

MASSACHUSETTS ELECTRIC COMPANY
NANTUCKET ELECTRIC COMPANY
PROVISIONAL SYSTEM PLANNING TARIFF

1.0 APPLICABILITY

This Provisional System Planning Tariff (PSP Tariff) provides for the recovery of costs associated with Capital Investment Projects (CIPs) approved by the Department of Public Utilities (the Department) to enable the interconnection of distributed generation facilities pursuant to the Provisional System Planning Program authorized under D.P.U. 20-75-B or as otherwise authorized by the Department. To be eligible for recovery, CIP costs must: (1) be preauthorized by the Department; (2) be solely attributable to preauthorized CIPs; and (3) be recorded as in-service by December 31 of each CIP Investment Year.

The Company's recovery of costs for CIPs shall be through a combination of CIP Fees assessed to Interconnecting Customers and a Provisional System Planning Factor (PSPF) to be applied to the bills of all customers receiving service under the Company's Retail Delivery Service tariffs, both defined herein. The Company's rates for Retail Delivery Service are subject to adjustment to reflect the operation of this PSP Tariff.

To the extent that there is an unforeseen conflict between the Interconnection Tariff and this PSP Tariff, this PSP Tariff shall govern.

2.0 DEFINITIONS

- 2.1 Capital Investment Project Fee (CIP Fee) is a fee assessed by the Company to an Interconnecting Customer with a DG Facility that is over 25 kilowatts in size. The CIP Fee is associated with a DG Facility's pro-rata share of the costs of a CIP, which has been approved by the Department and of which the Interconnecting Customer's DG Facility is a direct beneficiary, and as further defined in Section 3.0. Each CIP shall have a CIP Fee specific to the CIP.
- 2.2 CIP Fee Term is the period during which the Company may collect CIP Fees from Interconnecting Customers in the CIP Area who will use the Enabled Large DG of the CIP. The CIP Fee Term is effective beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful.
- 2.3 CIP Area is a specific area of the Company's EPS where certain Common System Modifications have been enabled through a CIP Fee. The Company shall determine if Interconnection Applications fall within a CIP Area. A CIP Area may include, but is not limited to, an area that: (1) is fed from a common substation, or (2) is bounded by a circuit.
- 2.4 CIP Investment Year is the annual period beginning on January 1 and ending on December 31.
- 2.5 CIP Plant Investment is the capitalized costs of CIPs recorded as in-service on the Company's books, including cost of removal, and are used and useful at the end of the CIP Investment Year that is prior to the CIP Recovery Year. Capitalized cost of CIPs shall include applicable overhead and burden costs subject to the test provided in Section 5.0. CIP Plant Investment shall be reduced by all CIP Fees received by the Company, excluding the amount of federal and state income taxes included in

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the CIP Fees. For any CIP Fees received after recovery of the CIP Revenue Requirement begins through the PSPF, amounts for CIP Plant Investment, ADIT, ARD, Depreciation Expense, and any other applicable amount associated with each applicable CIP will be adjusted in the year the CIP Fee(s) was received to reflect the impact of the receipt of CIP Fee(s).

- 2.6 CIP Recovery Year is the 12-month period for which the PSPF is in effect beginning on July 1 and ending on June 30 of each year.
- 2.7 CIP Revenue Requirement is the revenue requirement associated with CIP Plant Investment for each CIP Investment Year prior to the CIP Recovery Year. The Company will calculate a separate CIP Revenue Requirement for each CIP approved by the Department and recorded as in-service. For the year in which a CIP is placed into service, the CIP Revenue Requirement will be calculated on a monthly basis. The CIP Revenue Requirement for subsequent years shall be calculated based upon the average of the beginning and ending calendar year balances. The CIP Revenue Requirement will be calculated to recover (1) the monthly revenue requirement for the CIP recorded as in-service in the CIP Investment Year immediately prior to the CIP Recovery Year; (2) the average annual revenue requirement for the calendar year ending December 31 of the CIP Investment Year two years prior to the CIP Recovery Year, for cumulative CIP Investment recorded as in-service in CIP Investment Years two years prior to the CIP Recovery Year; and (3) the average annual revenue requirement for the calendar year following the most recent CIP Investment Year on cumulative CIP Investment recorded as in-service through the CIP Investment Year immediately prior to the CIP Recovery Year.
- 2.8 Common System Modification shall mean any System Modification that is required for more than one Interconnecting Customer's DG Facility as determined by the Company.
- 2.9 Distributed Generation Facility (DG Facility) means a source of electricity owned and/or operated by the Interconnecting Customer that is located on the customer's side of the point of common coupling, and all facilities ancillary and appurtenant thereto, including interconnection equipment, which the Interconnecting Customer requests to interconnect to the Company EPS. A DG Facility must submit an application to interconnect under the Company's Interconnection Tariff.
- 2.10 Electric Power System (EPS) is the electric power system owned, controlled, or operated by the Company to provide distribution service to its customers.
- 2.11 Enabled DG is the total calculated thermal Export Capacity of all DG Facilities that can connect to a CIP Area.
- 2.12 Enabled Large DG is the total calculated thermal Export Capacity of all DG Facilities greater than 25 KVA that can connect to a CIP Area.
- 2.13 Environmental Justice (EJ) Population means (A) a neighborhood that meets one or more of the following criteria: (i) the annual median household income is not more than 65 percent of the statewide annual median household income; (ii) minorities comprise 40 percent or more of the population; (iii) 25 percent or more of households lack English language proficiency; or (iv) minorities comprise 25 percent or more of the population and the annual median household income

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of the municipality in which the neighborhood is located does not exceed 150 percent of the statewide annual median household income; or (B) a geographic portion of a neighborhood designated by the Commonwealth of Massachusetts as an environmental justice population in accordance with law.

