,274
Distribution Demand <=10 kW - Winter	WDKW1	510,984	$0.00	$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	22,426	$0.31	$6,952		$0.00	$0
Distribution Demand <=10 kW - Summer	SDKW1	262,496	$0.00	$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	15,035	$0.97	$14,584		$0.00	$0
Distribution Demand - Total	DKW	810,941					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	99,630,725	$0.04778	$4,760,356		$0.05182	$5,162,529
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	13,133,286	$0.04154	$545,557		$0.05182	$680,523
Distribution Energy - remainder kWh - Winter	WDKWH3	7,713,485	$0.02758	$212,738		$0.05182	$399,687
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	49,933,902	$0.07679	$3,834,424		$0.05182	$2,587,407
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	7,013,378	$0.04660	$326,823		$0.05182	$363,410
Distribution Energy - remainder kWh - Summer	SDKWH3	4,108,454	$0.02899	$119,104		$0.05182	$212,886
Distribution Energy - Total	DKWH	181,533,231					
Total Base Distribution	DIST			$12,196,006			$12,645,715
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$12,196,006			$12,645,715
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$551,861		$0.00193	$350,185
Solar Massachusetts Renewable Target	SMART		$0.00277	$502,847		$0.00168	$304,493
Residential Assistance Adjustment Factor	RAAF		$0.00651	$1,181,781		$0.00413	$750,586
Pension Adjustment Factor	PAF		$0.00123	$223,286		$0.00084	$151,975
Net Metering Recovery Surcharge	NMRS		$0.00860	$1,561,186		$0.00546	$991,582
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($81,690)		($0.00045)	($81,690)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$255,962		$0.00090	$163,484
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($21,784)		($0.00008)	($14,129)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($1,815)		($0.00000)	($882)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$206,948		($0.00023)	($41,930)
Vegetation Management	RTWF		$0.00163	$295,899		$0.00006	$10,667
Tax Act Credit Factor	TACF		($0.00186)	($337,652)		($0.00118)	($214,149)
Grid Modernization	GMOD		$0.00094	$170,641		$0.00009	$16,502
Transition	TRNSN		($0.00177)	($321,314)		($0.00177)	($321,314)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Winter	WTMKW2		$35.51	$796,332		$0.00	$0
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Summer	STMKW2		$105.91	$1,592,387		$0.00	$0
Transmission Energy - 1st 2000 kWh	TMKWH1		$0.02634	$3,939,532		$0.03517	$5,260,172
Transmission Energy - next 150 hrs x kW	TMKWH2		$0.02634	$530,663		$0.03517	$708,556
Transmission Energy - remainder kWh	TMKWH3		$0.00000	$0		$0.03517	$415,776
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,385,099		$0.00763	$1,385,099
System Benefits Charge	SBC		$0.00250	$453,833		$0.00250	$453,833
Renewable Energy Charge	RNEW		$0.00050	$90,767		$0.00050	$90,767
Basic Service Charge	BS-E		$0.10468	$19,002,899		$0.10471	$19,008,303
			Total Revenue	$44,173,674			$42,033,600
						% Change	-4.84%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$12,196,006	6.718	$12,645,715	6.966	$449,709	0.451
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$551,861	0.304	$350,185	0.193	($201,676)	(0.202)
Solar Massachusetts Renewable Target	SMART	$502,847	0.277	$304,493	0.168	($198,354)	(0.199)
Residential Assistance Adjustment Factor	RAAF	$1,181,781	0.651	$750,586	0.413	($431,196)	(0.433)
Pension Adjustment Factor	PAF	$223,286	0.123	$151,975	0.084	($71,311)	(0.072)
Net Metering Recovery Surcharge	NMRS	$1,561,186	0.860	$991,582	0.546	($569,604)	(0.572)
Long Term Renewable Contract Adjustment	LTRCA	($81,690)	(0.045)	($81,690)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$255,962	0.141	$163,484	0.090	($92,478)	(0.093)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($21,784)	(0.012)	($14,129)	(0.008)	$7,655	0.008
Solar Program Cost Adjustment Factor	SPCA	($1,815)	(0.001)	($882)	(0.000)	$933	0.001
Solar Expansion Cost Recovery Factor	SECRF	$206,948	0.114	($41,930)	(0.023)	($248,878)	(0.250)
Vegetation Management	RTWF	$295,899	0.163	$10,667	0.006	($285,233)	(0.286)
Tax Act Credit Factor	TACF	($337,652)	(0.186)	($214,149)	(0.118)	$123,503	0.124
Grid Modernization	GMOD	$170,641	0.094	$16,502	0.009	($154,139)	(0.155)
Transition	TRNSN	($321,314)	(0.177)	($321,314)	(0.177)	$0	0.000
Transmission	TRNSM	$6,858,914	3.778	$6,384,504	3.517	($474,410)	(0.476)
Energy Efficiency Reconciliation Factor	EERF-E	$1,385,099	0.763	$1,385,099	0.763	$0	0.000
System Benefits Charge	SBC	$453,833	0.250	$453,833	0.250	$0	0.000
Renewable Energy Charge	RNEW	$90,767	0.050	$90,767	0.050	$0	0.000
Basic Service Charge	BS-E	$19,002,899	10.468	$19,008,303	10.471	$5,404	0.005
Total		$44,173,674	24.334	$42,033,600	23.155	($2,140,074)	(2.148)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-1 OPTIONAL TIME OF USE

		Test Year	Current			Proposed (T-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	31,430	$10.00	$314,301		$20.00	$628,601
Distribution Energy Peak - Winter	WDKWH1	3,526,119	$0.08369	$295,101		$0.08369	$295,101
Distribution Energy Off Peak - Winter	WDKWH2	6,058,821	$0.02133	$129,235		$0.02133	$129,235
Distribution Energy Peak - Summer	SDKWH1	1,364,801	$0.17851	$243,631		$0.17851	$243,631
Distribution Energy Off Peak - Summer	SDKWH2	3,420,334	$0.02353	$80,480		$0.02353	$80,480
Distribution Energy - Total	DKWH	14,370,074					
Total Base Distribution	DIST			$1,062,747			$1,377,048
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,062,747			$1,377,048
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$43,685		$0.00193	$27,720
Solar Massachusetts Renewable Target	SMART		$0.00277	$39,805		$0.00168	$24,104
Residential Assistance Adjustment Factor	RAAF		$0.00651	$93,549		$0.00413	$59,416
Pension Adjustment Factor	PAF		$0.00123	$17,675		$0.00084	$12,030
Net Metering Recovery Surcharge	NMRS		$0.00860	$123,583		$0.00546	$78,493
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($6,467)		($0.00045)	($6,467)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$20,262		$0.00090	$12,941
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($1,724)		($0.00008)	($1,118)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($144)		($0.00000)	($70)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$16,382		($0.00023)	($3,319)
Vegetation Management	RTWF		$0.00163	$23,423		$0.00006	$844
Tax Act Credit Factor	TACF		($0.00186)	($26,728)		($0.00118)	($16,952)
Grid Modernization	GMOD		$0.00094	$13,508		$0.00009	$1,306
Transition	TRNSN		($0.00177)	($25,435)		($0.00177)	($25,435)
Transmission Energy Peak - Winter	WTMKWH1		$0.10526	$371,159		$0.10482	$369,617
Transmission Energy Off Peak - Winter	WTMKWH2		$0.00000	$0		$0.00000	$0
Transmission Energy Peak - Summer	STMKWH1		$0.09990	$136,344		$0.09948	$135,777
Transmission Energy Off Peak - Summer	STMKWH2		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$109,644		$0.00763	$109,644
System Benefits Charge	SBC		$0.00250	$35,925		$0.00250	$35,925
Renewable Energy Charge	RNEW		$0.00050	$7,185		$0.00050	$7,185
Basic Service Charge	BS-E		$0.10468	$1,504,259		$0.10471	$1,504,687
			Total Revenue	$3,558,637			$3,703,377
						% Change	4.07%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,062,747	7.396	$1,377,048	9.583	$314,301	8.913
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$43,685	0.304	$27,720	0.193	($15,965)	(0.453)
Solar Massachusetts Renewable Target	SMART	$39,805	0.277	$24,104	0.168	($15,702)	(0.445)
Residential Assistance Adjustment Factor	RAAF	$93,549	0.651	$59,416	0.413	($34,133)	(0.968)
Pension Adjustment Factor	PAF	$17,675	0.123	$12,030	0.084	($5,645)	(0.160)
Net Metering Recovery Surcharge	NMRS	$123,583	0.860	$78,493	0.546	($45,090)	(1.279)
Long Term Renewable Contract Adjustment	LTRCA	($6,467)	(0.045)	($6,467)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$20,262	0.141	$12,941	0.090	($7,320)	(0.208)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,724)	(0.012)	($1,118)	(0.008)	$606	0.017
Solar Program Cost Adjustment Factor	SPCA	($144)	(0.001)	($70)	(0.000)	$74	0.002
Solar Expansion Cost Recovery Factor	SECRF	$16,382	0.114	($3,319)	(0.023)	($19,701)	(0.559)
Vegetation Management	RTWF	$23,423	0.163	$844	0.006	($22,579)	(0.640)
Tax Act Credit Factor	TACF	($26,728)	(0.186)	($16,952)	(0.118)	$9,776	0.277
Grid Modernization	GMOD	$13,508	0.094	$1,306	0.009	($12,202)	(0.346)
Transition	TRNSN	($25,435)	(0.177)	($25,435)	(0.177)	$0	0.000
Transmission	TRNSM	$507,503	3.532	$505,394	3.517	($2,109)	(0.060)
Energy Efficiency Reconciliation Factor	EERF-E	$109,644	0.763	$109,644	0.763	$0	0.000
System Benefits Charge	SBC	$35,925	0.250	$35,925	0.250	$0	0.000
Renewable Energy Charge	RNEW	$7,185	0.050	$7,185	0.050	$0	0.000
Basic Service Charge	BS-E	$1,504,259	10.468	$1,504,687	10.471	$428	0.012
Total		$3,558,637	24.764	$3,703,377	25.771	$144,740	4.105

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-2 SMALL GENERAL SERVICE (<= 100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge (<= 100 kW)	CUST	345,664	$18.00	$6,221,944		$20.00	$6,913,271
Distribution Demand <=10 kW - Winter	WDKW1	1,939,255	$0.00	$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	2,637,696	$10.68	$28,170,598		$17.45	$46,037,349
Distribution Demand <=10 kW - Summer	SDKW1	983,319	$0.00	$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	1,461,143	$22.90	$33,460,168		$17.45	$25,502,229
Distribution Demand - Total	DKW	7,021,413					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	373,249,379	$0.02022	$7,547,102		$0.01239	$4,624,560
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	515,355,483	$0.01450	$7,472,654		$0.01239	$6,385,254
Distribution Energy - remainder kWh - Winter	WDKWH3	437,723,330	$0.01239	$5,423,392		$0.01239	$5,423,392
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	188,189,301	$0.03146	$5,920,435		$0.01239	$2,331,665
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	282,013,536	$0.01646	$4,641,943		$0.01239	$3,494,148
Distribution Energy - remainder kWh - Summer	SDKWH3	240,425,165	$0.01294	$3,111,102		$0.01239	$2,978,868
Distribution Energy - Total	DKWH	2,036,956,193					
Municipal Discount:			Current			Proposed (G-1NDMD)	
Customer Charge	CUST	699		$12,577		$15.00	$10,480
Distribution Demand <=10 kW - Winter	WDKW1	1,272		$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	6,405		$30,783		$0.00	$0
Distribution Demand <=10 kW - Summer	SDKW1	1,631		$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	8,726		$89,925		$0.00	$0
Distribution Demand - Total	DKW	18,035					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	207,348		$4,193		$0.05182	$10,744
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	200,659		$2,910		$0.05182	$10,397
Distribution Energy - remainder kWh - Winter	WDKWH3	3,793		$47		$0.05182	$197
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	227,192		$7,147		$0.05182	$11,772
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	216,614		$3,565		$0.05182	$11,224
Distribution Energy - remainder kWh - Summer	SDKWH3	5,051		$65		$0.05182	$262
Distribution Energy - Total	DKWH	860,656					
Transformer Ownership Allowance	TOA	1,098	($0.12)	($132)		$0.00	$0
Primary Metering Discount	PMD		2%	($3,967)		0%	$0
Total Base Distribution	DIST			$102,116,452			$103,745,814
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$102,116,452			$103,745,814
Primary Metering Energy	PMKWH	3,793,984					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$4,014,499		$0.00193	$3,931,033
Solar Massachusetts Renewable Target	SMART		$0.00180	$3,668,070		$0.00168	$3,418,114
Residential Assistance Adjustment Factor	RAAF		$0.00423	$8,619,965		$0.00413	$8,425,764
Pension Adjustment Factor	PAF		$0.00062	$1,263,446		$0.00084	$1,706,003
Net Metering Recovery Surcharge	NMRS		$0.00558	$11,371,018		$0.00546	$11,131,090
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($917,018)		($0.00045)	($917,018)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$1,874,792		$0.00090	$1,835,207
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($163,025)		($0.00008)	($158,609)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($9,901)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$1,507,984		($0.00023)	($470,689)
Vegetation Management	RTWF		$0.00082	$1,671,010		$0.00006	$119,739
Tax Act Credit Factor	TACF		($0.00121)	($2,465,758)		($0.00118)	($2,403,947)
Grid Modernization	GMOD		$0.00061	$1,243,068		$0.00009	$185,243
Transition	TRNSN		($0.00177)	($3,606,936)		($0.00177)	($3,606,936)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Winter	WTMKW2		$11.50	$30,366,655		$0.00	$0
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Summer	STMKW2		$30.48	$44,655,321		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$71,669,799
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$15,548,543		$0.00763	$15,548,543
System Benefits Charge	SBC		$0.00250	$5,094,542		$0.00250	$5,094,542
Renewable Energy Charge	RNEW		$0.00050	$1,018,908		$0.00050	$1,018,908
Basic Service Charge	BS-E		$0.10468	$213,318,668		$0.10471	$213,379,336
			Total Revenue	$440,200,205			$433,642,033
						% Change	-1.49%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$102,116,452	5.013	$103,745,814	5.091	$1,629,362	0.080
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$4,014,499	0.197	$3,931,033	0.193	($83,466)	(0.004)
Solar Massachusetts Renewable Target	SMART	$3,668,070	0.180	$3,418,114	0.168	($249,956)	(0.012)
Residential Assistance Adjustment Factor	RAAF	$8,619,965	0.423	$8,425,764	0.413	($194,202)	(0.010)
Pension Adjustment Factor	PAF	$1,263,446	0.062	$1,706,003	0.084	$442,556	0.022
Net Metering Recovery Surcharge	NMRS	$11,371,018	0.558	$11,131,090	0.546	($239,928)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($917,018)	(0.045)	($917,018)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,874,792	0.092	$1,835,207	0.090	($39,585)	(0.002)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($163,025)	(0.008)	($158,609)	(0.008)	$4,416	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($9,901)	(0.000)	($9,901)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,507,984	0.074	($470,689)	(0.023)	($1,978,674)	(0.097)
Vegetation Management	RTWF	$1,671,010	0.082	$119,739	0.006	($1,551,271)	(0.076)
Tax Act Credit Factor	TACF	($2,465,758)	(0.121)	($2,403,947)	(0.118)	$61,811	0.003
Grid Modernization	GMOD	$1,243,068	0.061	$185,243	0.009	($1,057,826)	(0.052)
Transition	TRNSN	($3,606,936)	(0.177)	($3,606,936)	(0.177)	$0	0.000
Transmission	TRNSM	$75,021,976	3.683	$71,669,799	3.517	($3,352,177)	(0.165)
Energy Efficiency Reconciliation Factor	EERF-E	$15,548,543	0.763	$15,548,543	0.763	$0	0.000
System Benefits Charge	SBC	$5,094,542	0.250	$5,094,542	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,018,908	0.050	$1,018,908	0.050	$0	0.000
Basic Service Charge	BS-E	$213,318,668	10.472	$213,379,336	10.471	$60,668	0.003
Total		$440,200,205	21.602	$433,642,033	21.280	($6,558,173)	(0.322)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-2 TIME OF USE (<= 100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1DMD) Rate	Proposed (G-1DMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	13,939	$27.00	$376,355		$20.00	$278,781
Customer Charge 150 < kW <= 300	CUST2	2,714	$110.00	$298,540		$20.00	$54,280
Customer Charge 300 < kW <= 1000	CUST3	583	$160.00	$93,324		$20.00	$11,665
Customer Charge kW > 1000	CUST4	17	$360.00	$6,155		$20.00	$342
Customer Charge - Total	CUST	17,253					
Distribution Demand - Winter <= 10 kW	WDKW1	139,244	$12.66	$1,762,829		$0.00	$0
Distribution Demand - Winter > 10 kW	WDKW2	1,013,326	$12.66	$12,828,708		$17.45	$17,686,207
Distribution Demand - Summer <= 10 kW	SDKW1	69,643	$22.21	$1,546,776		$0.00	$0
Distribution Demand - Summer > 10 kW	SDKW2	626,331	$22.21	$13,910,806		$17.45	$10,931,738
Distribution Demand - Total	DKW	1,848,544					
Distribution Energy <= 2000 kWh	DKWH1	42,714,743	$0.00000	$0		$0.01239	$529,236
Distribution Energy > 2000 kWh	DKWH2	602,433,046	$0.00000	$0		$0.01239	$7,464,145
Distribution Energy - Total	DKWH	645,147,789					
Transformer Allowance	TOA	4,154	($0.12)	($498)		$0.00	$0
Primary Metering Discount	PMD		2%	($11,479)		0%	$0
Total Base Distribution	DIST			$30,811,514			$36,956,396
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$30,811,514			$36,956,396
Primary Metering Energy	PMKWH	11,344,373					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$1,270,941		$0.00193	$1,244,517
Solar Massachusetts Renewable Target	SMART		$0.00180	$1,161,266		$0.00168	$1,082,133
Residential Assistance Adjustment Factor	RAAF		$0.00423	$2,728,975		$0.00413	$2,667,493
Pension Adjustment Factor	PAF		$0.00062	$399,992		$0.00084	$540,100
Net Metering Recovery Surcharge	NMRS		$0.00558	$3,599,925		$0.00546	$3,523,966
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($290,317)		($0.00045)	($290,317)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$593,536		$0.00090	$581,004
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($51,612)		($0.00008)	($50,214)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($3,134)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$477,409		($0.00023)	($149,014)
Vegetation Management	RTWF		$0.00082	$529,021		$0.00006	$37,908
Tax Act Credit Factor	TACF		($0.00121)	($780,629)		($0.00118)	($761,060)
Grid Modernization	GMOD		$0.00061	$393,540		$0.00009	$58,646
Transition	TRNSN		($0.00177)	($1,141,912)		($0.00177)	($1,141,912)
Transmission Demand	TMKW		$11.78	$21,775,849		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$22,689,778
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$4,922,478		$0.00763	$4,922,478
System Benefits Charge	SBC		$0.00250	$1,612,869		$0.00250	$1,612,869
Renewable Energy Charge	RNEW		$0.00050	$322,574		$0.00050	$322,574
Basic Service Charge	BS-E		$0.10660	$68,774,367		$0.10471	$67,553,277
			Total Revenue	$137,109,787			$141,397,487
						% Change	3.13%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$30,811,514	5.115	$36,956,396	6.135	$6,144,881	1.020
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,270,941	0.211	$1,244,517	0.207	($26,424)	(0.004)
Solar Massachusetts Renewable Target	SMART	$1,161,266	0.193	$1,082,133	0.180	($79,133)	(0.013)
Residential Assistance Adjustment Factor	RAAF	$2,728,975	0.453	$2,667,493	0.443	($61,482)	(0.010)
Pension Adjustment Factor	PAF	$399,992	0.066	$540,100	0.090	$140,108	0.023
Net Metering Recovery Surcharge	NMRS	$3,599,925	0.598	$3,523,966	0.585	($75,958)	(0.013)
Long Term Renewable Contract Adjustment	LTRCA	($290,317)	(0.048)	($290,317)	(0.048)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$593,536	0.099	$581,004	0.096	($12,532)	(0.002)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($51,612)	(0.009)	($50,214)	(0.008)	$1,398	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($3,134)	(0.001)	($3,134)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$477,409	0.079	($149,014)	(0.025)	($626,424)	(0.104)
Vegetation Management	RTWF	$529,021	0.088	$37,908	0.006	($491,113)	(0.082)
Tax Act Credit Factor	TACF	($780,629)	(0.130)	($761,060)	(0.126)	$19,569	0.003
Grid Modernization	GMOD	$393,540	0.065	$58,646	0.010	($334,895)	(0.056)
Transition	TRNSN	($1,141,912)	(0.190)	($1,141,912)	(0.190)	$0	0.000
Transmission	TRNSM	$21,775,849	3.615	$22,689,778	3.766	$913,929	0.152
Energy Efficiency Reconciliation Factor	EERF-E	$4,922,478	0.817	$4,922,478	0.817	$0	0.000
System Benefits Charge	SBC	$1,612,869	0.268	$1,612,869	0.268	$0	0.000
Renewable Energy Charge	RNEW	$322,574	0.054	$322,574	0.054	$0	0.000
Basic Service Charge	BS-E	$68,774,367	11.416	$67,553,277	11.213	($1,221,090)	(0.203)
Total		$137,109,787	22.759	$141,397,487	23.471	$4,287,700	0.712

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-0 SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	67,017	$5.00	$335,086		$15.00	$1,005,257
Distribution Energy	DKWH	38,620,201	$0.03870	$1,494,602		$0.02713	$1,047,657
Total Base Distribution	DIST			$1,829,688			$2,052,914
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,829,688			$2,052,914
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$61,406		$0.00193	$74,500
Solar Massachusetts Renewable Target	SMART		$0.00145	$55,999		$0.00168	$64,779
Residential Assistance Adjustment Factor	RAAF		$0.00342	$132,081		$0.00413	$159,683
Pension Adjustment Factor	PAF		$0.00074	$28,579		$0.00084	$32,332
Net Metering Recovery Surcharge	NMRS		$0.00452	$174,563		$0.00546	$210,954
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($17,379)		($0.00045)	($17,379)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$28,579		$0.00090	$34,780
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($2,317)		($0.00008)	($3,006)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($188)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$22,786		($0.00023)	($8,920)
Vegetation Management	RTWF		$0.00098	$37,848		$0.00006	$2,269
Tax Act Credit Factor	TACF		($0.00097)	($37,462)		($0.00118)	($45,559)
Grid Modernization	GMOD		$0.00049	$18,924		$0.00009	$3,511
Transition	TRNSN		($0.00177)	($68,358)		($0.00177)	($68,358)
Transmission Energy	TMKWH		$0.03335	$1,287,984		$0.03517	$1,358,268
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$294,672		$0.00763	$294,672
System Benefits Charge	SBC		$0.00250	$96,551		$0.00250	$96,551
Renewable Energy Charge	RNEW		$0.00050	$19,310		$0.00050	$19,310
Basic Service Charge	BS-E		$0.10468	$4,042,763		$0.10471	$4,043,912
			Total Revenue	$8,006,216			$8,305,026
						% Change	3.73%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,829,688	4.738	$2,052,914	5.316	$223,227	0.578
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$61,406	0.159	$74,500	0.193	$13,094	0.034
Solar Massachusetts Renewable Target	SMART	$55,999	0.145	$64,779	0.168	$8,780	0.023
Residential Assistance Adjustment Factor	RAAF	$132,081	0.342	$159,683	0.413	$27,602	0.071
Pension Adjustment Factor	PAF	$28,579	0.074	$32,332	0.084	$3,753	0.010
Net Metering Recovery Surcharge	NMRS	$174,563	0.452	$210,954	0.546	$36,390	0.094
Long Term Renewable Contract Adjustment	LTRCA	($17,379)	(0.045)	($17,379)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$28,579	0.074	$34,780	0.090	$6,201	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($2,317)	(0.006)	($3,006)	(0.008)	($689)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($188)	(0.000)	($188)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$22,786	0.059	($8,920)	(0.023)	($31,706)	(0.082)
Vegetation Management	RTWF	$37,848	0.098	$2,269	0.006	($35,579)	(0.092)
Tax Act Credit Factor	TACF	($37,462)	(0.097)	($45,559)	(0.118)	($8,097)	(0.021)
Grid Modernization	GMOD	$18,924	0.049	$3,511	0.009	($15,413)	(0.040)
Transition	TRNSN	($68,358)	(0.177)	($68,358)	(0.177)	$0	0.000
Transmission	TRNSM	$1,287,984	3.335	$1,358,268	3.517	$70,285	0.182
Energy Efficiency Reconciliation Factor	EERF-E	$294,672	0.763	$294,672	0.763	$0	0.000
System Benefits Charge	SBC	$96,551	0.250	$96,551	0.250	$0	0.000
Renewable Energy Charge	RNEW	$19,310	0.050	$19,310	0.050	$0	0.000
Basic Service Charge	BS-E	$4,042,763	10.468	$4,043,912	10.471	$1,150	0.003
Total		$8,006,216	20.731	$8,305,026	21.504	$298,810	0.774

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-1 SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Units	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	23,705	$8.00	$189,638		$15.00	$355,571
Distribution Demand <=10 kW	DKW1	200,994	$4.28	$860,254		$0.00	$0
Distribution Demand >10 kW	DKW2	340,583	$7.98	$2,717,848		$0.00	$0
Distribution Demand - Total	DKW	541,576					
Distribution Energy	DKWH	176,003,397	$0.01288	$2,266,924		$0.02713	$4,774,475
Total Base Distribution	DIST			$6,034,664			$5,130,047
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,034,664			$5,130,047
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$279,845		$0.00193	$339,518
Solar Massachusetts Renewable Target	SMART		$0.00145	$255,205		$0.00168	$295,218
Residential Assistance Adjustment Factor	RAAF		$0.00342	$601,932		$0.00413	$727,721
Pension Adjustment Factor	PAF		$0.00074	$130,243		$0.00084	$147,345
Net Metering Recovery Surcharge	NMRS		$0.00452	$795,535		$0.00546	$961,377
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($79,202)		($0.00045)	($79,202)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$130,243		$0.00090	$158,504
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($10,560)		($0.00008)	($13,699)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($855)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$103,842		($0.00023)	($40,653)
Vegetation Management	RTWF		$0.00098	$172,483		$0.00006	$10,342
Tax Act Credit Factor	TACF		($0.00097)	($170,723)		($0.00118)	($207,626)
Grid Modernization	GMOD		$0.00049	$86,242		$0.00009	$15,999
Transition	TRNSN		($0.00177)	($311,526)		($0.00177)	($311,526)
Transmission Demand	TMKW		$10.55	$5,713,631		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$6,190,020
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,342,906		$0.00763	$1,342,906
System Benefits Charge	SBC		$0.00250	$440,008		$0.00250	$440,008
Renewable Energy Charge	RNEW		$0.00050	$88,002		$0.00050	$88,002
Basic Service Charge	BS-E		$0.10468	$18,424,036		$0.10471	$18,429,275
			Total Revenue	$34,026,806			$33,622,722
						% Change	-1.19%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$6,034,664	3.429	$5,130,047	2.915	($904,618)	(0.514)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$279,845	0.159	$339,518	0.193	$59,672	0.034
Solar Massachusetts Renewable Target	SMART	$255,205	0.145	$295,218	0.168	$40,013	0.023
Residential Assistance Adjustment Factor	RAAF	$601,932	0.342	$727,721	0.413	$125,790	0.071
Pension Adjustment Factor	PAF	$130,243	0.074	$147,345	0.084	$17,103	0.010
Net Metering Recovery Surcharge	NMRS	$795,535	0.452	$961,377	0.546	$165,841	0.094
Long Term Renewable Contract Adjustment	LTRCA	($79,202)	(0.045)	($79,202)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$130,243	0.074	$158,504	0.090	$28,262	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($10,560)	(0.006)	($13,699)	(0.008)	($3,139)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($855)	(0.000)	($855)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$103,842	0.059	($40,653)	(0.023)	($144,495)	(0.082)
Vegetation Management	RTWF	$172,483	0.098	$10,342	0.006	($162,142)	(0.092)
Tax Act Credit Factor	TACF	($170,723)	(0.097)	($207,626)	(0.118)	($36,902)	(0.021)
Grid Modernization	GMOD	$86,242	0.049	$15,999	0.009	($70,243)	(0.040)
Transition	TRNSN	($311,526)	(0.177)	($311,526)	(0.177)	$0	0.000
Transmission	TRNSM	$5,713,631	3.246	$6,190,020	3.517	$476,389	0.271
Energy Efficiency Reconciliation Factor	EERF-E	$1,342,906	0.763	$1,342,906	0.763	$0	0.000
System Benefits Charge	SBC	$440,008	0.250	$440,008	0.250	$0	0.000
Renewable Energy Charge	RNEW	$88,002	0.050	$88,002	0.050	$0	0.000
Basic Service Charge	BS-E	$18,424,036	10.468	$18,429,275	10.471	$5,240	0.003
Total		$34,026,806	19.333	$33,622,722	19.103	($404,083)	(0.230)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-4 OPTIONAL GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1) Rate	Proposed (G-1) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	562	$12.00	$6,742		$15.00	$8,427
Distribution Demand	DKW	16,409	$4.74	$77,779		$0.00	$0
Distribution Energy	DKWH	7,530,415	$0.01188	$89,461		$0.02713	$204,279
Total Base Distribution	DIST			$173,982			$212,706
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$173,982			$212,706
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00082	$6,175		$0.00193	$14,526
Solar Massachusetts Renewable Target	SMART		$0.00075	$5,648		$0.00168	$12,631
Residential Assistance Adjustment Factor	RAAF		$0.00176	$13,254		$0.00413	$31,136
Pension Adjustment Factor	PAF		$0.00080	$6,024		$0.00084	$6,304
Net Metering Recovery Surcharge	NMRS		$0.00233	$17,546		$0.00546	$41,133
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,389)		($0.00045)	($3,389)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00038	$2,862		$0.00090	$6,782
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00003)	($226)		($0.00008)	($586)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($37)
Solar Expansion Cost Recovery Factor	SECRF		$0.00030	$2,259		($0.00023)	($1,739)
Vegetation Management	RTWF		$0.00107	$8,058		$0.00006	$442
Tax Act Credit Factor	TACF		($0.00050)	($3,765)		($0.00118)	($8,883)
Grid Modernization	GMOD		$0.00025	$1,883		$0.00009	$685
Transition	TRNSN		($0.00177)	($13,329)		($0.00177)	($13,329)
Transmission Demand	TMKW		$13.31	$218,405		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$264,844
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$57,457		$0.00763	$57,457
System Benefits Charge	SBC		$0.00250	$18,826		$0.00250	$18,826
Renewable Energy Charge	RNEW		$0.00050	$3,765		$0.00050	$3,765
Basic Service Charge	BS-E		$0.10468	$788,284		$0.10471	$788,508
			Total Revenue	$1,303,718			$1,431,783
						% Change	9.82%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$173,982	2.310	$212,706	2.825	$38,724	0.514
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,175	0.082	$14,526	0.193	$8,352	0.111
Solar Massachusetts Renewable Target	SMART	$5,648	0.075	$12,631	0.168	$6,983	0.093
Residential Assistance Adjustment Factor	RAAF	$13,254	0.176	$31,136	0.413	$17,882	0.237
Pension Adjustment Factor	PAF	$6,024	0.080	$6,304	0.084	$280	0.004
Net Metering Recovery Surcharge	NMRS	$17,546	0.233	$41,133	0.546	$23,587	0.313
Long Term Renewable Contract Adjustment	LTRCA	($3,389)	(0.045)	($3,389)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,862	0.038	$6,782	0.090	$3,920	0.052
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($226)	(0.003)	($586)	(0.008)	($360)	(0.005)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($37)	(0.000)	($37)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,259	0.030	($1,739)	(0.023)	($3,998)	(0.053)
Vegetation Management	RTWF	$8,058	0.107	$442	0.006	($7,615)	(0.101)
Tax Act Credit Factor	TACF	($3,765)	(0.050)	($8,883)	(0.118)	($5,118)	(0.068)
Grid Modernization	GMOD	$1,883	0.025	$685	0.009	($1,198)	(0.016)
Transition	TRNSN	($13,329)	(0.177)	($13,329)	(0.177)	$0	0.000
Transmission	TRNSM	$218,405	2.900	$264,844	3.517	$46,439	0.617
Energy Efficiency Reconciliation Factor	EERF-E	$57,457	0.763	$57,457	0.763	$0	0.000
System Benefits Charge	SBC	$18,826	0.250	$18,826	0.250	$0	0.000
Renewable Energy Charge	RNEW	$3,765	0.050	$3,765	0.050	$0	0.000
Basic Service Charge	BS-E	$788,284	10.468	$788,508	10.471	$224	0.003
Total		$1,303,718	17.313	$1,431,783	19.013	$128,065	1.701

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-5 COMMERCIAL SPACE HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-5) Rate	Proposed (G-5) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	513	$8.00	$4,101		$15.00	$7,690
Distribution <=5,000 kWh	DKWH1	1,360,490	$0.02024	$27,536		$0.02269	$30,873
Distribution >5,000 kWh	DKWH2	3,400,944	$0.02659	$90,431		$0.02269	$77,175
Distribution Energy - Total	DKWH	4,761,434					
Total Base Distribution	DIST			$122,069			$115,738
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$122,069			$115,738
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00144	$6,856		$0.00193	$9,185
Solar Massachusetts Renewable Target	SMART		$0.00131	$6,237		$0.00168	$7,987
Residential Assistance Adjustment Factor	RAAF		$0.00308	$14,665		$0.00413	$19,687
Pension Adjustment Factor	PAF		$0.00147	$6,999		$0.00084	$3,986
Net Metering Recovery Surcharge	NMRS		$0.00407	$19,379		$0.00546	$26,008
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,143)		($0.00045)	($2,143)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00067	$3,190		$0.00090	$4,288
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($286)		($0.00008)	($371)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($23)
Solar Expansion Cost Recovery Factor	SECRF		$0.00054	$2,571		($0.00023)	($1,100)
Vegetation Management	RTWF		$0.00195	$9,285		$0.00006	$280
Tax Act Credit Factor	TACF		($0.00088)	($4,190)		($0.00118)	($5,617)
Grid Modernization	GMOD		$0.00044	$2,095		$0.00009	$433
Transition	TRNSN		($0.00177)	($8,428)		($0.00177)	($8,428)
Transmission Energy <=5,000 kWh	TMKWH1		$0.02746	$37,359		$0.03517	$47,848
Transmission Energy >5,000 kWh	TMKWH2		$0.03682	$125,223		$0.03517	$119,611
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$36,330		$0.00763	$36,330
System Benefits Charge	SBC		$0.00250	$11,904		$0.00250	$11,904
Renewable Energy Charge	RNEW		$0.00050	$2,381		$0.00050	$2,381
Basic Service Charge	BS-E		$0.10468	$498,427		$0.10471	$498,569
			Total Revenue	$889,924			$886,553
						% Change	-0.38%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$122,069	2.564	$115,738	2.431	($6,331)	(0.133)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,856	0.144	$9,185	0.193	$2,329	0.049
Solar Massachusetts Renewable Target	SMART	$6,237	0.131	$7,987	0.168	$1,749	0.037
Residential Assistance Adjustment Factor	RAAF	$14,665	0.308	$19,687	0.413	$5,022	0.105
Pension Adjustment Factor	PAF	$6,999	0.147	$3,986	0.084	($3,013)	(0.063)
Net Metering Recovery Surcharge	NMRS	$19,379	0.407	$26,008	0.546	$6,629	0.139
Long Term Renewable Contract Adjustment	LTRCA	($2,143)	(0.045)	($2,143)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$3,190	0.067	$4,288	0.090	$1,098	0.023
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($286)	(0.006)	($371)	(0.008)	($85)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($23)	(0.000)	($23)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,571	0.054	($1,100)	(0.023)	($3,671)	(0.077)
Vegetation Management	RTWF	$9,285	0.195	$280	0.006	($9,005)	(0.189)
Tax Act Credit Factor	TACF	($4,190)	(0.088)	($5,617)	(0.118)	($1,427)	(0.030)
Grid Modernization	GMOD	$2,095	0.044	$433	0.009	($1,662)	(0.035)
Transition	TRNSN	($8,428)	(0.177)	($8,428)	(0.177)	$0	0.000
Transmission	TRNSM	$162,582	3.415	$167,459	3.517	$4,877	0.102
Energy Efficiency Reconciliation Factor	EERF-E	$36,330	0.763	$36,330	0.763	$0	0.000
System Benefits Charge	SBC	$11,904	0.250	$11,904	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,381	0.050	$2,381	0.050	$0	0.000
Basic Service Charge	BS-E	$498,427	10.468	$498,569	10.471	$142	0.003
Total		$889,924	18.690	$886,553	18.619	($3,371)	(0.071)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-6 GENERAL NON DEMAND TIME OF USE

		Test Year	Current			Proposed (G-6)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	145	$9.00	$1,309		$20.00	$2,909
Distribution Energy - Peak	DKWH1	309	$0.06346	$20		$0.06346	$20
Distribution Energy - Low Load	DKWH2	0	$0.02338	$0		$0.02338	$0
Distribution Energy - Total	DKWH	309					
Total Base Distribution	DIST			$1,328			$2,928
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,328			$2,928
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$0		$0.00193	$1
Solar Massachusetts Renewable Target	SMART		$0.00145	$0		$0.00168	$1
Residential Assistance Adjustment Factor	RAAF		$0.00342	$1		$0.00413	$1
Pension Adjustment Factor	PAF		$0.00074	$0		$0.00084	$0
Net Metering Recovery Surcharge	NMRS		$0.00452	$1		$0.00546	$2
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($0)		($0.00045)	($0)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$0		$0.00090	$0
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($0)		($0.00008)	($0)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($0)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$0		($0.00023)	($0)
Vegetation Management	RTWF		$0.00098	$0		$0.00006	$0
Tax Act Credit Factor	TACF		($0.00097)	($0)		($0.00118)	($0)
Grid Modernization	GMOD		$0.00049	$0		$0.00009	$0
Transition	TRNSN		($0.00177)	($1)		($0.00177)	($1)
Transmission Energy - Peak	TMKWH1		$0.03335	$10		$0.03517	$11
Transmission Energy - Low Load	TMKWH2		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$2		$0.00763	$2
System Benefits Charge	SBC		$0.00250	$1		$0.00250	$1
Renewable Energy Charge	RNEW		$0.00050	$0		$0.00050	$0
Basic Service Charge	BS-E		$0.10468	$32		$0.10471	$32
			Total Revenue	$1,378			$2,978
						% Change	116.14%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,328	429.346	$2,928	946.346	$1,600	517.000
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$0	0.159	$1	0.193	$0	0.034
Solar Massachusetts Renewable Target	SMART	$0	0.145	$1	0.168	$0	0.023
Residential Assistance Adjustment Factor	RAAF	$1	0.342	$1	0.413	$0	0.071
Pension Adjustment Factor	PAF	$0	0.074	$0	0.084	$0	0.010
Net Metering Recovery Surcharge	NMRS	$1	0.452	$2	0.546	$0	0.094
Long Term Renewable Contract Adjustment	LTRCA	($0)	(0.045)	($0)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$0	0.074	$0	0.090	$0	0.074
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($0)	(0.006)	($0)	(0.008)	($0)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($0)	(0.000)	($0)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$0	0.059	($0)	(0.023)	($0)	(0.082)
Vegetation Management	RTWF	$0	0.098	$0	0.006	($0)	(0.092)
Tax Act Credit Factor	TACF	($0)	(0.097)	($0)	(0.118)	($0)	(0.021)
Grid Modernization	GMOD	$0	0.049	$0	0.009	($0)	(0.040)
Transition	TRNSN	($1)	(0.177)	($1)	(0.177)	$0	0.000
Transmission	TRNSM	$10	3.335	$11	3.517	$1	0.182
Energy Efficiency Reconciliation Factor	EERF-E	$2	0.763	$2	0.763	$0	0.000
System Benefits Charge	SBC	$1	0.250	$1	0.250	$0	0.000
Renewable Energy Charge	RNEW	$0	0.050	$0	0.050	$0	0.000
Basic Service Charge	BS-E	$32	10.468	$32	10.471	$0	0.003
Total		$1,378	445.339	$2,978	962.535	$1,601	517.254

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-1 SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	510,022	$6.00	$3,060,130		$15.00	$7,650,324
Distribution Demand <=10 kW	DKW1	1,227,056	$0.00	$0		$0.00	$0
Distribution Demand >10 kW	DKW2	1,617,369	$5.59	$9,041,092		$0.00	$0
Distribution Demand - Total	DKW	2,844,425					
Distribution Energy <=2,300 kWh	DKWH1	369,190,702	$0.04684	$17,292,892		$0.03489	$12,882,040
Distribution Energy >2,300 kWh	DKWH2	499,715,774	$0.01269	$6,341,393		$0.03489	$17,436,405
Distribution Energy - Total	DKWH	868,906,476					
Transformer Ownership Allowance	TOA	107,188	3%	($16,451)		($1.26)	($135,057)
Primary Metering Discount	PMD		2%	($10,738)		2%	($2,100)
Total Base Distribution	DIST			$35,708,318			$37,831,611
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$35,708,318			$37,831,611
Primary Metering Energy	PMKWH	3,009,245					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$1,555,343		$0.00193	$1,676,157
Solar Massachusetts Renewable Target	SMART		$0.00163	$1,416,318		$0.00168	$1,457,453
Residential Assistance Adjustment Factor	RAAF		$0.00383	$3,327,912		$0.00413	$3,592,669
Pension Adjustment Factor	PAF		$0.00097	$842,839		$0.00084	$727,424
Net Metering Recovery Surcharge	NMRS		$0.00507	$4,405,356		$0.00546	$4,746,195
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($391,008)		($0.00045)	($391,008)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$721,192		$0.00090	$782,515
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($60,823)		($0.00008)	($67,630)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($4,222)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$582,167		($0.00023)	($200,698)
Vegetation Management	RTWF		$0.00129	$1,120,889		$0.00006	$51,055
Tax Act Credit Factor	TACF		($0.00109)	($947,108)		($0.00118)	($1,025,021)
Grid Modernization	GMOD		$0.00055	$477,899		$0.00009	$78,986
Transition	TRNSN		($0.00177)	($1,537,964)		($0.00177)	($1,537,964)
Transmission Energy	TMKWH		$0.03572	$31,037,339		$0.03517	$30,559,347
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$6,629,756		$0.00763	$6,629,756
System Benefits Charge	SBC		$0.00250	$2,172,266		$0.00250	$2,172,266
Renewable Energy Charge	RNEW		$0.00050	$434,453		$0.00050	$434,453
Basic Service Charge	BS-E		$0.10468	$90,957,130		$0.10471	$90,982,998
			Total Revenue	$178,452,274			$178,496,343
						% Change	0.02%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$35,708,318	4.110	$37,831,611	4.354	$2,123,293	0.244
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,555,343	0.179	$1,676,157	0.193	$120,814	0.014
Solar Massachusetts Renewable Target	SMART	$1,416,318	0.163	$1,457,453	0.168	$41,135	0.005
Residential Assistance Adjustment Factor	RAAF	$3,327,912	0.383	$3,592,669	0.413	$264,757	0.030
Pension Adjustment Factor	PAF	$842,839	0.097	$727,424	0.084	($115,415)	(0.013)
Net Metering Recovery Surcharge	NMRS	$4,405,356	0.507	$4,746,195	0.546	$340,839	0.039
Long Term Renewable Contract Adjustment	LTRCA	($391,008)	(0.045)	($391,008)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$721,192	0.083	$782,515	0.090	$61,323	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($60,823)	(0.007)	($67,630)	(0.008)	($6,806)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($4,222)	(0.000)	($4,222)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$582,167	0.067	($200,698)	(0.023)	($782,865)	(0.090)
Vegetation Management	RTWF	$1,120,889	0.129	$51,055	0.006	($1,069,834)	(0.123)
Tax Act Credit Factor	TACF	($947,108)	(0.109)	($1,025,021)	(0.118)	($77,913)	(0.009)
Grid Modernization	GMOD	$477,899	0.055	$78,986	0.009	($398,913)	(0.046)
Transition	TRNSN	($1,537,964)	(0.177)	($1,537,964)	(0.177)	$0	0.000
Transmission	TRNSM	$31,037,339	3.572	$30,559,347	3.517	($477,992)	(0.055)
Energy Efficiency Reconciliation Factor	EERF-E	$6,629,756	0.763	$6,629,756	0.763	$0	0.000
System Benefits Charge	SBC	$2,172,266	0.250	$2,172,266	0.250	$0	0.000
Renewable Energy Charge	RNEW	$434,453	0.050	$434,453	0.050	$0	0.000
Basic Service Charge	BS-E	$90,957,130	10.468	$90,982,998	10.471	$25,868	0.003
Total		$178,452,274	20.538	$178,496,343	20.543	$44,069	0.005

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-1 SEASONAL SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	34,595	$6.00	$207,568		$15.00	$518,921
Distribution Demand <=10 kW	DKW1	37,581	$0.00	$0		$0.00	$0
Distribution Demand >10 kW	DKW2	36,927	$4.93	$182,049		$0.00	$0
Distribution Demand - Total	DKW	74,507					
Distribution Energy <=1,800 kWh	DKWH1	11,639,433	$0.08697	$1,012,281		$0.03489	$406,131
Distribution Energy >1,800 kWh	DKWH2	10,024,404	$0.02763	$276,974		$0.03489	$349,778
Distribution Energy - Total	DKWH	21,663,837					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$1,678,873			$1,274,829
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,678,873			$1,274,829
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$38,778		$0.00193	$41,790
Solar Massachusetts Renewable Target	SMART		$0.00163	$35,312		$0.00168	$36,338
Residential Assistance Adjustment Factor	RAAF		$0.00383	$82,972		$0.00413	$89,573
Pension Adjustment Factor	PAF		$0.00097	$21,014		$0.00084	$18,136
Net Metering Recovery Surcharge	NMRS		$0.00507	$109,836		$0.00546	$118,334
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($9,749)		($0.00045)	($9,749)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$17,981		$0.00090	$19,510
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($1,516)		($0.00008)	($1,686)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($105)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$14,515		($0.00023)	($5,004)
Vegetation Management	RTWF		$0.00129	$27,946		$0.00006	$1,273
Tax Act Credit Factor	TACF		($0.00109)	($23,614)		($0.00118)	($25,556)
Grid Modernization	GMOD		$0.00055	$11,915		$0.00009	$1,969
Transition	TRNSN		($0.00177)	($38,345)		($0.00177)	($38,345)
Transmission Energy	TMKWH		$0.03572	$773,832		$0.03517	$761,915
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$165,295		$0.00763	$165,295
System Benefits Charge	SBC		$0.00250	$54,160		$0.00250	$54,160
Renewable Energy Charge	RNEW		$0.00050	$10,832		$0.00050	$10,832
Basic Service Charge	BS-E		$0.10468	$2,267,770		$0.10471	$2,268,415
			Total Revenue	$5,237,808			$4,781,924
						% Change	-8.70%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,678,873	7.750	$1,274,829	5.885	($404,044)	(1.865)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$38,778	0.179	$41,790	0.193	$3,012	0.014
Solar Massachusetts Renewable Target	SMART	$35,312	0.163	$36,338	0.168	$1,026	0.005
Residential Assistance Adjustment Factor	RAAF	$82,972	0.383	$89,573	0.413	$6,601	0.030
Pension Adjustment Factor	PAF	$21,014	0.097	$18,136	0.084	($2,878)	(0.013)
Net Metering Recovery Surcharge	NMRS	$109,836	0.507	$118,334	0.546	$8,498	0.039
Long Term Renewable Contract Adjustment	LTRCA	($9,749)	(0.045)	($9,749)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$17,981	0.083	$19,510	0.090	$1,529	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,516)	(0.007)	($1,686)	(0.008)	($170)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($105)	(0.000)	($105)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$14,515	0.067	($5,004)	(0.023)	($19,519)	(0.090)
Vegetation Management	RTWF	$27,946	0.129	$1,273	0.006	($26,673)	(0.123)
Tax Act Credit Factor	TACF	($23,614)	(0.109)	($25,556)	(0.118)	($1,943)	(0.009)
Grid Modernization	GMOD	$11,915	0.055	$1,969	0.009	($9,946)	(0.046)
Transition	TRNSN	($38,345)	(0.177)	($38,345)	(0.177)	$0	0.000
Transmission	TRNSM	$773,832	3.572	$761,915	3.517	($11,917)	(0.055)
Energy Efficiency Reconciliation Factor	EERF-E	$165,295	0.763	$165,295	0.763	$0	0.000
System Benefits Charge	SBC	$54,160	0.250	$54,160	0.250	$0	0.000
Renewable Energy Charge	RNEW	$10,832	0.050	$10,832	0.050	$0	0.000
Basic Service Charge	BS-E	$2,267,770	10.468	$2,268,415	10.471	$645	0.003
Total		$5,237,808	24.178	$4,781,924	22.073	($455,883)	(2.104)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-7 OPTIONAL GENERAL TIME OF USE

		Test Year	Current			Proposed (G-7)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	20,181	$10.00	$201,813		$20.00	$403,625
Distribution Demand	DKW	116,139	$3.81	$442,489		$3.81	$442,489
Distribution Energy - Peak	DKWH1	13,849,860	$0.02621	$363,005		$0.03614	$500,584
Distribution Energy - Low A	DKWH2	42,946,873	$0.01836	$788,505		$0.02532	$1,087,348
Distribution Energy - Total	DKWH	56,796,733					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$1,795,812			$2,434,046
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,795,812			$2,434,046
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$101,666		$0.00193	$109,563
Solar Massachusetts Renewable Target	SMART		$0.00163	$92,579		$0.00168	$95,268
Residential Assistance Adjustment Factor	RAAF		$0.00383	$217,531		$0.00413	$234,838
Pension Adjustment Factor	PAF		$0.00097	$55,093		$0.00084	$47,549
Net Metering Recovery Surcharge	NMRS		$0.00507	$287,959		$0.00546	$310,239
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($25,559)		($0.00045)	($25,559)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$47,141		$0.00090	$51,150
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($3,976)		($0.00008)	($4,421)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($276)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$38,054		($0.00023)	($13,119)
Vegetation Management	RTWF		$0.00129	$73,268		$0.00006	$3,337
Tax Act Credit Factor	TACF		($0.00109)	($61,908)		($0.00118)	($67,001)
Grid Modernization	GMOD		$0.00055	$31,238		$0.00009	$5,163
Transition	TRNSN		($0.00177)	($100,530)		($0.00177)	($100,530)
Transmission Demand	TMKW		$13.18	$1,530,712		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.02681	$1,522,673
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$433,359		$0.00763	$433,359
System Benefits Charge	SBC		$0.00250	$141,992		$0.00250	$141,992
Renewable Energy Charge	RNEW		$0.00050	$28,398		$0.00050	$28,398
Basic Service Charge	BS-E		$0.10468	$5,945,482		$0.10471	$5,947,173
			Total Revenue	$10,628,311			$11,153,842
						% Change	4.94%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,795,812	3.162	$2,434,046	4.286	$638,235	1.124
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$101,666	0.179	$109,563	0.193	$7,897	0.014
Solar Massachusetts Renewable Target	SMART	$92,579	0.163	$95,268	0.168	$2,689	0.005
Residential Assistance Adjustment Factor	RAAF	$217,531	0.383	$234,838	0.413	$17,306	0.030
Pension Adjustment Factor	PAF	$55,093	0.097	$47,549	0.084	($7,544)	(0.013)
Net Metering Recovery Surcharge	NMRS	$287,959	0.507	$310,239	0.546	$22,279	0.039
Long Term Renewable Contract Adjustment	LTRCA	($25,559)	(0.045)	($25,559)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$47,141	0.083	$51,150	0.090	$4,008	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,976)	(0.007)	($4,421)	(0.008)	($445)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($276)	(0.000)	($276)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$38,054	0.067	($13,119)	(0.023)	($51,173)	(0.090)
Vegetation Management	RTWF	$73,268	0.129	$3,337	0.006	($69,931)	(0.123)
Tax Act Credit Factor	TACF	($61,908)	(0.109)	($67,001)	(0.118)	($5,093)	(0.009)
Grid Modernization	GMOD	$31,238	0.055	$5,163	0.009	($26,075)	(0.046)
Transition	TRNSN	($100,530)	(0.177)	($100,530)	(0.177)	$0	0.000
Transmission	TRNSM	$1,530,712	2.695	$1,522,673	2.681	($8,038)	(0.014)
Energy Efficiency Reconciliation Factor	EERF-E	$433,359	0.763	$433,359	0.763	$0	0.000
System Benefits Charge	SBC	$141,992	0.250	$141,992	0.250	$0	0.000
Renewable Energy Charge	RNEW	$28,398	0.050	$28,398	0.050	$0	0.000
Basic Service Charge	BS-E	$5,945,482	10.468	$5,947,173	10.471	$1,691	0.003
Total		$10,628,311	18.713	$11,153,842	19.638	$525,531	0.925

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-7 OPTIONAL SEASONAL GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-7) Rate	Proposed (G-7) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	948	$10.00	$9,478		$20.00	$18,956
Distribution Demand	DKW	10,591	$3.86	$40,880		$3.81	$40,351
Distribution Energy - Peak	DKWH1	542,596	$0.05113	$27,743		$0.03614	$19,611
Distribution Energy - Low A	DKWH2	1,866,773	$0.04300	$80,271		$0.02532	$47,264
Distribution Energy - Total	DKWH	2,409,369					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$158,373			$126,182
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$158,373			$126,182
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$4,313		$0.00193	$4,648
Solar Massachusetts Renewable Target	SMART		$0.00163	$3,927		$0.00168	$4,041
Residential Assistance Adjustment Factor	RAAF		$0.00383	$9,228		$0.00413	$9,962
Pension Adjustment Factor	PAF		$0.00097	$2,337		$0.00084	$2,017
Net Metering Recovery Surcharge	NMRS		$0.00507	$12,216		$0.00546	$13,161
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,084)		($0.00045)	($1,084)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$2,000		$0.00090	$2,170
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($169)		($0.00008)	($188)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($12)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$1,614		($0.00023)	($557)
Vegetation Management	RTWF		$0.00129	$3,108		$0.00006	$142
Tax Act Credit Factor	TACF		($0.00109)	($2,626)		($0.00118)	($2,842)
Grid Modernization	GMOD		$0.00055	$1,325		$0.00009	$219
Transition	TRNSN		($0.00177)	($4,265)		($0.00177)	($4,265)
Transmission Demand	TMKW		$5.34	$56,555		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.02681	$64,593
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$18,383		$0.00763	$18,383
System Benefits Charge	SBC		$0.00250	$6,023		$0.00250	$6,023
Renewable Energy Charge	RNEW		$0.00050	$1,205		$0.00050	$1,205
Basic Service Charge	BS-E		$0.10468	$252,213		$0.10471	$252,284
			Total Revenue	$524,676			$496,084
						% Change	-5.45%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$158,373	6.573	$126,182	5.237	($32,190)	(1.336)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$4,313	0.179	$4,648	0.193	$335	0.014
Solar Massachusetts Renewable Target	SMART	$3,927	0.163	$4,041	0.168	$114	0.005
Residential Assistance Adjustment Factor	RAAF	$9,228	0.383	$9,962	0.413	$734	0.030
Pension Adjustment Factor	PAF	$2,337	0.097	$2,017	0.084	($320)	(0.013)
Net Metering Recovery Surcharge	NMRS	$12,216	0.507	$13,161	0.546	$945	0.039
Long Term Renewable Contract Adjustment	LTRCA	($1,084)	(0.045)	($1,084)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,000	0.083	$2,170	0.090	$170	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($169)	(0.007)	($188)	(0.008)	($19)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($12)	(0.000)	($12)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,614	0.067	($557)	(0.023)	($2,171)	(0.090)
Vegetation Management	RTWF	$3,108	0.129	$142	0.006	($2,967)	(0.123)
Tax Act Credit Factor	TACF	($2,626)	(0.109)	($2,842)	(0.118)	($216)	(0.009)
Grid Modernization	GMOD	$1,325	0.055	$219	0.009	($1,106)	(0.046)
Transition	TRNSN	($4,265)	(0.177)	($4,265)	(0.177)	$0	0.000
Transmission	TRNSM	$56,555	2.347	$64,593	2.681	$8,038	0.334
Energy Efficiency Reconciliation Factor	EERF-E	$18,383	0.763	$18,383	0.763	$0	0.000
System Benefits Charge	SBC	$6,023	0.250	$6,023	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,205	0.050	$1,205	0.050	$0	0.000
Basic Service Charge	BS-E	$252,213	10.468	$252,284	10.471	$72	0.003
Total		$524,676	21.776	$496,084	20.590	($28,592)	(1.187)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-4 GENERAL POWER

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-4) Rate	Proposed (G-4) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	334	$6.00	$2,005		$15.00	$5,013
Distribution Demand	DKW	14,532	$1.99	$28,918		$2.16	$31,326
Distribution Energy	DKWH	2,434,285	$0.02282	$55,550		$0.02472	$60,175
Transformer Ownership Allowance	TOA	718	3%	($155)		($1.26)	($905)
Primary Metering Discount	PMD		2%	($100)		2%	($77)
Total Base Distribution	DIST			$86,220			$95,532
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$86,220			$95,532
Primary Metering Energy	PMKWH	156,160					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00151	$3,676		$0.00193	$4,696
Solar Massachusetts Renewable Target	SMART		$0.00137	$3,335		$0.00168	$4,083
Residential Assistance Adjustment Factor	RAAF		$0.00323	$7,863		$0.00413	$10,065
Pension Adjustment Factor	PAF		$0.00095	$2,313		$0.00084	$2,038
Net Metering Recovery Surcharge	NMRS		$0.00427	$10,394		$0.00546	$13,297
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,095)		($0.00045)	($1,095)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00070	$1,704		$0.00090	$2,192
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($146)		($0.00008)	($189)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($12)
Solar Expansion Cost Recovery Factor	SECRF		$0.00056	$1,363		($0.00023)	($562)
Vegetation Management	RTWF		$0.00126	$3,067		$0.00006	$143
Tax Act Credit Factor	TACF		($0.00092)	($2,240)		($0.00118)	($2,872)
Grid Modernization	GMOD		$0.00046	$1,120		$0.00009	$221
Transition	TRNSN		($0.00177)	($4,309)		($0.00177)	($4,309)
Transmission Demand	TMKW		$3.93	$57,110		$5.89	$85,614
Transmission Energy	TMKWH		$0.00489	$11,904		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$18,574		$0.00763	$18,574
System Benefits Charge	SBC		$0.00250	$6,086		$0.00250	$6,086
Renewable Energy Charge	RNEW		$0.00050	$1,217		$0.00050	$1,217
Basic Service Charge	BS-E		$0.10468	$254,821		$0.10471	$254,893
			Total Revenue	$462,975			$489,611
						% Change	5.75%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$86,220	3.542	$95,532	3.924	$9,312	0.383
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,676	0.151	$4,696	0.193	$1,020	0.042
Solar Massachusetts Renewable Target	SMART	$3,335	0.137	$4,083	0.168	$748	0.031
Residential Assistance Adjustment Factor	RAAF	$7,863	0.323	$10,065	0.413	$2,202	0.090
Pension Adjustment Factor	PAF	$2,313	0.095	$2,038	0.084	($275)	(0.011)
Net Metering Recovery Surcharge	NMRS	$10,394	0.427	$13,297	0.546	$2,902	0.119
Long Term Renewable Contract Adjustment	LTRCA	($1,095)	(0.045)	($1,095)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,704	0.070	$2,192	0.090	$488	0.020
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($146)	(0.006)	($189)	(0.008)	($43)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($12)	(0.000)	($12)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,363	0.056	($562)	(0.023)	($1,925)	(0.079)
Vegetation Management	RTWF	$3,067	0.126	$143	0.006	($2,924)	(0.120)
Tax Act Credit Factor	TACF	($2,240)	(0.092)	($2,872)	(0.118)	($632)	(0.026)
Grid Modernization	GMOD	$1,120	0.046	$221	0.009	($898)	(0.037)
Transition	TRNSN	($4,309)	(0.177)	($4,309)	(0.177)	$0	0.000
Transmission	TRNSM	$69,013	2.835	$85,614	3.517	$16,600	0.682
Energy Efficiency Reconciliation Factor	EERF-E	$18,574	0.763	$18,574	0.763	$0	0.000
System Benefits Charge	SBC	$6,086	0.250	$6,086	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,217	0.050	$1,217	0.050	$0	0.000
Basic Service Charge	BS-E	$254,821	10.468	$254,893	10.471	$72	0.003
Total		$462,975	19.019	$489,611	20.113	$26,636	1.094

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-5 COMMERCIAL SPACE HEATING

		Test Year	Current			Proposed (G-5)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	7,057	$6.00	$42,343		$15.00	$105,858
Distribution Energy	DKWH	8,749,324	$0.04120	$360,472		$0.03489	$305,287
Total Base Distribution	DIST			$402,816			$411,145
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$402,816			$411,145
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00231	$20,211		$0.00193	$16,878
Solar Massachusetts Renewable Target	SMART		$0.00210	$18,374		$0.00168	$14,676
Residential Assistance Adjustment Factor	RAAF		$0.00495	$43,309		$0.00413	$36,176
Pension Adjustment Factor	PAF		$0.00206	$18,024		$0.00084	$7,325
Net Metering Recovery Surcharge	NMRS		$0.00654	$57,221		$0.00546	$47,791
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,937)		($0.00045)	($3,937)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00107	$9,362		$0.00090	$7,879
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00009)	($787)		($0.00008)	($681)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($43)
Solar Expansion Cost Recovery Factor	SECRF		$0.00086	$7,524		($0.00023)	($2,021)
Vegetation Management	RTWF		$0.00274	$23,973		$0.00006	$514
Tax Act Credit Factor	TACF		($0.00141)	($12,337)		($0.00118)	($10,321)
Grid Modernization	GMOD		$0.00071	$6,212		$0.00009	$795
Transition	TRNSN		($0.00177)	($15,486)		($0.00177)	($15,486)
Transmission Energy	TMKWH		$0.03763	$329,237		$0.03517	$307,713
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$66,757		$0.00763	$66,757
System Benefits Charge	SBC		$0.00250	$21,873		$0.00250	$21,873
Renewable Energy Charge	RNEW		$0.00050	$4,375		$0.00050	$4,375
Basic Service Charge	BS-E		$0.10468	$915,879		$0.10471	$916,140
			Total Revenue	$1,912,599			$1,827,548
						% Change	-4.45%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$402,816	4.604	$411,145	4.699	$8,330	0.095
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$20,211	0.231	$16,878	0.193	($3,333)	(0.038)
Solar Massachusetts Renewable Target	SMART	$18,374	0.210	$14,676	0.168	($3,698)	(0.042)
Residential Assistance Adjustment Factor	RAAF	$43,309	0.495	$36,176	0.413	($7,133)	(0.082)
Pension Adjustment Factor	PAF	$18,024	0.206	$7,325	0.084	($10,699)	(0.122)
Net Metering Recovery Surcharge	NMRS	$57,221	0.654	$47,791	0.546	($9,429)	(0.108)
Long Term Renewable Contract Adjustment	LTRCA	($3,937)	(0.045)	($3,937)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$9,362	0.107	$7,879	0.090	($1,482)	(0.017)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($787)	(0.009)	($681)	(0.008)	$106	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($43)	(0.000)	($43)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$7,524	0.086	($2,021)	(0.023)	($9,545)	(0.109)
Vegetation Management	RTWF	$23,973	0.274	$514	0.006	($23,459)	(0.268)
Tax Act Credit Factor	TACF	($12,337)	(0.141)	($10,321)	(0.118)	$2,015	0.023
Grid Modernization	GMOD	$6,212	0.071	$795	0.009	($5,417)	(0.062)
Transition	TRNSN	($15,486)	(0.177)	($15,486)	(0.177)	$0	0.000
Transmission	TRNSM	$329,237	3.763	$307,713	3.517	($21,524)	(0.246)
Energy Efficiency Reconciliation Factor	EERF-E	$66,757	0.763	$66,757	0.763	$0	0.000
System Benefits Charge	SBC	$21,873	0.250	$21,873	0.250	$0	0.000
Renewable Energy Charge	RNEW	$4,375	0.050	$4,375	0.050	$0	0.000
Basic Service Charge	BS-E	$915,879	10.468	$916,140	10.471	$260	0.003
Total		$1,912,599	21.860	$1,827,548	20.888	($85,051)	(0.972)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-6 ALL ELECTRIC SCHOOL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-6) Rate	Proposed (G-6) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	84	$30.00	$2,527		$15.00	$1,264
Distribution Energy	DKWH	4,609,966	$0.01867	$86,068		$0.00956	$44,087
Transformer Ownership Allowance	TOA		3%	$0		$0.00	$0
Primary Metering Discount	PMD		2%	$0		0%	$0
Total Base Distribution	DIST			$88,595			$45,351
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$88,595			$45,351
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00076	$3,504		$0.00193	$8,893
Solar Massachusetts Renewable Target	SMART		$0.00069	$3,181		$0.00168	$7,732
Residential Assistance Adjustment Factor	RAAF		$0.00163	$7,514		$0.00413	$19,061
Pension Adjustment Factor	PAF		$0.00076	$3,504		$0.00084	$3,859
Net Metering Recovery Surcharge	NMRS		$0.00216	$9,958		$0.00546	$25,181
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,074)		($0.00045)	($2,074)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00035	$1,613		$0.00090	$4,152
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00003)	($138)		($0.00008)	($359)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($22)
Solar Expansion Cost Recovery Factor	SECRF		$0.00028	$1,291		($0.00023)	($1,065)
Vegetation Management	RTWF		$0.00100	$4,610		$0.00006	$271
Tax Act Credit Factor	TACF		($0.00046)	($2,121)		($0.00118)	($5,438)
Grid Modernization	GMOD		$0.00023	$1,060		$0.00009	$419
Transition	TRNSN		($0.00177)	($8,160)		($0.00177)	($8,160)
Transmission Energy	TMKWH		$0.03407	$157,062		$0.03517	$162,132
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$35,174		$0.00763	$35,174
System Benefits Charge	SBC		$0.00250	$11,525		$0.00250	$11,525
Renewable Energy Charge	RNEW		$0.00050	$2,305		$0.00050	$2,305
Basic Service Charge	BS-E		$0.10468	$482,571		$0.10471	$482,709
			Total Revenue	$800,973			$791,645
						% Change	-1.16%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$88,595	1.922	$45,351	0.984	($43,244)	(0.938)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,504	0.076	$8,893	0.193	$5,389	0.117
Solar Massachusetts Renewable Target	SMART	$3,181	0.069	$7,732	0.168	$4,552	0.099
Residential Assistance Adjustment Factor	RAAF	$7,514	0.163	$19,061	0.413	$11,547	0.250
Pension Adjustment Factor	PAF	$3,504	0.076	$3,859	0.084	$356	0.008
Net Metering Recovery Surcharge	NMRS	$9,958	0.216	$25,181	0.546	$15,223	0.330
Long Term Renewable Contract Adjustment	LTRCA	($2,074)	(0.045)	($2,074)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,613	0.035	$4,152	0.090	$2,538	0.055
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($138)	(0.003)	($359)	(0.008)	($221)	(0.005)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($22)	(0.000)	($22)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,291	0.028	($1,065)	(0.023)	($2,356)	(0.051)
Vegetation Management	RTWF	$4,610	0.100	$271	0.006	($4,339)	(0.094)
Tax Act Credit Factor	TACF	($2,121)	(0.046)	($5,438)	(0.118)	($3,318)	(0.072)
Grid Modernization	GMOD	$1,060	0.023	$419	0.009	($641)	(0.014)
Transition	TRNSN	($8,160)	(0.177)	($8,160)	(0.177)	$0	0.000
Transmission	TRNSM	$157,062	3.407	$162,132	3.517	$5,070	0.110
Energy Efficiency Reconciliation Factor	EERF-E	$35,174	0.763	$35,174	0.763	$0	0.000
System Benefits Charge	SBC	$11,525	0.250	$11,525	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,305	0.050	$2,305	0.050	$0	0.000
Basic Service Charge	BS-E	$482,571	10.468	$482,709	10.471	$137	0.003
Total		$800,973	17.375	$791,645	17.172	($9,328)	(0.202)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE 23 OPTIONAL WATER HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (23) Rate	Proposed (23) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	237	$17.00	$4,034		$20.00	$4,746
Distribution Energy	DKWH	50,481	$0.03125	$1,578		$0.02024	$1,022
Total Base Distribution	DIST			$5,612			$5,768
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$5,612			$5,768
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$101		$0.00193	$97
Solar Massachusetts Renewable Target	SMART		$0.00183	$92		$0.00168	$85
Residential Assistance Adjustment Factor	RAAF		$0.00431	$218		$0.00413	$209
Pension Adjustment Factor	PAF		$0.00081	$41		$0.00084	$42
Net Metering Recovery Surcharge	NMRS		$0.00569	$287		$0.00546	$276
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($23)		($0.00045)	($23)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$47		$0.00090	$45
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($4)		($0.00008)	($4)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($0)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$38		($0.00023)	($12)
Vegetation Management	RTWF		$0.00108	$55		$0.00006	$3
Tax Act Credit Factor	TACF		($0.00123)	($62)		($0.00118)	($60)
Grid Modernization	GMOD		$0.00062	$31		$0.00009	$5
Transition	TRNSN		($0.00177)	($89)		($0.00177)	($89)
Transmission Energy	TMKWH		$0.02588	$1,306		$0.02588	$1,306
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$405		$0.00803	$405
System Benefits Charge	SBC		$0.00250	$126		$0.00250	$126
Renewable Energy Charge	RNEW		$0.00050	$25		$0.00050	$25
Basic Service Charge	BS-W		$0.09458	$4,774		$0.09461	$4,776
			Total Revenue	$12,982			$12,982
						% Change	0.00%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$5,612	11.117	$5,768	11.426	$156	0.309
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$101	0.201	$97	0.193	($4)	(0.008)
Solar Massachusetts Renewable Target	SMART	$92	0.183	$85	0.168	($8)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$218	0.431	$209	0.413	($9)	(0.018)
Pension Adjustment Factor	PAF	$41	0.081	$42	0.084	$1	0.003
Net Metering Recovery Surcharge	NMRS	$287	0.569	$276	0.546	($11)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($23)	(0.045)	($23)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$47	0.093	$45	0.090	($1)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($4)	(0.008)	($4)	(0.008)	$0	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($0)	(0.000)	($0)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$38	0.075	($12)	(0.023)	($50)	(0.098)
Vegetation Management	RTWF	$55	0.108	$3	0.006	($52)	(0.102)
Tax Act Credit Factor	TACF	($62)	(0.123)	($60)	(0.118)	$3	0.005
Grid Modernization	GMOD	$31	0.062	$5	0.009	($27)	(0.053)
Transition	TRNSN	($89)	(0.177)	($89)	(0.177)	$0	0.000
Transmission	TRNSM	$1,306	2.588	$1,306	2.588	$0	0.000
Energy Efficiency Reconciliation Factor	EERF-W	$405	0.803	$405	0.803	$0	0.000
System Benefits Charge	SBC	$126	0.250	$126	0.250	$0	0.000
Renewable Energy Charge	RNEW	$25	0.050	$25	0.050	$0	0.000
Basic Service Charge	BS-W	$4,774	9.458	$4,776	9.461	$2	0.003
Total		$12,982	25.716	$12,982	25.716	$0	0.000

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE 24 OPTIONAL CHURCH SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (24) Rate	Proposed (24) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	2,320	$65.00	$150,782		$65.00	$150,782
Distribution Demand <=2 kW	DKW1	4,513	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	25,251	$4.84	$122,216		$4.84	$122,216
Distribution Demand - Total	DKW	29,764					
Distribution Energy	DKWH	4,715,475	$0.00617	$29,094		$0.00092	$4,345
Total Base Distribution	DIST			$302,093			$277,343
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$302,093			$277,343
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$9,478		$0.00193	$9,096
Solar Massachusetts Renewable Target	SMART		$0.00183	$8,629		$0.00168	$7,909
Residential Assistance Adjustment Factor	RAAF		$0.00431	$20,324		$0.00413	$19,497
Pension Adjustment Factor	PAF		$0.00081	$3,820		$0.00084	$3,948
Net Metering Recovery Surcharge	NMRS		$0.00569	$26,831		$0.00546	$25,757
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,122)		($0.00045)	($2,122)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$4,385		$0.00090	$4,247
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($377)		($0.00008)	($367)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($23)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$3,537		($0.00023)	($1,089)
Vegetation Management	RTWF		$0.00108	$5,093		$0.00006	$277
Tax Act Credit Factor	TACF		($0.00123)	($5,800)		($0.00118)	($5,563)
Grid Modernization	GMOD		$0.00062	$2,924		$0.00009	$429
Transition	TRNSN		($0.00177)	($8,346)		($0.00177)	($8,346)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$5.01	$126,509		$6.57	$165,843
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$37,865		$0.00803	$37,865
System Benefits Charge	SBC		$0.00250	$11,789		$0.00250	$11,789
Renewable Energy Charge	RNEW		$0.00050	$2,358		$0.00050	$2,358
Basic Service Charge	BS-W		$0.09458	$445,990		$0.09461	$446,130
			Total Revenue	$994,977			$994,977
						% Change	0.00%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$302,093	6.406	$277,343	5.882	($24,750)	(0.525)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$9,478	0.201	$9,096	0.193	($382)	(0.008)
Solar Massachusetts Renewable Target	SMART	$8,629	0.183	$7,909	0.168	($720)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$20,324	0.431	$19,497	0.413	($827)	(0.018)
Pension Adjustment Factor	PAF	$3,820	0.081	$3,948	0.084	$128	0.003
Net Metering Recovery Surcharge	NMRS	$26,831	0.569	$25,757	0.546	($1,074)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($2,122)	(0.045)	($2,122)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$4,385	0.093	$4,247	0.090	($139)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($377)	(0.008)	($367)	(0.008)	$10	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($23)	(0.000)	($23)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$3,537	0.075	($1,089)	(0.023)	($4,626)	(0.098)
Vegetation Management	RTWF	$5,093	0.108	$277	0.006	($4,816)	(0.102)
Tax Act Credit Factor	TACF	($5,800)	(0.123)	($5,563)	(0.118)	$237	0.005
Grid Modernization	GMOD	$2,924	0.062	$429	0.009	($2,495)	(0.053)
Transition	TRNSN	($8,346)	(0.177)	($8,346)	(0.177)	$0	0.000
Transmission	TRNSM	$126,509	2.683	$165,843	3.517	$39,334	0.834
Energy Efficiency Reconciliation Factor	EERF-W	$37,865	0.803	$37,865	0.803	$0	0.000
System Benefits Charge	SBC	$11,789	0.250	$11,789	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,358	0.050	$2,358	0.050	$0	0.000
Basic Service Charge	BS-W	$445,990	9.458	$446,130	9.461	$140	0.003
Total		$994,977	21.100	$994,977	21.100	$0	0.000

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-0 SMALL GENERAL SERVICE (<= 100 KVA)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1DMD) Rate	Proposed (G-1DMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge - Metered	CUST1	254,508	$30.00	$7,635,230		$30.00	$7,635,230
Customer Charge - Un-Metered	CUST2	1,690	$15.00	$25,345		$15.00	$25,345
Customer Charge	CUST	256,197					
Distribution Demand <=2 kW	DKW1	362,789	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	1,349,831	$10.83	$14,618,671		$10.83	$14,618,671
Distribution Demand - Total	DKW	1,712,621					
Distribution Energy	DKWH	445,234,194	$0.00213	$948,349		($0.00028)	($123,350)
Transformer Ownership Allowance	TOA	8,294	($0.20)	($1,659)		($1.26)	($10,450)
Total Base Distribution	DIST			$23,225,936			$22,145,446
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$23,225,936			$22,145,446
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$894,921		$0.00193	$858,875
Solar Massachusetts Renewable Target	SMART		$0.00183	$814,779		$0.00168	$746,810
Residential Assistance Adjustment Factor	RAAF		$0.00431	$1,918,959		$0.00413	$1,840,910
Pension Adjustment Factor	PAF		$0.00081	$360,640		$0.00084	$372,738
Net Metering Recovery Surcharge	NMRS		$0.00569	$2,533,383		$0.00546	$2,431,986
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($200,355)		($0.00045)	($200,355)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$414,068		$0.00090	$400,967
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($35,619)		($0.00008)	($34,654)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($2,163)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$333,926		($0.00023)	($102,839)
Vegetation Management	RTWF		$0.00108	$480,853		$0.00006	$26,161
Tax Act Credit Factor	TACF		($0.00123)	($547,638)		($0.00118)	($525,229)
Grid Modernization	GMOD		$0.00062	$276,045		$0.00009	$40,473
Transition	TRNSN		($0.00177)	($788,065)		($0.00177)	($788,065)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$10.31	$13,916,759		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$15,658,839
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$3,575,231		$0.00803	$3,575,231
System Benefits Charge	SBC		$0.00250	$1,113,085		$0.00250	$1,113,085
Renewable Energy Charge	RNEW		$0.00050	$222,617		$0.00050	$222,617
Basic Service Charge	BS-W		$0.09458	$42,110,250		$0.09461	$42,123,505
			Total Revenue	$90,619,774			$89,904,338
						% Change	-0.79%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$23,225,936	5.217	$22,145,446	4.974	($1,080,490)	(0.243)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$894,921	0.201	$858,875	0.193	($36,046)	(0.008)
Solar Massachusetts Renewable Target	SMART	$814,779	0.183	$746,810	0.168	($67,969)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$1,918,959	0.431	$1,840,910	0.413	($78,049)	(0.018)
Pension Adjustment Factor	PAF	$360,640	0.081	$372,738	0.084	$12,098	0.003
Net Metering Recovery Surcharge	NMRS	$2,533,383	0.569	$2,431,986	0.546	($101,397)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($200,355)	(0.045)	($200,355)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$414,068	0.093	$400,967	0.090	($13,101)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($35,619)	(0.008)	($34,654)	(0.008)	$965	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($2,163)	(0.000)	($2,163)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$333,926	0.075	($102,839)	(0.023)	($436,765)	(0.098)
Vegetation Management	RTWF	$480,853	0.108	$26,161	0.006	($454,692)	(0.102)
Tax Act Credit Factor	TACF	($547,638)	(0.123)	($525,229)	(0.118)	$22,410	0.005
Grid Modernization	GMOD	$276,045	0.062	$40,473	0.009	($235,572)	(0.053)
Transition	TRNSN	($788,065)	(0.177)	($788,065)	(0.177)	$0	0.000
Transmission	TRNSM	$13,916,759	3.126	$15,658,839	3.517	$1,742,080	0.391
Energy Efficiency Reconciliation Factor	EERF-W	$3,575,231	0.803	$3,575,231	0.803	$0	0.000
System Benefits Charge	SBC	$1,113,085	0.250	$1,113,085	0.250	$0	0.000
Renewable Energy Charge	RNEW	$222,617	0.050	$222,617	0.050	$0	0.000
Basic Service Charge	BS-W	$42,110,250	9.458	$42,123,505	9.461	$13,255	0.003
Total		$90,619,774	20.353	$89,904,338	20.193	($715,436)	(0.161)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-2 PRIMARY GENERAL SERVICE (<=100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1DMD) Rate	Proposed (G-1DMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	7,340	$353.00	$2,591,115		$30.00	$220,208
Distribution Demand <=50 kW	DKW1	271,216	$1.99	$539,720			
Distribution Demand >50 kW	DKW2	43,087	$9.37	$403,728			
Distribution Demand <=2 kW	DKW1	14,503				$0.00	$0
Distribution Demand >2 kW	DKW2	299,800				$10.83	$3,246,838
Distribution Demand - Total	DKW	314,303					
Distribution Energy	DKWH	107,764,640	$0.00210	$226,306		($0.00028)	($29,856)
Transformer Ownership Allowance	TOA	1,318	($0.20)	($264)		($1.26)	($1,661)
Total Base Distribution	DIST			$3,760,605			$3,435,530
Exogenous Property Tax Adj/	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,760,605			$3,435,530
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$159,492		$0.00193	$207,882
Solar Massachusetts Renewable Target	SMART		$0.00135	$145,482		$0.00168	$180,758
Residential Assistance Adjustment Factor	RAAF		$0.00317	$341,614		$0.00413	$445,575
Pension Adjustment Factor	PAF		$0.00054	$58,193		$0.00084	$90,218
Net Metering Recovery Surcharge	NMRS		$0.00419	$451,534		$0.00546	$588,639
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($48,494)		($0.00045)	($48,494)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$73,280		$0.00090	$97,050
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($6,466)		($0.00008)	($8,388)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($524)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$59,271		($0.00023)	($24,891)
Vegetation Management	RTWF		$0.00072	$77,591		$0.00006	$6,332
Tax Act Credit Factor	TACF		($0.00090)	($96,988)		($0.00118)	($127,127)
Grid Modernization	GMOD		$0.00045	$48,494		$0.00009	$9,796
Transition	TRNSN		($0.00177)	($190,743)		($0.00177)	($190,743)
Transmission Demand	TMKW		$9.23	$2,901,020		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$3,790,071
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$865,350		$0.00803	$865,350
System Benefits Charge	SBC		$0.00250	$269,412		$0.00250	$269,412
Renewable Energy Charge	RNEW		$0.00050	$53,882		$0.00050	$53,882
Basic Service Charge	BS-W		$0.09465	$10,199,654		$0.09461	$10,195,588
			Total Revenue	$19,122,181			$19,835,916
						% Change	3.73%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$3,760,605	3.490	$3,435,530	3.188	($325,075)	(0.302)
Exogenous Property Tax Adj/	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$159,492	0.148	$207,882	0.193	$48,391	0.045
Solar Massachusetts Renewable Target	SMART	$145,482	0.135	$180,758	0.168	$35,276	0.033
Residential Assistance Adjustment Factor	RAAF	$341,614	0.317	$445,575	0.413	$103,961	0.096
Pension Adjustment Factor	PAF	$58,193	0.054	$90,218	0.084	$32,025	0.030
Net Metering Recovery Surcharge	NMRS	$451,534	0.419	$588,639	0.546	$137,105	0.127
Long Term Renewable Contract Adjustment	LTRCA	($48,494)	(0.045)	($48,494)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$73,280	0.068	$97,050	0.090	$23,770	0.022
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($6,466)	(0.006)	($8,388)	(0.008)	($1,922)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($524)	(0.000)	($524)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$59,271	0.055	($24,891)	(0.023)	($84,162)	(0.078)
Vegetation Management	RTWF	$77,591	0.072	$6,332	0.006	($71,258)	(0.066)
Tax Act Credit Factor	TACF	($96,988)	(0.090)	($127,127)	(0.118)	($30,138)	(0.028)
Grid Modernization	GMOD	$48,494	0.045	$9,796	0.009	($38,698)	(0.036)
Transition	TRNSN	($190,743)	(0.177)	($190,743)	(0.177)	$0	0.000
Transmission	TRNSM	$2,901,020	2.692	$3,790,071	3.517	$889,051	0.825
Energy Efficiency Reconciliation Factor	EERF-W	$865,350	0.803	$865,350	0.803	$0	0.000
System Benefits Charge	SBC	$269,412	0.250	$269,412	0.250	$0	0.000
Renewable Energy Charge	RNEW	$53,882	0.050	$53,882	0.050	$0	0.000
Basic Service Charge	BS-W	$10,199,654	9.465	$10,195,588	9.461	($4,066)	(0.004)
Total		$19,122,181	17.744	$19,835,916	18.407	$713,735	0.662

