

Commonwealth of Massachusetts
Executive Office of Energy and Environmental Affairs
Department of Energy Resources
MASSACHUSETTS RENEWABLE & ALTERNATIVE ENERGY PORTFOLIO STANDARDS

***INSTRUCTIONS FOR THE
RPS CLASS I & II AND APS ANNUAL COMPLIANCE FILING FOR 2016***
by Massachusetts Retail Electricity Suppliers

Pursuant to the RPS Class I, RPS Class II, & APS Regulations in 225 CMR 14.00, 15.00, & 16.00

NOTE: The <i>RPS & APS Annual Compliance Filing for 2016</i> is due by Monday, <u>July 3, 2017</u> .

Contents:

- What's NEW for 2016
- Filing Contents & Procedure
- Introduction to the *2016 Annual Compliance Filing*
- Regulatory Provisions
- Guideline on Retail Electricity Products, Green Power Products, and RGGI
- Instructions for the *Compliance Filing Workbook*

The *2016 Annual Compliance Filing* is a separate document consisting of the sixteen-tab, MS Excel, *Annual Compliance Filing Workbook* that includes the following:

- Section One: **Identification & Contact Information** (first tab, labeled **0**);
- Section Two: twelve inter-linked **Compliance Worksheets** (tabs **1-12**);
- Section Three: *Filing Certification* to be signed by the Authorized Representative and an **Authorization** of the Authorized Representative to sign & certify the *Filing* (tabs **C & A**); and
- Section Four: **Notification & Instructions for Wiring ACPs to the MassCEC** (tab **N**) – **New!**

WHAT'S NEW FOR 2016

DOER has kept the organization of the Annual Compliance Filing introduced for 2014 but has updated it for the 2016 Minimum Standards, ACP rates, and dates. The only noteworthy changes are (a) elimination of the old Table Twelve, "ACP Calculation for SREC Shortfall," (it no longer applies to any Supplier); (b) addition of important new instructions for formatting & naming of quarterly reports from the NEPOOL GIS; and (c) an ACP Notification form to be sent to the MassCEC when and if any ACP is wired to the MassCEC.

FILING CONTENTS & PROCEDURE

Review all instructions carefully, including footnotes, before completing the *Annual Compliance Filing Workbook*, but note that some of the worksheets contain instructions themselves. Complete all pages of the *Filing Workbook* (an MS Excel file) using a computer, except for signatures and the notary public entries on the last two tabs of the *Workbook*.

The *Annual Compliance Filing Workbook* is due by email at DOER (doer.rps@state.ma.us) no later than Monday, July 3, 2017, with the hard copy arriving at DOER during the *same* week.

Each emailed *Filing* must include the Supplier name in the subject line and consist of the following:

1. *Filing Workbook* – the emailed version *as* an Excel workbook, (*not* converted to PDF).
2. Four quarterly NEPOOL GIS reports entitled "My Settled Certificates" – emailed as comma-separated value (csv) Excel spreadsheets (*not PDFs*) without any deletions or other revisions, and **New!** with filenames specified in the *Instructions* for Class I Compliance Table, Column D. DOER does *not* want to receive a hardcopy version of those reports. Note that, as a result of Supplier mergers and acquisitions, some Filings might require more than one set of GIS reports.
3. Documentation of RPS and APS Attributes that do *not* appear in the GIS "My Settled Certificates" reports, if needed. Any documentation that is downloaded from the GIS must remain as Excel spreadsheets (*not PDF*).
4. ACP Receipts from the MassCEC (*not* the ACP Notification).
5. An optional cover message and/or attached letter that provides any additional information or explanations.

Each **hard copy Filing** will consist of these:

1. *Compliance Filing Workbook* with the Certification & Authorization pages **signed** per the *Instructions*, including any required notarization.
2. Any documentation that cannot be sent by email.
NOT print-outs of the NEPOOL GIS “My Settled Certificates” reports or any other GIS reports.

Mail or deliver hard copy Filings to this address:

MA Department of Energy Resources
100 Cambridge Street, Suite 1020
attn RPS & APS Annual Compliance Filing Mailbox
Boston, MA 02114

Certification of Accuracy & Non-Double Counting: Each Filing must be signed by a duly-Authorized Representative of the Retail Electricity Supplier who shall certify that the information in the *Filing* is true, accurate, & complete, and that the RPS & APS Generation Attributes reported for RPS & APS compliance in the *Filing* have neither been sold, retired, claimed or represented as part of electrical energy output or sales, nor used to satisfy obligations in jurisdictions other than Massachusetts, nor used to satisfy marketing claims for a Green Power Product in the same or any other Compliance Year in MA or in any other state.

Keep a copy for your own records of the completed *Annual Compliance Filing Workbook* and all attachments.

DOER will notify the Filer’s Contact Person(s) and/or Authorized Representative, as appropriate, if the *Filing* is incomplete or in any other way unsatisfactory, as well as of DOER’s finding of RPS or APS compliance *or* non-compliance for CY 2016.

Note that failure to comply with the requirement of 225 CMR 14.00, 15.00, or 16.00 will subject a Retail Electricity Supplier to the Non-Compliance provisions in 225 CMR 14.12, 15.12, or 16.12. DOER retains the right, under 225 CMR 14.11, 15.11, & 16.11, to audit the accuracy of all information submitted in or with this Filing, as well as to conduct on-site inspections and to copy records related to RPS and APS compliance.

See DOER’s email of May 19, 2017, for additional information about the hard copy & emailed Filings

QUESTIONS? Contact DOER.RPS@state.ma.us, or Howard Bernstein at 617-626-7355 or via howard.bernstein@state.ma.us, or Kara Sergeant at 617-626-7392 or via kara.sergeant@state.ma.us.

INTRODUCTION TO THE 2016 COMPLIANCE FILING

Under the RPS and APS regulations, each Retail Electricity Supplier (“Supplier”) serving retail load in Massachusetts (a.k.a. Load Serving Entity or LSE) must demonstrate compliance annually. RPS Compliance means that the mandated percentage (Minimum Standard) of the Supplier’s annual electricity supplied to End-Use Customers, inclusive of line losses incurred in delivering that supply (together termed “Retail Load Obligation” or just “Load Obligation”), is covered by the Supplier’s ownership of Generation Attributes associated with the output of electric Generation Units qualified by the DOER for RPS Class I (including the Solar Carve-Out and Solar Carve-Out II) and the two sub-classes of Class II. Generation Attributes are represented by NEPOOL GIS Generation Certificates, as noted below. APS Compliance means that the APS-mandated percentage of its annual Load Obligation is covered by the Supplier’s ownership of Attributes associated with the efficiency- & fuel-adjusted, net output of energy from facilities qualified by DOER for APS (almost all from CHP plants). Every Supplier must comply annually with six Minimum Standards.

For Compliance Year 2016, each Supplier must document that, for its 2016 Retail Load Obligation, it has acquired the required quantities of the **six** types of NEPOOL GIS Generation Certificates listed below. Each Certificate is encoded with the relevant Attributes of one megawatt hour (1 MWh) of qualified energy output from a qualified facility (differently defined for APS). In the case of the original Solar Carve-Out within RPS Class I, the Minimum Standard became bifurcated into two rates, starting in 2015, as indicated below. For the Solar Carve-Out II within RPS Class I, but only in the case of *competitive* Suppliers, the Minimum Standard applies only to the net, non-exempt Retail Load Obligation, that is, only to electricity supplied under contracts executed or extended on or after April 25, 2014. Electricity supplied by competitive Suppliers under contracts executed or extended before April 25, 2014, is exempt from the SCO II Standard. In the case of RPS Class II and APS for *competitive* Suppliers, the Minimum Standards apply only to the net, non-exempt Retail Load Obligation, which means only to electricity supplied under contracts executed or extended on or after January 1, 2009. However, DOER expects that in 2016 *only one* competitive Supplier still served load under contracts executed or extended before that date, for which the electricity supplied is exempt from the RPS Class II and APS Standards.¹

¹ See the [5/25/10 RPS Class II & APS Compliance Basis Guideline](#) and the [6/4/10 RPS & APS Compliance Basis Guideline for Regulated Utilities](#).

The six RPS and APS Minimum Standards for 2016 (which are always rounded up to a whole MWh) are as follows:

- **RPS Class I Renewable Energy Certificates (RPS I RECs) equal to at least 11% of the Load Obligation, *minus* the Solar Carve-Out (SCO) SREC obligation *and minus* the Solar Carve-Out II (SCO II) SREC II obligation.**
- **RPS Class I Solar Carve-Out Certificates (SRECs) equal to at least 0.9801% of the Load Obligation under contracts executed or extended before June 28, 2013, but 1.7568% of the Load Obligation under contracts executed or extended on or after June 28, 2013.**
- **RPS Class I Solar Carve-Out II (SREC IIs) equal to at least 0.7851% of the net, non-exempt Load Obligation, (Load Obligation under contracts executed or extended on or after April 25, 2014).**
- **RPS Class II Renewable Generation Certificates (RPS II RECs) equal to at least 2.5319% of the net, non-exempt Load Obligation.**
- **RPS Class II Waste Energy Certificates (WECs) equal to at least 3.5% of the net, non-exempt Load Obligation.**
- **APS Alternative Energy Certificates (AECs) equal to at least 4.0% of the net, non-exempt Load Obligation.**

NOTE! Each of the six types of Certificate can be used *only* for meeting the Minimum Standard for which it is denoted. Thus, an RPS Class I REC *cannot* be used towards meeting RPS Class II Renewable Generation compliance, nor towards meeting Solar Carve-Out compliance. Likewise, an RPS Class II WEC *cannot* be used towards meeting RPS Class II Renewable Generation compliance. **NOTE** that both SRECs and SREC IIs are *types* of Class I RECs and *can* be used towards meeting non-SCO, RPS Class I compliance. But **NOTE** that SRECs and SREC IIs are *not* interchangeable for SCO II and SCO compliance.