- 2.14 Export Capacity represents the maximum power output of the DG Facility (i.e., below the continuous power rating) specified by the Interconnecting Customer in the interconnection application that defines the upper limit of power exported from the DG Facility.
- 2.15 Interconnection Service Agreement (ISA) is the agreement between the Interconnecting Customer and the Company for interconnection service, as further defined in the Interconnection Tariff.
- 2.16 Interconnecting Customer is the entity that owns and/or operates the DG facility proposing to interconnect or interconnected to the Company's EPS, with legal authority to enter into agreements regarding the construction or operation of the facility.
- 2.17 Interconnection Tariff is the Company's Standards for Interconnection of Distributed Generation Tariff, M.D.P.U. No. 1573, as they may be amended from time to time.
- 2.18 Property Tax Rate is the Company's composite property tax rate determined in the Company's most recent base distribution rate case, calculated as the ratio of total annual property taxes paid to total taxable net plant in service.
- 2.19 System Modification shall mean modifications or additions to distribution related Company facilities that are integrated with the Company's EPS for the benefit of the Interconnecting Customer.

3.0 CIP FEE

An Enabled Large DG Interconnecting Customer that proposes to connect in the defined area of a CIP, and will utilize the Enabled DG of the CIP, will be assessed the CIP Fee based on the Export Capacity of the DG Facility, along with other DG Facility common or site specific costs in the ISA executed with the Company and all such costs shall be payable in accordance with the terms of the ISA, which are described in the Appendices of this PSP Tariff. In addition, as identified in the CIP Supplement and its map exhibit, Enabled Large DG Facilities seeking to connect to a distribution line connected to the CIP area but outside the system modifications enabled by the CIP Fee will incur additional costs for any system modifications required by the distribution system impact study for that DG Facility.

The CIP Fee will be treated as a contribution in aid of construction and therefore be adjusted to include federal and state income taxes. Each CIP Fee shall be available to Enabled Large DG Interconnecting Customers seeking to connect in the CIP area beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful. CIP Fees are also subject to further adjustment upon the final accounting of approved CIP upgrades. This PSP Tariff contains appendices for each CIP and CIP Fee approved by the Department.

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4.0 PSP FACTOR

4.1 Applicability of PSPF

The PSPF, as defined herein, is a non-bypassable, reconciling charge to be determined in accordance with Section 4.2 below, subject to the Department's review and approval. The PSPF shall be identified as "Provisional System Planning Charge" on customer bills. Customers participating in the Company's Solar Massachusetts Renewable Target Program will be billed the PSPF assessed to the sum of the net kWh recorded on their solar tariff generation unit's production meter and the net kWh recorded on the customer's revenue meter. The PSPF will be recovered for a period of 20 years after the CIP Plant investment is placed into service and becomes used and useful.

The annual increase in the total CIP Revenue Requirement for all CIPs to be reflected in the proposed PSPFs shall not exceed one and one-half percent (1½%) of intrastate operating revenue as reported in the Company's Federal Energy Regulatory Commission Form 1, page 300, line 27, for the calendar year prior to the proposed change in PSPFs. Intrastate operating revenue shall also include an adjustment for electric supply for those customers who were with competitive suppliers during the prior calendar year. To the extent that the application of this revenue cap results in an annual increase to be reflected in the PSPFs that is less than that calculated in accordance with Section 4.2, the difference shall be deferred with interest calculated at the customer deposit rate and included in the determination of the PSPFs in subsequent years, subject to the revenue cap for those years.

4.2 Rate Formula

$$PSPF_r = \frac{(CIPRR + PPRA) \times DRA_r}{FkWh_r}$$

And:

$$CIPRR = (RB \times PTRR) + DEPR + PTE$$

And:

$$RB = [(GP_p + ARD_p + ADIT_p) + (GP_c + ARD_c + ADIT_c)] \div 2$$

Where:

r Designates a separate factor for each rate class.

p The prior year.

c The current year.

PSPF_r The Provisional System Planning Factor, by rate class.

CIPRR The CIP Revenue Requirement as defined in Section 2.5.

PPRA The Past Period Reconciliation Amount defined as the difference between (a) the amount authorized to be recovered through the prior year's PSPFs as approved by the

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Department and (b) the actual revenue billed through the applicable PSPFs. Interest calculated on the average monthly balance using the customer deposit rate, as outlined in 220 CMR 26.09, shall also be included in the PPRA.

DRA_r The Distribution Revenue Allocator representing the percentage of final revenue requirement allocated to each rate class as determined in the Company's most recent base distribution rate case as follows:

Rate R-1/R-2	60.6%
Rate G-1	12.0%
Rate G-2	10.7%
Rate G-3	16.3%
Streetlighting	0.4%

FkWh_e The forecasted kWh to be delivered to the Company's retail delivery service customers.

RB The average annual Rate Base associated with the cumulative CIP Plant Investment, as defined in Section 2.5, based upon the beginning of the year and end of the year GP, ARD, and ADIT balances of the respective CIP Investment Year. For the year in which CIP Plant Investment is recorded as in-service, Rate Base shall be calculated using actual beginning and end of month balances for GP, ARD, and ADIT balances.

PTRR The pre-tax rate of return shall be the after-tax weighted average cost of capital established by the Department in the Company's most recent base distribution rate case, adjusted to a pre-tax basis by using currently effective federal and state income tax rates applicable to the period for which the CIP Revenue Requirement is calculated.

DEPR The annual depreciation expense associated with the average annual cumulative CIP Plant Investment recorded as in-service through the end of the calendar year prior to the Recovery Year. For the year during which the CIP Plant Investment is recorded as in-service, the Company shall calculate depreciation expense for use in the CIP Revenue Requirement by: (1) dividing the annual depreciation accrual rates, determined in the Company's most recent base distribution rate case by 12; and (2) applying the resulting rate to the average monthly plant balances during the year. Depreciation expense for subsequent years may be calculated based on the average of the beginning and end of year plant balances.

