Rates Applicable For Wholesale Load on the BHD System

		a 	b Wholesale	c = a + b	
		PTF	non-PTF	Total	
I. INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT					
Forecasted Transmission Plant Additions	\$	-	\$-	\$-	
Carrying Charge Factor		9.93%	10.03%		
Incremental Forecasted Transmission Revenue Requirement	\$	-	\$-	\$-	
II TRANSMISSION INVESTMENT BASE					
BHD Total Transmission Plant (Adjusted)	\$	364,889,637	\$ 216,954,527	\$ 581,844,16	64
Chester SVC Plant	\$	3,809,185	\$-	\$ 3,809,18	85
Transmission-Related General and Intangible Plant	\$	21,928,565	\$ 12,903,490	\$ 34,832,05	55
Transmission Plant Held For Future Use	\$	-	\$-	\$-	
Total Plant	\$	390,627,387	\$ 229,858,017	\$ 620,485,40	)4
Transmission-Related Depreciation Reserve	\$	(100,840,678)	\$ (56,963,762)	\$ (157,804,44	0)
Transmission-Related Accumulated Deferred Taxes	\$	(51,098,015)		•	
Other Transmission-Related Regulatory Assets/Liabilities	\$	(18,952,225)	. ,	•	,
Net Investment	\$		\$ 131,674,388		<u> </u>
Transmission-Related Prepayments	\$	•	\$ 233,891		
Transmission Materials Supplies	\$	1,450,327	\$ 853,420		
Cash Working Capital - Wholesale	\$	•	\$ 290,079		
Total Investment Base	\$	222,090,306	\$ 133,051,778	\$ 355,142,08	54
II. TRANSMISSION REVENUE REQUIREMENT					
Return and Associated Income Taxes	\$	20,936,528	\$ 12,542,836	\$ 33,479,36	64
Transmission-Related Depreciation Expense	\$	10,373,440	\$ 6,103,485	\$ 16,476,92	25
Transmission-Related Amortization of Investment Tax Credits (neg)	\$	(1,644)	· · ·		1)
Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$	(1,048,912)	( , ,	<b>( )</b>	,
Transmission-Related Property Tax Expense	\$	4,337,324			
Transmission-Related Payroll Tax Expense	\$	,	\$ 143,805		
Transmission Operation and Maintenance Expense [Reserved]	\$	2,187,640	\$ 1,287,279	\$ 3,474,91	9
Transmission-Related Administrative & General Expense	\$	1,756,109	\$ 1,033,352	\$ 2,789,46	61
Subtotal	\$		\$ 23,044,800		
Total Transmission Plant	\$	390,627,387			
Carrying Charge Factor = CCF		9.93%	10.03%	9.96	6%
III. <u>OTHER REVENUE REQUIREMENT DATA</u> Revenues From Point-to-Point Transactions Under the Tariff (neg)	\$	_	\$ (1,778,606)	\$ (1,778,60	16)
Other Transmission-Related Revenues (neg)	φ \$	- (171,129)	· · · · · · · · · · · · · · · · · · ·	• •	,
RNS and ISO Costs	\$	34,927,845	\$ (100,000) \$ -	\$ 34,927,84	'
RNS and ISO Revenues (neg)	\$	(39,828,271)	\$-	\$ (39,828,27	
Support Payments	\$	· · · · · · · · · · · · · · · · · · ·	÷ \$-	\$ 104,47	,
Settlement Adjustments	\$	•	\$ (126,956)		
Transmission Revenue Requirement Subtotal without True-Up	\$		\$ 21,038,540	•	
IV. <u>PRIOR YEAR ANNUAL TRUE-UP</u>	۴	00 040 400		¢ 54.054.04	
Prior Year Actual Transmission Revenue Requirement	\$		\$ 21,038,540 \$ 24,208,540		
Prior Year Implemented Transmission Revenue Requirement	\$ ¢		\$ 21,368,542 (102,501)	. , ,	
Prior Year Annual True-Up Interest on True-Up	ው	(219,682)	,	•	-
Prior Year Corrections	ጥ ድ	(20,098)	\$ (17,612)	\$ (37,71 ¢	0)
Interest on Prior Year Corrections	φ ¢	-	ድ - ድ	ታ - ድ	
Settlement Adjustments	ቁ 2	-	• - \$ 407,307	\$	)7
Transmission Revenue Requirement Subtotal with True-Up	\$	33,693,427	\$ 20,846,039	\$ 54,539,46	
	<u>*</u>	00.070.000	• • • • • • • • • • • • • • • • • • • •	<b>• • • • • • • • • •</b>	<u> </u>
VI. TRANSMISSION REVENUE REQUIREMENT	\$	33,673,329	\$ 21,235,734	\$ 54,909,06	53

Reference(s)

VP Forecast Plant ine 34 ine 1 \* Line 2 Exhibit 4 at Line 1 Exhibit 4 at Line 3 Exhibit 4 at Line 9 Exhibit 4 at Line 11 Sum Line 6:Line 9 Exhibit 4 at Line 17 Exhibit 4 at Line 21 Exhibit 4 at Line 28 Sum Line 10:Line 14 Exhibit 4 at Line 30 Exhibit 4 at Line 32 Exhibit 4 at Line 39 Sum Line 15:Line 19 ine 20 \* Exhibit 3 at Line 4 Exhibit 5 at Line 5 Exhibit 5 at Line 7 Exhibit 5 at Line 11 Exhibit 5 at Line 13 Exhibit 5 at Line 15 Exhibit 5 at Line 19 Exhibit 5 Line 32 Sum Line 23:Line 31 ine 10 ine 32 / Line 33 Exhibit 10 Line 7 Exhibit 7 Line 3 Exhibit 11 Line 8 Exhibit 11 Line 11 Exhibit 11 Line 15 ine 32 + Sum Line 37:Line 42 ine 43 3HD 2021-2022 Implemented Settled Charges Exhibit 2a lines 43, 55, ine 46 - Line 47 VP Interest Wholesale NP PY Corrections - Wholesale/Wheeling WP PY Corrections - Wholesale/Wheeling RNS ATU per Attachment II of the Settlement Agreement ine 43 + Line 48 + Line 50 ine 49 + Line 51 + Line 52 + Line 53