If a Supplier has not acquired by *June 15, 2017* (when 2016 GIS Certificate trading ends) enough Certificates to meet one or more of the Minimum Standards for 2016, it must obtain the equivalent quantity of Alternative Compliance Credits (each denominated as one MWh) equal to its shortfall by making an Alternative Compliance Payment (“ACP”) to the MA Clean Energy Technology Center (“MassCEC”) at the 2016 Alternative Compliance Payment Rate for whichever Minimum Standard(s) has/have not been met by GIS Certificates. Each Minimum Standard has a different ACP Rate per MWh, and these are listed in Table Twelve of the *Workbook*, which also calculates any ACPs owed by the Supplier. **New!** The information in Table Twelve is copied, in turn, to tab N, which the Supplier will use for notifying the Massachusetts Clean Energy Center (MassCEC) about the details behind a wire transfer of ACPs to the MassCEC.

REGULATORY PROVISIONS

225 CMR 14.09(1) & (2) require, “For each Compliance Year, the Retail Electricity Supplier . . . shall file an annual Compliance Filing with the Department no later than the first day of July . . . of the subsequent Compliance Year. For each Retail Electricity Product, the Filing shall document compliance with the provisions of 225 CMR 14.07 and 14.08.” The RPS Class II and APS Regulations use equivalent language in 225 CMR 15.09(1) & (2) and 225 CMR 16.09(1) & (2).

225 CMR 14.07(1) requires, “The total annual sales of each Retail Electricity Product sold to Massachusetts End-use Customers by a Retail Electricity Supplier shall include a minimum percentage . . . of electrical energy sales with RPS Class I Renewable Generation Attributes, Solar Carve-Out Renewable Generation Attributes, and Solar Carve-Out II Renewable Generation Attributes.”

- **The RPS Class I Minimum Standard for 2016 is 11%, which includes the 2016 Solar Carve-Out and Solar Carve-Out II Minimum Standards.**

225 CMR 14.07(2)(d), as modified by 14.07(2)(e), referenced in 14.07(2)(a)4, and promulgated by Emergency Regulation on June 28, 2013, provides the formula by which the Solar Carve-Out Minimum Standard applied to Retail Electric Suppliers is bifurcated into two Minimum Standard rates, based on contract execution or extension dates. DOER announced the [2016 SCO Minimum Standards](#) on August 28, 2015.

- **The Solar Carve-Out Minimum Standard for 2016 is 0.9801% for the Load Obligation under contracts executed or extended before June 28, 2013, but 1.7568% of the Load Obligation under subsequent contracts.**

225 CMR 14.07(3) provides the methods by which the Solar Carve-Out II Minimum Standards is determined, beginning with 2014. **However**, 225 CMR 14.05(3)(b) provides that, “Notwithstanding 225 CMR 14.07(3)(a), in determining the Solar Carve-Out II Minimum Standard applied to competitive Retail Electric Suppliers, the Department shall not include that portion of electrical energy sales that were subject to a contract executed or extended prior to April 25, 2014, provided the competitive Retail Electric Supplier provides the Department with satisfactory documentation of the terms of such contracts including, but not limited to, the execution and expiration dates of the contract and the annual volume of electrical energy supplied.” DOER announced the 2015 SCO II Minimum Standard on April 24, 2014.

- **The Solar Carve-Out II Minimum Standard for 2016 is 0.7851% of each Supplier’s Retail Load Obligation, *except that, in the case of Competitive Retail Suppliers, this Minimum Standard does not apply for such obligations under retail contracts that were executed or extended before April 25, 2014, subject to satisfactory documentation (discussed below, in the Instructions for Table Three).***

225 CMR 15.07(1) requires (as revised and published on June 20, 2014) that “The total annual sales of each Retail Electricity Product sold to Massachusetts End-use Customers by a Retail Electricity Supplier, under contracts executed or extended on or

after January 1, 2009, shall include a minimum percentage of electrical energy sales with RPS Class II Renewable Generation Attributes. . . . (a) The RPS Class II Renewable Generation Minimum Standard shall be equal to 1.50% of the Total Electrical Energy Sales to End-use Customer, as provided in 225 CMR 15.09(2)(a), for Compliance Year 2013, 1.75% for Compliance Year 2014, and 2.00% for Compliance Year 2015.”

➤ **The RPS Class II Renewable Generation Minimum Standard for 2016 is 2.5319%.**

225 CMR 15.07(2) requires: “The total annual sales of each Retail Electricity Product sold to Massachusetts End-use Customers by a Retail Electricity Supplier, under contracts executed or extended on or after January 1, 2009, shall include a minimum percentage of electrical energy sales with RPS Class II Waste Energy Generation Attributes.”

➤ **The RPS Class II Waste Energy Minimum Standard is 3.5%** (the same every year since 2008).

225 CMR 15.08(2)(b)1. provides that “In Compliance Years 2014 and 2015 no excess RPS Class II Waste Energy Generation Attributes shall be available as Banked Compliance” Note that during that WEC banking hiatus, previously banked WECs were used towards compliance. However since no WECs were banked from those two years, none are available now for 2016 compliance. ***New!*** WEC Banking has resumed for 2016, but the banking limit has been reduced to 5%.

225 CMR 16.07(1) requires: “The total annual sales of each Retail Electricity Product sold to Massachusetts End-use Customers by a Retail Electricity Supplier, under contracts executed or extended on or after January 1, 2009, shall include a minimum percentage of electrical energy sales with APS Alternative Generation Attributes. . .”

➤ **The APS Minimum Standard for 2016 is 4.0%.**

225 CMR 14.02, 15.02, & 16.02 define “Retail Electricity Product” as “An electrical energy offering that is distinguished by its Generation Attributes and that is offered for sale by a Retail Electricity Supplier to End-Use Customers.”

225 CMR 14.08(3) provides for Alternative Compliance, as follows: “A Retail Electricity Supplier may discharge its obligations under 225 CMR 14.07, in whole or in part, for any Compliance Year by making an Alternative Compliance Payment (ACP) to the Massachusetts Clean Energy Technology Center [MassCEC], established by M.G.L. ch. 23J.” The RPS Class II and APS regulations use equivalent language in 225 CMR 15.08(3) & (4) and 225 CMR 16.08(3), respectively.

➤ **Any Supplier that needs to make an Alternative Compliance Payment to the MassCEC must do so by June 27, 2017, and include its ACP Receipt(s) with or just after its emailed Filing.**

225 CMR 14.08(2) provides for “Banked Compliance” as follows: “A Retail Electricity Supplier may use RPS Class I Renewable Generation Attributes, Solar Carve-Out Renewable Generation Attributes, or Solar Carve-Out II Renewable Generation Attributes produced in one Compliance Year for compliance in either or both of the two subsequent Compliance Years, subject to the limitations in 225 CMR 14.08(2) and provided that . . . the Retail Electricity Supplier shall demonstrate to the satisfaction of the Department that such Attributes [meet conditions listed as (a) through (d)] . . .” Comparable language is in 225 CMR 15.08(2) for RPS Class II and in 225 CMR 16.08(2) for APS.

➤ ***NOTE!* DOER understands its RPS and APS regulations to mean that how a Supplier chooses to discharge its compliance obligation is separate from and has no impact on the calculation of its bankable Attributes. Accordingly, if a Supplier were to use Alternative Compliance towards complying with a particular Minimum Standard with the result that a certain quantity of qualified Attributes (certificates) were left unused for compliance, DOER would not accept a claim that such quantity of Attributes qualifies for Banked Compliance.**

All information submitted in or attached to the *Filing* is considered to be a public record, *except* for (a) price, inventory, and product delivery data in the *Compliance Filing Workbook* and the (b) attached NEPOOL GIS reports, as provided in 225 CMR 14.09(1)(b), 15.09(1)(b), & 16.09(1)(b). DOER interprets this to mean that we must keep confidential, to the extent permitted by law, the quantitative information for individual products, but that we may make public the following: all company and product names, all per-company data for regulated utilities (but not their sources of GIS Certificates), and *aggregated* totals of all data for the competitive Supplier category.

This *Filing* uses the terms, definitions, & standards of the RPS Class I, RPS Class II, & APS Regulations in effect for 2016, in the DOER versions posted on the Regulations page of DOER’s RPS/APS website.

All terms are understood as referring to their usage for Massachusetts RPS & APS, and not for such programs in other states unless another state or a broader usage is specified.

Whenever the Instructions use “RPS” without further specification, it means both RPS Class I and RPS Class II.

The “Department” or “DOER” refers to the Massachusetts Department of Energy Resources.

GUIDELINE ON RETAIL ELECTRICITY PRODUCTS, GREEN POWER PRODUCTS, & RGGI²

Retail Electricity Suppliers are reminded that they are required to be in compliance for each Compliance Year with regard to each individual Retail Electricity Product, and that each such Product (including Basic Service) must have its own sub-account at the NEPOOL GIS. The DOER will accept GIS Certificates as documentation for RPS and APS compliance only if the Certificates are included in “My Settled Certificates Disposition” reports from NEPOOL GIS sub-accounts. However, DOER may accept other GIS Certificates in its sole discretion and only under unusual circumstances.

Massachusetts Retail Electricity Product is defined in the RPS and APS regulations at 225 CMR 14.02, 15.02, & 16.02 as follows:

An electrical energy offering that is distinguished by its Generation Attributes and that is offered for sale by a Retail Electricity Supplier to End-Use Customers in Massachusetts.

Generation Attribute (“Attribute”) is defined at 225 CMR 14.02, 15.02, & 16.02 as follows:

A non-price characteristic of the electrical energy output of a Generation Unit including, but not limited to, the Unit’s fuel type, emissions, vintage and RPS [or APS] eligibility.

Thus, any retail product offering that makes an Attribute-based marketing claim – for example, a “green” product, a “clean” product, or a “50% renewable” product – would (1) be a Retail Electricity Product under RPS and APS, (2) require its own NEPOOL GIS sub-account, and (3) need to be demonstrably in compliance with the RPS and APS Minimum Standards at 225 CMR 14.07, 15.07, & 16.07. Multiple retail product offerings to customers for which *different* Attribute-based claims are *not* made would *not*, for RPS purposes, need to be differentiated as separate Retail Electricity Products under RPS and, therefore, would *not*, for RPS purposes, require separate GIS sub-accounts. A Supplier *is* free, however, to establish separate GIS sub-accounts for non-RPS/APS purposes.

If a Supplier used NEPOOL GIS sub-accounts in 2016 for Massachusetts products that were *not* distinguished by Attributes of interest for RPS compliance (e.g., separate sub-accounts for Basic Service, for residential vs. commercial, for a particular municipality, for some large customers, etc.), the Supplier does not need to demonstrate compliance separately for such accounts.