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-0 SMALL GENERAL SERVICE TIME OF USE (<= 100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	170	$30.00	$5,112		$30.00	$5,112
Distribution Demand <=2 kW	DKW1	248	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	2,958	$10.50	$31,063		$10.83	$32,039
Distribution Demand - Total	DKW	3,206					
Distribution Energy - Peak	DKWH1	371,836	$0.00329	$1,223		($0.00028)	($103)
Distribution Energy - Off Peak	DKWH2	1,273,670	$0.00088	$1,121		($0.00028)	($353)
Distribution Energy - Total	DKWH	1,645,507					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$38,520			$36,696
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$38,520			$36,696
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$3,307		$0.00193	$3,174
Solar Massachusetts Renewable Target	SMART		$0.00183	$3,011		$0.00168	$2,760
Residential Assistance Adjustment Factor	RAAF		$0.00431	$7,092		$0.00413	$6,804
Pension Adjustment Factor	PAF		$0.00081	$1,333		$0.00084	$1,378
Net Metering Recovery Surcharge	NMRS		$0.00569	$9,363		$0.00546	$8,988
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($740)		($0.00045)	($740)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$1,530		$0.00090	$1,482
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($132)		($0.00008)	($128)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($8)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$1,234		($0.00023)	($380)
Vegetation Management	RTWF		$0.00108	$1,777		$0.00006	$97
Tax Act Credit Factor	TACF		($0.00123)	($2,024)		($0.00118)	($1,941)
Grid Modernization	GMOD		$0.00062	$1,020		$0.00009	$150
Transition	TRNSN		($0.00177)	($2,913)		($0.00177)	($2,913)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$10.31	$30,501		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$57,872
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$13,213		$0.00803	$13,213
System Benefits Charge	SBC		$0.00250	$4,114		$0.00250	$4,114
Renewable Energy Charge	RNEW		$0.00050	$823		$0.00050	$823
Basic Service Charge	BS-W		$0.09458	$155,632		$0.09461	$155,681
			Total Revenue	$266,662			$287,121
						% Change	7.67%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$38,520	2.341	$36,696	2.230	($1,824)	(0.111)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,307	0.201	$3,174	0.193	($133)	(0.008)
Solar Massachusetts Renewable Target	SMART	$3,011	0.183	$2,760	0.168	($251)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$7,092	0.431	$6,804	0.413	($288)	(0.018)
Pension Adjustment Factor	PAF	$1,333	0.081	$1,378	0.084	$45	0.003
Net Metering Recovery Surcharge	NMRS	$9,363	0.569	$8,988	0.546	($375)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($740)	(0.045)	($740)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,530	0.093	$1,482	0.090	($48)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($132)	(0.008)	($128)	(0.008)	$4	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($8)	(0.000)	($8)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,234	0.075	($380)	(0.023)	($1,614)	(0.098)
Vegetation Management	RTWF	$1,777	0.108	$97	0.006	($1,680)	(0.102)
Tax Act Credit Factor	TACF	($2,024)	(0.123)	($1,941)	(0.118)	$83	0.005
Grid Modernization	GMOD	$1,020	0.062	$150	0.009	($871)	(0.053)
Transition	TRNSN	($2,913)	(0.177)	($2,913)	(0.177)	$0	0.000
Transmission	TRNSM	$30,501	1.854	$57,872	3.517	$27,371	1.663
Energy Efficiency Reconciliation Factor	EERF-W	$13,213	0.803	$13,213	0.803	$0	0.000
System Benefits Charge	SBC	$4,114	0.250	$4,114	0.250	$0	0.000
Renewable Energy Charge	RNEW	$823	0.050	$823	0.050	$0	0.000
Basic Service Charge	BS-W	$155,632	9.458	$155,681	9.461	$49	0.003
Total		$266,662	16.205	$287,121	17.449	$20,458	1.243

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-4 PRIMARY GENERAL SERVICE TIME OF USE (<=100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	171	$353.00	$60,395		$30.00	$5,133
Distribution Demand <=50 kW	DKW1	2,297	$1.99	$4,571			
Distribution Demand >50 kW	DKW2	582	$9.37	$5,450			
Distribution Demand <=2 kW	DKW1	151				$0.00	$0
Distribution Demand >2 kW	DKW2	2,728				$10.83	$29,542
Distribution Demand - Total	DKW	2,879					
Distribution Energy - Peak	DKWH1	329,086	$0.00315	$1,037		($0.00028)	($91)
Distribution Energy - Off Peak	DKWH2	922,495	$0.00089	$821		($0.00028)	($256)
Distribution Energy - Total	DKWH	1,251,581					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$72,273			$34,328
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$72,273			$34,328
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$1,852		$0.00193	$2,414
Solar Massachusetts Renewable Target	SMART		$0.00135	$1,690		$0.00168	$2,099
Residential Assistance Adjustment Factor	RAAF		$0.00317	$3,968		$0.00413	$5,175
Pension Adjustment Factor	PAF		$0.00054	$676		$0.00084	$1,048
Net Metering Recovery Surcharge	NMRS		$0.00419	$5,244		$0.00546	$6,836
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($563)		($0.00045)	($563)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$851		$0.00090	$1,127
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($75)		($0.00008)	($97)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($6)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$688		($0.00023)	($289)
Vegetation Management	RTWF		$0.00072	$901		$0.00006	$74
Tax Act Credit Factor	TACF		($0.00090)	($1,126)		($0.00118)	($1,476)
Grid Modernization	GMOD		$0.00045	$563		$0.00009	$114
Transition	TRNSN		($0.00177)	($2,215)		($0.00177)	($2,215)
Transmission Demand	TMKW		$9.23	$26,569		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$44,018
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$10,050		$0.00803	$10,050
System Benefits Charge	SBC		$0.00250	$3,129		$0.00250	$3,129
Renewable Energy Charge	RNEW		$0.00050	$626		$0.00050	$626
Basic Service Charge	BS-W		$0.09465	$118,459		$0.09461	$118,412
			Total Revenue	$243,560			$224,803
						% Change	-7.70%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$72,273	5.775	$34,328	2.743	($37,945)	(3.032)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,852	0.148	$2,414	0.193	$562	0.045
Solar Massachusetts Renewable Target	SMART	$1,690	0.135	$2,099	0.168	$410	0.033
Residential Assistance Adjustment Factor	RAAF	$3,968	0.317	$5,175	0.413	$1,207	0.096
Pension Adjustment Factor	PAF	$676	0.054	$1,048	0.084	$372	0.030
Net Metering Recovery Surcharge	NMRS	$5,244	0.419	$6,836	0.546	$1,592	0.127
Long Term Renewable Contract Adjustment	LTRCA	($563)	(0.045)	($563)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$851	0.068	$1,127	0.090	$276	0.022
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($75)	(0.006)	($97)	(0.008)	($22)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($6)	(0.000)	($6)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$688	0.055	($289)	(0.023)	($977)	(0.078)
Vegetation Management	RTWF	$901	0.072	$74	0.006	($828)	(0.066)
Tax Act Credit Factor	TACF	($1,126)	(0.090)	($1,476)	(0.118)	($350)	(0.028)
Grid Modernization	GMOD	$563	0.045	$114	0.009	($449)	(0.036)
Transition	TRNSN	($2,215)	(0.177)	($2,215)	(0.177)	$0	0.000
Transmission	TRNSM	$26,569	2.123	$44,018	3.517	$17,449	1.394
Energy Efficiency Reconciliation Factor	EERF-W	$10,050	0.803	$10,050	0.803	$0	0.000
System Benefits Charge	SBC	$3,129	0.250	$3,129	0.250	$0	0.000
Renewable Energy Charge	RNEW	$626	0.050	$626	0.050	$0	0.000
Basic Service Charge	BS-W	$118,459	9.465	$118,412	9.461	($47)	(0.004)
Total		$243,560	19.460	$224,803	17.962	($18,757)	(1.499)

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-1 Small General Service (Demand >100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 11.00	$ 27.00	$ 16.00
Customer Charge 150 < kW <= 300	CUST2	$ 11.00	$ 110.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ 19.04	$ 19.04
Distribution Demand >10 kW- Winter	WDKW2	$ 0.31	$ 19.04	$ 18.73
Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ 19.04	$ 19.04
Distribution Demand >10 kW - Summer	SDKW2	$ 0.97	$ 19.04	$ 18.07
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.04778	$ -	$ (0.04778)
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.04154	$ -	$ (0.04154)
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.02758	$ -	$ (0.02758)
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.07679	$ -	$ (0.07679)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.04660	$ -	$ (0.04660)
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.02899	$ -	$ (0.02899)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ -	$ (1.26)	$ (1.26)
Primary Metering Discount	PMD	0%	2%	2%
Revenue Decoupling	RDAF	$ 0.00304	$ 0.00144	$ (0.00160)
Solar Massachusetts Renewable Target	SMART	$ 0.00277	$ 0.00125	$ (0.00152)
Residential Assistance Adjustment Factor	RAAF	$ 0.00651	$ 0.00308	$ (0.00343)
Pension Adjustment Factor	PAF	$ 0.00123	$ 0.00055	$ (0.00068)
Net Metering Recovery Surcharge	NMRS	$ 0.00860	$ 0.00407	$ (0.00453)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00141	$ 0.00067	$ (0.00074)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00012)	$ (0.00006)	$ 0.00006
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00000)	$ 0.00001
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00114	$ (0.00017)	$ (0.00131)
Vegetation Management	RTWF	$ 0.00163	$ 0.00004	$ (0.00159)
Tax Act Credit Factor	TACF	$ (0.00186)	$ (0.00088)	$ 0.00098
Grid Modernization	GMOD	$ 0.00094	$ 0.00007	$ (0.00087)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Winter	WTMKW2	$ 35.51	$ 11.87	$ (23.64)
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Summer	STMKW2	$ 105.91	$ 11.87	$ (94.04)
Transmission Energy - 1st 2000 kWh	TMKWH1	$ 0.02634	$ -	$ (0.02634)
Transmission Energy - next 150 hrs x kW	TMKWH2	$ 0.02634	$ -	$ (0.02634)
Transmission Energy - remainder kWh	TMKWH3	$ -	$ -	$ -
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10663	$ 0.00195
Customer Charge kW <=150		$ 11.00	$ 27.00	$ 16.00
Customer Charge 150 < kW <= 300		$ 11.00	$ 110.00	$ 99.00
Delivery Demand <=10 kW - Winter		$ -	$ 30.92	$ 30.92
Delivery Demand >10 kW- Winter		$ 35.82	$ 30.92	$ (4.90)
Delivery Demand <=10 kW - Summer		$ -	$ 30.92	$ 30.92
Delivery Demand >10 kW - Summer		$ 106.88	$ 30.92	$ (75.96)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.10781	$ 0.01847	$ (0.08934)
Delivery Energy - next 150 hrs x kW - Winter		$ 0.10157	$ 0.01847	$ (0.08310)
Delivery Energy - remainder kWh - Winter		$ 0.06127	$ 0.01847	$ (0.04280)
Delivery Energy - 1st 2000 kWh - Summer		$ 0.13682	$ 0.01847	$ (0.11835)
Delivery Energy - next 150 hrs x kW - Summer		$ 0.10663	$ 0.01847	$ (0.08816)
Delivery Energy - remainder kWh - Summer		$ 0.06268	$ 0.01847	$ (0.04421)
Basic Service		$ 0.10468	$ 0.10663	$ 0.00195

Rate G-2 Medium General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 18.00	$ 27.00	$ 9.00
Customer Charge 150 < kW <= 300	CUST2	$ 18.00	$ 110.00	
Customer Charge 300 < kW <= 1000	CUST3	$ 18.00	$ 160.00	
Customer Charge kW >1000	CUST4	$ 18.00	$ 370.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ 19.04	$ 19.04
Distribution Demand >10 kW- Winter	WDKW2	$ 10.68	$ 19.04	$ 8.36

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ 19.04	$ 19.04
Distribution Demand >10 kW - Summer	SDKW2	$ 22.90	$ 19.04	$ (3.86)
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.02022	$ -	$ (0.02022)
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.01450	$ -	$ (0.01450)
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.01239	$ -	$ (0.01239)
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.03146	$ -	$ (0.03146)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.01646	$ -	$ (0.01646)
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.01294	$ -	$ (0.01294)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.12)	$ (1.26)	$ (1.14)
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00144	$ (0.00053)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00125	$ (0.00055)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00308	$ (0.00115)
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00055	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00407	$ (0.00151)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00067	$ (0.00025)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00017)	$ (0.00091)
Vegetation Management	RTWF	$ 0.00082	$ 0.00004	$ (0.00078)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00088)	$ 0.00033
Grid Modernization	GMOD	$ 0.00061	$ 0.00007	$ (0.00054)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Winter	WTMKW2	$ 11.50	$ 11.87	$ 0.37
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Summer	STMKW2	$ 30.48	$ 11.87	$ (18.61)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10663	$ 0.00195
Customer Charge kW <=150		$ 18.00	$ 27.00	$ 9.00
Customer Charge 150 < kW <= 300		$ 18.00	$ 110.00	$ 92.00
Customer Charge 300 < kW <= 1000		$ 18.00	$ 160.00	$ 142.00
Customer Charge kW >1000		$ 18.00	$ 370.00	$ 352.00
Delivery Demand <=10 kW - Winter		$ -	$ 30.92	$ 30.92
Delivery Demand >10 kW- Winter		$ 22.18	$ 30.92	$ 8.74
Delivery Demand <=10 kW - Summer		$ -	$ 30.92	$ 30.92
Delivery Demand >10 kW - Summer		$ 53.38	$ 30.92	$ (22.46)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.04463	$ 0.01847	$ (0.02616)
Delivery Energy - next 150 hrs x kW - Winter		$ 0.03891	$ 0.01847	$ (0.02044)
Delivery Energy - remainder kWh - Winter		$ 0.03680	$ 0.01847	$ (0.01833)
Delivery Energy - 1st 2000 kWh - Summer		$ 0.05587	$ 0.01847	$ (0.03740)
Delivery Energy - next 150 hrs x kW - Summer		$ 0.04087	$ 0.01847	$ (0.02240)
Delivery Energy - remainder kWh - Summer		$ 0.03735	$ 0.01847	$ (0.01888)
Basic Service		$ 0.10468	$ 0.10663	$ 0.00195

Rate T-2 Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 27.00	$ 27.00	$ -
Customer Charge 150 < kW <= 300	CUST2	$ 110.00	$ 110.00	$ -
Customer Charge 300 < kW <= 1000	CUST3	$ 160.00	$ 160.00	$ -
Customer Charge kW >1000	CUST4	$ 360.00	$ 370.00	$ 10.00
Distribution Demand - Winter	WDKW	$ 12.66	$ 19.04	$ 6.38
Distribution Demand - Summer	SDKW	$ 22.21	$ 19.04	$ (3.17)
Distribution Energy	DKWH	$ -	$ -	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	
Transformer Allowance	TOA	$ (0.12)	$ (1.26)	$ (1.14)
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00144	$ (0.00053)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00125	$ (0.00055)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00308	$ (0.00115)

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

147	Pension Adjustment Factor	PAF	$	0.00062	$	0.00055	$	(0.00007)
148	Net Metering Recovery Surcharge	NMRS	$	0.00558	$	0.00407	$	(0.00151)
149	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
150	AG Consulting Expense	AGCE	$	-	$	-	$	-
151	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00092	$	0.00067	$	(0.00025)
152	Storm Reserve Adjustment	SRA	$	-	$	-	$	-
153	Basic Service Cost True Up Factor	BSTF	$	(0.00008)	$	(0.00006)	$	0.00002
154	Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
155	Solar Expansion Cost Recovery Factor	SECRF	$	0.00074	$	(0.00017)	$	(0.00091)
156	Vegetation Management	RTWF	$	0.00082	$	0.00004	$	(0.00078)
157	Tax Act Credit Factor	TACF	$	(0.00121)	$	(0.00088)	$	0.00033
158	Grid Modernization	GMOD	$	0.00061	$	0.00007	$	(0.00054)
159	Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
160	Transmission Demand	TMKW	$	11.78	$	11.87	$	0.09
161	Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
162	System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
163	Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
164	Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
165								
166	Customer Charge kW <=150		$	27.00	$	27.00	$	-
167	Customer Charge 150 < kW <= 300		$	110.00	$	110.00	$	-
168	Customer Charge 300 < kW <= 1000		$	160.00	$	160.00	$	-
169	Customer Charge kW >1000		$	360.00	$	370.00	$	10.00
170	Delivery Demand - Winter		$	24.44	$	30.92	$	6.48
171	Delivery Demand - Summer		$	33.99	$	30.92	$	(3.07)
172	Delivery Energy		$	0.02441	$	0.01847	$	(0.00594)
173	Basic Service		$	0.10660	$	0.10663	$	0.00003
174								
175	----------CAMBRIDGE----------							
176								
177	Rate G-2 Large General Time of Use - Secondary Service	Code		1/1/2022		Proposed		Difference
178	Customer Charge	CUST	$	97.00	$	110.00	$	13.00
179	Distribution Demand <=100 kVA	DKW1	$	4.63	$	4.63	$	-
180	Distribution Demand >100 kVA	DKW2	$	5.73	$	4.63	$	(1.10)
181	Distribution Energy	DKWH	$	0.01085	$	0.01356	$	0.00271
182	Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
183	Transformer Allowance	TOA		3%	$	(1.26)		N/A
184	Primary Metering Discount	PMD		2%		2%	$	-
185								
186	Revenue Decoupling	RDAF	$	0.00109	$	0.00144	$	0.00035
187	Solar Massachusetts Renewable Target	SMART	$	0.00099	$	0.00125	$	0.00026
188	Residential Assistance Adjustment Factor	RAAF	$	0.00234	$	0.00308	$	0.00074
189	Pension Adjustment Factor	PAF	$	0.00055	$	0.00055	$	0.00000
190	Net Metering Recovery Surcharge	NMRS	$	0.00309	$	0.00407	$	0.00098
191	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
192	AG Consulting Expense	AGCE	$	-	$	-	$	-
193	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00051	$	0.00067	$	0.00016
194	Storm Reserve Adjustment	SRA	$	-	$	-	$	-
195	Basic Service Cost True Up Factor	BSTF	$	(0.00004)	$	(0.00006)	$	(0.00002)
196	Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
197	Solar Expansion Cost Recovery Factor	SECRF	$	0.00041	$	(0.00017)	$	(0.00058)
198	Vegetation Management	RTWF	$	0.00074	$	0.00004	$	(0.00070)
199	Tax Act Credit Factor	TACF	$	(0.00067)	$	(0.00088)	$	(0.00021)
200	Grid Modernization	GMOD	$	0.00034	$	0.00007	$	(0.00027)
201	Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
202	Transmission Demand <=100 kVA	TMKW1	$	7.06	$	11.87	$	4.81
203	Transmission Demand >100 kVA	TMKW2	$	15.73	$	11.87	$	(3.86)
204	Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
205	System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
206	Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
207	Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
208								
209	Customer Charge		$	97.00	$	110.00	$	13.00
210	Delivery Demand <=100 kVA		$	11.69	$	16.50	$	4.81
211	Delivery Demand >100 kVA		$	21.46	$	16.50	$	(4.96)
212	Delivery Energy		$	0.02861	$	0.03203	$	0.00342
213	Basic Service		$	0.10660	$	0.10663	$	0.00003
214								
215	----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------							

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Rate G-2 Medium General Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 370.00	$370.00	$ -
Distribution Demand	DKW	$ 1.78	$3.03	$ 1.25
Distribution Energy - Peak	DKWH1	$ 0.02076	$0.00980	$ (0.01096)
Distribution Energy - Low A	DKWH2	$ 0.01747	$0.00980	$ (0.00767)
Distribution Energy - Low B	DKWH3	$ 0.01133	$0.00980	$ (0.00153)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Allowance	TOA	3%	$ (1.26)	N/A
Primary Metering Discount	PMD	2%	2%	$ -
Revenue Decoupling	RDAF	$ 0.00118	$ 0.00144	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00107	$ 0.00125	$ 0.00018
Residential Assistance Adjustment Factor	RAAF	$ 0.00252	$ 0.00308	$ 0.00056
Pension Adjustment Factor	PAF	$ 0.00065	$ 0.00055	$ (0.00010)
Net Metering Recovery Surcharge	NMRS	$ 0.00333	$ 0.00407	$ 0.00074
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00055	$ 0.00067	$ 0.00012
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00004)	$ (0.00006)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00044	$ (0.00017)	$ (0.00061)
Vegetation Management	RTWF	$ 0.00087	$ 0.00004	$ (0.00083)
Tax Act Credit Factor	TACF	$ (0.00072)	$ (0.00088)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00036	$ 0.00007	$ (0.00029)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.71	$ 11.87	$ 2.16
Transmission Energy	TMKWH	$ 0.00357	$ -	$ (0.00357)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10383	$ 0.10386	$ 0.00003
Customer Charge		$ 370.00	$ 370.00	$ -
Total Delivery Demand		$ 11.49	$ 14.90	$ 3.41
Total Delivery Energy - Peak		$ 0.04295	$ 0.02828	$ (0.01467)
Total Delivery Energy - Low A		$ 0.03966	$ 0.02828	$ (0.01138)
Total Delivery Energy - Low B		$ 0.03352	$ 0.02828	$ (0.00524)
Basic Service		$ 0.10383	$ 0.10386	$ 0.00003

----------WESTERN MASSACHUSETTS----------

Rate G-0 Small General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST	$ 30.00	$ 110.00	$ 80.00
Distribution Demand <= 2 kW	DKW1	$ -	$ 9.37	$ 9.37
Distribution Demand >2 kW	DKW2	$ 10.83	$ 9.37	$ (1.46)
Distribution Energy	DKWH	$ 0.00213	$ (0.00307)	$ (0.00520)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00144	$ (0.00057)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00125	$ (0.00058)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00308	$ (0.00123)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00055	$ (0.00026)
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00407	$ (0.00162)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00067	$ (0.00026)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00017)	$ (0.00092)
Vegetation Management	RTWF	$ 0.00108	$ 0.00004	$ (0.00104)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00088)	$ 0.00035
Grid Modernization	GMOD	$ 0.00062	$ 0.00007	$ (0.00055)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >2 kW	TMKW2	$ 10.31	$ 11.87	$ 1.56

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09468	$ 0.00010
				$ -
Customer Charge - Metered		$ 30.00	$ 110.00	$ 80.00
Delivery Demand <= 2 kW		$ -	$ 21.24	$ 21.24
Delivery Demand >2 kW		$ 21.14	$ 21.24	$ 0.10
Delivery Energy		$ 0.02766	$ 0.01581	$ (0.01185)
Basic Service		$ 0.09458	$ 0.09468	$ 0.00010

Rate T-0 Small General Service Time-Of-Use (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 110.00	$ 80.00
Distribution Demand <= 2 kW	DKW1	$ -	$ 9.37	$ 9.37
Distribution Demand >2 kW	DKW2	$ 10.50	$ 9.37	$ (1.13)
Distribution Energy - Peak	DKWH1	$ 0.00329	$ 0.02388	$ 0.02059
Distribution Energy - Off Peak	DKWH2	$ 0.00088	$ 0.00675	$ 0.00587
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00144	$ (0.00057)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00125	$ (0.00058)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00308	$ (0.00123)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00055	$ (0.00026)
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00407	$ (0.00162)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00067	$ (0.00026)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00017)	$ (0.00092)
Vegetation Management	RTWF	$ 0.00108	$ 0.00004	$ (0.00104)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00088)	$ 0.00035
Grid Modernization	GMOD	$ 0.00062	$ 0.00007	$ (0.00055)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >2 kW	TMKW2	$ 10.31	$ 11.87	$ 1.56
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09468	$ 0.00010
Customer Charge		$ 30.00	$ 110.00	$ 80.00
Delivery Demand <= 2 kW		$ -	$ 21.24	$ 21.24
Delivery Demand >2 kW		$ 20.81	$ 21.24	$ 0.43
Delivery Energy - Peak		$ 0.02882	$ 0.04275	$ 0.01393
Delivery Energy - Off Peak		$ 0.02641	$ 0.02562	$ (0.00079)
Basic Service		$ 0.09458	$ 0.09468	$ 0.00010

Rate G-2 Primary General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 110.00	$ (243.00)
Distribution Demand <= 50 kW	DKW1	$ 1.99	$ 9.37	$ 7.38
Distribution Demand >50 kW	DKW2	$ 9.37	$ 9.37	$ -
Distribution Energy	DKWH	$ 0.00210	$ (0.00307)	$ (0.00517)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00144	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00125	$ (0.00010)
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00308	$ (0.00009)
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00055	$ 0.00001
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00407	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00067	$ (0.00001)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00006)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00017)	$ (0.00072)
Vegetation Management	RTWF	$ 0.00072	$ 0.00004	$ (0.00068)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00088)	$ 0.00002
Grid Modernization	GMOD	$ 0.00045	$ 0.00007	$ (0.00038)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ 11.87	$ 2.64
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 353.00	$ 110.00	$ (243.00)
Delivery Demand <= 50 kW		$ 11.22	$ 21.24	$ 10.02
Delivery Demand >50 kW		$ 18.60	$ 21.24	$ 2.64
Delivery Energy		$ 0.02308	$ 0.01581	$ (0.00727)
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

Rate T-4 Primary General Service Time-Of-Use (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 110.00	$ (243.00)
Distribution Demand <= 50 kW	DKW1	$ 1.99	$ 9.37	$ 7.38
Distribution Demand >50 kW	DKW2	$ 9.37	$ 9.37	$ -
Distribution Energy - Peak	DKWH1	$ 0.00315	$ 0.02388	$ 0.02073
Distribution Energy - Off Peak	DKWH2	$ 0.00089	$ 0.00675	$ 0.00586
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00144	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00125	$ (0.00010)
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00308	$ (0.00009)
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00055	$ 0.00001
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00407	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00067	$ (0.00001)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00006)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00017)	$ (0.00072)
Vegetation Management	RTWF	$ 0.00072	$ 0.00004	$ (0.00068)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00088)	$ 0.00002
Grid Modernization	GMOD	$ 0.00045	$ 0.00007	$ (0.00038)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ 11.87	$ 2.64
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 353.00	$ 110.00	$ (243.00)
Delivery Demand <= 50 kW		$ 11.22	$ 21.24	$ 10.02
Delivery Demand >50 kW		$ 18.60	$ 21.24	$ 2.64
Delivery Energy - Peak		$ 0.02413	$ 0.04275	$ 0.01862
Delivery Energy - Off Peak		$ 0.02187	$ 0.02562	$ 0.00375
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (DEMAND) (>100KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	9	$11.00	$101		$27.00	$248
Customer Charge 150 < kW <= 300	CUST2	5	$11.00	$51		$110.00	$506
Customer Charge - Total	CUST	14					
Distribution Demand <=10 kW - Winter	WDKW1	88	$0.00	$0		$19.04	$1,683
Distribution Demand >10 kW- Winter	WDKW2	1,751	$0.31	$543		$19.04	$33,344
Distribution Demand <=10 kW - Summer	SDKW1	44	$0.00	$0		$19.04	$844
Distribution Demand >10 kW - Summer	SDKW2	636	$0.97	$617		$19.04	$12,121
Distribution Demand - Total	DKW	2,520					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	18,000	$0.04778	$860		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	232,835	$0.04154	$9,672		$0.00000	$0
Distribution Energy - remainder kWh - Winter	WDKWH3	337,950	$0.02758	$9,321		$0.00000	$0
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	8,953	$0.07679	$688		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	89,972	$0.04660	$4,193		$0.00000	$0
Distribution Energy - remainder kWh - Summer	SDKWH3	32,839	$0.02899	$952		$0.00000	$0
Distribution Energy - Total	DKWH	720,549					
Transformer Ownership Allowance	TOA	0	$0.00	$0		($1.26)	$0
Primary Metering Discount	PMD		0%	$0		2%	$0
Total Base Distribution	DIST			$26,997			$48,746
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$26,997			$48,746
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$2,190		$0.00144	$1,036
Solar Massachusetts Renewable Target	SMART		$0.00277	$1,996		$0.00125	$901
Residential Assistance Adjustment Factor	RAAF		$0.00651	$4,691		$0.00308	$2,221
Pension Adjustment Factor	PAF		$0.00123	$886		$0.00055	$396
Net Metering Recovery Surcharge	NMRS		$0.00860	$6,197		$0.00407	$2,935
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($324)		($0.00045)	($324)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$1,016		$0.00067	$484
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($86)		($0.00006)	($42)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($7)		($0.00000)	($3)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$821		($0.00017)	($124)
Vegetation Management	RTWF		$0.00163	$1,174		$0.00004	$32
Tax Act Credit Factor	TACF		($0.00186)	($1,340)		($0.00088)	($634)
Grid Modernization	GMOD		$0.00094	$677		$0.00007	$49
Transition	TRNSN		($0.00177)	($1,275)		($0.00177)	($1,275)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$11.87	$1,049
Transmission Demand >10 kW - Winter	WTMKW2		$35.51	$62,172		$11.87	$20,790
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$11.87	$526
Transmission Demand >10 kW - Summer	STMKW2		$105.91	$67,408		$11.87	$7,558
Transmission Energy - 1st 2000 kWh	TMKWH1		$0.02634	$710		$0.00000	$0
Transmission Energy - next 150 hrs x kW	TMKWH2		$0.02634	$8,503		$0.00000	$0
Transmission Energy - remainder kWh	TMKWH3		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$5,498		$0.00763	$5,498
System Benefits Charge	SBC		$0.00250	$1,801		$0.00250	$1,801
Renewable Energy Charge	RNEW		$0.00050	$360		$0.00050	$360
Basic Service Charge	BS-E		$0.10468	$75,427		$0.10663	$76,834
			Total Revenue	$265,492			$168,814
						% Change	-36.41%

Functional Category	Code	Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$26,997	3.747	$48,746	6.765	$21,749	120.827
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$2,190	0.304	$1,036	0.144	($1,154)	(6.411)
Solar Massachusetts Renewable Target	SMART	$1,996	0.277	$901	0.125	($1,095)	(6.082)
Residential Assistance Adjustment Factor	RAAF	$4,691	0.651	$2,221	0.308	($2,469)	(13.718)
Pension Adjustment Factor	PAF	$886	0.123	$396	0.055	($490)	(2.721)
Net Metering Recovery Surcharge	NMRS	$6,197	0.860	$2,935	0.407	($3,262)	(18.122)
Long Term Renewable Contract Adjustment	LTRCA	($324)	(0.045)	($324)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,016	0.141	$484	0.067	($532)	(2.956)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($86)	(0.012)	($42)	(0.006)	$45	0.248
Solar Program Cost Adjustment Factor	SPCA	($7)	(0.001)	($3)	(0.000)	$5	0.026
Solar Expansion Cost Recovery Factor	SECRF	$821	0.114	($124)	(0.017)	($946)	(5.253)
Vegetation Management	RTWF	$1,174	0.163	$32	0.004	($1,143)	(6.350)
Tax Act Credit Factor	TACF	($1,340)	(0.186)	($634)	(0.088)	$706	3.925
Grid Modernization	GMOD	$677	0.094	$49	0.007	($628)	(3.492)
Transition	TRNSN	($1,275)	(0.177)	($1,275)	(0.177)	$0	0.000
Transmission	TRNSM	$138,793	19.262	$29,923	4.153	($108,871)	(604.831)
Energy Efficiency Reconciliation Factor	EERF-E	$5,498	0.763	$5,498	0.763	$0	0.000
System Benefits Charge	SBC	$1,801	0.250	$1,801	0.250	$0	0.000
Renewable Energy Charge	RNEW	$360	0.050	$360	0.050	$0	0.000
Basic Service Charge	BS-E	$75,427	10.468	$76,834	10.663	$1,407	7.815
Total		$265,492	36.846	$168,814	23.429	($96,678)	(537.097)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-2 SMALL GENERAL SERVICE (>100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	1,228	$18.00	$22,099		$27.00	$33,149
Customer Charge 150 < kW <= 300	CUST2	1,455	$18.00	$26,193		$110.00	$160,069
Customer Charge 300 < kW <= 1000	CUST3	188	$18.00	$3,378		$160.00	$30,031
Customer Charge kW > 1000	CUST4	4	$18.00	$79		$370.00	$1,634
Customer Charge - Total	CUST	2,875					
Distribution Demand < 100 kW - Winter	WDKW1	18,732	$0.00	$0		$19.04	$356,747
Distribution Demand >100 kW- Winter	WDKW2	316,271	$10.68	$3,377,769		$19.04	$6,023,225
Distribution Demand <=100 kW - Summer	SDKW1	9,393	$0.00	$0		$19.04	$178,891
Distribution Demand >100 kW - Summer	SDKW2	166,329	$22.90	$3,808,940		$19.04	$3,167,663
Distribution Demand - Total	DKW	510,725					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	3,750,872	$0.02022	$75,843		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	48,768,025	$0.01450	$707,136		$0.00000	$0
Distribution Energy - remainder kWh - Winter	WDKWH3	72,978,222	$0.01239	$904,200		$0.00000	$0
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	1,866,659	$0.03146	$58,725		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	25,574,975	$0.01646	$420,964		$0.00000	$0
Distribution Energy - remainder kWh - Summer	SDKWH3	39,075,392	$0.01294	$505,636		$0.00000	$0
Distribution Energy - Total	DKWH	192,014,144					
Transformer Ownership Allowance	TOA		($0.12)	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$9,910,963			$9,951,408
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$9,910,963			$9,951,408
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$378,268		$0.00144	$276,186
Solar Massachusetts Renewable Target	SMART		$0.00180	$345,625		$0.00125	$240,149
Residential Assistance Adjustment Factor	RAAF		$0.00423	$812,220		$0.00308	$591,976
Pension Adjustment Factor	PAF		$0.00062	$119,049		$0.00055	$105,641
Net Metering Recovery Surcharge	NMRS		$0.00558	$1,071,439		$0.00407	$782,046
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($86,406)		($0.00045)	($86,406)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$176,653		$0.00067	$128,938
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($15,361)		($0.00006)	($11,144)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($696)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$142,090		($0.00017)	($33,070)
Vegetation Management	RTWF		$0.00082	$157,452		$0.00004	$8,413
Tax Act Credit Factor	TACF		($0.00121)	($232,337)		($0.00088)	($168,896)
Grid Modernization	GMOD		$0.00061	$117,129		$0.00007	$13,015
Transition	TRNSN		($0.00177)	($339,865)		($0.00177)	($339,865)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$11.87	$222,430
Transmission Demand >10 kW - Winter	WTMKW2		$11.50	$3,637,111		$11.87	$3,755,461
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$11.87	$111,538
Transmission Demand >10 kW - Summer	STMKW2		$30.48	$5,069,715		$11.87	$1,975,028
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,465,068		$0.00763	$1,465,068
System Benefits Charge	SBC		$0.00250	$480,035		$0.00250	$480,035
Renewable Energy Charge	RNEW		$0.00050	$96,007		$0.00050	$96,007
Basic Service Charge	BS-E		$0.10468	$20,100,041		$0.10663	$20,474,904
			Total Revenue	$43,404,895			$40,038,167
						% Change	-7.76%

Functional Category	Code	Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$9,910,963	5.162	$9,951,408	5.183	$40,446	0.021
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$378,268	0.197	$276,186	0.144	($102,082)	(0.053)
Solar Massachusetts Renewable Target	SMART	$345,625	0.180	$240,149	0.125	($105,476)	(0.055)
Residential Assistance Adjustment Factor	RAAF	$812,220	0.423	$591,976	0.308	($220,244)	(0.115)
Pension Adjustment Factor	PAF	$119,049	0.062	$105,641	0.055	($13,408)	(0.007)
Net Metering Recovery Surcharge	NMRS	$1,071,439	0.558	$782,046	0.407	($289,393)	(0.151)
Long Term Renewable Contract Adjustment	LTRCA	($86,406)	(0.045)	($86,406)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$176,653	0.092	$128,938	0.067	($47,715)	(0.025)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($15,361)	(0.008)	($11,144)	(0.006)	$4,218	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($696)	(0.000)	($696)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$142,090	0.074	($33,070)	(0.017)	($175,160)	(0.091)
Vegetation Management	RTWF	$157,452	0.082	$8,413	0.004	($149,039)	(0.078)
Tax Act Credit Factor	TACF	($232,337)	(0.121)	($168,896)	(0.088)	$63,441	0.033
Grid Modernization	GMOD	$117,129	0.061	$13,015	0.007	($104,114)	(0.054)
Transition	TRNSN	($339,865)	(0.177)	($339,865)	(0.177)	$0	0.000
Transmission	TRNSM	$8,706,826	4.534	$6,064,457	3.158	($2,642,369)	(1.376)
Energy Efficiency Reconciliation Factor	EERF-E	$1,465,068	0.763	$1,465,068	0.763	$0	0.000
System Benefits Charge	SBC	$480,035	0.250	$480,035	0.250	$0	0.000
Renewable Energy Charge	RNEW	$96,007	0.050	$96,007	0.050	$0	0.000
Basic Service Charge	BS-E	$20,100,041	10.468	$20,474,904	10.663	$374,864	0.195
Total		$43,404,895	22.605	$40,038,167	20.852	($3,366,728)	(1.753)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-2 TIME OF USE (>100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	1,486	$27.00	$40,126		$27.00	$40,126
Customer Charge 150 < kW <= 300	CUST2	8,447	$110.00	$929,212		$110.00	$929,212
Customer Charge 300 < kW <= 1000	CUST3	10,603	$160.00	$1,696,523		$160.00	$1,696,523
Customer Charge kW > 1000	CUST4	1,618	$360.00	$582,639		$370.00	$598,823
Customer Charge - Total	CUST	22,155					
Distribution Demand - Winter	WDKW	4,326,737	$12.66	$54,776,484		$19.04	$82,400,687
Distribution Demand - Summer	SDKW	2,472,541	$22.21	$54,915,132		$19.04	$47,088,392
Distribution Demand - Total	DKW	6,799,277					
Distribution Energy	DKWH	2,870,726,196	$0.00000	$0		$0.00000	$0
Transformer Allowance	TOA	32,910	($0.12)	($3,949)		($1.26)	($41,466)
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$112,936,167			$132,712,296
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$112,936,167			$132,712,296
Primary Metering Energy	PMKWH	49,935,503					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$5,655,331		$0.00144	$4,129,142
Solar Massachusetts Renewable Target	SMART		$0.00180	$5,167,307		$0.00125	$3,590,374
Residential Assistance Adjustment Factor	RAAF		$0.00423	$12,143,172		$0.00308	$8,850,391
Pension Adjustment Factor	PAF		$0.00062	$1,779,850		$0.00055	$1,579,400
Net Metering Recovery Surcharge	NMRS		$0.00558	$16,018,652		$0.00407	$11,692,055
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,291,827)		($0.00045)	($1,291,827)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$2,641,068		$0.00067	$1,927,694
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($229,658)		($0.00006)	($166,603)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($10,400)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$2,124,337		($0.00017)	($494,410)
Vegetation Management	RTWF		$0.00082	$2,353,995		$0.00004	$125,773
Tax Act Credit Factor	TACF		($0.00121)	($3,473,579)		($0.00088)	($2,525,097)
Grid Modernization	GMOD		$0.00061	$1,751,143		$0.00007	$194,578
Transition	TRNSN		($0.00177)	($5,081,185)		($0.00177)	($5,081,185)
Transmission Demand	TMKW		$11.78	$80,095,487		$11.87	$80,736,020
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$21,903,641		$0.00763	$21,903,641
System Benefits Charge	SBC		$0.00250	$7,176,815		$0.00250	$7,176,815
Renewable Energy Charge	RNEW		$0.00050	$1,435,363		$0.00050	$1,435,363
Basic Service Charge	BS-E		$0.10660	$306,026,589		$0.10663	$306,112,054
			Total Revenue	$569,132,670			$572,596,076
						% Change	0.61%

Functional Category	Code	Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$112,936,167	3.934	$132,712,296	4.623	$19,776,129	0.689
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$5,655,331	0.197	$4,129,142	0.144	($1,526,188)	(0.053)
Solar Massachusetts Renewable Target	SMART	$5,167,307	0.180	$3,590,374	0.125	($1,576,933)	(0.055)
Residential Assistance Adjustment Factor	RAAF	$12,143,172	0.423	$8,850,391	0.308	($3,292,781)	(0.115)
Pension Adjustment Factor	PAF	$1,779,850	0.062	$1,579,400	0.055	($200,450)	(0.007)
Net Metering Recovery Surcharge	NMRS	$16,018,652	0.558	$11,692,055	0.407	($4,326,597)	(0.151)
Long Term Renewable Contract Adjustment	LTRCA	($1,291,827)	(0.045)	($1,291,827)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,641,068	0.092	$1,927,694	0.067	($713,374)	(0.025)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($229,658)	(0.008)	($166,603)	(0.006)	$63,055	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($10,400)	(0.000)	($10,400)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,124,337	0.074	($494,410)	(0.017)	($2,618,747)	(0.091)
Vegetation Management	RTWF	$2,353,995	0.082	$125,773	0.004	($2,228,223)	(0.078)
Tax Act Credit Factor	TACF	($3,473,579)	(0.121)	($2,525,097)	(0.088)	$948,481	0.033
Grid Modernization	GMOD	$1,751,143	0.061	$194,578	0.007	($1,556,565)	(0.054)
Transition	TRNSN	($5,081,185)	(0.177)	($5,081,185)	(0.177)	$0	0.000
Transmission	TRNSM	$80,095,487	2.790	$80,736,020	2.812	$640,533	0.022
Energy Efficiency Reconciliation Factor	EERF-E	$21,903,641	0.763	$21,903,641	0.763	$0	0.000
System Benefits Charge	SBC	$7,176,815	0.250	$7,176,815	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,435,363	0.050	$1,435,363	0.050	$0	0.000
Basic Service Charge	BS-E	$306,026,589	10.660	$306,112,054	10.663	$85,465	0.003
Total		$569,132,670	19.825	$572,596,076	19.946	$3,463,406	0.121

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-2 LARGE GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,827	$97.00	$565,227		$110.00	$640,979
Distribution Demand <=100 kVA	DKW1	455,076	$4.63	$2,107,002		$4.63	$2,107,002
Distribution Demand >100 kVA	DKW2	825,824	$5.73	$4,731,971		$4.63	$3,823,565
Distribution Demand - Total	DKW	1,280,900					
Distribution Energy	DKWH	530,648,198	$0.01085	$5,757,533		$0.01356	$7,194,245
Transformer Allowance	TOA	6,260	3%	($1,931)		($1.26)	($7,888)
Primary Metering Discount	PMD		2%	($1,325)		2%	($717)
Total Base Distribution	DIST			$13,158,476			$13,757,186
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$13,158,476			$13,757,186
Primary Metering Energy	PMKWH	2,644,340					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00109	$578,407		$0.00144	$763,264
Solar Massachusetts Renewable Target	SMART		$0.00099	$525,342		$0.00125	$663,674
Residential Assistance Adjustment Factor	RAAF		$0.00234	$1,241,717		$0.00308	$1,635,978
Pension Adjustment Factor	PAF		$0.00055	$291,857		$0.00055	$291,949
Net Metering Recovery Surcharge	NMRS		$0.00309	$1,639,703		$0.00407	$2,161,254
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($238,792)		($0.00045)	($238,792)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00051	$270,631		$0.00067	$356,331
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($21,226)		($0.00006)	($30,796)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,922)
Solar Expansion Cost Recovery Factor	SECRF		$0.00041	$217,566		($0.00017)	($91,391)
Vegetation Management	RTWF		$0.00074	$392,680		$0.00004	$23,249
Tax Act Credit Factor	TACF		($0.00067)	($355,534)		($0.00088)	($466,759)
Grid Modernization	GMOD		$0.00034	$180,420		$0.00007	$35,967
Transition	TRNSN		($0.00177)	($939,247)		($0.00177)	($939,247)
Transmission Demand <=100 kVA	TMKW1		$7.06	$3,212,836		$11.87	$5,403,666
Transmission Demand >100 kVA	TMKW2		$15.73	$12,990,210		$11.87	$9,806,003
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$4,048,846		$0.00763	$4,048,846
System Benefits Charge	SBC		$0.00250	$1,326,620		$0.00250	$1,326,620
Renewable Energy Charge	RNEW		$0.00050	$265,324		$0.00050	$265,324
Basic Service Charge	BS-E		$0.10660	$56,568,424		$0.10663	$56,584,222
			Total Revenue	$95,354,259			$95,354,625
						% Change	0.00%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$13,158,476	2.480	$13,757,186	2.593	$598,709	0.113
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$578,407	0.109	$763,264	0.144	$184,857	0.035
Solar Massachusetts Renewable Target	SMART	$525,342	0.099	$663,674	0.125	$138,332	0.026
Residential Assistance Adjustment Factor	RAAF	$1,241,717	0.234	$1,635,978	0.308	$394,261	0.074
Pension Adjustment Factor	PAF	$291,857	0.055	$291,949	0.055	$93	0.000
Net Metering Recovery Surcharge	NMRS	$1,639,703	0.309	$2,161,254	0.407	$521,551	0.098
Long Term Renewable Contract Adjustment	LTRCA	($238,792)	(0.045)	($238,792)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$270,631	0.051	$356,331	0.067	$85,700	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($21,226)	(0.004)	($30,796)	(0.006)	($9,570)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,922)	(0.000)	($1,922)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$217,566	0.041	($91,391)	(0.017)	($308,957)	(0.058)
Vegetation Management	RTWF	$392,680	0.074	$23,249	0.004	($369,431)	(0.070)
Tax Act Credit Factor	TACF	($355,534)	(0.067)	($466,759)	(0.088)	($111,225)	(0.021)
Grid Modernization	GMOD	$180,420	0.034	$35,967	0.007	($144,453)	(0.027)
Transition	TRNSN	($939,247)	(0.177)	($939,247)	(0.177)	$0	0.000
Transmission	TRNSM	$16,203,046	3.053	$15,209,669	2.866	($993,377)	(0.187)
Energy Efficiency Reconciliation Factor	EERF-E	$4,048,846	0.763	$4,048,846	0.763	$0	0.000
System Benefits Charge	SBC	$1,326,620	0.250	$1,326,620	0.250	$0	0.000
Renewable Energy Charge	RNEW	$265,324	0.050	$265,324	0.050	$0	0.000
Basic Service Charge	BS-E	$56,568,424	10.660	$56,584,222	10.663	$15,798	0.003
Total		$95,354,259	17.969	$95,354,625	17.969	$366	0.000

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-2 MEDIUM GENERAL TIME OF USE

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,797	$370.00	$2,144,944		$370.00	$2,144,944
Distribution Demand	DKW	1,080,576	$1.78	$1,923,425		$3.03	$3,269,822
Distribution Energy - Peak	DKWH1	102,792,634	$0.02076	$2,133,975		$0.00980	$1,007,815
Distribution Energy - Low A	DKWH2	96,377,054	$0.01747	$1,683,707		$0.00980	$944,914
Distribution Energy - Low B	DKWH3	194,461,080	$0.01133	$2,203,244		$0.00980	$1,906,564
Distribution Energy - Total	DKWH	393,630,768					
Transformer Allowance	TOA	70,978	3%	($21,731)		($1.26)	($89,433)
Primary Metering Discount	PMD		2%	($13,605)		2%	($5,450)
Total Base Distribution	DIST			$10,053,959			$9,179,177
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$10,053,959			$9,179,177
Primary Metering Energy	PMKWH	27,792,073					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00118	$464,484		$0.00144	$566,183
Solar Massachusetts Renewable Target	SMART		$0.00107	$421,185		$0.00125	$492,308
Residential Assistance Adjustment Factor	RAAF		$0.00252	$991,950		$0.00308	$1,213,556
Pension Adjustment Factor	PAF		$0.00065	$255,860		$0.00055	$216,566
Net Metering Recovery Surcharge	NMRS		$0.00333	$1,310,790		$0.00407	$1,603,202
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($177,134)		($0.00045)	($177,134)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00055	$216,497		$0.00067	$264,323
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($15,745)		($0.00006)	($22,844)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,426)
Solar Expansion Cost Recovery Factor	SECRF		$0.00044	$173,198		($0.00017)	($67,793)
Vegetation Management	RTWF		$0.00087	$342,459		$0.00004	$17,246
Tax Act Credit Factor	TACF		($0.00072)	($283,414)		($0.00088)	($346,239)
Grid Modernization	GMOD		$0.00036	$141,707		$0.00007	$26,680
Transition	TRNSN		($0.00177)	($696,726)		($0.00177)	($696,726)
Transmission Demand	TMKW		$9.71	$10,492,390		$11.87	$12,830,979
Transmission Energy	TMKWH		$0.00357	$1,405,262		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,003,403		$0.00763	$3,003,403
System Benefits Charge	SBC		$0.00250	$984,077		$0.00250	$984,077
Renewable Energy Charge	RNEW		$0.00050	$196,815		$0.00050	$196,815
Basic Service Charge	BS-E		$0.10383	$40,869,699		$0.10386	$40,881,417
			Total Revenue	$70,150,715			$70,163,770
						% Change	0.02%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$10,053,959	2.554	$9,179,177	2.332	($874,782)	(0.222)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$464,484	0.118	$566,183	0.144	$101,699	0.026
Solar Massachusetts Renewable Target	SMART	$421,185	0.107	$492,308	0.125	$71,123	0.018
Residential Assistance Adjustment Factor	RAAF	$991,950	0.252	$1,213,556	0.308	$221,606	0.056
Pension Adjustment Factor	PAF	$255,860	0.065	$216,566	0.055	($39,294)	(0.010)
Net Metering Recovery Surcharge	NMRS	$1,310,790	0.333	$1,603,202	0.407	$292,411	0.074
Long Term Renewable Contract Adjustment	LTRCA	($177,134)	(0.045)	($177,134)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$216,497	0.055	$264,323	0.067	$47,826	0.012
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($15,745)	(0.004)	($22,844)	(0.006)	($7,099)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,426)	(0.000)	($1,426)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$173,198	0.044	($67,793)	(0.017)	($240,990)	(0.061)
Vegetation Management	RTWF	$342,459	0.087	$17,246	0.004	($325,213)	(0.083)
Tax Act Credit Factor	TACF	($283,414)	(0.072)	($346,239)	(0.088)	($62,824)	(0.016)
Grid Modernization	GMOD	$141,707	0.036	$26,680	0.007	($115,027)	(0.029)
Transition	TRNSN	($696,726)	(0.177)	($696,726)	(0.177)	$0	0.000
Transmission	TRNSM	$11,897,652	3.023	$12,830,979	3.260	$933,327	0.237
Energy Efficiency Reconciliation Factor	EERF-E	$3,003,403	0.763	$3,003,403	0.763	$0	0.000
System Benefits Charge	SBC	$984,077	0.250	$984,077	0.250	$0	0.000
Renewable Energy Charge	RNEW	$196,815	0.050	$196,815	0.050	$0	0.000
Basic Service Charge	BS-E	$40,869,699	10.383	$40,881,417	10.386	$11,719	0.003
Total		$70,150,715	17.821	$70,163,770	17.825	$13,055	0.003

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-0 SMALL GENERAL SERVICE (> 100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	2,454	$30.00	$73,632		$110.00	$269,983
Distribution Demand <=2 kW	DKW1	5,113	$0.00	$0		$9.37	$47,907
Distribution Demand >2 kW	DKW2	285,406	$10.83	$3,090,942		$9.37	$2,674,250
Distribution Demand - Total	DKW	290,518					
Distribution Energy	DKWH	90,421,734	$0.00213	$192,598		($0.00307)	($277,165)
Transformer Ownership Allowance	TOA	10,366	($0.20)	($2,073)		($1.26)	($13,062)
Total Base Distribution	DIST			$3,355,099			$2,701,913
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,355,099			$2,701,913
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$181,748		$0.00144	$130,059
Solar Massachusetts Renewable Target	SMART		$0.00183	$165,472		$0.00125	$113,089
Residential Assistance Adjustment Factor	RAAF		$0.00431	$389,718		$0.00308	$278,768
Pension Adjustment Factor	PAF		$0.00081	$73,242		$0.00055	$49,748
Net Metering Recovery Surcharge	NMRS		$0.00569	$514,500		$0.00407	$368,275
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($40,690)		($0.00045)	($40,690)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$84,092		$0.00067	$60,718
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($7,234)		($0.00006)	($5,248)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($328)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$67,816		($0.00017)	($15,573)
Vegetation Management	RTWF		$0.00108	$97,655		$0.00004	$3,962
Tax Act Credit Factor	TACF		($0.00123)	($111,219)		($0.00088)	($79,535)
Grid Modernization	GMOD		$0.00062	$56,061		$0.00007	$6,129
Transition	TRNSN		($0.00177)	($160,046)		($0.00177)	($160,046)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$11.87	$60,710
Transmission Demand >2 kW	TMKW2		$10.31	$2,942,532		$11.87	$3,388,965
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$726,087		$0.00803	$726,087
System Benefits Charge	SBC		$0.00250	$226,054		$0.00250	$226,054
Renewable Energy Charge	RNEW		$0.00050	$45,211		$0.00050	$45,211
Basic Service Charge	BS-W		$0.09458	$8,552,088		$0.09468	$8,560,883
			Total Revenue	$17,158,185			$16,419,151
						% Change	-4.31%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$3,355,099	3.711	$2,701,913	2.988	($653,186)	(0.722)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$181,748	0.201	$130,059	0.144	($51,689)	(0.057)
Solar Massachusetts Renewable Target	SMART	$165,472	0.183	$113,089	0.125	($52,383)	(0.058)
Residential Assistance Adjustment Factor	RAAF	$389,718	0.431	$278,768	0.308	($110,949)	(0.123)
Pension Adjustment Factor	PAF	$73,242	0.081	$49,748	0.055	($23,494)	(0.026)
Net Metering Recovery Surcharge	NMRS	$514,500	0.569	$368,275	0.407	($146,225)	(0.162)
Long Term Renewable Contract Adjustment	LTRCA	($40,690)	(0.045)	($40,690)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$84,092	0.093	$60,718	0.067	($23,374)	(0.026)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($7,234)	(0.008)	($5,248)	(0.006)	$1,986	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($328)	(0.000)	($328)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$67,816	0.075	($15,573)	(0.017)	($83,389)	(0.092)
Vegetation Management	RTWF	$97,655	0.108	$3,962	0.004	($93,694)	(0.104)
Tax Act Credit Factor	TACF	($111,219)	(0.123)	($79,535)	(0.088)	$31,684	0.035
Grid Modernization	GMOD	$56,061	0.062	$6,129	0.007	($49,933)	(0.055)
Transition	TRNSN	($160,046)	(0.177)	($160,046)	(0.177)	$0	0.000
Transmission	TRNSM	$2,942,532	3.254	$3,449,675	3.815	$507,143	0.561
Energy Efficiency Reconciliation Factor	EERF-W	$726,087	0.803	$726,087	0.803	$0	0.000
System Benefits Charge	SBC	$226,054	0.250	$226,054	0.250	$0	0.000
Renewable Energy Charge	RNEW	$45,211	0.050	$45,211	0.050	$0	0.000
Basic Service Charge	BS-W	$8,552,088	9.458	$8,560,883	9.468	$8,795	0.010
Total		$17,158,185	18.976	$16,419,151	18.158	($739,034)	(0.817)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-2 PRIMARY GENERAL SERVICE (> 100 KW)

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	4,625	$353.00	$1,632,632		$110.00	$508,752
Distribution Demand <=50 kW	DKW1	222,800	$1.99	$443,373		$9.37	$2,087,639
Distribution Demand >50 kW	DKW2	383,546	$9.37	$3,593,825		$9.37	$3,593,825
Distribution Demand - Total	DKW	606,346					
Distribution Energy	DKWH	209,614,206	$0.00210	$440,190		($0.00307)	($642,520)
Transformer Ownership Allowance	TOA	19,681	($0.20)	($3,936)		($1.26)	($24,798)
Total Base Distribution	DIST			$6,106,084			$5,522,898
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,106,084			$5,522,898
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$310,229		$0.00144	$301,501
Solar Massachusetts Renewable Target	SMART		$0.00135	$282,979		$0.00125	$262,161
Residential Assistance Adjustment Factor	RAAF		$0.00317	$664,477		$0.00308	$646,236
Pension Adjustment Factor	PAF		$0.00054	$113,192		$0.00055	$115,324
Net Metering Recovery Surcharge	NMRS		$0.00419	$878,284		$0.00407	$853,729
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($94,326)		($0.00045)	($94,326)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$142,538		$0.00067	$140,756
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($12,577)		($0.00006)	($12,165)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($759)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$115,288		($0.00017)	($36,101)
Vegetation Management	RTWF		$0.00072	$150,922		$0.00004	$9,184
Tax Act Credit Factor	TACF		($0.00090)	($188,653)		($0.00088)	($184,377)
Grid Modernization	GMOD		$0.00045	$94,326		$0.00007	$14,208
Transition	TRNSN		($0.00177)	($371,017)		($0.00177)	($371,017)
Transmission Demand	TMKW		$9.23	$5,596,576		$11.87	$7,199,880
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$1,683,202		$0.00803	$1,683,202
System Benefits Charge	SBC		$0.00250	$524,036		$0.00250	$524,036
Renewable Energy Charge	RNEW		$0.00050	$104,807		$0.00050	$104,807
Basic Service Charge	BS-W		$0.09465	$19,839,461		$0.09468	$19,845,701
			Total Revenue	$35,939,826			$36,524,877
						% Change	1.63%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$6,106,084	2.913	$5,522,898	2.635	($583,185)	(0.278)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$310,229	0.148	$301,501	0.144	($8,728)	(0.004)
Solar Massachusetts Renewable Target	SMART	$282,979	0.135	$262,161	0.125	($20,818)	(0.010)
Residential Assistance Adjustment Factor	RAAF	$664,477	0.317	$646,236	0.308	($18,241)	(0.009)
Pension Adjustment Factor	PAF	$113,192	0.054	$115,324	0.055	$2,133	0.001
Net Metering Recovery Surcharge	NMRS	$878,284	0.419	$853,729	0.407	($24,555)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($94,326)	(0.045)	($94,326)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$142,538	0.068	$140,756	0.067	($1,782)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($12,577)	(0.006)	($12,165)	(0.006)	$412	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($759)	(0.000)	($759)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$115,288	0.055	($36,101)	(0.017)	($151,389)	(0.072)
Vegetation Management	RTWF	$150,922	0.072	$9,184	0.004	($141,739)	(0.068)
Tax Act Credit Factor	TACF	($188,653)	(0.090)	($184,377)	(0.088)	$4,276	0.002
Grid Modernization	GMOD	$94,326	0.045	$14,208	0.007	($80,119)	(0.038)
Transition	TRNSN	($371,017)	(0.177)	($371,017)	(0.177)	$0	0.000
Transmission	TRNSM	$5,596,576	2.670	$7,199,880	3.435	$1,603,304	0.765
Energy Efficiency Reconciliation Factor	EERF-W	$1,683,202	0.803	$1,683,202	0.803	$0	0.000
System Benefits Charge	SBC	$524,036	0.250	$524,036	0.250	$0	0.000
Renewable Energy Charge	RNEW	$104,807	0.050	$104,807	0.050	$0	0.000
Basic Service Charge	BS-W	$19,839,461	9.465	$19,845,701	9.468	$6,240	0.003
Total		$35,939,826	17.146	$36,524,877	17.425	$585,052	0.279

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-0 SMALL GENERAL SERVICE TIME OF USE (> 100 KW)

		Test Year	Current			Proposed (T-4)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49	$30.00	$1,461		$110.00	$5,356
Distribution Demand <=2 kW	DKW1	95	$0.00	$0		$9.37	$887
Distribution Demand >2 kW	DKW2	6,754	$10.50	$70,914		$9.37	$63,282
Distribution Demand - Total	DKW	6,848					
Distribution Energy - Peak	DKWH1	780,616	$0.00329	$2,568		$0.02388	$18,639
Distribution Energy - Off Peak	DKWH2	2,361,695	$0.00088	$2,078		$0.00675	$15,932
Distribution Energy - Total	DKWH	3,142,310					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$77,021			$104,096
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$77,021			$104,096
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$6,316		$0.00144	$4,520
Solar Massachusetts Renewable Target	SMART		$0.00183	$5,750		$0.00125	$3,930
Residential Assistance Adjustment Factor	RAAF		$0.00431	$13,543		$0.00308	$9,688
Pension Adjustment Factor	PAF		$0.00081	$2,545		$0.00055	$1,729
Net Metering Recovery Surcharge	NMRS		$0.00569	$17,880		$0.00407	$12,798
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,414)		($0.00045)	($1,414)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$2,922		$0.00067	$2,110
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($251)		($0.00006)	($182)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($11)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$2,357		($0.00017)	($541)
Vegetation Management	RTWF		$0.00108	$3,394		$0.00004	$138
Tax Act Credit Factor	TACF		($0.00123)	($3,865)		($0.00088)	($2,764)
Grid Modernization	GMOD		$0.00062	$1,948		$0.00007	$213
Transition	TRNSN		($0.00177)	($5,562)		($0.00177)	($5,562)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$11.87	$1,124
Transmission Demand >2 kW	TMKW2		$10.31	$69,630		$11.87	$80,195
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$25,233		$0.00803	$25,233
System Benefits Charge	SBC		$0.00250	$7,856		$0.00250	$7,856
Renewable Energy Charge	RNEW		$0.00050	$1,571		$0.00050	$1,571
Basic Service Charge	BS-W		$0.09458	$297,200		$0.09468	$297,505
			Total Revenue	$524,074			$542,230
						% Change	3.46%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$77,021	2.451	$104,096	3.313	$27,075	0.862
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,316	0.201	$4,520	0.144	($1,796)	(0.057)
Solar Massachusetts Renewable Target	SMART	$5,750	0.183	$3,930	0.125	($1,820)	(0.058)
Residential Assistance Adjustment Factor	RAAF	$13,543	0.431	$9,688	0.308	($3,856)	(0.123)
Pension Adjustment Factor	PAF	$2,545	0.081	$1,729	0.055	($816)	(0.026)
Net Metering Recovery Surcharge	NMRS	$17,880	0.569	$12,798	0.407	($5,082)	(0.162)
Long Term Renewable Contract Adjustment	LTRCA	($1,414)	(0.045)	($1,414)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,922	0.093	$2,110	0.067	($812)	(0.026)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($251)	(0.008)	($182)	(0.006)	$69	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($11)	(0.000)	($11)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,357	0.075	($541)	(0.017)	($2,898)	(0.092)
Vegetation Management	RTWF	$3,394	0.108	$138	0.004	($3,256)	(0.104)
Tax Act Credit Factor	TACF	($3,865)	(0.123)	($2,764)	(0.088)	$1,101	0.035
Grid Modernization	GMOD	$1,948	0.062	$213	0.007	($1,735)	(0.055)
Transition	TRNSN	($5,562)	(0.177)	($5,562)	(0.177)	$0	0.000
Transmission	TRNSM	$69,630	2.216	$81,319	2.588	$11,688	0.372
Energy Efficiency Reconciliation Factor	EERF-W	$25,233	0.803	$25,233	0.803	$0	0.000
System Benefits Charge	SBC	$7,856	0.250	$7,856	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,571	0.050	$1,571	0.050	$0	0.000
Basic Service Charge	BS-W	$297,200	9.458	$297,505	9.468	$306	0.010
Total		$524,074	16.678	$542,230	17.256	$18,156	0.578

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-4 PRIMARY GENERAL SERVICE TIME OF USE (> 100 KW)

		Test Year	Current			Proposed (T-4)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49	$353.00	$17,256		$110.00	$5,377
Distribution Demand <=50 kW	DKW1	6,776	$1.99	$13,484		$9.37	$63,491
Distribution Demand >50 kW	DKW2	11,612	$9.37	$108,804		$9.37	$108,804
Distribution Demand - Total	DKW	18,388					
Distribution Energy - Peak	DKWH1	1,890,164	$0.00315	$5,954		$0.02388	$45,131
Distribution Energy - Off Peak	DKWH2	5,486,825	$0.00089	$4,883		$0.00675	$37,015
Distribution Energy - Total	DKWH	7,376,989					
Transformer Ownership Allowance	TOA	6,529	($0.20)	($1,306)		($1.26)	($8,226)
Total Base Distribution	DIST			$149,075			$251,592
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$149,075			$251,592
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$10,918		$0.00144	$10,611
Solar Massachusetts Renewable Target	SMART		$0.00135	$9,959		$0.00125	$9,226
Residential Assistance Adjustment Factor	RAAF		$0.00317	$23,385		$0.00308	$22,743
Pension Adjustment Factor	PAF		$0.00054	$3,984		$0.00055	$4,059
Net Metering Recovery Surcharge	NMRS		$0.00419	$30,910		$0.00407	$30,045
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,320)		($0.00045)	($3,320)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$5,016		$0.00067	$4,954
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($443)		($0.00006)	($428)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($27)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$4,057		($0.00017)	($1,271)
Vegetation Management	RTWF		$0.00072	$5,311		$0.00004	$323
Tax Act Credit Factor	TACF		($0.00090)	($6,639)		($0.00088)	($6,489)
Grid Modernization	GMOD		$0.00045	$3,320		$0.00007	$500
Transition	TRNSN		($0.00177)	($13,057)		($0.00177)	($13,057)
Transmission Demand	TMKW		$9.23	$169,720		$11.87	$218,342
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$59,237		$0.00803	$59,237
System Benefits Charge	SBC		$0.00250	$18,442		$0.00250	$18,442
Renewable Energy Charge	RNEW		$0.00050	$3,688		$0.00050	$3,688
Basic Service Charge	BS-W		$0.09465	$698,214		$0.09468	$698,433
			Total Revenue	$1,171,778			$1,307,605
						% Change	11.59%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$149,075	2.021	$251,592	3.410	$102,517	1.390
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$10,918	0.148	$10,611	0.144	($307)	(0.004)
Solar Massachusetts Renewable Target	SMART	$9,959	0.135	$9,226	0.125	($733)	(0.010)
Residential Assistance Adjustment Factor	RAAF	$23,385	0.317	$22,743	0.308	($642)	(0.009)
Pension Adjustment Factor	PAF	$3,984	0.054	$4,059	0.055	$75	0.001
Net Metering Recovery Surcharge	NMRS	$30,910	0.419	$30,045	0.407	($864)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($3,320)	(0.045)	($3,320)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$5,016	0.068	$4,954	0.067	($63)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($443)	(0.006)	($428)	(0.006)	$14	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($27)	(0.000)	($27)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$4,057	0.055	($1,271)	(0.017)	($5,328)	(0.072)
Vegetation Management	RTWF	$5,311	0.072	$323	0.004	($4,988)	(0.068)
Tax Act Credit Factor	TACF	($6,639)	(0.090)	($6,489)	(0.088)	$150	0.002
Grid Modernization	GMOD	$3,320	0.045	$500	0.007	($2,820)	(0.038)
Transition	TRNSN	($13,057)	(0.177)	($13,057)	(0.177)	$0	0.000
Transmission	TRNSM	$169,720	2.301	$218,342	2.960	$48,621	0.659
Energy Efficiency Reconciliation Factor	EERF-W	$59,237	0.803	$59,237	0.803	$0	0.000
System Benefits Charge	SBC	$18,442	0.250	$18,442	0.250	$0	0.000
Renewable Energy Charge	RNEW	$3,688	0.050	$3,688	0.050	$0	0.000
Basic Service Charge	BS-W	$698,214	9.465	$698,433	9.468	$220	0.003
Total		$1,171,778	15.884	$1,307,605	17.725	$135,827	1.841

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-3 Large General Service	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	250.00	$	370.00	$	120.00
Distribution Demand - Winter	WDKW	$	9.78	$	15.88	$	6.10
Distribution Demand - Summer	SDKW	$	16.60	$	15.88	$	(0.72)
Distribution Energy	DKWH	$	-	$	-	$	-
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00121	$	0.00098	$	(0.00023)
Solar Massachusetts Renewable Target	SMART	$	0.00110	$	0.00085	$	(0.00025)
Residential Assistance Adjustment Factor	RAAF	$	0.00259	$	0.00210	$	(0.00049)
Pension Adjustment Factor	PAF	$	0.00041	$	0.00037	$	(0.00004)
Net Metering Recovery Surcharge	NMRS	$	0.00342	$	0.00277	$	(0.00065)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00056	$	0.00046	$	(0.00010)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00005)	$	(0.00004)	$	0.00001
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00045	$	(0.00012)	$	(0.00057)
Vegetation Management	RTWF	$	0.00054	$	0.00003	$	(0.00051)
Tax Act Credit Factor	TACF	$	(0.00074)	$	(0.00060)	$	0.00014
Grid Modernization	GMOD	$	0.00037	$	0.00005	$	(0.00032)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand	TMKW	$	13.61	$	13.01	$	(0.60)
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
Customer Charge		$	250.00	$	370.00	$	120.00
Delivery Demand - Winter		$	23.39	$	28.89	$	5.50
Delivery Demand - Summer		$	30.21	$	28.89	$	(1.32)
Delivery Energy		$	0.01827	$	0.01526	$	(0.00301)
Basic Service		$	0.10660	$	0.10663	$	0.00003

Rate WR MWRA	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	150.48		$199.29	$	48.81
Distribution Demand	DKW	$	-	$	-	$	-
Distribution Energy	DKWH	$	-	$	-	$	-
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00121	$	0.00098	$	(0.00023)
Solar Massachusetts Renewable Target	SMART	$	0.00110	$	0.00085	$	(0.00025)
Residential Assistance Adjustment Factor	RAAF	$	0.00259	$	0.00210	$	(0.00049)
Pension Adjustment Factor	PAF	$	0.00041	$	0.00037	$	(0.00004)
Net Metering Recovery Surcharge	NMRS	$	0.00342	$	0.00277	$	(0.00065)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00056	$	0.00046	$	(0.00010)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00005)	$	(0.00004)	$	0.00001
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00045	$	(0.00012)	$	(0.00057)
Vegetation Management	RTWF	$	0.00054	$	0.00003	$	(0.00051)
Tax Act Credit Factor	TACF	$	(0.00074)	$	(0.00060)	$	0.00014
Grid Modernization	GMOD	$	0.00037	$	0.00005	$	(0.00032)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand	TMKW	$	8.16	$	8.16	$	-
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
Customer Charge		$	150.48	$	199.29	$	48.81
Delivery Demand		$	8.16	$	8.16	$	-
Delivery Energy		$	0.01827	$	0.01526	$	(0.00301)
Basic Service		$	0.10660	$	0.10663	$	0.00003

----------CAMBRIDGE----------

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

Rate G-3 Large General Time of Use - 13.8kV Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 97.00	$ 370.00	$ 273.00
Distribution Demand <=100 kVA	DKW1	$ -	$ 6.17	$ 6.17
Distribution Demand >100 kVA	DKW2	$ 4.74	$ 6.17	$ 1.43
Distribution Energy	DKWH	$ 0.00381	$ 0.00381	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00063	$ 0.00098	$ 0.00035
Solar Massachusetts Renewable Target	SMART	$ 0.00057	$ 0.00085	$ 0.00028
Residential Assistance Adjustment Factor	RAAF	$ 0.00135	$ 0.00210	$ 0.00075
Pension Adjustment Factor	PAF	$ 0.00044	$ 0.00037	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00179	$ 0.00277	$ 0.00098
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00029	$ 0.00046	$ 0.00017
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00023	$ (0.00012)	$ (0.00035)
Vegetation Management	RTWF	$ 0.00058	$ 0.00003	$ (0.00055)
Tax Act Credit Factor	TACF	$ (0.00038)	$ (0.00060)	$ (0.00022)
Grid Modernization	GMOD	$ 0.00019	$ 0.00005	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=100 kVA	TMKW1	$ 774.42	$ 782.07	$ 7.65
Transmission Demand >100 kVA	TMKW2	$ 13.75	$ 13.89	$ 0.14
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10663	$ 0.00003
Customer Charge		$ 97.00	$ 370.00	$ 273.00
Delivery Demand <=100 kVA		$ 774.42	$ 788.24	$ 13.82
Delivery Demand >100 kVA		$ 18.49	$ 20.05	$ 1.56
Delivery Energy		$ 0.01789	$ 0.01907	$ 0.00118
Basic Service		$ 0.10660	$ 0.10663	$ 0.00003

Rate SB1/MS1/SS1 Standby Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 781.00	$781.00	$ -
Standby Demand - Distribution	CD1	$ 6.48	$7.85	$ 1.37
Standby Demand - Reservation	CD2	$ 6.48	$7.85	$ 1.37
Supplemental Demand <= 100 kVA	SKW1	$ -	$6.17	$ 6.17
Supplemental Demand > 100 kVA	SKW2	$ 4.74	$6.17	$ 1.43
Replacement Energy	DKWH1	$ -	$ -	$ -
Supplemental Energy	DKWH2	$ 0.00381	$ 0.00381	$ -
Supplemental Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00063	$ 0.00098	$ 0.00035
Solar Massachusetts Renewable Target	SMART	$ 0.00057	$ 0.00085	$ 0.00028
Residential Assistance Adjustment Factor	RAAF	$ 0.00135	$ 0.00210	$ 0.00075
Pension Adjustment Factor	PAF	$ 0.00044	$ 0.00037	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00179	$ 0.00277	$ 0.00098
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00029	$ 0.00046	$ 0.00017
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00023	$ (0.00012)	$ (0.00035)
Vegetation Management	RTWF	$ 0.00058	$ 0.00003	$ (0.00055)
Tax Act Credit Factor	TACF	$ (0.00038)	$ (0.00060)	$ (0.00022)
Grid Modernization	GMOD	$ 0.00019	$ 0.00005	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand - Standby Reservation	TMKW1	$ 0.99	$ 1.00	$ 0.01
Transmission Demand - Standby	TMKW2	$ 12.95	$ 13.08	$ 0.13
Transmission Demand - Supplemental <= 100 kVA	TMKW3	$ 774.42	$ 782.07	$ 7.65
Transmission Demand - Supplemental > 100 kVA	TMKW4	$ 13.75	$ 13.89	$ 0.14
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10663	$ 0.00003

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

75	Customer Charge		$	781.00	$	781.00	$ -
76	Delivery Standby Demand		$	19.43	$	20.93	$ 1.50
77	Delivery Standby Demand- Resrv.		$	7.47	$	8.85	$ 1.38
78	Supplemental Demand <= 100 kVA		$	774.42	$	788.24	$ 13.82
79	Supplemental Demand > 100 kVA		$	18.49	$	20.05	$ 1.56
80	Delivery Replacement Energy		$	0.01408	$	0.01526	$ 0.00118
81	Delivery Supplemental Energy		$	0.01789	$	0.01907	$ 0.00118
82	Basic Service		$	0.10660	$	0.10663	$ 0.00003

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

86	Rate G-3 Large General Time of Use	Code		1/1/2022		Proposed	Difference
87	Customer Charge	CUST	$	930.00	$	930.00	$ -
88	Distribution Demand	DKW	$	1.01	$	3.61	$ 2.60
89	Distribution Energy - Peak	DKWH1	$	0.01443	$	0.01159	$ (0.00284)
90	Distribution Energy - Low A	DKWH2	$	0.01328	$	0.01159	$ (0.00169)
91	Distribution Energy - Low B	DKWH3	$	0.00919	$	0.01159	$ 0.00240
92	Exogenous Property Tax Adj.	EPTA	$	-	$	-	$ -
93	Transformer Ownership Allowance	TOA		3%		($1.26)	N/A
94	Primary Metering Discount	PMD		2%		2%	0%
95							
96	Revenue Decoupling	RDAF	$	0.00067	$	0.00098	$ 0.00031
97	Solar Massachusetts Renewable Target	SMART	$	0.00061	$	0.00085	$ 0.00024
98	Residential Assistance Adjustment Factor	RAAF	$	0.00144	$	0.00210	$ 0.00066
99	Pension Adjustment Factor	PAF	$	0.00042	$	0.00037	$ (0.00005)
100	Net Metering Recovery Surcharge	NMRS	$	0.00191	$	0.00277	$ 0.00086
101	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$ -
102	AG Consulting Expense	AGCE	$	-	$	-	$ -
103	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00031	$	0.00046	$ 0.00015
104	Storm Reserve Adjustment	SRA	$	-	$	-	$ -
105	Basic Service Cost True Up Factor	BSTF	$	(0.00002)	$	(0.00004)	$ (0.00002)
106	Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$ (0.00000)
107	Solar Expansion Cost Recovery Factor	SECRF	$	0.00025	$	(0.00012)	$ (0.00037)
108	Vegetation Management	RTWF	$	0.00055	$	0.00003	$ (0.00052)
109	Tax Act Credit Factor	TACF	$	(0.00041)	$	(0.00060)	$ (0.00019)
110	Grid Modernization	GMOD	$	0.00020	$	0.00005	$ (0.00015)
111	Transition	TRNSN	$	(0.00177)	$	(0.00177)	$ -
112	Transmission Demand	TMKW	$	11.63	$	13.01	$ 1.38
113	Transmission Energy	TMKWH	$	-	$	-	$ -
114	Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$ -
115	System Benefits Charge	SBC	$	0.00250	$	0.00250	$ -
116	Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$ -
117	Basic Service Charge	BS-E	$	0.10383	$	0.10386	$ 0.00003
118							
119	Customer Charge		$	930.00	$	930.00	$ -
120	Delivery Demand		$	12.64	$	16.62	$ 3.98
121	Delivery Energy - Peak		$	0.02877	$	0.02685	$ (0.00192)
122	Delivery Energy - Low A		$	0.02762	$	0.02685	$ (0.00077)
123	Delivery Energy - Low B		$	0.02353	$	0.02685	$ 0.00332
124	Basic Service		$	0.10383	$	0.10386	$ 0.00003

----------WESTERN MASSACHUSETTS----------

128	Rate T-2 Large Primary General Service TOU	Code		1/1/2022		Proposed	Difference
129	Customer Charge 350 < kW < 1000	CUST1	$	760.00	$	760.00	$ -
130	Customer Charge 1000 <= kW < 1500	CUST2	$	1,625.00	$	1,625.00	$ -
131	Customer Charge 1500 <= kW < 2500	CUST3	$	2,700.00	$	2,700.00	$ -
132	Distribution Demand	DKW	$	7.29	$	8.98	$ 1.69
133	Distribution Energy - Peak	DKWH1	$	0.00297	$	0.00297	$ -
134	Distribution Energy - Off Peak	DKWH2	$	0.00087	$	0.00087	$ -
135	Exogenous Property Tax Adj.	EPTA	$	-	$	-	$ -
136	Tranformer Ownership Allowance <= 1000 kW	TOA1	$	(0.20)	$	(1.26)	$ (1.06)
137	Tranformer Ownership Allowance > 1000 kW	TOA2	$	(0.10)	$	(1.26)	$ (1.16)
138							
139	Revenue Decoupling	RDAF	$	0.00103	$	0.00098	$ (0.00005)
140	Solar Massachusetts Renewable Target	SMART	$	0.00094	$	0.00085	$ (0.00009)
141	Residential Assistance Adjustment Factor	RAAF	$	0.00220	$	0.00210	$ (0.00010)
142	Pension Adjustment Factor	PAF	$	0.00042	$	0.00037	$ (0.00005)
143	Net Metering Recovery Surcharge	NMRS	$	0.00291	$	0.00277	$ (0.00014)
144	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$ -
145	AG Consulting Expense	AGCE	$	-	$	-	$ -
146	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00047	$	0.00046	$ (0.00001)

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00004)	$ (0.00004)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00038	$ (0.00012)	$ (0.00050)
Vegetation Management	RTWF	$ 0.00056	$ 0.00003	$ (0.00053)
Tax Act Credit Factor	TACF	$ (0.00063)	$ (0.00060)	$ 0.00003
Grid Modernization	GMOD	$ 0.00031	$ 0.00005	$ (0.00026)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 11.71	$ 13.01	$ 1.30
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge 350 < kW < 1000		$ 760.00	$ 760.00	$ -
Customer Charge 1000 <= kW < 1500		$ 1,625.00	$ 1,625.00	$ -
Customer Charge 1500 <= kW < 2500		$ 2,700.00	$ 2,700.00	$ -
Delivery Demand		$ 19.00	$ 21.99	$ 2.99
Delivery Energy - Peak		$ 0.02033	$ 0.01863	$ (0.00170)
Delivery Energy - Off Peak		$ 0.01823	$ 0.01653	$ (0.00170)
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

Rate T-5 Extra Large Primary General Service TOU	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 3,800.00	$ 3,800.00	$ -
Distribution Demand	DKW	$ 5.18	$ 8.45	$ 3.27
Distribution Energy - Peak	DKWH1	$ 0.00296	$ 0.00297	$ 0.00001
Distribution Energy - Off Peak	DKWH2	$ 0.00087	$ 0.00087	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	
Tranformer Ownership Allowance <= 1000 kW	TOA1	$ (0.20)	$ (1.26)	$ (1.06)
Tranformer Ownership Allowance > 1000 kW	TOA2	$ (0.10)	$ (1.26)	$ (1.16)
Revenue Decoupling	RDAF	$ 0.00055	$ 0.00098	$ 0.00043
Solar Massachusetts Renewable Target	SMART	$ 0.00050	$ 0.00085	$ 0.00035
Residential Assistance Adjustment Factor	RAAF	$ 0.00118	$ 0.00210	$ 0.00092
Pension Adjustment Factor	PAF	$ 0.00025	$ 0.00037	$ 0.00012
Net Metering Recovery Surcharge	NMRS	$ 0.00156	$ 0.00277	$ 0.00121
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00025	$ 0.00046	$ 0.00021
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00020	$ (0.00012)	$ (0.00032)
Vegetation Management	RTWF	$ 0.00034	$ 0.00003	$ (0.00031)
Tax Act Credit Factor	TACF	$ (0.00033)	$ (0.00060)	$ (0.00027)
Grid Modernization	GMOD	$ 0.00016	$ 0.00005	$ (0.00011)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 13.36	$ 13.01	$ (0.35)
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 3,800.00	$ 3,800.00	$ -
Delivery Demand		$ 18.54	$ 21.47	$ 2.93
Delivery Energy - Peak		$ 0.01641	$ 0.01863	$ 0.00222
Delivery Energy - Off Peak		$ 0.01432	$ 0.01653	$ 0.00221
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-3 LARGE GENERAL SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,612	$250.00	$1,402,993		$370.00	$2,076,429
Distribution Demand - Winter	WDKW	3,514,129	$9.78	$34,368,182		$15.88	$55,803,623
Distribution Demand - Summer	SDKW	2,074,189	$16.60	$34,431,540		$15.88	$32,937,684
Distribution Demand - Total	DKW	5,588,318					
Distribution Energy	DKWH	2,675,437,585	$0.00000	$0		$0.00000	$0
Total Base Distribution	DIST			$70,202,714			$90,817,737
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$70,202,714			$90,817,737
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00121	$3,237,279		$0.00098	$2,618,539
Solar Massachusetts Renewable Target	SMART		$0.00110	$2,942,981		$0.00085	$2,276,874
Residential Assistance Adjustment Factor	RAAF		$0.00259	$6,929,383		$0.00210	$5,612,568
Pension Adjustment Factor	PAF		$0.00041	$1,096,929		$0.00037	$1,003,057
Net Metering Recovery Surcharge	NMRS		$0.00342	$9,149,997		$0.00277	$7,414,640
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,203,947)		($0.00045)	($1,203,947)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00056	$1,498,245		$0.00046	$1,222,468
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($133,772)		($0.00004)	($105,653)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($6,595)
Solar Expansion Cost Recovery Factor	SECRF		$0.00045	$1,203,947		($0.00012)	($313,535)
Vegetation Management	RTWF		$0.00054	$1,444,736		$0.00003	$79,760
Tax Act Credit Factor	TACF		($0.00074)	($1,979,824)		($0.00060)	($1,601,317)
Grid Modernization	GMOD		$0.00037	$989,912		$0.00005	$123,394
Transition	TRNSN		($0.00177)	($4,735,525)		($0.00177)	($4,735,525)
Transmission Demand	TMKW		$13.61	$76,057,010		$13.01	$72,719,272
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$20,413,589		$0.00763	$20,413,589
System Benefits Charge	SBC		$0.00250	$6,688,594		$0.00250	$6,688,594
Renewable Energy Charge	RNEW		$0.00050	$1,337,719		$0.00050	$1,337,719
Basic Service Charge	BS-E		$0.10660	$285,208,335		$0.10663	$285,287,986
			Total Revenue	$480,348,304			$489,649,624
						% Change	1.94%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$70,202,714	2.624	$90,817,737	3.395	$20,615,022	0.771
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,237,279	0.121	$2,618,539	0.098	($618,740)	(0.023)
Solar Massachusetts Renewable Target	SMART	$2,942,981	0.110	$2,276,874	0.085	($666,108)	(0.025)
Residential Assistance Adjustment Factor	RAAF	$6,929,383	0.259	$5,612,568	0.210	($1,316,815)	(0.049)
Pension Adjustment Factor	PAF	$1,096,929	0.041	$1,003,057	0.037	($93,872)	(0.004)
Net Metering Recovery Surcharge	NMRS	$9,149,997	0.342	$7,414,640	0.277	($1,735,357)	(0.065)
Long Term Renewable Contract Adjustment	LTRCA	($1,203,947)	(0.045)	($1,203,947)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,498,245	0.056	$1,222,468	0.046	($275,777)	(0.010)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($133,772)	(0.005)	($105,653)	(0.004)	$28,119	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($6,595)	(0.000)	($6,595)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,203,947	0.045	($313,535)	(0.012)	($1,517,482)	(0.057)
Vegetation Management	RTWF	$1,444,736	0.054	$79,760	0.003	($1,364,976)	(0.051)
Tax Act Credit Factor	TACF	($1,979,824)	(0.074)	($1,601,317)	(0.060)	$378,507	0.014
Grid Modernization	GMOD	$989,912	0.037	$123,394	0.005	($866,518)	(0.032)
Transition	TRNSN	($4,735,525)	(0.177)	($4,735,525)	(0.177)	$0	0.000
Transmission	TRNSM	$76,057,010	2.843	$72,719,272	2.718	($3,337,738)	(0.125)
Energy Efficiency Reconciliation Factor	EERF-E	$20,413,589	0.763	$20,413,589	0.763	$0	0.000
System Benefits Charge	SBC	$6,688,594	0.250	$6,688,594	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,337,719	0.050	$1,337,719	0.050	$0	0.000
Basic Service Charge	BS-E	$285,208,335	10.660	$285,287,986	10.663	$79,651	0.003
Total		$480,348,304	17.954	$489,649,624	18.302	$9,301,320	0.348

