**Central Maine Power Company (CMP)**

**2023 ISO New England Inc. Transmission, Markets and Services Tariff**

**Docket No. ER20-2054**

**Maine Public Utilities Commission (MPUC)**

**Data/Information Request No. 1**

**July 26, 2023**

**MPUC-CMP-1-9**

**Q:** Please provide a list of all accounting policy and process changes from 2021 through 2022 that impact accounting information used in the development of the wholesale transmission formula rate. For each accounting change, please provide a description of the change and the FERC accounts affected.

**A:** CMP has considered this question and has not identified any accounting policy or process changes in the time indicated that affect the areas indicated. This evaluation included the following:

1. A consideration of external changes in authoritative guidance in US GAAP. Avangrid and its subsidiaries undertake a quarterly control that evaluates external changes in US GAAP (and IFRS) that is circulated to approximately 25 management level employees around Avangrid (including CMP) for evaluation in this area. During this period, most changes were related to disclosures and were not impactful changes to accounting that would impact ratemaking.

2. An evaluation of the preparation process around Avangrid’s Accounting Policy Reference Manual (APRM); this is an annual updating/republishing of Avangrid’s internal accounting policies and documentation of any judgments or policy selections elected by the Companies. Some of the elections can be specific to a particular utility subsidiary if there is a specific regulatory order on an accounting policy. The APRM is circulated broadly within Avangrid (and CMP) for comment, and no changes were identified during the time indicated that affect the areas indicated.

3. An evaluation of FERC accounting guidance that changed in the time indicated. Nothing impactful to CMP results was identified during the time indicated.

**Response Prepared and Submitted By:** James Clemente