The RPS and APS regulations at 225 CMR 14.09(2)(b), 15.09(2)(b), & 16.09(2)(b) require that the total retail sales for each MA Retail Electricity Product be “verified by an independent third party satisfactory to the Department, consistent with the Guideline.” For CY 2016, the verification requirement shall be met as specified in the instructions for Column D of Table Five (Class I) of the *Compliance Filing Workbook*.

Finally, each Retail Electricity Product must comply with the RPS and APS Minimums Standards *in addition to* any possible marketing claim with regard to supplying a certain percentage of electricity from renewable or alternative energy sources. See further discussion below.

Green Power Products

A Green Power Product is a product for which the Retail Electricity Supplier claims that it is providing electricity from renewable sources in excess of what is required for RPS compliance in the same year. **NOTE!** A Supplier *cannot* use any RPS Class I or II Renewable Generation Attributes/RECs for RPS compliance in this *Filing* *if* those same Attributes/RECs were also used or are being used to satisfy marketing claims for a Green Power Product in the same or any other Compliance Year, either in Massachusetts or in any other state or province.

DOER does not have responsibility for monitoring or ensuring compliance with retail marketing claims or representations. Nevertheless, if any of your Products during CY 2016 was a Green Power Product, then you must be prepared to demonstrate to the satisfaction of the Department that *none* of the RPS Class I or Class II Renewable Generation Attributes/RECs (including any Alternative Compliance Credits) used to satisfy the marketing claims or representations of such Products are also used for CY 2016 RPS Compliance. DOER retains the right, under 225 CMR 14.11 and 15.11, to audit the accuracy of all information submitted in or with this *Filing*, as well as to conduct on-site inspections and to copy records related to RPS compliance.

NOTE: Table Eleven in the *Compliance Filing Workbook* will provide DOER with minimum accounting for the RPS Renewable Generation Attributes used in Green Power Products.

Green Power Products, Voluntary Renewable Energy (VRE), and RGGI

Since Compliance Year 2009, a Retail Electric Supplier that provides Green Power Products to End-Use (retail) Customers in Massachusetts consisting of RPS Class I Certificates *above the RPS Class I compliance obligation*, can report such “voluntary” Certificates to DOER for the purpose of setting aside an appropriate amount of Carbon Allowances from

² This section replaces the “Guidance for Retail Electricity Suppliers on the Use of NEPOOL GIS Sub-Accounts for the Purpose of Documenting Massachusetts RPS Compliance” that DOER issued on May 15, 2003. **NOTE!** Also see the following: *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-use Customers for Calculating their Annual RPS & APS Obligations*, 5/24/12, at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf> for current guidance.

the Regional Greenhouse Gas Initiative (RGGI) auction.³ This provision enables green product marketers to accurately claim that the renewable energy will result in reductions in greenhouse gas emissions under the RGGI framework. The Voluntary Renewable Energy (VRE) RGGI Set-Aside program was established by DOER under 225 CMR 13.14. Any Supplier that documents in Table Eleven the use of RPS Class I Certificates for Green Power Products is assumed to have retired them by or for Massachusetts residents, organizations or companies, and may be contacted by DOER to confirm the marketing claims. In addition, any Supplier that settled Class I RECs in the Reserved Account at the GIS as Voluntary Renewable Energy should include documentation of its Reserved Certificates deposits as the means of documenting such VRE RGGI Set-Asides for Carbon Allowances under RGGI. (See also the instructions for Table Eleven of the *Compliance Filing Workbook*.)

GENERAL INSTRUCTIONS FOR THE *COMPLIANCE FILING WORKBOOK*

The 2016 Compliance Tables for the six Minimum Standards, plus six additional tables and four other forms, are provided as electronic worksheets in a sixteen-tab MS Excel workbook, the **2016 RPS & APS Compliance Filing Workbook**. The entire *Workbook*, completed but not signed, must be emailed as an MS Excel file (**not** PDF) by the Filing deadline, July 3, 2017. Your hardcopy version of the *Workbook* must include printouts of all sheets in the *Workbook*. After the *Workbook* is printed, *the unnumbered Certification & Authorization tabs must be signed and the Authorization notarized before they are mailed as hard copy. **New!*** If you use ACPs, then you must email tab N, the ACP Notification tab, to the MassCEC. Each tab in the *Workbook* is formatted to print on a single sheet of paper, letter size, which means that some of the data will appear in smaller font sizes when printed.

The tabs and tables are numbered and arranged so that they appear in the order in which they are to be completed, with appropriate information copied forward to later tabs. From the first tab (tab 0), the name of the Retail Electricity Supplier will be copied to all of the subsequent worksheets, and the name and title of the Authorized Representative will appear in the Authorization and Certification tabs. From tab 1 (Table One), specifically Table 1A, the product names and retail load obligation for each product will be copied to other tables that require that information. Next, the quantities of contract date-related retail load obligations in Tables Two and Three (including lots of zeros for many Suppliers) will appear in the relevant Compliance Tables. The ACP total from each of the six Compliance Tables will be copied to the ACP Calculation Table (tab 12). **New!** That ACP data, if any, also will be copied to tab N, ACP Notification. Unless the ACP Notification form lists all zeroes, you must enter ACP contact information, copy the tab to a new file, and email it to the MassCEC when you wire your ACPs, per the instructions for and on that tab.

The only tables that do *not* require data entry by *all* Filers are numbers 2-4, 11, & 12. However, certain data will appear in all of those tables, which all must be included in all *Filings*. If you have Certificate shortfalls for any of your six compliance obligations, they will appear in the ACP Calculation Table (tab 12) which will calculate the monetary values of your ACP(s) by formula and, therefore, requires no data entry.

Note that each of the Compliance Tables has formulas in certain rows, columns, or cells – which are appropriately color coded – and that those formulas are “password protected.” If you require assistance in changing any formula or inserting additional rows – which should *not* apply to most Filers – please email Kaitlin Kelly at kaitlin.kelly@state.ma.us or Kara Sergeant at kara.sergeant@state.ma.us.

INSTRUCTIONS FOR SECTION ONE (TABLE 0) IN THE *FILING WORKBOOK*

This section is largely self-explanatory. Note that all spaces to be filled in are cells in a spreadsheet. In 1.1, use the legal name under which you conduct business in the Massachusetts retail electricity market. That name will be copied to all other tabs in the *Workbook*.

If you want to enter more than one Additional or Back-up Contact Person, either (a) copy all the rows of 1.3, insert them immediately below, and fill them in, or (b) send the information to DOER in an email message.

³ See the MassDEP Regulation, 310 CMR 7.71(5)(c)1.b.

The name and title of the Authorized Representative in 1.4 will be copied to Section 3 of the *Workbook*, where that person will sign the printed copy to certify the *Filing* (tab C) and will be authorized (on tab A) to do so.

INSTRUCTIONS FOR SECTION 2 (TABLES 1-12)

TABLE ONE for Preliminary Information and Disposition of SRECs & SREC IIs

NOTE! You must complete all three tables on tab/Table One!

Table 1A is for data that will be used in all of the Compliance Tables (tabs 5-10). Tables 1B and 1C are for helping you to allocate (and DOER to understand how you have chosen to allocate) your SRECs and SREC IIs, especially the latter, which are in surplus supply and which present several options for cost-effective use.

Table 1A: 2016 Retail Products & Load Obligations

Column B: NEPOOL GIS Sub-Account and/or Product Name

Enter in the rows of this column the names of all of the NEPOOL GIS Sub-accounts where MA retail sales (Retail Load Obligation) have been recorded and where RPS and APS Certificates have (or should have) been settled. You may *add* to the GIS Sub-account names any descriptive labels that might assist DOER in its evaluation of your compliance documentation. This list will be copied automatically to Column B of Tables 2B and 3B (in tabs 2 & 3)) and to Column B of the Six Compliance Tables (tabs 5-10).

The reason for separate entry is that documentation of that information will consist of quarterly NEPOOL GIS reports that will separately identify those sub-accounts and show RPS and APS qualified certificates settled in those sub-accounts. Such separate entry is required even though more than one sub-account may be included within a Product as defined in the Regulations.

Column C: Total Electricity Supplied under all retail contracts (per 90-Day Resettlement figures from DOER)⁴

NOTE! Enter as your retail sales quantity for each row your Retail Load Obligation for that Sub-Account or Product. Your Retail Load obligation is defined by DOER as the total of the twelve monthly 90-Day Resettlement figures (a.k.a., the Data Reconciliation Process figures) for all of your retail load assets in Massachusetts (with the exception of “station service”). Your total MWh figure for this table must equal the Grand Total of the Load Obligation spreadsheet that DOER emailed to you in early May (without the specificity of retail load asset).

Those data were provided to you for each retail load asset for each month by your host utilities, the regulated distribution utilities in whose franchise territories you sold electricity to End-use Customers. The data you received from DOER in May had been provided to DOER by the regulated utilities on a confidential basis during April. That total should be the same as the total that you can calculate from the data provided to you separately by your host utilities. That total is *not*, on the other hand, likely to match the total of the Load Obligation Certificates minted in your GIS account during the four quarters of the year, due to the delayed schedule by which the ISO New England reports 90 Day Resettlement data to the NEPOOL GIS. DOER’s prescribed procedure is meant to correct for those delays. **See** the *Guideline* cited in footnote 4 for clarification and explanation of this procedure and of DOER’s interpretation of the RPS and APS Regulations on this subject.

The *Guideline* provides for and details several possible **adjustments** to the Retail Load Obligation figures that DOER provided to you. You should have contacted DOER immediately if you regarded any adjustment to be needed:

1. Upon receipt of the figures, you should have inspected them and, if you found any discrepancies, contacted both the relevant utility and DOER immediately to ascertain the correct figures. Errors do occur. *If you have not already done so, you must do it immediately!*

⁴ 225 CMR 14.09(2)(a) and (b). **NOTE!** See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation* (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>.

2. If you engaged in any inter-LSE transfers of Load Obligation Certificates at the GIS during the Trading Year, you must inform DOER and provide documentation (detailed in the *Guideline*). This should occur only rarely.