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE WR (MWRA)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (WR) Rate	Proposed (WR) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	12	$150.48	$1,806		$199.29	$2,392
Distribution Demand	DKW	238,395	$0.00	$0		$0.00	$0
Distribution Energy	DKWH	103,657,378	$0.00000	$0		$0.00000	$0
Total Base Distribution	DIST			$1,806			$2,392
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,806			$2,392
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00121	$125,425		$0.00098	$101,453
Solar Massachusetts Renewable Target	SMART		$0.00110	$114,023		$0.00085	$88,215
Residential Assistance Adjustment Factor	RAAF		$0.00259	$268,473		$0.00210	$217,454
Pension Adjustment Factor	PAF		$0.00041	$42,500		$0.00037	$38,863
Net Metering Recovery Surcharge	NMRS		$0.00342	$354,508		$0.00277	$287,273
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($46,646)		($0.00045)	($46,646)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00056	$58,048		$0.00046	$47,363
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($5,183)		($0.00004)	($4,093)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($256)
Solar Expansion Cost Recovery Factor	SECRF		$0.00045	$46,646		($0.00012)	($12,148)
Vegetation Management	RTWF		$0.00054	$55,975		$0.00003	$3,090
Tax Act Credit Factor	TACF		($0.00074)	($76,706)		($0.00060)	($62,042)
Grid Modernization	GMOD		$0.00037	$38,353		$0.00005	$4,781
Transition	TRNSN		($0.00177)	($183,474)		($0.00177)	($183,474)
Transmission Demand	TMKW		$8.16	$1,945,305		$8.16	$1,945,305
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$790,906		$0.00763	$790,906
System Benefits Charge	SBC		$0.00250	$259,143		$0.00250	$259,143
Renewable Energy Charge	RNEW		$0.00050	$51,829		$0.00050	$51,829
Basic Service Charge	BS-E		$0.10660	$11,050,136		$0.10663	$11,053,222
			Total Revenue	$14,891,066			$14,582,631
						% Change	-2.07%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,806	0.002	$2,392	0.002	$586	0.001
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$125,425	0.121	$101,453	0.098	($23,973)	(0.023)
Solar Massachusetts Renewable Target	SMART	$114,023	0.110	$88,215	0.085	($25,808)	(0.025)
Residential Assistance Adjustment Factor	RAAF	$268,473	0.259	$217,454	0.210	($51,019)	(0.049)
Pension Adjustment Factor	PAF	$42,500	0.041	$38,863	0.037	($3,637)	(0.004)
Net Metering Recovery Surcharge	NMRS	$354,508	0.342	$287,273	0.277	($67,235)	(0.065)
Long Term Renewable Contract Adjustment	LTRCA	($46,646)	(0.045)	($46,646)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$58,048	0.056	$47,363	0.046	($10,685)	(0.010)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($5,183)	(0.005)	($4,093)	(0.004)	$1,089	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($256)	(0.000)	($256)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$46,646	0.045	($12,148)	(0.012)	($58,793)	(0.057)
Vegetation Management	RTWF	$55,975	0.054	$3,090	0.003	($52,885)	(0.051)
Tax Act Credit Factor	TACF	($76,706)	(0.074)	($62,042)	(0.060)	$14,665	0.014
Grid Modernization	GMOD	$38,353	0.037	$4,781	0.005	($33,572)	(0.032)
Transition	TRNSN	($183,474)	(0.177)	($183,474)	(0.177)	$0	0.000
Transmission	TRNSM	$1,945,305	1.877	$1,945,305	1.877	$0	0.000
Energy Efficiency Reconciliation Factor	EERF-E	$790,906	0.763	$790,906	0.763	$0	0.000
System Benefits Charge	SBC	$259,143	0.250	$259,143	0.250	$0	0.000
Renewable Energy Charge	RNEW	$51,829	0.050	$51,829	0.050	$0	0.000
Basic Service Charge	BS-E	$11,050,136	10.660	$11,053,222	10.663	$3,086	0.003
Total		$14,891,066	14.366	$14,582,631	14.068	($308,436)	(0.298)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-3 LARGE GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,030	$97.00	$99,889		$370.00	$381,020
Distribution Demand <=100 kVA	DKW1	101,798	$0.00	$0		$6.17	$627,659
Distribution Demand >100 kVA	DKW2	988,706	$4.74	$4,686,467		$6.17	$6,096,112
Distribution Demand - Total	DKW	1,090,504					
Distribution Energy	DKWH	483,098,521	$0.00381	$1,840,605		$0.00381	$1,840,605
Total Base Distribution	DIST			$6,626,962			$8,945,396
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,626,962			$8,945,396
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00063	$304,352		$0.00098	$472,824
Solar Massachusetts Renewable Target	SMART		$0.00057	$275,366		$0.00085	$411,131
Residential Assistance Adjustment Factor	RAAF		$0.00135	$652,183		$0.00210	$1,013,450
Pension Adjustment Factor	PAF		$0.00044	$212,563		$0.00037	$181,120
Net Metering Recovery Surcharge	NMRS		$0.00179	$864,746		$0.00277	$1,338,847
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($217,394)		($0.00045)	($217,394)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00029	$140,099		$0.00046	$220,739
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($9,662)		($0.00004)	($19,078)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,191)
Solar Expansion Cost Recovery Factor	SECRF		$0.00023	$111,113		($0.00012)	($56,614)
Vegetation Management	RTWF		$0.00058	$280,197		$0.00003	$14,402
Tax Act Credit Factor	TACF		($0.00038)	($183,577)		($0.00060)	($289,147)
Grid Modernization	GMOD		$0.00019	$91,789		$0.00005	$22,281
Transition	TRNSN		($0.00177)	($855,084)		($0.00177)	($855,084)
Transmission Demand <=100 kVA	TMKW1		$774.42	$797,484		$782.07	$805,364
Transmission Demand >100 kVA	TMKW2		$13.75	$13,594,710		$13.89	$13,729,041
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,686,042		$0.00763	$3,686,042
System Benefits Charge	SBC		$0.00250	$1,207,746		$0.00250	$1,207,746
Renewable Energy Charge	RNEW		$0.00050	$241,549		$0.00050	$241,549
Basic Service Charge	BS-E		$0.10660	$51,499,510		$0.10663	$51,513,892
			Total Revenue	$79,320,694			$82,365,317
						% Change	3.84%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$6,626,962	1.372	$8,945,396	1.852	$2,318,434	0.480
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$304,352	0.063	$472,824	0.098	$168,472	0.035
Solar Massachusetts Renewable Target	SMART	$275,366	0.057	$411,131	0.085	$135,764	0.028
Residential Assistance Adjustment Factor	RAAF	$652,183	0.135	$1,013,450	0.210	$361,267	0.075
Pension Adjustment Factor	PAF	$212,563	0.044	$181,120	0.037	($31,443)	(0.007)
Net Metering Recovery Surcharge	NMRS	$864,746	0.179	$1,338,847	0.277	$474,101	0.098
Long Term Renewable Contract Adjustment	LTRCA	($217,394)	(0.045)	($217,394)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$140,099	0.029	$220,739	0.046	$80,640	0.017
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($9,662)	(0.002)	($19,078)	(0.004)	($9,416)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,191)	(0.000)	($1,191)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$111,113	0.023	($56,614)	(0.012)	($167,727)	(0.035)
Vegetation Management	RTWF	$280,197	0.058	$14,402	0.003	($265,795)	(0.055)
Tax Act Credit Factor	TACF	($183,577)	(0.038)	($289,147)	(0.060)	($105,569)	(0.022)
Grid Modernization	GMOD	$91,789	0.019	$22,281	0.005	($69,508)	(0.014)
Transition	TRNSN	($855,084)	(0.177)	($855,084)	(0.177)	$0	0.000
Transmission	TRNSM	$14,392,195	2.979	$14,534,405	3.009	$142,210	0.029
Energy Efficiency Reconciliation Factor	EERF-E	$3,686,042	0.763	$3,686,042	0.763	$0	0.000
System Benefits Charge	SBC	$1,207,746	0.250	$1,207,746	0.250	$0	0.000
Renewable Energy Charge	RNEW	$241,549	0.050	$241,549	0.050	$0	0.000
Basic Service Charge	BS-E	$51,499,510	10.660	$51,513,892	10.663	$14,382	0.003
Total		$79,320,694	16.419	$82,365,317	17.049	$3,044,623	0.630

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE SB1/MS1/SS1 STANDBY SERVICE

		Test Year	Current			Proposed (SB-1/MS-1/SS-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	24	$781.00	$18,793		$781.00	$18,793
Standby Demand - Distribution	CD1	109,157	$6.48	$707,336		$7.85	$857,273
Standby Demand - Reservation	CD2	39,102	$6.48	$253,379		$7.85	$307,088
Supplemental Demand <= 100 kVA	SKW1	1,200	$0.00	$0		$6.17	$7,399
Supplemental Demand > 100 kVA	SKW2	132,203	$4.74	$626,641		$6.17	$815,129
Supplemental Demand - Total	SKW	133,403					
Replacement Energy	DKWH1	79,471,336	$0.00000	$0		$0.00000	$0
Supplemental Energy	DKWH2	38,551,204	$0.00381	$146,880		$0.00381	$146,880
Distribution Energy - Total	DKWH	118,022,540					
Total Base Distribution	DIST			$1,753,028			$2,152,562
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,753,028			$2,152,562
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00063	$74,354		$0.00098	$115,513
Solar Massachusetts Renewable Target	SMART		$0.00057	$67,273		$0.00085	$100,441
Residential Assistance Adjustment Factor	RAAF		$0.00135	$159,330		$0.00210	$247,589
Pension Adjustment Factor	PAF		$0.00044	$51,930		$0.00037	$44,248
Net Metering Recovery Surcharge	NMRS		$0.00179	$211,260		$0.00277	$327,085
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($53,110)		($0.00045)	($53,110)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00029	$34,227		$0.00046	$53,927
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($2,360)		($0.00004)	($4,661)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($291)
Solar Expansion Cost Recovery Factor	SECRF		$0.00023	$27,145		($0.00012)	($13,831)
Vegetation Management	RTWF		$0.00058	$68,453		$0.00003	$3,518
Tax Act Credit Factor	TACF		($0.00038)	($44,849)		($0.00060)	($70,639)
Grid Modernization	GMOD		$0.00019	$22,424		$0.00005	$5,443
Transition	TRNSN		($0.00177)	($208,900)		($0.00177)	($208,900)
Transmission Demand - Standby Reservation	TMKW1		$0.99	$38,711		$1.00	$39,093
Transmission Demand - Standby	TMKW2		$12.95	$1,413,580		$13.08	$1,427,547
Transmission Demand - Supplemental <= 100 kVA	TMKW3		$774.42	$18,635		$782.07	$18,819
Transmission Demand - Supplemental > 100 kVA	TMKW4		$13.75	$1,817,788		$13.89	$1,835,750
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$900,512		$0.00763	$900,512
System Benefits Charge	SBC		$0.00250	$295,056		$0.00250	$295,056
Renewable Energy Charge	RNEW		$0.00050	$59,011		$0.00050	$59,011
Basic Service Charge	BS-E		$0.10660	$12,581,498		$0.10663	$12,585,012
			Total Revenue	$19,284,996			$19,859,693
						% Change	2.98%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,753,028	1.485	$2,152,562	1.824	$399,533	0.339
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$74,354	0.063	$115,513	0.098	$41,158	0.035
Solar Massachusetts Renewable Target	SMART	$67,273	0.057	$100,441	0.085	$33,168	0.028
Residential Assistance Adjustment Factor	RAAF	$159,330	0.135	$247,589	0.210	$88,259	0.075
Pension Adjustment Factor	PAF	$51,930	0.044	$44,248	0.037	($7,682)	(0.007)
Net Metering Recovery Surcharge	NMRS	$211,260	0.179	$327,085	0.277	$115,824	0.098
Long Term Renewable Contract Adjustment	LTRCA	($53,110)	(0.045)	($53,110)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$34,227	0.029	$53,927	0.046	$19,701	0.017
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($2,360)	(0.002)	($4,661)	(0.004)	($2,300)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($291)	(0.000)	($291)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$27,145	0.023	($13,831)	(0.012)	($40,976)	(0.035)
Vegetation Management	RTWF	$68,453	0.058	$3,518	0.003	($64,935)	(0.055)
Tax Act Credit Factor	TACF	($44,849)	(0.038)	($70,639)	(0.060)	($25,791)	(0.022)
Grid Modernization	GMOD	$22,424	0.019	$5,443	0.005	($16,981)	(0.014)
Transition	TRNSN	($208,900)	(0.177)	($208,900)	(0.177)	$0	0.000
Transmission	TRNSM	$3,288,713	2.787	$3,321,209	2.814	$32,496	0.028
Energy Efficiency Reconciliation Factor	EERF-E	$900,512	0.763	$900,512	0.763	$0	0.000
System Benefits Charge	SBC	$295,056	0.250	$295,056	0.250	$0	0.000
Renewable Energy Charge	RNEW	$59,011	0.050	$59,011	0.050	$0	0.000
Basic Service Charge	BS-E	$12,581,498	10.660	$12,585,012	10.663	$3,514	0.003
Total		$19,284,996	16.340	$19,859,693	16.827	$574,697	0.487

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-3 LARGE GENERAL TIME OF USE

		Test Year	Current			Proposed (G-3)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,189	$930.00	$1,106,124		$930.00	$1,106,124
Distribution Demand	DKW	1,077,271	$1.01	$1,088,044		$3.61	$3,884,461
Distribution Energy - Peak	DKWH1	113,964,505	$0.01443	$1,644,508		$0.01159	$1,321,007
Distribution Energy - Low A	DKWH2	105,230,874	$0.01328	$1,397,466		$0.01159	$1,219,772
Distribution Energy - Low B	DKWH3	208,709,937	$0.00919	$1,918,044		$0.01159	$2,419,239
Distribution Energy - Total	DKWH	427,905,315					
Transformer Ownership Allowance	TOA	516,924	3%	($103,857)		($1.26)	($651,324)
Primary Metering Discount	PMD		2%	($67,161)		2%	($51,189)
Total Base Distribution	DIST			$6,983,168			$9,248,090
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,983,168			$9,248,090
Primary Metering Energy - Peak	PMKWH1	57,626,913					
Primary Metering Energy - Low A	PMKWH2	53,988,548					
Primary Metering Energy - Low A	PMKWH3	109,192,662					
Primary Metering Energy - Total	PMKWH	220,808,123					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00067	$286,697		$0.00098	$418,805
Solar Massachusetts Renewable Target	SMART		$0.00061	$261,022		$0.00085	$364,160
Residential Assistance Adjustment Factor	RAAF		$0.00144	$616,184		$0.00210	$897,665
Pension Adjustment Factor	PAF		$0.00042	$179,720		$0.00037	$160,427
Net Metering Recovery Surcharge	NMRS		$0.00191	$817,299		$0.00277	$1,185,886
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($192,557)		($0.00045)	($192,557)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00031	$132,651		$0.00046	$195,520
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($8,558)		($0.00004)	($16,898)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,055)
Solar Expansion Cost Recovery Factor	SECRF		$0.00025	$106,976		($0.00012)	($50,146)
Vegetation Management	RTWF		$0.00055	$235,348		$0.00003	$12,757
Tax Act Credit Factor	TACF		($0.00041)	($175,441)		($0.00060)	($256,112)
Grid Modernization	GMOD		$0.00020	$85,581		$0.00005	$19,735
Transition	TRNSN		($0.00177)	($757,392)		($0.00177)	($757,392)
Transmission Demand	TMKW		$11.63	$12,528,667		$13.01	$14,018,242
Transmission Energy	TMKWH		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,264,918		$0.00763	$3,264,918
System Benefits Charge	SBC		$0.00250	$1,069,763		$0.00250	$1,069,763
Renewable Energy Charge	RNEW		$0.00050	$213,953		$0.00050	$213,953
Basic Service Charge	BS-E		$0.10383	$44,428,339		$0.10386	$44,441,078
			Total Revenue	$70,076,337			$74,236,839
						% Change	5.94%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$6,983,168	1.632	$9,248,090	2.161	$2,264,922	0.529
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$286,697	0.067	$418,805	0.098	$132,109	0.031
Solar Massachusetts Renewable Target	SMART	$261,022	0.061	$364,160	0.085	$103,137	0.024
Residential Assistance Adjustment Factor	RAAF	$616,184	0.144	$897,665	0.210	$281,482	0.066
Pension Adjustment Factor	PAF	$179,720	0.042	$160,427	0.037	($19,293)	(0.005)
Net Metering Recovery Surcharge	NMRS	$817,299	0.191	$1,185,886	0.277	$368,587	0.086
Long Term Renewable Contract Adjustment	LTRCA	($192,557)	(0.045)	($192,557)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$132,651	0.031	$195,520	0.046	$62,869	0.015
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($8,558)	(0.002)	($16,898)	(0.004)	($8,340)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,055)	(0.000)	($1,055)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$106,976	0.025	($50,146)	(0.012)	($157,123)	(0.037)
Vegetation Management	RTWF	$235,348	0.055	$12,757	0.003	($222,591)	(0.052)
Tax Act Credit Factor	TACF	($175,441)	(0.041)	($256,112)	(0.060)	($80,671)	(0.019)
Grid Modernization	GMOD	$85,581	0.020	$19,735	0.005	($65,846)	(0.015)
Transition	TRNSN	($757,392)	(0.177)	($757,392)	(0.177)	$0	0.000
Transmission	TRNSM	$12,528,667	2.928	$14,018,242	3.276	$1,489,575	0.348
Energy Efficiency Reconciliation Factor	EERF-E	$3,264,918	0.763	$3,264,918	0.763	$0	0.000
System Benefits Charge	SBC	$1,069,763	0.250	$1,069,763	0.250	$0	0.000
Renewable Energy Charge	RNEW	$213,953	0.050	$213,953	0.050	$0	0.000
Basic Service Charge	BS-E	$44,428,339	10.383	$44,441,078	10.386	$12,739	0.003
Total		$70,076,337	16.377	$74,236,839	17.349	$4,160,502	0.972

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-2 PRIMARY GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge 350 < kW < 1000	CUST1	2,684	$760.00	$2,039,475		$760.00	$2,039,475
Customer Charge 1000 <= kW < 1500	CUST2	334	$1,625.00	$542,020		$1,625.00	$542,020
Customer Charge 1500 <= kW < 2500	CUST3	137	$2,700.00	$370,029		$2,700.00	$370,029
Customer Charge - Total	CUST	3,154					
Distribution Demand	DKW	1,483,311	$7.29	$10,813,334		$8.98	$13,314,555
Distribution Energy - Peak	DKWH1	169,037,518	$0.00297	$502,041		$0.00297	$502,041
Distribution Energy - Off Peak	DKWH2	455,530,521	$0.00087	$396,312		$0.00087	$396,312
Distribution Energy - Total	DKWH	624,568,038					
Tranformer Ownership Allowance <= 1000 kW	TOA1	213,443	($0.20)	($42,689)		($1.26)	($268,938)
Tranformer Ownership Allowance > 1000 kW	TOA2	10,832	($0.10)	($1,083)		($1.26)	($13,648)
Total Base Distribution	DIST			$14,619,439			$16,881,846
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$14,619,439			$16,881,846
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00103	$643,305		$0.00098	$611,285
Solar Massachusetts Renewable Target	SMART		$0.00094	$587,094		$0.00085	$531,525
Residential Assistance Adjustment Factor	RAAF		$0.00220	$1,374,050		$0.00210	$1,310,227
Pension Adjustment Factor	PAF		$0.00042	$262,319		$0.00037	$234,159
Net Metering Recovery Surcharge	NMRS		$0.00291	$1,817,493		$0.00277	$1,730,912
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($281,056)		($0.00045)	($281,056)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00047	$293,547		$0.00046	$285,379
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($24,983)		($0.00004)	($24,664)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,540)
Solar Expansion Cost Recovery Factor	SECRF		$0.00038	$237,336		($0.00012)	($73,193)
Vegetation Management	RTWF		$0.00056	$349,758		$0.00003	$18,620
Tax Act Credit Factor	TACF		($0.00063)	($393,478)		($0.00060)	($373,820)
Grid Modernization	GMOD		$0.00031	$193,616		$0.00005	$28,806
Transition	TRNSN		($0.00177)	($1,105,485)		($0.00177)	($1,105,485)
Transmission Demand	TMKW		$11.71	$17,369,566		$13.01	$19,301,918
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$5,015,281		$0.00803	$5,015,281
System Benefits Charge	SBC		$0.00250	$1,561,420		$0.00250	$1,561,420
Renewable Energy Charge	RNEW		$0.00050	$312,284		$0.00050	$312,284
Basic Service Charge	BS-W		$0.09465	$59,113,803		$0.09468	$59,132,397
			Total Revenue	$101,945,309			$105,096,303
						% Change	3.09%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$14,619,439	2.341	$16,881,846	2.703	$2,262,408	0.362
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$643,305	0.103	$611,285	0.098	($32,020)	(0.005)
Solar Massachusetts Renewable Target	SMART	$587,094	0.094	$531,525	0.085	($55,569)	(0.009)
Residential Assistance Adjustment Factor	RAAF	$1,374,050	0.220	$1,310,227	0.210	($63,823)	(0.010)
Pension Adjustment Factor	PAF	$262,319	0.042	$234,159	0.037	($28,160)	(0.005)
Net Metering Recovery Surcharge	NMRS	$1,817,493	0.291	$1,730,912	0.277	($86,581)	(0.014)
Long Term Renewable Contract Adjustment	LTRCA	($281,056)	(0.045)	($281,056)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$293,547	0.047	$285,379	0.046	($8,168)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($24,983)	(0.004)	($24,664)	(0.004)	$319	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,540)	(0.000)	($1,540)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$237,336	0.038	($73,193)	(0.012)	($310,529)	(0.050)
Vegetation Management	RTWF	$349,758	0.056	$18,620	0.003	($331,138)	(0.053)
Tax Act Credit Factor	TACF	($393,478)	(0.063)	($373,820)	(0.060)	$19,658	0.003
Grid Modernization	GMOD	$193,616	0.031	$28,806	0.005	($164,810)	(0.026)
Transition	TRNSN	($1,105,485)	(0.177)	($1,105,485)	(0.177)	$0	0.000
Transmission	TRNSM	$17,369,566	2.781	$19,301,918	3.090	$1,932,352	0.309
Energy Efficiency Reconciliation Factor	EERF-W	$5,015,281	0.803	$5,015,281	0.803	$0	0.000
System Benefits Charge	SBC	$1,561,420	0.250	$1,561,420	0.250	$0	0.000
Renewable Energy Charge	RNEW	$312,284	0.050	$312,284	0.050	$0	0.000
Basic Service Charge	BS-W	$59,113,803	9.465	$59,132,397	9.468	$18,594	0.003
Total		$101,945,309	16.323	$105,096,303	16.827	$3,150,993	0.505

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-5 EXTRA LARGE PRIMARY GENERAL SERVICE TIME OF USE

		Test Year	Current			Proposed (T-5)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	290	$3,800.00	$1,101,777		$3,800.00	$1,101,777
Distribution Demand	DKW	745,515	$5.18	$3,861,769		$8.45	$6,302,920
Distribution Energy - Peak	DKWH1	96,216,436	$0.00296	$284,801		$0.00297	$285,763
Distribution Energy - Off Peak	DKWH2	268,821,815	$0.00087	$233,875		$0.00087	$233,875
Distribution Energy - Total	DKWH	365,038,251					
Tranformer Ownership Allowance <= 1000 kW	TOA1	157,884	($0.20)	($31,577)		($1.26)	($198,933)
Tranformer Ownership Allowance > 1000 kW	TOA2	449,547	($0.10)	($44,955)		($1.26)	($566,429)
Total Base Distribution	DIST			$5,405,690			$7,158,972
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$5,405,690			$7,158,972
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00055	$200,771		$0.00098	$357,275
Solar Massachusetts Renewable Target	SMART		$0.00050	$182,519		$0.00085	$310,658
Residential Assistance Adjustment Factor	RAAF		$0.00118	$430,745		$0.00210	$765,782
Pension Adjustment Factor	PAF		$0.00025	$91,260		$0.00037	$136,858
Net Metering Recovery Surcharge	NMRS		$0.00156	$569,460		$0.00277	$1,011,658
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($164,267)		($0.00045)	($164,267)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00025	$91,260		$0.00046	$166,794
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($7,301)		($0.00004)	($14,415)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($900)
Solar Expansion Cost Recovery Factor	SECRF		$0.00020	$73,008		($0.00012)	($42,779)
Vegetation Management	RTWF		$0.00034	$124,113		$0.00003	$10,883
Tax Act Credit Factor	TACF		($0.00033)	($120,463)		($0.00060)	($218,485)
Grid Modernization	GMOD		$0.00016	$58,406		$0.00005	$16,836
Transition	TRNSN		($0.00177)	($646,118)		($0.00177)	($646,118)
Transmission Demand	TMKW		$13.36	$9,960,083		$13.01	$9,701,188
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$2,931,257		$0.00803	$2,931,257
System Benefits Charge	SBC		$0.00250	$912,596		$0.00250	$912,596
Renewable Energy Charge	RNEW		$0.00050	$182,519		$0.00050	$182,519
Basic Service Charge	BS-W		$0.09465	$34,549,958		$0.09468	$34,560,825
			Total Revenue	$54,825,496			$57,137,137
						% Change	4.22%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$5,405,690	1.481	$7,158,972	1.961	$1,753,282	0.480
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$200,771	0.055	$357,275	0.098	$156,504	0.043
Solar Massachusetts Renewable Target	SMART	$182,519	0.050	$310,658	0.085	$128,139	0.035
Residential Assistance Adjustment Factor	RAAF	$430,745	0.118	$765,782	0.210	$335,037	0.092
Pension Adjustment Factor	PAF	$91,260	0.025	$136,858	0.037	$45,598	0.012
Net Metering Recovery Surcharge	NMRS	$569,460	0.156	$1,011,658	0.277	$442,198	0.121
Long Term Renewable Contract Adjustment	LTRCA	($164,267)	(0.045)	($164,267)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$91,260	0.025	$166,794	0.046	$75,535	0.021
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($7,301)	(0.002)	($14,415)	(0.004)	($7,115)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($900)	(0.000)	($900)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$73,008	0.020	($42,779)	(0.012)	($115,787)	(0.032)
Vegetation Management	RTWF	$124,113	0.034	$10,883	0.003	($113,230)	(0.031)
Tax Act Credit Factor	TACF	($120,463)	(0.033)	($218,485)	(0.060)	($98,022)	(0.027)
Grid Modernization	GMOD	$58,406	0.016	$16,836	0.005	($41,570)	(0.011)
Transition	TRNSN	($646,118)	(0.177)	($646,118)	(0.177)	$0	0.000
Transmission	TRNSM	$9,960,083	2.729	$9,701,188	2.658	($258,896)	(0.071)
Energy Efficiency Reconciliation Factor	EERF-W	$2,931,257	0.803	$2,931,257	0.803	$0	0.000
System Benefits Charge	SBC	$912,596	0.250	$912,596	0.250	$0	0.000
Renewable Energy Charge	RNEW	$182,519	0.050	$182,519	0.050	$0	0.000
Basic Service Charge	BS-W	$34,549,958	9.465	$34,560,825	9.468	$10,868	0.003
Total		$54,825,496	15.019	$57,137,137	15.652	$2,311,641	0.633

TEST YEAR RATE INPUTS - LIGHTING

----------EASTERN MASSACHUSETTS----------

Rate S-1	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00167	$ 0.00193	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00152	$ 0.00168	$ 0.00016
Residential Assistance Adjustment Factor	RAAF	$ 0.00359	$ 0.00413	$ 0.00054
Pension Adjustment Factor	PAF	$ 0.00299	$ 0.00084	$ (0.00215)
Net Metering Recovery Surcharge	NMRS	$ 0.00474	$ 0.00546	$ 0.00072
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00194	$ 0.00090	$ (0.00104)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ 0.00000	$ (0.00000)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00063	$ (0.00023)	$ (0.00086)
Vegetation Management	RTWF	$ 0.00406	$ 0.00006	$ (0.00400)
Tax Act Credit Factor	TACF	$ (0.00102)	$ (0.00118)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00051	$ 0.00009	$ (0.00042)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02177	$ 0.02030	$ (0.00147)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10468	$ 0.10468	$ -
Delivery Energy		$ 0.05074	$ 0.04230	$ (0.00844)
Basic Service		$ 0.10468	$ 0.10468	$ -

Rate S-2	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00167	$ 0.00193	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00152	$ 0.00168	$ 0.00016
Residential Assistance Adjustment Factor	RAAF	$ 0.00359	$ 0.00413	$ 0.00054
Pension Adjustment Factor	PAF	$ 0.00299	$ 0.00084	$ (0.00215)
Net Metering Recovery Surcharge	NMRS	$ 0.00474	$ 0.00546	$ 0.00072
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00194	$ 0.00090	$ (0.00104)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ 0.00000	$ (0.00000)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00063	$ (0.00023)	$ (0.00086)
Vegetation Management	RTWF	$ 0.00406	$ 0.00006	$ (0.00400)
Tax Act Credit Factor	TACF	$ (0.00102)	$ (0.00118)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00051	$ 0.00009	$ (0.00042)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02177	$ 0.02030	$ (0.00147)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10468	$ 0.10468	$ -
Delivery Energy		$ 0.05074	$ 0.04230	$ (0.00844)
Basic Service		$ 0.10468	$ 0.10468	$ -

TEST YEAR RATE INPUTS - LIGHTING

----------WESTERN MASSACHUSETTS----------

Rate S-1	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00139	$ 0.00193	$ 0.00054
Solar Massachusetts Renewable Target	SMART	$ 0.00126	$ 0.00168	$ 0.00042
Residential Assistance Adjustment Factor	RAAF	$ 0.00298	$ 0.00413	$ 0.00115
Pension Adjustment Factor	PAF	$ 0.00298	$ 0.00084	$ (0.00214)
Net Metering Recovery Surcharge	NMRS	$ 0.00394	$ 0.00546	$ 0.00152
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00064	$ 0.00090	$ 0.00026
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00005)	$ (0.00008)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00052	$ (0.00023)	$ (0.00075)
Vegetation Management	RTWF	$ 0.00405	$ 0.00006	$ (0.00399)
Tax Act Credit Factor	TACF	$ (0.00085)	$ (0.00118)	$ (0.00033)
Grid Modernization	GMOD	$ 0.00042	$ 0.00009	$ (0.00033)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.01594	$ 0.02030	$ 0.00436
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.07003	$ 0.07003	$ -
Delivery Energy		$ 0.04203	$ 0.04270	$ 0.00067
Basic Service		$ 0.07003	$ 0.07003	$ -

Rate S-2	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00139	$ 0.00193	$ 0.00054
Solar Massachusetts Renewable Target	SMART	$ 0.00126	$ 0.00168	$ 0.00042
Residential Assistance Adjustment Factor	RAAF	$ 0.00298	$ 0.00413	$ 0.00115
Pension Adjustment Factor	PAF	$ 0.00298	$ 0.00084	$ (0.00214)
Net Metering Recovery Surcharge	NMRS	$ 0.00394	$ 0.00546	$ 0.00152
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00064	$ 0.00090	$ 0.00026
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00005)	$ (0.00008)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00052	$ (0.00023)	$ (0.00075)
Vegetation Management	RTWF	$ 0.00405	$ 0.00006	$ (0.00399)
Tax Act Credit Factor	TACF	$ (0.00085)	$ (0.00118)	$ (0.00033)
Grid Modernization	GMOD	$ 0.00042	$ 0.00009	$ (0.00033)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.01594	$ 0.02030	$ 0.00436
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.07003	$ 0.07003	$ -
Delivery Energy		$ 0.04203	$ 0.04270	$ 0.00067
Basic Service		$ 0.07003	$ 0.07003	$ -

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-1 STREET AND SECURITY LIGHTING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	89,644					
Distribution Energy	DKWH	27,789,429					
Total Base Distribution (1)	DIST			$4,090,480			$4,944,606
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$4,090,480			$4,944,606
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00167	$46,408		$0.00193	$53,607
Solar Massachusetts Renewable Target	SMART		$0.00152	$42,240		$0.00168	$46,612
Residential Assistance Adjustment Factor	RAAF		$0.00359	$99,764		$0.00413	$114,901
Pension Adjustment Factor	PAF		$0.00299	$83,090		$0.00084	$23,265
Net Metering Recovery Surcharge	NMRS		$0.00474	$131,722		$0.00546	$151,793
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($12,505)		($0.00045)	($12,505)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00194	$53,911		$0.00090	$25,026
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($1,945)		($0.00008)	($2,163)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$102		($0.00000)	($135)
Solar Expansion Cost Recovery Factor	SECRF		$0.00063	$17,507		($0.00023)	($6,419)
Vegetation Management	RTWF		$0.00406	$112,825		$0.00006	$1,633
Tax Act Credit Factor	TACF		($0.00102)	($28,345)		($0.00118)	($32,782)
Grid Mod	GMOD		$0.00051	$14,173		$0.00009	$2,526
Transition	TRNSN		($0.00177)	($49,187)		($0.00177)	($49,187)
Transmission Energy	TMKWH		$0.02177	$604,976		$0.02030	$564,034
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$212,033		$0.00763	$212,033
System Benefits Charge	SBC		$0.00250	$69,474		$0.00250	$69,474
Renewable Energy Charge	RNEW		$0.00050	$13,895		$0.00050	$13,895
Basic Service Charge	BS-E		$0.10468	$2,908,997		$0.10468	$2,908,997
			Total Revenue	$8,409,615			$9,029,211
						% Change	7.37%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$4,090,480	14.720	$4,944,606	17.793	$854,126	3.074
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$46,408	0.167	$53,607	0.193	$7,199	0.026
Solar Massachusetts Renewable Target	SMART	$42,240	0.152	$46,612	0.168	$4,372	0.016
Residential Assistance Adjustment Factor	RAAF	$99,764	0.359	$114,901	0.413	$15,137	0.054
Pension Adjustment Factor	PAF	$83,090	0.299	$23,265	0.084	($59,826)	(0.215)
Net Metering Recovery Surcharge	NMRS	$131,722	0.474	$151,793	0.546	$20,071	0.072
Long Term Renewable Contract Adjustment	LTRCA	($12,505)	(0.045)	($12,505)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$53,911	0.194	$25,026	0.090	($28,885)	(0.104)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,945)	(0.007)	($2,163)	(0.008)	($218)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$102	0.000	($135)	(0.000)	($237)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$17,507	0.063	($6,419)	(0.023)	($23,926)	(0.086)
Vegetation Management	RTWF	$112,825	0.406	$1,633	0.006	($111,192)	(0.400)
Tax Act Credit Factor	TACF	($28,345)	(0.102)	($32,782)	(0.118)	($4,437)	(0.016)
Grid Mod	GMOD	$14,173	0.051	$2,526	0.009	($11,646)	(0.042)
Transition	TRNSN	($49,187)	(0.177)	($49,187)	(0.177)	$0	0.000
Transmission	TRNSM	$604,976	2.177	$564,034	2.030	($40,942)	(0.147)
Energy Efficiency Reconciliation Factor	EERF-E	$212,033	0.763	$212,033	0.763	$0	0.000
System Benefits Charge	SBC	$69,474	0.250	$69,474	0.250	$0	0.000
Renewable Energy Charge	RNEW	$13,895	0.050	$13,895	0.050	$0	0.000
Basic Service Charge	BS-E	$2,908,997	10.468	$2,908,997	10.468	$0	0.000
Total		$8,409,615	30.262	$9,029,211	32.492	$619,596	2.230

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-2 STREET AND SECURITY LIGHTING - CUSTOMER OWNED

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	68,968					
Distribution Energy	DKWH	54,328,337					
Total Base Distribution (1)	DIST			$1,943,731			$2,583,123
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,943,731			$2,583,123
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00167	$90,728		$0.00193	$104,802
Solar Massachusetts Renewable Target	SMART		$0.00152	$82,579		$0.00168	$91,127
Residential Assistance Adjustment Factor	RAAF		$0.00359	$195,039		$0.00413	$224,631
Pension Adjustment Factor	PAF		$0.00299	$162,442		$0.00084	$45,482
Net Metering Recovery Surcharge	NMRS		$0.00474	$257,516		$0.00546	$296,756
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($24,448)		($0.00045)	($24,448)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00194	$105,397		$0.00090	$48,927
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($3,803)		($0.00008)	($4,229)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$199		($0.00000)	($264)
Solar Expansion Cost Recovery Factor	SECRF		$0.00063	$34,227		($0.00023)	($12,549)
Vegetation Management	RTWF		$0.00406	$220,573		$0.00006	$3,192
Tax Act Credit Factor	TACF		($0.00102)	($55,415)		($0.00118)	($64,089)
Grid Mod	GMOD		$0.00051	$27,707		$0.00009	$4,939
Transition	TRNSN		($0.00177)	($96,161)		($0.00177)	($96,161)
Transmission Energy	TMKWH		$0.02177	$1,182,728		$0.02030	$1,102,687
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$414,525		$0.00763	$414,525
System Benefits Charge	SBC		$0.00250	$135,821		$0.00250	$135,821
Renewable Energy Charge	RNEW		$0.00050	$27,164		$0.00050	$27,164
Basic Service Charge	BS-E		$0.10468	$5,687,090		$0.10468	$5,687,090
			Total Revenue	$10,387,640			$10,568,526
						% Change	1.74%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,943,731	3.578	$2,583,123	4.755	$639,392	1.177
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$90,728	0.167	$104,802	0.193	$14,073	0.026
Solar Massachusetts Renewable Target	SMART	$82,579	0.152	$91,127	0.168	$8,548	0.016
Residential Assistance Adjustment Factor	RAAF	$195,039	0.359	$224,631	0.413	$29,593	0.054
Pension Adjustment Factor	PAF	$162,442	0.299	$45,482	0.084	($116,960)	(0.215)
Net Metering Recovery Surcharge	NMRS	$257,516	0.474	$296,756	0.546	$39,239	0.072
Long Term Renewable Contract Adjustment	LTRCA	($24,448)	(0.045)	($24,448)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$105,397	0.194	$48,927	0.090	($56,470)	(0.104)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,803)	(0.007)	($4,229)	(0.008)	($426)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$199	0.000	($264)	(0.000)	($463)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$34,227	0.063	($12,549)	(0.023)	($46,775)	(0.086)
Vegetation Management	RTWF	$220,573	0.406	$3,192	0.006	($217,381)	(0.400)
Tax Act Credit Factor	TACF	($55,415)	(0.102)	($64,089)	(0.118)	($8,674)	(0.016)
Grid Mod	GMOD	$27,707	0.051	$4,939	0.009	($22,769)	(0.042)
Transition	TRNSN	($96,161)	(0.177)	($96,161)	(0.177)	$0	0.000
Transmission	TRNSM	$1,182,728	2.177	$1,102,687	2.030	($80,041)	(0.147)
Energy Efficiency Reconciliation Factor	EERF-E	$414,525	0.763	$414,525	0.763	$0	0.000
System Benefits Charge	SBC	$135,821	0.250	$135,821	0.250	$0	0.000
Renewable Energy Charge	RNEW	$27,164	0.050	$27,164	0.050	$0	0.000
Basic Service Charge	BS-E	$5,687,090	10.468	$5,687,090	10.468	$0	0.000
Total		$10,387,640	19.120	$10,568,526	19.453	$180,886	0.333

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-1 STREET AND SECURITY LIGHTING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	83,759					
Distribution Energy	DKWH	23,406,376					
Total Base Distribution (1)	DIST			$4,315,469			$5,215,405
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$4,315,469			$5,215,405
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00139	$32,535		$0.00193	$45,152
Solar Massachusetts Renewable Target	SMART		$0.00126	$29,492		$0.00168	$39,260
Residential Assistance Adjustment Factor	RAAF		$0.00298	$69,751		$0.00413	$96,778
Pension Adjustment Factor	PAF		$0.00298	$69,751		$0.00084	$19,595
Net Metering Recovery Surcharge	NMRS		$0.00394	$92,221		$0.00546	$127,852
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($10,533)		($0.00045)	($10,533)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00064	$14,980		$0.00090	$21,079
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($1,170)		($0.00008)	($1,822)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($114)
Solar Expansion Cost Recovery Factor	SECRF		$0.00052	$12,171		($0.00023)	($5,406)
Vegetation Management	RTWF		$0.00405	$94,796		$0.00006	$1,375
Tax Act Credit Factor	TACF		($0.00085)	($19,895)		($0.00118)	($27,612)
Grid Mod	GMOD		$0.00042	$9,831		$0.00009	$2,128
Transition	TRNSN		($0.00177)	($41,429)		($0.00177)	($41,429)
Transmission Energy	TMKWH		$0.01594	$373,098		$0.02030	$475,073
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$187,953		$0.00803	$187,953
System Benefits Charge	SBC		$0.00250	$58,516		$0.00250	$58,516
Renewable Energy Charge	RNEW		$0.00050	$11,703		$0.00050	$11,703
Basic Service Charge	BS-W		$0.07003	$1,639,032		$0.07003	$1,639,032
			Total Revenue	$6,938,270			$7,853,986
						% Change	13.20%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$4,315,469	18.437	$5,215,405	22.282	$899,936	3.845
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$32,535	0.139	$45,152	0.193	$12,617	0.054
Solar Massachusetts Renewable Target	SMART	$29,492	0.126	$39,260	0.168	$9,768	0.042
Residential Assistance Adjustment Factor	RAAF	$69,751	0.298	$96,778	0.413	$27,027	0.115
Pension Adjustment Factor	PAF	$69,751	0.298	$19,595	0.084	($50,156)	(0.214)
Net Metering Recovery Surcharge	NMRS	$92,221	0.394	$127,852	0.546	$35,631	0.152
Long Term Renewable Contract Adjustment	LTRCA	($10,533)	(0.045)	($10,533)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$14,980	0.064	$21,079	0.090	$6,099	0.026
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,170)	(0.005)	($1,822)	(0.008)	($651)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($114)	(0.000)	($114)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$12,171	0.052	($5,406)	(0.023)	($17,578)	(0.075)
Vegetation Management	RTWF	$94,796	0.405	$1,375	0.006	($93,421)	(0.399)
Tax Act Credit Factor	TACF	($19,895)	(0.085)	($27,612)	(0.118)	($7,716)	(0.033)
Grid Mod	GMOD	$9,831	0.042	$2,128	0.009	($7,703)	(0.033)
Transition	TRNSN	($41,429)	(0.177)	($41,429)	(0.177)	$0	0.000
Transmission	TRNSM	$373,098	1.594	$475,073	2.030	$101,975	0.436
Energy Efficiency Reconciliation Factor	EERF-W	$187,953	0.803	$187,953	0.803	$0	0.000
System Benefits Charge	SBC	$58,516	0.250	$58,516	0.250	$0	0.000
Renewable Energy Charge	RNEW	$11,703	0.050	$11,703	0.050	$0	0.000
Basic Service Charge	BS-W	$1,639,032	7.003	$1,639,032	7.003	$0	0.000
Total		$6,938,270	29.643	$7,853,986	33.555	$915,715	3.912

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-2 STREET AND SECURITY LIGHTING - CUSTOMER OWNED

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	3,235					
Distribution Energy	DKWH	4,362,891					
Total Base Distribution (1)	DIST			$163,404			$207,440
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$163,404			$207,440
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00139	$6,064		$0.00193	$8,416
Solar Massachusetts Renewable Target	SMART		$0.00126	$5,497		$0.00168	$7,318
Residential Assistance Adjustment Factor	RAAF		$0.00298	$13,001		$0.00413	$18,039
Pension Adjustment Factor	PAF		$0.00298	$13,001		$0.00084	$3,652
Net Metering Recovery Surcharge	NMRS		$0.00394	$17,190		$0.00546	$23,831
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,963)		($0.00045)	($1,963)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00064	$2,792		$0.00090	$3,929
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($218)		($0.00008)	($340)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($21)
Solar Expansion Cost Recovery Factor	SECRF		$0.00052	$2,269		($0.00023)	($1,008)
Vegetation Management	RTWF		$0.00405	$17,670		$0.00006	$256
Tax Act Credit Factor	TACF		($0.00085)	($3,708)		($0.00118)	($5,147)
Grid Mod	GMOD		$0.00042	$1,832		$0.00009	$397
Transition	TRNSN		($0.00177)	($7,722)		($0.00177)	($7,722)
Transmission Energy	TMKWH		$0.01594	$69,544		$0.02030	$88,552
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$35,034		$0.00803	$35,034
System Benefits Charge	SBC		$0.00250	$10,907		$0.00250	$10,907
Renewable Energy Charge	RNEW		$0.00050	$2,181		$0.00050	$2,181
Basic Service Charge	BS-W		$0.07003	$305,511		$0.07003	$305,511
			Total Revenue	$652,288			$699,265
						% Change	7.20%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$163,404	3.745	$207,440	4.755	$44,036	1.009
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,064	0.139	$8,416	0.193	$2,352	0.054
Solar Massachusetts Renewable Target	SMART	$5,497	0.126	$7,318	0.168	$1,821	0.042
Residential Assistance Adjustment Factor	RAAF	$13,001	0.298	$18,039	0.413	$5,038	0.115
Pension Adjustment Factor	PAF	$13,001	0.298	$3,652	0.084	($9,349)	(0.214)
Net Metering Recovery Surcharge	NMRS	$17,190	0.394	$23,831	0.546	$6,641	0.152
Long Term Renewable Contract Adjustment	LTRCA	($1,963)	(0.045)	($1,963)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,792	0.064	$3,929	0.090	$1,137	0.026
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($218)	(0.005)	($340)	(0.008)	($121)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($21)	(0.000)	($21)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,269	0.052	($1,008)	(0.023)	($3,276)	(0.075)
Vegetation Management	RTWF	$17,670	0.405	$256	0.006	($17,413)	(0.399)
Tax Act Credit Factor	TACF	($3,708)	(0.085)	($5,147)	(0.118)	($1,438)	(0.033)
Grid Mod	GMOD	$1,832	0.042	$397	0.009	($1,436)	(0.033)
Transition	TRNSN	($7,722)	(0.177)	($7,722)	(0.177)	$0	0.000
Transmission	TRNSM	$69,544	1.594	$88,552	2.030	$19,008	0.436
Energy Efficiency Reconciliation Factor	EERF-W	$35,034	0.803	$35,034	0.803	$0	0.000
System Benefits Charge	SBC	$10,907	0.250	$10,907	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,181	0.050	$2,181	0.050	$0	0.000
Basic Service Charge	BS-W	$305,511	7.003	$305,511	7.003	$0	0.000
Total		$652,288	14.951	$699,265	16.028	$46,977	1.077

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

RATE DESIGN - CORRECTED CAPS AND FLOORS WITH ADJUSTED FLOOR
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SUMMARY OF PROPOSED DISTRIBUTION RATES

RESIDENTIAL	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate R-1/R-2				
Customer Charge	$10.00	$10.00	$10.00	$10.00
Energy Charge	$0.06229	$0.06229	$0.06229	$0.06229
Rate R-3/R-4				
Customer Charge	$10.00	$10.00	$10.00	$10.00
Energy Charge	$0.05857	$0.05857	$0.05857	$0.05857

SMALL GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate 23 (CLOSED)				
Customer Charge	N/A	N/A	N/A	$20.00
Energy Charge	N/A	N/A	N/A	$0.01909
Rate 24 (CLOSED)				
Customer Charge	N/A	N/A	N/A	$65.00
Demand Charge <=2 kW	N/A	N/A	N/A	$0.00
Demand Charge >2 kW	N/A	N/A	N/A	$4.84
Energy Charge	N/A	N/A	N/A	$0.00033
Rate G-1 (Non-Demand) (<= 100 kW)				
Customer Charge	$15.00	$15.00	$15.00	$30.00
Energy Charge	$0.05122	$0.03441	$0.03442	$0.03151
Transformer Ownership Allowance	N/A	N/A	($1.26)	($1.26)
Primary Metering Discount	N/A	N/A	2%	2%
Rate G-1 (Demand) (<= 100 kW)				
Customer Charge	$20.00	N/A	N/A	N/A
Demand Charge <=10 kW	$0.00	N/A	N/A	N/A
Demand Charge >10 kW	$17.45	N/A	N/A	N/A
Energy Charge <= 2000 kWh	$0.01239	N/A	N/A	N/A
Energy Charge > 2000 kWh	$0.01239	N/A	N/A	N/A
Customer Charge - Metered	N/A	N/A	N/A	$30.00
Customer Charge - Un-Metered	N/A	N/A	N/A	$15.00
Demand Charge <=2 kW	N/A	N/A	N/A	$0.00
Demand Charge >2 kW	N/A	N/A	N/A	$10.83
Energy Charge	N/A	N/A	N/A	($0.00073)
Transformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%
Rate T-1 Optional TOU (CLOSED)				
Customer Charge	$20.00	N/A	N/A	N/A
Energy Charge - Winter Peak	$0.08369	N/A	N/A	N/A
Energy Charge - Winter Off Peak	$0.02133	N/A	N/A	N/A
Energy Charge - Summer Peak	$0.17851	N/A	N/A	N/A
Energy Charge - Summer Off Peak	$0.02353	N/A	N/A	N/A
Rate G-6 Optional TOU (CLOSED)				
Customer Charge	N/A	$20.00	N/A	N/A
Energy Charge - Peak	N/A	$0.06346	N/A	N/A
Energy Charge - Off Peak	N/A	$0.02338	N/A	N/A
Rate G-7 Optional TOU (CLOSED)				
Customer Charge	N/A	N/A	$20.00	N/A
Demand Charge	N/A	N/A	$3.81	N/A
Energy Charge - Peak	N/A	N/A	$0.03614	N/A
Energy Charge - Off Peak	N/A	N/A	$0.02531	N/A
Transformer Ownership Allowance	N/A	N/A	($1.26)	N/A
Primary Metering Discount	N/A	N/A	2%	N/A
Rate G-5 (CLOSED)				
Customer Charge	N/A	$15.00	N/A	N/A
Energy Charge	N/A	$0.02998	N/A	N/A
Rate G-4 (CLOSED)				
Customer Charge	N/A	N/A	$15.00	N/A
Demand Charge	N/A	N/A	$2.15	N/A
Energy Charge	N/A	N/A	$0.02471	N/A
Transformer Ownership Allowance	N/A	N/A	($1.26)	N/A
Primary Metering Discount	N/A	N/A	2%	N/A
Rate G-6 (CLOSED)				
Customer Charge	N/A	N/A	$15.00	N/A
Energy Charge	N/A	N/A	$0.01685	N/A

SUMMARY OF PROPOSED DISTRIBUTION RATES

MEDIUM GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate G-2 (various applicability)				
Customer Charge kW <=150	$27.00	$110.00	$370.00	$110.00
Customer Charge 150 < kW <= 300	$110.00	$110.00	$370.00	$110.00
Customer Charge 300 < kW <= 1000	$160.00	$110.00	$370.00	$110.00
Customer Charge kW >1000	$370.00	$110.00	$370.00	$110.00
Demand Charge	$18.84	$4.63	$3.02	$9.37
Energy Charge	$0.00000	$0.01176	$0.01341	($0.00068)
Transformer Ownership Allowance	($1.26)	($1.26)	($1.26)	($1.26)
Primary Metering Discount	2%	2%	2%	2%
Rate T-4 (100 < kW <=349)				
Customer Charge	N/A	N/A	N/A	$110.00
Demand Charge	N/A	N/A	N/A	$9.37
Energy Charge - Peak	N/A	N/A	N/A	$0.02388
Energy Charge - Off Peak	N/A	N/A	N/A	$0.00675
Transformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%

LARGE GENERAL SERVICE	BOSTON	CAMBRIDGE	SOUTH	WEST
Rate G-3 (various applicability)				
Customer Charge - Tier 1 (350 <=kW < 1000)	$370.00	$370.00	$930.00	$760.00
Customer Charge - Tier 2 (1000 <=kW < 1500)	$370.00	$370.00	$930.00	$1,625.00
Customer Charge - Tier 3 (1500 <=kW < 2500)	$370.00	$370.00	$930.00	$2,700.00
Demand Charge	$15.77	$6.16	$3.60	$9.37
Energy Charge - Peak	$0.00000	$0.00381	$0.01159	$0.00297
Energy Charge - Off Peak	$0.00000	$0.00381	$0.01159	$0.00087
Tranformer Ownership Allowance	N/A	N/A	($1.26)	($1.26)
Primary Metering Discount	N/A	N/A	2%	2%
Rate T-5				
Customer Charge	N/A	N/A	N/A	$3,800.00
Demand Charge	N/A	N/A	N/A	$8.45
Energy Charge - Peak	N/A	N/A	N/A	$0.00297
Energy Charge - Off Peak	N/A	N/A	N/A	$0.00087
Tranformer Ownership Allowance	N/A	N/A	N/A	($1.26)
Primary Metering Discount	N/A	N/A	N/A	2%
Rate WR				
Customer Charge	$199.28	N/A	N/A	N/A
Demand Charge	$0.00	N/A	N/A	N/A
Energy Charge	$0.00000	N/A	N/A	N/A
Rate SB1/MS1/SS1				
Customer Charge	N/A	$781.00	N/A	N/A
Standby kW Demand Charge - Distribution	N/A	$7.85	N/A	N/A
Standby kW Demand Charge - Reservation	N/A	$7.85	N/A	N/A
Supplemental Demand Charge	N/A	$6.16	N/A	N/A
Supplemental Energy Charge	N/A	$0.00381	N/A	N/A

CALCULATION OF PROPOSED DISTRIBUTION RATES
RESIDENTIAL GROUP

----------ALL SERVICE AREAS----------

Rate R-1/R-2 Residential	Proposed
Customer Charge	$10.00
Base Energy Charge	$0.06230
Test Year Bills	13,710,355
Test Year kWh	7,271,590,052
Customer Revenue	$137,103,546
Energy Revenue	$453,017,160
Total Base Rate Revenue	$590,120,706
Target Base Rate Revenue	$590,120,706
Difference from Target	0.000%

Rate R-3/R-4 Residential Heating	Proposed
Customer Charge	$10.00
Energy Charge	$0.05857
Test Year Bills	1,211,254
Test Year kWh	935,595,991
Customer Revenue	$12,112,540
Energy Revenue	$54,799,035
Total Base Rate Revenue	$66,911,575
Target Base Rate Revenue	$66,911,575
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------GREATER BOSTON----------

NEW Rate G-1 Small General Service	Winter	Summer	Proposed
Non-Demand (<=10 kW) and Muni Lights			
Customer Charge			$15.00
Energy Charge			$0.05123
Test Year Bills			885,742
Test Year Energy			467,662,364
Customer Revenue			$13,286,134
Energy Revenue			$23,957,815
Total Base Rate Revenue			$37,243,949
Demand (> 10 kW)			
Customer Charge			$20.00
Demand Charge <=10 kW			$0.00
Demand Charge >10 kW			$17.45
Energy Charge <= 2000 kWh			$0.01239
Energy Charge > 2000 kWh			$0.01239
Demand Charge scalar			1.63423403
Test Year Bills			362,917
Test Year Demand <= 10 kW			3,131,461
Test Year Demand > 10 kW			5,738,496
Test Year Energy <= 2000 kWh			604,153,423
Test Year Energy > 2000 kWh			2,077,950,559
Customer Revenue			$7,258,340
Demand Revenue			$100,157,524
Energy Revenue			$33,231,268
Total Base Rate Revenue			$140,647,133
Rate T-1 Optional Time of Use (Closed)	Proposed (Winter)	Proposed (Summer)	
Customer Charge	$20.00	$20.00	
Energy Charge - Peak	$0.08369	$0.17851	
Energy Charge - Off Peak	$0.02133	$0.02353	
Test Year Bills	20,936	10,494	31,430
Test Year Energy - Peak	3,526,119	1,364,801	4,890,920
Test Year Energy - Off Peak	6,058,821	3,420,334	9,479,154
Customer Revenue	$418,720	$209,881	$628,601
Energy Revenue	$424,336	$324,111	$748,446.58
Total Base Rate Revenue	$843,056	$533,992	$1,377,048
Consolidated Test Year Bills			1,280,089
Consolidated Test Year Demand			8,869,957
Consolidated Test Year Energy			3,164,136,421
Total Rate G-1/T-1 Base Rate Revenue			$179,268,129.15
Total Rate G-1 /T-1 Target Base Rate Revenue			$183,280,496.68
Difference from Target			-2.189%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------CAMBRIDGE----------

NEW Rate G-1 Small General Service	Proposed
Customer Charge	$15.00
Energy Charge	$0.03442
Test Year Bills	91,284
Test Year Energy	222,154,012
Customer Revenue	$1,369,256
Energy Revenue	$7,646,507
Total Base Rate Revenue	$9,015,763
Rate G-6 Optional General Time-of-Use (Closed)	
Customer Charge	$20.00
Energy Charge - Peak	$0.06346
Energy Charge - Off Peak	$0.02338
Test Year Bills	145
Test Year Energy - Peak	309
Test Year Energy - Off Peak	0
Customer Revenue	$2,909
Energy Revenue	$20
Total Base Rate Revenue	$2,928.21
Consolidated Test Year Bills	91,429
Consolidated Test Year Energy	222,154,321
Total **NEW** Rate G-1/G-4/G-6 Base Rate Revenue	$9,018,691
Total **NEW** Rate G-1/G-4/G-6 Target Base Rate Revenue	$9,018,691
Difference from Target	0.000%

Rate G-5 Commercial Space Heating (Closed)	Proposed
Customer Charge	$15.00
Energy Charge <=5,000 kWh	$0.02999
Energy Charge >5,000 kWh	$0.02999
Test Year Bills	513
Test Year Energy <=5,000 kWh	1,360,490
Test Year Energy >5,000 kWh	3,400,944
Customer Revenue	$7,690
Energy Revenue	$142,772
Total Base Rate Revenue	$150,461
Target Base Rate Revenue	$150,461
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-1 General Service		Proposed
Customer Charge		$15.00
Demand Charge <=10 kW		$0.00
Demand Charge >10 kW		$0.00
Energy Charge		0.03442476
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		551,674
Test Year Demand <=10 kW		0
Test Year Demand >10 kW		0
Test Year Energy		899,319,636
Test Year Demand - Primary		107,188
Test Year Energy - Primary		3,009,245
Customer Revenue		$8,275,103
Demand Revenue		$0
Energy Revenue		$30,958,863
Transformer Allowance Credit	*Set manually to equal Eversource*	($135,057)
Primary Metering Credit	*because iterative calcuation failed. >>*	($2,173)
Total Base Rate Revenue		$39,096,735
Rate G-7 Optional General Time-of-Use		
Customer Charge		$20.00
Demand Charge		$3.81
Energy Charge - Peak		$0.03614
Energy Charge - Off Peak		$0.02532
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
TOU Scaling Factor		1.379
Test Year Bills		21,129
Test Year Demand		126,730
Test Year Energy - Peak		14,392,457
Test Year Energy - Off Peak		44,813,646
Test Year Demand - Primary		0
Test Year Energy - Primary		0
Customer Revenue		$422,582
Demand Revenue		$482,840
Energy Revenue		$1,654,807
Transformer Allowance Credit		$0
Primary Metering Credit		$0
Total Base Rate Revenue		$2,560,228.82
Consolidated Test Year Bills		572,803
Consolidated Test Year Demand		126,730
Consolidated Test Year Energy		958,525,739
Consolidated Demand - Primary		107,188
Consolidated Energy - Primary		3,009,245
Total Rate G-1/G-7 Base Rate Revenue		$41,656,964
Total Rate G-1/G-7 Target Base Rate Revenue		$41,656,964
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

Rate G-4 General Power (Closed)	Proposed
Customer Charge	$15.00
Demand Charge	$2.16
Energy Charge	$0.02472
Transformer Allowance (1)	($1.26)
Primary Metering Credit	2%
Scaling Factor	1.083252255
Test Year Bills	334
Test Year Demand	14,532
Test Year Energy	2,434,285
Test Year Demand - Primary	718
Test Year Energy - Primary	156,160
Customer Revenue	$5,013
Demand Revenue	$31,326
Energy Revenue	$60,175
Transformer Allowance Credit	($905)
Primary Metering Credit	($77)
Total Base Rate Revenue	$95,531.90
Target Base Rate Revenue	$85,724.94
Difference from Target	11.440%

Rate G-6 All Electric School (Closed)	Proposed
Customer Charge	$15.00
Energy Charge	$0.01686
Test Year Bills	84
Test Year Energy	4,609,966
Customer Revenue	$1,264
Energy Revenue	$77,706
Total Base Rate Revenue	$78,970
Target Base Rate Revenue	$78,970
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
SMALL GENERAL SERVICE GROUP

----------WESTERN MASSACHUSETTS----------

Rate 23 Optional Water Heating	Proposed
Customer Charge	$20.00
Energy Charge	$0.01910
Test Year Bills	237
Test Year Energy	50,481
Customer Revenue	$4,746
Energy Revenue	$964
Total Base Rate Revenue	$5,710
Target Base Rate Revenue	$5,710
Difference from Target	0.000%

Rate 24 Optional Church Service (Closed)	Proposed
Customer Charge	$65.00
Demand Charge <=2 kW	$0.00
Demand Charge >2 kW	$4.84
Energy Charge	$0.00033
Test Year Bills	2,320
Test Year Demand <=2 kW	4,513
Test Year Demand >2 kW	25,251
Test Year Energy	4,715,475
Customer Revenue	$150,782
Demand Revenue	$122,216
Energy Revenue	$1,571
Total Base Rate Revenue	$274,569
Target Base Rate Revenue	$274,569
Difference from Target	0.000%

NEW Rate G-1 Small General Service (<=100 kW)	Proposed
Non-Demand	
Customer Charge	$30.00
Customer Charge - Un-Metered	$15.00
Energy Charge	$0.03151
Test Year Bills - Metered	0
Test Year Bills - Un-Metered	0
Test Year Energy	0
Customer Revenue	$0
Energy Revenue	$0.00
Total Base Rate Revenue	$0.00
Demand	
Customer Charge - Metered	$30.00
Customer Charge - Un-Metered	$15.00
Demand Charge <= 2 kW	$0.00
Demand Charge > 2 kW	$10.83
Energy Charge	($0.00074)
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills - Metered	262,189
Test Year Bills - Un-Metered	1,690
Test Year Demand <= 2 kW	377,691
Test Year Demand > 2 kW	1,655,318
Test Year Energy	555,895,922
Test Year Demand - Primary	9,612
Customer Revenue	$7,891,028
Demand Revenue	$17,927,091
Energy Revenue	($410,528)
Transformer Allowance Credit	($12,111)
Total Base Rate Revenue	$25,395,480
Total Rate G-1/T-0 Target Base Rate Revenue	$25,395,480
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------GREATER BOSTON----------

NEW Rate G-2 Time of Use (current Rate T-2)	Proposed
Customer Charge kW <=150	$27.00
Customer Charge 150 < kW <= 300	$110.00
Customer Charge 300 < kW <= 1000	$160.00
Customer Charge kW >1000	$370.00
Demand Charge	$18.85
Energy Charge	$0.00000
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills kW <=150	2,723
Test Year Bills 150 < kW <= 300	9,907
Test Year Bills 300 < kW <= 1000	10,791
Test Year Bills kW >1000	1,623
Test Year Demand	7,312,523
Test Year Energy	3,063,460,890
Test Year Demand - Primary	32,910
Test Year Energy - Primary	49,935,503
Customer Revenue	$3,490,320
Demand Revenue	$137,836,472
Energy Revenue	$0
Transformer Allowance Credit	($41,466)
Primary Metering Credit	$0
Total Base Rate Revenue	$141,285,326
Target Base Rate Revenue	$141,285,326
Difference from Target	0.000%

----------CAMBRIDGE----------

Rate G-2 Large General Time-of-Use (Secondary Service)		Proposed
Customer Charge		$110.00
Demand Charge <=100 kVA		$4.63
Demand Charge >100 kVA		$4.63
Energy Charge		$0.01176
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		5,827
Test Year Demand <=100 kVA		455,076
Test Year Demand >100 kVA		825,824
Test Year Energy		530,648,198
Test Year Demand - Primary		6,260
Test Year Energy - Primary		2,644,340
Customer Revenue		$640,979
Demand Revenue		$5,930,566
Energy Revenue		$6,240,703
Transformer Allowance Credit	*Set manually to equal Eversource*	($7,888)
Primary Metering Credit	*because iterative calcuation failed. >>*	($1,083)
Total Base Rate Revenue		$12,803,277
Target Base Rate Revenue		$12,803,277
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-2 Medium General Time-of-Use		Proposed
Customer Charge		$370.00
Demand Charge		$3.03
Energy Charge - Peak		$0.01342
Energy Charge - Low A		$0.01342
Energy Charge - Low B		$0.01342
Transformer Ownership Allowance (1)		($1.26)
Primary Metering Credit		2%
Test Year Bills		5,797
Test Year Demand		1,080,576
Test Year Energy - Peak		102,792,634
Test Year Energy - Low A		96,377,054
Test Year Energy - Low B		194,461,080
Test Year Demand - Primary		70,978
Test Year Energy - Primary		27,792,073
Customer Revenue		$2,144,944
Demand Revenue		$3,269,822
Energy Revenue		$5,281,761
Transformer Allowance Credit		($89,433)
Primary Metering Credit	*Set manually to equal Eversource*	($11,298)
Total Base Rate Revenue	*because iterative calcuation failed. >>*	$10,595,797
Target Base Rate Revenue		$10,595,797
Difference from Target		0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
MEDIUM GENERAL SERVICE GROUP

----------WESTERN MASSACHUSETTS----------

NEW Rate G-2 General Service (>100 kW)	Proposed
Customer Charge	$110.00
Demand Charge <=50 kW	$9.37
Demand Charge >50 kW	$9.37
Energy Charge	($0.00069)
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills	7,079
Test Year Demand <=50 kW	227,913
Test Year Demand >50 kW	668,952
Test Year Energy	300,035,941
Test Year Demand - Primary	30,047
Customer Revenue - Test Year	$778,735
Demand Revenue - Test Year	$8,403,621
Energy Revenue - Test Year	($206,553)
Transformer Allowance Credit	($37,859)
Total Base Rate Revenue - Test Year	$8,937,944

NEW Rate T-4 General Service (>100 kW)	Proposed
Customer Charge	$110.00
Demand Charge <=50 kW	$9.37
Demand Charge >50 kW	$9.37
Energy Charge - Peak	$0.02388
Energy Charge - Off Peak	$0.00675
Transformer Ownership Allowance (1)	($1.26)
TOU Scaling Factor	7.58
Test Year Bills	98
Test Year Demand <=50 kW	6,871
Test Year Demand >50 kW	18,366
Test Year Energy - Peak	2,670,780
Test Year Energy - Off Peak	7,848,519
Test Year Energy	10,519,299
Test Year Demand - Primary	6,529
Customer Revenue - Test Year	$10,733
Demand Revenue - Test Year	$236,463
Energy Revenue - Test Year	$116,718
Transformer Allowance Credit	($8,226)
Total Base Rate Revenue - Test Year	$355,688
Consolidated Test Year Bills	7,177
Consolidated Test Year Demand <=50 kW	234,784
Consolidated Test Year Demand >50 kW	687,317
Consolidated Test Year Energy	289,516,641
Total Rate G-2/T-4 Base Rate Revenue	$9,293,632
Total Rate G-2/T-4 Target Base Rate Revenue	$9,293,632
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-3 Large General Service	Proposed
Customer Charge	$370.00
Demand Charge	$15.77
Energy Charge	$0.00000
Test Year Bills	5,612
Test Year Demand	5,588,318
Test Year Energy	2,675,437,585
Customer Revenue	$2,076,429
Demand Revenue	$88,151,811
Energy Revenue	$0
Total Base Rate Revenue	$90,228,240
Target Base Rate Revenue	$90,228,240
Difference from Target	0.000%

Rate WR MWRA	Proposed
Customer Charge	$199.29
Demand Charge	$0.00
Energy Charge	$0.00000
Test Year Bills	12
Test Year Demand	0
Test Year Energy	0
Customer Revenue	$2,391
Demand Revenue	$0
Energy Revenue	$0
Total Base Rate Revenue	$2,391
Target Base Rate Revenue	$2,391
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------CAMBRIDGE----------

Rate G-3 Large General Time-of-Use (13.8 kV Service)	Proposed
Customer Charge	$370.00
Demand Charge <=100 kVA	$6.17
Demand Charge >100 kVA	$6.17
Energy Charge	$0.00381
Test Year Bills	1,030
Test Year Demand <=100 kVA	101,798
Test Year Demand >100 kVA	988,706
Test Year Energy	483,098,521
Customer Revenue	$381,020
Demand Revenue	$6,723,771
Energy Revenue	$1,840,605
Total Base Rate Revenue	$8,945,396
Rate SB1/MS1/SS1 Standby Service (Closed)	
Customer Charge	$781.00
Standby Demand - Distribution	$7.85
Standby Demand - Reservation	$7.85
Test Year Bills	24
Test Year Standby Demand - Distribution	109,157
Test Year Standby Demand - Reservation	39,102
Test Year Supplemental Demand <=100 kVA	1,200
Test Year Supplemental Demand >100 kVA	132,203
Test Year Replacement Energy	79,471,336
Test Year Supplemental Energy	38,551,204
Customer Revenue	$18,793
Standby Demand - Distribution Revenue	$857,273
Standby Demand - Reservation Revenue	$307,088
Supplemental Demand Revenue	$822,528
Supplemental Energy Revenue	$146,880
Total Base Rate Revenue	$2,152,562
Consolidated Test Year Bills	1,054
Consolidated Test Year Demand <=100 kVA	102,998
Consolidated Test Year Demand >100 kVA	1,120,909
Consolidated Test Year Energy	521,649,725
Total Rate G-3/SB1/MS1/SS1 Base Rate Revenue	$11,097,957
Total Rate G-3/SB1/MS1/SS1 Target Base Rate Revenue	$11,097,957
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-3 Large General Time-of-Use	Proposed
Customer Charge	$930.00
Demand Charge	$3.61
Energy Charge - Peak	$0.01159
Energy Charge - Low A	$0.01159
Energy Charge - Low B	$0.01159
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills	1,189
Test Year Demand	1,077,271
Test Year Energy - Peak	113,964,505
Test Year Energy - Low A	105,230,874
Test Year Energy - Low B	208,709,937
Test Year Demand - Primary	516,924
Test Year Energy - Primary	220,808,123
Customer Revenue	$1,106,124
Demand Revenue	$3,884,461
Energy Revenue	$4,960,018
Transformer Allowance Credit	($651,324)
Primary Metering Credit	($51,189)
Total Base Rate Revenue	$9,248,090
Target Base Rate Revenue	$9,248,090
Difference from Target	0.000%

CALCULATION OF PROPOSED DISTRIBUTION RATES
LARGE GENERAL SERVICE GROUP

----------WESTERN MASSSACHUSETTS----------

Rate G-3 Large Time-of-Use (current T-2)	Proposed
Customer Charge 350 < kW < 1000	$760.00
Customer Charge 1000 <= kW < 1500	$1,625.00
Customer Charge 1500 <= kW < 2500	$2,700.00
Demand Charge	$9.37
Energy Charge - Peak	$0.00297
Energy Charge - Off Peak	$0.00087
Transformer Ownership Allowance (1)	($1.26)
Primary Metering Credit	2%
Test Year Bills 350 < kW < 1000	2,684
Test Year Bills 1000 <= kW < 1500	334
Test Year Bills 1500 <= kW < 2500	137
Test Year Demand	1,483,311
Test Year Energy - Peak	169,037,518
Test Year Energy - Off Peak	455,530,521
Test Year Demand - Primary	224,274
Customer Revenue	$2,951,524
Demand Revenue	$13,904,051
Energy Revenue	$898,353
Transformer Allowance Credit	($282,586)
Total Base Rate Revenue	$17,471,342
Target Base Rate Revenue	$17,471,342
Difference from Target	0.000%

Rate T-5 Extra Large Primary Time-of-Use	Proposed
Customer Charge	$3,800.00
Demand Charge	$8.45
Energy Charge - Peak	$0.00297
Energy Charge - Off Peak	$0.00087
Transformer Ownership Allowance (1)	($1.26)
Test Year Bills	290
Test Year Demand	745,515
Test Year Energy - Peak	96,216,436
Test Year Energy - Off Peak	268,821,815
Test Year Demand - Primary	607,431
Customer Revenue	$1,101,777
Demand Revenue	$6,302,920
Energy Revenue	$519,638
Transformer Allowance Credit	($765,363)
Total Base Rate Revenue	$7,158,972
Target Base Rate Revenue	$7,158,972
Difference from Target	0.000%

(1) See Exhibit ES-RDC-7, Workpaper 2

PROPOSED TRANSMISSION RATE DESIGN

RESIDENTIAL								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
All	R-1/R-2 (All kWh)		7,271,590,052	$0.04437	$0.04392	$322,640,451	$319,341,267	
All	R-3/R-4 (All kWh)		935,595,991	$0.04039	$0.04392	$37,788,722	$41,087,906	
All	Total Residential		8,207,186,043	$0.04392	$0.04392	$360,429,173	$360,429,173	0.0%

SMALL GENERAL SERVICE								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
Greater Boston	G-1 NDMD (All kWh)		285,268,477	$0.03485	$0.03517	$9,941,606	$10,032,862	
Greater Boston	G-1 DMD (<=100 kW)	810,941		$2.95	$0.00	$2,388,719	$0	
Greater Boston	G-1 DMD kWh (<=100 kW)		181,533,231	$0.02462	$0.03517	$4,470,195	$6,384,504	
Greater Boston	G-2 (<=100 kW)	7,039,448		$10.66	$0.00	$75,021,976	$0	
Greater Boston	G-2 kWh (<= 100 kW)		2,037,816,850	$0.00000	$0.03517	$0	$71,669,799	
Greater Boston	T-1 (Winter Peak kWh)		3,526,119	$0.10526	$0.10482	$371,159	$369,617	
Greater Boston	T-1 (Winter Off Peak kWh)		6,058,821	$0.00000		$0	$0	
Greater Boston	T-1 (Summer Peak kWh)		1,364,801	$0.09990	$0.09948	$136,344	$135,777	
Greater Boston	T-1 (Summer Off Peak kWh)		3,420,334	$0.00000		$0	$0	
Greater Boston	T-2 (<=100 kW)	1,848,544		$11.78	$0.00	$21,775,849	$0	
Greater Boston	T-2 kWh (<= 100 kW)		645,147,789	$0.00000	$0.03517	$0	$22,689,778	
Greater Boston	Total **NEW** G-1/T-1	9,698,933	3,164,136,421	$0.03606	$0.03517	$114,105,848	$111,282,336	
Cambridge	G-0 (All kWh)		38,620,201	$0.03335	$0.03517	$1,287,984	$1,358,268	
Cambridge	G-6 (Peak kWh)		309	$0.03335	$0.03517	$10	$11	
Cambridge	G-6 (Off Peak kWh)		0	$0.00000	$0.00000	$0	$0	
Cambridge	G-1	541,576	176,003,397	$10.55	$0.03517	$5,713,631	$6,190,020	
Cambridge	G-4	16,409	7,530,415	$13.31	$0.03517	$218,405	$264,844	
Cambridge	Total **NEW** G-1/G-6/G-4	557,986	222,154,321	$0.03250	$0.03517	$7,220,031	$7,813,143	
Cambridge	G-5 (<=5000 kWh)		1,360,490	$0.02746	$0.03517	$37,359	$47,848	
Cambridge	G-5 (>5000 kWh)		3,400,944	$0.03682	$0.03517	$125,223	$119,611	
Cambridge	Total G-5		4,761,434	$0.03415	$0.03517	$162,582	$167,459	
South	G-1/G-1S (All kWh)		890,570,312	$0.03572	$0.03517	$31,811,172	$31,321,262	
South	G-5 (All kWh)		8,749,324	$0.03763	$0.03517	$329,237	$307,713	
South	Total G-1		899,319,636	$0.03574	$0.03517	$32,140,409	$31,628,975	
South	G-7	116,139	56,796,733	$13.18	$0.02681	$1,530,712	$1,522,673	
South	G-7S	10,591	2,409,369	$5.34	$0.02681	$56,555	$64,593	
South	Total G-7	126,730	59,206,102	$0.02681	$0.02681	$1,587,266	$1,587,266	
South	G-4 (kW)	14,532		$3.93	$5.89	$57,110	$85,614	
South	G-4 (kWh)		2,434,285	$0.00489	0.00000	$11,904	$0	
South	Total G-4	14,532	2,434,285	$0.02835	$0.03517	$69,013	$85,614	
South	G-6 (All kWh)		4,609,966	$0.03407	$0.03517	$157,062	$162,132	
Western MA	23 (All kWh)		50,481	$0.02588	$0.02588	$1,306	$1,306	
Western MA	24 (> 2kW)	25,251	4,715,475	$5.01	$6.57	$126,509	$165,843	
Western MA	G-0 (<=100 kW) (kW)	1,712,621		$8.13	$0.00	$13,916,759	$0.00	
Western MA	G-0 (<=100 kW) (kWh)		445,234,194	$0.00000	$0.03517	$0	$15,658,839	
Western MA	T-0 (<=100 kW) (kW)	3,206		$9.51	$0.00	$30,501	$0	
Western MA	T-0 (<=100 kW) (kWh)		1,645,507	$0.00000	$0.03517	$0	$57,872	
Western MA	G-2 (<=100 kW) (kW)	314,303		$9.23	$0.00	$2,901,020	$0	
Western MA	G-2 (<=100 kW) (kWh)		107,764,640	$0.00000	$0.03517	$0	$3,790,071	
Western MA	T-4 (<=100 kW) (kW)	2,879		$9.23	$0.00	$26,569	$0	
Western MA	T-4 (<=100 kW) (kWh)		1,251,581	$0.00000	$0.03517	$0	$44,018	
Western MA	Total **NEW** G-1	2,033,008	555,895,922	$0.03036	$0.03517	$16,874,849	$19,550,800	
All	Total Small General Service		4,917,284,044	$0.03507	$0.03507	$172,444,874.20	$172,444,874.20	0.0%

MEDIUM GENERAL SERVICE								
Service Area	Rate Class	kW	kWh	Current Avg. Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
Service Area	G-1 DMD (>100 kW)	2,520		$55.08	$11.87	$138,793	$29,923	
Greater Boston	G-2 (>100 kW)	510,725		$17.05	$11.87	$8,706,826	$6,064,457	
Greater Boston	T-2 (>100 kW)	6,799,277		$11.78	$11.87	$80,095,487	$80,736,020	
Greater Boston	Total **NEW** G-2	7,312,523		$12.16	$11.87	$88,941,107	$86,830,400	
Cambridge	G-2 (<=100 kVA)	455,076		$7.06	$11.87	$3,212,836	$5,403,666	
Cambridge	G-2 (>100 kVA)	825,824		$15.73	$11.87	$12,990,210	$9,806,003	
Cambridge	Total G-2	1,280,900		$12.65	$11.87	$16,203,046	$15,209,669	
South	G-2 (kVA)	1,080,576		$9.71	$11.87	$10,492,390	$12,830,979	
South	G-2 (kWh)		393,630,768	$0.00357	$0.00000	$1,405,262	$0	
South	Total G-2	1,080,576	393,630,768	$11.01	$11.87	$11,897,652	$12,830,979	
Western MA	G-0 (>100 kW)	290,518		$10.13	$11.87	$2,942,532	$3,449,675	
Western MA	G-2 (>100 kW)	606,346		$9.23	$11.87	$5,596,576	$7,199,880	
Western MA	Total **NEW** G-2	896,865		$9.52	$11.87	$8,539,107	$10,649,555	

PROPOSED TRANSMISSION RATE DESIGN

88	Western MA	T-0 (>100 kW)	6,848		$10.17	$11.87	$69,630	$81,319	
89	Western MA	T-4 (>100 kW)	18,388		$9.23	$11.87	$169,720	$218,342	
90	Western MA	Total **NEW** T-4 (>100 kW)	25,236		$9.48	$11.87	$239,351	$299,660	
91									
92	All	Total Medium General Service	10,596,099		$11.87	$11.87	$125,820,263	$125,820,263	0.0%
93									
94	LARGE GENERAL SERVICE								
95	Service Area	Rate Class	kW	kWh	Current Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
96	Greater Boston	G-3 (kW)	5,588,318		$13.61	$13.01	$76,057,010	$72,719,272	
97									
98	Greater Boston	WR (kW)	238,395		$8.16	$8.16	$1,945,305	$1,945,305	
99									
100	Cambridge	G-3 (<=100 kVA)	101,798		$774.42	$782.07	$797,484	$805,364	
101	Cambridge	G-3 (>100 kVA)	988,706		$13.75	$13.89	$13,594,710	$13,729,041	
102	Cambridge	SB-1 (minimum reservation)	39,102		$0.99	$1.00	$38,711	$39,093	
103	Cambridge	SB-1 (standby capacity)	109,157		$12.95	$13.08	$1,413,580	$1,427,547	
104	Cambridge	SS-1 - Supplemental <= 100 kVA	1,200		$774.42	$782.07	$18,635	$18,819	
105	Cambridge	SS-1 - Supplemental > 100 kVA	132,203		$13.75	$13.89	$1,817,788	$1,835,750	
106	Cambridge	Total G-3/SB-1/SS-1	1,372,165		$12.89	$13.01	$17,680,907	$17,855,614	
107									
108	South	G-3 (kVA)	1,077,271		$11.63	$13.01	$12,528,667	$14,018,242	
109									
110	Western MA	G-3 (current T-2) (kW)	1,483,311		$11.71	$13.01	$17,369,566	$19,301,918	
111									
112	Western MA	T-5 (kW)	745,515		$13.36	$13.01	$9,960,083	$9,701,188	
113									
114	All	Total Large General Service	10,371,573		$13.07	$13.07	$135,541,539	$135,541,539	0.0%
115									
116	LIGHTING								
117	Service Area	Rate Class	kW	kWh	Current Rate	Illustrative Rate	Current Revenue	Proposed Revenue	% Change
118	Eastern MA	S-1/S-2 (All kWh)		82,117,765	$0.02177	$0.02030	$1,787,704	$1,666,721	
119	Western MA	S-1/S-2 (All kWh)		27,769,268	$0.01594	$0.02030	$442,642	$563,625	
120	All	Total Lighting		109,887,033	$0.02030	$0.02030	$2,230,346	$2,230,346	0.0%

PROPOSED TRANSMISSION REVENUE TARGET ALLOCATION

RESIDENTIAL

Service Area/ Territory	Rate	% Total Revenue (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
All	R-1/R-2	40.51%	$	322,640,451		7,271,590,052		
All	R-3/R-4	4.74%	$	37,788,722		935,595,991		
Residential Total		45.25%	$	360,429,173		8,207,186,043		$0.04392

SMALL GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	NEW G-1/T-1	14.33%	$	114,105,848		3,164,136,421		
Cambridge	NEW G-1/G-6/G-4	0.91%	$	7,220,031		222,154,321		
Cambridge	G-5	0.02%	$	162,582		4,761,434		
South	G-1	3.99%	$	31,811,172		890,570,312		
South	G-4	0.01%	$	69,013	14,532	2,434,285		
South	G-5	0.04%	$	329,237		8,749,324		
South	G-6	0.02%	$	157,062		4,609,966		
Western MA	24	0.02%	$	126,509	25,251	4,715,475		
Western MA	NEW G-1	2.12%	$	16,874,849	2,033,008	555,895,922		
		21.45%	$	170,856,301		4,858,027,460		$0.03517
South	G-7	0.20%	$	1,587,266	126,730	59,206,102		$0.02681
Western MA	23	0.00%	$	1,306		50,481		$0.02588
Small General Service Total		21.65%	$	172,444,874		$ 4,917,284,044		$0.03507

MEDIUM GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	NEW G-2	11.17%	$	88,941,107	7,312,523	3,063,460,890		
Cambridge	G-2	2.03%	$	16,203,046	1,280,900	530,648,198		
South	G-2	1.49%	$	11,897,652	1,080,576	393,630,768		
Western MA	NEW G-2	1.07%	$	8,539,107	896,865	300,035,941		
Western MA	NEW T-4	0.03%	$	239,351	25,236	10,519,299		
Medium General Service Total		15.80%	$	125,820,263	10,596,099	4,298,295,095	$11.87	$0.02927

LARGE GENERAL SERVICE

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Greater Boston	G-3	9.55%	$	76,057,010	5,588,318	2,675,437,585		
Cambridge	G-3/SB-1/SS-1	2.22%	$	17,680,907	1,372,165	601,121,061		
South	G-3	1.57%	$	12,528,667	1,077,271	427,905,315		
Western MA	G-3 (current T-2)	2.18%	$	17,369,566	1,483,311	624,568,038		
Western MA	T-5	1.25%	$	9,960,083	745,515	365,038,251		
		16.77%	$	133,596,235	10,266,581	4,694,070,251	$13.01	$0.02846
Greater Boston	WR	0.24%	$	1,945,305	238,395	103,657,378	$8.16	$0.01877
Large General Service Total		17.02%	$	135,541,539	10,504,976	4,797,727,629	$12.90	$0.02825

LIGHTING

Service Area/ Territory	Rate	% Total (a)		Transmission Revenue Target (b)	Test Year Demand (c)	Test Year Sales (d)	Average Unit Rate ($/kW) (e)	Average Unit Rate ($/kWh) (f)
Eastern MA	S-1/S-2	0.22%	$	1,787,704		82,117,765		$0.02177
Western MA	S-1/S-2	0.06%	$	442,642		27,769,268		$0.01594
Lighting Total		0.28%	$	2,230,346		109,887,033		$0.02030
Total		100.00%	$	796,466,195		22,330,379,844		$0.03567