### Rates Applicable For Wheeling Load on the BHD System

	а	b Wheeling	c = a + b	
	PTF	non-PTF	Total	Reference(s)
I. INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT				
Forecasted Transmission Plant Additions	\$ - 9	5 - 5	_	WP Forecast Plant
Carrying Charge Factor	φ <u>-</u> 9.93%	10.03%	-	Line 34
Incremental Forecasted Transmission Revenue Requirement	<u> </u>			Line 1 * Line 2
incremental Forecasted Transmission Revenue Requirement	φ - τ	ρ - φ	-	
II TRANSMISSION INVESTMENT BASE				
BHD Total Transmission Plant (Adjusted)	\$ 364,889,637 \$	\$ 216,954,527 \$	581,844,164	Exhibit 4 at Line 1
Chester SVC Plant	\$ 3,809,185 \$	. , , .	3,809,185	Exhibit 4 at Line 3
Transmission-Related General and Intangible Plant	\$ 21,928,565	· · ·	34,832,055	Exhibit 4 at Line 9
Transmission Plant Held For Future Use	¢ 21,920,000 q	φ 12,300,430 φ t ¢	04,002,000	Exhibit 4 at Line 11
Total Plant			620 495 404	
Total Plant	\$ 390,627,387 \$	\$ 229,858,017 \$	620,485,404	Sum Line 6:Line 9
Transmission-Related Depreciation Reserve	\$ (100,840,678) \$	\$ (56,963,762) \$	(157,804,440)	Exhibit 4 at Line 17
Transmission-Related Accumulated Deferred Taxes	\$ (51,098,015) \$			Exhibit 4 at Line 21
Other Transmission-Related Regulatory Assets/Liabilities	\$ (18,952,225) \$		(30,104,338)	Exhibit 4 at Line 28
Net Investment	\$ 219,736,470		351,410,858	Sum Line 10:Line 14
Net investment	φ 219,730,470 φ	φ 131,074,300 φ	351,410,656	Sum Line To.Line 14
Transmission-Related Prepayments	\$ 397,481 \$	\$ 233,891 \$	631,372	Exhibit 4 at Line 30
Transmission Materials Supplies	\$ 1,450,327 \$	\$ 853,420 \$	2,303,747	Exhibit 4 at Line 32
Cash Working Capital - Wheeling	\$ 506,028	· · · ·	796,107	Exhibit 4 at Line 39
Total Investment Base	\$ 222,090,306	· , .	355,142,084	Sum Line 15:Line 19
II. TRANSMISSION REVENUE REQUIREMENT				
Return and Associated Income Taxes	\$ 20,936,528 \$	. , , .		Line 20 * Exhibit 3 at Line 4
Transmission-Related Depreciation Expense	\$ 10,373,440 \$		16,476,925	Exhibit 5 at Line 5
Transmission-Related Amortization of Investment Tax Credits (neg)	\$ (1,644) \$	\$ (967) \$	(2,611)	Exhibit 5 at Line 7
Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$ (1,048,912) \$	\$ (617,214) \$	(1,666,126)	Exhibit 5 at Line 11
Transmission-Related Property Tax Expense	\$ 4,337,324 \$	\$ 2,552,224 \$	6,889,548	Exhibit 5 at Line 13
Transmission-Related Payroll Tax Expense	\$ 244,386 \$	\$ 143,805 \$	388,191	Exhibit 5 at Line 15
Transmission Operation and Maintenance Expense	\$ 2,187,640 \$	\$ 1,287,279 \$	3,474,919	Exhibit 5 at Line 19
[Reserved]	. , , , .	. , , , .		
Transmission-Related Administrative & General Expense	\$ 1,756,109 \$	\$ 1,033,352 \$	2,789,461	Exhibit 5 Line 32
Subtotal	\$ 38,784,871 \$	\$ 23,044,800 \$	61,829,671	Sum Line 23:Line 31
Total Transmission Plant	\$ 390,627,387 \$	\$ 229,858,017 \$	620,485,404	Line 10
Carrying Charge Factor = CCF	9.93%	10.03%	9.96%	Line 32 / Line 33
III. OTHER REVENUE REQUIREMENT DATA	•			
Revenues From Point-to-Point Transactions Under the Tariff (neg)	\$ - 9			Exhibit 10 Line 7
Other Transmission-Related Revenues (neg)	\$ (171,129) \$		(271,827)	Exhibit 7 Line 3
RNS and ISO Costs	\$ 34,927,845		34,927,845	Exhibit 11 Line 8
RNS and ISO Revenues (neg)	\$ (39,828,271) \$		(39,828,271)	Exhibit 11 Line 11
Support Payments	\$ 104,476 \$	<b>5 - \$</b>	104,476	Exhibit 11 Line 15
Settlement Adjustments	\$ 95,317 \$		(31,639)	
Transmission Revenue Requirement Subtotal without True-Up	\$ 33,913,109 \$	\$ 21,038,540 \$	54,951,649	Line 32 + Sum Line 37:Line 42
IV. PRIOR YEAR ANNUAL TRUE-UP				
Prior Year Actual Transmission Revenue Requirement	\$ 33,913,109 \$	\$ 21,038,540 \$	54,951,649	Line 43
Prior Year Implemented Transmission Revenue Requirement	\$ 34,289,706	, , , ,		
			55,658,248	BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4
Prior Year Annual True-Up	\$ (219,682) \$	• • •	(412,182)	Line 46 - Line 47
Interest on True-Up	\$ (20,098) \$	\$ (17,612) \$	(37,710)	WP Interest Wholesale
Prior Year Corrections	\$ - 9	<b>-</b> \$	-	WP PY Corrections - Wholesale/Wheeling
Interest on Prior Year Corrections	<u>\$</u> -9	<u> </u>	-	WP PY Corrections - Wholesale/Wheeling
Transmission Revenue Requirement Subtotal with True-Up	\$ 33,693,427 \$	\$ 20,846,039 \$	54,539,467	Line 43 + Line 48 + Line 50
VI. TRANSMISSION REVENUE REQUIREMENT	\$ 33,673,329	\$     20,828,427   \$	54,501,756	Line 49 + Line 51 + Line 52
	ψ 00,010,028 Φ		0+,001,700	