The RPS regulations at 225 CMR 14.09(2)(b) also provide that your total retail sales for each MA Retail Electricity Product be “verified by an independent third party satisfactory to the Department.” DOER considers the Load Obligation data that it receives from the regulated distribution utilities (on a confidential basis) as such independent verification. Any variance from those figures must be documented as detailed herein and in the *Guideline*. In addition, DOER reserves the right to require additional documentation directly from any Supplier, including the possibility of an independent audit.⁵

Table 1B: Disposition of SRECs

This table is meant to assist each Supplier in understanding its options for the best use of SRECs, especially during years of oversupply, as well as in allocating *all* of its SRECs. It does this by providing a reminder of the several options, which may have different financial values. Those options are the following:

- SCO Minimum Standard compliance for the portion of Retail Load Obligation served under contracts executed or extended after 2009,
- banking for future SCO compliance
- deposit into the Solar Clearinghouse Auction Account for sale in the this year’s Auction(s) or for return to you with an extended life,
- SCO Minimum Standard compliance for the portion of load served under contracts executed or extended before 2010, and
- compliance with the non-SCO portion of the Class I Minimum Standard, *but*
- *not* for compliance with the new SCO II.

NOTE! DOER expects few, if any, surplus SRECs for 2016, so use of the SREC Auction may not be necessary. Rather, DOER *recommends* either banking or re-selling any surplus SRECs that you might have acquired that are beyond the banking limit, keeping in mind that the limit is 10% of your SREC obligation for the generation year.

In addition to those options, a Supplier can obtain value by (a) settling SRECs into a Green Product subaccount as Voluntary RECs in quantities above and beyond what is required for SCO compliance; or (b) selling SRECs to non-GIS entities and retiring them on behalf of such entities by transferring them into the GIS Reserved Account.

This table is also meant to enable DOER to understand for itself and to share in its *Annual Compliance Report* the manner in which SRECs were used within and beyond the RPS marketplace during the Compliance Year.

This table should be self-explanatory, but contact DOER if you have any questions. In keeping with the first purpose of this table (understanding your options), you may choose to revise it after completing Tables Five, Six, and Twelve.

Table 1C: Disposition of SREC IIs

This table does the same for SREC IIs as the previous Table IB does for SRECs, and it is identically structured. Note that surplus SREC IIs cannot be used towards compliance with the SCO, nor may SRECs be used towards compliance with the SCO II.

NOTE! DOER expects a surplus of SREC IIs for 2016 and recommends banking any surplus up to the 10% banking limit or transferring surplus to the SREC II Solar Clearinghouse Auction Account for this summer’s auction.

⁵ In case DOER does require additional verification, note the following methods by which a Supplier offering an attribute-based product could verify its Product sales without an audit:

- (a) If a Supplier’s Product is Green-E certified, the audit for that certification would suffice.
- (b) If a Supplier uses an electronic business transactions (EBT) provider to manage the customers switching to its Product, that provider would qualify as a third party for verification.
- (c) A Supplier could set up a new supplier account when using EBT to sign up customers in each utility service territory.

**TABLE TWO: ELECTRICITY SUPPLIED UNDER RETAIL CONTRACTS
EXECUTED OR EXTENDED ON OR BEFORE JUNE 28, 2013**

(for bifurcation of the Solar Carve-Out Minimum Standard)

The tables in this worksheet (tab 2. SCO Load Allocation) enable Retail Electricity Suppliers (both regulated utilities and competitive suppliers) to document by month in CY 2016 the allocation of Retail Load served under contracts executed or extended (a) before June 28, 2013, as contrasted to (b) on or after June 28, 2013. The portion of the load served under the earlier contracts are subject to a 2016 Solar Carve-Out Minimum Standard of 0.9801%, while the portion served under the later contracts are subject to a 2016 SCO Minimum Standard of 1.7568%. The MWh data will be copied to two new Columns D & E in Table Six for Solar Carve-Out Compliance, which will have additional new Columns L-M to calculate the bifurcated Minimum Standard.

Instructions for the tables are in the worksheet itself. The explanation and additional instructions for this procedure, including definition/determination of a contract extension and required documentation, are included in the [5/25/10 RPS Class II & APS Compliance Basis Guideline](#).

Note that the “electricity supplied” entered in Column D of Table 2A should be identical to the total monthly figures that DOER emailed to you in early May in your Load Obligation table or tables.

NOTE! If you had no pre-6/28/13 contracts, then please enter zeroes in Column F of these tables rather than leaving blanks.

Enter the data for **Table 2C** to the best of your ability to project electrical load served under future years. This data is for both DOER planning purposes and for providing aggregated market information to all participants. All such projections are understood as approximations, subject to change over time.

**TABLE THREE: ELECTRICITY SUPPLIED UNDER RETAIL CONTRACTS
EXECUTED OR EXTENDED PRIOR TO APRIL 25, 2014**

Exempt Contracts Data for the Solar Carve-Out II

This table enables you to provide the quantities, if any, to which a compliance exemption applies in the Solar Carve-Out II, as explained in a text box above the table. This exemption applies only to Competitive Electricity Suppliers, not to MassDEP-regulated distribution Utilities. If you had no pre-April 25, 2014, retail contracts, then *please enter zeroes rather than leaving blanks*. If you are a MassDPU-regulated distribution company, then do not complete this worksheet, but you must keep it in the *Workbook*.

Instructions for **Tables 3A and 3B** are included on the worksheet. The figures in Columns B & D of Table 3B are copied automatically from Table 1A. For the figures you enter in Column F of Tables 3A and 3B you must incorporate line losses and other factors that are also included in Column D of both tables. Finally, the figures in Column G of both tables are calculated by formula. The explanation and additional instructions for this procedure for the SCO II exemption, including definition/determination of a contract extension and required documentation, are the same as those for the older Class II and RPS exemptions, which are in the [5/25/10 RPS Class II & APS Compliance Basis Guideline](#). Note that the exemption of load served under a pre-April 25, 2014 contract *ends* on the effective date of that contract’s subsequent *extension*. The details matter, so do read and make sure you understand the *5/25/10 Guideline*.

Enter the data for **Table 3C** to the best of your ability to project electrical load served under future years. This data is useful market information that DOER aggregates and shares at the RPS [web site](#). Columns D & E continue the collection of data for the pre-4/25/14 SCO II Load Exemption. The new columns F & G collect data related to a bifurcation of the SCO II Minimum Standard that will commence with CY 2017, wherein those portions of a Competitive Supplier’s load served under contracts on & after 4/25/14 but before

5/8/16 will have a lower Minimum Standard than loads served under subsequent contracts. All such projections are understood as approximations, subject to change over time.

**TABLE FOUR: CY 2016 GENERATION ATTRIBUTES/CERTIFICATES NOT DOCUMENTED BY
CORRECTLY-SETTLED NEPOOL GIS GENERATION UNIT CERTIFICATES
("ERRANT CERTIFICATES")⁶**

Table Four is for information about 2016 RPS and APS Generation Attributes/Certificates that (a) are from RPS or APS qualified Generation Units that participated in the NEPOOL GIS, but that (b) cannot, for *whatever* reason, be documented by NEPOOL GIS "My Settled Certificates" reports or that were not, for whatever reason, encoded as having RPS or APS Attributes. This should not occur, but on rare occasions it does. The response by a Certificate owner upon realization of the error should be to contact the NEPOOL GIS Administrator at gis@apx.com to ask for guidance, which might include referral to DOER for approval.

If timely resolution cannot be reached at the GIS and the certificates remain "unsettled" or improperly encoded, then the certificate owner must request permission of DOER to use the certificates for RPS or APS compliance. In that case, the owner must explain the failure to encode or to complete certificate transfer or settlement on time. If the GIS Certificates were not settled into product sub-accounts, then the Filer must email to DOER copies of the relevant quarterly "Unsettled Certificates" reports as downloaded, un-revised, comma separated, Excel spreadsheets. A similar procedure applies if the Certificates were transferred to the Reserved Certificates account. (The latter can occur when a Supplier's Load Obligation in Quarter 4 is lower than the quantity of Certificates that is needed for compliance, especially if all of the year's Certificates were banked to or acquired in Quarter 4.)

Documentation of the information must be provided as an attachment to the *Filing*. If documentation is not provided as NEPOOL GIS reports, then the attached documentation must be specifically verified by an independent third party satisfactory to DOER, ***a matter that you must discuss with DOER ahead of time***. Finally, documentation must include a separate, hard-copy letter of assurance satisfactory to the Department that **"the [name the type and describe the certificates] have not otherwise been, nor will be, sold, retired, claimed or represented as part of electrical energy output or sales, or used to satisfy obligations in jurisdictions other than Massachusetts"**, signed by the Authorized Representative who signs the *Filing*.

Note that the total for each of the several types of Attributes/Certificates will be copied automatically from Table 4B to a cell just under the Total cell for Column E in Tables Five, for Column G of Tables Six through Ten. *If the value copied from Table 4B does not match the relevant Total cell in a compliance table, then either you have made an error and must correct it, or you must attach an explanation with the Filing.*

Contact the RPS Program Manager for further guidance on satisfactory documentation and verification, or for situations not clearly covered here.

**TABLE FIVE: RPS CLASS I ANNUAL COMPLIANCE CALCULATIONS
(NET OF THE SOLAR CARVE-OUTS)**

RPS Class I Compliance Table – Brief Summary

The name of each Massachusetts NEPOOL GIS sub-account will be copied from Column B of Table 1A to Column B of this table. In addition, the total quantity of electricity sold (Retail Load Obligation) under each product will be copied automatically from Column C of Table 1A to Column C of this table. The information in Columns B and C of Table Two also will be copied automatically to the other five Compliance Tables.

In Columns D through G, enter the quantity of RPS Class I Renewable Generation Attributes⁷ that you have acquired (either as CY 2016 GIS Certificates or banked from the two previous CY *Filings*) and now own for the purpose of RPS Class I Annual Compliance in CY 2016. See the Detailed Instructions below.

⁶ 225 CMR 14.09(2)(c)2.

⁷ RPS Class I Renewable Generation Attribute, which is defined in 225 CMR 14.02, is signified in a NEPOOL GIS Certificate as MA Class I Renewable Generation Unit. A GIS Certificate with a MA Class I Renewable Generation Attribute is termed a "REC" (renewable energy certificate or credit) or a "Class I REC" in common marketplace parlance. **NOTE!** The acronym "REC", which is not defined in MA Regulations, also can refer informally to a

Most of the instructions for Table Five will be echoed in the instructions for Tables Six through Ten.