PROPOSED DISTRIBUTION REVENUE AND LABOR ALLOCATORS

CURRENT

Service Area/ Territory	Rate Group	Rate Class	Distribution Allocator (a)	Labor Allocator (b)
All	Residential	R-1/R-2	41.145%	44.192%
All	Residential	R-3/R-4	4.575%	5.968%
Greater Boston	Small General Service	G-1/T-1	3.446%	3.338%
Greater Boston	Small/Medium General Service	G-2/T-2	27.907%	20.927%
Greater Boston	Large General Service	G-3/WR	7.998%	6.507%
Cambridge	Small General Service	G-0/G-1/G-6	0.829%	0.918%
Cambridge	Medium General Service	G-2	1.329%	1.622%
Cambridge	Large General Service	G-3/SB-1	0.856%	1.428%
Cambridge	Small General Service	G-4	0.012%	0.028%
Cambridge	Small General Service	G-5	0.018%	0.044%
South	Small General Service	G-1/G-7	3.930%	5.090%
South	Medium General Service	G-2	1.088%	1.446%
South	Large General Service	G-3	0.610%	0.905%
South	Small General Service	G-4	0.008%	0.012%
South	Small General Service	G-5	0.053%	0.113%
South	Small General Service	G-6	0.008%	0.019%
Western MA	Small General Service	23/24/G-0/T-0	2.626%	2.541%
Western MA	Medium General Service	G-2/T-4	1.159%	1.019%
Western MA	Large General Service	T-2	1.495%	1.461%
Western MA	Large General Service	T-5	0.498%	0.553%
Eastern MA	Outdoor Lighting	S-1/S-2	0.315%	1.372%
Western MA	Outdoor Lighting	S-1/S-2	0.095%	0.497%
Total			100.000%	100.000%
Greater Boston	Small General Service	G-2	12.608%	
Greater Boston	Medium General Service	T-2	15.299%	

PROPOSED

Service Area/ Territory	Rate Group	Distribution Allocator (2) (a)	Labor Allocator (3) (b)
All	Residential	53.156%	54.757%
All	Small General Service (1)	22.078%	22.743%
All	Medium General Service	14.075%	12.779%
All	Large General Service	10.690%	9.720%
	Total	100.000%	100.000%

(1) includes Outdoor Lighting
(2) Based on results of target revenue allocation in Schedule 5
(3) Based on labor allocators from Exhibit ES-ACOS-5

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				RESIDENTIAL ASSISTANCE ADJUSTMENT FACTOR		NET METERING RECOVERY SURCHARGE		LONG TERM RENEWABLE CONTRACT ADJUSTMENT		ATTORNEY GENERAL CONSULTING EXPENSE		BASIC SERVICE COST TRUE-UP	
	DISTRIBUTION	LABOR	TEST YEAR	Target	Revised	Target	Revised	Target	Revised	Target	Revised	Target	Revised
RATE GROUP	ALLOCATOR	ALLOCATOR	SALES	Revenue	RAAF	Revenue	NMRS	Revenue	LTRCA	Revenue	AGCE	Revenue	BSTF
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Residential	53.156%	54.757%	8,207,186,043	$50,044,827	$0.00610	$66,113,112	$0.00806	($3,693,234)	($0.00045)	$0	$0.00000	($942,061)	($0.00011)
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	$20,785,850	$0.00413	$27,459,726	$0.00546	($2,262,227)	($0.00045)	$0	$0.00000	($391,280)	($0.00008)
Medium General Service	14.075%	12.779%	4,298,295,095	$13,251,557	$0.00308	$17,506,338	$0.00407	($1,934,233)	($0.00045)	$0	$0.00000	($249,452)	($0.00006)
Large General Service	10.690%	9.720%	4,797,727,629	$10,064,736	$0.00210	$13,296,300	$0.00277	($2,158,977)	($0.00045)	$0	$0.00000	($189,462)	($0.00004)
Total	100.000%	100.000%	22,330,379,844	$94,146,969	$0.00422	$124,375,477	$0.00557	($10,048,671)	($0.00045)	$0	$0.00000	($1,772,255)	($0.00008)

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be fully collected by 1/1/23

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				TRANSITION		TAX ACT CREDIT FACTOR		REVENUE DECOUPLING ADJUSTMENT FACTOR		PENSION ADJUSTMENT FACTOR		STORM RESERVE ADJUSTMENT	
	DISTRIBUTION	LABOR	TEST YEAR	Target	Revised	Target	Revised	Target	Revised	Target	Revised	Target	Revised
RATE GROUP	ALLOCATOR	ALLOCATOR	SALES	Revenue	TRNSN	Revenue	TACF	Revenue	RDAF	Revenue	PAF	Revenue	SRA
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
Residential	53.156%	54.757%	8,207,186,043	($14,526,719)	($0.00177)	($14,278,247)	($0.00174)	$23,348,373	$0.00284	$10,132,612	$0.00123	$0	$0.00000
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	($8,898,093)	($0.00177)	($5,930,393)	($0.00118)	$9,697,621	$0.00193	$4,208,606	$0.00084	$0	$0.00000
Medium General Service	14.075%	12.779%	4,298,295,095	($7,607,982)	($0.00177)	($3,780,790)	($0.00088)	$6,182,503	$0.00144	$2,364,812	$0.00055	$0	$0.00000
Large General Service	10.690%	9.720%	4,797,727,629	($8,491,978)	($0.00177)	($2,871,561)	($0.00060)	$4,695,694	$0.00098	$1,798,732	$0.00037	$0	$0.00000
Total	100.000%	100.000%	22,330,379,844	($39,524,772)	($0.00177)	($26,860,992)	($0.00120)	$43,924,191	$0.00197	$18,504,762	$0.00083	$0	$0.00000

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				SOLAR PROGRAM COST ADJUSTMENT				SOLAR EXPANSION COST RECOVERY FACTOR				VEGETATION MANAGEMENT RESILIENCY TREE WORK PROGRAM			
RATE GROUP	DISTRIBUTION ALLOCATOR	LABOR ALLOCATOR	TEST YEAR SALES	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SPCA	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SECRF	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised RTWF
	(a)	(b)	(c)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Residential	53.156%	54.757%	8,207,186,043	($41,054)	$17,751	($58,805)	($0.00001)	$8,739,493	$11,535,152	($2,795,658)	($0.00034)	$13,043,395	$12,332,208	$711,187	$0.00009
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	($17,052)	$7,373	($24,424)	($0.00000)	$3,629,902	$4,791,063	($1,161,162)	($0.00023)	$5,417,504	$5,122,116	$295,388	$0.00006
Medium General Service	14.075%	12.779%	4,298,295,095	($10,871)	$4,700	($15,571)	($0.00000)	$2,314,163	$3,054,436	($740,273)	($0.00017)	$3,453,809	$3,265,491	$188,318	$0.00004
Large General Service	10.690%	9.720%	4,797,727,629	($8,257)	$3,570	($11,827)	($0.00000)	$1,757,638	$2,319,885	($562,247)	($0.00012)	$2,623,215	$2,480,185	$143,030	$0.00003
Total	100.000%	100.000%	22,330,379,844	($77,234)	$33,394	($110,628)	($0.00000)	$16,441,196	$21,700,536	($5,259,340)	($0.00024)	$24,537,923	$23,200,000	$1,337,923	$0.00006

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

TEST YEAR ALLOCATION OF RECONCILING REVENUE

				SOLAR MASSASCHUSETTS RENEWABLE TARGET				GRID MODERNIZATION				STORM COST RECOVERY ADJUSTMENT	
RATE GROUP	DISTRIBUTION ALLOCATOR	LABOR ALLOCATOR	TEST YEAR SALES	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised SMART	Current Revenue	Transfer Adj. (1)	Target Revenue	Revised GMOD	Target Revenue (2)	Revised SCRA
	(a)	(b)	(c)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)
Residential	53.156%	54.757%	8,207,186,043	$21,308,517	$1,006,626	$20,301,891	$0.00247	$7,137,279	$6,037,030	$1,100,249	$0.00013	$10,900,212	$0.00133
Small General Service/Outdoor Lighting	22.078%	22.743%	5,027,171,077	$8,850,378	$418,097	$8,432,281	$0.00168	$2,964,430	$2,507,448	$456,983	$0.00009	$4,527,344	$0.00090
Medium General Service	14.075%	12.779%	4,298,295,095	$5,642,362	$266,548	$5,375,814	$0.00125	$1,889,907	$1,598,568	$291,339	$0.00007	$2,886,308	$0.00067
Large General Service	10.690%	9.720%	4,797,727,629	$4,285,450	$202,447	$4,083,003	$0.00085	$1,435,410	$1,214,134	$221,276	$0.00005	$2,192,190	$0.00046
Total	100.000%	100.000%	22,330,379,844	$40,086,707	$1,893,718	$38,192,989	$0.00171	$13,427,026	$11,357,179	$2,069,847	$0.00009	$20,506,053	$0.00092

(1) See Exhibit ES-REVREQ-2, Schedule 6
(2) Storm costs are modeled on a consolidated basis; EMA specific storm costs are expected to be ful

BASIC SERVICE ADMINISTRATIVE COSTS

Current	$ 711,976
Proposed	$ 884,824
Increase	$ 172,848
TY Basic Service Sales	5,805,898,759
TY BSCA Adjustment	$ 0.00003

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DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	BASE RATE TRANSFERS	ADJUSTED BASE DISTRIBUTION REVENUE	DISTRIBUTION UNIT DEMAND COST @ EROR ($/kWh) or ($/kW)	BASE DISTRIBUTION REVENUE @ EROR (1)	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT EROR	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
Residential	$ 2,089,338,362	$ 522,074,570	$ 29,249,685	$ 551,324,255	$ 0.07989	$ 655,694,715	$ (15,717,943)	$ 133,620,144	$ 532,414,589	$ 224,651,779
Small General Service	$ 1,050,872,414	$ 244,580,606	$ 13,702,843	$ 258,283,449	$ 0.05276	$ 259,417,876	$ (16,180,949)	$ 14,837,269	$ 258,153,940	$ 121,268,190
Medium General Service	$ 832,836,402	$ 155,773,841	$ 8,727,366	$ 164,501,206	$ 16.39	$ 173,623,853	$ (18,442,051)	$ 17,850,012	$ 172,473,733	$ 101,725,692
Large General Service	$ 820,692,202	$ 105,592,807	$ 5,915,929	$ 111,508,736	$ 12.84	$ 131,869,664	$ (7,378,847)	$ 26,276,857	$ 111,841,937	$ 89,448,067
Lighting - Company	$ 15,347,885	$ 8,405,949	$ 470,951	$ 8,876,899	$ 0.24620	$ 12,604,430	$ (218,751)	$ 4,198,481	$ 8,538,453	$ 1,753,539
Lighting - Customer	$ 11,039,928	$ 2,107,135	$ 118,054	$ 2,225,189	$ 0.04832	$ 2,836,086	$ (455,565)	$ 728,951	$ 2,537,072	$ 1,559,557
Total Company	$ 4,820,127,193	$ 1,038,534,908	$ 58,184,827	$ 1,096,719,735	$ 0.05535	$ 1,236,046,623	$ (58,394,106)	$ 197,511,716	$ 1,085,959,723	$ 540,406,825

(1) Aggregation of class revenue targets from Exhibit ES-ACOS-2

Floor: -1.00%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Residential	$ -	$ 655,694,715	$ 1,310,348	$ 657,005,063	$ -	$ 655,694,715	$ (0)	$ 657,005,063
Small General Service	$ -	$ 259,417,876	$ 518,424	$ 259,936,300	$ -	$ 259,417,876	$ (0)	$ 259,936,300
Medium General Service	$ -	$ 173,623,853	$ 346,972	$ 173,970,825	$ -	$ 173,623,853	$ (0)	$ 173,970,825
Large General Service	$ -	$ 131,869,664	$ 263,530	$ 132,133,194	$ -	$ 131,869,664	$ (0)	$ 132,133,194
Lighting - Company	$ 2,444,942	$ -	$ -	$ 10,159,488	$ (0)	$ -	$ -	$ 10,159,488
Lighting - Customer	$ -	$ 2,836,086	$ 5,668	$ 2,841,754	$ -	$ 2,836,086	$ (0)	$ 2,841,754
Total Company	$ 2,444,942	$ 1,223,442,193	$ 2,444,942	$ 1,236,046,623	$ (0)	$ 1,223,442,193	$ (0)	$ 1,236,046,623

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 1 (RATE GROUP ALLOCATION)

	FLOOR ADJUSTMENT				200 PERCENT CAP ALLOCATION						
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(v)	(w)	(x)	(y)	(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
Residential	$ -	$ -	$ -	$ 657,005,063	$ -	$ 655,694,715	$ 27,218	$ 657,032,281	$ 657,032,281	19.2%	5.7%
Small General Service	$ -	$ -	$ -	$ 259,936,300	$ -	$ 259,417,876	$ 10,768	$ 259,947,068	$ 259,947,068	0.6%	-0.1%
Medium General Service	$ -	$ -	$ -	$ 173,970,825	$ -	$ 173,623,853	$ 7,207	$ 173,978,032	$ 173,978,032	5.8%	0.0%
Large General Service	$ -	$ -	$ -	$ 132,133,194	$ -	$ 131,869,664	$ 5,474	$ 132,138,668	$ 132,138,668	18.5%	2.3%
Lighting - Company	$ -	$ 12,604,430	$ -	$ 10,159,488	$ -	$ 12,604,430	$ 523	$ 10,160,011	$ 10,160,011	14.5%	10.0%
Lighting - Customer	$ -	$ -	$ -	$ 2,841,754	$ 51,191	$ -	$ -	$ 2,790,563	$ 2,790,563	25.4%	2.1%
Total Company	$ -	$ 12,604,430	$ -	$ 1,236,046,623	$ 51,191	$ 1,233,210,537	$ 51,191	$ 1,236,046,623	$ 1,236,046,623	12.7%	2.9%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	RESIDENTIAL AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
R-1/R-2 Residential	$ 1,868,071,663	$ 471,550,109	$ 26,419,007	$ 497,969,116	$ 0.08006	$ 582,132,460	$ (20,731,745)	$ 110,582,351	$ 207,538,912
R-3/R-4 Residential Heating	$ 221,266,698	$ 50,524,462	$ 2,830,677	$ 53,355,139	$ 0.08006	$ 74,899,821	$ 5,013,802	$ 24,375,359	$ 17,112,868
Total Residential	$ 2,089,338,362	$ 522,074,570	$ 29,249,685	$ 551,324,255	$ 0.08006	$ 657,032,281	$ (15,717,943)	$ 134,957,711	$ 224,651,779

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
R-1/R-2 Residential	$ -	$ 582,132,460	$ 7,262,492	$ 589,394,951	$ -	$ 582,132,460	$ -	$ 589,394,951
R-3/R-4 Residential Heating	$ 7,262,492	$ -	$ -	$ 67,637,330	$ -	$ -	$ -	$ 67,637,330
Total Residential	$ 7,262,492	$ 582,132,460	$ 7,262,492	$ 657,032,281	$ -	$ 582,132,460	$ -	$ 657,032,281

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 2 (RESIDENTIAL ALLOCATION)

	200 PERCENT CAP ALLOCATION						
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(r)	(s)	(t)	(u)	(v)	(w)	(x)
R-1/R-2 Residential	$ -	$ 582,132,460	$ 725,754	$ 118,570,597	$ 590,120,706	18.5%	5.2%
R-3/R-4 Residential Heating	$ 725,754	$ -	$ -	$ 16,387,113	$ 66,911,575	25.4%	9.7%
Total Residential	$ 725,754	$ 582,132,460	$ 725,754	$ 134,957,711	$ 657,032,281	19.2%	5.7%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	SM. GEN. AVG DISTRIBUTION UNIT DEMAND COST ($/KWH)	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
NEW G-1/T-1 (<=100 kW) (BOST)	$ 697,364,620	$ 169,094,831	$ 9,473,686	$ 178,568,517	$ 0.05286	$ 167,268,756	$ (16,036,984)	$ (1,826,075)	$ 183,280,497	$ 85,773,446
NEW G-1/G-6 (<=100 kW) (CAMB)	$ 43,338,118	$ 8,039,663	$ 450,429	$ 8,490,092	$ 0.05286	$ 11,743,955	$ 665,459	$ 3,704,293	$ 7,300,462	$ 3,668,353
G-5 Comm. Space Heat (CAMB)	$ 889,924	$ 122,069	$ 6,839	$ 128,908	$ 0.05286	$ 251,708	$ 2,959	$ 129,640	$ 117,918	$ 86,033
G-1 Gen. Serv. (SOUTH)	$ 183,690,082	$ 37,387,191	$ 2,094,650	$ 39,481,841	$ 0.05286	$ 47,079,066	$ (2,131,064)	$ 9,691,875	$ 39,123,072	$ 20,500,072
G-7 Optional TOU (SOUTH)	$ 11,152,987	$ 1,954,184	$ 109,485	$ 2,063,669	$ 0.05286	$ 3,129,869	$ (109,106)	$ 1,175,684	$ 2,042,657	$ 1,224,404
G-4 General Power (SOUTH)	$ 462,975	$ 86,220	$ 4,831	$ 91,050	$ 0.05286	$ 128,686	$ 17,324	$ 42,466	$ 68,207	$ 28,974
G-5 Comm. Space Heat (SOUTH)	$ 1,912,599	$ 402,816	$ 22,568	$ 425,384	$ 0.05286	$ 462,524	$ (93,381)	$ 59,708	$ 491,234	$ 284,641
G-6 All Electric School (SOUTH)	$ 800,973	$ 88,595	$ 4,964	$ 93,559	$ 0.05286	$ 243,701	$ 33,916	$ 155,106	$ 54,132	$ 46,181
23 Optional Water Heating (WMA)	$ 12,982	$ 5,612	$ 314	$ 5,926	$ 0.05286	$ 2,669	$ (156)	$ (2,943)	$ 5,710	$ 1,454
24 Optional Church (WMA)	$ 994,977	$ 302,093	$ 16,925	$ 319,018	$ 0.05286	$ 249,279	$ 24,750	$ (52,814)	$ 274,569	$ 74,748
NEW G-1 (<=100 kW) (WMA)	$ 110,252,177	$ 27,097,334	$ 1,518,152	$ 28,615,486	$ 0.05286	$ 29,386,855	$ 1,445,334	$ 2,289,521	$ 25,395,480	$ 9,579,884
Total Small General Service	$ 1,050,872,414	$ 244,580,606	$ 13,702,843	$ 258,283,449	$ 0.05286	$ 259,947,068	$ (16,180,949)	$ 15,366,462	$ 258,153,940	$ 121,268,190
						$ -				
	$ 1,050,057,927									

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2				FLOOR ADJUSTMENT ITERATION 1			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	FIRST REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	FIRST ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(v)	(w)	(x)	(y)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ 167,268,756	$ 136,450	$ 167,405,206	$ -	$ 167,268,756	$ -	$ 167,405,206	$ (15,875,291)	$ -	$ -	$ 183,280,497
NEW G-1/G-6 (<=100 kW) (CAMB)	$ 35,940	$ -	$ -	$ 11,708,015	$ -	$ -	$ -	$ 11,708,015	$ -	$ -	$ -	$ 11,708,015
G-5 Comm. Space Heat (CAMB)	$ 43,607	$ -	$ -	$ 208,102	$ -	$ -	$ -	$ 208,102	$ -	$ -	$ -	$ 208,102
G-1 Gen. Serv. (SOUTH)	$ -	$ 47,079,066	$ 38,405	$ 47,117,471	$ -	$ 47,079,066	$ -	$ 47,117,471	$ -	$ 47,079,066	$ (9,423,261)	$ 37,694,210
G-7 Optional TOU (SOUTH)	$ -	$ 3,129,869	$ 2,553	$ 3,132,422	$ -	$ 3,129,869	$ -	$ 3,132,422	$ -	$ 3,129,869	$ (626,469)	$ 2,505,953
G-4 General Power (SOUTH)	$ 13,492	$ -	$ -	$ 115,194	$ -	$ -	$ -	$ 115,194	$ -	$ -	$ -	$ 115,194
G-5 Comm. Space Heat (SOUTH)	$ -	$ 462,524	$ 377	$ 462,901	$ -	$ 462,524	$ -	$ 462,901	$ (28,333)	$ -	$ -	$ 491,234
G-6 All Electric School (SOUTH)	$ 108,925	$ -	$ -	$ 134,776	$ -	$ -	$ -	$ 134,776	$ -	$ -	$ -	$ 134,776
23 Optional Water Heating (WMA)	$ -	$ 2,669	$ 2	$ 2,671	$ -	$ 2,669	$ -	$ 2,671	$ (3,040)	$ -	$ -	$ 5,710
24 Optional Church (WMA)	$ -	$ 249,279	$ 203	$ 249,482	$ -	$ 249,279	$ -	$ 249,482	$ (25,087)	$ -	$ -	$ 274,569
NEW G-1 (<=100 kW) (WMA)	$ -	$ 29,386,855	$ 23,972	$ 29,410,828	$ -	$ 29,386,855	$ -	$ 29,410,828	$ -	$ 29,386,855	$ (5,882,020)	$ 23,528,808
Total Small General Service	$ 201,963	$ 247,579,017	$ 201,963	$ 259,947,068	$ -	$ 247,579,017	$ -	$ 259,947,068	$ (15,931,751)	$ 79,595,790	$ (15,931,751)	$ 259,947,068

Note: Columns r-u relocated to follow ak

Exclude a decrease for any rate group that got a decrease under the caps.

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 2				FLOOR ADJUSTMENT ITERATION 3				
RATE GROUP	SECOND REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT	THIRD REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	THIRD ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER THIRD FLOOR ADJUSTMENT
	(z)	(aa)	(ab)	(ac)	(ad)	(ad2)	(ae)	(af)	(ag)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ 167,268,756	$ (3,004,342)	$ 180,276,155	$ (3,004,342)	$ -	$ -	$ -	$ 183,280,497
NEW G-1/G-6 (<=100 kW) (CAMB)	$ -	$ 11,743,955	$ (210,935)	$ 11,497,080	$ -	$ (4,196,619)	$ 11,743,955	$ (2,286,343)	$ 9,210,737
G-5 Comm. Space Heat (CAMB)	$ -	$ 251,708	$ (4,521)	$ 203,581	$ -	$ (85,663)	$ 251,708	$ (49,003)	$ 154,578
G-1 Gen. Serv. (SOUTH)	$ (1,428,862)	$ -	$ -	$ 39,123,072	$ -	$ -	$ -	$ -	$ 39,123,072
G-7 Optional TOU (SOUTH)	$ -	$ 3,129,869	$ (56,216)	$ 2,449,737	$ -	$ (407,080)	$ 3,129,869	$ (609,331)	$ 1,840,406
G-4 General Power (SOUTH)	$ -	$ 128,686	$ (2,311)	$ 112,882	$ -	$ (44,675)	$ 128,686	$ (25,053)	$ 87,829
G-5 Comm. Space Heat (SOUTH)	$ -	$ 462,524	$ (8,307)	$ 482,927	$ (8,307)	$ -	$ -	$ -	$ 491,234
G-6 All Electric School (SOUTH)	$ -	$ 243,701	$ (4,377)	$ 130,399	$ -	$ (76,267)	$ 243,701	$ (47,444)	$ 82,955
23 Optional Water Heating (WMA)	$ -	$ 2,669	$ (48)	$ 5,662	$ (48)	$ -	$ -	$ -	$ 5,710
24 Optional Church (WMA)	$ -	$ 249,279	$ (4,477)	$ 270,092	$ (4,477)	$ -	$ -	$ -	$ 274,569
NEW G-1 (<=100 kW) (WMA)	$ (1,866,673)	$ -	$ -	$ 25,395,480	$ -	$ -	$ -	$ -	$ 25,395,480
Total Small General Service	$ (3,295,535)	$ 183,481,146	$ (3,295,535)	$ 259,947,068	$ (3,017,174)	$ (4,810,303)	$ 15,497,919	$ (3,017,174)	$ 259,947,068

Allow a decrease for any rate group that got a decrease under the caps.

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

DEPARTMENT SCHEDULE 10

PROPOSED TARGET REVENUE ALLOCATION - PART 3 (SMALL GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 4				200 PERCENT CAP ALLOCATION						
RATE GROUP	FOURTH REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	FOURTH ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FOURTH FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 200% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE INCREASE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
	(ah)	(ai)	(aj)	(ak)	(r)	(s)	(t)	(u)	(al)	(am)	(an)
NEW G-1/T-1 (<=100 kW) (BOST)	$ -	$ -	$ -	$ 183,280,497	$ -	$ 167,268,756	$ -	$ 183,280,497	$ 183,280,497	2.6%	-0.3%
NEW G-1/G-6 (<=100 kW) (CAMB)	$ -	$ 11,743,955	$ (192,046)	$ 9,018,691	$ -	$ 11,743,955	$ -	$ 9,018,691	$ 9,018,691	6.2%	3.8%
G-5 Comm. Space Heat (CAMB)	$ -	$ 251,708	$ (4,116)	$ 150,461	$ -	$ 251,708	$ -	$ 150,461	$ 150,461	16.7%	3.5%
G-1 Gen. Serv. (SOUTH)	$ -	$ -	$ -	$ 39,123,072	$ -	$ 47,079,066	$ -	$ 39,123,072	$ 39,123,072	-0.9%	-0.2%
G-7 Optional TOU (SOUTH)	$ (202,251)	$ -	$ -	$ 2,042,657	$ -	$ 3,129,869	$ -	$ 2,042,657	$ 2,042,657	-1.0%	-0.2%
G-4 General Power (SOUTH)	$ -	$ 128,686	$ (2,104)	$ 85,725	$ -	$ 128,686	$ -	$ 85,725	$ 85,725	-5.8%	3.6%
G-5 Comm. Space Heat (SOUTH)	$ -	$ -	$ -	$ 491,234	$ -	$ 462,524	$ -	$ 491,234	$ 491,234	15.5%	-0.3%
G-6 All Electric School (SOUTH)	$ -	$ 243,701	$ (3,985)	$ 78,970	$ -	$ -	$ -	$ 78,970	$ 78,970	-15.6%	3.0%
23 Optional Water Heating (WMA)	$ -	$ -	$ -	$ 5,710	$ -	$ 2,669	$ -	$ 5,710	$ 5,710	-3.6%	-0.4%
24 Optional Church (WMA)	$ -	$ -	$ -	$ 274,569	$ -	$ 249,279	$ -	$ 274,569	$ 274,569	-13.9%	-0.3%
NEW G-1 (<=100 kW) (WMA)	$ -	$ -	$ -	$ 25,395,480	$ -	$ 29,386,855	$ -	$ 25,395,480	$ 25,395,480	-11.3%	-0.2%
Total Small General Service	$ (202,251)	$ 12,368,051	$ (202,251)	$ 259,947,068	$ -	$ 259,703,367	$ -	$ 259,947,068	$ 259,947,068	0.6%	-0.1%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	MD. GEN. AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h2)	(i)
NEW G-2 TOU (BOST)	$ 612,803,057	$ 122,874,126	$ 6,884,130	$ 129,758,257	$ 16.42	$ 120,064,780	$ (19,838,324)	$ (2,809,346)	$ 141,285,326	$ 81,118,630
G-2 TOU (CAMB)	$ 95,354,259	$ 13,158,476	$ 737,215	$ 13,895,691	$ 16.42	$ 21,031,177	$ (598,344)	$ 7,872,701	$ 13,619,252	$ 10,133,770
G-2 TOU (SOUTH)	$ 70,150,715	$ 10,053,959	$ 563,282	$ 10,617,241	$ 16.42	$ 17,742,042	$ 887,837	$ 7,688,083	$ 9,074,461	$ 6,127,234
NEW G-2/T4 (WMA)	$ 54,793,863	$ 9,687,279	$ 542,738	$ 10,230,017	$ 16.42	$ 15,140,032	$ 1,106,779	$ 5,452,753	$ 8,494,695	$ 4,372,607
Total Medium General Service	$ 833,101,894	$ 155,773,841	$ 8,727,366	$ 164,501,206	$ 16.42	$ 173,978,032	$ (18,442,051)	$ 18,204,191	$ 172,473,733	$ 101,752,241
						$ -				

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
NEW G-2 TOU (BOST)	$ -	$ 120,064,780	$ 2,247,339	$ 122,312,119	$ -	$ 120,064,780	$ (0)	$ 122,312,119
G-2 TOU (CAMB)	$ -	$ 21,031,177	$ 393,656	$ 21,424,833	$ -	$ 21,031,177	$ (0)	$ 21,424,833
G-2 TOU (SOUTH)	$ 1,560,849	$ -	$ -	$ 16,181,194	$ -	$ -	$ -	$ 16,181,194
NEW G-2/T4 (WMA)	$ 1,080,146	$ -	$ -	$ 14,059,886	$ (0)	$ -	$ -	$ 14,059,886
Total Medium General Service	$ 2,640,995	$ 141,095,957	$ 2,640,995	$ 173,978,032	$ (0)	$ 141,095,957	$ (0)	$ 173,978,032

Note: Columns r-u relocated to follow ak

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 4 (MEDIUM GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 1				FLOOR ADJUSTMENT ITERATION 2				
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT	SECOND REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT
	(v)	(w)	(x)	(y)	(ad)	(ad2)	(ae)	(af)	(ag)
NEW G-2 TOU (BOST)	$ (18,973,206)	$ -	$ -	$ 141,285,326	$ -	$ -	$ -	$ -	$ 141,285,326
G-2 TOU (CAMB)	$ -	$ 21,031,177	$ (18,973,206)	$ 2,451,627	$ (10,351,651)	$ -	$ -	$ -	$ 12,803,277
G-2 TOU (SOUTH)	$ -	$ -	$ -	$ 16,181,194	$ -	$ (7,106,733)	$ 17,742,042	$ (5,585,396)	$ 10,595,797
NEW G-2/T4 (WMA)	$ -	$ -	$ -	$ 14,059,886	$ -	$ (5,565,191)	$ 15,140,032	$ (4,766,254)	$ 9,293,632
Total Medium General Service	$ (18,973,206)	$ 21,031,177	$ (18,973,206)	$ 173,978,032	$ (10,351,651)	$ (12,671,924)	$ 32,882,075	$ (10,351,651)	$ 173,978,032

No decrease for any rate group that got a decrease under caps.

Allow decrease for rate groups that got a decrease under caps.

	FLOOR ADJUSTMENT ITERATION 4				200 PERCENT CAP ALLOCATION						
	THIRD REVENUE FLOOR	BASE DISTRIBUTION REVENUE	THIRD ALLOCATION OF REVENUE FLOOR	PROPOSED BASE DISTRIBUTION REVENUE PER	BASE DISTRIBUTION REVENUE	BASE DISTRIBUTION REVENUE	ALLOCATION OF BASE DISTRIBUTION	PROPOSED BASE DISTRIBUTION REVENUE PER	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE	PROPOSED TOTAL REVENUE
	(ah)	(ai)	(aj)	(ak)	(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
NEW G-2 TOU (BOST)	$ -	$ -	$ -	$ 141,285,326	$ -	$ 122,874,126	$ -	$ 141,285,326	$ 141,285,326	8.9%	-0.2%
G-2 TOU (CAMB)	$ -	$ -	$ -	$ 12,803,277	$ -	$ 13,158,476	$ -	$ 12,803,277	$ 12,803,277	-7.9%	-1.0%
G-2 TOU (SOUTH)	$ -	$ 17,742,042	$ -	$ 10,595,797	$ -	$ 10,053,959	$ -	$ 10,595,797	$ 10,595,797	-0.2%	2.0%
NEW G-2/T4 (WMA)	$ -	$ 15,140,032	$ -	$ 9,293,632	$ -	$ 9,687,279	$ -	$ 9,293,632	$ 9,293,632	-9.2%	1.3%
Total Medium General Service	$ -	$ 32,882,075	$ -	$ 173,978,032	$ -	$ 155,773,841	$ -	$ 173,978,032	$ 173,978,032	5.8%	0.0%

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

RATE GROUP	TOTAL REVENUE @ CURRENT RATES	BASE DISTRIBUTION REVENUE @ CURRENT RATES	PROPOSED BASE RATE ROLL-IN	ADJUSTED BASE DISTRIBUTION REVENUE	LG. GEN. AVG DISTRIBUTION UNIT DEMAND COST	BASE DISTRIBUTION REVENUE @ GROUP AVG UNIT RATE	CHANGE IN RECONCILING REVENUE	BASE DISTRIBUTION REVENUE INCREASE AT AVG UNIT RATE	DISTRIBUTION REVENUE FLOOR	10% TOTAL REVENUE CAP
	(a)	(b)			(b)	(e)	(h)	(h)	(h2)	(i)
Rate G-3 TOU (BOST)	$ 480,348,304	$ 70,202,714	$ 3,933,169	$ 74,135,883	$ 12.87	$ 71,925,887	$ (11,313,702)	$ 1,723,173	$ 80,701,253	$ 59,348,533
Rate WR (BOST)	$ 14,891,066	$ 1,806	$ 101	$ 1,907	$ 12.87	$ 3,068,326	$ (309,021)	$ 3,066,521	$ 307,719	$ 1,798,128
Rate G-3/SB1/MS1/SS1 (CAMB)	$ 98,605,690	$ 8,379,990	$ 469,496	$ 8,849,486	$ 12.87	$ 17,660,805	$ 901,353	$ 9,280,815	$ 7,403,851	$ 8,959,216
Rate G-3 TOU (SOUTH)	$ 70,076,337	$ 6,983,168	$ 391,238	$ 7,374,406	$ 12.87	$ 13,865,300	$ 1,895,580	$ 6,882,132	$ 5,036,713	$ 5,112,054
Rate G-3 (current T-2) TOU (WMA)	$ 101,945,309	$ 14,619,439	$ 819,067	$ 15,438,505	$ 12.87	$ 19,091,330	$ 888,586	$ 4,471,891	$ 13,593,544	$ 9,305,945
Rate T-5 TOU (WMA)	$ 54,825,496	$ 5,405,690	$ 302,859	$ 5,708,548	$ 12.87	$ 9,595,346	$ 558,359	$ 4,189,656	$ 4,798,858	$ 4,924,191
Total Large General Service	$ 820,692,202	$ 105,592,807	$ 5,915,929	$ 111,508,736	$ 12.87	$ 135,206,994	$ (7,378,847)	$ 29,614,187	$ 111,841,937	$ 89,448,067

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

	ITERATION 1				ITERATION 2			
RATE GROUP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP	BASE DISTRIBUTION REVENUE INCREASE IN EXCESS OF 10% CAP	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION INCREASE IN EXCESS OF 10% CAP	PROPOSED BASE DISTRIBUTION REVENUE PER 10% CAP
	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Rate G-3 TOU (BOST)	$ -	$ 71,925,887	$ 2,402,045	$ 74,327,933	$ -	$ 71,925,887	$ -	$ 74,327,933
Rate WR (BOST)	$ 1,268,393	$ -	$ -	$ 1,799,934	$ -	$ -	$ -	$ 1,799,934
Rate G-3/SB1/MS1/SS1 (CAMB)	$ 321,599	$ -	$ -	$ 17,339,206	$ -	$ -	$ -	$ 17,339,206
Rate G-3 TOU (SOUTH)	$ 1,770,078	$ -	$ -	$ 12,095,222	$ -	$ -	$ -	$ 12,095,222
Rate G-3 (current T-2) TOU (WMA)	$ -	$ 19,091,330	$ 637,576	$ 19,728,906	$ -	$ 19,091,330	$ -	$ 19,728,906
Rate T-5 TOU (WMA)	$ -	$ 9,595,346	$ 320,447	$ 9,915,793	$ -	$ 9,595,346	$ -	$ 9,915,793
Total Large General Service	$ 3,360,069	$ 100,612,563	$ 3,360,069	$ 135,206,994	$ -	$ 100,612,563	$ -	$ 135,206,994

Note: Columns r-u relocated to follow ak

DEPARTMENT SCHEDULE 10
PROPOSED TARGET REVENUE ALLOCATION - PART 5 (LARGE GENERAL SERVICE ALLOCATION)

	FLOOR ADJUSTMENT ITERATION 1				FLOOR ADJUSTMENT ITERATION 2				
RATE GROUP	REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER FIRST FLOOR ADJUSTMENT	SECOND REVENUE FLOOR ADJUSTMENT	MAXIMUM REVENUE FLOOR ADJUSTMENT	BASE DISTRIBUTION REVENUE ALLOCATOR	SECOND ALLOCATION OF REVENUE FLOOR ADJUSTMENT	PROPOSED BASE DISTRIBUTION REVENUE PER SECOND FLOOR ADJUSTMENT
	(v)	(w)	(x)	(y)	(ad)	(ad2)	(ae)	(af)	(ag)
Rate G-3 TOU (BOST)	$ (6,373,320)	$ -	$ -	$ 80,701,253	$ -	$ -	$ -	$ -	$ 80,701,253
Rate WR (BOST)	$ -	$ -	$ -	$ 1,799,934	$ -	$ (1,492,215)	$ 3,068,326	$ -	$ 1,799,934
Rate G-3/SB1/MS1/SS1 (CAMB)	$ -	$ -	$ -	$ 17,339,206	$ -	$ (9,935,355)	$ 17,660,805	$ -	$ 17,339,206
Rate G-3 TOU (SOUTH)	$ -	$ -	$ -	$ 12,095,222	$ -	$ (7,058,510)	$ 13,865,300	$ -	$ 12,095,222
Rate G-3 (current T-2) TOU (WMA)	$ -	$ 19,091,330	$ (4,241,522)	$ 15,487,385	$ -	$ (1,893,840)	$ 19,091,330	$ -	$ 15,487,385
Rate T-5 TOU (WMA)	$ -	$ 9,595,346	$ (2,131,798)	$ 7,783,995	$ -	$ (2,985,137)	$ 9,595,346	$ -	$ 7,783,995
Total Large General Service	$ (6,373,320)	$ 28,686,676	$ (6,373,320)	$ 135,206,994	$ -	$ (23,365,057)	$ 63,281,107	$ -	$ 135,206,994

Exclude a decrease for any rate group that got a decrease under the caps.

Allow a decrease for any rate group that got a decrease under the caps.

200 PERCENT CAP ALLOCATION						
BASE DISTRIBUTION REVENUE INCREASE IN	BASE DISTRIBUTION REVENUE ALLOCATOR	ALLOCATION OF BASE DISTRIBUTION REVENUE	PROPOSED BASE DISTRIBUTION REVENUE PER 200% CAP	PROPOSED BASE DISTRIBUTION REVENUE TARGET	PROPOSED DISTRIBUTION REVENUE INCREASE (%)	PROPOSED TOTAL REVENUE INCREASE (%)
(r)	(s)	(t)	(u)	(z)	(aa)	(ab)
$ -	$ 70,202,714	$ 9,526,988	$ 90,228,240	$ 90,228,240	21.7%	1.8%
$ 1,797,542	$ -	$ -	$ 2,391	$ 2,391	25.4%	-2.1%
$ 6,241,249	$ -	$ -	$ 11,097,957	$ 11,097,957	25.4%	3.7%
$ 2,847,132	$ -	$ -	$ 9,248,090	$ 9,248,090	25.4%	5.9%
$ -	$ 14,619,439	$ 1,983,958	$ 17,471,342	$ 17,471,342	13.2%	3.7%
$ 625,022	$ -	$ -	$ 7,158,972	$ 7,158,972	25.4%	4.2%
$ 11,510,945	$ 84,822,153	$ 11,510,945	$ 135,206,994	$ 135,206,994	21.3%	2.7%

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REVENUE SIMULATION
PROPOSED REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
All	R-1	6,540,136,110	N/A	12,278,038	$1,688,928,551	$530,228,246	$0	8.107	$16,350,340	0.250	$95,985,390	1.468	$3,270,068	0.050	$128,205,483	1.960	$287,218,522	4.392
All	R-2	731,453,942	N/A	1,432,317	$179,143,112	$59,892,460	$0	8.188	$1,828,635	0.250	$2,313,010	0.316	$365,727	0.050	$14,338,602	1.960	$32,122,744	4.392
All	R-3	815,394,880	N/A	1,077,569	$194,432,973	$58,534,398	$0	7.179	$2,038,487	0.250	$11,985,595	1.470	$407,697	0.050	$15,984,085	1.960	$35,809,119	4.392
All	R-4	120,201,110	N/A	133,685	$26,833,726	$8,377,177	$0	6.969	$300,503	0.250	$391,040	0.325	$60,101	0.050	$2,356,288	1.960	$5,278,787	4.392

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-1NDMD	285,268,477	N/A	669,092	$72,322,317	$24,650,361	$0	8.641	$713,171	0.250	$2,176,598	0.763	$142,634	0.050	$3,750,544	1.315	$10,032,862	3.517
Boston	G-1DMD (<=100 kW)	181,533,231	810,941	215,952	$44,173,674	$12,539,017	$0	6.907	$453,833	0.250	$1,385,099	0.763	$90,767	0.050	$2,386,693	1.315	$6,384,504	3.517
Boston	T-1	14,370,074	N/A	31,430	$3,558,637	$1,377,048	$0	9.583	$35,925	0.250	$109,644	0.763	$7,185	0.050	$188,929	1.315	$505,394	3.517
Boston	G-2 (<=100 kW)	2,037,816,850	7,039,448	346,362	$440,200,205	$103,745,308	$0	5.091	$5,094,542	0.250	$15,548,543	0.763	$1,018,908	0.050	$26,792,027	1.315	$71,669,799	3.517
Boston	T-2 (<=100 kW)	645,147,789	1,848,544	17,253	$137,109,787	$36,956,396	$0	5.728	$1,612,869	0.250	$4,922,478	0.763	$322,574	0.050	$8,482,027	1.315	$22,689,778	3.517
Cambridge	G-1 (G-0)	38,620,201	N/A	67,017	$8,006,216	$2,334,559	$0	6.045	$96,551	0.250	$294,672	0.763	$19,310	0.050	$507,756	1.315	$1,358,268	3.517
Cambridge	G-6	309	N/A	145	$1,378	$2,928	$0	946.346	$1	0.250	$2	0.763	$0	0.050	$4	1.315	$11	3.517
Cambridge	G-1	176,003,397	541,576	23,705	$34,026,806	$6,413,581	$0	3.644	$440,008	0.250	$1,342,906	0.763	$88,002	0.050	$2,313,990	1.315	$6,190,020	3.517
Cambridge	G-4	7,530,415	16,409	562	$1,303,718	$267,623	$0	3.554	$18,826	0.250	$57,457	0.763	$3,765	0.050	$99,005	1.315	$264,844	3.517
Cambridge	G-5	4,761,434	N/A	513	$889,924	$150,461	$0	3.160	$11,904	0.250	$36,330	0.763	$2,381	0.050	$62,601	1.315	$167,459	3.517
South	G-1	868,906,476	2,844,425	510,022	$178,452,274	$37,425,092	$0	4.307	$2,172,266	0.250	$6,629,756	0.763	$434,453	0.050	$11,423,875	1.315	$30,559,347	3.517
South	G-1S	21,663,837	74,507	34,595	$5,237,808	$1,264,693	$0	5.838	$54,160	0.250	$165,295	0.763	$10,832	0.050	$284,823	1.315	$761,915	3.517
South	G-7	56,796,733	116,139	20,181	$10,628,311	$2,434,046	$0	4.286	$141,992	0.250	$433,359	0.763	$28,398	0.050	$746,730	1.315	$1,522,673	2.681
South	G-7S	2,409,369	10,591	948	$524,676	$126,182	$0	5.237	$6,023	0.250	$18,383	0.763	$1,205	0.050	$31,677	1.315	$64,593	2.681
South	G-4	2,434,285	14,532	334	$462,975	$95,532	$0	3.924	$6,086	0.250	$18,574	0.763	$1,217	0.050	$32,005	1.315	$85,614	3.517
South	G-5	8,749,324	N/A	7,057	$1,912,599	$407,052	$0	4.652	$21,873	0.250	$66,757	0.763	$4,375	0.050	$115,031	1.315	$307,713	3.517
South	G-6	4,609,966	N/A	84	$800,973	$78,970	$0	1.713	$11,525	0.250	$35,174	0.763	$2,305	0.050	$60,609	1.315	$162,132	3.517
Western MA	23	50,481	N/A	237	$12,982	$5,710	$0	11.312	$126	0.250	$405	0.803	$25	0.050	$664	1.315	$1,306	2.588
Western MA	24	4,715,475	29,764	2,320	$994,977	$274,569	$0	5.823	$11,789	0.250	$37,865	0.803	$2,358	0.050	$61,996	1.315	$165,843	3.517
Western MA	G-0 (<=100 kW)	445,234,194	1,712,621	256,197	$90,619,774	$21,939,991	$0	4.928	$1,113,085	0.250	$3,575,231	0.803	$222,617	0.050	$5,853,679	1.315	$15,658,839	3.517
Western MA	T-0 (<=100 kW)	1,645,507	3,206	170	$266,662	$35,936	$0	2.184	$4,114	0.250	$13,213	0.803	$823	0.050	$21,634	1.315	$57,872	3.517
Western MA	G-2 (<=100 kW)	107,764,640	314,303	7,340	$19,122,181	$3,385,802	$0	3.142	$269,412	0.250	$865,350	0.803	$53,882	0.050	$1,416,827	1.315	$3,790,071	3.517
Western MA	T-4 (<=100 kW)	1,251,581	2,879	171	$243,560	$33,751	$0	2.697	$3,129	0.250	$10,050	0.803	$626	0.050	$16,455	1.315	$44,018	3.517

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-1DMD (>100 kW)	720,549	2,520	14	$265,492	$48,254	$0	6.697	$1,801	0.250	$5,498	0.763	$360	0.050	$6,928	0.961	$29,923	4.153
Boston	G-2 (>100 kW)	192,014,144	510,725	2,875	$43,404,895	$9,851,734	$0	5.131	$480,035	0.250	$1,465,068	0.763	$96,007	0.050	$1,846,152	0.961	$6,064,457	3.158
Boston	T-2 (>100 kW)	2,870,726,196	6,799,277	22,155	$569,132,670	$131,385,338	$0	4.577	$7,176,815	0.250	$21,903,641	0.763	$1,435,363	0.050	$27,601,071	0.961	$80,736,020	2.812
Cambridge	G-2	530,648,198	1,280,900	5,827	$95,354,259	$12,803,738	$0	2.413	$1,326,620	0.250	$4,048,846	0.763	$265,324	0.050	$5,102,005	0.961	$15,209,669	2.866
South	G-2	393,630,768	1,080,576	5,797	$70,150,715	$10,599,637	$0	2.693	$984,077	0.250	$3,003,403	0.763	$196,815	0.050	$3,784,628	0.961	$12,830,979	3.260
Western MA	G-0 (>100 kW)	90,421,734	290,518	2,454	$17,158,185	$2,916,830	$0	3.226	$226,054	0.250	$726,087	0.803	$45,211	0.050	$869,375	0.961	$3,449,675	3.815
Western MA	T-0 (>100 kW)	3,142,310	6,848	49	$524,074	$104,096	$0	3.313	$7,856	0.250	$25,233	0.803	$1,571	0.050	$30,212	0.961	$81,319	2.588
Western MA	G-2 (>100 kW)	209,614,206	606,346	4,625	$35,939,826	$6,021,114	$0	2.872	$524,036	0.250	$1,683,202	0.803	$104,807	0.050	$2,015,370	0.961	$7,199,880	3.435
Western MA	T-4 (>100 kW)	7,376,989	18,388	49	$1,171,778	$251,592	$0	3.410	$18,442	0.250	$59,237	0.803	$3,688	0.050	$70,927	0.961	$218,342	2.960

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Boston	G-3	2,675,437,585	5,588,318	5,612	$480,348,304	$90,228,240	$0	3.372	$6,688,594	0.250	$20,413,589	0.763	$1,337,719	0.050	$17,120,253	0.640	$72,719,272	2.718
Boston	WR	103,657,378	238,395	12	$14,891,066	$2,392	$0	0.002	$259,143	0.250	$790,906	0.763	$51,829	0.050	$663,308	0.640	$1,945,305	1.877
Cambridge	G-3	483,098,521	1,090,504	1,030	$79,320,694	$8,945,396	$0	1.852	$1,207,746	0.250	$3,686,042	0.763	$241,549	0.050	$3,091,370	0.640	$14,534,405	3.009
Cambridge	SB-1	118,022,540	281,661	24	$19,284,996	$2,152,562	$0	1.824	$295,056	0.250	$900,512	0.763	$59,011	0.050	$755,232	0.640	$3,321,209	2.814
South	G-3	427,905,315	1,077,271	1,189	$70,076,337	$9,248,090	$0	2.161	$1,069,763	0.250	$3,264,918	0.763	$213,953	0.050	$2,738,187	0.640	$14,018,242	3.276
Western MA	G-3 (current T-2)	624,568,038	1,483,311	3,154	$101,945,309	$17,471,342	$0	2.797	$1,561,420	0.250	$5,015,281	0.803	$312,284	0.050	$3,996,641	0.640	$19,301,918	3.090
Western MA	T-5	365,038,251	745,515	290	$54,825,496	$7,158,972	$0	1.961	$912,596	0.250	$2,931,257	0.803	$182,519	0.050	$2,335,897	0.640	$9,701,188	2.658

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales (kWh)	Test Year Demand (kW)	Test Year Bills	Current Rate Revenue	Distribution Base Rev	Distribution Exog. Rev	Distribution c/kWh	System Benefits Revenue	System Benefits c/kWh	EERF Revenue	EERF c/kWh	Renewable Energy Revenue	Renewable Energy c/kWh	Other Reconciling Rates Revenue	Other Reconciling Rates c/kWh	Transmission Revenue	Transmission c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Eastern MA	S-1	27,789,429	N/A	89,644	$8,409,615	$4,944,606	$0	17.793	$69,474	0.250	$212,033	0.763	$13,895	0.050	$365,359	1.315	$564,034	2.030
Eastern MA	S-2	54,328,337	N/A	68,968	$10,387,640	$2,583,123	$0	4.755	$135,821	0.250	$414,525	0.763	$27,164	0.050	$714,277	1.315	$1,102,687	2.030
Western MA	S-1	23,406,376	N/A	83,759	$6,938,270	$5,215,405	$0	22.282	$58,516	0.250	$187,953	0.803	$11,703	0.050	$307,733	1.315	$475,073	2.030
Western MA	S-2	4,362,891	N/A	3,235	$652,288	$207,440	$0	4.755	$10,907	0.250	$35,034	0.803	$2,181	0.050	$57,361	1.315	$88,552	2.030
Total		22,330,379,844	36,480,960	17,434,060	$4,820,392,686	$1,235,116,791	$0	5.531	$55,825,950	0.250	$219,190,441	0.982	$11,165,190	0.050	$299,006,326	1.339	$796,466,195	3.567

(1) All revenue is based on a simulation of current and proposed rates against test year billing determinants

REVENUE SIMULATION
PROPOSED REVENUE BY RATE CLASS

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
All	R-1	6,540,136,110	($11,576,041)	-0.177	$727,084,170	11.117	$1,776,766,179	27.167	5.20%
All	R-2	731,453,942	($1,294,673)	-0.177	$79,577,832	10.879	$189,144,336	25.859	5.58%
All	R-3	815,394,880	($1,443,249)	-0.177	$89,834,058	11.017	$213,150,191	26.141	9.63%
All	R-4	120,201,110	($212,756)	-0.177	$12,966,284	10.787	$29,517,423	24.557	10.00%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-1NDMD	285,268,477	($504,925)	-0.177	$29,870,397	10.471	$70,831,642	24.830	-2.06%
Boston	G-1DMD (<=100 kW)	181,533,231	($321,314)	-0.177	$19,008,303	10.471	$41,926,901	23.096	-5.09%
Boston	T-1	14,370,074	($25,435)	-0.177	$1,504,687	10.471	$3,703,377	25.771	4.07%
Boston	G-2 (<=100 kW)	2,037,816,850	($3,606,936)	-0.177	$213,379,336	10.471	$433,641,527	21.280	-1.49%
Boston	T-2 (<=100 kW)	645,147,789	($1,141,912)	-0.177	$67,553,277	10.471	$141,397,487	21.917	3.13%
Cambridge	G-1 (G-0)	38,620,201	($68,358)	-0.177	$4,043,912	10.471	$8,586,670	22.234	7.25%
Cambridge	G-6	309	($1)	-0.177	$32	10.471	$2,978	N/A	116.14%
Cambridge	G-1	176,003,397	($311,526)	-0.177	$18,429,275	10.471	$34,906,257	19.833	2.58%
Cambridge	G-4	7,530,415	($13,329)	-0.177	$788,508	10.471	$1,486,700	19.743	14.04%
Cambridge	G-5	4,761,434	($8,428)	-0.177	$498,569	10.471	$921,276	19.349	3.52%
South	G-1	868,906,476	($1,537,964)	-0.177	$90,982,998	10.471	$178,089,824	20.496	-0.20%
South	G-1S	21,663,837	($38,345)	-0.177	$2,268,415	10.471	$4,771,788	22.027	-8.90%
South	G-7	56,796,733	($100,530)	-0.177	$5,947,173	10.471	$11,153,842	19.638	4.94%
South	G-7S	2,409,369	($4,265)	-0.177	$252,284	10.471	$496,084	20.590	-5.45%
South	G-4	2,434,285	($4,309)	-0.177	$254,893	10.471	$489,611	20.113	5.75%
South	G-5	8,749,324	($15,486)	-0.177	$916,140	10.471	$1,823,454	20.841	-4.66%
South	G-6	4,609,966	($8,160)	-0.177	$482,709	10.471	$825,264	17.902	3.03%
Western MA	23	50,481	($89)	-0.177	$4,776	9.461	$12,924	25.602	-0.44%
Western MA	24	4,715,475	($8,346)	-0.177	$446,130	9.461	$992,204	21.041	-0.28%
Western MA	G-0 (<=100 kW)	445,234,194	($788,065)	-0.177	$42,123,505	9.461	$89,698,883	20.146	-1.02%
Western MA	T-0 (<=100 kW)	1,645,507	($2,913)	-0.177	$155,681	9.461	$286,361	17.403	7.39%
Western MA	G-2 (<=100 kW)	107,764,640	($190,743)	-0.177	$10,195,588	9.461	$19,786,187	18.361	3.47%
Western MA	T-4 (<=100 kW)	1,251,581	($2,215)	-0.177	$118,412	9.461	$224,225	17.915	-7.94%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-1DMD (>100 kW)	720,549	($1,275)	-0.177	$76,834	10.663	$168,322	23.360	-36.60%
Boston	G-2 (>100 kW)	192,014,144	($339,865)	-0.177	$20,474,904	10.663	$39,938,493	20.800	-7.99%
Boston	T-2 (>100 kW)	2,870,726,196	($5,081,185)	-0.177	$306,112,054	10.663	$571,269,117	19.900	0.38%
Cambridge	G-2	530,648,198	($939,247)	-0.177	$56,584,222	10.663	$94,401,177	17.790	-1.00%
South	G-2	393,630,768	($696,726)	-0.177	$40,881,417	10.386	$71,584,230	18.186	2.04%
Western MA	G-0 (>100 kW)	90,421,734	($160,046)	-0.177	$8,560,883	9.468	$16,634,067	18.396	-3.05%
Western MA	T-0 (>100 kW)	3,142,310	($5,562)	-0.177	$297,505	9.468	$542,230	17.256	3.46%
Western MA	G-2 (>100 kW)	209,614,206	($371,017)	-0.177	$19,845,701	9.468	$37,023,093	17.662	3.01%
Western MA	T-4 (>100 kW)	7,376,989	($13,057)	-0.177	$698,433	9.468	$1,307,605	17.725	11.59%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Boston	G-3	2,675,437,585	($4,735,525)	-0.177	$285,287,986	10.663	$489,060,128	18.280	1.81%
Boston	WR	103,657,378	($183,474)	-0.177	$11,053,222	10.663	$14,582,631	14.068	-2.07%
Cambridge	G-3	483,098,521	($855,084)	-0.177	$51,513,892	10.663	$82,365,317	17.049	3.84%
Cambridge	SB-1	118,022,540	($208,900)	-0.177	$12,585,012	10.663	$19,859,693	16.827	2.98%
South	G-3	427,905,315	($757,392)	-0.177	$44,441,078	10.386	$74,236,839	17.349	5.94%
Western MA	G-3 (current T-2)	624,568,038	($1,105,485)	-0.177	$59,132,397	9.468	$105,685,799	16.921	3.67%
Western MA	T-5	365,038,251	($646,118)	-0.177	$34,560,825	9.468	$57,137,137	15.652	4.22%

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh	Change %
		(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Eastern MA	S-1	27,789,429	($49,187)	-0.177	$2,908,997	10.468	$9,029,211	32.492	7.37%
Eastern MA	S-2	54,328,337	($96,161)	-0.177	$5,687,090	10.468	$10,568,526	19.453	1.74%
Western MA	S-1	23,406,376	($41,429)	-0.177	$1,639,032	7.003	$7,853,986	33.555	13.20%
Western MA	S-2	4,362,891	($7,722)	-0.177	$305,511	7.003	$699,265	16.028	7.20%
Total		22,330,379,844	($39,524,772)	-0.177	$2,381,334,344	10.664	$4,958,580,463	22.206	2.87%

(1) All revenue is based on a simulation of current and propose

REVENUE SIMULATION
PROPOSED RECONCILING REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
All	R-1	6,540,136,110	$144,079,199	$18,605,833	0.284	$39,879,683	0.610	$8,074,468	0.123	$52,684,166	0.806	($2,943,061)	-0.045	$0	0.000	$8,686,152	0.133	$0	0.000
All	R-2	731,453,942	$16,113,930	$2,080,891	0.284	$4,460,175	0.610	$903,055	0.123	$5,892,238	0.806	($329,154)	-0.045	$0	0.000	$971,466	0.133	$0	0.000
All	R-3	815,394,880	$14,514,029	$2,319,692	0.284	$4,972,020	0.610	$1,006,689	0.123	$6,568,426	0.806	($366,928)	-0.045	$0	0.000	$1,082,951	0.133	$0	0.000
All	R-4	120,201,110	$2,139,580	$341,956	0.284	$732,948	0.610	$148,401	0.123	$968,282	0.806	($54,090)	-0.045	$0	0.000	$159,643	0.133	$0	0.000

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-1NDMD	285,268,477	$7,083,216	$550,295	0.193	$1,179,500	0.413	$238,819	0.084	$1,558,211	0.546	($128,371)	-0.045	$0	0.000	$256,906	0.090	$0	0.000
Boston	G-1DMD (<=100 kW)	181,533,231	$4,507,470	$350,185	0.193	$750,586	0.413	$151,975	0.084	$991,582	0.546	($81,690)	-0.045	$0	0.000	$163,484	0.090	$0	0.000
Boston	T-1	14,370,074	$356,809	$27,720	0.193	$59,416	0.413	$12,030	0.084	$78,493	0.546	($6,467)	-0.045	$0	0.000	$12,941	0.090	$0	0.000
Boston	G-2 (<=100 kW)	2,037,816,850	$31,688,052	$3,931,033	0.193	$8,425,764	0.413	$1,706,003	0.084	$11,131,090	0.546	($917,018)	-0.045	$0	0.000	$1,835,207	0.090	$0	0.000
Boston	T-2 (<=100 kW)	645,147,789	$10,032,048	$1,244,517	0.193	$2,667,493	0.413	$540,100	0.084	$3,523,966	0.546	($290,317)	-0.045	$0	0.000	$581,004	0.090	$0	0.000
Cambridge	G-0	38,620,201	$503,607	$74,500	0.193	$159,683	0.413	$32,332	0.084	$210,954	0.546	($17,379)	-0.045	$0	0.000	$34,780	0.090	$0	0.000
Cambridge	G-6	309	$4	$1	0.193	$1	0.413	$0	0.084	$2	0.546	($0)	-0.045	$0	0.000	$0	0.090	$0	0.000
Cambridge	G-1	176,003,397	$2,295,084	$339,518	0.193	$727,721	0.413	$147,345	0.084	$961,377	0.546	($79,202)	-0.045	$0	0.000	$158,504	0.090	$0	0.000
Cambridge	G-4	7,530,415	$56,328	$14,526	0.193	$31,136	0.413	$6,304	0.084	$41,133	0.546	($3,389)	-0.045	$0	0.000	$6,782	0.090	$0	0.000
Cambridge	G-5	4,761,434	$64,660	$9,185	0.193	$19,687	0.413	$3,986	0.084	$26,008	0.546	($2,143)	-0.045	$0	0.000	$4,288	0.090	$0	0.000
South	G-1	868,906,476	$13,050,975	$1,676,157	0.193	$3,592,669	0.413	$727,424	0.084	$4,746,195	0.546	($391,008)	-0.045	$0	0.000	$782,515	0.090	$0	0.000
South	G-1S	21,663,837	$325,391	$41,790	0.193	$89,573	0.413	$18,136	0.084	$118,334	0.546	($9,749)	-0.045	$0	0.000	$19,510	0.090	$0	0.000
South	G-7	56,796,733	$853,087	$109,563	0.193	$234,838	0.413	$47,549	0.084	$310,239	0.546	($25,559)	-0.045	$0	0.000	$51,150	0.090	$0	0.000
South	G-7S	2,409,369	$36,189	$4,648	0.193	$9,962	0.413	$2,017	0.084	$13,161	0.546	($1,084)	-0.045	$0	0.000	$2,170	0.090	$0	0.000
South	G-4	2,434,285	$31,354	$4,696	0.193	$10,065	0.413	$2,038	0.084	$13,297	0.546	($1,095)	-0.045	$0	0.000	$2,192	0.090	$0	0.000
South	G-5	8,749,324	$187,148	$16,878	0.193	$36,176	0.413	$7,325	0.084	$47,791	0.546	($3,937)	-0.045	$0	0.000	$7,879	0.090	$0	0.000
South	G-6	4,609,966	$31,901	$8,893	0.193	$19,061	0.413	$3,859	0.084	$25,181	0.546	($2,074)	-0.045	$0	0.000	$4,152	0.090	$0	0.000
Western MA	23	50,481	$821	$97	0.193	$209	0.413	$42	0.084	$276	0.546	($23)	-0.045	$0	0.000	$45	0.090	$0	0.000
Western MA	24	4,715,475	$76,721	$9,096	0.193	$19,497	0.413	$3,948	0.084	$25,757	0.546	($2,122)	-0.045	$0	0.000	$4,247	0.090	$0	0.000
Western MA	G-0 (<=100 kW)	445,234,194	$7,243,960	$858,875	0.193	$1,840,910	0.413	$372,738	0.084	$2,431,986	0.546	($200,355)	-0.045	$0	0.000	$400,967	0.090	$0	0.000
Western MA	T-0 (<=100 kW)	1,645,507	$26,772	$3,174	0.193	$6,804	0.413	$1,378	0.084	$8,988	0.546	($740)	-0.045	$0	0.000	$1,482	0.090	$0	0.000
Western MA	G-2 (<=100 kW)	107,764,640	$1,263,002	$207,882	0.193	$445,575	0.413	$90,218	0.084	$588,639	0.546	($48,494)	-0.045	$0	0.000	$97,050	0.090	$0	0.000
Western MA	T-4 (<=100 kW)	1,251,581	$14,669	$2,414	0.193	$5,175	0.413	$1,048	0.084	$6,836	0.546	($563)	-0.045	$0	0.000	$1,127	0.090	$0	0.000

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-1DMD (>100 kW)	720,549	$17,891	$1,036	0.144	$2,221	0.308	$396	0.055	$2,935	0.407	($324)	-0.045	$0	0.000	$484	0.067	$0	0.000
Boston	G-2 (>100 kW)	192,014,144	$2,985,820	$276,186	0.144	$591,976	0.308	$105,641	0.055	$782,046	0.407	($86,406)	-0.045	$0	0.000	$128,938	0.067	$0	0.000
Boston	T-2 (>100 kW)	2,870,726,196	$44,639,792	$4,129,142	0.144	$8,850,391	0.308	$1,579,400	0.055	$11,692,055	0.407	($1,291,827)	-0.045	$0	0.000	$1,927,694	0.067	$0	0.000
Cambridge	G-2	530,648,198	$4,722,769	$763,264	0.144	$1,635,978	0.308	$291,949	0.055	$2,161,254	0.407	($238,792)	-0.045	$0	0.000	$356,331	0.067	$0	0.000
South	G-2	393,630,768	$3,841,836	$566,183	0.144	$1,213,556	0.308	$216,566	0.055	$1,603,202	0.407	($177,134)	-0.045	$0	0.000	$264,323	0.067	$0	0.000
Western MA	G-0 (>100 kW)	90,421,734	$1,471,162	$130,059	0.144	$278,768	0.308	$49,748	0.055	$368,275	0.407	($40,690)	-0.045	$0	0.000	$60,718	0.067	$0	0.000
Western MA	T-0 (>100 kW)	3,142,310	$51,125	$4,520	0.144	$9,688	0.308	$1,729	0.055	$12,798	0.407	($1,414)	-0.045	$0	0.000	$2,110	0.067	$0	0.000
Western MA	G-2 (>100 kW)	209,614,206	$2,456,678	$301,501	0.144	$646,236	0.308	$115,324	0.055	$853,729	0.407	($94,326)	-0.045	$0	0.000	$140,756	0.067	$0	0.000
Western MA	T-4 (>100 kW)	7,376,989	$86,458	$10,611	0.144	$22,743	0.308	$4,059	0.055	$30,045	0.407	($3,320)	-0.045	$0	0.000	$4,954	0.067	$0	0.000

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Boston	G-3	2,675,437,585	$25,175,868	$2,618,539	0.098	$5,612,568	0.210	$1,003,057	0.037	$7,414,640	0.277	($1,203,947)	-0.045	$0	0.000	$1,222,468	0.046	$0	0.000
Boston	WR	103,657,378	$975,416	$101,453	0.098	$217,454	0.210	$38,863	0.037	$287,273	0.277	($46,646)	-0.045	$0	0.000	$47,363	0.046	$0	0.000
Cambridge	G-3	483,098,521	$2,521,774	$472,824	0.098	$1,013,450	0.210	$181,120	0.037	$1,338,847	0.277	($217,394)	-0.045	$0	0.000	$220,739	0.046	$0	0.000
Cambridge	SB-1	118,022,540	$616,078	$115,513	0.098	$247,589	0.210	$44,248	0.037	$327,085	0.277	($53,110)	-0.045	$0	0.000	$53,927	0.046	$0	0.000
South	G-3	427,905,315	$2,344,921	$418,805	0.098	$897,665	0.210	$160,427	0.037	$1,185,886	0.277	($192,557)	-0.045	$0	0.000	$195,520	0.046	$0	0.000
Western MA	G-3 (current T-2)	624,568,038	$5,059,001	$611,285	0.098	$1,310,227	0.210	$234,159	0.037	$1,730,912	0.277	($281,056)	-0.045	$0	0.000	$285,379	0.046	$0	0.000
Western MA	T-5	365,038,251	$1,529,510	$357,275	0.098	$765,782	0.210	$136,858	0.037	$1,011,658	0.277	($164,267)	-0.045	$0	0.000	$166,794	0.046	$0	0.000

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales	Current Tracker Revenue	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Eastern MA	S-1	27,789,429	$558,947	$53,607	0.193	$114,901	0.413	$23,265	0.084	$151,793	0.546	($12,505)	-0.045	$0	0.000	$25,026	0.090	$0	0.000
Eastern MA	S-2	54,328,337	$1,092,742	$104,802	0.193	$224,631	0.413	$45,482	0.084	$296,756	0.546	($24,448)	-0.045	$0	0.000	$48,927	0.090	$0	0.000
Western MA	S-1	23,406,376	$393,929	$45,152	0.193	$96,778	0.413	$19,595	0.084	$127,852	0.546	($10,533)	-0.045	$0	0.000	$21,079	0.090	$0	0.000
Western MA	S-2	4,362,891	$73,427	$8,416	0.193	$18,039	0.413	$3,652	0.084	$23,831	0.546	($1,963)	-0.045	$0	0.000	$3,929	0.090	$0	0.000
Total		22,330,379,844	$357,191,153	$43,924,191	0.197	$94,146,969	0.422	$18,504,762	0.083	$124,375,477	0.557	($10,048,671)	-0.045	$0	0.000	$20,506,053	0.092	$0	0.000

(1) All revenue is based on a simulation of current and proposed rates against test year billing determinants

REVENUE SIMULATION
PROPOSED RECONCILING REVENUE BY RATE CLAS

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
All	R-1	6,540,136,110	($750,709)	-0.011	($46,861)	-0.001	($2,227,802)	-0.034	$566,730	0.009	$16,178,155	0.247	$876,766	0.013	($11,378,038)	-0.174	$128,205,483	1.960	-11.0%
All	R-2	731,453,942	($83,960)	-0.011	($5,241)	-0.001	($249,159)	-0.034	$63,384	0.009	$1,809,378	0.247	$98,058	0.013	($1,272,529)	-0.174	$14,338,602	1.960	-11.0%
All	R-3	815,394,880	($93,595)	-0.011	($5,842)	-0.001	($277,752)	-0.034	$70,657	0.009	$2,017,020	0.247	$109,311	0.013	($1,418,563)	-0.174	$15,984,085	1.960	10.1%
All	R-4	120,201,110	($13,797)	-0.011	($861)	-0.001	($40,945)	-0.034	$10,416	0.009	$297,338	0.247	$16,114	0.013	($209,117)	-0.174	$2,356,288	1.960	10.1%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-1NDMD	285,268,477	($22,203)	-0.008	($1,386)	0.000	($65,890)	-0.023	$16,762	0.006	$478,493	0.168	$25,932	0.009	($336,522)	-0.118	$3,750,544	1.315	-47.1%
Boston	G-1DMD (<=100 kW)	181,533,231	($14,129)	-0.008	($882)	0.000	($41,930)	-0.023	$10,667	0.006	$304,493	0.168	$16,502	0.009	($214,149)	-0.118	$2,386,693	1.315	-47.1%
Boston	T-1	14,370,074	($1,118)	-0.008	($70)	0.000	($3,319)	-0.023	$844	0.006	$24,104	0.168	$1,306	0.009	($16,952)	-0.118	$188,929	1.315	-47.1%
Boston	G-2 (<=100 kW)	2,037,816,850	($158,609)	-0.008	($9,901)	0.000	($470,689)	-0.023	$119,739	0.006	$3,418,114	0.168	$185,243	0.009	($2,403,947)	-0.118	$26,792,027	1.315	-15.5%
Boston	T-2 (<=100 kW)	645,147,789	($50,214)	-0.008	($3,134)	0.000	($149,014)	-0.023	$37,908	0.006	$1,082,133	0.168	$58,646	0.009	($761,060)	-0.118	$8,482,027	1.315	-15.5%
Cambridge	G-0	38,620,201	($3,006)	-0.008	($188)	0.000	($8,920)	-0.023	$2,269	0.006	$64,779	0.168	$3,511	0.009	($45,559)	-0.118	$507,756	1.315	0.8%
Cambridge	G-6	309	($0)	-0.008	($0)	0.000	($0)	-0.023	$0	0.006	$1	0.168	$0	0.009	($0)	-0.118	$4	1.315	0.8%
Cambridge	G-1	176,003,397	($13,699)	-0.008	($855)	0.000	($40,653)	-0.023	$10,342	0.006	$295,218	0.168	$15,999	0.009	($207,626)	-0.118	$2,313,990	1.315	0.8%
Cambridge	G-4	7,530,415	($586)	-0.008	($37)	0.000	($1,739)	-0.023	$442	0.006	$12,631	0.168	$685	0.009	($8,883)	-0.118	$99,005	1.315	75.8%
Cambridge	G-5	4,761,434	($371)	-0.008	($23)	0.000	($1,100)	-0.023	$280	0.006	$7,987	0.168	$433	0.009	($5,617)	-0.118	$62,601	1.315	-3.2%
South	G-1	868,906,476	($67,630)	-0.008	($4,222)	0.000	($200,698)	-0.023	$51,055	0.006	$1,457,453	0.168	$78,986	0.009	($1,025,021)	-0.118	$11,423,875	1.315	-12.5%
South	G-1S	21,663,837	($1,686)	-0.008	($105)	0.000	($5,004)	-0.023	$1,273	0.006	$36,338	0.168	$1,969	0.009	($25,556)	-0.118	$284,823	1.315	-12.5%
South	G-7	56,796,733	($4,421)	-0.008	($276)	0.000	($13,119)	-0.023	$3,337	0.006	$95,268	0.168	$5,163	0.009	($67,001)	-0.118	$746,730	1.315	-12.5%
South	G-7S	2,409,369	($188)	-0.008	($12)	0.000	($557)	-0.023	$142	0.006	$4,041	0.168	$219	0.009	($2,842)	-0.118	$31,677	1.315	-12.5%
South	G-4	2,434,285	($189)	-0.008	($12)	0.000	($562)	-0.023	$143	0.006	$4,083	0.168	$221	0.009	($2,872)	-0.118	$32,005	1.315	2.1%
South	G-5	8,749,324	($681)	-0.008	($43)	0.000	($2,021)	-0.023	$514	0.006	$14,676	0.168	$795	0.009	($10,321)	-0.118	$115,031	1.315	-38.5%
South	G-6	4,609,966	($359)	-0.008	($22)	0.000	($1,065)	-0.023	$271	0.006	$7,732	0.168	$419	0.009	($5,438)	-0.118	$60,609	1.315	90.0%
Western MA	23	50,481	($4)	-0.008	($0)	0.000	($12)	-0.023	$3	0.006	$85	0.168	$5	0.009	($60)	-0.118	$664	1.315	-19.2%
Western MA	24	4,715,475	($367)	-0.008	($23)	0.000	($1,089)	-0.023	$277	0.006	$7,909	0.168	$429	0.009	($5,563)	-0.118	$61,996	1.315	-19.2%
Western MA	G-0 (<=100 kW)	445,234,194	($34,654)	-0.008	($2,163)	0.000	($102,839)	-0.023	$26,161	0.006	$746,810	0.168	$40,473	0.009	($525,229)	-0.118	$5,853,679	1.315	-19.2%
Western MA	T-0 (<=100 kW)	1,645,507	($128)	-0.008	($8)	0.000	($380)	-0.023	$97	0.006	$2,760	0.168	$150	0.009	($1,941)	-0.118	$21,634	1.315	-19.2%
Western MA	G-2 (<=100 kW)	107,764,640	($8,388)	-0.008	($524)	0.000	($24,891)	-0.023	$6,332	0.006	$180,758	0.168	$9,796	0.009	($127,127)	-0.118	$1,416,827	1.315	12.2%
Western MA	T-4 (<=100 kW)	1,251,581	($97)	-0.008	($6)	0.000	($289)	-0.023	$74	0.006	$2,099	0.168	$114	0.009	($1,476)	-0.118	$16,455	1.315	12.2%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-1DMD (>100 kW)	720,549	($42)	-0.006	($3)	0.000	($124)	-0.017	$32	0.004	$901	0.125	$49	0.007	($634)	-0.088	$6,928	0.961	-61.3%
Boston	G-2 (>100 kW)	192,014,144	($11,144)	-0.006	($696)	0.000	($33,070)	-0.017	$8,413	0.004	$240,149	0.125	$13,015	0.007	($168,896)	-0.088	$1,846,152	0.961	-38.2%
Boston	T-2 (>100 kW)	2,870,726,196	($166,603)	-0.006	($10,400)	0.000	($494,410)	-0.017	$125,773	0.004	$3,590,374	0.125	$194,578	0.007	($2,525,097)	-0.088	$27,601,071	0.961	-38.2%
Cambridge	G-2	530,648,198	($30,796)	-0.006	($1,922)	0.000	($91,391)	-0.017	$23,249	0.004	$663,674	0.125	$35,967	0.007	($466,759)	-0.088	$5,102,005	0.961	8.0%
South	G-2	393,630,768	($22,844)	-0.006	($1,426)	0.000	($67,793)	-0.017	$17,246	0.004	$492,308	0.125	$26,680	0.007	($346,239)	-0.088	$3,784,628	0.961	-1.5%
Western MA	G-0 (>100 kW)	90,421,734	($5,248)	-0.006	($328)	0.000	($15,573)	-0.017	$3,962	0.004	$113,089	0.125	$6,129	0.007	($79,535)	-0.088	$869,375	0.961	-40.9%
Western MA	T-0 (>100 kW)	3,142,310	($182)	-0.006	($11)	0.000	($541)	-0.017	$138	0.004	$3,930	0.125	$213	0.007	($2,764)	-0.088	$30,212	0.961	-40.9%
Western MA	G-2 (>100 kW)	209,614,206	($12,165)	-0.006	($759)	0.000	($36,101)	-0.017	$9,184	0.004	$262,161	0.125	$14,208	0.007	($184,377)	-0.088	$2,015,370	0.961	-18.0%
Western MA	T-4 (>100 kW)	7,376,989	($428)	-0.006	($27)	0.000	($1,271)	-0.017	$323	0.004	$9,226	0.125	$500	0.007	($6,489)	-0.088	$70,927	0.961	-18.0%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Boston	G-3	2,675,437,585	($105,653)	-0.004	($6,595)	0.000	($313,535)	-0.012	$79,760	0.003	$2,276,874	0.085	$123,394	0.005	($1,601,317)	-0.060	$17,120,253	0.640	-32.0%
Boston	WR	103,657,378	($4,093)	-0.004	($256)	0.000	($12,148)	-0.012	$3,090	0.003	$88,215	0.085	$4,781	0.005	($62,042)	-0.060	$663,308	0.640	-32.0%
Cambridge	G-3	483,098,521	($19,078)	-0.004	($1,191)	0.000	($56,614)	-0.012	$14,402	0.003	$411,131	0.085	$22,281	0.005	($289,147)	-0.060	$3,091,370	0.640	22.6%
Cambridge	SB-1	118,022,540	($4,661)	-0.004	($291)	0.000	($13,831)	-0.012	$3,518	0.003	$100,441	0.085	$5,443	0.005	($70,639)	-0.060	$755,232	0.640	22.6%
South	G-3	427,905,315	($16,898)	-0.004	($1,055)	0.000	($50,146)	-0.012	$12,757	0.003	$364,160	0.085	$19,735	0.005	($256,112)	-0.060	$2,738,187	0.640	16.8%
Western MA	G-3 (current T-2)	624,568,038	($24,664)	-0.004	($1,540)	0.000	($73,193)	-0.012	$18,620	0.003	$531,525	0.085	$28,806	0.005	($373,820)	-0.060	$3,996,641	0.640	-21.0%
Western MA	T-5	365,038,251	($14,415)	-0.004	($900)	0.000	($42,779)	-0.012	$10,883	0.003	$310,658	0.085	$16,836	0.005	($218,485)	-0.060	$2,335,897	0.640	52.7%

Serivce		Test Year	Basic Serv Adj		Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates		Change
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	%
		(a)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
Eastern MA	S-1	27,789,429	($2,163)	-0.008	($135)	0.000	($6,419)	-0.023	$1,633	0.006	$46,612	0.168	$2,526	0.009	($32,782)	-0.118	$365,359	1.315	-34.6%
Eastern MA	S-2	54,328,337	($4,229)	-0.008	($264)	0.000	($12,549)	-0.023	$3,192	0.006	$91,127	0.168	$4,939	0.009	($64,089)	-0.118	$714,277	1.315	-34.6%
Western MA	S-1	23,406,376	($1,822)	-0.008	($114)	0.000	($5,406)	-0.023	$1,375	0.006	$39,260	0.168	$2,128	0.009	($27,612)	-0.118	$307,733	1.315	-21.9%
Western MA	S-2	4,362,891	($340)	-0.008	($21)	0.000	($1,008)	-0.023	$256	0.006	$7,318	0.168	$397	0.009	($5,147)	-0.118	$57,361	1.315	-21.9%
Total		22,330,379,844	($1,772,255)	-0.008	($110,628)	0.000	($5,259,340)	-0.024	$1,337,923	0.006	$38,192,989	0.171	$2,069,847	0.009	($26,860,992)	-0.120	$299,006,326	1.339	-16.3%

(1) All revenue is based on a simulation of current and proposed

REVENUE SIMULATION
CURRENT REVENUE BY RATE CLASS

RESIDENTIAL GROUP																		
Serivce		Test Year	Test Year	Test Year	Distribution			System Benefits		EERF		Renewable Energy		Other Reconciling Rates		Transmission	
Area	Rates	Sales (kWh)	Demand (kW)	Bills	Base Rev	Exog. Rev	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
All	R-1	6,540,136,110	N/A	12,278,038	$423,744,293	$0	6.479	$16,350,340	0.250	$95,985,390	1.468	$3,270,068	0.050	$144,079,199	2.203	$290,185,839	4.437
All	R-2	731,453,942	N/A	1,432,317	$47,805,816	$0	6.536	$1,828,635	0.250	$2,313,010	0.316	$365,727	0.050	$16,113,930	2.203	$32,454,611	4.437
All	R-3	815,394,880	N/A	1,077,569	$44,186,831	$0	5.419	$2,038,487	0.250	$11,985,595	1.470	$407,697	0.050	$14,514,029	1.780	$32,933,799	4.039
All	R-4	120,201,110	N/A	133,685	$6,337,630	$0	5.273	$300,503	0.250	$391,040	0.325	$60,101	0.050	$2,139,580	1.780	$4,854,923	4.039

SMALL GENERAL SERVICE GROUP																		
Serivce		Test Year	Test Year	Test Year	Distribution			System Benefits		EERF		Renewable Energy		Other Reconciling Rates		Transmission	
Area	Rates	Sales (kWh)	Demand (kW)	Bills	Base Rev	Exog. Rev	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-1NDMD	285,268,477	N/A	669,092	$22,908,111	$0	8.030	$713,171	0.250	$2,176,598	0.763	$142,634	0.050	$7,083,216	2.483	$9,941,606	3.485
Boston	G-1DMD (<=100 kW)	181,533,231	810,941	215,952	$12,196,006	$0	6.718	$453,833	0.250	$1,385,099	0.763	$90,767	0.050	$4,507,470	2.483	$6,858,914	3.778
Boston	T-1	14,370,074	N/A	31,430	$1,062,747	$0	7.396	$35,925	0.250	$109,644	0.763	$7,185	0.050	$356,809	2.483	$507,503	3.532
Boston	G-2 (<=100 kW)	2,037,816,850	7,039,448	346,362	$102,116,452	$0	5.011	$5,094,542	0.250	$15,548,543	0.763	$1,018,908	0.050	$31,688,052	1.555	$75,021,976	3.681
Boston	T-2 (<=100 kW)	645,147,789	1,848,544	17,253	$30,811,514	$0	4.776	$1,612,869	0.250	$4,922,478	0.763	$322,574	0.050	$10,032,048	1.555	$21,775,849	3.375
Cambridge	G-0	38,620,201	N/A	67,017	$1,829,688	$0	4.738	$96,551	0.250	$294,672	0.763	$19,310	0.050	$503,607	1.304	$1,287,984	3.335
Cambridge	G-6	309	N/A	145	$1,328	$0	429.346	$1	0.250	$2	0.763	$0	0.050	$4	1.304	$10	3.335
Cambridge	G-1	176,003,397	541,576	23,705	$6,034,664	$0	3.429	$440,008	0.250	$1,342,906	0.763	$88,002	0.050	$2,295,084	1.304	$5,713,631	3.246
Cambridge	G-4	7,530,415	16,409	562	$173,982	$0	2.310	$18,826	0.250	$57,457	0.763	$3,765	0.050	$56,328	0.748	$218,405	2.900
Cambridge	G-5	4,761,434	N/A	513	$122,069	$0	2.564	$11,904	0.250	$36,330	0.763	$2,381	0.050	$64,660	1.358	$162,582	3.415
South	G-1	868,906,476	2,844,425	510,022	$35,708,318	$0	4.110	$2,172,266	0.250	$6,629,756	0.763	$434,453	0.050	$13,050,975	1.502	$31,037,339	3.572
South	G-1S	21,663,837	74,507	34,595	$1,678,873	$0	7.750	$54,160	0.250	$165,295	0.763	$10,832	0.050	$325,391	1.502	$773,832	3.572
South	G-7	56,796,733	116,139	20,181	$1,795,812	$0	3.162	$141,992	0.250	$433,359	0.763	$28,398	0.050	$853,087	1.502	$1,530,712	2.695
South	G-7S	2,409,369	10,591	948	$158,373	$0	6.573	$6,023	0.250	$18,383	0.763	$1,205	0.050	$36,189	1.502	$56,555	2.347
South	G-4	2,434,285	14,532	334	$86,220	$0	3.542	$6,086	0.250	$18,574	0.763	$1,217	0.050	$31,354	1.288	$69,013	2.835
South	G-5	8,749,324	N/A	7,057	$402,816	$0	4.604	$21,873	0.250	$66,757	0.763	$4,375	0.050	$187,148	2.139	$329,237	3.763
South	G-6	4,609,966	N/A	84	$88,595	$0	1.922	$11,525	0.250	$35,174	0.763	$2,305	0.050	$31,901	0.692	$157,062	3.407
Western MA	23	50,481	N/A	237	$5,612	$0	11.117	$126	0.250	$405	0.803	$25	0.050	$821	1.627	$1,306	2.588
Western MA	24	4,715,475	29,764	2,320	$302,093	$0	6.406	$11,789	0.250	$37,865	0.803	$2,358	0.050	$76,721	1.627	$126,509	2.683
Western MA	G-0 (<=100 kW)	445,234,194	1,712,621	256,197	$23,225,936	$0	5.217	$1,113,085	0.250	$3,575,231	0.803	$222,617	0.050	$7,243,960	1.627	$13,916,759	3.126
Western MA	T-0 (<=100 kW)	1,645,507	3,206	170	$38,520	$0	2.341	$4,114	0.250	$13,213	0.803	$823	0.050	$26,772	1.627	$30,501	1.854
Western MA	G-2 (<=100 kW)	107,764,640	314,303	7,340	$3,760,605	$0	3.490	$269,412	0.250	$865,350	0.803	$53,882	0.050	$1,263,002	1.172	$2,901,020	2.692
Western MA	T-4 (<=100 kW)	1,251,581	2,879	171	$72,273	$0	5.775	$3,129	0.250	$10,050	0.803	$626	0.050	$14,669	1.172	$26,569	2.123