Rates Applicable For Retail Load on the BHE System

		а		b Retail	(	c = a + b
		PTF		non-PTF		Total
I. <u>INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT</u> Forecasted Transmission Plant Additions	\$	_	¢	- \$		_
Carrying Charge Factor	φ	- 10.57%	φ	- ş 10.71%	)	-
Incremental Forecasted Transmission Revenue Requirement	\$	-	\$	- \$	;	-
	Ŧ		*	•		
II TRANSMISSION INVESTMENT BASE						
BHD Total Transmission Plant (Adjusted)	\$	364,889,637	\$	216,954,527 \$	5	581,844,164
Chester SVC Plant	\$		\$	- \$	5	3,809,185
Transmission-Related General and Intangible Plant	\$	21,928,565	\$	12,903,490 \$		34,832,05
Transmission Plant Held For Future Use	\$	-	\$			-
Total Plant	\$	390,627,387	\$	229,858,017 \$	)	620,485,404
Transmission-Related Depreciation Reserve	\$	(100,840,678)	\$	(56,963,762) \$		(157,804,440
Transmission-Related Accumulated Deferred Taxes	\$	(51,098,015)	•	(30,067,754) \$		(81,165,769
Other Transmission-Related Regulatory Assets/Liabilities	\$	(18,952,225)		(11,152,113) \$		(30,104,338
Net Investment	\$		\$	131,674,388 \$		351,410,858
Transmission-Related Prepayments	\$	,	\$	233,891 \$	5	631,372
Transmission Materials Supplies	\$	1,450,327		853,420 \$	;	2,303,747
Cash Working Capital - Retail	\$	823,989	\$	477,177 \$		1,301,160
Total Investment Base	\$	222,408,266	\$	133,238,876 \$	5	355,647,143
II. TRANSMISSION REVENUE REQUIREMENT						
Return and Associated Income Taxes	\$	20,966,502	\$	12,560,474 \$		33,526,97
Transmission-Related Depreciation Expense	Ψ \$	10,373,440	•	6,103,485 \$		16,476,92
Transmission-Related Amortization of Investment Tax Credits (neg)	\$	(1,644)		(967) \$		(2,61
Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$	(1,048,912)		(617,214) \$		(1,666,12
Transmission-Related Property Tax Expense	\$		\$	2,552,224 \$		6,889,54
Transmission-Related Payroll Tax Expense	\$	244,386	\$	143,805 \$	5	388,19
Transmission Operation and Maintenance Expense	\$	2,187,640	\$	1,287,279 \$	;	3,474,919
Customer Accounting and Service Expense	\$	2,485,166	\$	1,555,305 \$		4,040,47
Transmission-Related Administrative & General Expense	\$	1,756,109	\$	1,033,352 \$		2,789,46
Subtotal	\$	41,300,011	\$	24,617,743 \$		65,917,754
Total Transmission Plant Carrying Charge Factor = CCF	Ф	390,627,387 10.57%	Ф	229,858,017 \$ 10.71%	Þ	620,485,404 10.62
Carrying Charge Factor - CCr		10.57 /0		10.7170		10.02
III. OTHER REVENUE REQUIREMENT DATA						
Revenues From Point-to-Point Transactions Under the Tariff (neg)	\$	-	\$	(1,778,606) \$	;	(1,778,600
Other Transmission-Related Revenues (neg)	\$	(171,129)	\$	(100,698) \$		(271,82
RNS and ISO Costs	\$	34,927,845	\$	- \$	5	34,927,84
RNS and ISO Revenues (neg)	\$	(39,828,271)	\$	- \$	5	(39,828,27
Support Payments	\$	104,476		- \$	5	104,470
Settlement Adjustments	\$	102,723	\$	(134,376) \$		(31,653
Transmission Revenue Requirement Subtotal without True-Up	\$	36,435,656	\$	22,604,063 \$	)	59,039,719
IV. PRIOR YEAR ANNUAL TRUE-UP (Note 2)						
Prior Year Actual Transmission Revenue Requirement	\$	36,435,656	\$	22,604,063 \$	:	59,039,719
Prior Year Implemented Transmission Revenue Requirement	\$	36,599,825		22,802,712 \$		59,402,537
Prior Year Annual True-Up	\$	(95,765)		(115,879) \$		(211,644
Interest on True-Up	\$	(5,111)		(6,184) \$		(11,29
Prior Year Deferred Revenues, Load True Up, Corrections	\$	19,799	\$	61,361 \$		81,160
Interest on Prior Year Deferred Revenues, Load True Up, Corrections	\$	1,057	\$	3,275 \$	5	4,332
Settlement Adjustments	\$	-	\$	(20,699) \$	5	(20,699
Settlement Adjustments	\$	-	\$	407,307 \$	5	407,307
Transmission Revenue Requirement Subtotal with True-Up	\$	36,359,690	\$	22,936,153 \$	<b>;</b>	59,295,843
VI. TRANSMISSION REVENUE REQUIREMENT	\$	36,355,636	\$	22,933,244 \$	)	59,288,880
LNS Transmission Revenue Requirement To Transition Worksheet 3 Line 1b			\$	22,884,876		
Line 30 is the ratio of revenue Requirements for PTF and Non-PTF without Cu	stome	•		•		
Lines 15 20 times return plus lines 24 20, 24 8 27 44	ሰ	33,847,767	\$	01 100 101	<u></u>	
Lines 15-20 times return plus lines 24-29, 31 & 37-41 Percentage of Total [col a or b / col c]	\$	61.51%	φ	5 21,183,134 38.49%	\$	55,030,901 100.009

Reference(s)

WP Forecast Plant Line 34 Line 1 \* Line 2 Exhibit 4 at Line 1 Exhibit 4 at Line 3 Exhibit 4 at Line 9 Exhibit 4 at Line 11 Sum Line 6:Line 9 Exhibit 4 at Line 17 Exhibit 4 at Line 21 Exhibit 4 at Line 28 Sum Line 10:Line 14 Exhibit 4 at Line 30 Exhibit 4 at Line 32 Exhibit 4 at Line 43 Sum Line 15:Line 19 Line 20 \* Exhibit 3 at Line 4 Exhibit 5 at Line 5 Exhibit 5 at Line 7 Exhibit 5 at Line 11 Exhibit 5 at Line 13 Exhibit 5 at Line 15 Exhibit 5 at Line 19 WP Customer Expense Allocation Exhibit 5 Line 32 Sum Line 23:Line 31 Line 10 Line 32 / Line 33 Exhibit 10 at Line 7 Exhibit 7 at Line 3 Exhibit 11 at Line 8 Exhibit 11 at Line 11 Exhibit 11 at Line 15 Settlement in Principle of BHD 2020-2021 Charges Line 32 + Sum Line 37:Line 42 Line 43 BHD 2021 Implemented Charges Exhibit 2c lines 43, 55, 56 and 57 Line 46 - Line 47 WP Interest Retail WP PYDRR at Line 22 + WP PY Corrections - Retail WP Interest PYDRR at Line 17 + WP PY Corrections - Retail FA20-9 Refund Report filed 3/18/2022 RNS ATU per Attachment II of the Settlement Agreement Line 43 + Line 48 + Line 50 + Line 52 + Line 53