Procedure for Determination of Retail Sales as Retail Load Obligation:

In accordance with the [Guideline](#) dated May 24, 2012,⁸ and subject to certain adjustments provided in that *Guideline*, each Supplier will regard and use as the total electricity sold to its End-Use Customers (Table 1A, Column C) the figure provided by DOER in a “Load Obligation” spreadsheet attached to an email sent to the Supplier in early May. That figure should be the *same* as the total that the Supplier can calculate from data provided to it separately by its host utilities. However, that figure is **not** likely to match the total of the Load Obligation Certificates minted in its GIS account during the four quarters of the year, due to the delayed schedule by which the ISO New England reports 90 Day Resettlement data to the GIS Administrator. The *Guideline* and the procedure detailed therein are meant to correct for those delays and to ensure that all Suppliers use the same basis for their compliance calculations.

REC Data and Formulas:

Enter the Attribute/Certificate quantities in the appropriate Columns D through G of Table Five for RPS Class I and in Columns F through I of the other five Compliance Tables – for the two Solar Carve-Outs, the two RPS Class IIs, and APS), in accordance with the compliance or documentation types identified at the column heads and detailed below in the column-specific instructions of this document. The remaining columns of the Compliance Tables (H - M of Table Five, J - Q of Table Six, and J - O of Tables Seven through Ten) are explained in the respective column headings themselves; all of the cells in those columns are self-calculating by locked formulas, as will be noted below.

Those automatic calculations in Columns H through J of Tables Five and Columns J through L of Tables Six through Ten, provide, in reverse order, (a) the quantity of Certificates that are required for compliance, (b) the quantity reported, and (c) the amount of each of the compliance obligations that must be met through the Alternative Compliance Payment (ACP) mechanism. The ACP mechanism *ensures* that all Retail Electricity Suppliers are *able* to comply even when RECs are in short supply. **NOTE!** Failure to comply would subject a Supplier to the Non-compliance provisions of 225 CMR 14.12, 15.12, and/or 16.12.

The automatic calculations in the last three columns of each Compliance Table provide the amount of banked Attributes of each Compliance type that can be banked forward for use towards compliance in the following two Compliance Years.

Detailed per-Column Instructions for RPS Class I Compliance and Documentation of Information

Column B: Sub-Account and/or Product Name

This information will be copied automatically from Table 1A, Column B and cannot be changed here.

Column C: Total Electricity Sold in CY 2016 for each Retail Electricity Product⁹

This information will be copied automatically from Table 1A, Column C and cannot be changed here.

Column D: CY 2016 NEPOOL GIS MA Class I Renewable Generation Unit Certificates¹⁰

List the quantity of MA Class I Renewable Generation Unit Certificates (RECs¹¹) recorded for each Retail Electricity Product in your relevant NEPOOL GIS subaccounts. For those quantities, provide documentation as an **Attachment** to the *Filing*. **That documentation shall consist of the NEPOOL GIS “My Settled Certificates Disposition” reports for each of the four quarters of the Compliance Year – regardless of your loads and certificate activities**

GIS certificate earned by a Renewable Generation Unit that is not qualified by DOER for RPS Class I, such as an RPS Class II qualified Generation Unit or some other Renewable Generation Unit that uses a resource defined as Renewable but which, for whatever reason, has not applied for or is not eligible for either class of MA RPS. Examples of the latter may include Hydroelectric or Biomass plants that do not meet the size or environmental criteria, or renewable plants qualified for RPS in another New England state but not in Massachusetts.

⁸ **NOTE!** It is important that every Supplier read and understand the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-use Customers for Calculating their Annual RPS & APS Obligations*, 5/24/12, at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>. The summary in these instructions does not substitute for the details in the *Guideline*.

⁹ 225 CMR 14.09(2)(a) and (b). Also see footnote 8.

¹⁰ 225 CMR 14.09(2)(c)1.

¹¹ Regarding RPS Class I Renewable Generation Attributes and RECs, see footnote 7.

for a particular quarter, and even for quarters that show *no* loads or *no* certificates. In addition, please note the following additional instructions, including and an important new one on file formats and filenames:

- Although, for your own purposes, you can sort, filter, calculate, etc., downloaded GIS spreadsheets, DOER requires that you submit for your Compliance Filing the original downloaded version of each. In particular, **you may not delete, hide, or omit any rows of the GIS reports, including those for Unassigned, Unsettled, or Residual Mix certificates, and you may not delete any columns for other states.**
- You must not download the GIS reports until after the end of each relevant quarter's trading period. To do that prematurely can result in data that has not been finalized at the end of a quarter.
- ***NEW!*** In order to facilitate DOER's aggregation in a single workbook for analysis the thousands of records contained in the several hundred quarterly GIS reports, DOER has these new instructions:
 - Download each of those reports as a comma-separated values (csv) formatted MS Excel file by using the *Download icon* near the upper right-hand corner of each report.
 - Save each quarter's report in a *separate* workbook/file, *not* 4 sheets in one workbook.
 - **The filename of each such quarterly file must use the following format: Q#LSEname.csv** Both upper and lower case are OK. Underlines are OK, but do *not* use spaces, hyphens, or periods! Examples include q1HowardPowered.csv & Q2_howardpowered.csv, but not Q3-Howard.Powered.csv.
- DOER will *not* accept GIS quarterly reports that are not named and formatted as specified above. Therefore (needless to say), DOER also will *not* accept these spreadsheets as PDF files, because they cannot be aggregated, sorted, analyzed, etc. – thus preventing DOER from evaluating your Filing and preparing its *Annual RPS & APS Compliance Report*.
- Do not mail hard copy of these GIS reports.

NOTE! If you use any SRECs or SREC IIs for non-Solar Carve-Out Class I compliance, you **must** indicate their quantities in row "i" of Table 1B or 1C.

NOTE! If any of your certificates were **not** settled in retail product sub-accounts or were **not** correctly encoded for RPS, you must **not** include them in Column D figures. Instead, you **must** include them in Column E and in Table Four.

Column E: CY 2016 RPS Class I Attributes NOT Documented by Settled NEPOOL GIS MA Class I Renewable Generation Unit Certificates¹²

Column E is for 2016 RPS Class I Renewable Generation Attributes that *cannot*, for *whatever* reason, be documented by NEPOOL GIS "My Settled Certificates Disposition" reports. For the quantity of MA Class I Renewable Generation Attributes listed in Column E of the Compliance Table, if any, provide information in Table Four. See the Instructions for Table Four. The number, if any, in the Total cell of Column E must equal the MWh total for RPS I RECs in Table 4B, which will be copied automatically from Table Four to a cell beneath the Total cell of Column E. If the two values do not match, either you have made an error and should correct it, or you must include or attach an explanation with your *Filing*.

Columns F & G: Banked Attributes from the CY 2014 &/or 2015 Annual Compliance Filings¹³

Enter in the appropriate column the number of Banked Attributes – from Certificates approved by DOER as bankable surplus in your 2014 and/or 2015 *Filings* – that are being applied to your 2016 compliance filing.

Your Banked Attributes quantities are found in an email from DOER on *April 28, 2017*. That email confirmed *or revised* the figures in your CY 2014 and 2015 *Annual Compliance Filings*. For CY 2016 compliance, you can use no more than the number of Banked Attributes confirmed by DOER, which *already* took into account any CY 2014 Banked Attributes that you used for CY 2015 compliance and the number of newly Banked CY 2015 Attributes documented in your CY 2014 *Filing*. Note that those 2014 and 2015 Class I Banked Attributes do not retain any identities they might have had with Products in 2014 and 2015; therefore, you may assign them to *any* CY 2016 Products (but for Class I compliance only, *excluding* the two Solar Carve-Outs).

¹² 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS Class I-qualified Generation Units but not coded as "MA Class I Renewable Generation Unit", as well as for MA Class I RECs that, for *whatever* reason, were not settled in your GIS sub-accounts. **In either case, you must contact the RPS Program Manager at DOER for approval and procedures in order to use them for RPS compliance.**

¹³ 225 CMR 14.08(2) provides: "A Retail Electricity Supplier may use RPS Class I Renewable Generation Attributes produced in one Compliance Year for compliance in either or both of the two subsequent Compliance Years, subject to the limitations set forth herein and provided that the Retail Electricity Supplier is in compliance with 225 CMR 14.00 for all previous Compliance Years." See also 225 CMR 14.09(2)(d).

Banked Attributes from 2014 that you did not use for 2015 compliance are now in their final year of life, so they can be used only for 2016 compliance and *cannot* be used thereafter; so use them now! Each Banked Attribute from 2015 can be used only once and only for CY 2016 or 2017 compliance. If this is not clear, please contact the RPS staff.

NOTE! Surplus Attributes (RECs) cannot be banked between years within the NEPOOL GIS. Rather, they can be banked only by means of your RPS compliance filing. Thus, for MA RPS, the RECs *must* be submitted and documented in your MA RPS annual compliance filing in order to be counted as surplus and, thereby, to be confirmed by DOER as banked for compliance in subsequent years. The NEPOOL GIS Reserved Account is *not* intended for banking Massachusetts RECs, SRECs, WECs, or AECs.

FIRST-TIME FILERS! NOTE that if you did *not* submit a 2014 or 2015 *Annual Compliance Filing*, then you do *not* have any Banked Attributes from 2014 or 2015 to use for CY 2016 compliance, and you did not receive the April 28, 2017 email referenced above.

Column H: CY 2016 Alternative Compliance Credits (from Alternative Compliance Payments)¹⁴

Table Five will execute this calculation automatically, and you cannot change the calculated result.