MEDIUM GENERAL SERVICE GROUP																		
Serivce		Test Year	Test Year	Test Year	Distribution			System Benefits		EERF		Renewable Energy		Other Reconciling Rates		Transmission	
Area	Rates	Sales (kWh)	Demand (kW)	Bills	Base Rev	Exog. Rev	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-1DMD (>100 kW)	720,549	2,520	14	$26,997	$0	3.747	$1,801	0.250	$5,498	0.763	$360	0.050	$17,891	2.483	$138,793	19.262
Boston	G-2 (>100 kW)	192,014,144	510,725	2,875	$9,910,963	$0	5.162	$480,035	0.250	$1,465,068	0.763	$96,007	0.050	$2,985,820	1.555	$8,706,826	4.534
Boston	T-2 (>100 kW)	2,870,726,196	6,799,277	22,155	$112,936,167	$0	3.934	$7,176,815	0.250	$21,903,641	0.763	$1,435,363	0.050	$44,639,792	1.555	$80,095,487	2.790
Cambridge	G-2	530,648,198	1,280,900	5,827	$13,158,476	$0	2.480	$1,326,620	0.250	$4,048,846	0.763	$265,324	0.050	$4,722,769	0.890	$16,203,046	3.053
South	G-2	393,630,768	1,080,576	5,797	$10,053,959	$0	2.554	$984,077	0.250	$3,003,403	0.763	$196,815	0.050	$3,841,836	0.976	$11,897,652	3.023
Western MA	G-0 (>100 kW)	90,421,734	290,518	2,454	$3,355,099	$0	3.711	$226,054	0.250	$726,087	0.803	$45,211	0.050	$1,471,162	1.627	$2,942,532	3.254
Western MA	T-0 (>100 kW)	3,142,310	6,848	49	$77,021	$0	2.451	$7,856	0.250	$25,233	0.803	$1,571	0.050	$51,125	1.627	$69,630	2.216
Western MA	G-2 (>100 kW)	209,614,206	606,346	4,625	$6,106,084	$0	2.913	$524,036	0.250	$1,683,202	0.803	$104,807	0.050	$2,456,678	1.172	$5,596,576	2.670
Western MA	T-4 (>100 kW)	7,376,989	18,388	49	$149,075	$0	2.021	$18,442	0.250	$59,237	0.803	$3,688	0.050	$86,458	1.172	$169,720	2.301

LARGE GENERAL SERVICE GROUP																		
Serivce		Test Year	Test Year	Test Year	Distribution			System Benefits		EERF		Renewable Energy		Other Reconciling Rates		Transmission	
Area	Rates	Sales (kWh)	Demand (kW)	Bills	Base Rev	Exog. Rev	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Boston	G-3	2,675,437,585	5,588,318	5,612	$70,202,714	$0	2.624	$6,688,594	0.250	$20,413,589	0.763	$1,337,719	0.050	$25,175,868	0.941	$76,057,010	2.843
Boston	WR	103,657,378	238,395	12	$1,806	$0	0.002	$259,143	0.250	$790,906	0.763	$51,829	0.050	$975,416	0.941	$1,945,305	1.877
Cambridge	G-3	483,098,521	1,090,504	1,030	$6,626,962	$0	1.372	$1,207,746	0.250	$3,686,042	0.763	$241,549	0.050	$2,521,774	0.522	$14,392,195	2.979
Cambridge	SB-1 /SS-1	118,022,540	281,661	24	$1,753,028	$0	1.485	$295,056	0.250	$900,512	0.763	$59,011	0.050	$616,078	0.522	$3,288,713	2.787
South	G-3	427,905,315	1,077,271	1,189	$6,983,168	$0	1.632	$1,069,763	0.250	$3,264,918	0.763	$213,953	0.050	$2,344,921	0.548	$12,528,667	2.928
Western MA	G-3 (current T-2)	624,568,038	1,483,311	3,154	$14,619,439	$0	2.341	$1,561,420	0.250	$5,015,281	0.803	$312,284	0.050	$5,059,001	0.810	$17,369,566	2.781
Western MA	T-5	365,038,251	745,515	290	$5,405,690	$0	1.481	$912,596	0.250	$2,931,257	0.803	$182,519	0.050	$1,529,510	0.419	$9,960,083	2.729

LIGHTING GROUP																		
Serivce		Test Year	Test Year	Test Year	Distribution			System Benefits		EERF		Renewable Energy		Other Reconciling Rates		Transmission	
Area	Rates	Sales (kWh)	Demand (kW)	Bills	Base Rev	Exog. Rev	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)		(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Eastern MA	S-1	27,789,429	N/A	89,644	$4,090,480	$0	14.720	$69,474	0.250	$212,033	0.763	$13,895	0.050	$558,947	2.011	$604,976	2.177
Eastern MA	S-2	54,328,337	N/A	68,968	$1,943,731	$0	3.578	$135,821	0.250	$414,525	0.763	$27,164	0.050	$1,092,742	2.011	$1,182,728	2.177
Western MA	S-1	23,406,376	N/A	83,759	$4,315,469	$0	18.437	$58,516	0.250	$187,953	0.803	$11,703	0.050	$393,929	1.683	$373,098	1.594
Western MA	S-2	4,362,891	N/A	3,235	$163,404	$0	3.745	$10,907	0.250	$35,034	0.803	$2,181	0.050	$73,427	1.683	$69,544	1.594
Total		22,330,379,844	36,480,960	17,434,060	$1,038,534,908	$0	4.651	$55,825,950	0.250	$219,190,441	0.982	$11,165,190	0.050	$357,191,153	1.600	$796,466,195	3.567

(1) All revenue is based on a simulation of current rates against test year billing determinants

REVENUE SIMULATION
CURRENT REVENUE BY RATE CLASS

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
All	R-1	6,540,136,110	($11,576,041)	-0.177	$726,889,463	11.114	$1,688,928,551	25.824
All	R-2	731,453,942	($1,294,673)	-0.177	$79,556,056	10.876	$179,143,112	24.491
All	R-3	815,394,880	($1,443,249)	-0.177	$89,809,783	11.014	$194,432,973	23.845
All	R-4	120,201,110	($212,756)	-0.177	$12,962,706	10.784	$26,833,726	22.324

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-1NDMD	285,268,477	($504,925)	-0.177	$29,861,904	10.468	$72,322,317	25.352
Boston	G-1DMD (<=100 kW)	181,533,231	($321,314)	-0.177	$19,002,899	10.468	$44,173,674	24.334
Boston	T-1	14,370,074	($25,435)	-0.177	$1,504,259	10.468	$3,558,637	24.764
Boston	G-2 (<=100 kW)	2,037,816,850	($3,606,936)	-0.177	$213,318,668	10.468	$440,200,205	21.602
Boston	T-2 (<=100 kW)	645,147,789	($1,141,912)	-0.177	$68,774,367	10.660	$137,109,787	21.252
Cambridge	G-0	38,620,201	($68,358)	-0.177	$4,042,763	10.468	$8,006,216	20.731
Cambridge	G-6	309	($1)	-0.177	$32	10.468	$1,378	N/A
Cambridge	G-1	176,003,397	($311,526)	-0.177	$18,424,036	10.468	$34,026,806	19.333
Cambridge	G-4	7,530,415	($13,329)	-0.177	$788,284	10.468	$1,303,718	17.313
Cambridge	G-5	4,761,434	($8,428)	-0.177	$498,427	10.468	$889,924	18.690
South	G-1	868,906,476	($1,537,964)	-0.177	$90,957,130	10.468	$178,452,274	20.538
South	G-1S	21,663,837	($38,345)	-0.177	$2,267,770	10.468	$5,237,808	24.178
South	G-7	56,796,733	($100,530)	-0.177	$5,945,482	10.468	$10,628,311	18.713
South	G-7S	2,409,369	($4,265)	-0.177	$252,213	10.468	$524,676	21.776
South	G-4	2,434,285	($4,309)	-0.177	$254,821	10.468	$462,975	19.019
South	G-5	8,749,324	($15,486)	-0.177	$915,879	10.468	$1,912,599	21.860
South	G-6	4,609,966	($8,160)	-0.177	$482,571	10.468	$800,973	17.375
Western MA	23	50,481	($89)	-0.177	$4,774	9.458	$12,982	25.716
Western MA	24	4,715,475	($8,346)	-0.177	$445,990	9.458	$994,977	21.100
Western MA	G-0 (<=100 kW)	445,234,194	($788,065)	-0.177	$42,110,250	9.458	$90,619,774	20.353
Western MA	T-0 (<=100 kW)	1,645,507	($2,913)	-0.177	$155,632	9.458	$266,662	16.205
Western MA	G-2 (<=100 kW)	107,764,640	($190,743)	-0.177	$10,199,654	9.465	$19,122,181	17.744
Western MA	T-4 (<=100 kW)	1,251,581	($2,215)	-0.177	$118,459	9.465	$243,560	19.460

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-1DMD (>100 kW)	720,549	($1,275)	-0.177	$75,427	10.468	$265,492	36.846
Boston	G-2 (>100 kW)	192,014,144	($339,865)	-0.177	$20,100,041	10.468	$43,404,895	22.605
Boston	T-2 (>100 kW)	2,870,726,196	($5,081,185)	-0.177	$306,026,589	10.660	$569,132,670	19.825
Cambridge	G-2	530,648,198	($939,247)	-0.177	$56,568,424	10.660	$95,354,259	17.969
South	G-2	393,630,768	($696,726)	-0.177	$40,869,699	10.383	$70,150,715	17.821
Western MA	G-0 (>100 kW)	90,421,734	($160,046)	-0.177	$8,552,088	9.458	$17,158,185	18.976
Western MA	T-0 (>100 kW)	3,142,310	($5,562)	-0.177	$297,200	9.458	$524,074	16.678
Western MA	G-2 (>100 kW)	209,614,206	($371,017)	-0.177	$19,839,461	9.465	$35,939,826	17.146
Western MA	T-4 (>100 kW)	7,376,989	($13,057)	-0.177	$698,214	9.465	$1,171,778	15.884

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Boston	G-3	2,675,437,585	($4,735,525)	-0.177	$285,208,335	10.660	$480,348,304	17.954
Boston	WR	103,657,378	($183,474)	-0.177	$11,050,136	10.660	$14,891,066	14.366
Cambridge	G-3	483,098,521	($855,084)	-0.177	$51,499,510	10.660	$79,320,694	16.419
Cambridge	SB-1 /SS-1	118,022,540	($208,900)	-0.177	$12,581,498	10.660	$19,284,996	16.340
South	G-3	427,905,315	($757,392)	-0.177	$44,428,339	10.383	$70,076,337	16.377
Western MA	G-3 (current T-2)	624,568,038	($1,105,485)	-0.177	$59,113,803	9.465	$101,945,309	16.323
Western MA	T-5	365,038,251	($646,118)	-0.177	$34,549,958	9.465	$54,825,496	15.019

Serivce Area	Rates	Test Year Sales (kWh)	Transition Revenue	Transition c/kWh	Basic Service Revenue	Basic Service c/kWh	Total Revenue	Total c/kWh
		(a)	(p)	(q)	(r)	(s)	(t)	(u)
Eastern MA	S-1	27,789,429	($49,187)	-0.177	$2,908,997	10.468	$8,409,615	30.262
Eastern MA	S-2	54,328,337	($96,161)	-0.177	$5,687,090	10.468	$10,387,640	19.120
Western MA	S-1	23,406,376	($41,429)	-0.177	$1,639,032	7.003	$6,938,270	29.643
Western MA	S-2	4,362,891	($7,722)	-0.177	$305,511	7.003	$652,288	14.951
Total		22,330,379,844	($39,524,772)	-0.177	$2,381,543,622	10.665	$4,820,392,686	21.587

(1) All revenue is based on a simulation of current rates against t

REVENUE SIMULATION
CURRENT RECONCILING REVENUE BY RATE CLASS

RESIDENTIAL GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
All	R-1	6,540,136,110	$17,462,163	0.267	$37,409,579	0.572	$7,848,163	0.120	$49,443,429	0.756	($2,943,061)	-0.045	$0	0.000	$8,109,769	0.124	$0	0.000	($719,415)	-0.011
All	R-2	731,453,942	$1,952,982	0.267	$4,183,917	0.572	$877,745	0.120	$5,529,792	0.756	($329,154)	-0.045	$0	0.000	$907,003	0.124	$0	0.000	($80,460)	-0.011
All	R-3	815,394,880	$1,720,483	0.211	$3,685,585	0.452	$937,704	0.115	$4,876,061	0.598	($366,928)	-0.045	$0	0.000	$799,087	0.098	$0	0.000	($65,232)	-0.008
All	R-4	120,201,110	$253,624	0.211	$543,309	0.452	$138,231	0.115	$718,803	0.598	($54,090)	-0.045	$0	0.000	$117,797	0.098	$0	0.000	($9,616)	-0.008

SMALL GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-1NDMD	285,268,477	$867,216	0.304	$1,857,098	0.651	$350,880	0.123	$2,453,309	0.860	($128,371)	-0.045	$0	0.000	$402,229	0.141	$0	0.000	($34,232)	-0.012
Boston	G-1DMD (<=100 kW)	181,533,231	$551,861	0.304	$1,181,781	0.651	$223,286	0.123	$1,561,186	0.860	($81,690)	-0.045	$0	0.000	$255,962	0.141	$0	0.000	($21,784)	-0.012
Boston	T-1	14,370,074	$43,685	0.304	$93,549	0.651	$17,675	0.123	$123,583	0.860	($6,467)	-0.045	$0	0.000	$20,262	0.141	$0	0.000	($1,724)	-0.012
Boston	G-2 (<=100 kW)	2,037,816,850	$4,014,499	0.197	$8,619,965	0.423	$1,263,446	0.062	$11,371,018	0.558	($917,018)	-0.045	$0	0.000	$1,874,792	0.092	$0	0.000	($163,025)	-0.008
Boston	T-2 (<=100 kW)	645,147,789	$1,270,941	0.197	$2,728,975	0.423	$399,992	0.062	$3,599,925	0.558	($290,317)	-0.045	$0	0.000	$593,536	0.092	$0	0.000	($51,612)	-0.008
Cambridge	G-0	38,620,201	$61,406	0.159	$132,081	0.342	$28,579	0.074	$174,563	0.452	($17,379)	-0.045	$0	0.000	$28,579	0.074	$0	0.000	($2,317)	-0.006
Cambridge	G-6	309	$0	0.159	$1	0.342	$0	0.074	$1	0.452	($0)	-0.045	$0	0.000	$0	0.074	$0	0.000	($0)	-0.006
Cambridge	G-1	176,003,397	$279,845	0.159	$601,932	0.342	$130,243	0.074	$795,535	0.452	($79,202)	-0.045	$0	0.000	$130,243	0.074	$0	0.000	($10,560)	-0.006
Cambridge	G-4	7,530,415	$6,175	0.082	$13,254	0.176	$6,024	0.080	$17,546	0.233	($3,389)	-0.045	$0	0.000	$2,862	0.038	$0	0.000	($226)	-0.003
Cambridge	G-5	4,761,434	$6,856	0.144	$14,665	0.308	$6,999	0.147	$19,379	0.407	($2,143)	-0.045	$0	0.000	$3,190	0.067	$0	0.000	($286)	-0.006
South	G-1	868,906,476	$1,555,343	0.179	$3,327,912	0.383	$842,839	0.097	$4,405,356	0.507	($391,008)	-0.045	$0	0.000	$721,192	0.083	$0	0.000	($60,823)	-0.007
South	G-1S	21,663,837	$38,778	0.179	$82,972	0.383	$21,014	0.097	$109,836	0.507	($9,749)	-0.045	$0	0.000	$17,981	0.083	$0	0.000	($1,516)	-0.007
South	G-7	56,796,733	$101,666	0.179	$217,531	0.383	$55,093	0.097	$287,959	0.507	($25,559)	-0.045	$0	0.000	$47,141	0.083	$0	0.000	($3,976)	-0.007
South	G-7S	2,409,369	$4,313	0.179	$9,228	0.383	$2,337	0.097	$12,216	0.507	($1,084)	-0.045	$0	0.000	$2,000	0.083	$0	0.000	($169)	-0.007
South	G-4	2,434,285	$3,676	0.151	$7,863	0.323	$2,313	0.095	$10,394	0.427	($1,095)	-0.045	$0	0.000	$1,704	0.070	$0	0.000	($146)	-0.006
South	G-5	8,749,324	$20,211	0.231	$43,309	0.495	$18,024	0.206	$57,221	0.654	($3,937)	-0.045	$0	0.000	$9,362	0.107	$0	0.000	($787)	-0.009
South	G-6	4,609,966	$3,504	0.076	$7,514	0.163	$3,504	0.076	$9,958	0.216	($2,074)	-0.045	$0	0.000	$1,613	0.035	$0	0.000	($138)	-0.003
Western MA	23	50,481	$101	0.201	$218	0.431	$41	0.081	$287	0.569	($23)	-0.045	$0	0.000	$47	0.093	$0	0.000	($4)	-0.008
Western MA	24	4,715,475	$9,478	0.201	$20,324	0.431	$3,820	0.081	$26,831	0.569	($2,122)	-0.045	$0	0.000	$4,385	0.093	$0	0.000	($377)	-0.008
Western MA	G-0 (<=100 kW)	445,234,194	$894,921	0.201	$1,918,959	0.431	$360,640	0.081	$2,533,383	0.569	($200,355)	-0.045	$0	0.000	$414,068	0.093	$0	0.000	($35,619)	-0.008
Western MA	T-0 (<=100 kW)	1,645,507	$3,307	0.201	$7,092	0.431	$1,333	0.081	$9,363	0.569	($740)	-0.045	$0	0.000	$1,530	0.093	$0	0.000	($132)	-0.008
Western MA	G-2 (<=100 kW)	107,764,640	$159,492	0.148	$341,614	0.317	$58,193	0.054	$451,534	0.419	($48,494)	-0.045	$0	0.000	$73,280	0.068	$0	0.000	($6,466)	-0.006
Western MA	T-4 (<=100 kW)	1,251,581	$1,852	0.148	$3,968	0.317	$676	0.054	$5,244	0.419	($563)	-0.045	$0	0.000	$851	0.068	$0	0.000	($75)	-0.006

MEDIUM GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-1DMD (>100 kW)	720,549	$2,190	0.304	$4,691	0.651	$886	0.123	$6,197	0.860	($324)	-0.045	$0	0.000	$1,016	0.141	$0	0.000	($86)	-0.012
Boston	G-2 (>100 kW)	192,014,144	$378,268	0.197	$812,220	0.423	$119,049	0.062	$1,071,439	0.558	($86,406)	-0.045	$0	0.000	$176,653	0.092	$0	0.000	($15,361)	-0.008
Boston	T-2 (>100 kW)	2,870,726,196	$5,655,331	0.197	$12,143,172	0.423	$1,779,850	0.062	$16,018,652	0.558	($1,291,827)	-0.045	$0	0.000	$2,641,068	0.092	$0	0.000	($229,658)	-0.008
Cambridge	G-2	530,648,198	$578,407	0.109	$1,241,717	0.234	$291,857	0.055	$1,639,703	0.309	($238,792)	-0.045	$0	0.000	$270,631	0.051	$0	0.000	($21,226)	-0.004
South	G-2	393,630,768	$464,484	0.118	$991,950	0.252	$255,860	0.065	$1,310,790	0.333	($177,134)	-0.045	$0	0.000	$216,497	0.055	$0	0.000	($15,745)	-0.004
Western MA	G-0 (>100 kW)	90,421,734	$181,748	0.201	$389,718	0.431	$73,242	0.081	$514,500	0.569	($40,690)	-0.045	$0	0.000	$84,092	0.093	$0	0.000	($7,234)	-0.008
Western MA	T-0 (>100 kW)	3,142,310	$6,316	0.201	$13,543	0.431	$2,545	0.081	$17,880	0.569	($1,414)	-0.045	$0	0.000	$2,922	0.093	$0	0.000	($251)	-0.008
Western MA	G-2 (>100 kW)	209,614,206	$310,229	0.148	$664,477	0.317	$113,192	0.054	$878,284	0.419	($94,326)	-0.045	$0	0.000	$142,538	0.068	$0	0.000	($12,577)	-0.006
Western MA	T-4 (>100 kW)	7,376,989	$10,918	0.148	$23,385	0.317	$3,984	0.054	$30,910	0.419	($3,320)	-0.045	$0	0.000	$5,016	0.068	$0	0.000	($443)	-0.006

LARGE GENERAL SERVICE GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Boston	G-3	2,675,437,585	$3,237,279	0.121	$6,929,383	0.259	$1,096,929	0.041	$9,149,997	0.342	($1,203,947)	-0.045	$0	0.000	$1,498,245	0.056	$0	0.000	($133,772)	-0.005
Boston	WR	103,657,378	$125,425	0.121	$268,473	0.259	$42,500	0.041	$354,508	0.342	($46,646)	-0.045	$0	0.000	$58,048	0.056	$0	0.000	($5,183)	-0.005
Cambridge	G-3	483,098,521	$304,352	0.063	$652,183	0.135	$212,563	0.044	$864,746	0.179	($217,394)	-0.045	$0	0.000	$140,099	0.029	$0	0.000	($9,662)	-0.002
Cambridge	SB-1	118,022,540	$74,354	0.063	$159,330	0.135	$51,930	0.044	$211,260	0.179	($53,110)	-0.045	$0	0.000	$34,227	0.029	$0	0.000	($2,360)	-0.002
South	G-3	427,905,315	$286,697	0.067	$616,184	0.144	$179,720	0.042	$817,299	0.191	($192,557)	-0.045	$0	0.000	$132,651	0.031	$0	0.000	($8,558)	-0.002
Western MA	G-3 (current T-2)	624,568,038	$643,305	0.103	$1,374,050	0.220	$262,319	0.042	$1,817,493	0.291	($281,056)	-0.045	$0	0.000	$293,547	0.047	$0	0.000	($24,983)	-0.004
Western MA	T-5	365,038,251	$200,771	0.055	$430,745	0.118	$91,260	0.025	$569,460	0.156	($164,267)	-0.045	$0	0.000	$91,260	0.025	$0	0.000	($7,301)	-0.002

LIGHTING GROUP

Serivce Area	Rates	Test Year Sales	Decoupling Revenue	Decoupling c/kWh	RAAF Revenue	RAAF c/kWh	Pension Revenue	Pension c/kWh	Net Metering Revenue	Net Metering c/kWh	LT Renewable Revenue	LT Renewable c/kWh	AGCE Revenue	AGCE c/kWh	Storm Cost Rec Revenue	Storm Cost Rec c/kWh	Storm Reserve Adj Revenue	Storm Reserve Adj c/kWh	Basic Serv Adj Revenue	Basic Serv Adj c/kWh
		(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(s)	(t)	(q)	(r)
Eastern MA	S-1	27,789,429	$46,408	0.167	$99,764	0.359	$83,090	0.299	$131,722	0.474	($12,505)	-0.045	$0	0.000	$53,911	0.194	$0	0.000	($1,945)	-0.007
Eastern MA	S-2	54,328,337	$90,728	0.167	$195,039	0.359	$162,442	0.299	$257,516	0.474	($24,448)	-0.045	$0	0.000	$105,397	0.194	$0	0.000	($3,803)	-0.007
Western MA	S-1	23,406,376	$32,535	0.139	$69,751	0.298	$69,751	0.298	$92,221	0.394	($10,533)	-0.045	$0	0.000	$14,980	0.064	$0	0.000	($1,170)	-0.005
Western MA	S-2	4,362,891	$6,064	0.139	$13,001	0.298	$13,001	0.298	$17,190	0.394	($1,963)	-0.045	$0	0.000	$2,792	0.064	$0	0.000	($218)	-0.005
Total		22,330,379,844	$43,924,191	0.197	$94,146,969	0.422	$18,504,762	0.083	$124,375,477	0.557	($10,048,671)	-0.045	$0	0.000	$20,506,053	0.092	$0	0.000	($1,772,255)	-0.008

(1) All revenue is based on a simulation of current rates against test year billing determinants

REVENUE SIMULATION
CURRENT RECONCILING REVENUE BY RATE CL/

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
All	R-1	6,540,136,110	($65,401)	-0.001	$6,540,136	0.100	$10,398,816	0.159	$15,957,932	0.244	$5,297,510	0.081	($10,660,422)	-0.163	$144,079,199	2.203
All	R-2	731,453,942	($7,315)	-0.001	$731,454	0.100	$1,163,012	0.159	$1,784,748	0.244	$592,478	0.081	($1,192,270)	-0.163	$16,113,930	2.203
All	R-3	815,394,880	$0	0.000	$644,162	0.079	$1,247,554	0.153	$1,565,558	0.192	$521,853	0.064	($1,051,859)	-0.129	$14,514,029	1.780
All	R-4	120,201,110	$0	0.000	$94,959	0.079	$183,908	0.153	$230,786	0.192	$76,929	0.064	($155,059)	-0.129	$2,139,580	1.780

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-1NDMD	285,268,477	($2,853)	-0.001	$325,206	0.114	$464,988	0.163	$790,194	0.277	$268,152	0.094	($530,599)	-0.186	$7,083,216	2.483
Boston	G-1DMD (<=100 kW)	181,533,231	($1,815)	-0.001	$206,948	0.114	$295,899	0.163	$502,847	0.277	$170,641	0.094	($337,652)	-0.186	$4,507,470	2.483
Boston	T-1	14,370,074	($144)	-0.001	$16,382	0.114	$23,423	0.163	$39,805	0.277	$13,508	0.094	($26,728)	-0.186	$356,809	2.483
Boston	G-2 (<=100 kW)	2,037,816,850	$0	0.000	$1,507,984	0.074	$1,671,010	0.082	$3,668,070	0.180	$1,243,068	0.061	($2,465,758)	-0.121	$31,688,052	1.555
Boston	T-2 (<=100 kW)	645,147,789	$0	0.000	$477,409	0.074	$529,021	0.082	$1,161,266	0.180	$393,540	0.061	($780,629)	-0.121	$10,032,048	1.555
Cambridge	G-0	38,620,201	$0	0.000	$22,786	0.059	$37,848	0.098	$55,999	0.145	$18,924	0.049	($37,462)	-0.097	$503,607	1.304
Cambridge	G-6	309	$0	0.000	$0	0.059	$0	0.098	$0	0.145	$0	0.049	($0)	-0.097	$4	1.304
Cambridge	G-1	176,003,397	$0	0.000	$103,842	0.059	$172,483	0.098	$255,205	0.145	$86,242	0.049	($170,723)	-0.097	$2,295,084	1.304
Cambridge	G-4	7,530,415	$0	0.000	$2,259	0.030	$8,058	0.107	$5,648	0.075	$1,883	0.025	($3,765)	-0.050	$56,328	0.748
Cambridge	G-5	4,761,434	$0	0.000	$2,571	0.054	$9,285	0.195	$6,237	0.131	$2,095	0.044	($4,190)	-0.088	$64,660	1.358
South	G-1	868,906,476	$0	0.000	$582,167	0.067	$1,120,889	0.129	$1,416,318	0.163	$477,899	0.055	($947,108)	-0.109	$13,050,975	1.502
South	G-1S	21,663,837	$0	0.000	$14,515	0.067	$27,946	0.129	$35,312	0.163	$11,915	0.055	($23,614)	-0.109	$325,391	1.502
South	G-7	56,796,733	$0	0.000	$38,054	0.067	$73,268	0.129	$92,579	0.163	$31,238	0.055	($61,908)	-0.109	$853,087	1.502
South	G-7S	2,409,369	$0	0.000	$1,614	0.067	$3,108	0.129	$3,927	0.163	$1,325	0.055	($2,626)	-0.109	$36,189	1.502
South	G-4	2,434,285	$0	0.000	$1,363	0.056	$3,067	0.126	$3,335	0.137	$1,120	0.046	($2,240)	-0.092	$31,354	1.288
South	G-5	8,749,324	$0	0.000	$7,524	0.086	$23,973	0.274	$18,374	0.210	$6,212	0.071	($12,337)	-0.141	$187,148	2.139
South	G-6	4,609,966	$0	0.000	$1,291	0.028	$4,610	0.100	$3,181	0.069	$1,060	0.023	($2,121)	-0.046	$31,901	0.692
Western MA	23	50,481	$0	0.000	$38	0.075	$55	0.108	$92	0.183	$31	0.062	($62)	-0.123	$821	1.627
Western MA	24	4,715,475	$0	0.000	$3,537	0.075	$5,093	0.108	$8,629	0.183	$2,924	0.062	($5,800)	-0.123	$76,721	1.627
Western MA	G-0 (<=100 kW)	445,234,194	$0	0.000	$333,926	0.075	$480,853	0.108	$814,779	0.183	$276,045	0.062	($547,638)	-0.123	$7,243,960	1.627
Western MA	T-0 (<=100 kW)	1,645,507	$0	0.000	$1,234	0.075	$1,777	0.108	$3,011	0.183	$1,020	0.062	($2,024)	-0.123	$26,772	1.627
Western MA	G-2 (<=100 kW)	107,764,640	$0	0.000	$59,271	0.055	$77,591	0.072	$145,482	0.135	$48,494	0.045	($96,988)	-0.090	$1,263,002	1.172
Western MA	T-4 (<=100 kW)	1,251,581	$0	0.000	$688	0.055	$901	0.072	$1,690	0.135	$563	0.045	($1,126)	-0.090	$14,669	1.172

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-1DMD (>100 kW)	720,549	($7)	-0.001	$821	0.114	$1,174	0.163	$1,996	0.277	$677	0.094	($1,340)	-0.186	$17,891	2.483
Boston	G-2 (>100 kW)	192,014,144	$0	0.000	$142,090	0.074	$157,452	0.082	$345,625	0.180	$117,129	0.061	($232,337)	-0.121	$2,985,820	1.555
Boston	T-2 (>100 kW)	2,870,726,196	$0	0.000	$2,124,337	0.074	$2,353,995	0.082	$5,167,307	0.180	$1,751,143	0.061	($3,473,579)	-0.121	$44,639,792	1.555
Cambridge	G-2	530,648,198	$0	0.000	$217,566	0.041	$392,680	0.074	$525,342	0.099	$180,420	0.034	($355,534)	-0.067	$4,722,769	0.890
South	G-2	393,630,768	$0	0.000	$173,198	0.044	$342,459	0.087	$421,185	0.107	$141,707	0.036	($283,414)	-0.072	$3,841,836	0.976
Western MA	G-0 (>100 kW)	90,421,734	$0	0.000	$67,816	0.075	$97,655	0.108	$165,472	0.183	$56,061	0.062	($111,219)	-0.123	$1,471,162	1.627
Western MA	T-0 (>100 kW)	3,142,310	$0	0.000	$2,357	0.075	$3,394	0.108	$5,750	0.183	$1,948	0.062	($3,865)	-0.123	$51,125	1.627
Western MA	G-2 (>100 kW)	209,614,206	$0	0.000	$115,288	0.055	$150,922	0.072	$282,979	0.135	$94,326	0.045	($188,653)	-0.090	$2,456,678	1.172
Western MA	T-4 (>100 kW)	7,376,989	$0	0.000	$4,057	0.055	$5,311	0.072	$9,959	0.135	$3,320	0.045	($6,639)	-0.090	$86,458	1.172

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Boston	G-3	2,675,437,585	$0	0.000	$1,203,947	0.045	$1,444,736	0.054	$2,942,981	0.110	$989,912	0.037	($1,979,824)	-0.074	$25,175,868	0.941
Boston	WR	103,657,378	$0	0.000	$46,646	0.045	$55,975	0.054	$114,023	0.110	$38,353	0.037	($76,706)	-0.074	$975,416	0.941
Cambridge	G-3	483,098,521	$0	0.000	$111,113	0.023	$280,197	0.058	$275,366	0.057	$91,789	0.019	($183,577)	-0.038	$2,521,774	0.522
Cambridge	SB-1	118,022,540	$0	0.000	$27,145	0.023	$68,453	0.058	$67,273	0.057	$22,424	0.019	($44,849)	-0.038	$616,078	0.522
South	G-3	427,905,315	$0	0.000	$106,976	0.025	$235,348	0.055	$261,022	0.061	$85,581	0.020	($175,441)	-0.041	$2,344,921	0.548
Western MA	G-3 (current T-2)	624,568,038	$0	0.000	$237,336	0.038	$349,758	0.056	$587,094	0.094	$193,616	0.031	($393,478)	-0.063	$5,059,001	0.810
Western MA	T-5	365,038,251	$0	0.000	$73,008	0.020	$124,113	0.034	$182,519	0.050	$58,406	0.016	($120,463)	-0.033	$1,529,510	0.419

Serivce		Test Year	Solar Program		Solar Expansion Cost Rec		Vegetation Mgmt		Solar MA Renew Target		Grid Mod		Tax Act Credit		Total Reconciling Rates	
Area	Rates	Sales	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh	Revenue	c/kWh
		(a)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
Eastern MA	S-1	27,789,429	$102	0.000	$17,507	0.063	$112,825	0.406	$42,240	0.152	$14,173	0.051	($28,345)	-0.102	$558,947	2.011
Eastern MA	S-2	54,328,337	$199	0.000	$34,227	0.063	$220,573	0.406	$82,579	0.152	$27,707	0.051	($55,415)	-0.102	$1,092,742	2.011
Western MA	S-1	23,406,376	$0	0.000	$12,171	0.052	$94,796	0.405	$29,492	0.126	$9,831	0.042	($19,895)	-0.085	$393,929	1.683
Western MA	S-2	4,362,891	$0	0.000	$2,269	0.052	$17,670	0.405	$5,497	0.126	$1,832	0.042	($3,708)	-0.085	$73,427	1.683
Total		22,330,379,844	($77,234)	0.000	$16,441,196	0.074	$24,537,923	0.110	$40,086,707	0.180	$13,427,026	0.060	($26,860,992)	-0.120	$357,191,153	1.600

(1) All revenue is based on a simulation of current rates again

TEST YEAR RATE INPUTS - RESIDENTIAL GROUP

Rate R-1 Residential	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.05165	$ 0.06230	$ 0.01065
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00267	$ 0.00284	$ 0.00017
Solar Massachusetts Renewable Target	SMART	$ 0.00244	$ 0.00247	$ 0.00003
Residential Assistance Adjustment Factor	RAAF	$ 0.00572	$ 0.00610	$ 0.00038
Pension Adjustment Factor	PAF	$ 0.00120	$ 0.00123	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00756	$ 0.00806	$ 0.00050
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00124	$ 0.00133	$ 0.00009
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00011)	$ (0.00011)	$ (0.00000)
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00001)	$ 0.00000
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00100	$ (0.00034)	$ (0.00134)
Vegetation Management	RTWF	$ 0.00159	$ 0.00009	$ (0.00150)
Tax Act Credit Factor	TACF	$ (0.00163)	$ (0.00174)	$ (0.00011)
Grid Modernization	GMOD	$ 0.00081	$ 0.00013	$ (0.00068)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04437	$ 0.04392	$ (0.00045)
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.01464	$ 0.01464	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.01491	$ 0.01491	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.13392	$ 0.14169	$ 0.00777
Delivery Energy - WMA		$ 0.13419	$ 0.14196	$ 0.00777
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

Rate R-2 Residential Assistance	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.05165	$ 0.06230	$ 0.01065
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00267	$ 0.00284	$ 0.00017
Solar Massachusetts Renewable Target	SMART	$ 0.00244	$ 0.00247	$ 0.00003
Residential Assistance Adjustment Factor	RAAF	$ 0.00572	$ 0.00610	$ 0.00038
Pension Adjustment Factor	PAF	$ 0.00120	$ 0.00123	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00756	$ 0.00806	$ 0.00050
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00124	$ 0.00133	$ 0.00009
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00011)	$ (0.00011)	$ (0.00000)
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00001)	$ 0.00000
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00100	$ (0.00034)	$ (0.00134)
Vegetation Management	RTWF	$ 0.00159	$ 0.00009	$ (0.00150)
Tax Act Credit Factor	TACF	$ (0.00163)	$ (0.00174)	$ (0.00011)
Grid Modernization	GMOD	$ 0.00081	$ 0.00013	$ (0.00068)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04437	$ 0.04392	$ (0.00045)
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.00277	$ 0.00277	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.00394	$ 0.00394	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Low Income Discount	LID	36.0%	36.0%	0.0%
				$ -
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.12205	$ 0.12982	$ 0.00777
Delivery Energy - WMA		$ 0.12322	$ 0.13099	$ 0.00777
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

TEST YEAR RATE INPUTS - RESIDENTIAL GROUP

Rate R-3 Residential Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.04494	$ 0.05857	$ 0.01363
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
				$ -
Revenue Decoupling	RDAF	$ 0.00211	$ 0.00284	$ 0.00073
Solar Massachusetts Renewable Target	SMART	$ 0.00192	$ 0.00247	$ 0.00055
Residential Assistance Adjustment Factor	RAAF	$ 0.00452	$ 0.00610	$ 0.00158
Pension Adjustment Factor	PAF	$ 0.00115	$ 0.00123	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00598	$ 0.00806	$ 0.00208
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00098	$ 0.00133	$ 0.00035
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00011)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00001)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00079	$ (0.00034)	$ (0.00113)
Vegetation Management	RTWF	$ 0.00153	$ 0.00009	$ (0.00144)
Tax Act Credit Factor	TACF	$ (0.00129)	$ (0.00174)	$ (0.00045)
Grid Modernization	GMOD	$ 0.00064	$ 0.00013	$ (0.00051)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04039	$ 0.04392	$ 0.00353
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.01464	$ 0.01464	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.01491	$ 0.01491	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
				$ -
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.11900	$ 0.13796	$ 0.01896
Delivery Energy - WMA		$ 0.11927	$ 0.13823	$ 0.01896
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

Rate R-4 Residential Assistance Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 7.00	$ 10.00	$ 3.00
Distribution Energy	DKWH	$ 0.04494	$ 0.05857	$ 0.01363
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00211	$ 0.00284	$ 0.00073
Solar Massachusetts Renewable Target	SMART	$ 0.00192	$ 0.00247	$ 0.00055
Residential Assistance Adjustment Factor	RAAF	$ 0.00452	$ 0.00610	$ 0.00158
Pension Adjustment Factor	PAF	$ 0.00115	$ 0.00123	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00598	$ 0.00806	$ 0.00208
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00098	$ 0.00133	$ 0.00035
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00011)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00001)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00079	$ (0.00034)	$ (0.00113)
Vegetation Management	RTWF	$ 0.00153	$ 0.00009	$ (0.00144)
Tax Act Credit Factor	TACF	$ (0.00129)	$ (0.00174)	$ (0.00045)
Grid Modernization	GMOD	$ 0.00064	$ 0.00013	$ (0.00051)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.04039	$ 0.04392	$ 0.00353
Energy Efficiency Reconciliation Factor - EMA	EERF-E	$ 0.00277	$ 0.00277	$ -
Energy Efficiency Reconciliation Factor - WMA	EERF-W	$ 0.00394	$ 0.00394	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge - EMA (average)	BS-E	$ 0.11274	$ 0.11277	$ 0.00003
Basic Service Charge - WMA (average)	BS-W	$ 0.10088	$ 0.10091	$ 0.00003
Low Income Discount	LID	36.0%	36.0%	0.0%
Customer Charge		$ 7.00	$ 10.00	$ 3.00
Delivery Energy - EMA		$ 0.10713	$ 0.12609	$ 0.01896
Delivery Energy - WMA		$ 0.10830	$ 0.12726	$ 0.01896
Basic Service - EMA		$ 0.11274	$ 0.11277	$ 0.00003
Basic Service - WMA		$ 0.10088	$ 0.10091	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-1 RESIDENTIAL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	10,672,631	$7.00	$74,708,417		$10.00	$106,726,310
Distribution Energy	DKWH	5,659,404,069	$0.05165	$292,308,220		$0.06230	$352,578,616
Total Base Distribution	DIST			$367,016,637			$459,304,926
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$367,016,637			$459,304,926
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$15,110,609		$0.00284	$16,100,266
Solar Massachusetts Renewable Target	SMART		$0.00244	$13,808,946		$0.00247	$13,999,513
Residential Assistance Adjustment Factor	RAAF		$0.00572	$32,371,791		$0.00610	$34,509,257
Pension Adjustment Factor	PAF		$0.00120	$6,791,285		$0.00123	$6,987,114
Net Metering Recovery Surcharge	NMRS		$0.00756	$42,785,095		$0.00806	$45,589,416
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,546,732)		($0.00045)	($2,546,732)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$7,017,661		$0.00133	$7,516,425
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($622,534)		($0.00011)	($649,614)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($56,594)		($0.00001)	($40,550)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$5,659,404		($0.00034)	($1,927,793)
Vegetation Management	RTWF		$0.00159	$8,998,452		$0.00009	$490,411
Tax Act Credit Factor	TACF		($0.00163)	($9,224,829)		($0.00174)	($9,845,807)
Grid Modernization	GMOD		$0.00081	$4,584,117		$0.00013	$758,696
Transition	TRNSN		($0.00177)	($10,017,145)		($0.00177)	($10,017,145)
Transmission Energy	TMKWH		$0.04437	$251,107,759		$0.04392	$248,540,037
Energy Efficiency Reconciliation Factor	EERF-E		$0.01464	$82,853,676		$0.01464	$82,853,676
System Benefits Charge	SBC		$0.00250	$14,148,510		$0.00250	$14,148,510
Renewable Energy Charge	RNEW		$0.00050	$2,829,702		$0.00050	$2,829,702
Basic Service Charge	BS-E		$0.11274	$638,041,215		$0.11277	$638,209,701
			Total Revenue	$1,470,657,025			$1,546,810,008
						% Change	5.18%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$367,016,637	6.485	$459,304,926	8.116	$92,288,289	1.631
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$15,110,609	0.267	$16,100,266	0.284	$989,657	0.017
Solar Massachusetts Renewable Target	SMART	$13,808,946	0.244	$13,999,513	0.247	$190,567	0.003
Residential Assistance Adjustment Factor	RAAF	$32,371,791	0.572	$34,509,257	0.610	$2,137,466	0.038
Pension Adjustment Factor	PAF	$6,791,285	0.120	$6,987,114	0.123	$195,829	0.003
Net Metering Recovery Surcharge	NMRS	$42,785,095	0.756	$45,589,416	0.806	$2,804,321	0.050
Long Term Renewable Contract Adjustment	LTRCA	($2,546,732)	(0.045)	($2,546,732)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$7,017,661	0.124	$7,516,425	0.133	$498,764	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($622,534)	(0.011)	($649,614)	(0.011)	($27,080)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($56,594)	(0.001)	($40,550)	(0.001)	$16,044	0.000
Solar Expansion Cost Recovery Factor	SECRF	$5,659,404	0.100	($1,927,793)	(0.034)	($7,587,198)	(0.134)
Vegetation Management	RTWF	$8,998,452	0.159	$490,411	0.009	($8,508,041)	(0.150)
Tax Act Credit Factor	TACF	($9,224,829)	(0.163)	($9,845,807)	(0.174)	($620,978)	(0.011)
Grid Modernization	GMOD	$4,584,117	0.081	$758,696	0.013	($3,825,422)	(0.068)
Transition	TRNSN	($10,017,145)	(0.177)	($10,017,145)	(0.177)	$0	0.000
Transmission	TRNSM	$251,107,759	4.437	$248,540,037	4.392	($2,567,721)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-E	$82,853,676	1.464	$82,853,676	1.464	$0	0.000
System Benefits Charge	SBC	$14,148,510	0.250	$14,148,510	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,829,702	0.050	$2,829,702	0.050	$0	0.000
Basic Service Charge	BS-E	$638,041,215	11.274	$638,209,701	11.277	$168,487	0.003
Total		$1,470,657,025	25.986	$1,546,810,008	27.332	$76,152,984	1.346

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-2 RESIDENTIAL ASSISTANCE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,013,738	$7.00	$7,096,165		$10.00	$10,137,379
Distribution Energy	DKWH	486,254,805	$0.05165	$25,115,061		$0.06230	$30,293,480
Total Base Distribution	DIST			$32,211,226			$40,430,859
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$32,211,226			$40,430,859
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$1,298,300		$0.00284	$1,383,331
Solar Massachusetts Renewable Target	SMART		$0.00244	$1,186,462		$0.00247	$1,202,835
Residential Assistance Adjustment Factor	RAAF		$0.00572	$2,781,377		$0.00610	$2,965,028
Pension Adjustment Factor	PAF		$0.00120	$583,506		$0.00123	$600,331
Net Metering Recovery Surcharge	NMRS		$0.00756	$3,676,086		$0.00806	$3,917,033
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($218,815)		($0.00045)	($218,815)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$602,956		$0.00133	$645,810
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($53,488)		($0.00011)	($55,815)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($4,863)		($0.00001)	($3,484)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$486,255		($0.00034)	($165,636)
Vegetation Management	RTWF		$0.00159	$773,145		$0.00009	$42,136
Tax Act Credit Factor	TACF		($0.00163)	($792,595)		($0.00174)	($845,950)
Grid Modernization	GMOD		$0.00081	$393,866		$0.00013	$65,187
Transition	TRNSN		($0.00177)	($860,671)		($0.00177)	($860,671)
Transmission Energy	TMKWH		$0.04437	$21,575,126		$0.04392	$21,354,508
Energy Efficiency Reconciliation Factor	EERF-E		$0.00277	$1,346,926		$0.00277	$1,346,926
System Benefits Charge	SBC		$0.00250	$1,215,637		$0.00250	$1,215,637
Renewable Energy Charge	RNEW		$0.00050	$243,127		$0.00050	$243,127
Basic Service Charge	BS-E		$0.11274	$54,820,367		$0.11277	$54,834,843
			Total Revenue	$121,263,931			$128,097,222
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$121,263,931			$128,097,222
						% Change w/o LI Discount	5.64%
						% Change w/ LI Discount	5.64%

Functional Category	Code	Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$32,211,226	6.624	$40,430,859	8.315	$8,219,633	1.690
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,298,300	0.267	$1,383,331	0.284	$85,031	0.017
Solar Massachusetts Renewable Target	SMART	$1,186,462	0.244	$1,202,835	0.247	$16,373	0.003
Residential Assistance Adjustment Factor	RAAF	$2,781,377	0.572	$2,965,028	0.610	$183,651	0.038
Pension Adjustment Factor	PAF	$583,506	0.120	$600,331	0.123	$16,826	0.003
Net Metering Recovery Surcharge	NMRS	$3,676,086	0.756	$3,917,033	0.806	$240,947	0.050
Long Term Renewable Contract Adjustment	LTRCA	($218,815)	(0.045)	($218,815)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$602,956	0.124	$645,810	0.133	$42,854	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($53,488)	(0.011)	($55,815)	(0.011)	($2,327)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($4,863)	(0.001)	($3,484)	(0.001)	$1,378	0.000
Solar Expansion Cost Recovery Factor	SECRF	$486,255	0.100	($165,636)	(0.034)	($651,890)	(0.134)
Vegetation Management	RTWF	$773,145	0.159	$42,136	0.009	($731,009)	(0.150)
Tax Act Credit Factor	TACF	($792,595)	(0.163)	($845,950)	(0.174)	($53,354)	(0.011)
Grid Modernization	GMOD	$393,866	0.081	$65,187	0.013	($328,679)	(0.068)
Transition	TRNSN	($860,671)	(0.177)	($860,671)	(0.177)	$0	0.000
Transmission	TRNSM	$21,575,126	4.437	$21,354,508	4.392	($220,618)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-E	$1,346,926	0.277	$1,346,926	0.277	$0	0.000
System Benefits Charge	SBC	$1,215,637	0.250	$1,215,637	0.250	$0	0.000
Renewable Energy Charge	RNEW	$243,127	0.050	$243,127	0.050	$0	0.000
Basic Service Charge	BS-E	$54,820,367	11.274	$54,834,843	11.277	$14,476	0.003
Total		$121,263,931	24.938	$128,097,222	26.344	$6,833,291	1.405

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-3 RESIDENTIAL HEATING

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	855,764	$7.00	$5,990,349		$10.00	$8,557,642
Distribution Energy	DKWH	636,825,228	$0.04494	$28,618,926		$0.05857	$37,299,655
Total Base Distribution	DIST			$34,609,275			$45,857,297
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$34,609,275			$45,857,297
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$1,343,701		$0.00284	$1,811,685
Solar Massachusetts Renewable Target	SMART		$0.00192	$1,222,704		$0.00247	$1,575,297
Residential Assistance Adjustment Factor	RAAF		$0.00452	$2,878,450		$0.00610	$3,883,159
Pension Adjustment Factor	PAF		$0.00115	$732,349		$0.00123	$786,226
Net Metering Recovery Surcharge	NMRS		$0.00598	$3,808,215		$0.00806	$5,129,955
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($286,571)		($0.00045)	($286,571)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$624,089		$0.00133	$845,787
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($50,946)		($0.00011)	($73,098)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($4,563)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$503,092		($0.00034)	($216,925)
Vegetation Management	RTWF		$0.00153	$974,343		$0.00009	$55,184
Tax Act Credit Factor	TACF		($0.00129)	($821,505)		($0.00174)	($1,107,901)
Grid Modernization	GMOD		$0.00064	$407,568		$0.00013	$85,372
Transition	TRNSN		($0.00177)	($1,127,181)		($0.00177)	($1,127,181)
Transmission Energy	TMKWH		$0.04039	$25,721,371		$0.04392	$27,967,002
Energy Efficiency Reconciliation Factor	EERF-E		$0.01464	$9,323,121		$0.01464	$9,323,121
System Benefits Charge	SBC		$0.00250	$1,592,063		$0.00250	$1,592,063
Renewable Energy Charge	RNEW		$0.00050	$318,413		$0.00050	$318,413
Basic Service Charge	BS-E		$0.11274	$71,795,676		$0.11277	$71,814,635
			Total Revenue	$153,568,227			$168,228,957
						% Change	9.55%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$34,609,275	5.435	$45,857,297	7.201	$11,248,022	1.766
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,343,701	0.211	$1,811,685	0.284	$467,983	0.073
Solar Massachusetts Renewable Target	SMART	$1,222,704	0.192	$1,575,297	0.247	$352,593	0.055
Residential Assistance Adjustment Factor	RAAF	$2,878,450	0.452	$3,883,159	0.610	$1,004,709	0.158
Pension Adjustment Factor	PAF	$732,349	0.115	$786,226	0.123	$53,877	0.008
Net Metering Recovery Surcharge	NMRS	$3,808,215	0.598	$5,129,955	0.806	$1,321,740	0.208
Long Term Renewable Contract Adjustment	LTRCA	($286,571)	(0.045)	($286,571)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$624,089	0.098	$845,787	0.133	$221,698	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($50,946)	(0.008)	($73,098)	(0.011)	($22,152)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($4,563)	(0.001)	($4,563)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$503,092	0.079	($216,925)	(0.034)	($720,017)	(0.113)
Vegetation Management	RTWF	$974,343	0.153	$55,184	0.009	($919,159)	(0.144)
Tax Act Credit Factor	TACF	($821,505)	(0.129)	($1,107,901)	(0.174)	($286,396)	(0.045)
Grid Modernization	GMOD	$407,568	0.064	$85,372	0.013	($322,196)	(0.051)
Transition	TRNSN	($1,127,181)	(0.177)	($1,127,181)	(0.177)	$0	0.000
Transmission	TRNSM	$25,721,371	4.039	$27,967,002	4.392	$2,245,631	0.353
Energy Efficiency Reconciliation Factor	EERF-E	$9,323,121	1.464	$9,323,121	1.464	$0	0.000
System Benefits Charge	SBC	$1,592,063	0.250	$1,592,063	0.250	$0	0.000
Renewable Energy Charge	RNEW	$318,413	0.050	$318,413	0.050	$0	0.000
Basic Service Charge	BS-E	$71,795,676	11.274	$71,814,635	11.277	$18,959	0.003
Total		$153,568,227	24.115	$168,228,957	26.417	$14,660,730	2.302

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-4 RESIDENTIAL HEATING ASSISTANCE

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	83,686	$7.00	$585,803		$10.00	$836,862
Distribution Energy	DKWH	70,557,987	$0.04494	$3,170,876		$0.05857	$4,132,670
Total Base Distribution	DIST			$3,756,679			$4,969,532
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,756,679			$4,969,532
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$148,877		$0.00284	$200,728
Solar Massachusetts Renewable Target	SMART		$0.00192	$135,471		$0.00247	$174,537
Residential Assistance Adjustment Factor	RAAF		$0.00452	$318,922		$0.00610	$430,240
Pension Adjustment Factor	PAF		$0.00115	$81,142		$0.00123	$87,111
Net Metering Recovery Surcharge	NMRS		$0.00598	$421,937		$0.00806	$568,381
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($31,751)		($0.00045)	($31,751)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$69,147		$0.00133	$93,710
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($5,645)		($0.00011)	($8,099)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($506)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$55,741		($0.00034)	($24,035)
Vegetation Management	RTWF		$0.00153	$107,954		$0.00009	$6,114
Tax Act Credit Factor	TACF		($0.00129)	($91,020)		($0.00174)	($122,751)
Grid Modernization	GMOD		$0.00064	$45,157		$0.00013	$9,459
Transition	TRNSN		($0.00177)	($124,888)		($0.00177)	($124,888)
Transmission Energy	TMKWH		$0.04039	$2,849,837		$0.04392	$3,098,645
Energy Efficiency Reconciliation Factor	EERF-E		$0.00277	$195,446		$0.00277	$195,446
System Benefits Charge	SBC		$0.00250	$176,395		$0.00250	$176,395
Renewable Energy Charge	RNEW		$0.00050	$35,279		$0.00050	$35,279
Basic Service Charge	BS-E		$0.11274	$7,954,707		$0.11277	$7,956,808
			Total Revenue	$16,099,388			$17,690,357
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$16,099,388			$17,690,357
						% Change w/o LI Discount	9.88%
						% Change w/ LI Discount	9.88%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$3,756,679	5.324	$4,969,532	7.043	$1,212,853	1.719
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$148,877	0.211	$200,728	0.284	$51,851	0.073
Solar Massachusetts Renewable Target	SMART	$135,471	0.192	$174,537	0.247	$39,066	0.055
Residential Assistance Adjustment Factor	RAAF	$318,922	0.452	$430,240	0.610	$111,318	0.158
Pension Adjustment Factor	PAF	$81,142	0.115	$87,111	0.123	$5,969	0.008
Net Metering Recovery Surcharge	NMRS	$421,937	0.598	$568,381	0.806	$146,444	0.208
Long Term Renewable Contract Adjustment	LTRCA	($31,751)	(0.045)	($31,751)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$69,147	0.098	$93,710	0.133	$24,563	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($5,645)	(0.008)	($8,099)	(0.011)	($2,454)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($506)	(0.001)	($506)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$55,741	0.079	($24,035)	(0.034)	($79,775)	(0.113)
Vegetation Management	RTWF	$107,954	0.153	$6,114	0.009	($101,840)	(0.144)
Tax Act Credit Factor	TACF	($91,020)	(0.129)	($122,751)	(0.174)	($31,732)	(0.045)
Grid Modernization	GMOD	$45,157	0.064	$9,459	0.013	($35,698)	(0.051)
Transition	TRNSN	($124,888)	(0.177)	($124,888)	(0.177)	$0	0.000
Transmission	TRNSM	$2,849,837	4.039	$3,098,645	4.392	$248,808	0.353
Energy Efficiency Reconciliation Factor	EERF-E	$195,446	0.277	$195,446	0.277	$0	0.000
System Benefits Charge	SBC	$176,395	0.250	$176,395	0.250	$0	0.000
Renewable Energy Charge	RNEW	$35,279	0.050	$35,279	0.050	$0	0.000
Basic Service Charge	BS-E	$7,954,707	11.274	$7,956,808	11.277	$2,101	0.003
Total		$16,099,388	22.817	$17,690,357	25.072	$1,590,969	2.255

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-1 RESIDENTIAL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,605,407	$7.00	$11,237,846		$10.00	$16,054,065
Distribution Energy	DKWH	880,732,042	$0.05165	$45,489,810		$0.06230	$54,869,255
Total Base Distribution	DIST			$56,727,656			$70,923,320
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$56,727,656			$70,923,320
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$2,351,555		$0.00284	$2,505,568
Solar Massachusetts Renewable Target	SMART		$0.00244	$2,148,986		$0.00247	$2,178,643
Residential Assistance Adjustment Factor	RAAF		$0.00572	$5,037,787		$0.00610	$5,370,426
Pension Adjustment Factor	PAF		$0.00120	$1,056,878		$0.00123	$1,087,354
Net Metering Recovery Surcharge	NMRS		$0.00756	$6,658,334		$0.00806	$7,094,750
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($396,329)		($0.00045)	($396,329)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$1,092,108		$0.00133	$1,169,727
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($96,881)		($0.00011)	($101,095)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($8,807)		($0.00001)	($6,311)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$880,732		($0.00034)	($300,009)
Vegetation Management	RTWF		$0.00159	$1,400,364		$0.00009	$76,319
Tax Act Credit Factor	TACF		($0.00163)	($1,435,593)		($0.00174)	($1,532,232)
Grid Modernization	GMOD		$0.00081	$713,393		$0.00013	$118,070
Transition	TRNSN		($0.00177)	($1,558,896)		($0.00177)	($1,558,896)
Transmission Energy	TMKWH		$0.04437	$39,078,081		$0.04392	$38,678,485
Energy Efficiency Reconciliation Factor	EERF-W		$0.01491	$13,131,715		$0.01491	$13,131,715
System Benefits Charge	SBC		$0.00250	$2,201,830		$0.00250	$2,201,830
Renewable Energy Charge	RNEW		$0.00050	$440,366		$0.00050	$440,366
Basic Service Charge	BS-W		$0.10088	$88,848,248		$0.10091	$88,874,469
			Total Revenue	$218,271,527			$229,956,171
						% Change	5.35%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$56,727,656	6.441	$70,923,320	8.053	$14,195,664	1.612
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$2,351,555	0.267	$2,505,568	0.284	$154,013	0.017
Solar Massachusetts Renewable Target	SMART	$2,148,986	0.244	$2,178,643	0.247	$29,657	0.003
Residential Assistance Adjustment Factor	RAAF	$5,037,787	0.572	$5,370,426	0.610	$332,638	0.038
Pension Adjustment Factor	PAF	$1,056,878	0.120	$1,087,354	0.123	$30,475	0.003
Net Metering Recovery Surcharge	NMRS	$6,658,334	0.756	$7,094,750	0.806	$436,416	0.050
Long Term Renewable Contract Adjustment	LTRCA	($396,329)	(0.045)	($396,329)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,092,108	0.124	$1,169,727	0.133	$77,619	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($96,881)	(0.011)	($101,095)	(0.011)	($4,214)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($8,807)	(0.001)	($6,311)	(0.001)	$2,497	0.000
Solar Expansion Cost Recovery Factor	SECRF	$880,732	0.100	($300,009)	(0.034)	($1,180,741)	(0.134)
Vegetation Management	RTWF	$1,400,364	0.159	$76,319	0.009	($1,324,045)	(0.150)
Tax Act Credit Factor	TACF	($1,435,593)	(0.163)	($1,532,232)	(0.174)	($96,638)	(0.011)
Grid Modernization	GMOD	$713,393	0.081	$118,070	0.013	($595,323)	(0.068)
Transition	TRNSN	($1,558,896)	(0.177)	($1,558,896)	(0.177)	$0	0.000
Transmission	TRNSM	$39,078,081	4.437	$38,678,485	4.392	($399,596)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-W	$13,131,715	1.491	$13,131,715	1.491	$0	0.000
System Benefits Charge	SBC	$2,201,830	0.250	$2,201,830	0.250	$0	0.000
Renewable Energy Charge	RNEW	$440,366	0.050	$440,366	0.050	$0	0.000
Basic Service Charge	BS-W	$88,848,248	10.088	$88,874,469	10.091	$26,220	0.003
Total		$218,271,527	24.783	$229,956,171	26.110	$11,684,644	1.327

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-2 RESIDENTIAL ASSISTANCE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	418,579	$7.00	$2,930,055		$10.00	$4,185,793
Distribution Energy	DKWH	245,199,137	$0.05165	$12,664,535		$0.06230	$15,275,808
Total Base Distribution	DIST			$15,594,590			$19,461,601
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$15,594,590			$19,461,601
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00267	$654,682		$0.00284	$697,560
Solar Massachusetts Renewable Target	SMART		$0.00244	$598,286		$0.00247	$606,542
Residential Assistance Adjustment Factor	RAAF		$0.00572	$1,402,539		$0.00610	$1,495,147
Pension Adjustment Factor	PAF		$0.00120	$294,239		$0.00123	$302,723
Net Metering Recovery Surcharge	NMRS		$0.00756	$1,853,705		$0.00806	$1,975,205
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($110,340)		($0.00045)	($110,340)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00124	$304,047		$0.00133	$325,656
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00011)	($26,972)		($0.00011)	($28,145)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($2,452)		($0.00001)	($1,757)
Solar Expansion Cost Recovery Factor	SECRF		$0.00100	$245,199		($0.00034)	($83,524)
Vegetation Management	RTWF		$0.00159	$389,867		$0.00009	$21,248
Tax Act Credit Factor	TACF		($0.00163)	($399,675)		($0.00174)	($426,579)
Grid Modernization	GMOD		$0.00081	$198,611		$0.00013	$32,871
Transition	TRNSN		($0.00177)	($434,002)		($0.00177)	($434,002)
Transmission Energy	TMKWH		$0.04437	$10,879,486		$0.04392	$10,768,237
Energy Efficiency Reconciliation Factor	EERF-W		$0.00394	$966,085		$0.00394	$966,085
System Benefits Charge	SBC		$0.00250	$612,998		$0.00250	$612,998
Renewable Energy Charge	RNEW		$0.00050	$122,600		$0.00050	$122,600
Basic Service Charge	BS-W		$0.10088	$24,735,689		$0.10091	$24,742,989
			Total Revenue	$57,879,181			$61,047,114
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$57,879,181			$61,047,114
						% Change w/o LI Discount	5.47%
						% Change w/ LI Discount	5.47%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$15,594,590	6.360	$19,461,601	7.937	$3,867,011	1.577
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$654,682	0.267	$697,560	0.284	$42,878	0.017
Solar Massachusetts Renewable Target	SMART	$598,286	0.244	$606,542	0.247	$8,256	0.003
Residential Assistance Adjustment Factor	RAAF	$1,402,539	0.572	$1,495,147	0.610	$92,608	0.038
Pension Adjustment Factor	PAF	$294,239	0.120	$302,723	0.123	$8,484	0.003
Net Metering Recovery Surcharge	NMRS	$1,853,705	0.756	$1,975,205	0.806	$121,500	0.050
Long Term Renewable Contract Adjustment	LTRCA	($110,340)	(0.045)	($110,340)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$304,047	0.124	$325,656	0.133	$21,609	0.009
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($26,972)	(0.011)	($28,145)	(0.011)	($1,173)	(0.000)
Solar Program Cost Adjustment Factor	SPCA	($2,452)	(0.001)	($1,757)	(0.001)	$695	0.000
Solar Expansion Cost Recovery Factor	SECRF	$245,199	0.100	($83,524)	(0.034)	($328,723)	(0.134)
Vegetation Management	RTWF	$389,867	0.159	$21,248	0.009	($368,619)	(0.150)
Tax Act Credit Factor	TACF	($399,675)	(0.163)	($426,579)	(0.174)	($26,904)	(0.011)
Grid Modernization	GMOD	$198,611	0.081	$32,871	0.013	($165,740)	(0.068)
Transition	TRNSN	($434,002)	(0.177)	($434,002)	(0.177)	$0	0.000
Transmission	TRNSM	$10,879,486	4.437	$10,768,237	4.392	($111,249)	(0.045)
Energy Efficiency Reconciliation Factor	EERF-W	$966,085	0.394	$966,085	0.394	$0	0.000
System Benefits Charge	SBC	$612,998	0.250	$612,998	0.250	$0	0.000
Renewable Energy Charge	RNEW	$122,600	0.050	$122,600	0.050	$0	0.000
Basic Service Charge	BS-W	$24,735,689	10.088	$24,742,989	10.091	$7,300	0.003
Total		$57,879,181	23.605	$61,047,114	24.897	$3,167,933	1.292

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-3 RESIDENTIAL HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	221,805	$7.00	$1,552,636		$10.00	$2,218,052
Distribution Energy	DKWH	178,569,653	$0.04494	$8,024,920		$0.05857	$10,459,049
Total Base Distribution	DIST			$9,577,556			$12,677,101
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$9,577,556			$12,677,101
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$376,782		$0.00284	$508,007
Solar Massachusetts Renewable Target	SMART		$0.00192	$342,854		$0.00247	$441,723
Residential Assistance Adjustment Factor	RAAF		$0.00452	$807,135		$0.00610	$1,088,861
Pension Adjustment Factor	PAF		$0.00115	$205,355		$0.00123	$220,463
Net Metering Recovery Surcharge	NMRS		$0.00598	$1,067,847		$0.00806	$1,438,471
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($80,356)		($0.00045)	($80,356)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$174,998		$0.00133	$237,164
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($14,286)		($0.00011)	($20,497)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($1,279)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$141,070		($0.00034)	($60,827)
Vegetation Management	RTWF		$0.00153	$273,212		$0.00009	$15,474
Tax Act Credit Factor	TACF		($0.00129)	($230,355)		($0.00174)	($310,662)
Grid Modernization	GMOD		$0.00064	$114,285		$0.00013	$23,939
Transition	TRNSN		($0.00177)	($316,068)		($0.00177)	($316,068)
Transmission Energy	TMKWH		$0.04039	$7,212,428		$0.04392	$7,842,117
Energy Efficiency Reconciliation Factor	EERF-W		$0.01491	$2,662,474		$0.01491	$2,662,474
System Benefits Charge	SBC		$0.00250	$446,424		$0.00250	$446,424
Renewable Energy Charge	RNEW		$0.00050	$89,285		$0.00050	$89,285
Basic Service Charge	BS-W		$0.10088	$18,014,107		$0.10091	$18,019,423
			Total Revenue	$40,864,745			$44,921,234
						% Change	9.93%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$9,577,556	5.363	$12,677,101	7.099	$3,099,545	1.736
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$376,782	0.211	$508,007	0.284	$131,225	0.073
Solar Massachusetts Renewable Target	SMART	$342,854	0.192	$441,723	0.247	$98,869	0.055
Residential Assistance Adjustment Factor	RAAF	$807,135	0.452	$1,088,861	0.610	$281,726	0.158
Pension Adjustment Factor	PAF	$205,355	0.115	$220,463	0.123	$15,107	0.008
Net Metering Recovery Surcharge	NMRS	$1,067,847	0.598	$1,438,471	0.806	$370,624	0.208
Long Term Renewable Contract Adjustment	LTRCA	($80,356)	(0.045)	($80,356)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$174,998	0.098	$237,164	0.133	$62,165	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($14,286)	(0.008)	($20,497)	(0.011)	($6,212)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,279)	(0.001)	($1,279)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$141,070	0.079	($60,827)	(0.034)	($201,897)	(0.113)
Vegetation Management	RTWF	$273,212	0.153	$15,474	0.009	($257,738)	(0.144)
Tax Act Credit Factor	TACF	($230,355)	(0.129)	($310,662)	(0.174)	($80,307)	(0.045)
Grid Modernization	GMOD	$114,285	0.064	$23,939	0.013	($90,346)	(0.051)
Transition	TRNSN	($316,068)	(0.177)	($316,068)	(0.177)	$0	0.000
Transmission	TRNSM	$7,212,428	4.039	$7,842,117	4.392	$629,689	0.353
Energy Efficiency Reconciliation Factor	EERF-W	$2,662,474	1.491	$2,662,474	1.491	$0	0.000
System Benefits Charge	SBC	$446,424	0.250	$446,424	0.250	$0	0.000
Renewable Energy Charge	RNEW	$89,285	0.050	$89,285	0.050	$0	0.000
Basic Service Charge	BS-W	$18,014,107	10.088	$18,019,423	10.091	$5,316	0.003
Total		$40,864,745	22.884	$44,921,234	25.156	$4,056,489	2.272

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE R-4 RESIDENTIAL HEATING ASSISTANCE

		Test Year	Current			Proposed	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49,998	$7.00	$349,989		$10.00	$499,985
Distribution Energy	DKWH	49,643,123	$0.04494	$2,230,962		$0.05857	$2,907,660
Total Base Distribution	DIST			$2,580,951			$3,407,645
Exogenous Property Tax Adjustment	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$2,580,951			$3,407,645
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00211	$104,747		$0.00284	$141,228
Solar Massachusetts Renewable Target	SMART		$0.00192	$95,315		$0.00247	$122,801
Residential Assistance Adjustment Factor	RAAF		$0.00452	$224,387		$0.00610	$302,708
Pension Adjustment Factor	PAF		$0.00115	$57,090		$0.00123	$61,290
Net Metering Recovery Surcharge	NMRS		$0.00598	$296,866		$0.00806	$399,901
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($22,339)		($0.00045)	($22,339)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00098	$48,650		$0.00133	$65,933
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($3,971)		($0.00011)	($5,698)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00001)	($356)
Solar Expansion Cost Recovery Factor	SECRF		$0.00079	$39,218		($0.00034)	($16,910)
Vegetation Management	RTWF		$0.00153	$75,954		$0.00009	$4,302
Tax Act Credit Factor	TACF		($0.00129)	($64,040)		($0.00174)	($86,365)
Grid Modernization	GMOD		$0.00064	$31,772		$0.00013	$6,655
Transition	TRNSN		($0.00177)	($87,868)		($0.00177)	($87,868)
Transmission Energy	TMKWH		$0.04039	$2,005,086		$0.04392	$2,180,142
Energy Efficiency Reconciliation Factor	EERF-W		$0.00394	$195,594		$0.00394	$195,594
System Benefits Charge	SBC		$0.00250	$124,108		$0.00250	$124,108
Renewable Energy Charge	RNEW		$0.00050	$24,822		$0.00050	$24,822
Basic Service Charge	BS-W		$0.10088	$5,007,998		$0.10091	$5,009,476
			Total Revenue	$10,734,338			$11,827,066
			36% Low Income Discount				
			Total Revenue - Net of LI Discount	$10,734,338			$11,827,066
						% Change w/o LI Discount	10.18%
						% Change w/ LI Discount	10.18%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$2,580,951	5.199	$3,407,645	6.864	$826,694	1.665
Exogenous Property Tax Adjustment	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$104,747	0.211	$141,228	0.284	$36,481	0.073
Solar Massachusetts Renewable Target	SMART	$95,315	0.192	$122,801	0.247	$27,486	0.055
Residential Assistance Adjustment Factor	RAAF	$224,387	0.452	$302,708	0.610	$78,321	0.158
Pension Adjustment Factor	PAF	$57,090	0.115	$61,290	0.123	$4,200	0.008
Net Metering Recovery Surcharge	NMRS	$296,866	0.598	$399,901	0.806	$103,035	0.208
Long Term Renewable Contract Adjustment	LTRCA	($22,339)	(0.045)	($22,339)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$48,650	0.098	$65,933	0.133	$17,282	0.035
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,971)	(0.008)	($5,698)	(0.011)	($1,727)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($356)	(0.001)	($356)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$39,218	0.079	($16,910)	(0.034)	($56,128)	(0.113)
Vegetation Management	RTWF	$75,954	0.153	$4,302	0.009	($71,652)	(0.144)
Tax Act Credit Factor	TACF	($64,040)	(0.129)	($86,365)	(0.174)	($22,326)	(0.045)
Grid Modernization	GMOD	$31,772	0.064	$6,655	0.013	($25,116)	(0.051)
Transition	TRNSN	($87,868)	(0.177)	($87,868)	(0.177)	$0	0.000
Transmission	TRNSM	$2,005,086	4.039	$2,180,142	4.392	$175,056	0.353
Energy Efficiency Reconciliation Factor	EERF-W	$195,594	0.394	$195,594	0.394	$0	0.000
System Benefits Charge	SBC	$124,108	0.250	$124,108	0.250	$0	0.000
Renewable Energy Charge	RNEW	$24,822	0.050	$24,822	0.050	$0	0.000
Basic Service Charge	BS-W	$5,007,998	10.088	$5,009,476	10.091	$1,478	0.003
Total		$10,734,338	21.623	$11,827,066	23.824	$1,092,728	2.201

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-1 Small General Service (Non-Demand)	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	8.00	$	15.00	$	7.00
Distribution Energy - Winter	WDKWH	$	0.05133	$	0.05123	$	(0.00010)
Distribution Energy - Summer	SDKWH	$	0.08267	$	0.05123	$	(0.03144)
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00304	$	0.00193	$	(0.00111)
Solar Massachusetts Renewable Target	SMART	$	0.00277	$	0.00168	$	(0.00109)
Residential Assistance Adjustment Factor	RAAF	$	0.00651	$	0.00413	$	(0.00238)
Pension Adjustment Factor	PAF	$	0.00123	$	0.00084	$	(0.00039)
Net Metering Recovery Surcharge	NMRS	$	0.00860	$	0.00546	$	(0.00314)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00141	$	0.00090	$	(0.00051)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00012)	$	(0.00008)	$	0.00004
Solar Program Cost Adjustment Factor	SPCA	$	(0.00001)	$	(0.00000)	$	0.00001
Solar Expansion Cost Recovery Factor	SECRF	$	0.00114	$	(0.00023)	$	(0.00137)
Vegetation Management	RTWF	$	0.00163	$	0.00006	$	(0.00157)
Tax Act Credit Factor	TACF	$	(0.00186)	$	(0.00118)	$	0.00068
Grid Modernization	GMOD	$	0.00094	$	0.00009	$	(0.00085)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Energy	TMKWH	$	0.03485	$	0.03517	$	0.00032
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	8.00	$	15.00	$	7.00
Delivery Energy - Winter		$	0.11987	$	0.10841	$	(0.01146)
Delivery Energy - Summer		$	0.15121	$	0.10841	$	(0.04280)
Basic Service		$	0.10468	$	0.10471	$	0.00003

Rate G-1 Small General Service (Demand <=100 kW)	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	11.00	$	15.00	$	4.00
Distribution Demand <=10 kW - Winter	WDKW1	$	-	$	-	$	-
Distribution Demand >10 kW- Winter	WDKW2	$	0.31	$	-	$	(0.31)
Distribution Demand <=10 kW - Summer	SDKW1	$	-	$	-	$	-
Distribution Demand >10 kW - Summer	SDKW2	$	0.97	$	-	$	(0.97)
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$	0.04778	$	0.05123	$	0.00345
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$	0.04154	$	0.05123	$	0.00969
Distribution Energy - remainder kWh - Winter	WDKWH3	$	0.02758	$	0.05123	$	0.02365
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$	0.07679	$	0.05123	$	(0.02556)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$	0.04660	$	0.05123	$	0.00463
Distribution Energy - remainder kWh - Summer	SDKWH3	$	0.02899	$	0.05123	$	0.02224
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00304	$	0.00193	$	(0.00111)
Solar Massachusetts Renewable Target	SMART	$	0.00277	$	0.00168	$	(0.00109)
Residential Assistance Adjustment Factor	RAAF	$	0.00651	$	0.00413	$	(0.00238)
Pension Adjustment Factor	PAF	$	0.00123	$	0.00084	$	(0.00039)
Net Metering Recovery Surcharge	NMRS	$	0.00860	$	0.00546	$	(0.00314)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00141	$	0.00090	$	(0.00051)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00012)	$	(0.00008)	$	0.00004
Solar Program Cost Adjustment Factor	SPCA	$	(0.00001)	$	(0.00000)	$	0.00001
Solar Expansion Cost Recovery Factor	SECRF	$	0.00114	$	(0.00023)	$	(0.00137)
Vegetation Management	RTWF	$	0.00163	$	0.00006	$	(0.00157)
Tax Act Credit Factor	TACF	$	(0.00186)	$	(0.00118)	$	0.00068
Grid Modernization	GMOD	$	0.00094	$	0.00009	$	(0.00085)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand <=10 kW - Winter	WTMKW1	$	-	$	-	$	-
Transmission Demand >10 kW - Winter	WTMKW2	$	35.51	$	-	$	(35.51)
Transmission Demand <=10 kW - Summer	STMKW1	$	-	$	-	$	-
Transmission Demand >10 kW - Summer	STMKW2	$	105.91	$	-	$	(105.91)
Transmission Energy - 1st 2000 kWh	TMKWH1	$	0.02634	$	0.03517	$	0.00883
Transmission Energy - next 150 hrs x kW	TMKWH2	$	0.02634	$	0.03517	$	0.00883
Transmission Energy - remainder kWh	TMKWH3	$	-	$	0.03517	$	0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge (average)	BS-E	$	0.10468	$	0.10471	$	0.00003
Customer Charge		$	11.00	$	15.00	$	4.00
Delivery Demand <=10 kW - Winter		$	-	$	-	$	-

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Delivery Demand >10 kW- Winter		$ 35.82	$ -	$ (35.82)	
Delivery Demand <=10 kW - Summer		$ -	$ -	$ -	
Delivery Demand >10 kW - Summer		$ 106.88	$ -	$ (106.88)	
Delivery Energy - 1st 2000 kWh - Winter		$ 0.10781	$ 0.10841	$ 0.00060	
Delivery Energy - next 150 hrs x kW - Winter		$ 0.10157	$ 0.10841	$ 0.00684	
Delivery Energy - remainder kWh - Winter		$ 0.06127	$ 0.10841	$ 0.04714	
Delivery Energy - 1st 2000 kWh - Summer		$ 0.13682	$ 0.10841	$ (0.02841)	
Delivery Energy - next 150 hrs x kW - Summer		$ 0.10663	$ 0.10841	$ 0.00178	
Delivery Energy - remainder kWh - Summer		$ 0.06268	$ 0.10841	$ 0.04573	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate T-1 Optional Time of Use (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Energy Peak - Winter	WDKWH1	$ 0.08369	$ 0.08369	$ -	
Distribution Energy Off Peak - Winter	WDKWH2	$ 0.02133	$ 0.02133	$ -	
Distribution Energy Peak - Summer	SDKWH1	$ 0.17851	$ 0.17851	$ -	
Distribution Energy Off Peak - Summer	SDKWH2	$ 0.02353	$ 0.02353	$ -	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Revenue Decoupling	RDAF	$ 0.00304	$ 0.00193	$ (0.00111)	
Solar Massachusetts Renewable Target	SMART	$ 0.00277	$ 0.00168	$ (0.00109)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00651	$ 0.00413	$ (0.00238)	
Pension Adjustment Factor	PAF	$ 0.00123	$ 0.00084	$ (0.00039)	
Net Metering Recovery Surcharge	NMRS	$ 0.00860	$ 0.00546	$ (0.00314)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00141	$ 0.00090	$ (0.00051)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00012)	$ (0.00008)	$ 0.00004	
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00000)	$ 0.00001	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00114	$ (0.00023)	$ (0.00137)	
Vegetation Management	RTWF	$ 0.00163	$ 0.00006	$ (0.00157)	
Tax Act Credit Factor	TACF	$ (0.00186)	$ (0.00118)	$ 0.00068	
Grid Modernization	GMOD	$ 0.00094	$ 0.00009	$ (0.00085)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy Peak - Winter	WTMKWH1	$ 0.10526	$ 0.10482	$ (0.00044)	
Transmission Energy Off Peak - Winter	WTMKWH2	$ -	$ -	$ -	
Transmission Energy Peak - Summer	STMKWH1	$ 0.09990	$ 0.09948	$ (0.00042)	
Transmission Energy Off Peak - Summer	STMKWH2	$ -	$ -	$ -	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Delivery Energy Peak - Winter		$ 0.22264	$ 0.21052	$ (0.01212)	
Delivery Energy Off Peak - Winter		$ 0.05502	$ 0.04334	$ (0.01168)	
Delivery Energy Peak - Summer		$ 0.31210	$ 0.30000	$ (0.01210)	
Delivery Energy Off Peak - Summer		$ 0.05722	$ 0.04554	$ (0.01168)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-2 Medium General Service (<=100 kW)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 18.00	$ 20.00	$ 2.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ -	$ -	
Distribution Demand >10 kW- Winter	WDKW2	$ 10.68	$ 17.45	$ 6.77	
Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ -	$ -	
Distribution Demand >10 kW - Summer	SDKW2	$ 22.90	$ 17.45	$ (5.45)	
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.02022	$ 0.01239	$ (0.00783)	
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.01450	$ 0.01239	$ (0.00211)	
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.01239	$ 0.01239	$ -	
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.03146	$ 0.01239	$ (0.01907)	
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.01646	$ 0.01239	$ (0.00407)	
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.01294	$ 0.01239	$ (0.00055)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	$ (0.12)	$ -	$ 0.12	
Primary Metering Discount	PMD	2%	0%	-2%	
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00193	$ (0.00004)	
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00168	$ (0.00012)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00413	$ (0.00010)	
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00084	$ 0.00022	
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00546	$ (0.00012)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00090	$ (0.00002)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00023)	$ (0.00097)
Vegetation Management	RTWF	$ 0.00082	$ 0.00006	$ (0.00076)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00118)	$ 0.00003
Grid Modernization	GMOD	$ 0.00061	$ 0.00009	$ (0.00052)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ -	$ -
Transmission Demand >10 kW - Winter	WTMKW2	$ 11.50	$ -	$ (11.50)
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ -	$ -
Transmission Demand >10 kW - Summer	STMKW2	$ 30.48	$ -	$ (30.48)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 18.00	$ 20.00	$ 2.00
Delivery Demand <=10 kW - Winter		$ -	$ -	$ -
Delivery Demand >10 kW- Winter		$ 22.18	$ 17.45	$ (4.73)
Delivery Demand <=10 kW - Summer		$ -	$ -	$ -
Delivery Demand >10 kW - Summer		$ 53.38	$ 17.45	$ (35.93)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.04463	$ 0.06957	$ 0.02494
Delivery Energy - next 150 hrs x kW - Winter		$ 0.03891	$ 0.06957	$ 0.03066
Delivery Energy - remainder kWh - Winter		$ 0.03680	$ 0.06957	$ 0.03277
Delivery Energy - 1st 2000 kWh - Summer		$ 0.05587	$ 0.06957	$ 0.01370
Delivery Energy - next 150 hrs x kW - Summer		$ 0.04087	$ 0.06957	$ 0.02870
Delivery Energy - remainder kWh - Summer		$ 0.03735	$ 0.06957	$ 0.03222
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003
Rate T-2 Time of Use (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 27.00	$ 20.00	$ (7.00)
Customer Charge 150 < kW <= 300	CUST2	$ 110.00	$ 20.00	$ (90.00)
Customer Charge 300 < kW <= 1000	CUST3	$ 160.00	$ 20.00	$ (140.00)
Customer Charge kW > 1000	CUST4	$ 360.00	$ 20.00	$ (340.00)
Distribution Demand - Winter <= 10 kW	WDKW1	$ 12.66	$ -	$ (12.66)
Distribution Demand - Winter > 10 kW	WDKW2	$ 12.66	$ 17.45	$ 4.79
Distribution Demand - Summer <= 10 kW	SDKW1	$ 22.21		$ (22.21)
Distribution Demand - Summer > 10 kW	SDKW2	$ 22.21	$ 17.45	$ (4.76)
Distribution Energy <= 2000 kWh	DKWH1	$ -	$ 0.01239	$ 0.01239
Distribution Energy > 2000 kWh	DKWH2	$ -	$ 0.01239	$ 0.01239
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Allowance	TOA	$ (0.12)	$ -	$ 0.12
Primary Metering Discount	PMD	2%	0%	-2%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00193	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00168	$ (0.00012)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00413	$ (0.00010)
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00084	$ 0.00022
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00546	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00090	$ (0.00002)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00023)	$ (0.00097)
Vegetation Management	RTWF	$ 0.00082	$ 0.00006	$ (0.00076)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00118)	$ 0.00003
Grid Modernization	GMOD	$ 0.00061	$ 0.00009	$ (0.00052)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 11.78	$ -	$ (11.78)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10471	$ (0.00189)
Customer Charge kW <=150		$ 27.00	$ 20.00	$ (7.00)
Customer Charge 150 < kW <= 300		$ 110.00	$ 20.00	$ (90.00)
Customer Charge 300 < kW <= 1000		$ 160.00	$ 20.00	$ (140.00)
Customer Charge kW > 1000		$ 360.00	$ 20.00	$ (340.00)
Delivery Demand - Winter <= 10 kW		$ 24.44	$ -	$ (24.44)
Delivery Demand - Winter >10 KW		$ 24.44	$ 17.45	$ (6.99)
Delivery Demand - Summer <= 10 kW		$ 33.99	$ -	$ (33.99)
Delivery Demand - Summer > 10 kW		$ 33.99	$ 17.45	$ (16.54)
Delivery Energy <= 2000 kWh		$ 0.02441	$ 0.06957	$ 0.04516
Delivery Energy > 2000 kWh		$ 0.02441	$ 0.06957	$ 0.04516
Basic Service		$ 0.10660	$ 0.10471	$ (0.00189)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