Line 49 + Line 51 + Line 54

Line 43b - Line 42c + Line 48c thru 53c

#### Determination of Cost of Captial Rate

		а	b	С	d	
ine l	Description	Beginning of Year	End of/Full Year	Average	Rate	Reference
1 \	Weighted Cost of Captial				7.3325%	21d + 29d + 42d
	Federal Income Tax				1.4278%	52d
3	State Income Tax				0.6667%	63d
4	Cost of Capital Rate				9.4270%	Sum 1d:3d
; 						
) <u> </u>	Long-Term Debt Component	¢ 442.000.000	¢ 442.000.000 ¢	442 000 000		EE1 at 112:24 at EE1 at 112:24 dt Avg 0a:0b
,	Long-Term Debt	\$ 442,000,000	\$ 442,000,000 \$	442,000,000		FF1 at 112:24c; FF1 at 112:24d; Avg 9a:9b FF1 at 113:61c; FF1 at 113:61d
	Unamortized Gain on Reacquired Debt Unamortized Loss on Reacquired Debt (neg)	\$- \$(3,465)	ው - ታ ድ - ው	- (1,733)		FF1 at 111:81c; FF1 at 111:81d
)	Unamortized Debt Expenses (neg)	\$ (1,711,070)				FF1 at 111:69c; FF1 at 111:69d
	Long-Term Debt Net Proceeds	\$ 440,285,465				Sum 7a:10a; Sum 7b:10b; Avg 11a:11b
2		φ ++0,200,+00	φ ++0,2++,075 φ	440,200,022		Cull 7a. 10a, Cull 7b. 10b, Avg 11a. 11b
}	Net Interest Charges		\$ 17,432,356			FF1 at 117:70c
	AFUDC on Borrowed Funds		\$ 1,455,608			FF1 at 117:69c
	Other Interest (neg)		\$ (524,981)			FF1 at 117:68c
	Annual Debt Cost		\$ 18,362,983			Sum 13b:15b
				07404700-		7
	Versant Power Total Capital		9	874,045,989		7c + 24c + 37c
)	Long-Term Debt Capitalization Ratio				50.5694%	7c / 18c
_	Long-Term Debt Cost Rate				4.1709%	16b / 11c
<u> </u>	Long-Term Debt Component				2.1092%	19d * 20d
	Preferred Stock Component					
<u> </u>	Preferred Stock	\$ 365,400	\$ 363,065 \$	364,233		FF1 at 112:3c; FF1 at 112:3d; Avg 24a:24b
	Preferred Dividends (absolute value)	+,	\$ 25,478			FF1 at 118:29c (abs value)
	Versant Power Total Capital		\$	874,045,989		7c + 24c + 37c
,	Preferred Stock Capitalization Ratio			- ,,	0.0417%	24c / 26c
	Preferred Stock Cost Rate				6.9950%	25b / 24c
_	Preferred Stock Component				0.0029%	27d * 28d
) –						
-	Return on Equity Component					
2	Total Propreitary Capital	\$ 536,182,146				FF1 at 112:16c; FF1 at 112:16d
3	Goodwill Docket Nos. EC01-13, EC10-67 (neg)		\$ (113,805,224) \$	, ,		Company Records
•	Account No. 216.1 (neg)	\$ (9,840,696)	· · · · · ·	· · · · · · · · · · · · · · · · · · ·		FF1 at 112:12c; FF1 at 112:12d
5	Account No. 204 (neg)	\$ (365,400)	\$ (363,065) \$	(364,233)		FF1 at 112:3c; FF1 at 112:3d
	Account No. 219 (absolute value)	<u> </u>	<u> </u>	-		FF1 at 112:15c (abs value); FF1 at 112:15d (abs value)
	Versant Power Common Equity Adjusted	\$ 412,170,826	\$ 451,192,686 \$	431,681,756		Sum 32a:36a; 32b:36b; Avg 37a:37b
	Versant Power Total Capital		9	874,045,989		7c + 24c + 37c
	Common Equity Capitalization Ratio		4	074,040,000	49.3889%	37c / 39c
	Return on Equity Rate				10.5700%	Docket No. EL11-66-001
ī	Return on Equity Component				5.2204%	40d * 41d
_					0.220170	
	Federal Income Tax					
	$\frac{(A+[(B+C)/D]xFT}{(A+T)}$					
;	where: 1-FT				o.(	
	FT = Versant Power federal income tax rate				21.0000%	Company Records
	A = Equity portion of weighted cost of capital		¢ (0.044)		5.2233%	29d + 42d
	B = Transmission-Related Amortization of Investment Tax Credits C = Equity AELDC component of transmission depreciation expanse		\$ (2,611) \$ 528,170			Exhibit 5 at 7e
)	C = Equity AFUDC component of transmission depreciation expense D = Transmission Investment Base		\$			WP AFUDC Equity Exhibit 4 [45g + 45h]
Ī	Federal Income Tax		φ 300,142,004		1.4278%	Exhibit 4 [45g + 45h] Per Formula
_			\$ 355,647,143		1.7210/0	
	State Income Tax		÷,			
; -	<u>((A+[(B+C)/D])+E)xST</u>					
;	where: 1-ST					
•	ST = Versant Power state income tax rate				8.9300%	Company Records
	A = Equity portion of weighted cost of capital				5.2233%	29c + 42c
)	B = Transmission-Related Amortization of Investment Tax Credits		\$ (2,611)			Exhibit 5 at 7e
)	C = Equity AFUDC component of transmission depreciation expense		\$ 528,179			WP AFUDC Equity
	D = Transmission Investment Base		\$ 355,142,084			Exhibit 4 [45g + 45h]
,	E = Federal Income Tax				1.4278%	52d
2 -					0.6667%	Per Formula