- a. The Compliance Table spreadsheet automatically calculates whether and in what amount you must utilize the Alternative Compliance mechanism provided in the Regulations. Using the figure in Column C, Column J will calculate the number of Attributes (as RECs) that are required to meet the Minimum Standard (the percentage obligation for this Compliance Year). The Column J formula does this by multiplying the full Class I percentage by the Column C figure, rounding up the result to a whole number, and subtracting the similarly-rounded-up totals from Column N of Table Six and Column L of Table Seven – the two Solar Carve-out SREC obligations, which already will have been calculated. (Recall that the two Solar Carve-Outs are just that: “carve-outs” within the Class I obligation.) Column H will subtract from the Attribute/REC total in Column J the total of the current year Attributes/RECs and the prior year Banked amounts, Columns D through G. The result in Column H is your REC shortfall, the number of Alternative Compliance Payment Credits (“ACP Credits”) that you need to make up the difference.
- b. To obtain those ACP Credits, you will need to make an Alternative Compliance Payment (ACP) to the Massachusetts Clean Energy Technology Center (MassCEC) ***no later than June 27, 2017.***
- c. Table Twelve of the *Workbook* will automatically calculate the amount of your ACP by multiplying the total of your unmet RPS Attribute obligation from Column H of this Table by the Class I ACP Rate for CY 2016.
- d. ***NEW!*** The data in Table 12 will be copied to the new tab N. Tab N is a Notification form for you to email to the MassCEC notifying them of your APC remittance. Tab N also includes instructions for doing the wire transfer of the ACP funds to the MassCEC.
- e. The MassCEC will email you a receipt that you will forward to DOER as ACP documentation.

Column I: Total of Columns D through H for Each Product

Table Five will execute this calculation automatically, and you cannot change the calculated result.

The column head is self-explanatory. The result(s) should equal or exceed the Column J figure(s).

Column J: 11% of Total Sales for each Product or Product subtotal, minus the total Solar Carve-Out and the total Solar Carve-Out II Obligations (from Tables Six & Seven)

The explanation is in the column heading.

Table Five will execute this calculation automatically, and you cannot change the calculated result.

The Column J formula multiplies the full Class I percentage by the Column C figure, rounds up the result to a whole number, and subtracts the similarly-rounded-up total from Column N of Table Six and Column M of Table Seven, the two Solar Carve-Out SREC obligations, which already will have been calculated.

Columns K, L, & M: Calculation of Excess Attributes from 2016 and of their Availability for Banking for CY 2017 and 2018 Compliance¹⁵

The spreadsheet will automatically execute these calculations, and you cannot change the calculated result.

¹⁴ 225 CMR 14.09(2)(e). See also 225 CMR 14.08(3).

¹⁵ 225 CMR 14.09(2)(f). See also 225 CMR 14.08(2).

These three columns determine if you have any Attributes in excess of the number needed for RPS Class I compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years (2017 and 2018). You cannot bank an amount greater than 30% your 2016 compliance obligation.

Explanations are in the headings of the three spreadsheet columns and are embodied in the formulas in the Totals row. These calculations use only column totals, not individual Product figures.

TABLE SIX: RPS SOLAR CARVE OUT (SCO) ANNUAL COMPLIANCE CALCULATIONS

Column B: Sub-Account and/or Product Name

This information will be copied automatically from Table 1A, Column B and cannot be changed here.

Column C: Total Electricity Sold in CY 2016 for each Retail Electricity Product¹⁶

This information will be copied automatically from Table 1A, Column C and cannot be changed here.

Column D: Total Electricity Supplied in CY 2016 [including line losses] under Contracts Executed or Extended before 6/28/2013¹⁷

The data in this column will be *copied automatically* from Column F of Table 2B, which you have already completed. *You cannot change the information copied from that table.*

Column E: Total Electricity Supplied in CY 2016 [including line losses] under Contracts Executed or Extended on or after 6/28/2013.

The data in this column will be *copied automatically* from Column G of Table 2B, which you have already completed. *You cannot change the information copied from that table.*

Column F: CY 2016 NEPOOL GIS MA Solar Carve-Out Unit Certificates (SRECs)¹⁸

Enter the quantity of MA SRECs for each Retail Electricity Product in the Table. These quantities are documented by the four quarterly NEPOOL GIS “My Settled Certificates Disposition”, which already have been explained above in the instructions for Column D of Table Five, RPS Class I. No additional instructions are needed here.

NOTE! Solar Credit Clearinghouse Auction Reminted SRECs that are vintage 2014 or 2015 are to be treated in Table 6 the same as vintage 2016 SRECs, not as “Banked” SRECs. The reason is that, unlike *Banked* Attributes/Certificates, they are still tradeable in the NEPOOL GIS, and must be settled in a retail subaccount in order to be used towards 2016 compliance. So enter them here in column F, not in the Banked Certificates columns (H & I).

NOTE that Re-minted vintage 2013 SRECs have a 3-year shelf life at the GIS and can be used only through CY 2016, and Re-minted vintage 2014 SRECs have a 2-year shelf life at the GIS and they too can be used for RPS compliance only through CY 2016; *therefore, if they are not used for CY 2016 compliance this year, they will become unsettled certificates as of midnight on June 15th*. Re-minted 2015 SRECs and SREC IIs have 2-year shelf lives and can be used through 2017. Keep those SREC & SREC II shelf life limits in mind when choosing how and when to use Auction Reminted SRECs & SREC IIs!

NOTE! *If any of your SRECs were not settled in retail product sub-accounts or were not correctly encoded as SRECs, you may not include them in Column D figures. Instead, you must include them in Column G and in Table Four.*

¹⁶ 225 CMR 14.09(2)(a) and (b). **NOTE!** See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation* (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>.

¹⁷ 225 CMR 14.17(2)(a)4.

¹⁸ 225 CMR 14.09(2)(c)1.

Column G: CY 2016 RPS Solar Carve-Out Attributes NOT Documented by Settled NEPOOL GIS “MA Solar Carve-Out Unit” Certificates (SRECs)¹⁹

Column E is for 2016 MA Solar Carve-Out Renewable Generation Attributes that *cannot*, for whatever reason, be documented by NEPOOL GIS “My Settled Certificates Disposition” reports. For the quantity of MA SRECs listed in Column E of the Compliance Table, if any, provide information in Table Four. See the Instructions for Table Four. The number, if any, in the Total cell of Column G of Table 6 must equal the MWh total for SRECs in Table 4B, which will be *copied automatically* from Table Four to a cell beneath the Totals cell of Column G. If the two values do not match, either you made an error to correct, or you must include or attach an explanation with your *Filing*.

Column H: Banked Attributes from the CY 2014 Annual Compliance Filing²⁰

If you are the one Filer that had some surplus SRECs approved as bankable Attributes from your 2014 *Filing*, then enter them here in order to apply them toward your 2016 SREC compliance obligation.

Column I: Banked Attributes from the CY 2015 Annual Compliance Filing²¹

If you have Banked Attributes from 2015 (from Certificates approved by DOER as bankable surplus SRECs from your 2015 *Filings*), and if you chose to apply them toward your 2016 SREC compliance obligation, then enter the chosen quantity here.

Column J: CY 2016 Alternative Compliance Credits (from Alternative Compliance Payments)²²

Follow the same instructions as for RPS Class I, Table Five, Column H. And see the Table 12 and tab N instructions.

Column K: Total of Columns F through J for Each Product

The spreadsheet will execute this calculation automatically, and you cannot change the calculated result.

The column heading is self-explanatory. The result(s) should equal or exceed the Column N figure(s).

***New!* Column L: 0.9801% of Total Sales under pre-6/28/2013 contracts for each Product
[=0.9801% of D, rounded up to a whole MWh]**

This column calculates part of the bifurcated Minimum Standard and is self-explanatory. *The spreadsheet will execute this calculation, and you cannot change the calculated result.*

***New!* Column M: 1.7568% of Total Sales under post-6/27/2013 contracts for each Product
[=1.7568% of E, rounded up to a whole MWh]**

The column calculates the other part of the bifurcated Minimum Standard and is self-explanatory. *The spreadsheet will execute this calculation, and you cannot change the calculated result.*

Column N: Total CY 2016 Solar Carve-Out Obligation [=L+M]

This column calculates the compliance total of the bifurcated Minimum Standard, which will be subtracted from the overall RPS Class I compliance obligation in Table Five, Column J. *The spreadsheet will execute this calculation, and you cannot change the calculated result.*

Columns O, P, & Q: Calculation of Excess Attributes from 2016 and of their Availability for Banking for CY 2016 and 2017 Compliance²³

The spreadsheet will execute automatically these calculations, and you cannot change the calculated result.

These three columns determine if you have any Attributes in excess of the number needed for RPS compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years

¹⁹ 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS-qualified Solar Carve-Out Renewable Generation Units but not coded as “MA Solar Carve-Out Unit”, as well as for SRECs that, for whatever reason, were not settled in your GIS sub-accounts. **In either case, you must contact the RPS Program Manager at DOER for approval and procedures in order to use them for RPS compliance.**

²⁰ 225 CMR 14.09(2)(d). See also 225 CMR 14.08(2).

²¹ 225 CMR 14.09(2)(d). See also 225 CMR 14.08(2).

²² 225 CMR 14.09(2)(e) & (g). See also 225 CMR 14.08(b)(3).

²³ 225 CMR 14.09(2)(f). See also 225 CMR 14.08(2).

(2017 and 2018). **NOTE!** Unlike banking limits for all other classes, the limit for Solar Carve-Out Renewable Generation is **10%** of the amount needed for compliance with the SCO Minimum Standard in the year the Attributes were generated.²⁴ Other classes have a 30% limit. This is reflected in the Compliance Table formulas.

Explanations are in the headings of the three spreadsheet columns and are embodied in the formulas in the Totals row. These calculations use only column totals, not individual Product figures.

If you have more surplus SRECs than the bankable limit, see options identified in the instructions for Table 1B.

TABLE SEVEN: RPS CLASS I –SOLAR CARVE OUT II (SCO II) **ANNUAL COMPLIANCE CALCULATIONS**

Column B: Sub-Account and/or Product Name

This information will be copied automatically from Table 1A, Column B and cannot be changed here.

Column C: Total Electricity Sold in CY 2016 for each Retail Electricity Product²⁵

This information will be copied automatically from Table 1A, Column C and cannot be changed here.

Column D: Total Electricity Supplied in CY 2016 under Contracts Executed or Extended before 4/25/2014²⁶

The information in this column will be *copied automatically* from Column F of Table 3B. This is the quantity that is **exempt** from the Solar Carve-Out II Minimum Standard.

You cannot change the information copied from that table.

Column E: Total Electricity Supplied in CY 2016 under Contracts Executed or Extended on or after 4/25/2014 [=Net Electricity Subject to the SCO II Minimum Standard]

The information in this column will be *copied automatically* from Column G of Table 3B. This is the quantity that **is** subject to the Solar Carve-Out II Minimum Standard.