----------CAMBRIDGE----------

Rate G-0 Small General Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 5.00	$ 15.00	$ 10.00
Distribution Energy	DKWH	$ 0.03870	$ 0.03442	$ (0.00428)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00159	$ 0.00193	$ 0.00034
Solar Massachusetts Renewable Target	SMART	$ 0.00145	$ 0.00168	$ 0.00023
Residential Assistance Adjustment Factor	RAAF	$ 0.00342	$ 0.00413	$ 0.00071
Pension Adjustment Factor	PAF	$ 0.00074	$ 0.00084	$ 0.00010
Net Metering Recovery Surcharge	NMRS	$ 0.00452	$ 0.00546	$ 0.00094
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00074	$ 0.00090	$ 0.00016
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00059	$ (0.00023)	$ (0.00082)
Vegetation Management	RTWF	$ 0.00098	$ 0.00006	$ (0.00092)
Tax Act Credit Factor	TACF	$ (0.00097)	$ (0.00118)	$ (0.00021)
Grid Modernization	GMOD	$ 0.00049	$ 0.00009	$ (0.00040)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.03335	$ 0.03517	$ 0.00182
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 5.00	$ 15.00	$ 10.00
Delivery Energy		$ 0.09395	$ 0.09160	$ (0.00235)
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-6 General Non Demand Time of Use (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 9.00	$ 20.00	$ 11.00
Distribution Energy - Peak	DKWH1	$ 0.06346	$ 0.06346	$ -
Distribution Energy - Low Load	DKWH2	$ 0.02338	$ 0.02338	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00159	$ 0.00193	$ 0.00034
Solar Massachusetts Renewable Target	SMART	$ 0.00145	$ 0.00168	$ 0.00023
Residential Assistance Adjustment Factor	RAAF	$ 0.00342	$ 0.00413	$ 0.00071
Pension Adjustment Factor	PAF	$ 0.00074	$ 0.00084	$ 0.00010
Net Metering Recovery Surcharge	NMRS	$ 0.00452	$ 0.00546	$ 0.00094
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00074	$ 0.00090	$ 0.00016
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00059	$ (0.00023)	$ (0.00082)
Vegetation Management	RTWF	$ 0.00098	$ 0.00006	$ (0.00092)
Tax Act Credit Factor	TACF	$ (0.00097)	$ (0.00118)	$ (0.00021)
Grid Modernization	GMOD	$ 0.00049	$ 0.00009	$ (0.00040)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy - Peak	TMKWH1	$ 0.03335	$ 0.03517	$ 0.00182
Transmission Energy - Low Load	TMKWH2	$ -	$ -	$ -
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 9.00	$ 20.00	$ 11.00
Delivery Energy - Peak		$ 0.11871	$ 0.12064	$ 0.00193
Delivery Energy - Low Load		$ 0.04528	$ 0.04539	$ 0.00011
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-1 Small General Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 8.00	$ 15.00	$ 7.00
Distribution Demand <=10 kW	DKW1	$ 4.28	$ -	$ (4.28)
Distribution Demand >10 kW	DKW2	$ 7.98	$ -	$ (7.98)
Distribution Energy	DKWH	$ 0.01288	$ 0.03442	$ 0.02154
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00159	$ 0.00193	$ 0.00034
Solar Massachusetts Renewable Target	SMART	$ 0.00145	$ 0.00168	$ 0.00023

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Residential Assistance Adjustment Factor	RAAF	$ 0.00342	$ 0.00413	$ 0.00071
Pension Adjustment Factor	PAF	$ 0.00074	$ 0.00084	$ 0.00010
Net Metering Recovery Surcharge	NMRS	$ 0.00452	$ 0.00546	$ 0.00094
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00074	$ 0.00090	$ 0.00016
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00059	$ (0.00023)	$ (0.00082)
Vegetation Management	RTWF	$ 0.00098	$ 0.00006	$ (0.00092)
Tax Act Credit Factor	TACF	$ (0.00097)	$ (0.00118)	$ (0.00021)
Grid Modernization	GMOD	$ 0.00049	$ 0.00009	$ (0.00040)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 10.55	$ -	$ (10.55)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 8.00	$ 15.00	$ 7.00
Delivery Demand <=10 kW		$ 14.83	$ -	$ (14.83)
Delivery Demand >10 kW		$ 18.53	$ -	$ (18.53)
Total Delivery Energy		$ 0.03478	$ 0.09160	$ 0.05682
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-4 Optional General Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 12.00	$ 15.00	$ 3.00
Distribution Demand	DKW	$ 4.74	$ -	$ (4.74)
Distribution Energy	DKWH	$ 0.01188	$ 0.03442	$ 0.02254
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00082	$ 0.00193	$ 0.00111
Solar Massachusetts Renewable Target	SMART	$ 0.00075	$ 0.00168	$ 0.00093
Residential Assistance Adjustment Factor	RAAF	$ 0.00176	$ 0.00413	$ 0.00237
Pension Adjustment Factor	PAF	$ 0.00080	$ 0.00084	$ 0.00004
Net Metering Recovery Surcharge	NMRS	$ 0.00233	$ 0.00546	$ 0.00313
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00038	$ 0.00090	$ 0.00052
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00003)	$ (0.00008)	$ (0.00005)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00030	$ (0.00023)	$ (0.00053)
Vegetation Management	RTWF	$ 0.00107	$ 0.00006	$ (0.00101)
Tax Act Credit Factor	TACF	$ (0.00050)	$ (0.00118)	$ (0.00068)
Grid Modernization	GMOD	$ 0.00025	$ 0.00009	$ (0.00016)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 13.31	$ -	$ (13.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 12.00	$ 15.00	$ 3.00
Delivery Demand		$ 18.05	$ -	$ (18.05)
Delivery Energy		$ 0.02822	$ 0.09160	$ 0.06338
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-5 Commercial Space Heating (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 8.00	$ 15.00	$ 7.00
Distribution <=5,000 kWh	DKWH1	$ 0.02024	$ 0.02999	$ 0.00975
Distribution >5,000 kWh	DKWH2	$ 0.02659	$ 0.02999	$ 0.00340
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00144	$ 0.00193	$ 0.00049
Solar Massachusetts Renewable Target	SMART	$ 0.00131	$ 0.00168	$ 0.00037
Residential Assistance Adjustment Factor	RAAF	$ 0.00308	$ 0.00413	$ 0.00105
Pension Adjustment Factor	PAF	$ 0.00147	$ 0.00084	$ (0.00063)
Net Metering Recovery Surcharge	NMRS	$ 0.00407	$ 0.00546	$ 0.00139
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00067	$ 0.00090	$ 0.00023
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Expansion Cost Recovery Factor	SECRF	$ 0.00054	$ (0.00023)	$ (0.00077)
Vegetation Management	RTWF	$ 0.00195	$ 0.00006	$ (0.00189)
Tax Act Credit Factor	TACF	$ (0.00088)	$ (0.00118)	$ (0.00030)
Grid Modernization	GMOD	$ 0.00044	$ 0.00009	$ (0.00035)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy <=5,000 kWh	TMKWH1	$ 0.02746	$ 0.03517	$ 0.00771
Transmission Energy >5,000 kWh	TMKWH2	$ 0.03682	$ 0.03517	$ (0.00165)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 8.00	$ 15.00	$ 7.00
Delivery Energy <=5,000 kWh		$ 0.07014	$ 0.08716	$ 0.01702
Delivery Energy >5,000 kWh		$ 0.08585	$ 0.08716	$ 0.00131
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-1 Small General Service/Seasonal Optional	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00
Distribution Demand <=10 kW	DKW1	$ -	$ -	$ -
Distribution Demand >10 kW	DKW2	$ 5.59	$ -	$ (5.59)
Distribution Energy <=2,300 kWh	DKWH1	$ 0.04684	$ 0.03442	$ (0.01242)
Distribution Energy >2,300 kWh	DKWH2	$ 0.01269	$ 0.03442	$ 0.02173
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	($1.26)	N/A
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.03572	$ 0.03517	$ (0.00055)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 6.00	$ 15.00	$ 9.00
Delivery Demand <=10 kW		$ -	$ -	$ -
Delivery Demand >10 kW		$ 5.59	$ -	$ (5.59)
Delivery Energy <=2,300 kWh		$ 0.10644	$ 0.09160	$ (0.01484)
Delivery Energy >2,300 kWh		$ 0.07229	$ 0.09160	$ 0.01931
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

Rate G-1 Seasonal Small General Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00
Distribution Demand <=10 kW	DKW1	$ -	$ -	$ -
Distribution Demand >10 kW	DKW2	$ 4.93	$ -	$ (4.93)
Distribution Energy <=1,800 kWh	DKWH1	$ 0.08697	$ 0.03442	$ (0.05255)
Distribution Energy >1,800 kWh	DKWH2	$ 0.02763	$ 0.03442	$ 0.00679
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy	TMKWH	$ 0.03572	$ 0.03517	$ (0.00055)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Demand <=10 kW		$ -	$ -	$ -	
Delivery Demand >10 kW		$ 4.93	$ -	$ (4.93)	
Delivery Energy <=1,800 kWh		$ 0.14657	$ 0.09160	$ (0.05497)	
Delivery Energy >1,800 kWh		$ 0.08723	$ 0.09160	$ 0.00437	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-7 Optional General Time of Use	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Demand	DKW	$ 3.81	$ 3.81	$ -	
Distribution Energy - Peak	DKWH1	$ 0.02621	$ 0.03614	$ 0.00993	
Distribution Energy - Low A	DKWH2	$ 0.01836	$ 0.02532	$ 0.00696	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	($1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014	
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005	
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030	
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)	
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	
Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 13.18	$ -	$ (13.18)	
Transmission Energy	TMKWH	$ -	$ 0.02681	$ 0.02681	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Total Delivery Demand		$ 16.99	$ 3.81	$ (13.18)	
Total Delivery Energy - Peak		$ 0.05009	$ 0.08496	$ 0.03487	
Total Delivery Energy - Low A		$ 0.04224	$ 0.07414	$ 0.03190	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-7 Optional Seasonal General Time of Use	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 10.00	$ 20.00	$ 10.00	
Distribution Demand	DKW	$ 3.86	$ 3.81	$ (0.05)	
Distribution Energy - Peak	DKWH1	$ 0.05113	$ 0.03614	$ (0.01499)	
Distribution Energy - Low A	DKWH2	$ 0.04300	$ 0.02532	$ (0.01768)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00179	$ 0.00193	$ 0.00014	
Solar Massachusetts Renewable Target	SMART	$ 0.00163	$ 0.00168	$ 0.00005	
Residential Assistance Adjustment Factor	RAAF	$ 0.00383	$ 0.00413	$ 0.00030	
Pension Adjustment Factor	PAF	$ 0.00097	$ 0.00084	$ (0.00013)	
Net Metering Recovery Surcharge	NMRS	$ 0.00507	$ 0.00546	$ 0.00039	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00083	$ 0.00090	$ 0.00007	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00067	$ (0.00023)	$ (0.00090)	
Vegetation Management	RTWF	$ 0.00129	$ 0.00006	$ (0.00123)	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Tax Act Credit Factor	TACF	$ (0.00109)	$ (0.00118)	$ (0.00009)	
Grid Modernization	GMOD	$ 0.00055	$ 0.00009	$ (0.00046)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 5.34	$ -	$ (5.34)	
Transmission Energy	TMKWH	$ -	$ 0.02681	$ 0.02681	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 10.00	$ 20.00	$ 10.00	
Delivery Demand		$ 9.20	$ 3.81	$ (5.39)	
Delivery Energy - Peak		$ 0.07501	$ 0.08496	$ 0.00995	
Delivery Energy - Low A		$ 0.06688	$ 0.07414	$ 0.00726	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-4 General Power (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00	
Distribution Demand	DKW	$ 1.99	$ 2.16	$ 0.17	
Distribution Energy	DKWH	$ 0.02282	$ 0.02472	$ 0.00190	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Transformer Ownership Allowance	TOA	3%	$ (1.26)	N/A	
Primary Metering Discount	PMD	2%	2%	0%	
Revenue Decoupling	RDAF	$ 0.00151	$ 0.00193	$ 0.00042	
Solar Massachusetts Renewable Target	SMART	$ 0.00137	$ 0.00168	$ 0.00031	
Residential Assistance Adjustment Factor	RAAF	$ 0.00323	$ 0.00413	$ 0.00090	
Pension Adjustment Factor	PAF	$ 0.00095	$ 0.00084	$ (0.00011)	
Net Metering Recovery Surcharge	NMRS	$ 0.00427	$ 0.00546	$ 0.00119	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00070	$ 0.00090	$ 0.00020	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00056	$ (0.00023)	$ (0.00079)	
Vegetation Management	RTWF	$ 0.00126	$ 0.00006	$ (0.00120)	
Tax Act Credit Factor	TACF	$ (0.00092)	$ (0.00118)	$ (0.00026)	
Grid Modernization	GMOD	$ 0.00046	$ 0.00009	$ (0.00037)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Demand	TMKW	$ 3.93	$ 5.89	$ 1.96	
Transmission Energy	TMKWH	$ 0.00489	$ -	$ (0.00489)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	
Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Demand		$ 5.92	$ 8.05	$ 2.13	
Delivery Energy		$ 0.04945	$ 0.04673	$ (0.00272)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	
Rate G-5 Commercial Space Heating (Closed)	Code	1/1/2022	Proposed	Difference	
Customer Charge	CUST	$ 6.00	$ 15.00	$ 9.00	
Distribution Energy	DKWH	$ 0.04120	$ 0.03442	$ (0.00678)	
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -	
Revenue Decoupling	RDAF	$ 0.00231	$ 0.00193	$ (0.00038)	
Solar Massachusetts Renewable Target	SMART	$ 0.00210	$ 0.00168	$ (0.00042)	
Residential Assistance Adjustment Factor	RAAF	$ 0.00495	$ 0.00413	$ (0.00082)	
Pension Adjustment Factor	PAF	$ 0.00206	$ 0.00084	$ (0.00122)	
Net Metering Recovery Surcharge	NMRS	$ 0.00654	$ 0.00546	$ (0.00108)	
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -	
AG Consulting Expense	AGCE	$ -	$ -	$ -	
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00107	$ 0.00090	$ (0.00017)	
Storm Reserve Adjustment	SRA	$ -	$ -	$ -	
Basic Service Cost True Up Factor	BSTF	$ (0.00009)	$ (0.00008)	$ 0.00001	
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)	
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00086	$ (0.00023)	$ (0.00109)	
Vegetation Management	RTWF	$ 0.00274	$ 0.00006	$ (0.00268)	
Tax Act Credit Factor	TACF	$ (0.00141)	$ (0.00118)	$ 0.00023	
Grid Modernization	GMOD	$ 0.00071	$ 0.00009	$ (0.00062)	
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -	
Transmission Energy	TMKWH	$ 0.03763	$ 0.03517	$ (0.00246)	
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -	
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -	
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -	
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003	

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Customer Charge		$ 6.00	$ 15.00	$ 9.00	
Delivery Energy		$ 0.10908	$ 0.09160	$ (0.01748)	
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003	

Rate G-6 All Electric School (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 15.00	$ (15.00000)
Distribution Energy	DKWH	$ 0.01867	$ 0.01686	$ (0.00181)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	$ -	-3%
Primary Metering Discount	PMD	2%	0%	-2%
Revenue Decoupling	RDAF	$ 0.00076	$ 0.00193	$ 0.00117
Solar Massachusetts Renewable Target	SMART	$ 0.00069	$ 0.00168	$ 0.00099
Residential Assistance Adjustment Factor	RAAF	$ 0.00163	$ 0.00413	$ 0.00250
Pension Adjustment Factor	PAF	$ 0.00076	$ 0.00084	$ 0.00008
Net Metering Recovery Surcharge	NMRS	$ 0.00216	$ 0.00546	$ 0.00330
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00035	$ 0.00090	$ 0.00055
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00003)	$ (0.00008)	$ (0.00005)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00028	$ (0.00023)	$ (0.00051)
Vegetation Management	RTWF	$ 0.00100	$ 0.00006	$ (0.00094)
Tax Act Credit Factor	TACF	$ (0.00046)	$ (0.00118)	$ (0.00072)
Grid Modernization	GMOD	$ 0.00023	$ 0.00009	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.03407	$ 0.03517	$ 0.00110
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10471	$ 0.00003
Customer Charge		$ 30.00	$ 15.00	$ (15.00000)
Delivery Energy		$ 0.06852	$ 0.07403	$ 0.00551
Basic Service		$ 0.10468	$ 0.10471	$ 0.00003

----------WESTERN MASSACHUSETTS----------

Rate 23 Optional Water Heating	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 17.00	$ 20.00	$ 3.00000
Distribution Energy	DKWH	$ 0.03125	$ 0.01910	$ (0.01215)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02588	$ 0.02588	$ -
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 17.00	$ 20.00	$ 3.00000
Delivery Energy		$ 0.08266	$ 0.06738	$ (0.01528)
Basic Service		$ 0.09458	$ 0.09461	$ 0.00003

Rate 24 Optional Church Service (Closed)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 65.00	$ 65.00	$ -
Distribution Demand <=2 kW	DKW1	$ -	$ -	$ -
Distribution Demand >2 kW	DKW2	$ 4.84	$ 4.84	$ -
Distribution Energy	DKWH	$ 0.00617	$ 0.00033	$ (0.00584)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 5.01	$ 6.57	$ 1.56
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 65.00	$ 65.00	$ -
Delivery Demand <=2 kW		$ -	$ -	$ -
Delivery Demand >2 kW		$ 9.85	$ 11.41	$ 1.56
Delivery Energy		$ 0.03170	$ 0.02274	$ (0.00896)
Basic Service		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-0 Small General Service (<=100 kW) (Non-Demand)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST1	$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered	CUST2	$ 15.00	$ 15.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.83	$ -	$ (10.83)
Distribution Energy	DKWH	$ 0.00213	$ 0.03151	$ 0.02938
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
		$ -		
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge - Metered		$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered		$ 15.00	$ 15.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 21.14	$ -	$ (21.14)
Delivery Energy		$ 0.02766	$ 0.08909	$ 0.06143
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-0 Small General Service (<=100 kW) (Demand)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST1	$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered	CUST2	$ 15.00	$ 15.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.83	$ 10.83	$ -
Distribution Energy	DKWH	$ 0.00213	$ (0.00074)	$ (0.00287)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge - Metered		$ 30.00	$ 30.00	$ -
Customer Charge - Un-Metered		$ 15.00	$ 15.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 21.14	$ 10.83	$ (10.31)
Delivery Energy		$ 0.02766	$ 0.05684	$ 0.02918
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003

Rate G-2 Small General Service (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 30.00	$ (323.00)
Distribution Demand <= 50 kW (<= 2 kW)	DKW1	$ 1.99	$ -	$ (1.99)
Distribution Demand > 50 kW (> 2 kW)	DKW2	$ 9.37	$ 10.83	$ 1.46
Distribution Energy	DKWH	$ 0.00210	$ (0.00074)	$ (0.00284)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00193	$ 0.00045
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00168	$ 0.00033
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00413	$ 0.00096
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00084	$ 0.00030
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00546	$ 0.00127
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00090	$ 0.00022
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00023)	$ (0.00078)
Vegetation Management	RTWF	$ 0.00072	$ 0.00006	$ (0.00066)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00118)	$ (0.00028)
Grid Modernization	GMOD	$ 0.00045	$ 0.00009	$ (0.00036)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ -	$ (9.23)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09465	$ 0.09461	$ (0.00004)
Customer Charge - Metered		$ 353.00	$ 30.00	$ (323.00)
Delivery Demand <= 50 kW (<= 2kW)		$ 11.22	$ -	$ (11.22)
Delivery Demand > 50 kW (> 2kW)		$ 18.60	$ 10.83	$ (7.77)
Delivery Energy		$ 0.02308	$ 0.05684	$ 0.03376
Basic Service		$ 0.09465	$ 0.09461	$ (0.00004)

Rate T-0 Small General Service Time-Of-Use (<=100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 30.00	$ -
Distribution Demand <= 2 kW	DKW1	$ -	$ -	$ -
Distribution Demand > 2 kW	DKW2	$ 10.50	$ 10.83	$ 0.33
Distribution Energy - Peak	DKWH1	$ 0.00329	$ (0.00074)	$ (0.00403)
Distribution Energy - Off Peak	DKWH2	$ 0.00088	$ (0.00074)	$ (0.00162)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)

TEST YEAR RATE INPUTS - SMALL GENERAL SERVICE GROUP

Revenue Decoupling	RDAF	$ 0.00201	$ 0.00193	$ (0.00008)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00168	$ (0.00015)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00413	$ (0.00018)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00084	$ 0.00003
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00546	$ (0.00023)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00090	$ (0.00003)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00008)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00023)	$ (0.00098)
Vegetation Management	RTWF	$ 0.00108	$ 0.00006	$ (0.00102)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00118)	$ 0.00005
Grid Modernization	GMOD	$ 0.00062	$ 0.00009	$ (0.00053)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ -	$ -
Transmission Demand >2 kW	TMKW2	$ 10.31	$ -	$ (10.31)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09461	$ 0.00003
Customer Charge		$ 30.00	$ 30.00	$ -
Delivery Demand <= 2 kW		$ -	$ -	$ -
Delivery Demand > 2 kW		$ 20.81	$ 10.83	$ (9.98)
Delivery Energy - Peak		$ 0.02882	$ 0.05684	$ 0.02802
Delivery Energy - Off Peak		$ 0.02641	$ 0.05684	$ 0.03043
Basic Service Charge (average)		$ 0.09458	$ 0.09461	$ 0.00003
Rate T-4 Primary General Service Time-Of-Use (<= 100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 30.00	$ (323.00)
Distribution Demand <= 50 kW (<= 2 kW)	DKW1	$ 1.99	$ -	$ (1.99)
Distribution Demand > 50 kW (> 2 kW)	DKW2	$ 9.37	$ 10.83	$ 1.46
Distribution Energy - Peak	DKWH1	$ 0.00315	$ (0.00074)	$ (0.00389)
Distribution Energy - Off Peak	DKWH2	$ 0.00089	$ (0.00074)	$ (0.00163)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00193	$ 0.00045
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00168	$ 0.00033
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00413	$ 0.00096
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00084	$ 0.00030
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00546	$ 0.00127
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00090	$ 0.00022
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00008)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00023)	$ (0.00078)
Vegetation Management	RTWF	$ 0.00072	$ 0.00006	$ (0.00066)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00118)	$ (0.00028)
Grid Modernization	GMOD	$ 0.00045	$ 0.00009	$ (0.00036)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ -	$ (9.23)
Transmission Energy	TMKWH	$ -	$ 0.03517	$ 0.03517
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-W	$ 0.09465	$ 0.09461	$ (0.00004)
Customer Charge		$ 353.00	$ 30.00	$ (323.00)
Delivery Demand <= 50 kW		$ 11.22	$ -	$ (11.22)
Delivery Demand > 50 kW		$ 18.60	$ 10.83	$ (7.77)
Delivery Energy - Peak		$ 0.02413	$ 0.05684	$ 0.03271
Delivery Energy - Off Peak		$ 0.02187	$ 0.05684	$ 0.03497
Basic Service		$ 0.09465	$ 0.09461	$ (0.00004)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (NON-DEMAND)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1NDMD) Rate	Proposed (G-1NDMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	669,092	$8.00	$5,352,736		$15.00	$10,036,379
Distribution Energy - Winter	WDKWH	192,334,701	$0.05133	$9,872,540		$0.05123	$9,853,090
Distribution Energy - Summer	SDKWH	92,933,776	$0.08267	$7,682,835		$0.05123	$4,760,892
Distribution Energy - Total	DKWH	285,268,477					
Total Base Distribution	DIST			$22,908,111			$24,650,361
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$22,908,111			$24,650,361
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$867,216		$0.00193	$550,295
Solar Massachusetts Renewable Target	SMART		$0.00277	$790,194		$0.00168	$478,493
Residential Assistance Adjustment Factor	RAAF		$0.00651	$1,857,098		$0.00413	$1,179,500
Pension Adjustment Factor	PAF		$0.00123	$350,880		$0.00084	$238,819
Net Metering Recovery Surcharge	NMRS		$0.00860	$2,453,309		$0.00546	$1,558,211
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($128,371)		($0.00045)	($128,371)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$402,229		$0.00090	$256,906
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($34,232)		($0.00008)	($22,203)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($2,853)		($0.00000)	($1,386)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$325,206		($0.00023)	($65,890)
Vegetation Management	RTWF		$0.00163	$464,988		$0.00006	$16,762
Tax Act Credit Factor	TACF		($0.00186)	($530,599)		($0.00118)	($336,522)
Grid Modernization	GMOD		$0.00094	$268,152		$0.00009	$25,932
Transition	TRNSN		($0.00177)	($504,925)		($0.00177)	($504,925)
Transmission Energy	TMKWH		$0.03485	$9,941,606		$0.03517	$10,032,862
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$2,176,598		$0.00763	$2,176,598
System Benefits Charge	SBC		$0.00250	$713,171		$0.00250	$713,171
Renewable Energy Charge	RNEW		$0.00050	$142,634		$0.00050	$142,634
Basic Service Charge	BS-E		$0.10468	$29,861,904		$0.10471	$29,870,397
			Total Revenue	$72,322,317			$70,831,642
						% Change	-2.06%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$22,908,111	8.030	$24,650,361	8.641	$1,742,250	0.906
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$867,216	0.304	$550,295	0.193	($316,921)	(0.165)
Solar Massachusetts Renewable Target	SMART	$790,194	0.277	$478,493	0.168	($311,701)	(0.162)
Residential Assistance Adjustment Factor	RAAF	$1,857,098	0.651	$1,179,500	0.413	($677,598)	(0.352)
Pension Adjustment Factor	PAF	$350,880	0.123	$238,819	0.084	($112,061)	(0.058)
Net Metering Recovery Surcharge	NMRS	$2,453,309	0.860	$1,558,211	0.546	($895,098)	(0.465)
Long Term Renewable Contract Adjustment	LTRCA	($128,371)	(0.045)	($128,371)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$402,229	0.141	$256,906	0.090	($145,323)	(0.076)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($34,232)	(0.012)	($22,203)	(0.008)	$12,029	0.006
Solar Program Cost Adjustment Factor	SPCA	($2,853)	(0.001)	($1,386)	(0.000)	$1,467	0.001
Solar Expansion Cost Recovery Factor	SECRF	$325,206	0.114	($65,890)	(0.023)	($391,097)	(0.203)
Vegetation Management	RTWF	$464,988	0.163	$16,762	0.006	($448,226)	(0.233)
Tax Act Credit Factor	TACF	($530,599)	(0.186)	($336,522)	(0.118)	$194,077	0.101
Grid Modernization	GMOD	$268,152	0.094	$25,932	0.009	($242,221)	(0.126)
Transition	TRNSN	($504,925)	(0.177)	($504,925)	(0.177)	$0	0.000
Transmission	TRNSM	$9,941,606	3.485	$10,032,862	3.517	$91,255	0.047
Energy Efficiency Reconciliation Factor	EERF-E	$2,176,598	0.763	$2,176,598	0.763	$0	0.000
System Benefits Charge	SBC	$713,171	0.250	$713,171	0.250	$0	0.000
Renewable Energy Charge	RNEW	$142,634	0.050	$142,634	0.050	$0	0.000
Basic Service Charge	BS-E	$29,861,904	10.468	$29,870,397	10.471	$8,493	0.004
Total		$72,322,317	25.352	$70,831,642	24.830	($1,490,675)	(0.775)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (DEMAND)

		Test Year	Current			Proposed (G-1NDMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	215,952	$11.00	$2,375,468		$15.00	$3,239,274
Distribution Demand <=10 kW - Winter	WDKW1	510,984	$0.00	$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	22,426	$0.31	$6,952		$0.00	$0
Distribution Demand <=10 kW - Summer	SDKW1	262,496	$0.00	$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	15,035	$0.97	$14,584		$0.00	$0
Distribution Demand - Total	DKW	810,941					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	99,630,725	$0.04778	$4,760,356		$0.05123	$5,103,970
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	13,133,286	$0.04154	$545,557		$0.05123	$672,803
Distribution Energy - remainder kWh - Winter	WDKWH3	7,713,485	$0.02758	$212,738		$0.05123	$395,153
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	49,933,902	$0.07679	$3,834,424		$0.05123	$2,558,057
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	7,013,378	$0.04660	$326,823		$0.05123	$359,287
Distribution Energy - remainder kWh - Summer	SDKWH3	4,108,454	$0.02899	$119,104		$0.05123	$210,471
Distribution Energy - Total	DKWH	181,533,231					
Total Base Distribution	DIST			$12,196,006			$12,539,017
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$12,196,006			$12,539,017
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$551,861		$0.00193	$350,185
Solar Massachusetts Renewable Target	SMART		$0.00277	$502,847		$0.00168	$304,493
Residential Assistance Adjustment Factor	RAAF		$0.00651	$1,181,781		$0.00413	$750,586
Pension Adjustment Factor	PAF		$0.00123	$223,286		$0.00084	$151,975
Net Metering Recovery Surcharge	NMRS		$0.00860	$1,561,186		$0.00546	$991,582
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($81,690)		($0.00045)	($81,690)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$255,962		$0.00090	$163,484
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($21,784)		($0.00008)	($14,129)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($1,815)		($0.00000)	($882)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$206,948		($0.00023)	($41,930)
Vegetation Management	RTWF		$0.00163	$295,899		$0.00006	$10,667
Tax Act Credit Factor	TACF		($0.00186)	($337,652)		($0.00118)	($214,149)
Grid Modernization	GMOD		$0.00094	$170,641		$0.00009	$16,502
Transition	TRNSN		($0.00177)	($321,314)		($0.00177)	($321,314)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Winter	WTMKW2		$35.51	$796,332		$0.00	$0
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Summer	STMKW2		$105.91	$1,592,387		$0.00	$0
Transmission Energy - 1st 2000 kWh	TMKWH1		$0.02634	$3,939,532		$0.03517	$5,260,172
Transmission Energy - next 150 hrs x kW	TMKWH2		$0.02634	$530,663		$0.03517	$708,556
Transmission Energy - remainder kWh	TMKWH3		$0.00000	$0		$0.03517	$415,776
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,385,099		$0.00763	$1,385,099
System Benefits Charge	SBC		$0.00250	$453,833		$0.00250	$453,833
Renewable Energy Charge	RNEW		$0.00050	$90,767		$0.00050	$90,767
Basic Service Charge	BS-E		$0.10468	$19,002,899		$0.10471	$19,008,303
			Total Revenue	$44,173,674			$41,926,901
						% Change	-5.09%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$12,196,006	6.718	$12,539,017	6.907	$343,010	0.344
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$551,861	0.304	$350,185	0.193	($201,676)	(0.202)
Solar Massachusetts Renewable Target	SMART	$502,847	0.277	$304,493	0.168	($198,354)	(0.199)
Residential Assistance Adjustment Factor	RAAF	$1,181,781	0.651	$750,586	0.413	($431,196)	(0.433)
Pension Adjustment Factor	PAF	$223,286	0.123	$151,975	0.084	($71,311)	(0.072)
Net Metering Recovery Surcharge	NMRS	$1,561,186	0.860	$991,582	0.546	($569,604)	(0.572)
Long Term Renewable Contract Adjustment	LTRCA	($81,690)	(0.045)	($81,690)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$255,962	0.141	$163,484	0.090	($92,478)	(0.093)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($21,784)	(0.012)	($14,129)	(0.008)	$7,655	0.008
Solar Program Cost Adjustment Factor	SPCA	($1,815)	(0.001)	($882)	(0.000)	$933	0.001
Solar Expansion Cost Recovery Factor	SECRF	$206,948	0.114	($41,930)	(0.023)	($248,878)	(0.250)
Vegetation Management	RTWF	$295,899	0.163	$10,667	0.006	($285,233)	(0.286)
Tax Act Credit Factor	TACF	($337,652)	(0.186)	($214,149)	(0.118)	$123,503	0.124
Grid Modernization	GMOD	$170,641	0.094	$16,502	0.009	($154,139)	(0.155)
Transition	TRNSN	($321,314)	(0.177)	($321,314)	(0.177)	$0	0.000
Transmission	TRNSM	$6,858,914	3.778	$6,384,504	3.517	($474,410)	(0.476)
Energy Efficiency Reconciliation Factor	EERF-E	$1,385,099	0.763	$1,385,099	0.763	$0	0.000
System Benefits Charge	SBC	$453,833	0.250	$453,833	0.250	$0	0.000
Renewable Energy Charge	RNEW	$90,767	0.050	$90,767	0.050	$0	0.000
Basic Service Charge	BS-E	$19,002,899	10.468	$19,008,303	10.471	$5,404	0.005
Total		$44,173,674	24.334	$41,926,901	23.096	($2,246,772)	(2.255)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-1 OPTIONAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (T-1) Rate	Proposed (T-1) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	31,430	$10.00	$314,301		$20.00	$628,601
Distribution Energy Peak - Winter	WDKWH1	3,526,119	$0.08369	$295,101		$0.08369	$295,101
Distribution Energy Off Peak - Winter	WDKWH2	6,058,821	$0.02133	$129,235		$0.02133	$129,235
Distribution Energy Peak - Summer	SDKWH1	1,364,801	$0.17851	$243,631		$0.17851	$243,631
Distribution Energy Off Peak - Summer	SDKWH2	3,420,334	$0.02353	$80,480		$0.02353	$80,480
Distribution Energy - Total	DKWH	14,370,074					
Total Base Distribution	DIST			$1,062,747			$1,377,048
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,062,747			$1,377,048
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$43,685		$0.00193	$27,720
Solar Massachusetts Renewable Target	SMART		$0.00277	$39,805		$0.00168	$24,104
Residential Assistance Adjustment Factor	RAAF		$0.00651	$93,549		$0.00413	$59,416
Pension Adjustment Factor	PAF		$0.00123	$17,675		$0.00084	$12,030
Net Metering Recovery Surcharge	NMRS		$0.00860	$123,583		$0.00546	$78,493
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($6,467)		($0.00045)	($6,467)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$20,262		$0.00090	$12,941
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($1,724)		($0.00008)	($1,118)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($144)		($0.00000)	($70)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$16,382		($0.00023)	($3,319)
Vegetation Management	RTWF		$0.00163	$23,423		$0.00006	$844
Tax Act Credit Factor	TACF		($0.00186)	($26,728)		($0.00118)	($16,952)
Grid Modernization	GMOD		$0.00094	$13,508		$0.00009	$1,306
Transition	TRNSN		($0.00177)	($25,435)		($0.00177)	($25,435)
Transmission Energy Peak - Winter	WTMKWH1		$0.10526	$371,159		$0.10482	$369,617
Transmission Energy Off Peak - Winter	WTMKWH2		$0.00000	$0		$0.00000	$0
Transmission Energy Peak - Summer	STMKWH1		$0.09990	$136,344		$0.09948	$135,777
Transmission Energy Off Peak - Summer	STMKWH2		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$109,644		$0.00763	$109,644
System Benefits Charge	SBC		$0.00250	$35,925		$0.00250	$35,925
Renewable Energy Charge	RNEW		$0.00050	$7,185		$0.00050	$7,185
Basic Service Charge	BS-E		$0.10468	$1,504,259		$0.10471	$1,504,687
			Total Revenue	$3,558,637			$3,703,377
						% Change	4.07%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,062,747	7.396	$1,377,048	9.583	$314,301	8.913
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$43,685	0.304	$27,720	0.193	($15,965)	(0.453)
Solar Massachusetts Renewable Target	SMART	$39,805	0.277	$24,104	0.168	($15,702)	(0.445)
Residential Assistance Adjustment Factor	RAAF	$93,549	0.651	$59,416	0.413	($34,133)	(0.968)
Pension Adjustment Factor	PAF	$17,675	0.123	$12,030	0.084	($5,645)	(0.160)
Net Metering Recovery Surcharge	NMRS	$123,583	0.860	$78,493	0.546	($45,090)	(1.279)
Long Term Renewable Contract Adjustment	LTRCA	($6,467)	(0.045)	($6,467)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$20,262	0.141	$12,941	0.090	($7,320)	(0.208)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,724)	(0.012)	($1,118)	(0.008)	$606	0.017
Solar Program Cost Adjustment Factor	SPCA	($144)	(0.001)	($70)	(0.000)	$74	0.002
Solar Expansion Cost Recovery Factor	SECRF	$16,382	0.114	($3,319)	(0.023)	($19,701)	(0.559)
Vegetation Management	RTWF	$23,423	0.163	$844	0.006	($22,579)	(0.640)
Tax Act Credit Factor	TACF	($26,728)	(0.186)	($16,952)	(0.118)	$9,776	0.277
Grid Modernization	GMOD	$13,508	0.094	$1,306	0.009	($12,202)	(0.346)
Transition	TRNSN	($25,435)	(0.177)	($25,435)	(0.177)	$0	0.000
Transmission	TRNSM	$507,503	3.532	$505,394	3.517	($2,109)	(0.060)
Energy Efficiency Reconciliation Factor	EERF-E	$109,644	0.763	$109,644	0.763	$0	0.000
System Benefits Charge	SBC	$35,925	0.250	$35,925	0.250	$0	0.000
Renewable Energy Charge	RNEW	$7,185	0.050	$7,185	0.050	$0	0.000
Basic Service Charge	BS-E	$1,504,259	10.468	$1,504,687	10.471	$428	0.012
Total		$3,558,637	24.764	$3,703,377	25.771	$144,740	4.105

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-2 SMALL GENERAL SERVICE (<= 100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge (<= 100 kW)	CUST	345,664	$18.00	$6,221,944		$20.00	$6,913,271
Distribution Demand <=10 kW - Winter	WDKW1	1,939,255	$0.00	$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	2,637,696	$10.68	$28,170,598		$17.45	$46,037,349
Distribution Demand <=10 kW - Summer	SDKW1	983,319	$0.00	$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	1,461,143	$22.90	$33,460,168		$17.45	$25,502,229
Distribution Demand - Total	DKW	7,021,413					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	373,249,379	$0.02022	$7,547,102		$0.01239	$4,624,560
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	515,355,483	$0.01450	$7,472,654		$0.01239	$6,385,254
Distribution Energy - remainder kWh - Winter	WDKWH3	437,723,330	$0.01239	$5,423,392		$0.01239	$5,423,392
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	188,189,301	$0.03146	$5,920,435		$0.01239	$2,331,665
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	282,013,536	$0.01646	$4,641,943		$0.01239	$3,494,148
Distribution Energy - remainder kWh - Summer	SDKWH3	240,425,165	$0.01294	$3,111,102		$0.01239	$2,978,868
Distribution Energy - Total	DKWH	2,036,956,193					
Municipal Discount:			Current			Proposed (G-1NDMD)	
Customer Charge	CUST	699		$12,577		$15.00	$10,480
Distribution Demand <=10 kW - Winter	WDKW1	1,272		$0		$0.00	$0
Distribution Demand >10 kW- Winter	WDKW2	6,405		$30,783		$0.00	$0
Distribution Demand <=10 kW - Summer	SDKW1	1,631		$0		$0.00	$0
Distribution Demand >10 kW - Summer	SDKW2	8,726		$89,925		$0.00	$0
Distribution Demand - Total	DKW	18,035					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	207,348		$4,193		$0.05123	$10,622
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	200,659		$2,910		$0.05123	$10,280
Distribution Energy - remainder kWh - Winter	WDKWH3	3,793		$47		$0.05123	$194
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	227,192		$7,147		$0.05123	$11,639
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	216,614		$3,565		$0.05123	$11,097
Distribution Energy - remainder kWh - Summer	SDKWH3	5,051		$65		$0.05123	$259
Distribution Energy - Total	DKWH	860,656					
Transformer Ownership Allowance	TOA	1,098	($0.12)	($132)		$0.00	$0
Primary Metering Discount	PMD		2%	($3,967)		0%	$0
Total Base Distribution	DIST			$102,116,452			$103,745,308
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$102,116,452			$103,745,308
Primary Metering Energy	PMKWH	3,793,984					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$4,014,499		$0.00193	$3,931,033
Solar Massachusetts Renewable Target	SMART		$0.00180	$3,668,070		$0.00168	$3,418,114
Residential Assistance Adjustment Factor	RAAF		$0.00423	$8,619,965		$0.00413	$8,425,764
Pension Adjustment Factor	PAF		$0.00062	$1,263,446		$0.00084	$1,706,003
Net Metering Recovery Surcharge	NMRS		$0.00558	$11,371,018		$0.00546	$11,131,090
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($917,018)		($0.00045)	($917,018)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$1,874,792		$0.00090	$1,835,207
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($163,025)		($0.00008)	($158,609)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($9,901)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$1,507,984		($0.00023)	($470,689)
Vegetation Management	RTWF		$0.00082	$1,671,010		$0.00006	$119,739
Tax Act Credit Factor	TACF		($0.00121)	($2,465,758)		($0.00118)	($2,403,947)
Grid Modernization	GMOD		$0.00061	$1,243,068		$0.00009	$185,243
Transition	TRNSN		($0.00177)	($3,606,936)		($0.00177)	($3,606,936)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Winter	WTMKW2		$11.50	$30,366,655		$0.00	$0
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$0.00	$0
Transmission Demand >10 kW - Summer	STMKW2		$30.48	$44,655,321		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$71,669,799
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$15,548,543		$0.00763	$15,548,543
System Benefits Charge	SBC		$0.00250	$5,094,542		$0.00250	$5,094,542
Renewable Energy Charge	RNEW		$0.00050	$1,018,908		$0.00050	$1,018,908
Basic Service Charge	BS-E		$0.10468	$213,318,668		$0.10471	$213,379,336
			Total Revenue	$440,200,205			$433,641,527
						% Change	-1.49%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$102,116,452	5.013	$103,745,308	5.091	$1,628,856	0.080
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$4,014,499	0.197	$3,931,033	0.193	($83,466)	(0.004)
Solar Massachusetts Renewable Target	SMART	$3,668,070	0.180	$3,418,114	0.168	($249,956)	(0.012)
Residential Assistance Adjustment Factor	RAAF	$8,619,965	0.423	$8,425,764	0.413	($194,202)	(0.010)
Pension Adjustment Factor	PAF	$1,263,446	0.062	$1,706,003	0.084	$442,556	0.022
Net Metering Recovery Surcharge	NMRS	$11,371,018	0.558	$11,131,090	0.546	($239,928)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($917,018)	(0.045)	($917,018)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,874,792	0.092	$1,835,207	0.090	($39,585)	(0.002)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($163,025)	(0.008)	($158,609)	(0.008)	$4,416	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($9,901)	(0.000)	($9,901)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,507,984	0.074	($470,689)	(0.023)	($1,978,674)	(0.097)
Vegetation Management	RTWF	$1,671,010	0.082	$119,739	0.006	($1,551,271)	(0.076)
Tax Act Credit Factor	TACF	($2,465,758)	(0.121)	($2,403,947)	(0.118)	$61,811	0.003
Grid Modernization	GMOD	$1,243,068	0.061	$185,243	0.009	($1,057,826)	(0.052)
Transition	TRNSN	($3,606,936)	(0.177)	($3,606,936)	(0.177)	$0	0.000
Transmission	TRNSM	$75,021,976	3.683	$71,669,799	3.517	($3,352,177)	(0.165)
Energy Efficiency Reconciliation Factor	EERF-E	$15,548,543	0.763	$15,548,543	0.763	$0	0.000
System Benefits Charge	SBC	$5,094,542	0.250	$5,094,542	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,018,908	0.050	$1,018,908	0.050	$0	0.000
Basic Service Charge	BS-E	$213,318,668	10.472	$213,379,336	10.471	$60,668	0.003
Total		$440,200,205	21.602	$433,641,527	21.280	($6,558,678)	(0.322)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-2 TIME OF USE (<= 100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1DMD) Rate	Proposed (G-1DMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	13,939	$27.00	$376,355		$20.00	$278,781
Customer Charge 150 < kW <= 300	CUST2	2,714	$110.00	$298,540		$20.00	$54,280
Customer Charge 300 < kW <= 1000	CUST3	583	$160.00	$93,324		$20.00	$11,665
Customer Charge kW > 1000	CUST4	17	$360.00	$6,155		$20.00	$342
Customer Charge - Total	CUST	17,253					
Distribution Demand - Winter <= 10 kW	WDKW1	139,244	$12.66	$1,762,829		$0.00	$0
Distribution Demand - Winter > 10 kW	WDKW2	1,013,326	$12.66	$12,828,708		$17.45	$17,686,207
Distribution Demand - Summer <= 10 kW	SDKW1	69,643	$22.21	$1,546,776		$0.00	$0
Distribution Demand - Summer > 10 kW	SDKW2	626,331	$22.21	$13,910,806		$17.45	$10,931,738
Distribution Demand - Total	DKW	1,848,544					
Distribution Energy <= 2000 kWh	DKWH1	42,714,743	$0.00000	$0		$0.01239	$529,236
Distribution Energy > 2000 kWh	DKWH2	602,433,046	$0.00000	$0		$0.01239	$7,464,145
Distribution Energy - Total	DKWH	645,147,789					
Transformer Allowance	TOA	4,154	($0.12)	($498)		$0.00	$0
Primary Metering Discount	PMD		2%	($11,479)		0%	$0
Total Base Distribution	DIST			$30,811,514			$36,956,396
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$30,811,514			$36,956,396
Primary Metering Energy	PMKWH	11,344,373					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$1,270,941		$0.00193	$1,244,517
Solar Massachusetts Renewable Target	SMART		$0.00180	$1,161,266		$0.00168	$1,082,133
Residential Assistance Adjustment Factor	RAAF		$0.00423	$2,728,975		$0.00413	$2,667,493
Pension Adjustment Factor	PAF		$0.00062	$399,992		$0.00084	$540,100
Net Metering Recovery Surcharge	NMRS		$0.00558	$3,599,925		$0.00546	$3,523,966
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($290,317)		($0.00045)	($290,317)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$593,536		$0.00090	$581,004
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($51,612)		($0.00008)	($50,214)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($3,134)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$477,409		($0.00023)	($149,014)
Vegetation Management	RTWF		$0.00082	$529,021		$0.00006	$37,908
Tax Act Credit Factor	TACF		($0.00121)	($780,629)		($0.00118)	($761,060)
Grid Modernization	GMOD		$0.00061	$393,540		$0.00009	$58,646
Transition	TRNSN		($0.00177)	($1,141,912)		($0.00177)	($1,141,912)
Transmission Demand	TMKW		$11.78	$21,775,849		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$22,689,778
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$4,922,478		$0.00763	$4,922,478
System Benefits Charge	SBC		$0.00250	$1,612,869		$0.00250	$1,612,869
Renewable Energy Charge	RNEW		$0.00050	$322,574		$0.00050	$322,574
Basic Service Charge	BS-E		$0.10660	$68,774,367		$0.10471	$67,553,277
			Total Revenue	$137,109,787			$141,397,487
						% Change	3.13%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$30,811,514	5.115	$36,956,396	6.135	$6,144,881	1.020
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,270,941	0.211	$1,244,517	0.207	($26,424)	(0.004)
Solar Massachusetts Renewable Target	SMART	$1,161,266	0.193	$1,082,133	0.180	($79,133)	(0.013)
Residential Assistance Adjustment Factor	RAAF	$2,728,975	0.453	$2,667,493	0.443	($61,482)	(0.010)
Pension Adjustment Factor	PAF	$399,992	0.066	$540,100	0.090	$140,108	0.023
Net Metering Recovery Surcharge	NMRS	$3,599,925	0.598	$3,523,966	0.585	($75,958)	(0.013)
Long Term Renewable Contract Adjustment	LTRCA	($290,317)	(0.048)	($290,317)	(0.048)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$593,536	0.099	$581,004	0.096	($12,532)	(0.002)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($51,612)	(0.009)	($50,214)	(0.008)	$1,398	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($3,134)	(0.001)	($3,134)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$477,409	0.079	($149,014)	(0.025)	($626,424)	(0.104)
Vegetation Management	RTWF	$529,021	0.088	$37,908	0.006	($491,113)	(0.082)
Tax Act Credit Factor	TACF	($780,629)	(0.130)	($761,060)	(0.126)	$19,569	0.003
Grid Modernization	GMOD	$393,540	0.065	$58,646	0.010	($334,895)	(0.056)
Transition	TRNSN	($1,141,912)	(0.190)	($1,141,912)	(0.190)	$0	0.000
Transmission	TRNSM	$21,775,849	3.615	$22,689,778	3.766	$913,929	0.152
Energy Efficiency Reconciliation Factor	EERF-E	$4,922,478	0.817	$4,922,478	0.817	$0	0.000
System Benefits Charge	SBC	$1,612,869	0.268	$1,612,869	0.268	$0	0.000
Renewable Energy Charge	RNEW	$322,574	0.054	$322,574	0.054	$0	0.000
Basic Service Charge	BS-E	$68,774,367	11.416	$67,553,277	11.213	($1,221,090)	(0.203)
Total		$137,109,787	22.759	$141,397,487	23.471	$4,287,700	0.712

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-0 SMALL GENERAL SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1) Rate	Proposed (G-1) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	67,017	$5.00	$335,086		$15.00	$1,005,257
Distribution Energy	DKWH	38,620,201	$0.03870	$1,494,602		$0.03442	$1,329,301
Total Base Distribution	DIST			$1,829,688			$2,334,559
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,829,688			$2,334,559
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$61,406		$0.00193	$74,500
Solar Massachusetts Renewable Target	SMART		$0.00145	$55,999		$0.00168	$64,779
Residential Assistance Adjustment Factor	RAAF		$0.00342	$132,081		$0.00413	$159,683
Pension Adjustment Factor	PAF		$0.00074	$28,579		$0.00084	$32,332
Net Metering Recovery Surcharge	NMRS		$0.00452	$174,563		$0.00546	$210,954
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($17,379)		($0.00045)	($17,379)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$28,579		$0.00090	$34,780
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($2,317)		($0.00008)	($3,006)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($188)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$22,786		($0.00023)	($8,920)
Vegetation Management	RTWF		$0.00098	$37,848		$0.00006	$2,269
Tax Act Credit Factor	TACF		($0.00097)	($37,462)		($0.00118)	($45,559)
Grid Modernization	GMOD		$0.00049	$18,924		$0.00009	$3,511
Transition	TRNSN		($0.00177)	($68,358)		($0.00177)	($68,358)
Transmission Energy	TMKWH		$0.03335	$1,287,984		$0.03517	$1,358,268
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$294,672		$0.00763	$294,672
System Benefits Charge	SBC		$0.00250	$96,551		$0.00250	$96,551
Renewable Energy Charge	RNEW		$0.00050	$19,310		$0.00050	$19,310
Basic Service Charge	BS-E		$0.10468	$4,042,763		$0.10471	$4,043,912
			Total Revenue	$8,006,216			$8,586,670
						% Change	7.25%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,829,688	4.738	$2,334,559	6.045	$504,871	1.307
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$61,406	0.159	$74,500	0.193	$13,094	0.034
Solar Massachusetts Renewable Target	SMART	$55,999	0.145	$64,779	0.168	$8,780	0.023
Residential Assistance Adjustment Factor	RAAF	$132,081	0.342	$159,683	0.413	$27,602	0.071
Pension Adjustment Factor	PAF	$28,579	0.074	$32,332	0.084	$3,753	0.010
Net Metering Recovery Surcharge	NMRS	$174,563	0.452	$210,954	0.546	$36,390	0.094
Long Term Renewable Contract Adjustment	LTRCA	($17,379)	(0.045)	($17,379)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$28,579	0.074	$34,780	0.090	$6,201	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($2,317)	(0.006)	($3,006)	(0.008)	($689)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($188)	(0.000)	($188)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$22,786	0.059	($8,920)	(0.023)	($31,706)	(0.082)
Vegetation Management	RTWF	$37,848	0.098	$2,269	0.006	($35,579)	(0.092)
Tax Act Credit Factor	TACF	($37,462)	(0.097)	($45,559)	(0.118)	($8,097)	(0.021)
Grid Modernization	GMOD	$18,924	0.049	$3,511	0.009	($15,413)	(0.040)
Transition	TRNSN	($68,358)	(0.177)	($68,358)	(0.177)	$0	0.000
Transmission	TRNSM	$1,287,984	3.335	$1,358,268	3.517	$70,285	0.182
Energy Efficiency Reconciliation Factor	EERF-E	$294,672	0.763	$294,672	0.763	$0	0.000
System Benefits Charge	SBC	$96,551	0.250	$96,551	0.250	$0	0.000
Renewable Energy Charge	RNEW	$19,310	0.050	$19,310	0.050	$0	0.000
Basic Service Charge	BS-E	$4,042,763	10.468	$4,043,912	10.471	$1,150	0.003
Total		$8,006,216	20.731	$8,586,670	22.234	$580,454	1.503

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-1 SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Units	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	23,705	$8.00	$189,638		$15.00	$355,571
Distribution Demand <=10 kW	DKW1	200,994	$4.28	$860,254		$0.00	$0
Distribution Demand >10 kW	DKW2	340,583	$7.98	$2,717,848		$0.00	$0
Distribution Demand - Total	DKW	541,576					
Distribution Energy	DKWH	176,003,397	$0.01288	$2,266,924		$0.03442	$6,058,010
Total Base Distribution	DIST			$6,034,664			$6,413,581
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,034,664			$6,413,581
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$279,845		$0.00193	$339,518
Solar Massachusetts Renewable Target	SMART		$0.00145	$255,205		$0.00168	$295,218
Residential Assistance Adjustment Factor	RAAF		$0.00342	$601,932		$0.00413	$727,721
Pension Adjustment Factor	PAF		$0.00074	$130,243		$0.00084	$147,345
Net Metering Recovery Surcharge	NMRS		$0.00452	$795,535		$0.00546	$961,377
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($79,202)		($0.00045)	($79,202)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$130,243		$0.00090	$158,504
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($10,560)		($0.00008)	($13,699)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($855)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$103,842		($0.00023)	($40,653)
Vegetation Management	RTWF		$0.00098	$172,483		$0.00006	$10,342
Tax Act Credit Factor	TACF		($0.00097)	($170,723)		($0.00118)	($207,626)
Grid Modernization	GMOD		$0.00049	$86,242		$0.00009	$15,999
Transition	TRNSN		($0.00177)	($311,526)		($0.00177)	($311,526)
Transmission Demand	TMKW		$10.55	$5,713,631		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$6,190,020
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,342,906		$0.00763	$1,342,906
System Benefits Charge	SBC		$0.00250	$440,008		$0.00250	$440,008
Renewable Energy Charge	RNEW		$0.00050	$88,002		$0.00050	$88,002
Basic Service Charge	BS-E		$0.10468	$18,424,036		$0.10471	$18,429,275
			Total Revenue	$34,026,806			$34,906,257
						% Change	2.58%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$6,034,664	3.429	$6,413,581	3.644	$378,917	0.215
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$279,845	0.159	$339,518	0.193	$59,672	0.034
Solar Massachusetts Renewable Target	SMART	$255,205	0.145	$295,218	0.168	$40,013	0.023
Residential Assistance Adjustment Factor	RAAF	$601,932	0.342	$727,721	0.413	$125,790	0.071
Pension Adjustment Factor	PAF	$130,243	0.074	$147,345	0.084	$17,103	0.010
Net Metering Recovery Surcharge	NMRS	$795,535	0.452	$961,377	0.546	$165,841	0.094
Long Term Renewable Contract Adjustment	LTRCA	($79,202)	(0.045)	($79,202)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$130,243	0.074	$158,504	0.090	$28,262	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($10,560)	(0.006)	($13,699)	(0.008)	($3,139)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($855)	(0.000)	($855)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$103,842	0.059	($40,653)	(0.023)	($144,495)	(0.082)
Vegetation Management	RTWF	$172,483	0.098	$10,342	0.006	($162,142)	(0.092)
Tax Act Credit Factor	TACF	($170,723)	(0.097)	($207,626)	(0.118)	($36,902)	(0.021)
Grid Modernization	GMOD	$86,242	0.049	$15,999	0.009	($70,243)	(0.040)
Transition	TRNSN	($311,526)	(0.177)	($311,526)	(0.177)	$0	0.000
Transmission	TRNSM	$5,713,631	3.246	$6,190,020	3.517	$476,389	0.271
Energy Efficiency Reconciliation Factor	EERF-E	$1,342,906	0.763	$1,342,906	0.763	$0	0.000
System Benefits Charge	SBC	$440,008	0.250	$440,008	0.250	$0	0.000
Renewable Energy Charge	RNEW	$88,002	0.050	$88,002	0.050	$0	0.000
Basic Service Charge	BS-E	$18,424,036	10.468	$18,429,275	10.471	$5,240	0.003
Total		$34,026,806	19.333	$34,906,257	19.833	$879,452	0.500

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-4 OPTIONAL GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1) Rate	Proposed (G-1) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	562	$12.00	$6,742		$15.00	$8,427
Distribution Demand	DKW	16,409	$4.74	$77,779		$0.00	$0
Distribution Energy	DKWH	7,530,415	$0.01188	$89,461		$0.03442	$259,196
Total Base Distribution	DIST			$173,982			$267,623
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$173,982			$267,623
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00082	$6,175		$0.00193	$14,526
Solar Massachusetts Renewable Target	SMART		$0.00075	$5,648		$0.00168	$12,631
Residential Assistance Adjustment Factor	RAAF		$0.00176	$13,254		$0.00413	$31,136
Pension Adjustment Factor	PAF		$0.00080	$6,024		$0.00084	$6,304
Net Metering Recovery Surcharge	NMRS		$0.00233	$17,546		$0.00546	$41,133
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,389)		($0.00045)	($3,389)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00038	$2,862		$0.00090	$6,782
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00003)	($226)		($0.00008)	($586)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($37)
Solar Expansion Cost Recovery Factor	SECRF		$0.00030	$2,259		($0.00023)	($1,739)
Vegetation Management	RTWF		$0.00107	$8,058		$0.00006	$442
Tax Act Credit Factor	TACF		($0.00050)	($3,765)		($0.00118)	($8,883)
Grid Modernization	GMOD		$0.00025	$1,883		$0.00009	$685
Transition	TRNSN		($0.00177)	($13,329)		($0.00177)	($13,329)
Transmission Demand	TMKW		$13.31	$218,405		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$264,844
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$57,457		$0.00763	$57,457
System Benefits Charge	SBC		$0.00250	$18,826		$0.00250	$18,826
Renewable Energy Charge	RNEW		$0.00050	$3,765		$0.00050	$3,765
Basic Service Charge	BS-E		$0.10468	$788,284		$0.10471	$788,508
			Total Revenue	$1,303,718			$1,486,700
						% Change	14.04%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$173,982	2.310	$267,623	3.554	$93,641	1.244
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,175	0.082	$14,526	0.193	$8,352	0.111
Solar Massachusetts Renewable Target	SMART	$5,648	0.075	$12,631	0.168	$6,983	0.093
Residential Assistance Adjustment Factor	RAAF	$13,254	0.176	$31,136	0.413	$17,882	0.237
Pension Adjustment Factor	PAF	$6,024	0.080	$6,304	0.084	$280	0.004
Net Metering Recovery Surcharge	NMRS	$17,546	0.233	$41,133	0.546	$23,587	0.313
Long Term Renewable Contract Adjustment	LTRCA	($3,389)	(0.045)	($3,389)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,862	0.038	$6,782	0.090	$3,920	0.052
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($226)	(0.003)	($586)	(0.008)	($360)	(0.005)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($37)	(0.000)	($37)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,259	0.030	($1,739)	(0.023)	($3,998)	(0.053)
Vegetation Management	RTWF	$8,058	0.107	$442	0.006	($7,615)	(0.101)
Tax Act Credit Factor	TACF	($3,765)	(0.050)	($8,883)	(0.118)	($5,118)	(0.068)
Grid Modernization	GMOD	$1,883	0.025	$685	0.009	($1,198)	(0.016)
Transition	TRNSN	($13,329)	(0.177)	($13,329)	(0.177)	$0	0.000
Transmission	TRNSM	$218,405	2.900	$264,844	3.517	$46,439	0.617
Energy Efficiency Reconciliation Factor	EERF-E	$57,457	0.763	$57,457	0.763	$0	0.000
System Benefits Charge	SBC	$18,826	0.250	$18,826	0.250	$0	0.000
Renewable Energy Charge	RNEW	$3,765	0.050	$3,765	0.050	$0	0.000
Basic Service Charge	BS-E	$788,284	10.468	$788,508	10.471	$224	0.003
Total		$1,303,718	17.313	$1,486,700	19.743	$182,982	2.430

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-5 COMMERCIAL SPACE HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-5) Rate	Proposed (G-5) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	513	$8.00	$4,101		$15.00	$7,690
Distribution <=5,000 kWh	DKWH1	1,360,490	$0.02024	$27,536		$0.02999	$40,794
Distribution >5,000 kWh	DKWH2	3,400,944	$0.02659	$90,431		$0.02999	$101,977
Distribution Energy - Total	DKWH	4,761,434					
Total Base Distribution	DIST			$122,069			$150,461
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$122,069			$150,461
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00144	$6,856		$0.00193	$9,185
Solar Massachusetts Renewable Target	SMART		$0.00131	$6,237		$0.00168	$7,987
Residential Assistance Adjustment Factor	RAAF		$0.00308	$14,665		$0.00413	$19,687
Pension Adjustment Factor	PAF		$0.00147	$6,999		$0.00084	$3,986
Net Metering Recovery Surcharge	NMRS		$0.00407	$19,379		$0.00546	$26,008
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,143)		($0.00045)	($2,143)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00067	$3,190		$0.00090	$4,288
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($286)		($0.00008)	($371)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($23)
Solar Expansion Cost Recovery Factor	SECRF		$0.00054	$2,571		($0.00023)	($1,100)
Vegetation Management	RTWF		$0.00195	$9,285		$0.00006	$280
Tax Act Credit Factor	TACF		($0.00088)	($4,190)		($0.00118)	($5,617)
Grid Modernization	GMOD		$0.00044	$2,095		$0.00009	$433
Transition	TRNSN		($0.00177)	($8,428)		($0.00177)	($8,428)
Transmission Energy <=5,000 kWh	TMKWH1		$0.02746	$37,359		$0.03517	$47,848
Transmission Energy >5,000 kWh	TMKWH2		$0.03682	$125,223		$0.03517	$119,611
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$36,330		$0.00763	$36,330
System Benefits Charge	SBC		$0.00250	$11,904		$0.00250	$11,904
Renewable Energy Charge	RNEW		$0.00050	$2,381		$0.00050	$2,381
Basic Service Charge	BS-E		$0.10468	$498,427		$0.10471	$498,569
			Total Revenue	$889,924			$921,276
						% Change	3.52%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$122,069	2.564	$150,461	3.160	$28,393	0.596
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,856	0.144	$9,185	0.193	$2,329	0.049
Solar Massachusetts Renewable Target	SMART	$6,237	0.131	$7,987	0.168	$1,749	0.037
Residential Assistance Adjustment Factor	RAAF	$14,665	0.308	$19,687	0.413	$5,022	0.105
Pension Adjustment Factor	PAF	$6,999	0.147	$3,986	0.084	($3,013)	(0.063)
Net Metering Recovery Surcharge	NMRS	$19,379	0.407	$26,008	0.546	$6,629	0.139
Long Term Renewable Contract Adjustment	LTRCA	($2,143)	(0.045)	($2,143)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$3,190	0.067	$4,288	0.090	$1,098	0.023
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($286)	(0.006)	($371)	(0.008)	($85)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($23)	(0.000)	($23)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,571	0.054	($1,100)	(0.023)	($3,671)	(0.077)
Vegetation Management	RTWF	$9,285	0.195	$280	0.006	($9,005)	(0.189)
Tax Act Credit Factor	TACF	($4,190)	(0.088)	($5,617)	(0.118)	($1,427)	(0.030)
Grid Modernization	GMOD	$2,095	0.044	$433	0.009	($1,662)	(0.035)
Transition	TRNSN	($8,428)	(0.177)	($8,428)	(0.177)	$0	0.000
Transmission	TRNSM	$162,582	3.415	$167,459	3.517	$4,877	0.102
Energy Efficiency Reconciliation Factor	EERF-E	$36,330	0.763	$36,330	0.763	$0	0.000
System Benefits Charge	SBC	$11,904	0.250	$11,904	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,381	0.050	$2,381	0.050	$0	0.000
Basic Service Charge	BS-E	$498,427	10.468	$498,569	10.471	$142	0.003
Total		$889,924	18.690	$921,276	19.349	$31,352	0.658

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-6 GENERAL NON DEMAND TIME OF USE

		Test Year	Current			Proposed (G-6)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	145	$9.00	$1,309		$20.00	$2,909
Distribution Energy - Peak	DKWH1	309	$0.06346	$20		$0.06346	$20
Distribution Energy - Low Load	DKWH2	0	$0.02338	$0		$0.02338	$0
Distribution Energy - Total	DKWH	309					
Total Base Distribution	DIST			$1,328			$2,928
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,328			$2,928
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00159	$0		$0.00193	$1
Solar Massachusetts Renewable Target	SMART		$0.00145	$0		$0.00168	$1
Residential Assistance Adjustment Factor	RAAF		$0.00342	$1		$0.00413	$1
Pension Adjustment Factor	PAF		$0.00074	$0		$0.00084	$0
Net Metering Recovery Surcharge	NMRS		$0.00452	$1		$0.00546	$2
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($0)		($0.00045)	($0)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00074	$0		$0.00090	$0
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($0)		($0.00008)	($0)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($0)
Solar Expansion Cost Recovery Factor	SECRF		$0.00059	$0		($0.00023)	($0)
Vegetation Management	RTWF		$0.00098	$0		$0.00006	$0
Tax Act Credit Factor	TACF		($0.00097)	($0)		($0.00118)	($0)
Grid Modernization	GMOD		$0.00049	$0		$0.00009	$0
Transition	TRNSN		($0.00177)	($1)		($0.00177)	($1)
Transmission Energy - Peak	TMKWH1		$0.03335	$10		$0.03517	$11
Transmission Energy - Low Load	TMKWH2		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$2		$0.00763	$2
System Benefits Charge	SBC		$0.00250	$1		$0.00250	$1
Renewable Energy Charge	RNEW		$0.00050	$0		$0.00050	$0
Basic Service Charge	BS-E		$0.10468	$32		$0.10471	$32
			Total Revenue	$1,378			$2,978
						% Change	116.14%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,328	429.346	$2,928	946.346	$1,600	517.000
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$0	0.159	$1	0.193	$0	0.034
Solar Massachusetts Renewable Target	SMART	$0	0.145	$1	0.168	$0	0.023
Residential Assistance Adjustment Factor	RAAF	$1	0.342	$1	0.413	$0	0.071
Pension Adjustment Factor	PAF	$0	0.074	$0	0.084	$0	0.010
Net Metering Recovery Surcharge	NMRS	$1	0.452	$2	0.546	$0	0.094
Long Term Renewable Contract Adjustment	LTRCA	($0)	(0.045)	($0)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$0	0.074	$0	0.090	$0	0.074
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($0)	(0.006)	($0)	(0.008)	($0)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($0)	(0.000)	($0)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$0	0.059	($0)	(0.023)	($0)	(0.082)
Vegetation Management	RTWF	$0	0.098	$0	0.006	($0)	(0.092)
Tax Act Credit Factor	TACF	($0)	(0.097)	($0)	(0.118)	($0)	(0.021)
Grid Modernization	GMOD	$0	0.049	$0	0.009	($0)	(0.040)
Transition	TRNSN	($1)	(0.177)	($1)	(0.177)	$0	0.000
Transmission	TRNSM	$10	3.335	$11	3.517	$1	0.182
Energy Efficiency Reconciliation Factor	EERF-E	$2	0.763	$2	0.763	$0	0.000
System Benefits Charge	SBC	$1	0.250	$1	0.250	$0	0.000
Renewable Energy Charge	RNEW	$0	0.050	$0	0.050	$0	0.000
Basic Service Charge	BS-E	$32	10.468	$32	10.471	$0	0.003
Total		$1,378	445.339	$2,978	962.535	$1,601	517.254

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-1 SMALL GENERAL SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1) Rate	Proposed (G-1) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	510,022	$6.00	$3,060,130		$15.00	$7,650,324
Distribution Demand <=10 kW	DKW1	1,227,056	$0.00	$0		$0.00	$0
Distribution Demand >10 kW	DKW2	1,617,369	$5.59	$9,041,092		$0.00	$0
Distribution Demand - Total	DKW	2,844,425					
Distribution Energy <=2,300 kWh	DKWH1	369,190,702	$0.04684	$17,292,892		$0.03442	$12,709,301
Distribution Energy >2,300 kWh	DKWH2	499,715,774	$0.01269	$6,341,393		$0.03442	$17,202,596
Distribution Energy - Total	DKWH	868,906,476					
Transformer Ownership Allowance	TOA	107,188	3%	($16,451)		($1.26)	($135,057)
Primary Metering Discount	PMD		2%	($10,738)		2%	($2,072)
Total Base Distribution	DIST			$35,708,318			$37,425,092
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$35,708,318			$37,425,092
Primary Metering Energy	PMKWH	3,009,245					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$1,555,343		$0.00193	$1,676,157
Solar Massachusetts Renewable Target	SMART		$0.00163	$1,416,318		$0.00168	$1,457,453
Residential Assistance Adjustment Factor	RAAF		$0.00383	$3,327,912		$0.00413	$3,592,669
Pension Adjustment Factor	PAF		$0.00097	$842,839		$0.00084	$727,424
Net Metering Recovery Surcharge	NMRS		$0.00507	$4,405,356		$0.00546	$4,746,195
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($391,008)		($0.00045)	($391,008)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$721,192		$0.00090	$782,515
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($60,823)		($0.00008)	($67,630)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($4,222)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$582,167		($0.00023)	($200,698)
Vegetation Management	RTWF		$0.00129	$1,120,889		$0.00006	$51,055
Tax Act Credit Factor	TACF		($0.00109)	($947,108)		($0.00118)	($1,025,021)
Grid Modernization	GMOD		$0.00055	$477,899		$0.00009	$78,986
Transition	TRNSN		($0.00177)	($1,537,964)		($0.00177)	($1,537,964)
Transmission Energy	TMKWH		$0.03572	$31,037,339		$0.03517	$30,559,347
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$6,629,756		$0.00763	$6,629,756
System Benefits Charge	SBC		$0.00250	$2,172,266		$0.00250	$2,172,266
Renewable Energy Charge	RNEW		$0.00050	$434,453		$0.00050	$434,453
Basic Service Charge	BS-E		$0.10468	$90,957,130		$0.10471	$90,982,998
			Total Revenue	$178,452,274			$178,089,824
						% Change	-0.20%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$35,708,318	4.110	$37,425,092	4.307	$1,716,774	0.198
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,555,343	0.179	$1,676,157	0.193	$120,814	0.014
Solar Massachusetts Renewable Target	SMART	$1,416,318	0.163	$1,457,453	0.168	$41,135	0.005
Residential Assistance Adjustment Factor	RAAF	$3,327,912	0.383	$3,592,669	0.413	$264,757	0.030
Pension Adjustment Factor	PAF	$842,839	0.097	$727,424	0.084	($115,415)	(0.013)
Net Metering Recovery Surcharge	NMRS	$4,405,356	0.507	$4,746,195	0.546	$340,839	0.039
Long Term Renewable Contract Adjustment	LTRCA	($391,008)	(0.045)	($391,008)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$721,192	0.083	$782,515	0.090	$61,323	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($60,823)	(0.007)	($67,630)	(0.008)	($6,806)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($4,222)	(0.000)	($4,222)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$582,167	0.067	($200,698)	(0.023)	($782,865)	(0.090)
Vegetation Management	RTWF	$1,120,889	0.129	$51,055	0.006	($1,069,834)	(0.123)
Tax Act Credit Factor	TACF	($947,108)	(0.109)	($1,025,021)	(0.118)	($77,913)	(0.009)
Grid Modernization	GMOD	$477,899	0.055	$78,986	0.009	($398,913)	(0.046)
Transition	TRNSN	($1,537,964)	(0.177)	($1,537,964)	(0.177)	$0	0.000
Transmission	TRNSM	$31,037,339	3.572	$30,559,347	3.517	($477,992)	(0.055)
Energy Efficiency Reconciliation Factor	EERF-E	$6,629,756	0.763	$6,629,756	0.763	$0	0.000
System Benefits Charge	SBC	$2,172,266	0.250	$2,172,266	0.250	$0	0.000
Renewable Energy Charge	RNEW	$434,453	0.050	$434,453	0.050	$0	0.000
Basic Service Charge	BS-E	$90,957,130	10.468	$90,982,998	10.471	$25,868	0.003
Total		$178,452,274	20.538	$178,089,824	20.496	($362,450)	(0.042)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-1 SEASONAL SMALL GENERAL SERVICE

		Test Year	Current			Proposed (G-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	34,595	$6.00	$207,568		$15.00	$518,921
Distribution Demand <=10 kW	DKW1	37,581	$0.00	$0		$0.00	$0
Distribution Demand >10 kW	DKW2	36,927	$4.93	$182,049		$0.00	$0
Distribution Demand - Total	DKW	74,507					
Distribution Energy <=1,800 kWh	DKWH1	11,639,433	$0.08697	$1,012,281		$0.03442	$400,685
Distribution Energy >1,800 kWh	DKWH2	10,024,404	$0.02763	$276,974		$0.03442	$345,088
Distribution Energy - Total	DKWH	21,663,837					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$1,678,873			$1,264,693
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,678,873			$1,264,693
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$38,778		$0.00193	$41,790
Solar Massachusetts Renewable Target	SMART		$0.00163	$35,312		$0.00168	$36,338
Residential Assistance Adjustment Factor	RAAF		$0.00383	$82,972		$0.00413	$89,573
Pension Adjustment Factor	PAF		$0.00097	$21,014		$0.00084	$18,136
Net Metering Recovery Surcharge	NMRS		$0.00507	$109,836		$0.00546	$118,334
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($9,749)		($0.00045)	($9,749)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$17,981		$0.00090	$19,510
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($1,516)		($0.00008)	($1,686)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($105)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$14,515		($0.00023)	($5,004)
Vegetation Management	RTWF		$0.00129	$27,946		$0.00006	$1,273
Tax Act Credit Factor	TACF		($0.00109)	($23,614)		($0.00118)	($25,556)
Grid Modernization	GMOD		$0.00055	$11,915		$0.00009	$1,969
Transition	TRNSN		($0.00177)	($38,345)		($0.00177)	($38,345)
Transmission Energy	TMKWH		$0.03572	$773,832		$0.03517	$761,915
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$165,295		$0.00763	$165,295
System Benefits Charge	SBC		$0.00250	$54,160		$0.00250	$54,160
Renewable Energy Charge	RNEW		$0.00050	$10,832		$0.00050	$10,832
Basic Service Charge	BS-E		$0.10468	$2,267,770		$0.10471	$2,268,415
			Total Revenue	$5,237,808			$4,771,788
						% Change	-8.90%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,678,873	7.750	$1,264,693	5.838	($414,180)	(1.912)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$38,778	0.179	$41,790	0.193	$3,012	0.014
Solar Massachusetts Renewable Target	SMART	$35,312	0.163	$36,338	0.168	$1,026	0.005
Residential Assistance Adjustment Factor	RAAF	$82,972	0.383	$89,573	0.413	$6,601	0.030
Pension Adjustment Factor	PAF	$21,014	0.097	$18,136	0.084	($2,878)	(0.013)
Net Metering Recovery Surcharge	NMRS	$109,836	0.507	$118,334	0.546	$8,498	0.039
Long Term Renewable Contract Adjustment	LTRCA	($9,749)	(0.045)	($9,749)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$17,981	0.083	$19,510	0.090	$1,529	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,516)	(0.007)	($1,686)	(0.008)	($170)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($105)	(0.000)	($105)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$14,515	0.067	($5,004)	(0.023)	($19,519)	(0.090)
Vegetation Management	RTWF	$27,946	0.129	$1,273	0.006	($26,673)	(0.123)
Tax Act Credit Factor	TACF	($23,614)	(0.109)	($25,556)	(0.118)	($1,943)	(0.009)
Grid Modernization	GMOD	$11,915	0.055	$1,969	0.009	($9,946)	(0.046)
Transition	TRNSN	($38,345)	(0.177)	($38,345)	(0.177)	$0	0.000
Transmission	TRNSM	$773,832	3.572	$761,915	3.517	($11,917)	(0.055)
Energy Efficiency Reconciliation Factor	EERF-E	$165,295	0.763	$165,295	0.763	$0	0.000
System Benefits Charge	SBC	$54,160	0.250	$54,160	0.250	$0	0.000
Renewable Energy Charge	RNEW	$10,832	0.050	$10,832	0.050	$0	0.000
Basic Service Charge	BS-E	$2,267,770	10.468	$2,268,415	10.471	$645	0.003
Total		$5,237,808	24.178	$4,771,788	22.027	($466,020)	(2.151)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-7 OPTIONAL GENERAL TIME OF USE

		Test Year	Current			Proposed (G-7)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	20,181	$10.00	$201,813		$20.00	$403,625
Distribution Demand	DKW	116,139	$3.81	$442,489		$3.81	$442,489
Distribution Energy - Peak	DKWH1	13,849,860	$0.02621	$363,005		$0.03614	$500,584
Distribution Energy - Low A	DKWH2	42,946,873	$0.01836	$788,505		$0.02532	$1,087,348
Distribution Energy - Total	DKWH	56,796,733					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$1,795,812			$2,434,046
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,795,812			$2,434,046
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$101,666		$0.00193	$109,563
Solar Massachusetts Renewable Target	SMART		$0.00163	$92,579		$0.00168	$95,268
Residential Assistance Adjustment Factor	RAAF		$0.00383	$217,531		$0.00413	$234,838
Pension Adjustment Factor	PAF		$0.00097	$55,093		$0.00084	$47,549
Net Metering Recovery Surcharge	NMRS		$0.00507	$287,959		$0.00546	$310,239
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($25,559)		($0.00045)	($25,559)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$47,141		$0.00090	$51,150
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($3,976)		($0.00008)	($4,421)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($276)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$38,054		($0.00023)	($13,119)
Vegetation Management	RTWF		$0.00129	$73,268		$0.00006	$3,337
Tax Act Credit Factor	TACF		($0.00109)	($61,908)		($0.00118)	($67,001)
Grid Modernization	GMOD		$0.00055	$31,238		$0.00009	$5,163
Transition	TRNSN		($0.00177)	($100,530)		($0.00177)	($100,530)
Transmission Demand	TMKW		$13.18	$1,530,712		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.02681	$1,522,673
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$433,359		$0.00763	$433,359
System Benefits Charge	SBC		$0.00250	$141,992		$0.00250	$141,992
Renewable Energy Charge	RNEW		$0.00050	$28,398		$0.00050	$28,398
Basic Service Charge	BS-E		$0.10468	$5,945,482		$0.10471	$5,947,173
			Total Revenue	$10,628,311			$11,153,842
						% Change	4.94%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,795,812	3.162	$2,434,046	4.286	$638,235	1.124
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$101,666	0.179	$109,563	0.193	$7,897	0.014
Solar Massachusetts Renewable Target	SMART	$92,579	0.163	$95,268	0.168	$2,689	0.005
Residential Assistance Adjustment Factor	RAAF	$217,531	0.383	$234,838	0.413	$17,306	0.030
Pension Adjustment Factor	PAF	$55,093	0.097	$47,549	0.084	($7,544)	(0.013)
Net Metering Recovery Surcharge	NMRS	$287,959	0.507	$310,239	0.546	$22,279	0.039
Long Term Renewable Contract Adjustment	LTRCA	($25,559)	(0.045)	($25,559)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$47,141	0.083	$51,150	0.090	$4,008	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,976)	(0.007)	($4,421)	(0.008)	($445)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($276)	(0.000)	($276)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$38,054	0.067	($13,119)	(0.023)	($51,173)	(0.090)
Vegetation Management	RTWF	$73,268	0.129	$3,337	0.006	($69,931)	(0.123)
Tax Act Credit Factor	TACF	($61,908)	(0.109)	($67,001)	(0.118)	($5,093)	(0.009)
Grid Modernization	GMOD	$31,238	0.055	$5,163	0.009	($26,075)	(0.046)
Transition	TRNSN	($100,530)	(0.177)	($100,530)	(0.177)	$0	0.000
Transmission	TRNSM	$1,530,712	2.695	$1,522,673	2.681	($8,038)	(0.014)
Energy Efficiency Reconciliation Factor	EERF-E	$433,359	0.763	$433,359	0.763	$0	0.000
System Benefits Charge	SBC	$141,992	0.250	$141,992	0.250	$0	0.000
Renewable Energy Charge	RNEW	$28,398	0.050	$28,398	0.050	$0	0.000
Basic Service Charge	BS-E	$5,945,482	10.468	$5,947,173	10.471	$1,691	0.003
Total		$10,628,311	18.713	$11,153,842	19.638	$525,531	0.925

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-7 OPTIONAL SEASONAL GENERAL TIME OF USE

		Test Year	Current			Proposed (G-7)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	948	$10.00	$9,478		$20.00	$18,956
Distribution Demand	DKW	10,591	$3.86	$40,880		$3.81	$40,351
Distribution Energy - Peak	DKWH1	542,596	$0.05113	$27,743		$0.03614	$19,611
Distribution Energy - Low A	DKWH2	1,866,773	$0.04300	$80,271		$0.02532	$47,264
Distribution Energy - Total	DKWH	2,409,369					
Transformer Ownership Allowance	TOA		3%	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$158,373			$126,182
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$158,373			$126,182
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00179	$4,313		$0.00193	$4,648
Solar Massachusetts Renewable Target	SMART		$0.00163	$3,927		$0.00168	$4,041
Residential Assistance Adjustment Factor	RAAF		$0.00383	$9,228		$0.00413	$9,962
Pension Adjustment Factor	PAF		$0.00097	$2,337		$0.00084	$2,017
Net Metering Recovery Surcharge	NMRS		$0.00507	$12,216		$0.00546	$13,161
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,084)		($0.00045)	($1,084)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00083	$2,000		$0.00090	$2,170
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($169)		($0.00008)	($188)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($12)
Solar Expansion Cost Recovery Factor	SECRF		$0.00067	$1,614		($0.00023)	($557)
Vegetation Management	RTWF		$0.00129	$3,108		$0.00006	$142
Tax Act Credit Factor	TACF		($0.00109)	($2,626)		($0.00118)	($2,842)
Grid Modernization	GMOD		$0.00055	$1,325		$0.00009	$219
Transition	TRNSN		($0.00177)	($4,265)		($0.00177)	($4,265)
Transmission Demand	TMKW		$5.34	$56,555		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.02681	$64,593
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$18,383		$0.00763	$18,383
System Benefits Charge	SBC		$0.00250	$6,023		$0.00250	$6,023
Renewable Energy Charge	RNEW		$0.00050	$1,205		$0.00050	$1,205
Basic Service Charge	BS-E		$0.10468	$252,213		$0.10471	$252,284
			Total Revenue	$524,676			$496,084
						% Change	-5.45%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$158,373	6.573	$126,182	5.237	($32,190)	(1.336)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$4,313	0.179	$4,648	0.193	$335	0.014
Solar Massachusetts Renewable Target	SMART	$3,927	0.163	$4,041	0.168	$114	0.005
Residential Assistance Adjustment Factor	RAAF	$9,228	0.383	$9,962	0.413	$734	0.030
Pension Adjustment Factor	PAF	$2,337	0.097	$2,017	0.084	($320)	(0.013)
Net Metering Recovery Surcharge	NMRS	$12,216	0.507	$13,161	0.546	$945	0.039
Long Term Renewable Contract Adjustment	LTRCA	($1,084)	(0.045)	($1,084)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,000	0.083	$2,170	0.090	$170	0.007
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($169)	(0.007)	($188)	(0.008)	($19)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($12)	(0.000)	($12)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,614	0.067	($557)	(0.023)	($2,171)	(0.090)
Vegetation Management	RTWF	$3,108	0.129	$142	0.006	($2,967)	(0.123)
Tax Act Credit Factor	TACF	($2,626)	(0.109)	($2,842)	(0.118)	($216)	(0.009)
Grid Modernization	GMOD	$1,325	0.055	$219	0.009	($1,106)	(0.046)
Transition	TRNSN	($4,265)	(0.177)	($4,265)	(0.177)	$0	0.000
Transmission	TRNSM	$56,555	2.347	$64,593	2.681	$8,038	0.334
Energy Efficiency Reconciliation Factor	EERF-E	$18,383	0.763	$18,383	0.763	$0	0.000
System Benefits Charge	SBC	$6,023	0.250	$6,023	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,205	0.050	$1,205	0.050	$0	0.000
Basic Service Charge	BS-E	$252,213	10.468	$252,284	10.471	$72	0.003
Total		$524,676	21.776	$496,084	20.590	($28,592)	(1.187)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-4 GENERAL POWER