**Transmission Investment Base Components** 

		а	b	)	c = a * b	d		e = c * d	f		g = e * f	h = e * (1-f)	
9	I	nput Value	Company (Exhil		BHD	BHD Allocator/Ad (Exhibit 6	-	BHD Transmission	Allocation to PT (Exhibit		PTF	Non-PTF	Reference(s)
BHD Total Transmission Plant (Adjusted)	\$	585,442,031	All BHD	100.00% \$	585,442,031	All Trans. (Adj.)	100.04%	\$ 585,653,349	Allocated	62.96% \$	364,889,637	\$ 216,954,527	Exhibit 6 at Line 5 less Exhibit 4 Line 3
Chester SVC 50% of 2014 Upgrades = \$7,618,370 per CMP	\$	3,809,185	All BHD	100.00% \$	3,809,185	All Trans.	100.00%	\$ 3,809,185	All PTF	100.00% \$	3,809,185	\$ -	Company Records
Accounts 301-303, 389-399.1	\$	157,492,744	All BHD	100.00% \$	157,492,744	Salaries & Wages	16.65%	\$ 26,218,599					FF1 at 205:5g + 207:99g, WP Transaction Cos
FERC Hydro Relicensing Costs in Acct 302 (neg.)	\$	(18,317)	All BHD	100.00% \$		) Salaries & Wages	16.65%						Company Records
CIS Costs in Acct 303 and Acct 391 (neg.) (Note 2)	\$	(32,300,307)			· · · ·	) Salaries & Wages	16.65%						Company Records
CIS Costs in Acct 303 and Acct 391 (Note 2)	\$	32,300,307	All BHD	100.00% \$	,	Revenue	43.32%						Company Records
Transmission Related General Plant and Intangible Plant	\$	157,474,427		•••••	- , ,			\$ 34,832,055	Allocated	62.96% \$	21,928,565	\$ 12,903,490	Sum Line 5:Line 8
Transmission Plant Held for Future Use	\$	-				All Trans. (Adj.)	100.04%		Allocated	62.96% \$	-	\$ -	FF1 at 214
Transmission Accum. Depreciation (neg.)	\$	(139,990,016)	All BHD	100.00% \$	(139,990,016)	) All Trans. (Adj.)	100.04%	\$ (140,040,546)	Allocated	62.96% \$	(88,162,706)	\$ (51,877,839)	FF1 at 219:25b, WP Transaction Costs
Gen. & Intang. Accum.Depreciation & Amortization (neg.) (Note 1)	\$	(40,955,129)			· · · ·	) Salaries & Wages	16.65%	( , , ,	Allocated	62.96% \$	(4,292,283)		FF1 at 219:28b, FF1 at 200:21c, WP Transacti
CIS Accum. Depreciation (neg.)	\$	(15,952,188)			(15,952,188)	•	43.32%		Allocated	62.96% \$	(4,350,881)	. , ,	Company Records
Chester SVC Accum. Depreciation (neg.)	\$	(4,034,807)		100.00% \$	· · · · ·		100.00%		All PTF	100.00% \$	(4,034,807)		Company Records
Transmission-Related Depreciation Reserve								6 (146,858,550)				\$ (56,963,762)	Sum Line 13:Line 16
										<u> </u>			
Acct 282 less ASC-740 (neg.)	\$	(83,436,587)	All BHD	100.00% \$	(83,436,587)	) All Trans.	100.00%	(83,436,587)					WP ADIT
Accumulated Deferred Taxes (Acct 190 less ASC 740) (pos.)	\$	2,270,818	All BHD	100.00% \$	· · · · ·	All Trans.	100.00%	,					WP ADIT
Transmission-Related Accumulated Deferred Taxes	Ţ	, -,			, , , - ,			(81,165,769)	Allocated	62.96% \$	(51,098,015)	\$ (30,067,754)	
Net ASC 715-60 Retiree Medical and Pension Liabilities	\$	(37,562,000)	All BHD	100.00% \$	(37 562 000)	) Salaries & Wages	16.65%	6,253,133)					FF1 at 278:f
Net ASC 715-60 Retiree Medical and Pension Assets	\$	19,262,751	All BHD	100.00% \$	· · · · ·	Salaries & Wages	16.65%						FF1 at 232:f
Acct 182.3 Deferred Employee Transition Costs	\$		All BHD	100.00% \$	-	Salaries & Wages	16.65%						FF1 at 232:f
ASC 715-60 Retiree Medical/Pension Reported as Accum. Other Inco	me \$	-	All BHD	100.00% \$	-	Salaries & Wages	16.65%						FF1 at 122a:10c
Excess Deferred Income Tax Liability	s	(27,057,971)			(27,057,971)	0	100.00%						WP DTA(L) Amort Exp and Balance Line 16b
Other Transmission-Related Regulatory Assets/Liabilities	Ŷ	(21,001,011)		100.0070 \$	(21,001,011)	, , , , , , , , , , , , , , , , , , ,	(	(30,104,338)	Allocated	62.96% \$	(18,952,225)	\$ (11,152,113)	
Transmission Prepayments	\$	4,630,935	Total Plant	81.90% \$	3,792,594	Salaries & Wages	16.65%	631,372	Allocated	62.96% \$	397,481	\$ 233,891	FF1 at 111:57c
Transmission Materials and Supplies	\$	2,812,983	Total Plant	81.90% \$	2,303,747	All Trans.	100.00%	\$ 2,303,747	Allocated	62.96% \$	1,450,327	\$ 853,420	FF1 at 227:8c
Transmission Operation and Maintenance Expense	\$	3,474,919	All BHD	100.00% \$	3,474,919	All Trans.	100.00%	3,474,919	Allocated	62.96% \$	2,187,640	\$ 1,287,279	Exhibit 5 at 17j
Transmission-Related Administrative and General Expense	φ \$	2,789,461	All BHD	100.00% \$	, ,	All Trans.	100.00%	, , ,	Allocated	62.96% \$	1,756,109		Exhibit 5 at 30j
Support Payments	φ \$	104,476	All BHD	100.00% \$			100.00%		All PTF	100.00% \$	104,476		Exhibit 11 at 15a
Support Payments Subtotal	Ψ	104,470		του.ου /υ φ	104,470	/ 11 11 4113.	100.0070	¢ 104,470	7 11 1 1	\$	4,048,225		Sum Lines 34:36
Multiplier (=45/360)		12.5%								Ψ	7,070,220	φ 2,020,001	Sum Lines 54.00
Cash Working Capital (Wholesale Loads)		12.070								\$	506,028	\$ 290,079	Line 37 * Line 38
Total Customer Accounts Expenses	\$	11,843,639	Cust./Rev.	78.74% \$	9,326,231	Revenue	43.32%	\$ 4,040,471	Allocated	62.96% \$	2,543,684	\$ 1,496,787	WP Cust Exp Alloc, Line 11
Multiplier (45/360)		12.5%											-
Cash Working Capital (Retail Loads)										\$	823,989	\$ 477,177	Line 39 + (Line 38 * Line 41)
TOTAL TRANSMISSION INVESTMENT BASE (WHOLESALE LOADS)										\$	222,090,306	\$ 133,051,778	Sum Line 1:Line 11, Line 17:Line 32, Line 39

Notes

Excludes amounts attributable to hydroelectric relicensing or CIS
 Excludes amounts attributable to hydroelectric relicensing or CIS
 Pursuant to a settlement between the MPUC and Versant Power, CIS costs in Accounts 303 and 391 are to be allocated based on the Revenue Allocator, not S&W allocator. Accordingly, they must be removed from the figures in Line 5 and then re-added based on the Revenue allocator.