You cannot change the information copied from that table.

Column F: CY 2016 NEPOOL GIS MA Solar Carve-Out Unit Certificates (SREC IIs)²⁷

Enter the quantity of MA SREC IIs for each Retail Electricity Product in the Table. These quantities are documented by the four quarterly NEPOOL GIS “My Settled Certificates Disposition” reports, which already have been explained above in the instructions for Column D of Table Five, Class I. No additional instructions are needed here.

NOTE! Solar Credit Clearinghouse Auction Reminted SRECs IIs are to be treated in Table 6 the same as vintage 2016 SREC IIs, not as “Banked” SREC IIs. The reason is that, unlike *Banked* Attributes/ Certificates, they are still tradeable in the NEPOOL GIS, and must be settled in a retail subaccount in order to be used towards 2016 compliance. So enter them here in column F, not in the Banked Certificates columns (H & I).

NOTE that Re-minted 2015 SREC IIs have a 2-year shelf life and can be used through 2017. Keep that limit in mind when choosing how and when to use Auction Reminted SRECs!

NOTE! If any of your SREC IIs were **not** settled in retail product sub-accounts or were **not** correctly encoded as SREC IIs, you may **not** include them in Column F figures. Instead, you **must** include them in Column E and in Table Four.

²⁴ 225 CMR 14.08(2)(b).

²⁵ 225 CMR 14.09(2)(a) and (b). **NOTE!** See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation* (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>.

²⁶ See the *Guidelines* cited in the instructions (above) for the Exempt Contracts Data Tables.

²⁷ 225 CMR 14.09(2)(c)1.

Column G: CY 2016 RPS Solar Carve-Out Attributes NOT Documented by Settled NEPOOL GIS SCO II Certificates [SREC IIs]²⁸

Column G is for 2016 MA Solar Carve-Out II Renewable Generation Attributes that **cannot**, for whatever reason, be documented by NEPOOL GIS “My Settled Certificates Disposition” reports. For the quantity of MA SREC IIs listed in Column G of the Compliance Table, if any, provide information in Table Four. The number, if any, in the Total cell of Column G must equal the MWh total for SREC IIs in Table 4B, which will be *copied automatically* from Table Four to a cell beneath the Totals cell of Column G. If the two values do not match, either you have made an error and should correct it, or you must include or attach an explanation with your *Filing*.

Column H: Banked Attributes from the CY 2014 Annual Compliance Filing²⁹

If you are the one Filer that had some surplus SREC IIs approved as bankable Attributes from your 2014 *Filing*, then enter them here in order to apply them toward your 2016 SREC II compliance obligation. They will have no value after CY 2016.

Column I: Banked Attributes from the CY 2015 Annual Compliance Filing³⁰

If you have Banked Attributes from 2015 (from Certificates approved by DOER as bankable surplus SREC IIs from your 2015 *Filings*), and if you chose to apply them toward your 2016 SREC II compliance obligation, then enter the chosen quantity here.

Column J: CY 2016 Alternative Compliance Credits (from Alternative Compliance Payments)³¹

Follow the same instructions as for RPS Class I, Table Five, Column H. And see the Table 12 and tab N instructions.

Column K: Total of Columns F through J for Each Product

The spreadsheet will execute this calculation automatically, and you cannot change the calculated result.

The column heading is self-explanatory. The result(s) should equal or exceed the Column L figure(s).

Column L: 0.7851% Total Sales for Each Product or Product Subtotal [=0.7851% of E]

The column heading is self-explanatory. *The spreadsheet will execute this calculation, and you cannot change the calculated result.* The result will be subtracted from the overall Class I Minimum Standard in Table Five, Column J.

Columns M, N, & O: Calculation of Excess Attributes from 2016 and of their Availability for Banking for CY 2016 and 2016 Compliance³²

The spreadsheet will execute automatically these calculations, and you cannot change the calculated result.

These three columns determine if you have any Attributes in excess of the number needed for RPS compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years (2017 and 2018). **NOTE!** *Like the banking limits for Solar Carve-Out, the limit for Solar Carve-Out II Renewable Generation is 10% of the amount needed for compliance with the SCO II Minimum Standard in the year the Attributes were generated.³³ This is reflected in the Compliance Tables.*

Explanations are in the headings of the three spreadsheet columns and are embodied in the formulas in the Totals row. These calculations use only column totals, not individual Product figures.

If you have more surplus SREC IIs than the bankable limit, see options identified in the instructions for Table 1B.

NOTE! Surplus SREC IIs **cannot** be used toward compliance with the older Solar Carve-Out Minimum Standard.

²⁸ 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS-qualified Solar Carve-Out Renewable Generation Units but not coded as “MA Solar Carve-Out II Unit”, as well as for SREC IIs that, for whatever reason, were not settled in your GIS sub-accounts. **In either case, you must contact the RPS Program Manager at DOER for approval and procedures in order to use them for RPS compliance.**

²⁹ 225 CMR 14.09(2)(d). See also 225 CMR 14.08(2).

³⁰ 225 CMR 14.09(2)(d). See also 225 CMR 14.08(2).

³¹ 225 CMR 14.09(2)(e) & (g). See also 225 CMR 14.08(b)(3).

³² 225 CMR 14.09(2)(f). See also 225 CMR 14.08(2).

³³ 225 CMR 14.08(2)(b).

TABLE EIGHT: RPS CLASS II RENEWABLE GENERATION
ANNUAL COMPLIANCE CALCULATIONS

Column B: Sub-Account and/or Product Name

This information will be copied automatically from Table 1A, Column B and cannot be changed here.

Column C: Total Electricity Sold in CY 2016 for each Retail Electricity Product³⁴

This information will be copied automatically from Table 1A, Column C and cannot be changed here.

Column D: Total Electricity Supplied in CY 2016, including Line Losses, under Exempt Contracts³⁵

If you are the *one* Supplier to which the Exempt Contract provision still applies, then the information in the Totals row of this column will be *copied automatically* from the appropriate cell in Table Three-X. *For all other Suppliers*, Table Three-X is not in your *Workbook*, and DOER has entered “0” in this cell.

Column E: Net Electricity Subject to 2.5319% RPS Class II Renewable Generation Minimum Standard.

The information in the Total cell of this column will be *calculated automatically* from the Totals cells of the previous two columns (C minus D) of this Table, and you *cannot* change the calculated value.

Column F: CY 2016 NEPOOL GIS MA Class II Renewable Generation Unit Certificates³⁶

Enter the quantity of MA Class II Renewable Generation Unit Certificates for each Retail Electricity Product in the Table. These quantities are documented by the four quarterly NEPOOL GIS “My Settled Certificates Disposition” reports, which already have been explained above in the instructions for Column D of Table Five. No additional instructions are needed here.

NOTE! *If any of your MA Class II Renewable Generation Unit Certificates were **not** settled in retail product sub-accounts or somehow were not encoded as RPS qualified, you may **not** include them in the Column F figures of this Table. Instead, you **must** include them in Column G and Table Four.*

Column G: CY 2016 RPS Class II Attributes NOT Documented by Settled NEPOOL GIS RPS Class II Renewable Generation Unit Certificates³⁷

Column G is reserved for 2016 MA Class II Renewable Generation Attributes that *cannot*, for whatever reason, be documented by NEPOOL GIS “My Settled Certificates” reports. For the quantity of RPS Class II Renewable Generation Attributes listed in Column G of the Compliance Table, if any, provide information in Table Four. The number, if any, in the total cell of Column G must equal the MWh total for RPS II RECs in Table Four, which will be *copied automatically* from Table 4B to a cell beneath the Total cell of Column G. If the two values do not match, either you have made an error and should correct it, or you must include or attach an explanation with your *Filing*.

Column H & I: Banked Attributes from the CY 2014 &/or 2015 Annual Compliance Filings³⁸

Follow the same instructions as for RPS Class I, Table Five, Columns F and G.

Column J: CY 2015 Alternative Compliance Credits (from Alternative Compliance Payments)³⁹

Follow the same instructions as for RPS Class I, Table Five, Column H. And see the Table 12 and tab N instructions.

³⁴ 225 CMR 14.09(2)(a) and (b). **NOTE!** See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation* (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>.

³⁵ See the *Guidelines* cited in the instructions (above) for the Exempt Contracts Data Tables.

³⁶ 225 CMR 15.09(2)(c)1.

³⁷ 225 CMR 15.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS-qualified II Renewable Generation Units but not coded as “MA RPS Class II Renewable Generation Unit”, as well as for Class II Renewable Generation Attributes that, for whatever reason, were not settled in your GIS sub-accounts. **In either case, you must contact the RPS Program Manager at DOER for approval and procedures in order to use them for RPS compliance.**

³⁸ 225 CMR 15.09(2)(d). See also 225 CMR 15.08(2).

³⁹ 225 CMR 15.09(2)(e). See also 225 CMR 15.08(3).

Column K: Total RPS Class II Renewable Generation Attributes [total of Columns F through J]

The column head is self-explanatory. The result(s) should equal or exceed the Column L figure(s).

Note that, unlike for RPS Class I, only the column totals are being used for CY 2016 RPS Class II compliance.

Note that DOER reserves the right to announce, in the case of any subsequent Compliance Year, Product-by-Product compliance for RPS Class II, per the Regulation in 225 CMR 15.07 and 15.09(2).

The Compliance Table spreadsheet will execute this calculation, and you cannot change the calculated result.

Column L: 2.5319% of Total Sales [=2.5319% of E, rounded up to a whole number]

NEW! This Minimum Standard was set at 2.00% for CY 2015 by 225 CMR 15.09(2)(a). Beginning in 2016, the percentage will slowly rise each year, as provided in the revised 225 CMR 15.00, which was promulgated on June 20, 2014. The column heading is self-explanatory.

The Compliance Table spreadsheet will execute this calculation, and you cannot change the calculated result.

Columns M, N, & O: Calculation of Excess Attributes from 2014 & 2015 and of their Availability for Banking for CY 2017 & 2018 Compliance⁴⁰

The Compliance Table spreadsheet will execute these calculations, and you cannot change the calculated result.

These three columns determine if you have any Attributes in excess of the number needed for RPS Class II Renewable Generation compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years (2017 and 2018).