PTE The property taxes calculated based on a CIP's net taxable CIP Plant Investment multiplied by the Property Tax Rate defined in Section 2.17. Property taxes will be excluded in the CIP Revenue Requirement in the first Recovery Year following the CIP Investment Year in which the eligible taxable plant went into service. Property taxes will be included in the CIP Revenue Requirement beginning in the second Recovery Year at 50% of the annual property tax amount. In subsequent years, the CIP Revenue Requirement will reflect a full year of property taxes.

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- GP The cumulative Gross Plant Investments, or capitalized costs of CIP Plant Investments recorded on the Company's books for CIPs. Actual capitalized cost of CIPs shall include applicable overhead and burden costs subject to the test provided in Section 5.0.
- ARD The Accumulated Reserve for Depreciation, including cost of removal, associated with cumulative CIPs as of the end of the respective CIP Investment Year. For the year in which the CIP Investment was recorded as in-service, the ARD will be determined on a monthly basis. The ARD for subsequent years shall be calculated based upon the average of the beginning and ending calendar year balances.
- ADIT The Accumulated Deferred Income Taxes associated with cumulative Eligible CIPs as of the end of the respective CIP Investment Year. For the year in which the CIP was recorded as in-service, the ADIT will be determined on a monthly basis. The ADIT for subsequent years shall be calculated based upon the average of the beginning and ending calendar year balances.

5.0 OVERHEAD AND BURDEN ADJUSTMENTS

The Company will perform an overhead and burdens test to demonstrate that actual overhead and burdens costs charged to CIP capital projects are incremental to amounts recovered in base distribution rates and other reconciling mechanisms. This test shall compare the actual O&M overhead and burdens and the amount included in base distribution rates in each year. If the actual O&M overhead and burdens exceed the amount included in base distribution rates, capitalized overheads and burdens recovered through a reconciling rate shall be reduced by the amount of the excess. The Company shall determine whether such reduction is required for all reconciling mechanisms that require such a determination and file this data with the Department once each year. In addition, the percentage of capitalized overhead and burdens assigned to CIP capital projects shall be set equal to the ratio of CIP costs to total direct costs in any given year.

6.0 FILING OF PSPFs FOR DEPARTMENT APPROVAL

Proposed PSPFs shall be filed with the Department by May 15 and shall include the reconciliation of the amount recoverable through prior PSPFs, as appropriate. For a filing subsequent to a CIP Investment Year in which CIP Plant Investment was recorded as in-service, the annual CIP cost recovery filing shall include, but not be limited to:

- (1)
- a. full project documentation of all CIP expenditures recorded as in-service, with narrative providing justification that the costs meet the cost recovery eligibility requirements in Section 1.0;
 - b. Supporting information and documentation demonstrating that the costs sought for recovery are preauthorized, incremental, prudently incurred, in service, and used and useful (where applicable); and
 - c. Any cost variances as defined in the Company's capital authorization policies;
- (2) A demonstration that the revenue requirements are calculated appropriately;

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- (3) A demonstration that the proposed factors are calculated appropriately; and
- (4) Bill impacts.
- (5) CIP progress reports showing:
 - a. updated implementation schedule
 - b. all completed milestones
 - c. estimated timeline for the completion of future milestones
- (6) Metrics for informational purposes as follows for each CIP identified in the Appendices:
 - a. construction milestones
 - b. System Peak Picking. (The term “system peak picking” means identifying masked load. Annually, the Company performs a review of a seasonal peak (summer/winter) observed on every feeder in each study area. These peaks are MVA power at or very close to the substation or the feeder head to capture all the load the distribution feeder is serving. These services may be offset by rooftop; standalone or other DERs, which masks the absolute feeder peak demand. That is a masked peak. Similarly, an unmasked load is the sum of the masked load plus any additional offset that was served by rooftop, standalone or other DERs. A masked and unmasked load may not have the same peak timestamp.)
 - c. MW of Enabled Large DG divided by dollars spent on the CIP
 - d. MW of DG Facilities interconnected divided by dollars spent on the CIP after five, ten, 15, and 20 years of CIP investment
 - e. hosting capacity utilization by CIP Area
 - f. timeline for processing interconnection applications for CIP Fee facilities
- (7) The following electrification data for each CIP identified in the Appendices, to the extent the Company has such information available or such information becomes available in the future:
 - a. total number of electric vehicle (EV) charging sites developed and ports deployed, indicating the total number in EJ Populations and in non-EJ Populations, and the amount of total EV program financial support for substations in both EJ and non-EJ Populations;
 - b. total number of buildings with heat pumps that received rebates from the Company, indicating the total number in EJ Populations and in non-EJ Populations, and total

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number of buildings with heat pumps that received income-eligible rebates from the Company; and

- c. total number and aggregate capacity of small residential solar installations by CIP Area, indicating the total number in EJ Populations and non-EJ Populations.
- (8) The following circuit-level reliability performance data for each CIP:
- a. annual and three-year average circuit interruption duration index and circuit average interruption frequency index for all circuits affected by each CIP;
 - b. whether any of the circuits were identified as a “Poor Performing Circuit” or “Problem Circuit” in the Company’s annual service quality reporting pursuant to Service Quality Guidelines, D.P.U. 12-120-D (2015).

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APPENDIX A
Monson-Palmer-Longmeadow (East)

CIP: Monson-Palmer-Longmeadow (East)

CIP Location: Brimfield, MA; Hardwick, MA; Holland, MA; Monson, MA; Palmer, MA; Wales, MA; Ware, MA; and Warren, MA

CIP Description: Rebuild Ware 501 substation, build two new 13.2 kV distribution lines from the substation, and upgrade the existing distribution line from the substation. Upgrade and rearrange the Little Rest Road 516 substation's distribution feeders.

Enabled Large DG: 79.1 MW

CIP Fee: \$432.70 +/-25%

CIP Fee Term: Effective beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful.