		Test Year	Current			Proposed (G-4)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	334	$6.00	$2,005		$15.00	$5,013
Distribution Demand	DKW	14,532	$1.99	$28,918		$2.16	$31,326
Distribution Energy	DKWH	2,434,285	$0.02282	$55,550		$0.02472	$60,175
Transformer Ownership Allowance	TOA	718	3%	($155)		($1.26)	($905)
Primary Metering Discount	PMD		2%	($100)		2%	($77)
Total Base Distribution	DIST			$86,220			$95,532
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$86,220			$95,532
Primary Metering Energy	PMKWH	156,160					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00151	$3,676		$0.00193	$4,696
Solar Massachusetts Renewable Target	SMART		$0.00137	$3,335		$0.00168	$4,083
Residential Assistance Adjustment Factor	RAAF		$0.00323	$7,863		$0.00413	$10,065
Pension Adjustment Factor	PAF		$0.00095	$2,313		$0.00084	$2,038
Net Metering Recovery Surcharge	NMRS		$0.00427	$10,394		$0.00546	$13,297
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,095)		($0.00045)	($1,095)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00070	$1,704		$0.00090	$2,192
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($146)		($0.00008)	($189)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($12)
Solar Expansion Cost Recovery Factor	SECRF		$0.00056	$1,363		($0.00023)	($562)
Vegetation Management	RTWF		$0.00126	$3,067		$0.00006	$143
Tax Act Credit Factor	TACF		($0.00092)	($2,240)		($0.00118)	($2,872)
Grid Modernization	GMOD		$0.00046	$1,120		$0.00009	$221
Transition	TRNSN		($0.00177)	($4,309)		($0.00177)	($4,309)
Transmission Demand	TMKW		$3.93	$57,110		$5.89	$85,614
Transmission Energy	TMKWH		$0.00489	$11,904		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$18,574		$0.00763	$18,574
System Benefits Charge	SBC		$0.00250	$6,086		$0.00250	$6,086
Renewable Energy Charge	RNEW		$0.00050	$1,217		$0.00050	$1,217
Basic Service Charge	BS-E		$0.10468	$254,821		$0.10471	$254,893
			Total Revenue	$462,975			$489,611
						% Change	5.75%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$86,220	3.542	$95,532	3.924	$9,312	0.383
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,676	0.151	$4,696	0.193	$1,020	0.042
Solar Massachusetts Renewable Target	SMART	$3,335	0.137	$4,083	0.168	$748	0.031
Residential Assistance Adjustment Factor	RAAF	$7,863	0.323	$10,065	0.413	$2,202	0.090
Pension Adjustment Factor	PAF	$2,313	0.095	$2,038	0.084	($275)	(0.011)
Net Metering Recovery Surcharge	NMRS	$10,394	0.427	$13,297	0.546	$2,902	0.119
Long Term Renewable Contract Adjustment	LTRCA	($1,095)	(0.045)	($1,095)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,704	0.070	$2,192	0.090	$488	0.020
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($146)	(0.006)	($189)	(0.008)	($43)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($12)	(0.000)	($12)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,363	0.056	($562)	(0.023)	($1,925)	(0.079)
Vegetation Management	RTWF	$3,067	0.126	$143	0.006	($2,924)	(0.120)
Tax Act Credit Factor	TACF	($2,240)	(0.092)	($2,872)	(0.118)	($632)	(0.026)
Grid Modernization	GMOD	$1,120	0.046	$221	0.009	($898)	(0.037)
Transition	TRNSN	($4,309)	(0.177)	($4,309)	(0.177)	$0	0.000
Transmission	TRNSM	$69,013	2.835	$85,614	3.517	$16,600	0.682
Energy Efficiency Reconciliation Factor	EERF-E	$18,574	0.763	$18,574	0.763	$0	0.000
System Benefits Charge	SBC	$6,086	0.250	$6,086	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,217	0.050	$1,217	0.050	$0	0.000
Basic Service Charge	BS-E	$254,821	10.468	$254,893	10.471	$72	0.003
Total		$462,975	19.019	$489,611	20.113	$26,636	1.094

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-5 COMMERCIAL SPACE HEATING

		Test Year	Current			Proposed (G-5)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	7,057	$6.00	$42,343		$15.00	$105,858
Distribution Energy	DKWH	8,749,324	$0.04120	$360,472		$0.03442	$301,193
Total Base Distribution	DIST			$402,816			$407,052
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$402,816			$407,052
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00231	$20,211		$0.00193	$16,878
Solar Massachusetts Renewable Target	SMART		$0.00210	$18,374		$0.00168	$14,676
Residential Assistance Adjustment Factor	RAAF		$0.00495	$43,309		$0.00413	$36,176
Pension Adjustment Factor	PAF		$0.00206	$18,024		$0.00084	$7,325
Net Metering Recovery Surcharge	NMRS		$0.00654	$57,221		$0.00546	$47,791
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,937)		($0.00045)	($3,937)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00107	$9,362		$0.00090	$7,879
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00009)	($787)		($0.00008)	($681)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($43)
Solar Expansion Cost Recovery Factor	SECRF		$0.00086	$7,524		($0.00023)	($2,021)
Vegetation Management	RTWF		$0.00274	$23,973		$0.00006	$514
Tax Act Credit Factor	TACF		($0.00141)	($12,337)		($0.00118)	($10,321)
Grid Modernization	GMOD		$0.00071	$6,212		$0.00009	$795
Transition	TRNSN		($0.00177)	($15,486)		($0.00177)	($15,486)
Transmission Energy	TMKWH		$0.03763	$329,237		$0.03517	$307,713
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$66,757		$0.00763	$66,757
System Benefits Charge	SBC		$0.00250	$21,873		$0.00250	$21,873
Renewable Energy Charge	RNEW		$0.00050	$4,375		$0.00050	$4,375
Basic Service Charge	BS-E		$0.10468	$915,879		$0.10471	$916,140
			Total Revenue	$1,912,599			$1,823,454
						% Change	-4.66%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$402,816	4.604	$407,052	4.652	$4,236	0.048
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$20,211	0.231	$16,878	0.193	($3,333)	(0.038)
Solar Massachusetts Renewable Target	SMART	$18,374	0.210	$14,676	0.168	($3,698)	(0.042)
Residential Assistance Adjustment Factor	RAAF	$43,309	0.495	$36,176	0.413	($7,133)	(0.082)
Pension Adjustment Factor	PAF	$18,024	0.206	$7,325	0.084	($10,699)	(0.122)
Net Metering Recovery Surcharge	NMRS	$57,221	0.654	$47,791	0.546	($9,429)	(0.108)
Long Term Renewable Contract Adjustment	LTRCA	($3,937)	(0.045)	($3,937)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$9,362	0.107	$7,879	0.090	($1,482)	(0.017)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($787)	(0.009)	($681)	(0.008)	$106	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($43)	(0.000)	($43)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$7,524	0.086	($2,021)	(0.023)	($9,545)	(0.109)
Vegetation Management	RTWF	$23,973	0.274	$514	0.006	($23,459)	(0.268)
Tax Act Credit Factor	TACF	($12,337)	(0.141)	($10,321)	(0.118)	$2,015	0.023
Grid Modernization	GMOD	$6,212	0.071	$795	0.009	($5,417)	(0.062)
Transition	TRNSN	($15,486)	(0.177)	($15,486)	(0.177)	$0	0.000
Transmission	TRNSM	$329,237	3.763	$307,713	3.517	($21,524)	(0.246)
Energy Efficiency Reconciliation Factor	EERF-E	$66,757	0.763	$66,757	0.763	$0	0.000
System Benefits Charge	SBC	$21,873	0.250	$21,873	0.250	$0	0.000
Renewable Energy Charge	RNEW	$4,375	0.050	$4,375	0.050	$0	0.000
Basic Service Charge	BS-E	$915,879	10.468	$916,140	10.471	$260	0.003
Total		$1,912,599	21.860	$1,823,454	20.841	($89,145)	(1.019)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-6 ALL ELECTRIC SCHOOL

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-6) Rate	Proposed (G-6) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	84	$30.00	$2,527		$15.00	$1,264
Distribution Energy	DKWH	4,609,966	$0.01867	$86,068		$0.01686	$77,706
Transformer Ownership Allowance	TOA		3%	$0		$0.00	$0
Primary Metering Discount	PMD		2%	$0		0%	$0
Total Base Distribution	DIST			$88,595			$78,970
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$88,595			$78,970
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00076	$3,504		$0.00193	$8,893
Solar Massachusetts Renewable Target	SMART		$0.00069	$3,181		$0.00168	$7,732
Residential Assistance Adjustment Factor	RAAF		$0.00163	$7,514		$0.00413	$19,061
Pension Adjustment Factor	PAF		$0.00076	$3,504		$0.00084	$3,859
Net Metering Recovery Surcharge	NMRS		$0.00216	$9,958		$0.00546	$25,181
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,074)		($0.00045)	($2,074)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00035	$1,613		$0.00090	$4,152
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00003)	($138)		($0.00008)	($359)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($22)
Solar Expansion Cost Recovery Factor	SECRF		$0.00028	$1,291		($0.00023)	($1,065)
Vegetation Management	RTWF		$0.00100	$4,610		$0.00006	$271
Tax Act Credit Factor	TACF		($0.00046)	($2,121)		($0.00118)	($5,438)
Grid Modernization	GMOD		$0.00023	$1,060		$0.00009	$419
Transition	TRNSN		($0.00177)	($8,160)		($0.00177)	($8,160)
Transmission Energy	TMKWH		$0.03407	$157,062		$0.03517	$162,132
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$35,174		$0.00763	$35,174
System Benefits Charge	SBC		$0.00250	$11,525		$0.00250	$11,525
Renewable Energy Charge	RNEW		$0.00050	$2,305		$0.00050	$2,305
Basic Service Charge	BS-E		$0.10468	$482,571		$0.10471	$482,709
			Total Revenue	$800,973			$825,264
						% Change	3.03%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$88,595	1.922	$78,970	1.713	($9,625)	(0.209)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,504	0.076	$8,893	0.193	$5,389	0.117
Solar Massachusetts Renewable Target	SMART	$3,181	0.069	$7,732	0.168	$4,552	0.099
Residential Assistance Adjustment Factor	RAAF	$7,514	0.163	$19,061	0.413	$11,547	0.250
Pension Adjustment Factor	PAF	$3,504	0.076	$3,859	0.084	$356	0.008
Net Metering Recovery Surcharge	NMRS	$9,958	0.216	$25,181	0.546	$15,223	0.330
Long Term Renewable Contract Adjustment	LTRCA	($2,074)	(0.045)	($2,074)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,613	0.035	$4,152	0.090	$2,538	0.055
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($138)	(0.003)	($359)	(0.008)	($221)	(0.005)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($22)	(0.000)	($22)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,291	0.028	($1,065)	(0.023)	($2,356)	(0.051)
Vegetation Management	RTWF	$4,610	0.100	$271	0.006	($4,339)	(0.094)
Tax Act Credit Factor	TACF	($2,121)	(0.046)	($5,438)	(0.118)	($3,318)	(0.072)
Grid Modernization	GMOD	$1,060	0.023	$419	0.009	($641)	(0.014)
Transition	TRNSN	($8,160)	(0.177)	($8,160)	(0.177)	$0	0.000
Transmission	TRNSM	$157,062	3.407	$162,132	3.517	$5,070	0.110
Energy Efficiency Reconciliation Factor	EERF-E	$35,174	0.763	$35,174	0.763	$0	0.000
System Benefits Charge	SBC	$11,525	0.250	$11,525	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,305	0.050	$2,305	0.050	$0	0.000
Basic Service Charge	BS-E	$482,571	10.468	$482,709	10.471	$137	0.003
Total		$800,973	17.375	$825,264	17.902	$24,291	0.527

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE 23 OPTIONAL WATER HEATING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (23) Rate	Proposed (23) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	237	$17.00	$4,034		$20.00	$4,746
Distribution Energy	DKWH	50,481	$0.03125	$1,578		$0.01910	$964
Total Base Distribution	DIST			$5,612			$5,710
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$5,612			$5,710
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$101		$0.00193	$97
Solar Massachusetts Renewable Target	SMART		$0.00183	$92		$0.00168	$85
Residential Assistance Adjustment Factor	RAAF		$0.00431	$218		$0.00413	$209
Pension Adjustment Factor	PAF		$0.00081	$41		$0.00084	$42
Net Metering Recovery Surcharge	NMRS		$0.00569	$287		$0.00546	$276
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($23)		($0.00045)	($23)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$47		$0.00090	$45
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($4)		($0.00008)	($4)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($0)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$38		($0.00023)	($12)
Vegetation Management	RTWF		$0.00108	$55		$0.00006	$3
Tax Act Credit Factor	TACF		($0.00123)	($62)		($0.00118)	($60)
Grid Modernization	GMOD		$0.00062	$31		$0.00009	$5
Transition	TRNSN		($0.00177)	($89)		($0.00177)	($89)
Transmission Energy	TMKWH		$0.02588	$1,306		$0.02588	$1,306
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$405		$0.00803	$405
System Benefits Charge	SBC		$0.00250	$126		$0.00250	$126
Renewable Energy Charge	RNEW		$0.00050	$25		$0.00050	$25
Basic Service Charge	BS-W		$0.09458	$4,774		$0.09461	$4,776
			Total Revenue	$12,982			$12,924
						% Change	-0.44%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$5,612	11.117	$5,710	11.312	$98	0.195
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$101	0.201	$97	0.193	($4)	(0.008)
Solar Massachusetts Renewable Target	SMART	$92	0.183	$85	0.168	($8)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$218	0.431	$209	0.413	($9)	(0.018)
Pension Adjustment Factor	PAF	$41	0.081	$42	0.084	$1	0.003
Net Metering Recovery Surcharge	NMRS	$287	0.569	$276	0.546	($11)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($23)	(0.045)	($23)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$47	0.093	$45	0.090	($1)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($4)	(0.008)	($4)	(0.008)	$0	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($0)	(0.000)	($0)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$38	0.075	($12)	(0.023)	($50)	(0.098)
Vegetation Management	RTWF	$55	0.108	$3	0.006	($52)	(0.102)
Tax Act Credit Factor	TACF	($62)	(0.123)	($60)	(0.118)	$3	0.005
Grid Modernization	GMOD	$31	0.062	$5	0.009	($27)	(0.053)
Transition	TRNSN	($89)	(0.177)	($89)	(0.177)	$0	0.000
Transmission	TRNSM	$1,306	2.588	$1,306	2.588	$0	0.000
Energy Efficiency Reconciliation Factor	EERF-W	$405	0.803	$405	0.803	$0	0.000
System Benefits Charge	SBC	$126	0.250	$126	0.250	$0	0.000
Renewable Energy Charge	RNEW	$25	0.050	$25	0.050	$0	0.000
Basic Service Charge	BS-W	$4,774	9.458	$4,776	9.461	$2	0.003
Total		$12,982	25.716	$12,924	25.602	($58)	(0.114)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE 24 OPTIONAL CHURCH SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (24) Rate	Proposed (24) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	2,320	$65.00	$150,782		$65.00	$150,782
Distribution Demand <=2 kW	DKW1	4,513	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	25,251	$4.84	$122,216		$4.84	$122,216
Distribution Demand - Total	DKW	29,764					
Distribution Energy	DKWH	4,715,475	$0.00617	$29,094		$0.00033	$1,571
Total Base Distribution	DIST			$302,093			$274,569
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$302,093			$274,569
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$9,478		$0.00193	$9,096
Solar Massachusetts Renewable Target	SMART		$0.00183	$8,629		$0.00168	$7,909
Residential Assistance Adjustment Factor	RAAF		$0.00431	$20,324		$0.00413	$19,497
Pension Adjustment Factor	PAF		$0.00081	$3,820		$0.00084	$3,948
Net Metering Recovery Surcharge	NMRS		$0.00569	$26,831		$0.00546	$25,757
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($2,122)		($0.00045)	($2,122)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$4,385		$0.00090	$4,247
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($377)		($0.00008)	($367)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($23)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$3,537		($0.00023)	($1,089)
Vegetation Management	RTWF		$0.00108	$5,093		$0.00006	$277
Tax Act Credit Factor	TACF		($0.00123)	($5,800)		($0.00118)	($5,563)
Grid Modernization	GMOD		$0.00062	$2,924		$0.00009	$429
Transition	TRNSN		($0.00177)	($8,346)		($0.00177)	($8,346)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$5.01	$126,509		$6.57	$165,843
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$37,865		$0.00803	$37,865
System Benefits Charge	SBC		$0.00250	$11,789		$0.00250	$11,789
Renewable Energy Charge	RNEW		$0.00050	$2,358		$0.00050	$2,358
Basic Service Charge	BS-W		$0.09458	$445,990		$0.09461	$446,130
			Total Revenue	$994,977			$992,204
						% Change	-0.28%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$302,093	6.406	$274,569	5.823	($27,523)	(0.584)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$9,478	0.201	$9,096	0.193	($382)	(0.008)
Solar Massachusetts Renewable Target	SMART	$8,629	0.183	$7,909	0.168	($720)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$20,324	0.431	$19,497	0.413	($827)	(0.018)
Pension Adjustment Factor	PAF	$3,820	0.081	$3,948	0.084	$128	0.003
Net Metering Recovery Surcharge	NMRS	$26,831	0.569	$25,757	0.546	($1,074)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($2,122)	(0.045)	($2,122)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$4,385	0.093	$4,247	0.090	($139)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($377)	(0.008)	($367)	(0.008)	$10	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($23)	(0.000)	($23)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$3,537	0.075	($1,089)	(0.023)	($4,626)	(0.098)
Vegetation Management	RTWF	$5,093	0.108	$277	0.006	($4,816)	(0.102)
Tax Act Credit Factor	TACF	($5,800)	(0.123)	($5,563)	(0.118)	$237	0.005
Grid Modernization	GMOD	$2,924	0.062	$429	0.009	($2,495)	(0.053)
Transition	TRNSN	($8,346)	(0.177)	($8,346)	(0.177)	$0	0.000
Transmission	TRNSM	$126,509	2.683	$165,843	3.517	$39,334	0.834
Energy Efficiency Reconciliation Factor	EERF-W	$37,865	0.803	$37,865	0.803	$0	0.000
System Benefits Charge	SBC	$11,789	0.250	$11,789	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,358	0.050	$2,358	0.050	$0	0.000
Basic Service Charge	BS-W	$445,990	9.458	$446,130	9.461	$140	0.003
Total		$994,977	21.100	$992,204	21.041	($2,773)	(0.059)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-0 SMALL GENERAL SERVICE (<= 100 KVA)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge - Metered	CUST1	254,508	$30.00	$7,635,230		$30.00	$7,635,230
Customer Charge - Un-Metered	CUST2	1,690	$15.00	$25,345		$15.00	$25,345
Customer Charge	CUST	256,197					
Distribution Demand <=2 kW	DKW1	362,789	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	1,349,831	$10.83	$14,618,671		$10.83	$14,618,671
Distribution Demand - Total	DKW	1,712,621					
Distribution Energy	DKWH	445,234,194	$0.00213	$948,349		($0.00074)	($328,805)
Transformer Ownership Allowance	TOA	8,294	($0.20)	($1,659)		($1.26)	($10,450)
Total Base Distribution	DIST			$23,225,936			$21,939,991
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$23,225,936			$21,939,991
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$894,921		$0.00193	$858,875
Solar Massachusetts Renewable Target	SMART		$0.00183	$814,779		$0.00168	$746,810
Residential Assistance Adjustment Factor	RAAF		$0.00431	$1,918,959		$0.00413	$1,840,910
Pension Adjustment Factor	PAF		$0.00081	$360,640		$0.00084	$372,738
Net Metering Recovery Surcharge	NMRS		$0.00569	$2,533,383		$0.00546	$2,431,986
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($200,355)		($0.00045)	($200,355)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$414,068		$0.00090	$400,967
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($35,619)		($0.00008)	($34,654)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($2,163)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$333,926		($0.00023)	($102,839)
Vegetation Management	RTWF		$0.00108	$480,853		$0.00006	$26,161
Tax Act Credit Factor	TACF		($0.00123)	($547,638)		($0.00118)	($525,229)
Grid Modernization	GMOD		$0.00062	$276,045		$0.00009	$40,473
Transition	TRNSN		($0.00177)	($788,065)		($0.00177)	($788,065)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$10.31	$13,916,759		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$15,658,839
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$3,575,231		$0.00803	$3,575,231
System Benefits Charge	SBC		$0.00250	$1,113,085		$0.00250	$1,113,085
Renewable Energy Charge	RNEW		$0.00050	$222,617		$0.00050	$222,617
Basic Service Charge	BS-W		$0.09458	$42,110,250		$0.09461	$42,123,505
			Total Revenue	$90,619,774			$89,698,883
						% Change	-1.02%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$23,225,936	5.217	$21,939,991	4.928	($1,285,945)	(0.289)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$894,921	0.201	$858,875	0.193	($36,046)	(0.008)
Solar Massachusetts Renewable Target	SMART	$814,779	0.183	$746,810	0.168	($67,969)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$1,918,959	0.431	$1,840,910	0.413	($78,049)	(0.018)
Pension Adjustment Factor	PAF	$360,640	0.081	$372,738	0.084	$12,098	0.003
Net Metering Recovery Surcharge	NMRS	$2,533,383	0.569	$2,431,986	0.546	($101,397)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($200,355)	(0.045)	($200,355)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$414,068	0.093	$400,967	0.090	($13,101)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($35,619)	(0.008)	($34,654)	(0.008)	$965	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($2,163)	(0.000)	($2,163)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$333,926	0.075	($102,839)	(0.023)	($436,765)	(0.098)
Vegetation Management	RTWF	$480,853	0.108	$26,161	0.006	($454,692)	(0.102)
Tax Act Credit Factor	TACF	($547,638)	(0.123)	($525,229)	(0.118)	$22,410	0.005
Grid Modernization	GMOD	$276,045	0.062	$40,473	0.009	($235,572)	(0.053)
Transition	TRNSN	($788,065)	(0.177)	($788,065)	(0.177)	$0	0.000
Transmission	TRNSM	$13,916,759	3.126	$15,658,839	3.517	$1,742,080	0.391
Energy Efficiency Reconciliation Factor	EERF-W	$3,575,231	0.803	$3,575,231	0.803	$0	0.000
System Benefits Charge	SBC	$1,113,085	0.250	$1,113,085	0.250	$0	0.000
Renewable Energy Charge	RNEW	$222,617	0.050	$222,617	0.050	$0	0.000
Basic Service Charge	BS-W	$42,110,250	9.458	$42,123,505	9.461	$13,255	0.003
Total		$90,619,774	20.353	$89,698,883	20.146	($920,891)	(0.207)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-2 PRIMARY GENERAL SERVICE (<=100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-1DMD) Rate	Proposed (G-1DMD) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	7,340	$353.00	$2,591,115		$30.00	$220,208
Distribution Demand <=50 kW	DKW1	271,216	$1.99	$539,720			
Distribution Demand >50 kW	DKW2	43,087	$9.37	$403,728			
Distribution Demand <=2 kW	DKW1	14,503				$0.00	$0
Distribution Demand >2 kW	DKW2	299,800				$10.83	$3,246,838
Distribution Demand - Total	DKW	314,303					
Distribution Energy	DKWH	107,764,640	$0.00210	$226,306		($0.00074)	($79,584)
Transformer Ownership Allowance	TOA	1,318	($0.20)	($264)		($1.26)	($1,661)
Total Base Distribution	DIST			$3,760,605			$3,385,802
Exogenous Property Tax Adj/	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,760,605			$3,385,802
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$159,492		$0.00193	$207,882
Solar Massachusetts Renewable Target	SMART		$0.00135	$145,482		$0.00168	$180,758
Residential Assistance Adjustment Factor	RAAF		$0.00317	$341,614		$0.00413	$445,575
Pension Adjustment Factor	PAF		$0.00054	$58,193		$0.00084	$90,218
Net Metering Recovery Surcharge	NMRS		$0.00419	$451,534		$0.00546	$588,639
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($48,494)		($0.00045)	($48,494)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$73,280		$0.00090	$97,050
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($6,466)		($0.00008)	($8,388)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($524)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$59,271		($0.00023)	($24,891)
Vegetation Management	RTWF		$0.00072	$77,591		$0.00006	$6,332
Tax Act Credit Factor	TACF		($0.00090)	($96,988)		($0.00118)	($127,127)
Grid Modernization	GMOD		$0.00045	$48,494		$0.00009	$9,796
Transition	TRNSN		($0.00177)	($190,743)		($0.00177)	($190,743)
Transmission Demand	TMKW		$9.23	$2,901,020		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$3,790,071
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$865,350		$0.00803	$865,350
System Benefits Charge	SBC		$0.00250	$269,412		$0.00250	$269,412
Renewable Energy Charge	RNEW		$0.00050	$53,882		$0.00050	$53,882
Basic Service Charge	BS-W		$0.09465	$10,199,654		$0.09461	$10,195,588
			Total Revenue	$19,122,181			$19,786,187
						% Change	3.47%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$3,760,605	3.490	$3,385,802	3.142	($374,803)	(0.348)
Exogenous Property Tax Adj/	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$159,492	0.148	$207,882	0.193	$48,391	0.045
Solar Massachusetts Renewable Target	SMART	$145,482	0.135	$180,758	0.168	$35,276	0.033
Residential Assistance Adjustment Factor	RAAF	$341,614	0.317	$445,575	0.413	$103,961	0.096
Pension Adjustment Factor	PAF	$58,193	0.054	$90,218	0.084	$32,025	0.030
Net Metering Recovery Surcharge	NMRS	$451,534	0.419	$588,639	0.546	$137,105	0.127
Long Term Renewable Contract Adjustment	LTRCA	($48,494)	(0.045)	($48,494)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$73,280	0.068	$97,050	0.090	$23,770	0.022
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($6,466)	(0.006)	($8,388)	(0.008)	($1,922)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($524)	(0.000)	($524)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$59,271	0.055	($24,891)	(0.023)	($84,162)	(0.078)
Vegetation Management	RTWF	$77,591	0.072	$6,332	0.006	($71,258)	(0.066)
Tax Act Credit Factor	TACF	($96,988)	(0.090)	($127,127)	(0.118)	($30,138)	(0.028)
Grid Modernization	GMOD	$48,494	0.045	$9,796	0.009	($38,698)	(0.036)
Transition	TRNSN	($190,743)	(0.177)	($190,743)	(0.177)	$0	0.000
Transmission	TRNSM	$2,901,020	2.692	$3,790,071	3.517	$889,051	0.825
Energy Efficiency Reconciliation Factor	EERF-W	$865,350	0.803	$865,350	0.803	$0	0.000
System Benefits Charge	SBC	$269,412	0.250	$269,412	0.250	$0	0.000
Renewable Energy Charge	RNEW	$53,882	0.050	$53,882	0.050	$0	0.000
Basic Service Charge	BS-W	$10,199,654	9.465	$10,195,588	9.461	($4,066)	(0.004)
Total		$19,122,181	17.744	$19,786,187	18.361	$664,006	0.616

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-0 SMALL GENERAL SERVICE TIME OF USE (<= 100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	170	$30.00	$5,112		$30.00	$5,112
Distribution Demand <=2 kW	DKW1	248	$0.00	$0		$0.00	$0
Distribution Demand >2 kW	DKW2	2,958	$10.50	$31,063		$10.83	$32,039
Distribution Demand - Total	DKW	3,206					
Distribution Energy - Peak	DKWH1	371,836	$0.00329	$1,223		($0.00074)	($275)
Distribution Energy - Off Peak	DKWH2	1,273,670	$0.00088	$1,121		($0.00074)	($941)
Distribution Energy - Total	DKWH	1,645,507					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$38,520			$35,936
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$38,520			$35,936
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$3,307		$0.00193	$3,174
Solar Massachusetts Renewable Target	SMART		$0.00183	$3,011		$0.00168	$2,760
Residential Assistance Adjustment Factor	RAAF		$0.00431	$7,092		$0.00413	$6,804
Pension Adjustment Factor	PAF		$0.00081	$1,333		$0.00084	$1,378
Net Metering Recovery Surcharge	NMRS		$0.00569	$9,363		$0.00546	$8,988
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($740)		($0.00045)	($740)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$1,530		$0.00090	$1,482
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($132)		($0.00008)	($128)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($8)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$1,234		($0.00023)	($380)
Vegetation Management	RTWF		$0.00108	$1,777		$0.00006	$97
Tax Act Credit Factor	TACF		($0.00123)	($2,024)		($0.00118)	($1,941)
Grid Modernization	GMOD		$0.00062	$1,020		$0.00009	$150
Transition	TRNSN		($0.00177)	($2,913)		($0.00177)	($2,913)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$0.00	$0
Transmission Demand >2 kW	TMKW2		$10.31	$30,501		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$57,872
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$13,213		$0.00803	$13,213
System Benefits Charge	SBC		$0.00250	$4,114		$0.00250	$4,114
Renewable Energy Charge	RNEW		$0.00050	$823		$0.00050	$823
Basic Service Charge	BS-W		$0.09458	$155,632		$0.09461	$155,681
			Total Revenue	$266,662			$286,361
						% Change	7.39%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$38,520	2.341	$35,936	2.184	($2,583)	(0.157)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,307	0.201	$3,174	0.193	($133)	(0.008)
Solar Massachusetts Renewable Target	SMART	$3,011	0.183	$2,760	0.168	($251)	(0.015)
Residential Assistance Adjustment Factor	RAAF	$7,092	0.431	$6,804	0.413	($288)	(0.018)
Pension Adjustment Factor	PAF	$1,333	0.081	$1,378	0.084	$45	0.003
Net Metering Recovery Surcharge	NMRS	$9,363	0.569	$8,988	0.546	($375)	(0.023)
Long Term Renewable Contract Adjustment	LTRCA	($740)	(0.045)	($740)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,530	0.093	$1,482	0.090	($48)	(0.003)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($132)	(0.008)	($128)	(0.008)	$4	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($8)	(0.000)	($8)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,234	0.075	($380)	(0.023)	($1,614)	(0.098)
Vegetation Management	RTWF	$1,777	0.108	$97	0.006	($1,680)	(0.102)
Tax Act Credit Factor	TACF	($2,024)	(0.123)	($1,941)	(0.118)	$83	0.005
Grid Modernization	GMOD	$1,020	0.062	$150	0.009	($871)	(0.053)
Transition	TRNSN	($2,913)	(0.177)	($2,913)	(0.177)	$0	0.000
Transmission	TRNSM	$30,501	1.854	$57,872	3.517	$27,371	1.663
Energy Efficiency Reconciliation Factor	EERF-W	$13,213	0.803	$13,213	0.803	$0	0.000
System Benefits Charge	SBC	$4,114	0.250	$4,114	0.250	$0	0.000
Renewable Energy Charge	RNEW	$823	0.050	$823	0.050	$0	0.000
Basic Service Charge	BS-W	$155,632	9.458	$155,681	9.461	$49	0.003
Total		$266,662	16.205	$286,361	17.403	$19,699	1.197

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-4 PRIMARY GENERAL SERVICE TIME OF USE (<=100 KW)

		Test Year	Current			Proposed (G-1DMD)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	171	$353.00	$60,395		$30.00	$5,133
Distribution Demand <=50 kW	DKW1	2,297	$1.99	$4,571			
Distribution Demand >50 kW	DKW2	582	$9.37	$5,450			
Distribution Demand <=2 kW	DKW1	151				$0.00	$0
Distribution Demand >2 kW	DKW2	2,728				$10.83	$29,542
Distribution Demand - Total	DKW	2,879					
Distribution Energy - Peak	DKWH1	329,086	$0.00315	$1,037		($0.00074)	($243)
Distribution Energy - Off Peak	DKWH2	922,495	$0.00089	$821		($0.00074)	($681)
Distribution Energy - Total	DKWH	1,251,581					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$72,273			$33,751
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$72,273			$33,751
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$1,852		$0.00193	$2,414
Solar Massachusetts Renewable Target	SMART		$0.00135	$1,690		$0.00168	$2,099
Residential Assistance Adjustment Factor	RAAF		$0.00317	$3,968		$0.00413	$5,175
Pension Adjustment Factor	PAF		$0.00054	$676		$0.00084	$1,048
Net Metering Recovery Surcharge	NMRS		$0.00419	$5,244		$0.00546	$6,836
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($563)		($0.00045)	($563)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$851		$0.00090	$1,127
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($75)		($0.00008)	($97)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($6)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$688		($0.00023)	($289)
Vegetation Management	RTWF		$0.00072	$901		$0.00006	$74
Tax Act Credit Factor	TACF		($0.00090)	($1,126)		($0.00118)	($1,476)
Grid Modernization	GMOD		$0.00045	$563		$0.00009	$114
Transition	TRNSN		($0.00177)	($2,215)		($0.00177)	($2,215)
Transmission Demand	TMKW		$9.23	$26,569		$0.00	$0
Transmission Energy	TMKWH		$0.00000	$0		$0.03517	$44,018
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$10,050		$0.00803	$10,050
System Benefits Charge	SBC		$0.00250	$3,129		$0.00250	$3,129
Renewable Energy Charge	RNEW		$0.00050	$626		$0.00050	$626
Basic Service Charge	BS-W		$0.09465	$118,459		$0.09461	$118,412
			Total Revenue	$243,560			$224,225
						% Change	-7.94%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$72,273	5.775	$33,751	2.697	($38,523)	(3.078)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$1,852	0.148	$2,414	0.193	$562	0.045
Solar Massachusetts Renewable Target	SMART	$1,690	0.135	$2,099	0.168	$410	0.033
Residential Assistance Adjustment Factor	RAAF	$3,968	0.317	$5,175	0.413	$1,207	0.096
Pension Adjustment Factor	PAF	$676	0.054	$1,048	0.084	$372	0.030
Net Metering Recovery Surcharge	NMRS	$5,244	0.419	$6,836	0.546	$1,592	0.127
Long Term Renewable Contract Adjustment	LTRCA	($563)	(0.045)	($563)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$851	0.068	$1,127	0.090	$276	0.022
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($75)	(0.006)	($97)	(0.008)	($22)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($6)	(0.000)	($6)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$688	0.055	($289)	(0.023)	($977)	(0.078)
Vegetation Management	RTWF	$901	0.072	$74	0.006	($828)	(0.066)
Tax Act Credit Factor	TACF	($1,126)	(0.090)	($1,476)	(0.118)	($350)	(0.028)
Grid Modernization	GMOD	$563	0.045	$114	0.009	($449)	(0.036)
Transition	TRNSN	($2,215)	(0.177)	($2,215)	(0.177)	$0	0.000
Transmission	TRNSM	$26,569	2.123	$44,018	3.517	$17,449	1.394
Energy Efficiency Reconciliation Factor	EERF-W	$10,050	0.803	$10,050	0.803	$0	0.000
System Benefits Charge	SBC	$3,129	0.250	$3,129	0.250	$0	0.000
Renewable Energy Charge	RNEW	$626	0.050	$626	0.050	$0	0.000
Basic Service Charge	BS-W	$118,459	9.465	$118,412	9.461	($47)	(0.004)
Total		$243,560	19.460	$224,225	17.915	($19,334)	(1.545)

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-1 Small General Service (Demand >100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 11.00	$ 27.00	$ 16.00
Customer Charge 150 < kW <= 300	CUST2	$ 11.00	$ 110.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ 18.85	$ 18.85
Distribution Demand >10 kW- Winter	WDKW2	$ 0.31	$ 18.85	$ 18.54
Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ 18.85	$ 18.85
Distribution Demand >10 kW - Summer	SDKW2	$ 0.97	$ 18.85	$ 17.88
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.04778	$ -	$ (0.04778)
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.04154	$ -	$ (0.04154)
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.02758	$ -	$ (0.02758)
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.07679	$ -	$ (0.07679)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.04660	$ -	$ (0.04660)
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.02899	$ -	$ (0.02899)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ -	$ (1.26)	$ (1.26)
Primary Metering Discount	PMD	0%	2%	2%
Revenue Decoupling	RDAF	$ 0.00304	$ 0.00144	$ (0.00160)
Solar Massachusetts Renewable Target	SMART	$ 0.00277	$ 0.00125	$ (0.00152)
Residential Assistance Adjustment Factor	RAAF	$ 0.00651	$ 0.00308	$ (0.00343)
Pension Adjustment Factor	PAF	$ 0.00123	$ 0.00055	$ (0.00068)
Net Metering Recovery Surcharge	NMRS	$ 0.00860	$ 0.00407	$ (0.00453)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00141	$ 0.00067	$ (0.00074)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00012)	$ (0.00006)	$ 0.00006
Solar Program Cost Adjustment Factor	SPCA	$ (0.00001)	$ (0.00000)	$ 0.00001
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00114	$ (0.00017)	$ (0.00131)
Vegetation Management	RTWF	$ 0.00163	$ 0.00004	$ (0.00159)
Tax Act Credit Factor	TACF	$ (0.00186)	$ (0.00088)	$ 0.00098
Grid Modernization	GMOD	$ 0.00094	$ 0.00007	$ (0.00087)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Winter	WTMKW2	$ 35.51	$ 11.87	$ (23.64)
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Summer	STMKW2	$ 105.91	$ 11.87	$ (94.04)
Transmission Energy - 1st 2000 kWh	TMKWH1	$ 0.02634	$ -	$ (0.02634)
Transmission Energy - next 150 hrs x kW	TMKWH2	$ 0.02634	$ -	$ (0.02634)
Transmission Energy - remainder kWh	TMKWH3	$ -	$ -	$ -
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10663	$ 0.00195
Customer Charge kW <=150		$ 11.00	$ 27.00	$ 16.00
Customer Charge 150 < kW <= 300		$ 11.00	$ 110.00	$ 99.00
Delivery Demand <=10 kW - Winter		$ -	$ 30.72	$ 30.72
Delivery Demand >10 kW- Winter		$ 35.82	$ 30.72	$ (5.10)
Delivery Demand <=10 kW - Summer		$ -	$ 30.72	$ 30.72
Delivery Demand >10 kW - Summer		$ 106.88	$ 30.72	$ (76.16)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.10781	$ 0.01847	$ (0.08934)
Delivery Energy - next 150 hrs x kW - Winter		$ 0.10157	$ 0.01847	$ (0.08310)
Delivery Energy - remainder kWh - Winter		$ 0.06127	$ 0.01847	$ (0.04280)
Delivery Energy - 1st 2000 kWh - Summer		$ 0.13682	$ 0.01847	$ (0.11835)
Delivery Energy - next 150 hrs x kW - Summer		$ 0.10663	$ 0.01847	$ (0.08816)
Delivery Energy - remainder kWh - Summer		$ 0.06268	$ 0.01847	$ (0.04421)
Basic Service		$ 0.10468	$ 0.10663	$ 0.00195

Rate G-2 Medium General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 18.00	$ 27.00	$ 9.00
Customer Charge 150 < kW <= 300	CUST2	$ 18.00	$ 110.00	
Customer Charge 300 < kW <= 1000	CUST3	$ 18.00	$ 160.00	
Customer Charge kW >1000	CUST4	$ 18.00	$ 370.00	
Distribution Demand <=10 kW - Winter	WDKW1	$ -	$ 18.85	$ 18.85
Distribution Demand >10 kW- Winter	WDKW2	$ 10.68	$ 18.85	$ 8.17

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Distribution Demand <=10 kW - Summer	SDKW1	$ -	$ 18.85	$ 18.85
Distribution Demand >10 kW - Summer	SDKW2	$ 22.90	$ 18.85	$ (4.05)
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	$ 0.02022	$ -	$ (0.02022)
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	$ 0.01450	$ -	$ (0.01450)
Distribution Energy - remainder kWh - Winter	WDKWH3	$ 0.01239	$ -	$ (0.01239)
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	$ 0.03146	$ -	$ (0.03146)
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	$ 0.01646	$ -	$ (0.01646)
Distribution Energy - remainder kWh - Summer	SDKWH3	$ 0.01294	$ -	$ (0.01294)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.12)	$ (1.26)	$ (1.14)
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00144	$ (0.00053)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00125	$ (0.00055)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00308	$ (0.00115)
Pension Adjustment Factor	PAF	$ 0.00062	$ 0.00055	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00558	$ 0.00407	$ (0.00151)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00092	$ 0.00067	$ (0.00025)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00074	$ (0.00017)	$ (0.00091)
Vegetation Management	RTWF	$ 0.00082	$ 0.00004	$ (0.00078)
Tax Act Credit Factor	TACF	$ (0.00121)	$ (0.00088)	$ 0.00033
Grid Modernization	GMOD	$ 0.00061	$ 0.00007	$ (0.00054)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=10 kW - Winter	WTMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Winter	WTMKW2	$ 11.50	$ 11.87	$ 0.37
Transmission Demand <=10 kW - Summer	STMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >10 kW - Summer	STMKW2	$ 30.48	$ 11.87	$ (18.61)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge (average)	BS-E	$ 0.10468	$ 0.10663	$ 0.00195
Customer Charge kW <=150		$ 18.00	$ 27.00	$ 9.00
Customer Charge 150 < kW <= 300		$ 18.00	$ 110.00	$ 92.00
Customer Charge 300 < kW <= 1000		$ 18.00	$ 160.00	$ 142.00
Customer Charge kW >1000		$ 18.00	$ 370.00	$ 352.00
Delivery Demand <=10 kW - Winter		$ -	$ 30.72	$ 30.72
Delivery Demand >10 kW- Winter		$ 22.18	$ 30.72	$ 8.54
Delivery Demand <=10 kW - Summer		$ -	$ 30.72	$ 30.72
Delivery Demand >10 kW - Summer		$ 53.38	$ 30.72	$ (22.66)
Delivery Energy - 1st 2000 kWh - Winter		$ 0.04463	$ 0.01847	$ (0.02616)
Delivery Energy - next 150 hrs x kW - Winter		$ 0.03891	$ 0.01847	$ (0.02044)
Delivery Energy - remainder kWh - Winter		$ 0.03680	$ 0.01847	$ (0.01833)
Delivery Energy - 1st 2000 kWh - Summer		$ 0.05587	$ 0.01847	$ (0.03740)
Delivery Energy - next 150 hrs x kW - Summer		$ 0.04087	$ 0.01847	$ (0.02240)
Delivery Energy - remainder kWh - Summer		$ 0.03735	$ 0.01847	$ (0.01888)
Basic Service		$ 0.10468	$ 0.10663	$ 0.00195

Rate T-2 Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge kW <=150	CUST1	$ 27.00	$ 27.00	$ -
Customer Charge 150 < kW <= 300	CUST2	$ 110.00	$ 110.00	$ -
Customer Charge 300 < kW <= 1000	CUST3	$ 160.00	$ 160.00	$ -
Customer Charge kW >1000	CUST4	$ 360.00	$ 370.00	$ 10.00
Distribution Demand - Winter	WDKW	$ 12.66	$ 18.85	$ 6.19
Distribution Demand - Summer	SDKW	$ 22.21	$ 18.85	$ (3.36)
Distribution Energy	DKWH	$ -	$ -	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	
Transformer Allowance	TOA	$ (0.12)	$ (1.26)	$ (1.14)
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00197	$ 0.00144	$ (0.00053)
Solar Massachusetts Renewable Target	SMART	$ 0.00180	$ 0.00125	$ (0.00055)
Residential Assistance Adjustment Factor	RAAF	$ 0.00423	$ 0.00308	$ (0.00115)

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

147	Pension Adjustment Factor	PAF	$	0.00062	$	0.00055	$	(0.00007)
148	Net Metering Recovery Surcharge	NMRS	$	0.00558	$	0.00407	$	(0.00151)
149	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
150	AG Consulting Expense	AGCE	$	-	$	-	$	-
151	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00092	$	0.00067	$	(0.00025)
152	Storm Reserve Adjustment	SRA	$	-	$	-	$	-
153	Basic Service Cost True Up Factor	BSTF	$	(0.00008)	$	(0.00006)	$	0.00002
154	Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
155	Solar Expansion Cost Recovery Factor	SECRF	$	0.00074	$	(0.00017)	$	(0.00091)
156	Vegetation Management	RTWF	$	0.00082	$	0.00004	$	(0.00078)
157	Tax Act Credit Factor	TACF	$	(0.00121)	$	(0.00088)	$	0.00033
158	Grid Modernization	GMOD	$	0.00061	$	0.00007	$	(0.00054)
159	Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
160	Transmission Demand	TMKW	$	11.78	$	11.87	$	0.09
161	Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
162	System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
163	Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
164	Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
165								
166	Customer Charge kW <=150		$	27.00	$	27.00	$	-
167	Customer Charge 150 < kW <= 300		$	110.00	$	110.00	$	-
168	Customer Charge 300 < kW <= 1000		$	160.00	$	160.00	$	-
169	Customer Charge kW >1000		$	360.00	$	370.00	$	10.00
170	Delivery Demand - Winter		$	24.44	$	30.72	$	6.28
171	Delivery Demand - Summer		$	33.99	$	30.72	$	(3.27)
172	Delivery Energy		$	0.02441	$	0.01847	$	(0.00594)
173	Basic Service		$	0.10660	$	0.10663	$	0.00003
174								
175	----------CAMBRIDGE----------							
176								
177	Rate G-2 Large General Time of Use - Secondary Service	Code		1/1/2022		Proposed		Difference
178	Customer Charge	CUST	$	97.00	$	110.00	$	13.00
179	Distribution Demand <=100 kVA	DKW1	$	4.63	$	4.63	$	-
180	Distribution Demand >100 kVA	DKW2	$	5.73	$	4.63	$	(1.10)
181	Distribution Energy	DKWH	$	0.01085	$	0.01176	$	0.00091
182	Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
183	Transformer Allowance	TOA		3%	$	(1.26)		N/A
184	Primary Metering Discount	PMD		2%		2%	$	-
185								
186	Revenue Decoupling	RDAF	$	0.00109	$	0.00144	$	0.00035
187	Solar Massachusetts Renewable Target	SMART	$	0.00099	$	0.00125	$	0.00026
188	Residential Assistance Adjustment Factor	RAAF	$	0.00234	$	0.00308	$	0.00074
189	Pension Adjustment Factor	PAF	$	0.00055	$	0.00055	$	0.00000
190	Net Metering Recovery Surcharge	NMRS	$	0.00309	$	0.00407	$	0.00098
191	Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
192	AG Consulting Expense	AGCE	$	-	$	-	$	-
193	Storm Cost Recovery Adjustment Factor	SCRA	$	0.00051	$	0.00067	$	0.00016
194	Storm Reserve Adjustment	SRA	$	-	$	-	$	-
195	Basic Service Cost True Up Factor	BSTF	$	(0.00004)	$	(0.00006)	$	(0.00002)
196	Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
197	Solar Expansion Cost Recovery Factor	SECRF	$	0.00041	$	(0.00017)	$	(0.00058)
198	Vegetation Management	RTWF	$	0.00074	$	0.00004	$	(0.00070)
199	Tax Act Credit Factor	TACF	$	(0.00067)	$	(0.00088)	$	(0.00021)
200	Grid Modernization	GMOD	$	0.00034	$	0.00007	$	(0.00027)
201	Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
202	Transmission Demand <=100 kVA	TMKW1	$	7.06	$	11.87	$	4.81
203	Transmission Demand >100 kVA	TMKW2	$	15.73	$	11.87	$	(3.86)
204	Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
205	System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
206	Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
207	Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
208								
209	Customer Charge		$	97.00	$	110.00	$	13.00
210	Delivery Demand <=100 kVA		$	11.69	$	16.50	$	4.81
211	Delivery Demand >100 kVA		$	21.46	$	16.50	$	(4.96)
212	Delivery Energy		$	0.02861	$	0.03024	$	0.00163
213	Basic Service		$	0.10660	$	0.10663	$	0.00003
214								
215	----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------							

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Rate G-2 Medium General Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 370.00	$370.00	$ -
Distribution Demand	DKW	$ 1.78	$3.03	$ 1.25
Distribution Energy - Peak	DKWH1	$ 0.02076	$0.01342	$ (0.00734)
Distribution Energy - Low A	DKWH2	$ 0.01747	$0.01342	$ (0.00405)
Distribution Energy - Low B	DKWH3	$ 0.01133	$0.01342	$ 0.00209
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Allowance	TOA	3%	$ (1.26)	N/A
Primary Metering Discount	PMD	2%	2%	$ -
Revenue Decoupling	RDAF	$ 0.00118	$ 0.00144	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00107	$ 0.00125	$ 0.00018
Residential Assistance Adjustment Factor	RAAF	$ 0.00252	$ 0.00308	$ 0.00056
Pension Adjustment Factor	PAF	$ 0.00065	$ 0.00055	$ (0.00010)
Net Metering Recovery Surcharge	NMRS	$ 0.00333	$ 0.00407	$ 0.00074
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00055	$ 0.00067	$ 0.00012
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00004)	$ (0.00006)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00044	$ (0.00017)	$ (0.00061)
Vegetation Management	RTWF	$ 0.00087	$ 0.00004	$ (0.00083)
Tax Act Credit Factor	TACF	$ (0.00072)	$ (0.00088)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00036	$ 0.00007	$ (0.00029)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.71	$ 11.87	$ 2.16
Transmission Energy	TMKWH	$ 0.00357	$ -	$ (0.00357)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10383	$ 0.10386	$ 0.00003
Customer Charge		$ 370.00	$ 370.00	$ -
Total Delivery Demand		$ 11.49	$ 14.90	$ 3.41
Total Delivery Energy - Peak		$ 0.04295	$ 0.03189	$ (0.01106)
Total Delivery Energy - Low A		$ 0.03966	$ 0.03189	$ (0.00777)
Total Delivery Energy - Low B		$ 0.03352	$ 0.03189	$ (0.00163)
Basic Service		$ 0.10383	$ 0.10386	$ 0.00003

----------WESTERN MASSACHUSETTS----------

Rate G-0 Small General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge - Metered	CUST	$ 30.00	$ 110.00	$ 80.00
Distribution Demand <= 2 kW	DKW1	$ -	$ 9.37	$ 9.37
Distribution Demand >2 kW	DKW2	$ 10.83	$ 9.37	$ (1.46)
Distribution Energy	DKWH	$ 0.00213	$ (0.00069)	$ (0.00282)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00144	$ (0.00057)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00125	$ (0.00058)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00308	$ (0.00123)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00055	$ (0.00026)
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00407	$ (0.00162)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00067	$ (0.00026)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00017)	$ (0.00092)
Vegetation Management	RTWF	$ 0.00108	$ 0.00004	$ (0.00104)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00088)	$ 0.00035
Grid Modernization	GMOD	$ 0.00062	$ 0.00007	$ (0.00055)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >2 kW	TMKW2	$ 10.31	$ 11.87	$ 1.56

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09468	$ 0.00010
				$ -
Customer Charge - Metered		$ 30.00	$ 110.00	$ 80.00
Delivery Demand <= 2 kW		$ -	$ 21.24	$ 21.24
Delivery Demand >2 kW		$ 21.14	$ 21.24	$ 0.10
Delivery Energy		$ 0.02766	$ 0.01819	$ (0.00947)
Basic Service		$ 0.09458	$ 0.09468	$ 0.00010

Rate T-0 Small General Service Time-Of-Use (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 30.00	$ 110.00	$ 80.00
Distribution Demand <= 2 kW	DKW1	$ -	$ 9.37	$ 9.37
Distribution Demand >2 kW	DKW2	$ 10.50	$ 9.37	$ (1.13)
Distribution Energy - Peak	DKWH1	$ 0.00329	$ 0.02388	$ 0.02059
Distribution Energy - Off Peak	DKWH2	$ 0.00088	$ 0.00675	$ 0.00587
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00201	$ 0.00144	$ (0.00057)
Solar Massachusetts Renewable Target	SMART	$ 0.00183	$ 0.00125	$ (0.00058)
Residential Assistance Adjustment Factor	RAAF	$ 0.00431	$ 0.00308	$ (0.00123)
Pension Adjustment Factor	PAF	$ 0.00081	$ 0.00055	$ (0.00026)
Net Metering Recovery Surcharge	NMRS	$ 0.00569	$ 0.00407	$ (0.00162)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00093	$ 0.00067	$ (0.00026)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00008)	$ (0.00006)	$ 0.00002
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00075	$ (0.00017)	$ (0.00092)
Vegetation Management	RTWF	$ 0.00108	$ 0.00004	$ (0.00104)
Tax Act Credit Factor	TACF	$ (0.00123)	$ (0.00088)	$ 0.00035
Grid Modernization	GMOD	$ 0.00062	$ 0.00007	$ (0.00055)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=2 kW	TMKW1	$ -	$ 11.87	$ 11.87
Transmission Demand >2 kW	TMKW2	$ 10.31	$ 11.87	$ 1.56
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09458	$ 0.09468	$ 0.00010
Customer Charge		$ 30.00	$ 110.00	$ 80.00
Delivery Demand <= 2 kW		$ -	$ 21.24	$ 21.24
Delivery Demand >2 kW		$ 20.81	$ 21.24	$ 0.43
Delivery Energy - Peak		$ 0.02882	$ 0.04275	$ 0.01393
Delivery Energy - Off Peak		$ 0.02641	$ 0.02562	$ (0.00079)
Basic Service		$ 0.09458	$ 0.09468	$ 0.00010

Rate G-2 Primary General Service (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 110.00	$ (243.00)
Distribution Demand <= 50 kW	DKW1	$ 1.99	$ 9.37	$ 7.38
Distribution Demand >50 kW	DKW2	$ 9.37	$ 9.37	$ -
Distribution Energy	DKWH	$ 0.00210	$ (0.00069)	$ (0.00279)
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00144	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00125	$ (0.00010)
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00308	$ (0.00009)
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00055	$ 0.00001
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00407	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00067	$ (0.00001)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -

TEST YEAR RATE INPUTS - MEDIUM GENERAL SERVICE GROUP

Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00006)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00017)	$ (0.00072)
Vegetation Management	RTWF	$ 0.00072	$ 0.00004	$ (0.00068)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00088)	$ 0.00002
Grid Modernization	GMOD	$ 0.00045	$ 0.00007	$ (0.00038)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ 11.87	$ 2.64
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 353.00	$ 110.00	$ (243.00)
Delivery Demand <= 50 kW		$ 11.22	$ 21.24	$ 10.02
Delivery Demand >50 kW		$ 18.60	$ 21.24	$ 2.64
Delivery Energy		$ 0.02308	$ 0.01819	$ (0.00489)
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

Rate T-4 Primary General Service Time-Of-Use (>100 kW)	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 353.00	$ 110.00	$ (243.00)
Distribution Demand <= 50 kW	DKW1	$ 1.99	$ 9.37	$ 7.38
Distribution Demand >50 kW	DKW2	$ 9.37	$ 9.37	$ -
Distribution Energy - Peak	DKWH1	$ 0.00315	$ 0.02388	$ 0.02073
Distribution Energy - Off Peak	DKWH2	$ 0.00089	$ 0.00675	$ 0.00586
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	$ (0.20)	$ (1.26)	$ (1.06)
Revenue Decoupling	RDAF	$ 0.00148	$ 0.00144	$ (0.00004)
Solar Massachusetts Renewable Target	SMART	$ 0.00135	$ 0.00125	$ (0.00010)
Residential Assistance Adjustment Factor	RAAF	$ 0.00317	$ 0.00308	$ (0.00009)
Pension Adjustment Factor	PAF	$ 0.00054	$ 0.00055	$ 0.00001
Net Metering Recovery Surcharge	NMRS	$ 0.00419	$ 0.00407	$ (0.00012)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00068	$ 0.00067	$ (0.00001)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00006)	$ (0.00006)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00055	$ (0.00017)	$ (0.00072)
Vegetation Management	RTWF	$ 0.00072	$ 0.00004	$ (0.00068)
Tax Act Credit Factor	TACF	$ (0.00090)	$ (0.00088)	$ 0.00002
Grid Modernization	GMOD	$ 0.00045	$ 0.00007	$ (0.00038)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 9.23	$ 11.87	$ 2.64
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 353.00	$ 110.00	$ (243.00)
Delivery Demand <= 50 kW		$ 11.22	$ 21.24	$ 10.02
Delivery Demand >50 kW		$ 18.60	$ 21.24	$ 2.64
Delivery Energy - Peak		$ 0.02413	$ 0.04275	$ 0.01862
Delivery Energy - Off Peak		$ 0.02187	$ 0.02562	$ 0.00375
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-1 SMALL GENERAL SERVICE (DEMAND) (>100KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	9	$11.00	$101		$27.00	$248
Customer Charge 150 < kW <= 300	CUST2	5	$11.00	$51		$110.00	$506
Customer Charge - Total	CUST	14					
Distribution Demand <=10 kW - Winter	WDKW1	88	$0.00	$0		$18.85	$1,666
Distribution Demand >10 kW- Winter	WDKW2	1,751	$0.31	$543		$18.85	$33,002
Distribution Demand <=10 kW - Summer	SDKW1	44	$0.00	$0		$18.85	$835
Distribution Demand >10 kW - Summer	SDKW2	636	$0.97	$617		$18.85	$11,997
Distribution Demand - Total	DKW	2,520					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	18,000	$0.04778	$860		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	232,835	$0.04154	$9,672		$0.00000	$0
Distribution Energy - remainder kWh - Winter	WDKWH3	337,950	$0.02758	$9,321		$0.00000	$0
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	8,953	$0.07679	$688		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	89,972	$0.04660	$4,193		$0.00000	$0
Distribution Energy - remainder kWh - Summer	SDKWH3	32,839	$0.02899	$952		$0.00000	$0
Distribution Energy - Total	DKWH	720,549					
Transformer Ownership Allowance	TOA	0	$0.00	$0		($1.26)	$0
Primary Metering Discount	PMD		0%	$0		2%	$0
Total Base Distribution	DIST			$26,997			$48,254
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$26,997			$48,254
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00304	$2,190		$0.00144	$1,036
Solar Massachusetts Renewable Target	SMART		$0.00277	$1,996		$0.00125	$901
Residential Assistance Adjustment Factor	RAAF		$0.00651	$4,691		$0.00308	$2,221
Pension Adjustment Factor	PAF		$0.00123	$886		$0.00055	$396
Net Metering Recovery Surcharge	NMRS		$0.00860	$6,197		$0.00407	$2,935
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($324)		($0.00045)	($324)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00141	$1,016		$0.00067	$484
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00012)	($86)		($0.00006)	($42)
Solar Program Cost Adjustment Factor	SPCA		($0.00001)	($7)		($0.00000)	($3)
Solar Expansion Cost Recovery Factor	SECRF		$0.00114	$821		($0.00017)	($124)
Vegetation Management	RTWF		$0.00163	$1,174		$0.00004	$32
Tax Act Credit Factor	TACF		($0.00186)	($1,340)		($0.00088)	($634)
Grid Modernization	GMOD		$0.00094	$677		$0.00007	$49
Transition	TRNSN		($0.00177)	($1,275)		($0.00177)	($1,275)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$11.87	$1,049
Transmission Demand >10 kW - Winter	WTMKW2		$35.51	$62,172		$11.87	$20,790
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$11.87	$526
Transmission Demand >10 kW - Summer	STMKW2		$105.91	$67,408		$11.87	$7,558
Transmission Energy - 1st 2000 kWh	TMKWH1		$0.02634	$710		$0.00000	$0
Transmission Energy - next 150 hrs x kW	TMKWH2		$0.02634	$8,503		$0.00000	$0
Transmission Energy - remainder kWh	TMKWH3		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$5,498		$0.00763	$5,498
System Benefits Charge	SBC		$0.00250	$1,801		$0.00250	$1,801
Renewable Energy Charge	RNEW		$0.00050	$360		$0.00050	$360
Basic Service Charge	BS-E		$0.10468	$75,427		$0.10663	$76,834
			Total Revenue	$265,492			$168,322
						% Change	-36.60%

Functional Category	Code	Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$26,997	3.747	$48,254	6.697	$21,257	118.095
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$2,190	0.304	$1,036	0.144	($1,154)	(6.411)
Solar Massachusetts Renewable Target	SMART	$1,996	0.277	$901	0.125	($1,095)	(6.082)
Residential Assistance Adjustment Factor	RAAF	$4,691	0.651	$2,221	0.308	($2,469)	(13.718)
Pension Adjustment Factor	PAF	$886	0.123	$396	0.055	($490)	(2.721)
Net Metering Recovery Surcharge	NMRS	$6,197	0.860	$2,935	0.407	($3,262)	(18.122)
Long Term Renewable Contract Adjustment	LTRCA	($324)	(0.045)	($324)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,016	0.141	$484	0.067	($532)	(2.956)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($86)	(0.012)	($42)	(0.006)	$45	0.248
Solar Program Cost Adjustment Factor	SPCA	($7)	(0.001)	($3)	(0.000)	$5	0.026
Solar Expansion Cost Recovery Factor	SECRF	$821	0.114	($124)	(0.017)	($946)	(5.253)
Vegetation Management	RTWF	$1,174	0.163	$32	0.004	($1,143)	(6.350)
Tax Act Credit Factor	TACF	($1,340)	(0.186)	($634)	(0.088)	$706	3.925
Grid Modernization	GMOD	$677	0.094	$49	0.007	($628)	(3.492)
Transition	TRNSN	($1,275)	(0.177)	($1,275)	(0.177)	$0	0.000
Transmission	TRNSM	$138,793	19.262	$29,923	4.153	($108,871)	(604.831)
Energy Efficiency Reconciliation Factor	EERF-E	$5,498	0.763	$5,498	0.763	$0	0.000
System Benefits Charge	SBC	$1,801	0.250	$1,801	0.250	$0	0.000
Renewable Energy Charge	RNEW	$360	0.050	$360	0.050	$0	0.000
Basic Service Charge	BS-E	$75,427	10.468	$76,834	10.663	$1,407	7.815
Total		$265,492	36.846	$168,322	23.360	($97,170)	(539.829)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-2 SMALL GENERAL SERVICE (>100 KW)

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	1,228	$18.00	$22,099		$27.00	$33,149
Customer Charge 150 < kW <= 300	CUST2	1,455	$18.00	$26,193		$110.00	$160,069
Customer Charge 300 < kW <= 1000	CUST3	188	$18.00	$3,378		$160.00	$30,031
Customer Charge kW > 1000	CUST4	4	$18.00	$79		$370.00	$1,634
Customer Charge - Total	CUST	2,875					
Distribution Demand < 100 kW - Winter	WDKW1	18,732	$0.00	$0		$18.85	$353,091
Distribution Demand >100 kW- Winter	WDKW2	316,271	$10.68	$3,377,769		$18.85	$5,961,501
Distribution Demand <=100 kW - Summer	SDKW1	9,393	$0.00	$0		$18.85	$177,058
Distribution Demand >100 kW - Summer	SDKW2	166,329	$22.90	$3,808,940		$18.85	$3,135,202
Distribution Demand - Total	DKW	510,725					
Distribution Energy - 1st 2000 kWh - Winter	WDKWH1	3,750,872	$0.02022	$75,843		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Winter	WDKWH2	48,768,025	$0.01450	$707,136		$0.00000	$0
Distribution Energy - remainder kWh - Winter	WDKWH3	72,978,222	$0.01239	$904,200		$0.00000	$0
Distribution Energy - 1st 2000 kWh - Summer	SDKWH1	1,866,659	$0.03146	$58,725		$0.00000	$0
Distribution Energy - next 150 hrs x kW - Summer	SDKWH2	25,574,975	$0.01646	$420,964		$0.00000	$0
Distribution Energy - remainder kWh - Summer	SDKWH3	39,075,392	$0.01294	$505,636		$0.00000	$0
Distribution Energy - Total	DKWH	192,014,144					
Transformer Ownership Allowance	TOA		($0.12)	$0		($1.26)	$0
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$9,910,963			$9,851,734
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$9,910,963			$9,851,734
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$378,268		$0.00144	$276,186
Solar Massachusetts Renewable Target	SMART		$0.00180	$345,625		$0.00125	$240,149
Residential Assistance Adjustment Factor	RAAF		$0.00423	$812,220		$0.00308	$591,976
Pension Adjustment Factor	PAF		$0.00062	$119,049		$0.00055	$105,641
Net Metering Recovery Surcharge	NMRS		$0.00558	$1,071,439		$0.00407	$782,046
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($86,406)		($0.00045)	($86,406)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$176,653		$0.00067	$128,938
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($15,361)		($0.00006)	($11,144)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($696)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$142,090		($0.00017)	($33,070)
Vegetation Management	RTWF		$0.00082	$157,452		$0.00004	$8,413
Tax Act Credit Factor	TACF		($0.00121)	($232,337)		($0.00088)	($168,896)
Grid Modernization	GMOD		$0.00061	$117,129		$0.00007	$13,015
Transition	TRNSN		($0.00177)	($339,865)		($0.00177)	($339,865)
Transmission Demand <=10 kW - Winter	WTMKW1		$0.00	$0		$11.87	$222,430
Transmission Demand >10 kW - Winter	WTMKW2		$11.50	$3,637,111		$11.87	$3,755,461
Transmission Demand <=10 kW - Summer	STMKW1		$0.00	$0		$11.87	$111,538
Transmission Demand >10 kW - Summer	STMKW2		$30.48	$5,069,715		$11.87	$1,975,028
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$1,465,068		$0.00763	$1,465,068
System Benefits Charge	SBC		$0.00250	$480,035		$0.00250	$480,035
Renewable Energy Charge	RNEW		$0.00050	$96,007		$0.00050	$96,007
Basic Service Charge	BS-E		$0.10468	$20,100,041		$0.10663	$20,474,904
			Total Revenue	$43,404,895			$39,938,493
						% Change	-7.99%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$9,910,963	5.162	$9,851,734	5.131	($59,229)	(0.031)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$378,268	0.197	$276,186	0.144	($102,082)	(0.053)
Solar Massachusetts Renewable Target	SMART	$345,625	0.180	$240,149	0.125	($105,476)	(0.055)
Residential Assistance Adjustment Factor	RAAF	$812,220	0.423	$591,976	0.308	($220,244)	(0.115)
Pension Adjustment Factor	PAF	$119,049	0.062	$105,641	0.055	($13,408)	(0.007)
Net Metering Recovery Surcharge	NMRS	$1,071,439	0.558	$782,046	0.407	($289,393)	(0.151)
Long Term Renewable Contract Adjustment	LTRCA	($86,406)	(0.045)	($86,406)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$176,653	0.092	$128,938	0.067	($47,715)	(0.025)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($15,361)	(0.008)	($11,144)	(0.006)	$4,218	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($696)	(0.000)	($696)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$142,090	0.074	($33,070)	(0.017)	($175,160)	(0.091)
Vegetation Management	RTWF	$157,452	0.082	$8,413	0.004	($149,039)	(0.078)
Tax Act Credit Factor	TACF	($232,337)	(0.121)	($168,896)	(0.088)	$63,441	0.033
Grid Modernization	GMOD	$117,129	0.061	$13,015	0.007	($104,114)	(0.054)
Transition	TRNSN	($339,865)	(0.177)	($339,865)	(0.177)	$0	0.000
Transmission	TRNSM	$8,706,826	4.534	$6,064,457	3.158	($2,642,369)	(1.376)
Energy Efficiency Reconciliation Factor	EERF-E	$1,465,068	0.763	$1,465,068	0.763	$0	0.000
System Benefits Charge	SBC	$480,035	0.250	$480,035	0.250	$0	0.000
Renewable Energy Charge	RNEW	$96,007	0.050	$96,007	0.050	$0	0.000
Basic Service Charge	BS-E	$20,100,041	10.468	$20,474,904	10.663	$374,864	0.195
Total		$43,404,895	22.605	$39,938,493	20.800	($3,466,402)	(1.805)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE T-2 TIME OF USE (>100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge kW <=150	CUST1	1,486	$27.00	$40,126		$27.00	$40,126
Customer Charge 150 < kW <= 300	CUST2	8,447	$110.00	$929,212		$110.00	$929,212
Customer Charge 300 < kW <= 1000	CUST3	10,603	$160.00	$1,696,523		$160.00	$1,696,523
Customer Charge kW > 1000	CUST4	1,618	$360.00	$582,639		$370.00	$598,823
Customer Charge - Total	CUST	22,155					
Distribution Demand - Winter	WDKW	4,326,737	$12.66	$54,776,484		$18.85	$81,556,273
Distribution Demand - Summer	SDKW	2,472,541	$22.21	$54,915,132		$18.85	$46,605,847
Distribution Demand - Total	DKW	6,799,277					
Distribution Energy	DKWH	2,870,726,196	$0.00000	$0		$0.00000	$0
Transformer Allowance	TOA	32,910	($0.12)	($3,949)		($1.26)	($41,466)
Primary Metering Discount	PMD		2%	$0		2%	$0
Total Base Distribution	DIST			$112,936,167			$131,385,338
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$112,936,167			$131,385,338
Primary Metering Energy	PMKWH	49,935,503					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00197	$5,655,331		$0.00144	$4,129,142
Solar Massachusetts Renewable Target	SMART		$0.00180	$5,167,307		$0.00125	$3,590,374
Residential Assistance Adjustment Factor	RAAF		$0.00423	$12,143,172		$0.00308	$8,850,391
Pension Adjustment Factor	PAF		$0.00062	$1,779,850		$0.00055	$1,579,400
Net Metering Recovery Surcharge	NMRS		$0.00558	$16,018,652		$0.00407	$11,692,055
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,291,827)		($0.00045)	($1,291,827)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00092	$2,641,068		$0.00067	$1,927,694
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($229,658)		($0.00006)	($166,603)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($10,400)
Solar Expansion Cost Recovery Factor	SECRF		$0.00074	$2,124,337		($0.00017)	($494,410)
Vegetation Management	RTWF		$0.00082	$2,353,995		$0.00004	$125,773
Tax Act Credit Factor	TACF		($0.00121)	($3,473,579)		($0.00088)	($2,525,097)
Grid Modernization	GMOD		$0.00061	$1,751,143		$0.00007	$194,578
Transition	TRNSN		($0.00177)	($5,081,185)		($0.00177)	($5,081,185)
Transmission Demand	TMKW		$11.78	$80,095,487		$11.87	$80,736,020
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$21,903,641		$0.00763	$21,903,641
System Benefits Charge	SBC		$0.00250	$7,176,815		$0.00250	$7,176,815
Renewable Energy Charge	RNEW		$0.00050	$1,435,363		$0.00050	$1,435,363
Basic Service Charge	BS-E		$0.10660	$306,026,589		$0.10663	$306,112,054
			Total Revenue	$569,132,670			$571,269,117
						% Change	0.38%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$112,936,167	3.934	$131,385,338	4.577	$18,449,171	0.643
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$5,655,331	0.197	$4,129,142	0.144	($1,526,188)	(0.053)
Solar Massachusetts Renewable Target	SMART	$5,167,307	0.180	$3,590,374	0.125	($1,576,933)	(0.055)
Residential Assistance Adjustment Factor	RAAF	$12,143,172	0.423	$8,850,391	0.308	($3,292,781)	(0.115)
Pension Adjustment Factor	PAF	$1,779,850	0.062	$1,579,400	0.055	($200,450)	(0.007)
Net Metering Recovery Surcharge	NMRS	$16,018,652	0.558	$11,692,055	0.407	($4,326,597)	(0.151)
Long Term Renewable Contract Adjustment	LTRCA	($1,291,827)	(0.045)	($1,291,827)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,641,068	0.092	$1,927,694	0.067	($713,374)	(0.025)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($229,658)	(0.008)	($166,603)	(0.006)	$63,055	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($10,400)	(0.000)	($10,400)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,124,337	0.074	($494,410)	(0.017)	($2,618,747)	(0.091)
Vegetation Management	RTWF	$2,353,995	0.082	$125,773	0.004	($2,228,223)	(0.078)
Tax Act Credit Factor	TACF	($3,473,579)	(0.121)	($2,525,097)	(0.088)	$948,481	0.033
Grid Modernization	GMOD	$1,751,143	0.061	$194,578	0.007	($1,556,565)	(0.054)
Transition	TRNSN	($5,081,185)	(0.177)	($5,081,185)	(0.177)	$0	0.000
Transmission	TRNSM	$80,095,487	2.790	$80,736,020	2.812	$640,533	0.022
Energy Efficiency Reconciliation Factor	EERF-E	$21,903,641	0.763	$21,903,641	0.763	$0	0.000
System Benefits Charge	SBC	$7,176,815	0.250	$7,176,815	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,435,363	0.050	$1,435,363	0.050	$0	0.000
Basic Service Charge	BS-E	$306,026,589	10.660	$306,112,054	10.663	$85,465	0.003
Total		$569,132,670	19.825	$571,269,117	19.900	$2,136,447	0.074

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-2 LARGE GENERAL TIME OF USE

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,827	$97.00	$565,227		$110.00	$640,979
Distribution Demand <=100 kVA	DKW1	455,076	$4.63	$2,107,002		$4.63	$2,107,002
Distribution Demand >100 kVA	DKW2	825,824	$5.73	$4,731,971		$4.63	$3,823,565
Distribution Demand - Total	DKW	1,280,900					
Distribution Energy	DKWH	530,648,198	$0.01085	$5,757,533		$0.01176	$6,240,703
Transformer Allowance	TOA	6,260	3%	($1,931)		($1.26)	($7,888)
Primary Metering Discount	PMD		2%	($1,325)		2%	($622)
Total Base Distribution	DIST			$13,158,476			$12,803,738
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$13,158,476			$12,803,738
Primary Metering Energy	PMKWH	2,644,340					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00109	$578,407		$0.00144	$763,264
Solar Massachusetts Renewable Target	SMART		$0.00099	$525,342		$0.00125	$663,674
Residential Assistance Adjustment Factor	RAAF		$0.00234	$1,241,717		$0.00308	$1,635,978
Pension Adjustment Factor	PAF		$0.00055	$291,857		$0.00055	$291,949
Net Metering Recovery Surcharge	NMRS		$0.00309	$1,639,703		$0.00407	$2,161,254
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($238,792)		($0.00045)	($238,792)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00051	$270,631		$0.00067	$356,331
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($21,226)		($0.00006)	($30,796)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,922)
Solar Expansion Cost Recovery Factor	SECRF		$0.00041	$217,566		($0.00017)	($91,391)
Vegetation Management	RTWF		$0.00074	$392,680		$0.00004	$23,249
Tax Act Credit Factor	TACF		($0.00067)	($355,534)		($0.00088)	($466,759)
Grid Modernization	GMOD		$0.00034	$180,420		$0.00007	$35,967
Transition	TRNSN		($0.00177)	($939,247)		($0.00177)	($939,247)
Transmission Demand <=100 kVA	TMKW1		$7.06	$3,212,836		$11.87	$5,403,666
Transmission Demand >100 kVA	TMKW2		$15.73	$12,990,210		$11.87	$9,806,003
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$4,048,846		$0.00763	$4,048,846
System Benefits Charge	SBC		$0.00250	$1,326,620		$0.00250	$1,326,620
Renewable Energy Charge	RNEW		$0.00050	$265,324		$0.00050	$265,324
Basic Service Charge	BS-E		$0.10660	$56,568,424		$0.10663	$56,584,222
			Total Revenue	$95,354,259			$94,401,177
						% Change	-1.00%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$13,158,476	2.480	$12,803,738	2.413	($354,738)	(0.067)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$578,407	0.109	$763,264	0.144	$184,857	0.035
Solar Massachusetts Renewable Target	SMART	$525,342	0.099	$663,674	0.125	$138,332	0.026
Residential Assistance Adjustment Factor	RAAF	$1,241,717	0.234	$1,635,978	0.308	$394,261	0.074
Pension Adjustment Factor	PAF	$291,857	0.055	$291,949	0.055	$93	0.000
Net Metering Recovery Surcharge	NMRS	$1,639,703	0.309	$2,161,254	0.407	$521,551	0.098
Long Term Renewable Contract Adjustment	LTRCA	($238,792)	(0.045)	($238,792)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$270,631	0.051	$356,331	0.067	$85,700	0.016
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($21,226)	(0.004)	($30,796)	(0.006)	($9,570)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,922)	(0.000)	($1,922)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$217,566	0.041	($91,391)	(0.017)	($308,957)	(0.058)
Vegetation Management	RTWF	$392,680	0.074	$23,249	0.004	($369,431)	(0.070)
Tax Act Credit Factor	TACF	($355,534)	(0.067)	($466,759)	(0.088)	($111,225)	(0.021)
Grid Modernization	GMOD	$180,420	0.034	$35,967	0.007	($144,453)	(0.027)
Transition	TRNSN	($939,247)	(0.177)	($939,247)	(0.177)	$0	0.000
Transmission	TRNSM	$16,203,046	3.053	$15,209,669	2.866	($993,377)	(0.187)
Energy Efficiency Reconciliation Factor	EERF-E	$4,048,846	0.763	$4,048,846	0.763	$0	0.000
System Benefits Charge	SBC	$1,326,620	0.250	$1,326,620	0.250	$0	0.000
Renewable Energy Charge	RNEW	$265,324	0.050	$265,324	0.050	$0	0.000
Basic Service Charge	BS-E	$56,568,424	10.660	$56,584,222	10.663	$15,798	0.003
Total		$95,354,259	17.969	$94,401,177	17.790	($953,082)	(0.180)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-2 MEDIUM GENERAL TIME OF USE

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,797	$370.00	$2,144,944		$370.00	$2,144,944
Distribution Demand	DKW	1,080,576	$1.78	$1,923,425		$3.03	$3,269,822
Distribution Energy - Peak	DKWH1	102,792,634	$0.02076	$2,133,975		$0.01342	$1,379,278
Distribution Energy - Low A	DKWH2	96,377,054	$0.01747	$1,683,707		$0.01342	$1,293,193
Distribution Energy - Low B	DKWH3	194,461,080	$0.01133	$2,203,244		$0.01342	$2,609,291
Distribution Energy - Total	DKWH	393,630,768					
Transformer Allowance	TOA	70,978	3%	($21,731)		($1.26)	($89,433)
Primary Metering Discount	PMD		2%	($13,605)		2%	($7,458)
Total Base Distribution	DIST			$10,053,959			$10,599,637
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$10,053,959			$10,599,637
Primary Metering Energy	PMKWH	27,792,073					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00118	$464,484		$0.00144	$566,183
Solar Massachusetts Renewable Target	SMART		$0.00107	$421,185		$0.00125	$492,308
Residential Assistance Adjustment Factor	RAAF		$0.00252	$991,950		$0.00308	$1,213,556
Pension Adjustment Factor	PAF		$0.00065	$255,860		$0.00055	$216,566
Net Metering Recovery Surcharge	NMRS		$0.00333	$1,310,790		$0.00407	$1,603,202
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($177,134)		($0.00045)	($177,134)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00055	$216,497		$0.00067	$264,323
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($15,745)		($0.00006)	($22,844)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,426)
Solar Expansion Cost Recovery Factor	SECRF		$0.00044	$173,198		($0.00017)	($67,793)
Vegetation Management	RTWF		$0.00087	$342,459		$0.00004	$17,246
Tax Act Credit Factor	TACF		($0.00072)	($283,414)		($0.00088)	($346,239)
Grid Modernization	GMOD		$0.00036	$141,707		$0.00007	$26,680
Transition	TRNSN		($0.00177)	($696,726)		($0.00177)	($696,726)
Transmission Demand	TMKW		$9.71	$10,492,390		$11.87	$12,830,979
Transmission Energy	TMKWH		$0.00357	$1,405,262		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,003,403		$0.00763	$3,003,403
System Benefits Charge	SBC		$0.00250	$984,077		$0.00250	$984,077
Renewable Energy Charge	RNEW		$0.00050	$196,815		$0.00050	$196,815
Basic Service Charge	BS-E		$0.10383	$40,869,699		$0.10386	$40,881,417
			Total Revenue	$70,150,715			$71,584,230
						% Change	2.04%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$10,053,959	2.554	$10,599,637	2.693	$545,677	0.139
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$464,484	0.118	$566,183	0.144	$101,699	0.026
Solar Massachusetts Renewable Target	SMART	$421,185	0.107	$492,308	0.125	$71,123	0.018
Residential Assistance Adjustment Factor	RAAF	$991,950	0.252	$1,213,556	0.308	$221,606	0.056
Pension Adjustment Factor	PAF	$255,860	0.065	$216,566	0.055	($39,294)	(0.010)
Net Metering Recovery Surcharge	NMRS	$1,310,790	0.333	$1,603,202	0.407	$292,411	0.074
Long Term Renewable Contract Adjustment	LTRCA	($177,134)	(0.045)	($177,134)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$216,497	0.055	$264,323	0.067	$47,826	0.012
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($15,745)	(0.004)	($22,844)	(0.006)	($7,099)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,426)	(0.000)	($1,426)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$173,198	0.044	($67,793)	(0.017)	($240,990)	(0.061)
Vegetation Management	RTWF	$342,459	0.087	$17,246	0.004	($325,213)	(0.083)
Tax Act Credit Factor	TACF	($283,414)	(0.072)	($346,239)	(0.088)	($62,824)	(0.016)
Grid Modernization	GMOD	$141,707	0.036	$26,680	0.007	($115,027)	(0.029)
Transition	TRNSN	($696,726)	(0.177)	($696,726)	(0.177)	$0	0.000
Transmission	TRNSM	$11,897,652	3.023	$12,830,979	3.260	$933,327	0.237
Energy Efficiency Reconciliation Factor	EERF-E	$3,003,403	0.763	$3,003,403	0.763	$0	0.000
System Benefits Charge	SBC	$984,077	0.250	$984,077	0.250	$0	0.000
Renewable Energy Charge	RNEW	$196,815	0.050	$196,815	0.050	$0	0.000
Basic Service Charge	BS-E	$40,869,699	10.383	$40,881,417	10.386	$11,719	0.003
Total		$70,150,715	17.821	$71,584,230	18.186	$1,433,515	0.364

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-0 SMALL GENERAL SERVICE (> 100 KW)

		Test Year	Current			Proposed (G-2)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	2,454	$30.00	$73,632		$110.00	$269,983
Distribution Demand <=2 kW	DKW1	5,113	$0.00	$0		$9.37	$47,907
Distribution Demand >2 kW	DKW2	285,406	$10.83	$3,090,942		$9.37	$2,674,250
Distribution Demand - Total	DKW	290,518					
Distribution Energy	DKWH	90,421,734	$0.00213	$192,598		($0.00069)	($62,249)
Transformer Ownership Allowance	TOA	10,366	($0.20)	($2,073)		($1.26)	($13,062)
Total Base Distribution	DIST			$3,355,099			$2,916,830
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$3,355,099			$2,916,830
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$181,748		$0.00144	$130,059
Solar Massachusetts Renewable Target	SMART		$0.00183	$165,472		$0.00125	$113,089
Residential Assistance Adjustment Factor	RAAF		$0.00431	$389,718		$0.00308	$278,768
Pension Adjustment Factor	PAF		$0.00081	$73,242		$0.00055	$49,748
Net Metering Recovery Surcharge	NMRS		$0.00569	$514,500		$0.00407	$368,275
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($40,690)		($0.00045)	($40,690)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$84,092		$0.00067	$60,718
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($7,234)		($0.00006)	($5,248)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($328)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$67,816		($0.00017)	($15,573)
Vegetation Management	RTWF		$0.00108	$97,655		$0.00004	$3,962
Tax Act Credit Factor	TACF		($0.00123)	($111,219)		($0.00088)	($79,535)
Grid Modernization	GMOD		$0.00062	$56,061		$0.00007	$6,129
Transition	TRNSN		($0.00177)	($160,046)		($0.00177)	($160,046)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$11.87	$60,710
Transmission Demand >2 kW	TMKW2		$10.31	$2,942,532		$11.87	$3,388,965
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$726,087		$0.00803	$726,087
System Benefits Charge	SBC		$0.00250	$226,054		$0.00250	$226,054
Renewable Energy Charge	RNEW		$0.00050	$45,211		$0.00050	$45,211
Basic Service Charge	BS-W		$0.09458	$8,552,088		$0.09468	$8,560,883
			Total Revenue	$17,158,185			$16,634,067
						% Change	-3.05%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$3,355,099	3.711	$2,916,830	3.226	($438,270)	(0.485)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$181,748	0.201	$130,059	0.144	($51,689)	(0.057)
Solar Massachusetts Renewable Target	SMART	$165,472	0.183	$113,089	0.125	($52,383)	(0.058)
Residential Assistance Adjustment Factor	RAAF	$389,718	0.431	$278,768	0.308	($110,949)	(0.123)
Pension Adjustment Factor	PAF	$73,242	0.081	$49,748	0.055	($23,494)	(0.026)
Net Metering Recovery Surcharge	NMRS	$514,500	0.569	$368,275	0.407	($146,225)	(0.162)
Long Term Renewable Contract Adjustment	LTRCA	($40,690)	(0.045)	($40,690)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$84,092	0.093	$60,718	0.067	($23,374)	(0.026)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($7,234)	(0.008)	($5,248)	(0.006)	$1,986	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($328)	(0.000)	($328)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$67,816	0.075	($15,573)	(0.017)	($83,389)	(0.092)
Vegetation Management	RTWF	$97,655	0.108	$3,962	0.004	($93,694)	(0.104)
Tax Act Credit Factor	TACF	($111,219)	(0.123)	($79,535)	(0.088)	$31,684	0.035
Grid Modernization	GMOD	$56,061	0.062	$6,129	0.007	($49,933)	(0.055)
Transition	TRNSN	($160,046)	(0.177)	($160,046)	(0.177)	$0	0.000
Transmission	TRNSM	$2,942,532	3.254	$3,449,675	3.815	$507,143	0.561
Energy Efficiency Reconciliation Factor	EERF-W	$726,087	0.803	$726,087	0.803	$0	0.000
System Benefits Charge	SBC	$226,054	0.250	$226,054	0.250	$0	0.000
Renewable Energy Charge	RNEW	$45,211	0.050	$45,211	0.050	$0	0.000
Basic Service Charge	BS-W	$8,552,088	9.458	$8,560,883	9.468	$8,795	0.010
Total		$17,158,185	18.976	$16,634,067	18.396	($524,118)	(0.580)