**TABLE NINE: RPS CLASS II WASTE ENERGY
ANNUAL COMPLIANCE CALCULATIONS**

Columns B through I

Follow the same instructions as for RPS Class II Renewable Generation, above. The only difference is in the types of Attributes/Certificates that you must list: MA Class II Waste Energy Certificates (WECs) instead of MA Class II Renewable Generation Certificates (RPS II RECs), and the percentage required for compliance, **3.5%** instead of ~~2.00~~**5319**%. Also note that any 2014 Class II Waste Energy Banked Attributes can be assigned in Column H to any CY 2016 Products (but for Class II Waste Energy compliance *only*, not for Class II Renewable Generation compliance). Note that no banking was allowed from 2014 and 2015, so Column H & I's totals are zero: see the NOTE at the end of the instructions for this Table for more information.

You cannot change any information that is copied from other tables.

Column J: CY 2016 Alternative Compliance Credits (from Alternative Compliance Payments)⁴¹

Follow the same instructions as for RPS Class I, Table Five, Column H. And see the Table 12 and tab N instructions.

Column K: Total of Columns F through J for Each Product

Table Five will execute this calculation automatically, and you cannot change the calculated result.

The column head is self-explanatory. The result(s) should equal or exceed the Column L figure(s).

Note that, unlike for RPS Class I, only the column totals are being used for CY 2016 RPS Class II compliance.

Note that DOER reserves the right to announce, in the case of any subsequent Compliance Year, Product-by-Product compliance for RPS Class II, per the Regulation in 225 CMR 15.07 and 15.09(2).

Column L: 3.5% of Total Sales for Each Product

The Compliance Table spreadsheet will execute this calculation, and you cannot change the calculated result.

Columns M, N, & O: (Calculation of Excess Attributes from 2016 and of their Availability for Banking for CY 2017 & 2018 Compliance).⁴²

⁴⁰ 225 CMR 15.09(2)(f). See also 225 CMR 15.08(2), including 15.08(2)(b)3, which applies only to 2013 compliance..

⁴¹ 225 CMR 16.09(2)(e). See also 225 CMR 16.08(3).

⁴² 225 CMR 15.09(2)(f). See also 225 CMR 15.08(2).

The Compliance Table spreadsheet will execute these calculations, and you cannot change the calculated result.

These three columns determine if you have any Attributes in excess of the number needed for RPS Class II Waste Energy compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years (2017 and 2018).

NEW! The two year pause in banking WECs has ended, and WEC Banking has resumed as of CY 2016, but at a lower percentage, now limited to **5%** of the CY Waste Energy compliance obligation (not the former 30%).

TABLE TEN: APS ANNUAL COMPLIANCE CALCULATIONS

Columns B through I

Follow the same instructions as for RPS Class II Renewable Generation, Table Eight. The only differences are in the types of Attributes/Certificates that you must list – MA APS Alternative Energy Generation Certificates (AECs) instead of MA Class II Renewable Generation Certificates (RPS II RECs) – and the applicable Minimum Standard percentage required for compliance. (Note that the APS % rises each year.)

You cannot change any information that is copied automatically from other tables.

Column J: CY 2016 Alternative Compliance Credits (from Alternative Compliance Payments)⁴³

Follow the same instructions as for RPS Class I, Table Five, Column H. And see the Table 12 and tab N instructions.

Column K: Total of Columns F through J for Each Product [or Product Subtotal]

The spreadsheet will execute this calculation automatically, and you cannot change the calculated result.

The column head is self-explanatory. The result(s) should equal or exceed the Column L figure(s).

Note that, unlike for RPS Class I, only the column totals are being used for CY 2016 APS compliance.

Note that DOER reserves the right to announce, in the case of any subsequent Compliance Year, Product-by-Product compliance for APS, per the Regulation in 225 CMR 15.07 and 15.09(2).

Column L: 4.0% of Total Sales for Each Product [or Product Subtotal]

The spreadsheet will execute this calculation, and you cannot change the calculated result.

Columns M, N, & O: Calculation of Excess Attributes from 2015 & 2016 and of their Availability for Banking for CY 2017 & 2018 Compliance⁴⁴

The spreadsheet will execute the calculations described below, and you cannot change the result.

These three columns determine if you have any Attributes in excess of the number needed for APS compliance in CY 2016, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years (2016 and 2018).

TABLE ELEVEN: GREEN POWER PRODUCT CALCULATION (RPS CLASS I ONLY)

Table Eleven is for information to document your use of 2016 RPS Class I Renewable Generation Attributes to satisfy the marketing claims of Green Power Products, *as distinguished from* your use of *other* 2016 RPS Class I Renewable Generation Attributes for 2016 RPS compliance. Each Product listed in this table should also appear as a separate sub-account in your GIS documentation and, therefore, must be listed in the RPS Class I Compliance Table (tab 5) of this *Filing*, along with its total retail sales. However, only the 2016 MA Class I Renewable Generation Attributes used for compliance with the product's 2016 RPS Class I obligation can appear in *both* the Class I Compliance Table and Table Eleven. *Other* 2016 RPS Class I Renewable Generation Attributes used to fulfill product marketing claims must appear only in Table Eleven, **not** in Columns D or E of the Class I Compliance Table. However, **documentation** of the Attributes in Columns D and E of the Class I Table (that is, the required GIS reports) also must encompass documentation of **all** of the 2016 MA Class I Renewable Generation Attributes of Table Eleven.

⁴³ 225 CMR 16.09(2)(e). See also 225 CMR 16.08(3).

⁴⁴ 225 CMR 15.09(2)(f). See also 225 CMR 15.08(2).

If you happen to have a Green Power Product that includes RPS Class II Renewable Generation or APS Attributes in its marketing claims, please contact the RPS Program Manager for additional guidance or assistance.

Note that, if you transferred any RPS Class I RECs into the NEPOOL GIS **Reserved Account** as Voluntary Renewable Energy for individual retail customers *in Massachusetts*, you must inform DOER and attach to your emailed *Filing* a spreadsheet formatted copy of the relevant documentation. That is because those “VRECs” can qualify for the set-aside of Carbon Allowances under provisions of the Regional Greenhouse Gas Initiative (“RGGI”). See the information on Green Power Products and RGGI, on pages 4-5. If you have any questions about this provision please contact the RPS Program Manager.

TABLE TWELVE: ALTERNATIVE COMPLIANCE PAYMENT (ACP) CALCULATION FOR ALL CLASSES

This table calculates the amount of the ACP owed for Alternative Compliance (AC) Credits that you may need in order to comply with any of the RPS or APS Minimum Standards. The figure in the Total cell of the AC Credits column of each of the six Minimum Standard Compliance Calculation tables (tabs 5-10) is copied to Table 12’s second column (“Total ACP Credits Required”). The rest of the table is self-explanatory.

The figures in Table 12 are all copied to tab N, which you will use to notify the Massachusetts Clean Energy Technology Center (MassCEC) when you wire the required ACP amounts to them. Tab N also provides the instructions on how, when, and where to submit your ACP(s). See below the instructions for Section Four, tab N, Notification & Instructions for Wiring ACPs to the MassCEC.

INSTRUCTIONS FOR SECTION THREE IN THE *FILING WORKBOOK*

This section consists of the last two worksheets, which are unnumbered but labeled as tabs C and A. The name of the filing entity, its Authorized Representative, and his or her title are automatically copied to these pages from the first tab (“0”) of the *Workbook*.

The first worksheet is a form on which the Authorized Representative named in Section 1.4 must sign and date two statements by which he or she certifies that the Generation Attributes used for RPS and APS compliance have not been double-counted by any other use, and that the *Filing* is true, accurate, and complete.

The second worksheet, for which instructions appear on the first one, is meant to assure DOER that the Authorized Representative was, in fact, authorized by the filing entity to sign the *Filing*. **You must enter the “basis for this Statement of Authorization” in the large text box.** Note that the filing entity *may* substitute its own document to assure DOER of the Authorized Representative’s authorization.

These two pages will be unsigned in the emailed submission of the *Filing*, but they must be signed and notarized in the hard copy that is subsequently mailed to DOER.

NEW!* INSTRUCTIONS FOR SECTION FOUR IN THE *FILING WORKBOOK

TAB N: NOTIFICATION & INSTRUCTIONS FOR WIRING ACPs TO THE MASSCEC

New! This tab N, new as of the 2016 *Workbook*, is to be used to notify the Massachusetts Clean Energy Center (MassCEC) of the types and amounts of any ACPs that the Supplier is using toward RPS and ACP compliance in lieu of available Certificates. The table on this tab will populate automatically from Table Eleven. The only additional information that must be added is the Contact Information under the Retail Supplier name. You may use information from Tab 0 or, if you prefer, enter different information for ACP remittance purposes. In addition a cell is provided on this form in case the wire transfer will have a different name on it than the Retail Supplier name; if that is *not* the case, simply leave it blank.

The ACPs must be wired directly to the MassCEC. The ACP wire instructions are both on the ACP Notification form and here.

First Republic Bank\
ABA: # 321081669
FBO: MA Clean Energy Center – ACP
63 Franklin Street, 3rd Floor
Boston, MA 02110
Acct: 80000584798

New! You must e-mail this ACP Notification form to the MassCEC on the same day as you wire the ACP(s), so that the MassCEC can match the amount of the remittance to your Supplier name and to your particular ACP Credits. In order to email this form, you should copy the tab to a new workbook with an appropriate filename. If you have any questions about the wiring *procedure*, please contact Sarah Hawrylak at the MassCEC, by phone (617) 315-9344 or email (shawrylak@masscec.com).

The MassCEC will, upon receipt of your ACP(s), email you an ACP Receipt that lists the dollar amounts and MWh of Credits for each type and class of ACP that you remit. **NOTE!** Upon receiving your ACP Receipt, you must email it to DOER as part of your Compliance Filing.

NOTE! The ACPs should be made no later than June 27, 2017, in order for the MassCEC to have sufficient time to process the payment and e-mail you an ACP Receipt by June 30, so you can include it with your electronic Filing by July 3. However, do **not** delay email submission of your Compliance Filing if you have not yet received your ACP Receipt. *Rather, email the Filing **on time**, and then email the ACP Receipt to the same DOER email address as soon as you receive it.*