CIP Specifications

Substations:

Little Rest Road 516
Palmer 503
Ware 501

Distribution Feeders:

501L1: Upgrade and rearrange
501L2: Upgrade and rearrange
501L3: New
501L5: New
516L1: Upgrade and rearrange
516L3: Upgrade and rearrange

Interconnection Tariff Payment Schedule Applicable to CIP Fee Customers

Pursuant to the Interconnection Tariff, Interconnecting Customers shall not be required to pay any costs related to Company infrastructure upgrades or System Modifications upon execution of the Interconnection Service Agreement (or once the Interconnecting Customer receives the construction schedule). Interconnecting Customers shall have 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to make a first installment payment of 25

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percent of those costs. If the Company fails to sign the Interconnection Service Agreement within 15 Business Days after receipt of the first installment payment by an Interconnecting Customer, the Interconnection Service Agreement shall be deemed accepted by the Company as of the 15th Business Day after receipt of the first installment payment. If an Interconnecting Customer pays such costs within the 60 Business Day Time Frame, the Interconnecting Customer shall have the option to either pay the remainder of the costs in accordance with Section 3.6.2 of the Interconnection Tariff (that is, shall have an additional 120 Business Days from the earlier of the date of receipt of the first payment or 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to pay the remainder of the costs) or, alternatively to pay the remainder of the costs in accordance with the extended payment schedule below and in accordance with a letter of credit, in a form approved by the Company, to secure payments to be made under the extended payment schedule:

<u>Milestone</u>	<u>% Due</u>
Construction Start (Distribution line)	25%
Construction Start (Substation)	25%
Construction Midpoint	25%

If an Interconnecting Customer chooses the extended payment plan, the Company will amend the ISA to establish the extended payment schedule deadlines. If a Time Frame extension pursuant to Section 3.6.2(b) or 3.6.2(c) of the Interconnection Tariff is applied to any payment deadline, full payment shall be due at termination of the extension.

Notice Period and ISA Issuance Schedule

The first day of the Notice Period for the Monson-Palmer-Longmeadow (East) Group Study under the Interconnection Tariff shall be October 31, 2024. Pursuant to the Interconnection Tariff, each member of the Monson-Palmer-Longmeadow (East) Group Study has 15 business days to determine whether it will proceed in the interconnection process. Within three business days of October 31, 2024 (by November 5, 2024), the Company shall provide each member with contact information for a responsible Company employee available to answer any immediate questions. In addition, prior to the end of the Notice Period, the Company shall convene at least one meeting or conference call with the group members to answer any questions related to the CIP proposal and the Provisional System Planning Program (PSP Program). Pursuant to Section 3.4.1(i) of the Interconnection Tariff, based on the number of Interconnection Applications in the Monson-Palmer-Longmeadow (East) Group, the Company shall send an executable ISA to each group study member within 35 business days of the completion of the Notice Period. The project change process set forth in Section 3.4.1(j) of the Interconnection Tariff applies to the Monson-Palmer-Longmeadow (East) Group Study.

Notification and Reporting Requirements

A. The Company shall notify an Enabled Large DG Interconnecting Customer, prior to its interconnection application being deemed complete, that the Interconnecting Customer will be assessed the CIP Fee and

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will be subject to the Company's Provisional System Planning Tariff (PSP Tariff). With this notification, the Company shall provide the Interconnecting Customer with contact information for a Company employee who can provide information and answer questions regarding the PSP Program and the CIP.

B. The Company shall include in an Interconnecting Customer's Pre-Application Report information on whether a DG facility is likely to be subject to the CIP Fee and the Company's PSP Tariff. Prior to submitting an Interconnection Application through either the Expedited or Standard Process, all Interconnecting Customers with DG facilities that are 250 kW or greater must request and receive a Pre-Application Report from the Company. The Pre-Application Report is optional, at the election of the Interconnecting Customer, for those facilities that are less than 250 kW. Customers must pay a Pre-Application Report fee depending on project size. Please refer to the Interconnection Tariff, in effect from time to time, for additional information.

C. The Company will provide an updated, anticipated construction schedule and milestones as part of its annual PSPF filing. If the Company requires additional time beyond the four years to complete the CIP, the Company must notify the Department as soon as possible, and seek approval of any extension providing, at a minimum, an explanation for the requested extension with justification for why a situation or occurrence affecting completion of the CIP is outside of the Company's control.

D. If all the Enabled Large DG is not fully subscribed one year prior to the conclusion of the 20-year CIP Fee Term, the Company shall file a report as part of its annual Provisional System Planning Factor (PSP Factor) filing providing the following:

1. the amount of unused Enabled Large DG;
2. the number of Enabled Large DG Interconnecting Customers in the interconnection queue; and
3. an estimation of when the full amount of Enabled Large DG capacity will be utilized based on data collected during the CIP Fee Term.

E. The Company shall notify an Enabled Large DG Interconnecting Customer in writing, prior to its Interconnection Application being deemed complete, that the Interconnecting Customer will be (a) assessed the CIP Fee that corresponds to the Company's applicable CIP proposal and (b) subject to the Company's PSP Tariff.

F. The Company shall incorporate notification of the applicable CIP Fee into Pre-Application Reports and hosting capacity maps to assist in bringing DG online in an efficient and cost-effective manner and in advancing the Department's efforts to mitigate high volume queues.

G. The Company shall report the following circuit-level reliability performance data for the Monson-Palmer-Longmeadow (East) CIP Area as follows:

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- a. annual and three-year average circuit interruption duration index and circuit average interruption frequency index for all circuits affected by the Monson-Palmer-Longmeadow (East)CIP; and
- b. whether any of the circuits were identified as a “Poor Performing Circuit” or “Problem Circuit” in the Company’s annual service quality reporting pursuant to Service Quality Guidelines, D.P.U. 12-120-D.