#### Transmission-Related Expenses

		а	b		c = a * b	d		e = c * d	f		g = e * f	h = e * (1-f)	
	_		Company Al			BHD Allocator/Ad	•		Allocation to P				
Line		nput Value	(Exhibit	: 6)	BHD	(Exhibit 6)	BH	D Transmission	(Exhib	oit 6)	PTF	Non-PTF	Reference(
1 Transmission Plant Depreciation	\$	14,057,285	All BHD	100.00% \$	14,057,285	All Trans. (Adj.)	100.04% \$	14,062,359	Allocated	62.96%	\$ 8,852,976	\$ 5,209,383	FF1 at 336:7b, WP Transaction Costs
2 General & Intangible Depreciation & Amortization - Non CIS	\$	7,953,061	All BHD	100.00% \$	7,953,061	Salaries & Wages	16.65% \$	1,323,986	Allocated	62.96%	\$ 833,517		FF1 at 336:1f + FF1 at 336:10f, WP Transaction
3 General & Intangible Depreciation & Amortization - CIS	\$	2,514,975	All BHD	100.00% \$	2,514,975	Revenue	43.32% \$	1,089,581	Allocated	62.96%	\$ 685,947		Company Records
4 Chester SVC Depreciation	\$	1,000	All BHD	100.00% \$	1,000	All Trans.	100.00% \$		All PTF	100.00%	\$ 1,000		Company Records
5 <u>Transmission-Related Depreciation Expense</u>	\$	24,526,321					\$	16,476,925		-	\$ 10,373,440		Sum Line 1:Line 4
<ul> <li>Transmission-Related Amortization of Investment Tax Credits (Note 1)</li> </ul>	\$	(5,152)	All BHD	100.00% \$	(5,152)	Plant	50.68% \$	(2,611)	Allocated	62.96%	\$ (1,644)	\$ (967)	FF1 at 266:8f, Company Records
9 Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$	(1,198,699)	All BHD	100.00% \$	(1,198,699)	All Trans.	100.00% \$	(1,198,699)					WP DTA(L) Amort Exp and Balance Line 17b
10 Blended Federal & State Statutory Tax Rate								28.05%		_			1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)
11 <u>Transmission-Related Amortization of Excess Deferred Federal Income Tax</u>							\$	(1,666,126)	Allocated	62.96%	\$ (1,048,912)	\$ (617,214)	9e / (1 - 10e)
13 <u>Transmission-Related Property Tax Expense (Note 2)</u>	\$	16,598,669	Total Plant	81.90% \$	13,593,802	Plant	50.68% \$	6,889,548	Allocated	62.96%	\$ 4,337,324	\$ 2,552,224	FF1 at 263:i, Company Records
14 15 <u>Transmission-Related Payroll Tax Expense (Note 3)</u> 16	\$	3,099,395	Cust/Load/Sales	75.23% \$	2,331,828	Salaries & Wages	16.65% \$	388,191	Allocated	62.96%	\$ 244,386	\$ 143,805	FF1 at 263:i, Company Records
17 Account Nos. 560, 562-564 and 566-573	\$	3,473,665	All BHD	100.00% \$	3,473,665	All Trans. (Adj.)	100.04% \$	3,474,919			\$ 184,883	\$ 100,166	FF1 at 321:83b, 321:93b-95b, 321:97b, 321.98
18 Expenses for support of Third Party Facilities (neg.)	\$	-	All BHD	100.00% \$	-	All Trans. (Adj.)	100.04% \$	-					Company Records
19 <u>Transmission Operation and Maintenance</u>							\$	3,474,919	Allocated	62.96%	\$ 2,187,640	\$ 1,287,279	Sum Line 17:Line 18
21 Account Nos. 920-935	\$	17,869,793	Cust./Sales	76.16% \$	13,608,832	Salaries & Wages	16.65% \$	2,265,530					FF1 at 323:197b
22 Account Nos. 924, 928, 930.1 (neg.)	\$	(6,438,932)	Cust./Sales	76.16% \$	(4,903,602)	Salaries & Wages	16.65% \$	(816,327)					FF1 at 323:185b + FF1 at 323:189b
23 Account No. 923 Regulatory Proceedings (neg.)	\$	-	Cust./Sales	76.16% \$	-	Salaries & Wages	16.65% \$	-					Reserved
Account No. 926 PBOP (neg.)	\$	(2,714,312)	Cust./Sales	76.16% \$	(2,067,098)	Salaries & Wages	16.65% \$	(344,120)					FF1 at 323:187b, Company Records
25 Account No. 407.3 Deferred Employee Transition Costs	\$	-	Cust./Sales	76.16% \$	-	Salaries & Wages	16.65% \$	-					FF1 at 232.1:35f
26 Account No. 924 Property Insurance	\$	878,021	Total Plant	81.90% \$	719,072	Plant	50.68% \$	364,437					FF1 at 323:185b
27 Account No. 928 Commission Annual Charges	\$	230,526	All BHD	100.00% \$	230,526	All Trans. (Adj.)	100.04% \$	230,609					FF1 at 323:189b, Company Records
Account No. 928 Transmission-Related (other than Annual Charges)	\$	865,506	All BHD	100.00% \$	865,506	All Trans.	100.00% \$	865,506					FF1 at 323:189b, Company Records
29 Account No. 923 BHD Regulatory Proceedings	\$	-	All BHD	100.00% \$	-	All Trans. (Adj.)	100.04% \$	-					FF1 at 323:191b
30 Account No. 926 BHD PBOP Fixed Amount	\$	1,344,505	All BHD	100.00% \$	1,344,505	Salaries & Wages	16.65% \$	223,826					FF1 at 323:187b, Company Records
Account No. 407.3 Amortization of Pension and PBOP Regulatory Asset	\$	-	All BHD	100.00% \$	-	Salaries & Wages	16.65% \$						FF1 at 114.12c, Company Records
32 Transmission-Related Administrative and General Expense						-	\$	2,789,461	Allocated	62.96%	\$ 1,756,109	\$ 1,033,352	Sum Line 21:Line 31

Notes

1 Excludes for 1999 \$41,936 in Wyman related costs

2 Subtract from Account Nos. 560, 561.5-561.8, 562-564 and 566-573 all costs associated with support of other utilities' facilities.