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE G-2 PRIMARY GENERAL SERVICE (> 100 KW)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-2) Rate	Proposed (G-2) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	4,625	$353.00	$1,632,632		$110.00	$508,752
Distribution Demand <=50 kW	DKW1	222,800	$1.99	$443,373		$9.37	$2,087,639
Distribution Demand >50 kW	DKW2	383,546	$9.37	$3,593,825		$9.37	$3,593,825
Distribution Demand - Total	DKW	606,346					
Distribution Energy	DKWH	209,614,206	$0.00210	$440,190		($0.00069)	($144,304)
Transformer Ownership Allowance	TOA	19,681	($0.20)	($3,936)		($1.26)	($24,798)
Total Base Distribution	DIST			$6,106,084			$6,021,114
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,106,084			$6,021,114
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$310,229		$0.00144	$301,501
Solar Massachusetts Renewable Target	SMART		$0.00135	$282,979		$0.00125	$262,161
Residential Assistance Adjustment Factor	RAAF		$0.00317	$664,477		$0.00308	$646,236
Pension Adjustment Factor	PAF		$0.00054	$113,192		$0.00055	$115,324
Net Metering Recovery Surcharge	NMRS		$0.00419	$878,284		$0.00407	$853,729
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($94,326)		($0.00045)	($94,326)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$142,538		$0.00067	$140,756
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($12,577)		($0.00006)	($12,165)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($759)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$115,288		($0.00017)	($36,101)
Vegetation Management	RTWF		$0.00072	$150,922		$0.00004	$9,184
Tax Act Credit Factor	TACF		($0.00090)	($188,653)		($0.00088)	($184,377)
Grid Modernization	GMOD		$0.00045	$94,326		$0.00007	$14,208
Transition	TRNSN		($0.00177)	($371,017)		($0.00177)	($371,017)
Transmission Demand	TMKW		$9.23	$5,596,576		$11.87	$7,199,880
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$1,683,202		$0.00803	$1,683,202
System Benefits Charge	SBC		$0.00250	$524,036		$0.00250	$524,036
Renewable Energy Charge	RNEW		$0.00050	$104,807		$0.00050	$104,807
Basic Service Charge	BS-W		$0.09465	$19,839,461		$0.09468	$19,845,701
			Total Revenue	$35,939,826			$37,023,093
						% Change	3.01%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$6,106,084	2.913	$6,021,114	2.872	($84,969)	(0.041)
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$310,229	0.148	$301,501	0.144	($8,728)	(0.004)
Solar Massachusetts Renewable Target	SMART	$282,979	0.135	$262,161	0.125	($20,818)	(0.010)
Residential Assistance Adjustment Factor	RAAF	$664,477	0.317	$646,236	0.308	($18,241)	(0.009)
Pension Adjustment Factor	PAF	$113,192	0.054	$115,324	0.055	$2,133	0.001
Net Metering Recovery Surcharge	NMRS	$878,284	0.419	$853,729	0.407	($24,555)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($94,326)	(0.045)	($94,326)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$142,538	0.068	$140,756	0.067	($1,782)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($12,577)	(0.006)	($12,165)	(0.006)	$412	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($759)	(0.000)	($759)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$115,288	0.055	($36,101)	(0.017)	($151,389)	(0.072)
Vegetation Management	RTWF	$150,922	0.072	$9,184	0.004	($141,739)	(0.068)
Tax Act Credit Factor	TACF	($188,653)	(0.090)	($184,377)	(0.088)	$4,276	0.002
Grid Modernization	GMOD	$94,326	0.045	$14,208	0.007	($80,119)	(0.038)
Transition	TRNSN	($371,017)	(0.177)	($371,017)	(0.177)	$0	0.000
Transmission	TRNSM	$5,596,576	2.670	$7,199,880	3.435	$1,603,304	0.765
Energy Efficiency Reconciliation Factor	EERF-W	$1,683,202	0.803	$1,683,202	0.803	$0	0.000
System Benefits Charge	SBC	$524,036	0.250	$524,036	0.250	$0	0.000
Renewable Energy Charge	RNEW	$104,807	0.050	$104,807	0.050	$0	0.000
Basic Service Charge	BS-W	$19,839,461	9.465	$19,845,701	9.468	$6,240	0.003
Total		$35,939,826	17.146	$37,023,093	17.662	$1,083,267	0.517

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-0 SMALL GENERAL SERVICE TIME OF USE (> 100 KW)

		Test Year	Current			Proposed (T-4)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49	$30.00	$1,461		$110.00	$5,356
Distribution Demand <=2 kW	DKW1	95	$0.00	$0		$9.37	$887
Distribution Demand >2 kW	DKW2	6,754	$10.50	$70,914		$9.37	$63,282
Distribution Demand - Total	DKW	6,848					
Distribution Energy - Peak	DKWH1	780,616	$0.00329	$2,568		$0.02388	$18,639
Distribution Energy - Off Peak	DKWH2	2,361,695	$0.00088	$2,078		$0.00675	$15,932
Distribution Energy - Total	DKWH	3,142,310					
Transformer Ownership Allowance	TOA		($0.20)	$0		($1.26)	$0
Total Base Distribution	DIST			$77,021			$104,096
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$77,021			$104,096
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00201	$6,316		$0.00144	$4,520
Solar Massachusetts Renewable Target	SMART		$0.00183	$5,750		$0.00125	$3,930
Residential Assistance Adjustment Factor	RAAF		$0.00431	$13,543		$0.00308	$9,688
Pension Adjustment Factor	PAF		$0.00081	$2,545		$0.00055	$1,729
Net Metering Recovery Surcharge	NMRS		$0.00569	$17,880		$0.00407	$12,798
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,414)		($0.00045)	($1,414)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00093	$2,922		$0.00067	$2,110
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00008)	($251)		($0.00006)	($182)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($11)
Solar Expansion Cost Recovery Factor	SECRF		$0.00075	$2,357		($0.00017)	($541)
Vegetation Management	RTWF		$0.00108	$3,394		$0.00004	$138
Tax Act Credit Factor	TACF		($0.00123)	($3,865)		($0.00088)	($2,764)
Grid Modernization	GMOD		$0.00062	$1,948		$0.00007	$213
Transition	TRNSN		($0.00177)	($5,562)		($0.00177)	($5,562)
Transmission Demand <=2 kW	TMKW1		$0.00	$0		$11.87	$1,124
Transmission Demand >2 kW	TMKW2		$10.31	$69,630		$11.87	$80,195
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$25,233		$0.00803	$25,233
System Benefits Charge	SBC		$0.00250	$7,856		$0.00250	$7,856
Renewable Energy Charge	RNEW		$0.00050	$1,571		$0.00050	$1,571
Basic Service Charge	BS-W		$0.09458	$297,200		$0.09468	$297,505
			Total Revenue	$524,074			$542,230
						% Change	3.46%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$77,021	2.451	$104,096	3.313	$27,075	0.862
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,316	0.201	$4,520	0.144	($1,796)	(0.057)
Solar Massachusetts Renewable Target	SMART	$5,750	0.183	$3,930	0.125	($1,820)	(0.058)
Residential Assistance Adjustment Factor	RAAF	$13,543	0.431	$9,688	0.308	($3,856)	(0.123)
Pension Adjustment Factor	PAF	$2,545	0.081	$1,729	0.055	($816)	(0.026)
Net Metering Recovery Surcharge	NMRS	$17,880	0.569	$12,798	0.407	($5,082)	(0.162)
Long Term Renewable Contract Adjustment	LTRCA	($1,414)	(0.045)	($1,414)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,922	0.093	$2,110	0.067	($812)	(0.026)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($251)	(0.008)	($182)	(0.006)	$69	0.002
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($11)	(0.000)	($11)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,357	0.075	($541)	(0.017)	($2,898)	(0.092)
Vegetation Management	RTWF	$3,394	0.108	$138	0.004	($3,256)	(0.104)
Tax Act Credit Factor	TACF	($3,865)	(0.123)	($2,764)	(0.088)	$1,101	0.035
Grid Modernization	GMOD	$1,948	0.062	$213	0.007	($1,735)	(0.055)
Transition	TRNSN	($5,562)	(0.177)	($5,562)	(0.177)	$0	0.000
Transmission	TRNSM	$69,630	2.216	$81,319	2.588	$11,688	0.372
Energy Efficiency Reconciliation Factor	EERF-W	$25,233	0.803	$25,233	0.803	$0	0.000
System Benefits Charge	SBC	$7,856	0.250	$7,856	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,571	0.050	$1,571	0.050	$0	0.000
Basic Service Charge	BS-W	$297,200	9.458	$297,505	9.468	$306	0.010
Total		$524,074	16.678	$542,230	17.256	$18,156	0.578

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-4 PRIMARY GENERAL SERVICE TIME OF USE (> 100 KW)

		Test Year	Current			Proposed (T-4)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	49	$353.00	$17,256		$110.00	$5,377
Distribution Demand <=50 kW	DKW1	6,776	$1.99	$13,484		$9.37	$63,491
Distribution Demand >50 kW	DKW2	11,612	$9.37	$108,804		$9.37	$108,804
Distribution Demand - Total	DKW	18,388					
Distribution Energy - Peak	DKWH1	1,890,164	$0.00315	$5,954		$0.02388	$45,131
Distribution Energy - Off Peak	DKWH2	5,486,825	$0.00089	$4,883		$0.00675	$37,015
Distribution Energy - Total	DKWH	7,376,989					
Transformer Ownership Allowance	TOA	6,529	($0.20)	($1,306)		($1.26)	($8,226)
Total Base Distribution	DIST			$149,075			$251,592
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$149,075			$251,592
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00148	$10,918		$0.00144	$10,611
Solar Massachusetts Renewable Target	SMART		$0.00135	$9,959		$0.00125	$9,226
Residential Assistance Adjustment Factor	RAAF		$0.00317	$23,385		$0.00308	$22,743
Pension Adjustment Factor	PAF		$0.00054	$3,984		$0.00055	$4,059
Net Metering Recovery Surcharge	NMRS		$0.00419	$30,910		$0.00407	$30,045
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($3,320)		($0.00045)	($3,320)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00068	$5,016		$0.00067	$4,954
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00006)	($443)		($0.00006)	($428)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($27)
Solar Expansion Cost Recovery Factor	SECRF		$0.00055	$4,057		($0.00017)	($1,271)
Vegetation Management	RTWF		$0.00072	$5,311		$0.00004	$323
Tax Act Credit Factor	TACF		($0.00090)	($6,639)		($0.00088)	($6,489)
Grid Modernization	GMOD		$0.00045	$3,320		$0.00007	$500
Transition	TRNSN		($0.00177)	($13,057)		($0.00177)	($13,057)
Transmission Demand	TMKW		$9.23	$169,720		$11.87	$218,342
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$59,237		$0.00803	$59,237
System Benefits Charge	SBC		$0.00250	$18,442		$0.00250	$18,442
Renewable Energy Charge	RNEW		$0.00050	$3,688		$0.00050	$3,688
Basic Service Charge	BS-W		$0.09465	$698,214		$0.09468	$698,433
			Total Revenue	$1,171,778			$1,307,605
						% Change	11.59%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$149,075	2.021	$251,592	3.410	$102,517	1.390
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$10,918	0.148	$10,611	0.144	($307)	(0.004)
Solar Massachusetts Renewable Target	SMART	$9,959	0.135	$9,226	0.125	($733)	(0.010)
Residential Assistance Adjustment Factor	RAAF	$23,385	0.317	$22,743	0.308	($642)	(0.009)
Pension Adjustment Factor	PAF	$3,984	0.054	$4,059	0.055	$75	0.001
Net Metering Recovery Surcharge	NMRS	$30,910	0.419	$30,045	0.407	($864)	(0.012)
Long Term Renewable Contract Adjustment	LTRCA	($3,320)	(0.045)	($3,320)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$5,016	0.068	$4,954	0.067	($63)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($443)	(0.006)	($428)	(0.006)	$14	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($27)	(0.000)	($27)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$4,057	0.055	($1,271)	(0.017)	($5,328)	(0.072)
Vegetation Management	RTWF	$5,311	0.072	$323	0.004	($4,988)	(0.068)
Tax Act Credit Factor	TACF	($6,639)	(0.090)	($6,489)	(0.088)	$150	0.002
Grid Modernization	GMOD	$3,320	0.045	$500	0.007	($2,820)	(0.038)
Transition	TRNSN	($13,057)	(0.177)	($13,057)	(0.177)	$0	0.000
Transmission	TRNSM	$169,720	2.301	$218,342	2.960	$48,621	0.659
Energy Efficiency Reconciliation Factor	EERF-W	$59,237	0.803	$59,237	0.803	$0	0.000
System Benefits Charge	SBC	$18,442	0.250	$18,442	0.250	$0	0.000
Renewable Energy Charge	RNEW	$3,688	0.050	$3,688	0.050	$0	0.000
Basic Service Charge	BS-W	$698,214	9.465	$698,433	9.468	$220	0.003
Total		$1,171,778	15.884	$1,307,605	17.725	$135,827	1.841

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

----------GREATER BOSTON----------

Rate G-3 Large General Service	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	250.00	$	370.00	$	120.00
Distribution Demand - Winter	WDKW	$	9.78	$	15.77	$	5.99
Distribution Demand - Summer	SDKW	$	16.60	$	15.77	$	(0.83)
Distribution Energy	DKWH	$	-	$	-	$	-
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00121	$	0.00098	$	(0.00023)
Solar Massachusetts Renewable Target	SMART	$	0.00110	$	0.00085	$	(0.00025)
Residential Assistance Adjustment Factor	RAAF	$	0.00259	$	0.00210	$	(0.00049)
Pension Adjustment Factor	PAF	$	0.00041	$	0.00037	$	(0.00004)
Net Metering Recovery Surcharge	NMRS	$	0.00342	$	0.00277	$	(0.00065)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00056	$	0.00046	$	(0.00010)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00005)	$	(0.00004)	$	0.00001
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00045	$	(0.00012)	$	(0.00057)
Vegetation Management	RTWF	$	0.00054	$	0.00003	$	(0.00051)
Tax Act Credit Factor	TACF	$	(0.00074)	$	(0.00060)	$	0.00014
Grid Modernization	GMOD	$	0.00037	$	0.00005	$	(0.00032)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand	TMKW	$	13.61	$	13.01	$	(0.60)
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
Customer Charge		$	250.00	$	370.00	$	120.00
Delivery Demand - Winter		$	23.39	$	28.79	$	5.40
Delivery Demand - Summer		$	30.21	$	28.79	$	(1.42)
Delivery Energy		$	0.01827	$	0.01526	$	(0.00301)
Basic Service		$	0.10660	$	0.10663	$	0.00003

Rate WR MWRA	Code		1/1/2022		Proposed		Difference
Customer Charge	CUST	$	150.48		$199.29	$	48.81
Distribution Demand	DKW	$	-	$	-	$	-
Distribution Energy	DKWH	$	-	$	-	$	-
Exogenous Property Tax Adj.	EPTA	$	-	$	-	$	-
Revenue Decoupling	RDAF	$	0.00121	$	0.00098	$	(0.00023)
Solar Massachusetts Renewable Target	SMART	$	0.00110	$	0.00085	$	(0.00025)
Residential Assistance Adjustment Factor	RAAF	$	0.00259	$	0.00210	$	(0.00049)
Pension Adjustment Factor	PAF	$	0.00041	$	0.00037	$	(0.00004)
Net Metering Recovery Surcharge	NMRS	$	0.00342	$	0.00277	$	(0.00065)
Long Term Renewable Contract Adjustment	LTRCA	$	(0.00045)	$	(0.00045)	$	-
AG Consulting Expense	AGCE	$	-	$	-	$	-
Storm Cost Recovery Adjustment Factor	SCRA	$	0.00056	$	0.00046	$	(0.00010)
Storm Reserve Adjustment	SRA	$	-	$	-	$	-
Basic Service Cost True Up Factor	BSTF	$	(0.00005)	$	(0.00004)	$	0.00001
Solar Program Cost Adjustment Factor	SPCA	$	-	$	(0.00000)	$	(0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$	0.00045	$	(0.00012)	$	(0.00057)
Vegetation Management	RTWF	$	0.00054	$	0.00003	$	(0.00051)
Tax Act Credit Factor	TACF	$	(0.00074)	$	(0.00060)	$	0.00014
Grid Modernization	GMOD	$	0.00037	$	0.00005	$	(0.00032)
Transition	TRNSN	$	(0.00177)	$	(0.00177)	$	-
Transmission Demand	TMKW	$	8.16	$	8.16	$	-
Energy Efficiency Reconciliation Factor	EERF-E	$	0.00763	$	0.00763	$	-
System Benefits Charge	SBC	$	0.00250	$	0.00250	$	-
Renewable Energy Charge	RNEW	$	0.00050	$	0.00050	$	-
Basic Service Charge	BS-E	$	0.10660	$	0.10663	$	0.00003
Customer Charge		$	150.48	$	199.29	$	48.81
Delivery Demand		$	8.16	$	8.16	$	-
Delivery Energy		$	0.01827	$	0.01526	$	(0.00301)
Basic Service		$	0.10660	$	0.10663	$	0.00003

----------CAMBRIDGE----------

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

Rate G-3 Large General Time of Use - 13.8kV Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 97.00	$ 370.00	$ 273.00
Distribution Demand <=100 kVA	DKW1	$ -	$ 6.17	$ 6.17
Distribution Demand >100 kVA	DKW2	$ 4.74	$ 6.17	$ 1.43
Distribution Energy	DKWH	$ 0.00381	$ 0.00381	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00063	$ 0.00098	$ 0.00035
Solar Massachusetts Renewable Target	SMART	$ 0.00057	$ 0.00085	$ 0.00028
Residential Assistance Adjustment Factor	RAAF	$ 0.00135	$ 0.00210	$ 0.00075
Pension Adjustment Factor	PAF	$ 0.00044	$ 0.00037	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00179	$ 0.00277	$ 0.00098
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00029	$ 0.00046	$ 0.00017
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00023	$ (0.00012)	$ (0.00035)
Vegetation Management	RTWF	$ 0.00058	$ 0.00003	$ (0.00055)
Tax Act Credit Factor	TACF	$ (0.00038)	$ (0.00060)	$ (0.00022)
Grid Modernization	GMOD	$ 0.00019	$ 0.00005	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand <=100 kVA	TMKW1	$ 774.42	$ 782.07	$ 7.65
Transmission Demand >100 kVA	TMKW2	$ 13.75	$ 13.89	$ 0.14
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10663	$ 0.00003
Customer Charge		$ 97.00	$ 370.00	$ 273.00
Delivery Demand <=100 kVA		$ 774.42	$ 788.24	$ 13.82
Delivery Demand >100 kVA		$ 18.49	$ 20.05	$ 1.56
Delivery Energy		$ 0.01789	$ 0.01907	$ 0.00118
Basic Service		$ 0.10660	$ 0.10663	$ 0.00003

Rate SB1/MS1/SS1 Standby Service	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 781.00	$781.00	$ -
Standby Demand - Distribution	CD1	$ 6.48	$7.85	$ 1.37
Standby Demand - Reservation	CD2	$ 6.48	$7.85	$ 1.37
Supplemental Demand <= 100 kVA	SKW1	$ -	$6.17	$ 6.17
Supplemental Demand > 100 kVA	SKW2	$ 4.74	$6.17	$ 1.43
Replacement Energy	DKWH1	$ -	$ -	$ -
Supplemental Energy	DKWH2	$ 0.00381	$ 0.00381	$ -
Supplemental Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00063	$ 0.00098	$ 0.00035
Solar Massachusetts Renewable Target	SMART	$ 0.00057	$ 0.00085	$ 0.00028
Residential Assistance Adjustment Factor	RAAF	$ 0.00135	$ 0.00210	$ 0.00075
Pension Adjustment Factor	PAF	$ 0.00044	$ 0.00037	$ (0.00007)
Net Metering Recovery Surcharge	NMRS	$ 0.00179	$ 0.00277	$ 0.00098
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00029	$ 0.00046	$ 0.00017
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00023	$ (0.00012)	$ (0.00035)
Vegetation Management	RTWF	$ 0.00058	$ 0.00003	$ (0.00055)
Tax Act Credit Factor	TACF	$ (0.00038)	$ (0.00060)	$ (0.00022)
Grid Modernization	GMOD	$ 0.00019	$ 0.00005	$ (0.00014)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand - Standby Reservation	TMKW1	$ 0.99	$ 1.00	$ 0.01
Transmission Demand - Standby	TMKW2	$ 12.95	$ 13.08	$ 0.13
Transmission Demand - Supplemental <= 100 kVA	TMKW3	$ 774.42	$ 782.07	$ 7.65
Transmission Demand - Supplemental > 100 kVA	TMKW4	$ 13.75	$ 13.89	$ 0.14
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10660	$ 0.10663	$ 0.00003

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

Customer Charge		$ 781.00	$ 781.00	$ -	
Delivery Standby Demand		$ 19.43	$ 20.93	$ 1.50	
Delivery Standby Demand- Resrv.		$ 7.47	$ 8.85	$ 1.38	
Supplemental Demand <= 100 kVA		$ 774.42	$ 788.24	$ 13.82	
Supplemental Demand > 100 kVA		$ 18.49	$ 20.05	$ 1.56	
Delivery Replacement Energy		$ 0.01408	$ 0.01526	$ 0.00118	
Delivery Supplemental Energy		$ 0.01789	$ 0.01907	$ 0.00118	
Basic Service		$ 0.10660	$ 0.10663	$ 0.00003	

----------SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD----------

Rate G-3 Large General Time of Use	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 930.00	$ 930.00	$ -
Distribution Demand	DKW	$ 1.01	$ 3.61	$ 2.60
Distribution Energy - Peak	DKWH1	$ 0.01443	$ 0.01159	$ (0.00284)
Distribution Energy - Low A	DKWH2	$ 0.01328	$ 0.01159	$ (0.00169)
Distribution Energy - Low B	DKWH3	$ 0.00919	$ 0.01159	$ 0.00240
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Transformer Ownership Allowance	TOA	3%	($1.26)	N/A
Primary Metering Discount	PMD	2%	2%	0%
Revenue Decoupling	RDAF	$ 0.00067	$ 0.00098	$ 0.00031
Solar Massachusetts Renewable Target	SMART	$ 0.00061	$ 0.00085	$ 0.00024
Residential Assistance Adjustment Factor	RAAF	$ 0.00144	$ 0.00210	$ 0.00066
Pension Adjustment Factor	PAF	$ 0.00042	$ 0.00037	$ (0.00005)
Net Metering Recovery Surcharge	NMRS	$ 0.00191	$ 0.00277	$ 0.00086
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00031	$ 0.00046	$ 0.00015
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00025	$ (0.00012)	$ (0.00037)
Vegetation Management	RTWF	$ 0.00055	$ 0.00003	$ (0.00052)
Tax Act Credit Factor	TACF	$ (0.00041)	$ (0.00060)	$ (0.00019)
Grid Modernization	GMOD	$ 0.00020	$ 0.00005	$ (0.00015)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 11.63	$ 13.01	$ 1.38
Transmission Energy	TMKWH	$ -	$ -	$ -
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10383	$ 0.10386	$ 0.00003
Customer Charge		$ 930.00	$ 930.00	$ -
Delivery Demand		$ 12.64	$ 16.62	$ 3.98
Delivery Energy - Peak		$ 0.02877	$ 0.02685	$ (0.00192)
Delivery Energy - Low A		$ 0.02762	$ 0.02685	$ (0.00077)
Delivery Energy - Low B		$ 0.02353	$ 0.02685	$ 0.00332
Basic Service		$ 0.10383	$ 0.10386	$ 0.00003

----------WESTERN MASSACHUSETTS----------

Rate T-2 Large Primary General Service TOU	Code	1/1/2022	Proposed	Difference
Customer Charge 350 < kW < 1000	CUST1	$ 760.00	$ 760.00	$ -
Customer Charge 1000 <= kW < 1500	CUST2	$ 1,625.00	$ 1,625.00	$ -
Customer Charge 1500 <= kW < 2500	CUST3	$ 2,700.00	$ 2,700.00	$ -
Distribution Demand	DKW	$ 7.29	$ 9.37	$ 2.08
Distribution Energy - Peak	DKWH1	$ 0.00297	$ 0.00297	$ -
Distribution Energy - Off Peak	DKWH2	$ 0.00087	$ 0.00087	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Tranformer Ownership Allowance <= 1000 kW	TOA1	$ (0.20)	$ (1.26)	$ (1.06)
Tranformer Ownership Allowance > 1000 kW	TOA2	$ (0.10)	$ (1.26)	$ (1.16)
Revenue Decoupling	RDAF	$ 0.00103	$ 0.00098	$ (0.00005)
Solar Massachusetts Renewable Target	SMART	$ 0.00094	$ 0.00085	$ (0.00009)
Residential Assistance Adjustment Factor	RAAF	$ 0.00220	$ 0.00210	$ (0.00010)
Pension Adjustment Factor	PAF	$ 0.00042	$ 0.00037	$ (0.00005)
Net Metering Recovery Surcharge	NMRS	$ 0.00291	$ 0.00277	$ (0.00014)
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00047	$ 0.00046	$ (0.00001)

TEST YEAR RATE INPUTS - LARGE GENERAL SERVICE GROUP

Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00004)	$ (0.00004)	$ 0.00000
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00038	$ (0.00012)	$ (0.00050)
Vegetation Management	RTWF	$ 0.00056	$ 0.00003	$ (0.00053)
Tax Act Credit Factor	TACF	$ (0.00063)	$ (0.00060)	$ 0.00003
Grid Modernization	GMOD	$ 0.00031	$ 0.00005	$ (0.00026)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 11.71	$ 13.01	$ 1.30
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge 350 < kW < 1000		$ 760.00	$ 760.00	$ -
Customer Charge 1000 <= kW < 1500		$ 1,625.00	$ 1,625.00	$ -
Customer Charge 1500 <= kW < 2500		$ 2,700.00	$ 2,700.00	$ -
Delivery Demand		$ 19.00	$ 22.39	$ 3.39
Delivery Energy - Peak		$ 0.02033	$ 0.01863	$ (0.00170)
Delivery Energy - Off Peak		$ 0.01823	$ 0.01653	$ (0.00170)
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

Rate T-5 Extra Large Primary General Service TOU	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST	$ 3,800.00	$ 3,800.00	$ -
Distribution Demand	DKW	$ 5.18	$ 8.45	$ 3.27
Distribution Energy - Peak	DKWH1	$ 0.00296	$ 0.00297	$ 0.00001
Distribution Energy - Off Peak	DKWH2	$ 0.00087	$ 0.00087	$ -
Exogenous Property Tax Adj.	EPTA	$ -	$ -	
Tranformer Ownership Allowance <= 1000 kW	TOA1	$ (0.20)	$ (1.26)	$ (1.06)
Tranformer Ownership Allowance > 1000 kW	TOA2	$ (0.10)	$ (1.26)	$ (1.16)
Revenue Decoupling	RDAF	$ 0.00055	$ 0.00098	$ 0.00043
Solar Massachusetts Renewable Target	SMART	$ 0.00050	$ 0.00085	$ 0.00035
Residential Assistance Adjustment Factor	RAAF	$ 0.00118	$ 0.00210	$ 0.00092
Pension Adjustment Factor	PAF	$ 0.00025	$ 0.00037	$ 0.00012
Net Metering Recovery Surcharge	NMRS	$ 0.00156	$ 0.00277	$ 0.00121
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00025	$ 0.00046	$ 0.00021
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00002)	$ (0.00004)	$ (0.00002)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00020	$ (0.00012)	$ (0.00032)
Vegetation Management	RTWF	$ 0.00034	$ 0.00003	$ (0.00031)
Tax Act Credit Factor	TACF	$ (0.00033)	$ (0.00060)	$ (0.00027)
Grid Modernization	GMOD	$ 0.00016	$ 0.00005	$ (0.00011)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Demand	TMKW	$ 13.36	$ 13.01	$ (0.35)
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.09465	$ 0.09468	$ 0.00003
Customer Charge		$ 3,800.00	$ 3,800.00	$ -
Delivery Demand		$ 18.54	$ 21.47	$ 2.93
Delivery Energy - Peak		$ 0.01641	$ 0.01863	$ 0.00222
Delivery Energy - Off Peak		$ 0.01432	$ 0.01653	$ 0.00221
Basic Service		$ 0.09465	$ 0.09468	$ 0.00003

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE G-3 LARGE GENERAL SERVICE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	5,612	$250.00	$1,402,993		$370.00	$2,076,429
Distribution Demand - Winter	WDKW	3,514,129	$9.78	$34,368,182		$15.77	$55,432,928
Distribution Demand - Summer	SDKW	2,074,189	$16.60	$34,431,540		$15.77	$32,718,884
Distribution Demand - Total	DKW	5,588,318					
Distribution Energy	DKWH	2,675,437,585	$0.00000	$0		$0.00000	$0
Total Base Distribution	DIST			$70,202,714			$90,228,240
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$70,202,714			$90,228,240
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00121	$3,237,279		$0.00098	$2,618,539
Solar Massachusetts Renewable Target	SMART		$0.00110	$2,942,981		$0.00085	$2,276,874
Residential Assistance Adjustment Factor	RAAF		$0.00259	$6,929,383		$0.00210	$5,612,568
Pension Adjustment Factor	PAF		$0.00041	$1,096,929		$0.00037	$1,003,057
Net Metering Recovery Surcharge	NMRS		$0.00342	$9,149,997		$0.00277	$7,414,640
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,203,947)		($0.00045)	($1,203,947)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00056	$1,498,245		$0.00046	$1,222,468
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($133,772)		($0.00004)	($105,653)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($6,595)
Solar Expansion Cost Recovery Factor	SECRF		$0.00045	$1,203,947		($0.00012)	($313,535)
Vegetation Management	RTWF		$0.00054	$1,444,736		$0.00003	$79,760
Tax Act Credit Factor	TACF		($0.00074)	($1,979,824)		($0.00060)	($1,601,317)
Grid Modernization	GMOD		$0.00037	$989,912		$0.00005	$123,394
Transition	TRNSN		($0.00177)	($4,735,525)		($0.00177)	($4,735,525)
Transmission Demand	TMKW		$13.61	$76,057,010		$13.01	$72,719,272
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$20,413,589		$0.00763	$20,413,589
System Benefits Charge	SBC		$0.00250	$6,688,594		$0.00250	$6,688,594
Renewable Energy Charge	RNEW		$0.00050	$1,337,719		$0.00050	$1,337,719
Basic Service Charge	BS-E		$0.10660	$285,208,335		$0.10663	$285,287,986
			Total Revenue	$480,348,304			$489,060,128
						% Change	1.81%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$70,202,714	2.624	$90,228,240	3.372	$20,025,526	0.748
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$3,237,279	0.121	$2,618,539	0.098	($618,740)	(0.023)
Solar Massachusetts Renewable Target	SMART	$2,942,981	0.110	$2,276,874	0.085	($666,108)	(0.025)
Residential Assistance Adjustment Factor	RAAF	$6,929,383	0.259	$5,612,568	0.210	($1,316,815)	(0.049)
Pension Adjustment Factor	PAF	$1,096,929	0.041	$1,003,057	0.037	($93,872)	(0.004)
Net Metering Recovery Surcharge	NMRS	$9,149,997	0.342	$7,414,640	0.277	($1,735,357)	(0.065)
Long Term Renewable Contract Adjustment	LTRCA	($1,203,947)	(0.045)	($1,203,947)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$1,498,245	0.056	$1,222,468	0.046	($275,777)	(0.010)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($133,772)	(0.005)	($105,653)	(0.004)	$28,119	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($6,595)	(0.000)	($6,595)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$1,203,947	0.045	($313,535)	(0.012)	($1,517,482)	(0.057)
Vegetation Management	RTWF	$1,444,736	0.054	$79,760	0.003	($1,364,976)	(0.051)
Tax Act Credit Factor	TACF	($1,979,824)	(0.074)	($1,601,317)	(0.060)	$378,507	0.014
Grid Modernization	GMOD	$989,912	0.037	$123,394	0.005	($866,518)	(0.032)
Transition	TRNSN	($4,735,525)	(0.177)	($4,735,525)	(0.177)	$0	0.000
Transmission	TRNSM	$76,057,010	2.843	$72,719,272	2.718	($3,337,738)	(0.125)
Energy Efficiency Reconciliation Factor	EERF-E	$20,413,589	0.763	$20,413,589	0.763	$0	0.000
System Benefits Charge	SBC	$6,688,594	0.250	$6,688,594	0.250	$0	0.000
Renewable Energy Charge	RNEW	$1,337,719	0.050	$1,337,719	0.050	$0	0.000
Basic Service Charge	BS-E	$285,208,335	10.660	$285,287,986	10.663	$79,651	0.003
Total		$480,348,304	17.954	$489,060,128	18.280	$8,711,824	0.326

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

GREATER BOSTON
RATE WR (MWRA)

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (WR) Rate	Proposed (WR) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	12	$150.48	$1,806		$199.29	$2,392
Distribution Demand	DKW	238,395	$0.00	$0		$0.00	$0
Distribution Energy	DKWH	103,657,378	$0.00000	$0		$0.00000	$0
Total Base Distribution	DIST			$1,806			$2,392
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,806			$2,392
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00121	$125,425		$0.00098	$101,453
Solar Massachusetts Renewable Target	SMART		$0.00110	$114,023		$0.00085	$88,215
Residential Assistance Adjustment Factor	RAAF		$0.00259	$268,473		$0.00210	$217,454
Pension Adjustment Factor	PAF		$0.00041	$42,500		$0.00037	$38,863
Net Metering Recovery Surcharge	NMRS		$0.00342	$354,508		$0.00277	$287,273
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($46,646)		($0.00045)	($46,646)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00056	$58,048		$0.00046	$47,363
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($5,183)		($0.00004)	($4,093)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($256)
Solar Expansion Cost Recovery Factor	SECRF		$0.00045	$46,646		($0.00012)	($12,148)
Vegetation Management	RTWF		$0.00054	$55,975		$0.00003	$3,090
Tax Act Credit Factor	TACF		($0.00074)	($76,706)		($0.00060)	($62,042)
Grid Modernization	GMOD		$0.00037	$38,353		$0.00005	$4,781
Transition	TRNSN		($0.00177)	($183,474)		($0.00177)	($183,474)
Transmission Demand	TMKW		$8.16	$1,945,305		$8.16	$1,945,305
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$790,906		$0.00763	$790,906
System Benefits Charge	SBC		$0.00250	$259,143		$0.00250	$259,143
Renewable Energy Charge	RNEW		$0.00050	$51,829		$0.00050	$51,829
Basic Service Charge	BS-E		$0.10660	$11,050,136		$0.10663	$11,053,222
			Total Revenue	$14,891,066			$14,582,631
						% Change	-2.07%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,806	0.002	$2,392	0.002	$586	0.001
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$125,425	0.121	$101,453	0.098	($23,973)	(0.023)
Solar Massachusetts Renewable Target	SMART	$114,023	0.110	$88,215	0.085	($25,808)	(0.025)
Residential Assistance Adjustment Factor	RAAF	$268,473	0.259	$217,454	0.210	($51,019)	(0.049)
Pension Adjustment Factor	PAF	$42,500	0.041	$38,863	0.037	($3,637)	(0.004)
Net Metering Recovery Surcharge	NMRS	$354,508	0.342	$287,273	0.277	($67,235)	(0.065)
Long Term Renewable Contract Adjustment	LTRCA	($46,646)	(0.045)	($46,646)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$58,048	0.056	$47,363	0.046	($10,685)	(0.010)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($5,183)	(0.005)	($4,093)	(0.004)	$1,089	0.001
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($256)	(0.000)	($256)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$46,646	0.045	($12,148)	(0.012)	($58,793)	(0.057)
Vegetation Management	RTWF	$55,975	0.054	$3,090	0.003	($52,885)	(0.051)
Tax Act Credit Factor	TACF	($76,706)	(0.074)	($62,042)	(0.060)	$14,665	0.014
Grid Modernization	GMOD	$38,353	0.037	$4,781	0.005	($33,572)	(0.032)
Transition	TRNSN	($183,474)	(0.177)	($183,474)	(0.177)	$0	0.000
Transmission	TRNSM	$1,945,305	1.877	$1,945,305	1.877	$0	0.000
Energy Efficiency Reconciliation Factor	EERF-E	$790,906	0.763	$790,906	0.763	$0	0.000
System Benefits Charge	SBC	$259,143	0.250	$259,143	0.250	$0	0.000
Renewable Energy Charge	RNEW	$51,829	0.050	$51,829	0.050	$0	0.000
Basic Service Charge	BS-E	$11,050,136	10.660	$11,053,222	10.663	$3,086	0.003
Total		$14,891,066	14.366	$14,582,631	14.068	($308,436)	(0.298)

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE G-3 LARGE GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,030	$97.00	$99,889		$370.00	$381,020
Distribution Demand <=100 kVA	DKW1	101,798	$0.00	$0		$6.17	$627,659
Distribution Demand >100 kVA	DKW2	988,706	$4.74	$4,686,467		$6.17	$6,096,112
Distribution Demand - Total	DKW	1,090,504					
Distribution Energy	DKWH	483,098,521	$0.00381	$1,840,605		$0.00381	$1,840,605
Total Base Distribution	DIST			$6,626,962			$8,945,396
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,626,962			$8,945,396
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00063	$304,352		$0.00098	$472,824
Solar Massachusetts Renewable Target	SMART		$0.00057	$275,366		$0.00085	$411,131
Residential Assistance Adjustment Factor	RAAF		$0.00135	$652,183		$0.00210	$1,013,450
Pension Adjustment Factor	PAF		$0.00044	$212,563		$0.00037	$181,120
Net Metering Recovery Surcharge	NMRS		$0.00179	$864,746		$0.00277	$1,338,847
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($217,394)		($0.00045)	($217,394)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00029	$140,099		$0.00046	$220,739
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($9,662)		($0.00004)	($19,078)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,191)
Solar Expansion Cost Recovery Factor	SECRF		$0.00023	$111,113		($0.00012)	($56,614)
Vegetation Management	RTWF		$0.00058	$280,197		$0.00003	$14,402
Tax Act Credit Factor	TACF		($0.00038)	($183,577)		($0.00060)	($289,147)
Grid Modernization	GMOD		$0.00019	$91,789		$0.00005	$22,281
Transition	TRNSN		($0.00177)	($855,084)		($0.00177)	($855,084)
Transmission Demand <=100 kVA	TMKW1		$774.42	$797,484		$782.07	$805,364
Transmission Demand >100 kVA	TMKW2		$13.75	$13,594,710		$13.89	$13,729,041
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,686,042		$0.00763	$3,686,042
System Benefits Charge	SBC		$0.00250	$1,207,746		$0.00250	$1,207,746
Renewable Energy Charge	RNEW		$0.00050	$241,549		$0.00050	$241,549
Basic Service Charge	BS-E		$0.10660	$51,499,510		$0.10663	$51,513,892
			Total Revenue	$79,320,694			$82,365,317
						% Change	3.84%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$6,626,962	1.372	$8,945,396	1.852	$2,318,434	0.480
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$304,352	0.063	$472,824	0.098	$168,472	0.035
Solar Massachusetts Renewable Target	SMART	$275,366	0.057	$411,131	0.085	$135,764	0.028
Residential Assistance Adjustment Factor	RAAF	$652,183	0.135	$1,013,450	0.210	$361,267	0.075
Pension Adjustment Factor	PAF	$212,563	0.044	$181,120	0.037	($31,443)	(0.007)
Net Metering Recovery Surcharge	NMRS	$864,746	0.179	$1,338,847	0.277	$474,101	0.098
Long Term Renewable Contract Adjustment	LTRCA	($217,394)	(0.045)	($217,394)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$140,099	0.029	$220,739	0.046	$80,640	0.017
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($9,662)	(0.002)	($19,078)	(0.004)	($9,416)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,191)	(0.000)	($1,191)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$111,113	0.023	($56,614)	(0.012)	($167,727)	(0.035)
Vegetation Management	RTWF	$280,197	0.058	$14,402	0.003	($265,795)	(0.055)
Tax Act Credit Factor	TACF	($183,577)	(0.038)	($289,147)	(0.060)	($105,569)	(0.022)
Grid Modernization	GMOD	$91,789	0.019	$22,281	0.005	($69,508)	(0.014)
Transition	TRNSN	($855,084)	(0.177)	($855,084)	(0.177)	$0	0.000
Transmission	TRNSM	$14,392,195	2.979	$14,534,405	3.009	$142,210	0.029
Energy Efficiency Reconciliation Factor	EERF-E	$3,686,042	0.763	$3,686,042	0.763	$0	0.000
System Benefits Charge	SBC	$1,207,746	0.250	$1,207,746	0.250	$0	0.000
Renewable Energy Charge	RNEW	$241,549	0.050	$241,549	0.050	$0	0.000
Basic Service Charge	BS-E	$51,499,510	10.660	$51,513,892	10.663	$14,382	0.003
Total		$79,320,694	16.419	$82,365,317	17.049	$3,044,623	0.630

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

CAMBRIDGE
RATE SB1/MS1/SS1 STANDBY SERVICE

		Test Year	Current			Proposed (SB-1/MS-1/SS-1)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	24	$781.00	$18,793		$781.00	$18,793
Standby Demand - Distribution	CD1	109,157	$6.48	$707,336		$7.85	$857,273
Standby Demand - Reservation	CD2	39,102	$6.48	$253,379		$7.85	$307,088
Supplemental Demand <= 100 kVA	SKW1	1,200	$0.00	$0		$6.17	$7,399
Supplemental Demand > 100 kVA	SKW2	132,203	$4.74	$626,641		$6.17	$815,129
Supplemental Demand - Total	SKW	133,403					
Replacement Energy	DKWH1	79,471,336	$0.00000	$0		$0.00000	$0
Supplemental Energy	DKWH2	38,551,204	$0.00381	$146,880		$0.00381	$146,880
Distribution Energy - Total	DKWH	118,022,540					
Total Base Distribution	DIST			$1,753,028			$2,152,562
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,753,028			$2,152,562
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00063	$74,354		$0.00098	$115,513
Solar Massachusetts Renewable Target	SMART		$0.00057	$67,273		$0.00085	$100,441
Residential Assistance Adjustment Factor	RAAF		$0.00135	$159,330		$0.00210	$247,589
Pension Adjustment Factor	PAF		$0.00044	$51,930		$0.00037	$44,248
Net Metering Recovery Surcharge	NMRS		$0.00179	$211,260		$0.00277	$327,085
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($53,110)		($0.00045)	($53,110)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00029	$34,227		$0.00046	$53,927
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($2,360)		($0.00004)	($4,661)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($291)
Solar Expansion Cost Recovery Factor	SECRF		$0.00023	$27,145		($0.00012)	($13,831)
Vegetation Management	RTWF		$0.00058	$68,453		$0.00003	$3,518
Tax Act Credit Factor	TACF		($0.00038)	($44,849)		($0.00060)	($70,639)
Grid Modernization	GMOD		$0.00019	$22,424		$0.00005	$5,443
Transition	TRNSN		($0.00177)	($208,900)		($0.00177)	($208,900)
Transmission Demand - Standby Reservation	TMKW1		$0.99	$38,711		$1.00	$39,093
Transmission Demand - Standby	TMKW2		$12.95	$1,413,580		$13.08	$1,427,547
Transmission Demand - Supplemental <= 100 kVA	TMKW3		$774.42	$18,635		$782.07	$18,819
Transmission Demand - Supplemental > 100 kVA	TMKW4		$13.75	$1,817,788		$13.89	$1,835,750
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$900,512		$0.00763	$900,512
System Benefits Charge	SBC		$0.00250	$295,056		$0.00250	$295,056
Renewable Energy Charge	RNEW		$0.00050	$59,011		$0.00050	$59,011
Basic Service Charge	BS-E		$0.10660	$12,581,498		$0.10663	$12,585,012
			Total Revenue	$19,284,996			$19,859,693
						% Change	2.98%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$1,753,028	1.485	$2,152,562	1.824	$399,533	0.339
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$74,354	0.063	$115,513	0.098	$41,158	0.035
Solar Massachusetts Renewable Target	SMART	$67,273	0.057	$100,441	0.085	$33,168	0.028
Residential Assistance Adjustment Factor	RAAF	$159,330	0.135	$247,589	0.210	$88,259	0.075
Pension Adjustment Factor	PAF	$51,930	0.044	$44,248	0.037	($7,682)	(0.007)
Net Metering Recovery Surcharge	NMRS	$211,260	0.179	$327,085	0.277	$115,824	0.098
Long Term Renewable Contract Adjustment	LTRCA	($53,110)	(0.045)	($53,110)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$34,227	0.029	$53,927	0.046	$19,701	0.017
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($2,360)	(0.002)	($4,661)	(0.004)	($2,300)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($291)	(0.000)	($291)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$27,145	0.023	($13,831)	(0.012)	($40,976)	(0.035)
Vegetation Management	RTWF	$68,453	0.058	$3,518	0.003	($64,935)	(0.055)
Tax Act Credit Factor	TACF	($44,849)	(0.038)	($70,639)	(0.060)	($25,791)	(0.022)
Grid Modernization	GMOD	$22,424	0.019	$5,443	0.005	($16,981)	(0.014)
Transition	TRNSN	($208,900)	(0.177)	($208,900)	(0.177)	$0	0.000
Transmission	TRNSM	$3,288,713	2.787	$3,321,209	2.814	$32,496	0.028
Energy Efficiency Reconciliation Factor	EERF-E	$900,512	0.763	$900,512	0.763	$0	0.000
System Benefits Charge	SBC	$295,056	0.250	$295,056	0.250	$0	0.000
Renewable Energy Charge	RNEW	$59,011	0.050	$59,011	0.050	$0	0.000
Basic Service Charge	BS-E	$12,581,498	10.660	$12,585,012	10.663	$3,514	0.003
Total		$19,284,996	16.340	$19,859,693	16.827	$574,697	0.487

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

SOUTH SHORE, CAPE COD & MARTHA'S VINEYARD
RATE G-3 LARGE GENERAL TIME OF USE

		Test Year	Current			Proposed (G-3)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	1,189	$930.00	$1,106,124		$930.00	$1,106,124
Distribution Demand	DKW	1,077,271	$1.01	$1,088,044		$3.61	$3,884,461
Distribution Energy - Peak	DKWH1	113,964,505	$0.01443	$1,644,508		$0.01159	$1,321,007
Distribution Energy - Low A	DKWH2	105,230,874	$0.01328	$1,397,466		$0.01159	$1,219,772
Distribution Energy - Low B	DKWH3	208,709,937	$0.00919	$1,918,044		$0.01159	$2,419,239
Distribution Energy - Total	DKWH	427,905,315					
Transformer Ownership Allowance	TOA	516,924	3%	($103,857)		($1.26)	($651,324)
Primary Metering Discount	PMD		2%	($67,161)		2%	($51,189)
Total Base Distribution	DIST			$6,983,168			$9,248,090
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$6,983,168			$9,248,090
Primary Metering Energy - Peak	PMKWH1	57,626,913					
Primary Metering Energy - Low A	PMKWH2	53,988,548					
Primary Metering Energy - Low A	PMKWH3	109,192,662					
Primary Metering Energy - Total	PMKWH	220,808,123					
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00067	$286,697		$0.00098	$418,805
Solar Massachusetts Renewable Target	SMART		$0.00061	$261,022		$0.00085	$364,160
Residential Assistance Adjustment Factor	RAAF		$0.00144	$616,184		$0.00210	$897,665
Pension Adjustment Factor	PAF		$0.00042	$179,720		$0.00037	$160,427
Net Metering Recovery Surcharge	NMRS		$0.00191	$817,299		$0.00277	$1,185,886
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($192,557)		($0.00045)	($192,557)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00031	$132,651		$0.00046	$195,520
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($8,558)		($0.00004)	($16,898)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,055)
Solar Expansion Cost Recovery Factor	SECRF		$0.00025	$106,976		($0.00012)	($50,146)
Vegetation Management	RTWF		$0.00055	$235,348		$0.00003	$12,757
Tax Act Credit Factor	TACF		($0.00041)	($175,441)		($0.00060)	($256,112)
Grid Modernization	GMOD		$0.00020	$85,581		$0.00005	$19,735
Transition	TRNSN		($0.00177)	($757,392)		($0.00177)	($757,392)
Transmission Demand	TMKW		$11.63	$12,528,667		$13.01	$14,018,242
Transmission Energy	TMKWH		$0.00000	$0		$0.00000	$0
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$3,264,918		$0.00763	$3,264,918
System Benefits Charge	SBC		$0.00250	$1,069,763		$0.00250	$1,069,763
Renewable Energy Charge	RNEW		$0.00050	$213,953		$0.00050	$213,953
Basic Service Charge	BS-E		$0.10383	$44,428,339		$0.10386	$44,441,078
			Total Revenue	$70,076,337			$74,236,839
						% Change	5.94%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$6,983,168	1.632	$9,248,090	2.161	$2,264,922	0.529
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$286,697	0.067	$418,805	0.098	$132,109	0.031
Solar Massachusetts Renewable Target	SMART	$261,022	0.061	$364,160	0.085	$103,137	0.024
Residential Assistance Adjustment Factor	RAAF	$616,184	0.144	$897,665	0.210	$281,482	0.066
Pension Adjustment Factor	PAF	$179,720	0.042	$160,427	0.037	($19,293)	(0.005)
Net Metering Recovery Surcharge	NMRS	$817,299	0.191	$1,185,886	0.277	$368,587	0.086
Long Term Renewable Contract Adjustment	LTRCA	($192,557)	(0.045)	($192,557)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$132,651	0.031	$195,520	0.046	$62,869	0.015
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($8,558)	(0.002)	($16,898)	(0.004)	($8,340)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,055)	(0.000)	($1,055)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$106,976	0.025	($50,146)	(0.012)	($157,123)	(0.037)
Vegetation Management	RTWF	$235,348	0.055	$12,757	0.003	($222,591)	(0.052)
Tax Act Credit Factor	TACF	($175,441)	(0.041)	($256,112)	(0.060)	($80,671)	(0.019)
Grid Modernization	GMOD	$85,581	0.020	$19,735	0.005	($65,846)	(0.015)
Transition	TRNSN	($757,392)	(0.177)	($757,392)	(0.177)	$0	0.000
Transmission	TRNSM	$12,528,667	2.928	$14,018,242	3.276	$1,489,575	0.348
Energy Efficiency Reconciliation Factor	EERF-E	$3,264,918	0.763	$3,264,918	0.763	$0	0.000
System Benefits Charge	SBC	$1,069,763	0.250	$1,069,763	0.250	$0	0.000
Renewable Energy Charge	RNEW	$213,953	0.050	$213,953	0.050	$0	0.000
Basic Service Charge	BS-E	$44,428,339	10.383	$44,441,078	10.386	$12,739	0.003
Total		$70,076,337	16.377	$74,236,839	17.349	$4,160,502	0.972

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-2 PRIMARY GENERAL TIME OF USE

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed (G-3) Rate	Proposed (G-3) Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge 350 < kW < 1000	CUST1	2,684	$760.00	$2,039,475		$760.00	$2,039,475
Customer Charge 1000 <= kW < 1500	CUST2	334	$1,625.00	$542,020		$1,625.00	$542,020
Customer Charge 1500 <= kW < 2500	CUST3	137	$2,700.00	$370,029		$2,700.00	$370,029
Customer Charge - Total	CUST	3,154					
Distribution Demand	DKW	1,483,311	$7.29	$10,813,334		$9.37	$13,904,051
Distribution Energy - Peak	DKWH1	169,037,518	$0.00297	$502,041		$0.00297	$502,041
Distribution Energy - Off Peak	DKWH2	455,530,521	$0.00087	$396,312		$0.00087	$396,312
Distribution Energy - Total	DKWH	624,568,038					
Tranformer Ownership Allowance <= 1000 kW	TOA1	213,443	($0.20)	($42,689)		($1.26)	($268,938)
Tranformer Ownership Allowance > 1000 kW	TOA2	10,832	($0.10)	($1,083)		($1.26)	($13,648)
Total Base Distribution	DIST			$14,619,439			$17,471,342
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$14,619,439			$17,471,342
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00103	$643,305		$0.00098	$611,285
Solar Massachusetts Renewable Target	SMART		$0.00094	$587,094		$0.00085	$531,525
Residential Assistance Adjustment Factor	RAAF		$0.00220	$1,374,050		$0.00210	$1,310,227
Pension Adjustment Factor	PAF		$0.00042	$262,319		$0.00037	$234,159
Net Metering Recovery Surcharge	NMRS		$0.00291	$1,817,493		$0.00277	$1,730,912
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($281,056)		($0.00045)	($281,056)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00047	$293,547		$0.00046	$285,379
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00004)	($24,983)		($0.00004)	($24,664)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($1,540)
Solar Expansion Cost Recovery Factor	SECRF		$0.00038	$237,336		($0.00012)	($73,193)
Vegetation Management	RTWF		$0.00056	$349,758		$0.00003	$18,620
Tax Act Credit Factor	TACF		($0.00063)	($393,478)		($0.00060)	($373,820)
Grid Modernization	GMOD		$0.00031	$193,616		$0.00005	$28,806
Transition	TRNSN		($0.00177)	($1,105,485)		($0.00177)	($1,105,485)
Transmission Demand	TMKW		$11.71	$17,369,566		$13.01	$19,301,918
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$5,015,281		$0.00803	$5,015,281
System Benefits Charge	SBC		$0.00250	$1,561,420		$0.00250	$1,561,420
Renewable Energy Charge	RNEW		$0.00050	$312,284		$0.00050	$312,284
Basic Service Charge	BS-W		$0.09465	$59,113,803		$0.09468	$59,132,397
			Total Revenue	$101,945,309			$105,685,799
						% Change	3.67%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$14,619,439	2.341	$17,471,342	2.797	$2,851,904	0.457
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$643,305	0.103	$611,285	0.098	($32,020)	(0.005)
Solar Massachusetts Renewable Target	SMART	$587,094	0.094	$531,525	0.085	($55,569)	(0.009)
Residential Assistance Adjustment Factor	RAAF	$1,374,050	0.220	$1,310,227	0.210	($63,823)	(0.010)
Pension Adjustment Factor	PAF	$262,319	0.042	$234,159	0.037	($28,160)	(0.005)
Net Metering Recovery Surcharge	NMRS	$1,817,493	0.291	$1,730,912	0.277	($86,581)	(0.014)
Long Term Renewable Contract Adjustment	LTRCA	($281,056)	(0.045)	($281,056)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$293,547	0.047	$285,379	0.046	($8,168)	(0.001)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($24,983)	(0.004)	($24,664)	(0.004)	$319	0.000
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($1,540)	(0.000)	($1,540)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$237,336	0.038	($73,193)	(0.012)	($310,529)	(0.050)
Vegetation Management	RTWF	$349,758	0.056	$18,620	0.003	($331,138)	(0.053)
Tax Act Credit Factor	TACF	($393,478)	(0.063)	($373,820)	(0.060)	$19,658	0.003
Grid Modernization	GMOD	$193,616	0.031	$28,806	0.005	($164,810)	(0.026)
Transition	TRNSN	($1,105,485)	(0.177)	($1,105,485)	(0.177)	$0	0.000
Transmission	TRNSM	$17,369,566	2.781	$19,301,918	3.090	$1,932,352	0.309
Energy Efficiency Reconciliation Factor	EERF-W	$5,015,281	0.803	$5,015,281	0.803	$0	0.000
System Benefits Charge	SBC	$1,561,420	0.250	$1,561,420	0.250	$0	0.000
Renewable Energy Charge	RNEW	$312,284	0.050	$312,284	0.050	$0	0.000
Basic Service Charge	BS-W	$59,113,803	9.465	$59,132,397	9.468	$18,594	0.003
Total		$101,945,309	16.323	$105,685,799	16.921	$3,740,489	0.599

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

RATE T-5 EXTRA LARGE PRIMARY GENERAL SERVICE TIME OF USE

		Test Year	Current			Proposed (T-5)	
Rate Components	Code	Determinants	Rate	Revenue		Rate	Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	290	$3,800.00	$1,101,777		$3,800.00	$1,101,777
Distribution Demand	DKW	745,515	$5.18	$3,861,769		$8.45	$6,302,920
Distribution Energy - Peak	DKWH1	96,216,436	$0.00296	$284,801		$0.00297	$285,763
Distribution Energy - Off Peak	DKWH2	268,821,815	$0.00087	$233,875		$0.00087	$233,875
Distribution Energy - Total	DKWH	365,038,251					
Tranformer Ownership Allowance <= 1000 kW	TOA1	157,884	($0.20)	($31,577)		($1.26)	($198,933)
Tranformer Ownership Allowance > 1000 kW	TOA2	449,547	($0.10)	($44,955)		($1.26)	($566,429)
Total Base Distribution	DIST			$5,405,690			$7,158,972
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$5,405,690			$7,158,972
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00055	$200,771		$0.00098	$357,275
Solar Massachusetts Renewable Target	SMART		$0.00050	$182,519		$0.00085	$310,658
Residential Assistance Adjustment Factor	RAAF		$0.00118	$430,745		$0.00210	$765,782
Pension Adjustment Factor	PAF		$0.00025	$91,260		$0.00037	$136,858
Net Metering Recovery Surcharge	NMRS		$0.00156	$569,460		$0.00277	$1,011,658
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($164,267)		($0.00045)	($164,267)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00025	$91,260		$0.00046	$166,794
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00002)	($7,301)		($0.00004)	($14,415)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($900)
Solar Expansion Cost Recovery Factor	SECRF		$0.00020	$73,008		($0.00012)	($42,779)
Vegetation Management	RTWF		$0.00034	$124,113		$0.00003	$10,883
Tax Act Credit Factor	TACF		($0.00033)	($120,463)		($0.00060)	($218,485)
Grid Modernization	GMOD		$0.00016	$58,406		$0.00005	$16,836
Transition	TRNSN		($0.00177)	($646,118)		($0.00177)	($646,118)
Transmission Demand	TMKW		$13.36	$9,960,083		$13.01	$9,701,188
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$2,931,257		$0.00803	$2,931,257
System Benefits Charge	SBC		$0.00250	$912,596		$0.00250	$912,596
Renewable Energy Charge	RNEW		$0.00050	$182,519		$0.00050	$182,519
Basic Service Charge	BS-W		$0.09465	$34,549,958		$0.09468	$34,560,825
			Total Revenue	$54,825,496			$57,137,137
						% Change	4.22%

		Current Rate		Proposed Rate		Difference	
Functional Category		Revenue	cents/kWh	Revenue	cents/kWh	Revenue	cents/kWh
Base Distribution	DIST	$5,405,690	1.481	$7,158,972	1.961	$1,753,282	0.480
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$200,771	0.055	$357,275	0.098	$156,504	0.043
Solar Massachusetts Renewable Target	SMART	$182,519	0.050	$310,658	0.085	$128,139	0.035
Residential Assistance Adjustment Factor	RAAF	$430,745	0.118	$765,782	0.210	$335,037	0.092
Pension Adjustment Factor	PAF	$91,260	0.025	$136,858	0.037	$45,598	0.012
Net Metering Recovery Surcharge	NMRS	$569,460	0.156	$1,011,658	0.277	$442,198	0.121
Long Term Renewable Contract Adjustment	LTRCA	($164,267)	(0.045)	($164,267)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$91,260	0.025	$166,794	0.046	$75,535	0.021
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($7,301)	(0.002)	($14,415)	(0.004)	($7,115)	(0.002)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($900)	(0.000)	($900)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$73,008	0.020	($42,779)	(0.012)	($115,787)	(0.032)
Vegetation Management	RTWF	$124,113	0.034	$10,883	0.003	($113,230)	(0.031)
Tax Act Credit Factor	TACF	($120,463)	(0.033)	($218,485)	(0.060)	($98,022)	(0.027)
Grid Modernization	GMOD	$58,406	0.016	$16,836	0.005	($41,570)	(0.011)
Transition	TRNSN	($646,118)	(0.177)	($646,118)	(0.177)	$0	0.000
Transmission	TRNSM	$9,960,083	2.729	$9,701,188	2.658	($258,896)	(0.071)
Energy Efficiency Reconciliation Factor	EERF-W	$2,931,257	0.803	$2,931,257	0.803	$0	0.000
System Benefits Charge	SBC	$912,596	0.250	$912,596	0.250	$0	0.000
Renewable Energy Charge	RNEW	$182,519	0.050	$182,519	0.050	$0	0.000
Basic Service Charge	BS-W	$34,549,958	9.465	$34,560,825	9.468	$10,868	0.003
Total		$54,825,496	15.019	$57,137,137	15.652	$2,311,641	0.633

TEST YEAR RATE INPUTS - LIGHTING

----------EASTERN MASSACHUSETTS----------

Rate S-1	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00167	$ 0.00193	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00152	$ 0.00168	$ 0.00016
Residential Assistance Adjustment Factor	RAAF	$ 0.00359	$ 0.00413	$ 0.00054
Pension Adjustment Factor	PAF	$ 0.00299	$ 0.00084	$ (0.00215)
Net Metering Recovery Surcharge	NMRS	$ 0.00474	$ 0.00546	$ 0.00072
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00194	$ 0.00090	$ (0.00104)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ 0.00000	$ (0.00000)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00063	$ (0.00023)	$ (0.00086)
Vegetation Management	RTWF	$ 0.00406	$ 0.00006	$ (0.00400)
Tax Act Credit Factor	TACF	$ (0.00102)	$ (0.00118)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00051	$ 0.00009	$ (0.00042)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02177	$ 0.02030	$ (0.00147)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10468	$ 0.10468	$ -
Delivery Energy		$ 0.05074	$ 0.04230	$ (0.00844)
Basic Service		$ 0.10468	$ 0.10468	$ -

Rate S-2	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00167	$ 0.00193	$ 0.00026
Solar Massachusetts Renewable Target	SMART	$ 0.00152	$ 0.00168	$ 0.00016
Residential Assistance Adjustment Factor	RAAF	$ 0.00359	$ 0.00413	$ 0.00054
Pension Adjustment Factor	PAF	$ 0.00299	$ 0.00084	$ (0.00215)
Net Metering Recovery Surcharge	NMRS	$ 0.00474	$ 0.00546	$ 0.00072
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00194	$ 0.00090	$ (0.00104)
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00007)	$ (0.00008)	$ (0.00001)
Solar Program Cost Adjustment Factor	SPCA	$ 0.00000	$ (0.00000)	$ (0.00001)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00063	$ (0.00023)	$ (0.00086)
Vegetation Management	RTWF	$ 0.00406	$ 0.00006	$ (0.00400)
Tax Act Credit Factor	TACF	$ (0.00102)	$ (0.00118)	$ (0.00016)
Grid Modernization	GMOD	$ 0.00051	$ 0.00009	$ (0.00042)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.02177	$ 0.02030	$ (0.00147)
Energy Efficiency Reconciliation Factor	EERF-E	$ 0.00763	$ 0.00763	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-E	$ 0.10468	$ 0.10468	$ -
Delivery Energy		$ 0.05074	$ 0.04230	$ (0.00844)
Basic Service		$ 0.10468	$ 0.10468	$ -

TEST YEAR RATE INPUTS - LIGHTING

----------WESTERN MASSACHUSETTS----------

Rate S-1	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00139	$ 0.00193	$ 0.00054
Solar Massachusetts Renewable Target	SMART	$ 0.00126	$ 0.00168	$ 0.00042
Residential Assistance Adjustment Factor	RAAF	$ 0.00298	$ 0.00413	$ 0.00115
Pension Adjustment Factor	PAF	$ 0.00298	$ 0.00084	$ (0.00214)
Net Metering Recovery Surcharge	NMRS	$ 0.00394	$ 0.00546	$ 0.00152
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00064	$ 0.00090	$ 0.00026
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00005)	$ (0.00008)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00052	$ (0.00023)	$ (0.00075)
Vegetation Management	RTWF	$ 0.00405	$ 0.00006	$ (0.00399)
Tax Act Credit Factor	TACF	$ (0.00085)	$ (0.00118)	$ (0.00033)
Grid Modernization	GMOD	$ 0.00042	$ 0.00009	$ (0.00033)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.01594	$ 0.02030	$ 0.00436
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.07003	$ 0.07003	$ -
Delivery Energy		$ 0.04203	$ 0.04270	$ 0.00067
Basic Service		$ 0.07003	$ 0.07003	$ -

Rate S-2	Code	1/1/2022	Proposed	Difference
Customer Charge	CUST			
Distribution Energy	DKWH			
Exogenous Property Tax Adj.	EPTA	$ -	$ -	$ -
Revenue Decoupling	RDAF	$ 0.00139	$ 0.00193	$ 0.00054
Solar Massachusetts Renewable Target	SMART	$ 0.00126	$ 0.00168	$ 0.00042
Residential Assistance Adjustment Factor	RAAF	$ 0.00298	$ 0.00413	$ 0.00115
Pension Adjustment Factor	PAF	$ 0.00298	$ 0.00084	$ (0.00214)
Net Metering Recovery Surcharge	NMRS	$ 0.00394	$ 0.00546	$ 0.00152
Long Term Renewable Contract Adjustment	LTRCA	$ (0.00045)	$ (0.00045)	$ -
AG Consulting Expense	AGCE	$ -	$ -	$ -
Storm Cost Recovery Adjustment Factor	SCRA	$ 0.00064	$ 0.00090	$ 0.00026
Storm Reserve Adjustment	SRA	$ -	$ -	$ -
Basic Service Cost True Up Factor	BSTF	$ (0.00005)	$ (0.00008)	$ (0.00003)
Solar Program Cost Adjustment Factor	SPCA	$ -	$ (0.00000)	$ (0.00000)
Solar Expansion Cost Recovery Factor	SECRF	$ 0.00052	$ (0.00023)	$ (0.00075)
Vegetation Management	RTWF	$ 0.00405	$ 0.00006	$ (0.00399)
Tax Act Credit Factor	TACF	$ (0.00085)	$ (0.00118)	$ (0.00033)
Grid Modernization	GMOD	$ 0.00042	$ 0.00009	$ (0.00033)
Transition	TRNSN	$ (0.00177)	$ (0.00177)	$ -
Transmission Energy	TMKWH	$ 0.01594	$ 0.02030	$ 0.00436
Energy Efficiency Reconciliation Factor	EERF-W	$ 0.00803	$ 0.00803	$ -
System Benefits Charge	SBC	$ 0.00250	$ 0.00250	$ -
Renewable Energy Charge	RNEW	$ 0.00050	$ 0.00050	$ -
Basic Service Charge	BS-W	$ 0.07003	$ 0.07003	$ -
Delivery Energy		$ 0.04203	$ 0.04270	$ 0.00067
Basic Service		$ 0.07003	$ 0.07003	$ -

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-1 STREET AND SECURITY LIGHTING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	89,644					
Distribution Energy	DKWH	27,789,429					
Total Base Distribution (1)	DIST			$4,090,480			$4,944,606
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$4,090,480			$4,944,606
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00167	$46,408		$0.00193	$53,607
Solar Massachusetts Renewable Target	SMART		$0.00152	$42,240		$0.00168	$46,612
Residential Assistance Adjustment Factor	RAAF		$0.00359	$99,764		$0.00413	$114,901
Pension Adjustment Factor	PAF		$0.00299	$83,090		$0.00084	$23,265
Net Metering Recovery Surcharge	NMRS		$0.00474	$131,722		$0.00546	$151,793
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($12,505)		($0.00045)	($12,505)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00194	$53,911		$0.00090	$25,026
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($1,945)		($0.00008)	($2,163)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$102		($0.00000)	($135)
Solar Expansion Cost Recovery Factor	SECRF		$0.00063	$17,507		($0.00023)	($6,419)
Vegetation Management	RTWF		$0.00406	$112,825		$0.00006	$1,633
Tax Act Credit Factor	TACF		($0.00102)	($28,345)		($0.00118)	($32,782)
Grid Mod	GMOD		$0.00051	$14,173		$0.00009	$2,526
Transition	TRNSN		($0.00177)	($49,187)		($0.00177)	($49,187)
Transmission Energy	TMKWH		$0.02177	$604,976		$0.02030	$564,034
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$212,033		$0.00763	$212,033
System Benefits Charge	SBC		$0.00250	$69,474		$0.00250	$69,474
Renewable Energy Charge	RNEW		$0.00050	$13,895		$0.00050	$13,895
Basic Service Charge	BS-E		$0.10468	$2,908,997		$0.10468	$2,908,997
			Total Revenue	$8,409,615			$9,029,211
						% Change	7.37%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$4,090,480	14.720	$4,944,606	17.793	$854,126	3.074
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$46,408	0.167	$53,607	0.193	$7,199	0.026
Solar Massachusetts Renewable Target	SMART	$42,240	0.152	$46,612	0.168	$4,372	0.016
Residential Assistance Adjustment Factor	RAAF	$99,764	0.359	$114,901	0.413	$15,137	0.054
Pension Adjustment Factor	PAF	$83,090	0.299	$23,265	0.084	($59,826)	(0.215)
Net Metering Recovery Surcharge	NMRS	$131,722	0.474	$151,793	0.546	$20,071	0.072
Long Term Renewable Contract Adjustment	LTRCA	($12,505)	(0.045)	($12,505)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$53,911	0.194	$25,026	0.090	($28,885)	(0.104)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,945)	(0.007)	($2,163)	(0.008)	($218)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$102	0.000	($135)	(0.000)	($237)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$17,507	0.063	($6,419)	(0.023)	($23,926)	(0.086)
Vegetation Management	RTWF	$112,825	0.406	$1,633	0.006	($111,192)	(0.400)
Tax Act Credit Factor	TACF	($28,345)	(0.102)	($32,782)	(0.118)	($4,437)	(0.016)
Grid Mod	GMOD	$14,173	0.051	$2,526	0.009	($11,646)	(0.042)
Transition	TRNSN	($49,187)	(0.177)	($49,187)	(0.177)	$0	0.000
Transmission	TRNSM	$604,976	2.177	$564,034	2.030	($40,942)	(0.147)
Energy Efficiency Reconciliation Factor	EERF-E	$212,033	0.763	$212,033	0.763	$0	0.000
System Benefits Charge	SBC	$69,474	0.250	$69,474	0.250	$0	0.000
Renewable Energy Charge	RNEW	$13,895	0.050	$13,895	0.050	$0	0.000
Basic Service Charge	BS-E	$2,908,997	10.468	$2,908,997	10.468	$0	0.000
Total		$8,409,615	30.262	$9,029,211	32.492	$619,596	2.230

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

EASTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-2 STREET AND SECURITY LIGHTING - CUSTOMER OWNED

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	68,968					
Distribution Energy	DKWH	54,328,337					
Total Base Distribution (1)	DIST			$1,943,731			$2,583,123
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$1,943,731			$2,583,123
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00167	$90,728		$0.00193	$104,802
Solar Massachusetts Renewable Target	SMART		$0.00152	$82,579		$0.00168	$91,127
Residential Assistance Adjustment Factor	RAAF		$0.00359	$195,039		$0.00413	$224,631
Pension Adjustment Factor	PAF		$0.00299	$162,442		$0.00084	$45,482
Net Metering Recovery Surcharge	NMRS		$0.00474	$257,516		$0.00546	$296,756
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($24,448)		($0.00045)	($24,448)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00194	$105,397		$0.00090	$48,927
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00007)	($3,803)		($0.00008)	($4,229)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$199		($0.00000)	($264)
Solar Expansion Cost Recovery Factor	SECRF		$0.00063	$34,227		($0.00023)	($12,549)
Vegetation Management	RTWF		$0.00406	$220,573		$0.00006	$3,192
Tax Act Credit Factor	TACF		($0.00102)	($55,415)		($0.00118)	($64,089)
Grid Mod	GMOD		$0.00051	$27,707		$0.00009	$4,939
Transition	TRNSN		($0.00177)	($96,161)		($0.00177)	($96,161)
Transmission Energy	TMKWH		$0.02177	$1,182,728		$0.02030	$1,102,687
Energy Efficiency Reconciliation Factor	EERF-E		$0.00763	$414,525		$0.00763	$414,525
System Benefits Charge	SBC		$0.00250	$135,821		$0.00250	$135,821
Renewable Energy Charge	RNEW		$0.00050	$27,164		$0.00050	$27,164
Basic Service Charge	BS-E		$0.10468	$5,687,090		$0.10468	$5,687,090
			Total Revenue	$10,387,640			$10,568,526
						% Change	1.74%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$1,943,731	3.578	$2,583,123	4.755	$639,392	1.177
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$90,728	0.167	$104,802	0.193	$14,073	0.026
Solar Massachusetts Renewable Target	SMART	$82,579	0.152	$91,127	0.168	$8,548	0.016
Residential Assistance Adjustment Factor	RAAF	$195,039	0.359	$224,631	0.413	$29,593	0.054
Pension Adjustment Factor	PAF	$162,442	0.299	$45,482	0.084	($116,960)	(0.215)
Net Metering Recovery Surcharge	NMRS	$257,516	0.474	$296,756	0.546	$39,239	0.072
Long Term Renewable Contract Adjustment	LTRCA	($24,448)	(0.045)	($24,448)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$105,397	0.194	$48,927	0.090	($56,470)	(0.104)
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($3,803)	(0.007)	($4,229)	(0.008)	($426)	(0.001)
Solar Program Cost Adjustment Factor	SPCA	$199	0.000	($264)	(0.000)	($463)	(0.001)
Solar Expansion Cost Recovery Factor	SECRF	$34,227	0.063	($12,549)	(0.023)	($46,775)	(0.086)
Vegetation Management	RTWF	$220,573	0.406	$3,192	0.006	($217,381)	(0.400)
Tax Act Credit Factor	TACF	($55,415)	(0.102)	($64,089)	(0.118)	($8,674)	(0.016)
Grid Mod	GMOD	$27,707	0.051	$4,939	0.009	($22,769)	(0.042)
Transition	TRNSN	($96,161)	(0.177)	($96,161)	(0.177)	$0	0.000
Transmission	TRNSM	$1,182,728	2.177	$1,102,687	2.030	($80,041)	(0.147)
Energy Efficiency Reconciliation Factor	EERF-E	$414,525	0.763	$414,525	0.763	$0	0.000
System Benefits Charge	SBC	$135,821	0.250	$135,821	0.250	$0	0.000
Renewable Energy Charge	RNEW	$27,164	0.050	$27,164	0.050	$0	0.000
Basic Service Charge	BS-E	$5,687,090	10.468	$5,687,090	10.468	$0	0.000
Total		$10,387,640	19.120	$10,568,526	19.453	$180,886	0.333

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-1 STREET AND SECURITY LIGHTING

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	83,759					
Distribution Energy	DKWH	23,406,376					
Total Base Distribution (1)	DIST			$4,315,469			$5,215,405
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$4,315,469			$5,215,405
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00139	$32,535		$0.00193	$45,152
Solar Massachusetts Renewable Target	SMART		$0.00126	$29,492		$0.00168	$39,260
Residential Assistance Adjustment Factor	RAAF		$0.00298	$69,751		$0.00413	$96,778
Pension Adjustment Factor	PAF		$0.00298	$69,751		$0.00084	$19,595
Net Metering Recovery Surcharge	NMRS		$0.00394	$92,221		$0.00546	$127,852
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($10,533)		($0.00045)	($10,533)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00064	$14,980		$0.00090	$21,079
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($1,170)		($0.00008)	($1,822)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($114)
Solar Expansion Cost Recovery Factor	SECRF		$0.00052	$12,171		($0.00023)	($5,406)
Vegetation Management	RTWF		$0.00405	$94,796		$0.00006	$1,375
Tax Act Credit Factor	TACF		($0.00085)	($19,895)		($0.00118)	($27,612)
Grid Mod	GMOD		$0.00042	$9,831		$0.00009	$2,128
Transition	TRNSN		($0.00177)	($41,429)		($0.00177)	($41,429)
Transmission Energy	TMKWH		$0.01594	$373,098		$0.02030	$475,073
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$187,953		$0.00803	$187,953
System Benefits Charge	SBC		$0.00250	$58,516		$0.00250	$58,516
Renewable Energy Charge	RNEW		$0.00050	$11,703		$0.00050	$11,703
Basic Service Charge	BS-W		$0.07003	$1,639,032		$0.07003	$1,639,032
			Total Revenue	$6,938,270			$7,853,986
						% Change	13.20%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$4,315,469	18.437	$5,215,405	22.282	$899,936	3.845
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$32,535	0.139	$45,152	0.193	$12,617	0.054
Solar Massachusetts Renewable Target	SMART	$29,492	0.126	$39,260	0.168	$9,768	0.042
Residential Assistance Adjustment Factor	RAAF	$69,751	0.298	$96,778	0.413	$27,027	0.115
Pension Adjustment Factor	PAF	$69,751	0.298	$19,595	0.084	($50,156)	(0.214)
Net Metering Recovery Surcharge	NMRS	$92,221	0.394	$127,852	0.546	$35,631	0.152
Long Term Renewable Contract Adjustment	LTRCA	($10,533)	(0.045)	($10,533)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$14,980	0.064	$21,079	0.090	$6,099	0.026
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($1,170)	(0.005)	($1,822)	(0.008)	($651)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($114)	(0.000)	($114)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$12,171	0.052	($5,406)	(0.023)	($17,578)	(0.075)
Vegetation Management	RTWF	$94,796	0.405	$1,375	0.006	($93,421)	(0.399)
Tax Act Credit Factor	TACF	($19,895)	(0.085)	($27,612)	(0.118)	($7,716)	(0.033)
Grid Mod	GMOD	$9,831	0.042	$2,128	0.009	($7,703)	(0.033)
Transition	TRNSN	($41,429)	(0.177)	($41,429)	(0.177)	$0	0.000
Transmission	TRNSM	$373,098	1.594	$475,073	2.030	$101,975	0.436
Energy Efficiency Reconciliation Factor	EERF-W	$187,953	0.803	$187,953	0.803	$0	0.000
System Benefits Charge	SBC	$58,516	0.250	$58,516	0.250	$0	0.000
Renewable Energy Charge	RNEW	$11,703	0.050	$11,703	0.050	$0	0.000
Basic Service Charge	BS-W	$1,639,032	7.003	$1,639,032	7.003	$0	0.000
Total		$6,938,270	29.643	$7,853,986	33.555	$915,715	3.912

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue

WESTERN MASSACHUSETTS
REVENUE SIMULATION AT CURRENT AND PROPOSED RATES

S-2 STREET AND SECURITY LIGHTING - CUSTOMER OWNED

Rate Components	Code	Test Year Determinants	Current Rate	Current Revenue		Proposed Rate	Proposed Revenue
		(a)	(b)	(c)	(d)	(e)	(f)
Customer Charge	CUST	3,235					
Distribution Energy	DKWH	4,362,891					
Total Base Distribution (1)	DIST			$163,404			$207,440
Exogenous Property Tax Adj.	EPTA		$0.00000	$0		$0.00000	$0
Total Distribution				$163,404			$207,440
Reconciling Rates							
Revenue Decoupling	RDAF		$0.00139	$6,064		$0.00193	$8,416
Solar Massachusetts Renewable Target	SMART		$0.00126	$5,497		$0.00168	$7,318
Residential Assistance Adjustment Factor	RAAF		$0.00298	$13,001		$0.00413	$18,039
Pension Adjustment Factor	PAF		$0.00298	$13,001		$0.00084	$3,652
Net Metering Recovery Surcharge	NMRS		$0.00394	$17,190		$0.00546	$23,831
Long Term Renewable Contract Adjustment	LTRCA		($0.00045)	($1,963)		($0.00045)	($1,963)
AG Consulting Expense	AGCE		$0.00000	$0		$0.00000	$0
Storm Cost Recovery Adjustment Factor	SCRA		$0.00064	$2,792		$0.00090	$3,929
Storm Reserve Adjustment	SRA		$0.00000	$0		$0.00000	$0
Basic Service Cost True Up Factor	BSTF		($0.00005)	($218)		($0.00008)	($340)
Solar Program Cost Adjustment Factor	SPCA		$0.00000	$0		($0.00000)	($21)
Solar Expansion Cost Recovery Factor	SECRF		$0.00052	$2,269		($0.00023)	($1,008)
Vegetation Management	RTWF		$0.00405	$17,670		$0.00006	$256
Tax Act Credit Factor	TACF		($0.00085)	($3,708)		($0.00118)	($5,147)
Grid Mod	GMOD		$0.00042	$1,832		$0.00009	$397
Transition	TRNSN		($0.00177)	($7,722)		($0.00177)	($7,722)
Transmission Energy	TMKWH		$0.01594	$69,544		$0.02030	$88,552
Energy Efficiency Reconciliation Factor	EERF-W		$0.00803	$35,034		$0.00803	$35,034
System Benefits Charge	SBC		$0.00250	$10,907		$0.00250	$10,907
Renewable Energy Charge	RNEW		$0.00050	$2,181		$0.00050	$2,181
Basic Service Charge	BS-W		$0.07003	$305,511		$0.07003	$305,511
			Total Revenue	$652,288			$699,265
						% Change	7.20%

Functional Category		Current Rate Revenue	Current Rate cents/kWh	Proposed Rate Revenue	Proposed Rate cents/kWh	Difference Revenue	Difference cents/kWh
Base Distribution	DIST	$163,404	3.745	$207,440	4.755	$44,036	1.009
Exogenous Property Tax Adj.	EPTA	$0	0.000	$0	0.000	$0	0.000
Revenue Decoupling	RDAF	$6,064	0.139	$8,416	0.193	$2,352	0.054
Solar Massachusetts Renewable Target	SMART	$5,497	0.126	$7,318	0.168	$1,821	0.042
Residential Assistance Adjustment Factor	RAAF	$13,001	0.298	$18,039	0.413	$5,038	0.115
Pension Adjustment Factor	PAF	$13,001	0.298	$3,652	0.084	($9,349)	(0.214)
Net Metering Recovery Surcharge	NMRS	$17,190	0.394	$23,831	0.546	$6,641	0.152
Long Term Renewable Contract Adjustment	LTRCA	($1,963)	(0.045)	($1,963)	(0.045)	$0	0.000
AG Consulting Expense	AGCE	$0	0.000	$0	0.000	$0	0.000
Storm Cost Recovery Adjustment Factor	SCRA	$2,792	0.064	$3,929	0.090	$1,137	0.026
Storm Reserve Adjustment	SRA	$0	0.000	$0	0.000	$0	0.000
Basic Service Cost True Up Factor	BSTF	($218)	(0.005)	($340)	(0.008)	($121)	(0.003)
Solar Program Cost Adjustment Factor	SPCA	$0	0.000	($21)	(0.000)	($21)	(0.000)
Solar Expansion Cost Recovery Factor	SECRF	$2,269	0.052	($1,008)	(0.023)	($3,276)	(0.075)
Vegetation Management	RTWF	$17,670	0.405	$256	0.006	($17,413)	(0.399)
Tax Act Credit Factor	TACF	($3,708)	(0.085)	($5,147)	(0.118)	($1,438)	(0.033)
Grid Mod	GMOD	$1,832	0.042	$397	0.009	($1,436)	(0.033)
Transition	TRNSN	($7,722)	(0.177)	($7,722)	(0.177)	$0	0.000
Transmission	TRNSM	$69,544	1.594	$88,552	2.030	$19,008	0.436
Energy Efficiency Reconciliation Factor	EERF-W	$35,034	0.803	$35,034	0.803	$0	0.000
System Benefits Charge	SBC	$10,907	0.250	$10,907	0.250	$0	0.000
Renewable Energy Charge	RNEW	$2,181	0.050	$2,181	0.050	$0	0.000
Basic Service Charge	BS-W	$305,511	7.003	$305,511	7.003	$0	0.000
Total		$652,288	14.951	$699,265	16.028	$46,977	1.077

(1) see Exhibit ES-RDC-5 for construction of proposed distribution revenue and Exhibit ES-RDC-7, Workpaper 1, for simulation of current revenue