H. As part of its annual PSP Factor filing, the Company shall report, to the extent available, electrification data for the Monson-Palmer-Longmeadow (East) CIP Area as follows:

- a. total number of EV charging sites developed, and ports deployed, indicating the total number in EJ Populations and in non-EJ Populations, and the amount of total EV program financial support for EV charging stations in both EJ Populations and non-EJ Populations;
- b. total number of buildings with heat pumps that received rebates from the Company, indicating the total number in EJ Populations and non-EJ Populations, and total number of buildings with heat pumps that received income-eligible rebates from the Company; and
- c. total number and aggregate capacity of small residential solar installations by CIP Area, indicating the total number in EJ Populations and non-EJ Populations.

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Gardner-Winchendon

CIP: Gardner-Winchendon

CIP Location: Gardner, MA; Winchendon, MA; Hubbardston, MA; and Westminster, MA

CIP Project Description: Expand East Winchendon 612 substation and build one new 13.8kV distribution line from the substation. Additions and upgrades to the Crystal Lake 607, East Westminster 609, East Winchendon 612, and Westminster 602 distribution feeders.

CIP Area Description: CIP Fee to be assessed to Interconnecting Customers to the EPS served by the following substations: Crystal Lake 607, East Westminster 609, East Winchendon 612, Westminster 602, and Ashburnham 610

Enabled Large DG: 54.1 MW

CIP Fee: \$327.09 +/-25%

CIP Fee Term: Effective beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful .

CIP Project Specifications

Substation Upgrades:

East Winchendon 612

Distribution Feeders Served by Crystal Lake 607, East Westminster 609, East Winchendon 612, and Westminster 602 substations:

01-602W2: Upgrade

01-607W3: Upgrade

01-607W4: Upgrade

01-609W2: Upgrade

01-612W1: Upgrade and rearrange

01-612W2: New

01-612W3: Upgrade and rearrange

Interconnection Tariff Payment Schedule Applicable to CIP Fee Customers

Pursuant to the Interconnection Tariff, Interconnecting Customers shall not be required to pay any costs related to Company infrastructure upgrades or System Modifications upon execution of the

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Interconnection Service Agreement (or once the Interconnecting Customer receives the construction schedule). Interconnecting Customers shall have 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to make a first installment payment of 25 percent of those costs. If the Company fails to sign the Interconnection Service Agreement within 15 Business Days after receipt of the first installment payment by an Interconnecting Customer, the Interconnection Service Agreement shall be deemed accepted by the Company as of the 15th Business Day after receipt of the first installment payment. If an Interconnecting Customer pays such costs within the 60 Business Day Time Frame, the Interconnecting Customer shall have the option to either pay the remainder of the costs in accordance with Section 3.6.2 of the Interconnection Tariff (that is, shall have an additional 120 Business Days from the earlier of the date of receipt of the first payment or 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to pay the remainder of the costs) or, alternatively to pay the remainder of the costs in accordance with the extended payment schedule below and in accordance with a letter of credit, in a form approved by the Company, to secure payments to be made under the extended payment schedule:

<u>Milestone</u>	<u>% Due</u>
Construction Start (Distribution line)	25%
Construction Start (Substation)	25%
Construction Midpoint	25%

If an Interconnecting Customer chooses the extended payment plan, the Company will amend the ISA to establish the extended payment schedule deadlines. If a Time Frame extension pursuant to Section 3.6.2(b) or 3.6.2(c) of the Interconnection Tariff is applied to any payment deadline, full payment shall be due at termination of the extension.

Notice Period and ISA Issuance Schedule

The first day of the Notice Period for the Gardner-Winchendon Group Study under the Interconnection Tariff shall be October 31, 2024. Pursuant to the Interconnection Tariff, each member of the Gardner-Winchendon Group Study has 15 business days to determine whether it will proceed in the interconnection process. Within three business days of October 31, 2024 (by November 5, 2024), the Company shall provide each member with contact information for a responsible Company employee available to answer any immediate questions. In addition, prior to the end of the Notice Period, the Company shall convene at least one meeting or conference call with the group members to answer any questions related to the CIP proposal and the Provisional System Planning Program (PSP Program). Pursuant to Section 3.4.1(i) of the Interconnection Tariff, based on the number of Interconnection Applications in the Gardner-Winchendon Group, the Company shall send an executable ISA to each group study member within 35 business days of the completion of the Notice Period. The project change process set forth in Section 3.4.1(j) of the Interconnection Tariff applies to the Gardner-Winchendon Group Study.

Notification and Reporting Requirements

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APPENDIX B
Gardner-Winchendon

A. The Company shall notify an Enabled Large DG Interconnecting Customer, prior to its interconnection application being deemed complete, that the Interconnecting Customer will be assessed the CIP Fee that corresponds to the Company's applicable CIP proposal and will be subject to the Company's Provisional System Planning Tariff (PSP Tariff). With this notification, the Company shall provide the Interconnecting Customer with contact information for a Company employee who can provide information and answer questions regarding the PSP Program and the CIP.

B. The Company shall include in an Interconnecting Customer's Pre-Application Report information on whether a DG facility is likely to be subject to the CIP Fee and the Company's PSP Tariff. Prior to submitting an Interconnection Application through either the Expedited or Standard Process, all Interconnecting Customers with DG facilities that are 250 kW or greater must request and receive a Pre-Application Report from the Company. The Pre-Application Report is optional, at the election of the Interconnecting Customer, for those facilities that are less than 250 kW. Customers must pay a Pre-Application Report fee depending on project size. Please refer to the Interconnection Tariff, in effect from time to time, for additional information.

C. The Company will provide an updated, anticipated construction schedule and milestones as part of its annual PSPF filing. If the Company requires additional time beyond the four years to complete the CIP, the Company must notify the Department as soon as possible, and seek approval of any extension providing, at a minimum, an explanation for the requested extension with justification for why a situation or occurrence affecting completion of the CIP is outside of the Company's control.