3 See FF1 at 321:83b, 89b-92b, 93b-95b, 97b-98b & 101b-110b.

#### Exhibit 5 of 13

nce(s)

action Costs

57d)]

21.98b, 321:111b, Company Records

**Allocation Factors** 

Line			Value	Reference(s)
Defin	ed Terms			
	BHD Total Transmission Plant (Recorded) (Note 1)	\$	585,442,031	FF1 at 207:58g, WP Transaction Costs, Company Record
2				
	Transmission Investment in Generator Step-ups and Radial Lines (Note 1)	\$	165,202	Company Records
	Distribution Plant Reclassified to Transmission (Note 1)	\$	376,520	Company Records
	BHD Total Transmission Plant (Adjusted)	\$	585,653,349	1a - 3a + 4a
-				
-	b <b>any Allocators</b> Bangor Hydro District Customer Count		131,205	Company Records
	Maine Public District Customer Count		,	
			36,452	Company Records
8	Company Customer Count (subtotal)		167,657	FF1 at 304:d
	Company Customer Count Allocator (BHD)		78.26%	6a / 8a
10	Company Customer Count Allocator (MPD)		21.74%	7a / 8a
11				
12	Company Customer/Load/Sales Allocator (BHD)		75.23%	(9a / 3 )+ (24a / 3) + (30a / 3)
13	Company Customer/Load/Sales Allocator (MPD)		24.77%	(10a / 3 )+ (25a / 3) + (31a / 3)
14				
	Company Customer/Revenue Allocator (BHD)		78.74%	(9a / 2) + (36a / 2)
	Company Customer/Revenue Allocator (MPD)		21.26%	(10a / 2) + (37a / 2)
17				
	Company Customer/Sales Allocator (BHD)		76.16%	(9a / 2) + (24a / 2)
	Company Customer/Sales Allocator (MPD)		23.84%	(10a / 2) + (25a / 2)
20	Company Customer/Sales Allocator (IVII D)		20.0470	(10472) (23472)
	Pangar Hydra District Energy Salas (MM/b)		1 526 070	MDD Exhibit 6
	Bangor Hydro District Energy Sales (MWh)		1,536,878	MPD Exhibit 6
	Maine Public District Energy Sales (MWh)		538,497	MPD Exhibit 1b
23	Company Energy Sales (subtotal)		2,075,374	FF1 at 304.1 43b
24	Company Energy Sales Allocator (BHD)		74.05%	21a / 23a
25	Company Energy Sales Allocator (MPD)		25.95%	22a / 23a
26				
27	Bangor Hydro District Monthly Peak Loads (MW)		2,913	FF1 at 400:17b
	Maine Public District Monthly Peak Loads (MW)		1,056	FF1 at 400a:17b
29	Company Monthly Peak Loads (Subtotal)		3,969	Line 27 + Line 28
	Company Monthly Peak Loads Allocator (BHD)		73.39%	27a / 29a
	Company Monthly Peak Loads Allocator (MPD)		26.61%	28a / 29a
32	Denser Lludre District Devenue	¢	440 700 007	Commency Records
	Bangor Hydro District Revenue	\$	140,702,367	Company Records
	Maine Public District Revenue	\$	36,881,969	Company Records
35	Company Revenues (subtotal)	\$	177,584,336	FF1 304.1 43b
36	Company Revenue Allocator (BHD)		79.23%	33a / 35a
37	Company Revenue Allocator (MPD)		20.77%	34a / 35a
38				
	Bangor Hydro District Total Electric Plant In Service	\$	1,224,282,863	Company Records
	Maine Public District Total Electric Plant In Service	\$	270,623,823	Company Records
41	Company Total Electric Plant In Service (subtotal)	\$	1,494,906,686	FF1:p.207:104g
	Company Total Plant Allocator (BHD)	Ψ	81.90%	39a / 41a
	•••			
43	Company Total Plant Allocator (MPD)		18.10%	40a / 41a
HD /	Allocators			
	BHD Transmission Plant (Adjusted)	\$	585,653,349	5a
	Transmission-Related General and Intangible Plant	¢	34,832,055	Exhibit 4 at 9e
		φ		
	Total Electric Plant in Service (BHD)	φ	1,224,282,863	Company Records
	BHD Plant Allocator (Transmission)		50.68%	(44a + 45a) / 46a
48		-		
	Bangor Hydro District Transmission Revenue	\$	60,957,513	Company Records
50	Bangor Hydro District Total Revenue	\$	140,702,367	Company Records
51	BHD Revenue Allocator (Transmission)		43.32%	49a / 50a
52				
53	BHD Transmission Plant (PTF)	\$	368,698,822	Company Records
	BHD Transmission Plant (Adjusted)	\$	585,653,349	5a
	BHD Transmission Plant Allocator (PTF)	<u>+</u>	62.96%	53a / 54a
<b>.</b>	ine and Warne Allegeter, Adjustment Frater			
	ies and Wages Allocator, Adjustment Factor	ሱ	0 405 004	
	Transmission Salaries and Wages	\$	3,435,661	FF1 at 354:21b
57	Total Oper. And Maint. Salaries and Wages	\$	27,039,094	FF1 at 354:28b
	Administrative and General Salaries and Wages	\$	6,401,390	FF1 at 354:27b
58	-			
58	Company Salaries and Wages Allocator (Transmission)		16.65%	56a / (57a - 58a)
58	Company Salaries and Wages Allocator (Transmission)		16.65%	56a / (57a - 58a)

Notes

 Notes

 1
 Excludes transmission investments for which Versant Power received up-front customer contributions that it does not have to repay.

#### **Other Transmission-Related Revenues**

		а	b		c = a * b	d		e = c * d	f	g = e * f	h = e * (1-f)	
			Company Allocator			BHD Allocator/A	dj. Factor		Allocation to PTF/Non-P	TF		
Line	In	put Value	(Exhibit 6)		BHD	(Exhibit (	6) B	HD Transmission	(Exhibit 6)	PTF	Non-PTF	Reference(s)
<ol> <li>Account No. 454 attributable to transmission plant electric property</li> <li>Account No. 454 attributable to rents from the use of general plant</li> <li>Other Transmission-Related Revenues</li> </ol>	\$ \$	271,729 -	All BHD Company Revenue	100.00% \$ 79.23% \$	271,729 -	9 All Trans. (Adj.) Salaries & Wages	100.04% \$ 16.65% <u>\$</u> \$		Allocated 62.96 Allocated 62.96 Allocated 62.96	% \$ -	\$ -	FF1 at 300:19b, Company Records FF1 at 300:19c, Company Records

Notes

Include all transmission-related revenues recorded in Account 456 except: (1) non-penalty revenues associated with the rolled-in base transmission service or ancillary services; (2) revenues associated with service provided under the ISO OATT; (3) revenues associated with O&M performed on other utilities' facilities that will be separately tracked and excluded from Transmission O&M, A&G, and Payroll Tax Expenses factored into column (1) of Exhibit 5; (4) revenues associated with the assignment of Hydro Quebec DC support obligations; and (5) revenues associated with generator radial lines and step-up transformers for which Versant Power did not receive up-front customer capital contributions, or for which Versant Power received up-front customer capital contributions that Versant Power is obligated to repay, and, in either event, the on-going costs of which are otherwise excluded from the transmission revenue requirement through the application of the allocation factors.