D. If all the Enabled Large DG is not fully subscribed one year prior to the conclusion of the 20-year CIP Fee Term, the Company shall file a report as part of its annual Provisional System Planning Factor (PSPF) filing providing the following:

1. the amount of unused Enabled Large DG;
2. the number of Enabled Large DG Interconnecting Customers in the interconnection queue; and
3. an estimation of when the full amount of Enabled Large DG capacity will be utilized based on data collected during the CIP Fee Term.

E. The Company shall notify an Enabled Large DG Interconnecting Customer in writing, prior to its Interconnection Application being deemed complete, that the Interconnecting Customer will be (a) assessed the CIP Fee that corresponds to the Company's applicable CIP proposal and (b) subject to the Company's PSP Tariff.

F. The Company shall incorporate notification of the applicable CIP Fee into Pre-Application Reports and hosting capacity maps to assist in bringing DG online in an efficient and cost-effective manner and in advancing the Department's efforts to mitigate high volume queues.

G. The Company shall report the following circuit-level reliability performance data for the Gardner-Winchendon CIP Area as follows:

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APPENDIX B
Gardner-Winchendon

- a. annual and three-year average circuit interruption duration index and circuit average interruption frequency index for all circuits affected by the Gardner-Winchendon CIP; and
- b. whether any of the circuits were identified as a “Poor Performing Circuit” or “Problem Circuit” in the Company’s annual Service Quality Guidelines, pursuant to D.P.U. 12-120-D.

H. As part of its annual PSP Factor filing the following electrification data for the Gardner-Winchendon CIP Area as follows:

- a. total number of EV charging sites developed and ports deployed, indicating the total number in EJ Populations and in non-EJ Populations, and the amount of total EV program financial support for EV charging stations in both EJ Populations and non-EJ Populations;
- b. total number of buildings with heat pumps that received rebates from the Company, indicating the total number in EJ Populations and non-EJ Populations, and total number of buildings with heat pumps that received income-eligible rebates from the Company; and
- c. total number and aggregate capacity of small residential solar installations by CIP Area, indicating the total number in EJ Populations and non-EJ Populations.

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PROVISIONAL SYSTEM PLANNING TARIFF
APPENDIX C
Barre-Athol

CIP: Barre-Athol

CIP Location: Athol, MA; Barre, MA; Erving, MA; Hardwick, MA; New Braintree, MA; New Salem, MA; Oakham, MA; Orange, MA; Petersham, MA; Phillipston, MA; Royalston, MA; Warwick, MA; and Wendell, MA

CIP Project Description: Rebuilding Barre 604, Wendell Depot 705, and Royalston 701 substations. Additions, expansion, and upgrades to the Barre 604, Wendell Depot 705, and Royalston 701 distribution feeders.

CIP Area Description: CIP Fee to be assessed to Interconnecting Customers to the EPS served by the following substations: Barre 604, Royalston 701, Wendell Depot 705, and Chestnut Hill 702

Enabled Large DG: 75.03 MW

CIP Fee: \$617.71 +/-25%

CIP Fee Term: Effective beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful.

CIP Project Specifications

Substation Upgrades:

Barre 604

Wendell Depot 705

Royalston 701

Distribution Feeders:

09-604W3: Upgrade and rearrange

09-604W5: New

09-701W1: Upgrade and convert

09-705W1: Upgrade

09-705W3: Upgrade

09-705W4: New

Interconnection Tariff Payment Schedule Applicable to CIP Fee Customers

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Barre-Athol

Pursuant to the Interconnection Tariff, Interconnecting Customers shall not be required to pay any costs related to Company infrastructure upgrades or System Modifications upon execution of the Interconnection Service Agreement (or once the Interconnecting Customer receives the construction schedule). Interconnecting Customers shall have 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to make a first installment payment of 25 percent of those costs. If the Company fails to sign the Interconnection Service Agreement within 15 Business Days after receipt of the first installment payment by an Interconnecting Customer, the Interconnection Service Agreement shall be deemed accepted by the Company as of the 15th Business Day after receipt of the first installment payment. If an Interconnecting Customer pays such costs within the 60 Business Day Time Frame, the Interconnecting Customer shall have the option to either pay the remainder of the costs in accordance with Section 3.6.2 of the Interconnection Tariff (that is, shall have an additional 120 Business Days from the earlier of the date of receipt of the first payment or 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to pay the remainder of the costs) or, alternatively to pay the remainder of the costs in accordance with the extended payment schedule below and in accordance with a letter of credit, in a form approved by the Company, to secure payments to be made under the extended payment schedule:

<u>Milestone</u>	<u>% Due</u>
Construction Start (Distribution line)	25%
Construction Start (Substation)	25%
Construction Midpoint	25%

If an Interconnecting Customer chooses the extended payment plan, the Company will amend the ISA to establish the extended payment schedule deadlines. If a Time Frame extension pursuant to Section 3.6.2(b) or 3.6.2(c) of the Interconnection Tariff is applied to any payment deadline, full payment shall be due at termination of the extension.

Notice Period and ISA Issuance Schedule

The first day of the Notice Period for the Barre-Athol Group Study under the Interconnection Tariff shall be October 31, 2024. Pursuant to the Interconnection Tariff, each member of the Barre-Athol Group Study has 15 business days to determine whether it will proceed in the interconnection process. Within three business days of October 31, 2024 (by November 5, 2024), the Company shall provide each member with contact information for a responsible Company employee available to answer any immediate questions. In addition, prior to the end of the Notice Period, the Company shall convene at least one meeting or conference call with the group members to answer any questions related to the CIP proposal and the Provisional System Planning Program (PSP Program). Pursuant to Section 3.4.1(i) of the Interconnection Tariff, based on the number of Interconnection Applications in the Barre-Athol Group, the Company shall send an executable ISA to each group study member within 35 business days of the completion of the Notice Period. The project change process set forth in Section 3.4.1(j) of the Interconnection Tariff applies to the Barre-Athol Group Study.

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APPENDIX C
Barre-Athol

Notification and Reporting Requirements

A. The Company shall notify an Enabled Large DG Interconnecting Customer, prior to its interconnection application being deemed complete, that the Interconnecting Customer will be assessed the CIP Fee and will be subject to the Company's Provisional System Planning Tariff (PSP Tariff). With this notification, the Company shall provide the Interconnecting Customer with contact information for a Company employee who can provide information and answer questions regarding the PSP Program and the CIP.

B. The Company shall include in an Interconnecting Customer's Pre-Application Report information on whether a DG facility is likely to be subject to the CIP Fee and the Company's PSP Tariff. Prior to submitting an Interconnection Application through either the Expedited or Standard Process, all Interconnecting Customers with DG facilities that are 250 kW or greater must request and receive a Pre- Application Report from the Company. The Pre-Application Report is optional, at the election of the Interconnecting Customer, for those facilities that are less than 250 kW. Customers must pay a Pre-Application Report fee depending on project size. Please refer to the Interconnection Tariff, in effect from time to time, for additional information.

C. The Company will provide an updated, anticipated construction schedule and milestones as part of its annual PSPF filing. If the Company requires additional time beyond the four years to complete the CIP, the Company must notify the Department as soon as possible, and seek approval of any extension providing, at a minimum, an explanation for the requested extension with justification for why a situation or occurrence affecting completion of the CIP is outside of the Company's control.

D. If all the Enabled Large DG is not fully subscribed one year prior to the conclusion of the 20-year CIP Fee Term, the Company shall file a report as part of its annual Provisional System Planning Factor (PSPF) filing providing the following:

1. the amount of unused Enabled Large DG;
2. the number of Enabled Large DG Interconnecting Customers in the interconnection queue; and
3. an estimation of when the full amount of Enabled Large DG capacity will be utilized based on data collected during the CIP Fee Term.

E. The Company shall notify an Enabled Large DG Interconnecting Customer in writing, prior to its Interconnection Application being deemed complete, that the Interconnecting Customer will be (a) assessed the CIP Fee that corresponds to the Company's applicable CIP proposal and (b) subject to the Company's PSP Tariff.

F. The Company shall incorporate notification of the Company's applicable CIP Fee into Pre-Application Reports and hosting capacity maps to assist in bringing DG online in an efficient and cost-effective manner and in advancing the Department's efforts to mitigate high volume queues.

G. The Company shall report the following circuit-level reliability performance data for the Barre-Athol CIP Area as follows:

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Barre-Athol

- a. annual and three-year average circuit interruption duration index and circuit average interruption frequency index for all circuits affected by the Barre-Athol CIP; and
- b. whether any of the circuits were identified as a “Poor Performing Circuit” or “Problem Circuit” in the Company’s annual Service Quality Guidelines, pursuant to D.P.U. 12-120-D.

H. The Company shall report as part of its annual PSPF filing the following electrification data for the Barre-Athol CIP Area as follows:

- a. total number of EV charging sites developed and ports deployed, indicating the total number in EJ Populations and in non-EJ Populations, and the amount of total EV program financial support for EV charging stations in both EJ Populations and non-EJ Populations;
- b. total number of buildings with heat pumps that received rebates from the Company, indicating the total number in EJ Populations and non-EJ Populations, and total number of buildings with heat pumps that received income-eligible rebates from the Company; and
- c. total number and aggregate capacity of small residential solar installations by CIP Area, indicating the total number in EJ Populations and non-EJ Populations.

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APPENDIX D
Spencer-Rutland

CIP: Spencer-Rutland

CIP Location: Auburn, MA; Brookfield, MA; Charlton, MA; Leicester, MA; North Brookfield, MA; Oxford, MA; Rutland, MA; Spencer, MA; Webster, MA; West Brookfield, MA; and Worcester, MA

CIP Project Description: Retiring Leicester 21 substation and distribution feeders. Rebuilding Lashaway 525 substation. Expanding Meadow Street 552 substation. Constructing Stafford Street 2236 substation and distribution feeders. Adding new distribution feeders to Lashaway 525 and Meadow Street 552 substations.

CIP Area Description: CIP Fee to be assessed to Interconnecting Customers to the EPS served by the following substations: Stafford Street 2236, Webster Street 6, Lashaway 525, Meadow Street 552, Treasure Valley 55, and North Oxford 406

Enabled Large DG: 104.1 MW

CIP Fee: \$558.47 +/-25%

CIP Fee Term: Effective beginning with the first day of the month following Department approval of the respective CIP and CIP Fee, continuing through the construction period, and continuing for a term of 20 years after the CIP Plant Investment has been placed into service and is used and useful .

CIP Project Specifications

Substation Upgrades:

Lashaway 525

Meadow Street 552

Stafford Street 2236 (new)

Substation Retirements:

Leicester 21

Distribution Feeders:

01-21W1: Retire and transfer load

01-525L3: New

01-21W2: Retire and transfer load

01-525L4: New

01-2236W1: New

01-0012: Rearrange and convert to lower voltage

01-2236W2: New

01-552L1: Rearrange

01-2236W3: New

01-552L2: Upgrade and rearrange

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01-2236W4: New	01-552L3: Rearrange
01-2236W5: New	01-552L4: New
01-525L1: Upgrade	01-406L1: Rearrange
01-525L2: Rearrange	01-6W1: Rearrange

Interconnection Tariff Payment Schedule Applicable to CIP Fee Customers

Pursuant to the Interconnection Tariff, Interconnecting Customers shall not be required to pay any costs related to Company infrastructure upgrades or System Modifications upon execution of the Interconnection Service Agreement (or once the Interconnecting Customer receives the construction schedule). Interconnecting Customers shall have 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to make a first installment payment of 25 percent of those costs. If the Company fails to sign the Interconnection Service Agreement within 15 Business Days after receipt of the first installment payment by an Interconnecting Customer, the Interconnection Service Agreement shall be deemed accepted by the Company as of the 15th Business Day after receipt of the first installment payment. If an Interconnecting Customer pays such costs within the 60 Business Day Time Frame, the Interconnecting Customer shall have the option to either pay the remainder of the costs in accordance with Section 3.6.2 of the Interconnection Tariff (that is, shall have an additional 120 Business Days from the earlier of the date of receipt of the first payment or 60 Business Days from the date of the Interconnecting Customer's execution of an Interconnection Service Agreement to pay the remainder of the costs) or, alternatively to pay the remainder of the costs in accordance with the extended payment schedule below and in accordance with a letter of credit, in a form approved by the Company, to secure payments to be made under the extended payment schedule:

<u>Milestone</u>	<u>% Due</u>
Construction Start (Distribution line)	25%
Construction Start (Substation)	25%
Construction Midpoint	25%

If an Interconnecting Customer chooses the extended payment plan, the Company will amend the ISA to establish the extended payment schedule deadlines. If a Time Frame extension pursuant to Section 3.6.2(b) or 3.6.2(c) of the Interconnection Tariff is applied to any payment deadline, full payment shall be due at termination of the extension.

Notice Period and ISA Issuance Schedule

The first day of the Notice Period for the Spencer-Rutland Group Study under the Interconnection Tariff shall be October 31, 2024. Pursuant to the Interconnection Tariff, each member of the Spencer-Rutland Group Study has 15 business days to determine whether it will proceed in the interconnection process.

Issued: October 31, 2025

Issued by:
Lisa Wieland
President

Effective: December 1, 2025

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Within three business days of October 31, 2024 (by November 5, 2024), the Company shall provide each member with contact information for a responsible Company employee available to answer any immediate questions. In addition, prior to the end of the Notice Period, the Company shall convene at least one meeting or conference call with the group members to answer any questions related to the CIP proposal and the Provisional System Planning Program (PSP Program). Pursuant to Section 3.4.1(i) of the Interconnection Tariff, based on the number of Interconnection Applications in the Spencer-Rutland Group, the Company shall send an executable ISA to each group study member within 35 business days of the completion of the Notice Period. The project change process set forth in Section 3.4.1(j) of the Interconnection Tariff applies to the Spencer-Rutland Group Study.

Notification and Reporting Requirements

A. The Company shall notify an Enabled Large DG Interconnecting Customer, prior to its interconnection application being deemed complete, that the Interconnecting Customer will be assessed the CIP Fee and will be subject to the Company's Provisional System Planning Tariff (PSP Tariff). With this notification, the Company shall provide the Interconnecting Customer with contact information for a Company employee who can provide information and answer questions regarding the PSP Program and the CIP.

B. The Company shall include in an Interconnecting Customer's Pre-Application Report information on whether a DG facility is likely to be subject to the CIP Fee and the Company's PSP Tariff. Prior to submitting an Interconnection Application through either the Expedited or Standard Process, all Interconnecting Customers with DG facilities that are 250 kW or greater must request and receive a Pre-Application Report from the Company. The Pre-Application Report is optional, at the election of the Interconnecting Customer, for those facilities that are less than 250 kW. Customers must pay a Pre-Application Report fee depending on project size. Please refer to the Interconnection Tariff, in effect from time to time, for additional information.

C. The Company will provide an updated, anticipated construction schedule and milestones as part of its annual PSPF filing. If the Company requires additional time beyond the four years to complete the CIP, the Company must notify the Department as soon as possible, and seek approval of any extension providing, at a minimum, an explanation for the requested extension with justification for why a situation or occurrence affecting completion of the CIP is outside of the Company's control.

D. If all the Enabled Large DG is not fully subscribed one year prior to the conclusion of the 20-year CIP Fee Term, the Company shall file a report as part of its annual Provisional System Planning Factor (PSPF) filing providing the following:

1. the amount of unused Enabled Large DG;
2. the number of Enabled Large DG Interconnecting Customers in the interconnection queue; and
3. an estimation of when the full amount of Enabled Large DG capacity will be utilized based on data collected during the CIP Fee Term.

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E. The Company shall notify an Enabled Large DG Interconnecting Customer in writing, prior to its Interconnection Application being deemed complete, that the Interconnecting Customer will be (a) assessed the CIP Fee that corresponds to the Company's applicable CIP Proposal and (b) subject to the Company's PSP Tariff.

F. The Company shall incorporate notification of the applicable CIP Fee into Pre-Application Reports and hosting capacity maps to assist in bringing DG online in an efficient and cost-effective manner and in advancing the Department's efforts to mitigate high volume queues.

G. The Company shall report the following circuit-level reliability performance data for the Spencer-Rutland CIP Area as follows:

- a. annual and three-year average circuit interruption duration index and circuit average interruption frequency index for all circuits affected by the Spencer-Rutland CIP Service Quality Guidelines, pursuant to D.P.U. 12-120-D.
- b. whether any of the circuits were identified as a "Poor Performing Circuit" or "Problem Circuit" in the Company's annual Service Quality Guidelines, pursuant to D.P.U. 12-120-D.

H. As part of its annual PSPF filing the following electrification data for the Spencer-Rutland CIP Area as follows:

- a. total number of EV charging sites developed and ports deployed, indicating the total number in EJ Populations and in non-EJ Populations, and the amount of total EV program financial support for EV charging stations in both EJ Populations and non-EJ Populations;
- b. total number of buildings with heat pumps that received rebates from the Company, indicating the total number in EJ Populations and non-EJ Populations, and total number of buildings with heat pumps that received income-eligible rebates from the Company; and
- c. total number and aggregate capacity of small residential solar installations by CIP Area, indicating the total number in EJ Populations and non-EJ Populations.