#### Exhibit 7 of 13

e(s)

#### Monthly Peak Load Information

		а	b	С	d = a+ b	e (= a)	f = c + d	
Line	Month	Total System Load MW	Firm P-to-P Reserved ( Note 1 ) MW	Denominator Wheeling Out Load ( Note 2 ) MW	Firm Load Excl. Wheeling Out Service MW	Firm Load for which EM provides ISO Services MW	Including Wheeling Out Load MW	Reference(s)
1	January	244	5	0	249	244	249	FF1 at 401b:29d
2	February	252	5	0	257	252	257	FF1 at 401b:30d
3	March	255	5	0	260	255	260	FF1 at 401b:31d
4	April	202	5	0	207	202	207	FF1 at 401b:32d
5	May	209	5	0	214	209	214	FF1 at 401b:33d
6	June	288	5	0	293	288	293	FF1 at 401b:34d
7	July	249	5	0	254	249	254	FF1 at 401b:35d
8	August	296	5	0	301	296	301	FF1 at 401b:36d
9	September	227	5	0	232	227	232	FF1 at 401b:37d
10	October	210	5	0	215	210	215	FF1 at 401b:38d
11	November	235	5	0	240	235	240	FF1 at 401b:39d
12	December	246	5	0	251	246	251	FF1 at 401b:40d
13	Average 12-CP	243	5	0	248	243	248	Average Lines 1:12

#### Notes

1 Column b includes LT Firm PTP reservations for both CMP. Source: FF1 at 329:h.

2 Column c includes any Contingent LT Firm loads. Source: Bangor Hydro Electric Co., Letter Order, Docket No. ER09-1103-000 (Jun. 18, 2009).

[Reserved]

VP Attachment Exhibit 9 dof 113 P 2021 Actuals

#### VP Attachment 2- Sched21-VP 2021 Actuals Exhibit 10 of 13

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

#### **Revenues From Point-to-Point Transactions Under the Tariff**

		F	a Revenues	b	
Line	Company		(Note A)	90% of Col. d	Reference(s)
1	Stored Solar	\$	115,560		FF1 at 330:1n, Company Records
2	Black Bear Hydro Partners	\$	452,686		FF1 at 330:5n, Company Records
3	Brookfield Energy	\$	1,338,903		FF1 at 330:7n, Company Records
4	Black Bear SO, LLC	\$	69,080		FF1 at 330:9n, Company Records
6					
7	Total (all lines)	\$	1,976,229	\$ 1,778,606	

#### Notes

Reflect transmission component of revenues for sales recorded in Account 456.1 where the customer's mW load is not reflected in Exhibit 8 at Col. (d).

#### **ISO Expenses and Revenues**

				Allocated	
Line		Amount	Ratio (Note 1)	Amount	
1a	ISO-NE transmission-related expenses not included on lines 2 through 7 or lines 13 or 14		\$	1,382,401	WP ISO Invoice [Sum Lines 1, 2, 18]
1b	RNS and Internal P-to-P Service Expenses for pre-1997 Facilities	\$ 3,963,648	1.00 \$	3,963,647.65	WP ISO Invoice Line 5
1c	RNS and Internal P-to-P Service Expenses for post-1996 Facilities		\$	29,139,932	WP ISO Invoice Line 6
1d	Total RNS Base Transmission Paid (Note 1)		\$	34,485,981	
2	Total Expenses for Transmission Scheduling, System Control and Dispatch		\$	441,864	WP ISO Invoice Line 4
3	Cash Working Capital Advance to ISO-NE				
4	One Sixth of Line 3		\$	-	
5	Return and Tax Factor			9.43%	Exhibit 3 at 4d
6	Allocation to Transmission			50.68%	See Note 4
7	Cash Working Cap Allowance for ISO Schedule 1		\$	-	Line 4 * Line 5 * Line 6
8	Subtotal RNS Costs		\$	34,927,845	Sum Lines 1d, 2, 7
9a	RNS and Internal P-to-P Service Revenues for Pre-1997 Facilities - revenue requirement distribution	\$ 664,698	1.00 \$	664,697.77	WP ISO Invoice Line 12
9b	RNS and Internal P-to-P Service Revenues for Pre-1997 Facilities - MW-mile power flow distribution	\$ -	0.00 \$	-	
9c	RNS and Internal P-to-P Service Revenues for Post-1996 Facilities (Note 2)		\$	38,228,821	WP ISO Invoice [Line 13 + Line 22] - Note 2 Amounts
9d	RNS Revenues		\$	38,893,519	
10	Through/Out Revenues		\$	934,752	WP ISO Invoice [Sum Lines 10,14, 15] - WP ISO Invoice [Sum Lines 20, 23, 24]
11	Total NEPOOL OATT Revenues		\$	39,828,271	Line 9d + Line 10
12	Net NEPOOL OATT Transmission Costs (Revenues)		\$	(4,900,426)	Line 8 - Line 11
13	PTF Support Payments (Note 3)		\$	104,476	Prior Year RNS Worksheet 7
14	Non-PTF Integrated Support Payments		\$	-	n/a
15	Total Support Payments		\$	104,476	Line 13 + Line 14

Notes

1 Amounts on Lines 1a-1c exclude NEPOOL and ISO New England, Inc. Schedule 1 costs and PTF Revenues, and do not include any Hydro Quebec DC support payments.

2 Exclude any ISO tariff revenues associated with investment costs or O&M and other on-going costs that are recovered through the ISO tariff on behalf of a generator or transmission customer and are already excluded from the cost of service through either: (1) the wage and plant allocators; (2) exclusion from column 1 of Exhibit 4 or column 1 of Exhibit 5; or (3) through revenues credited in Exhibit 7. Lines 9a, 9b, and 9c: ISO tariff revenues shall not reflect any incremental revenues associated with FERC-approved adders for RTO participation and new transmission investment.

3 Lines 13-15 do not include Hydro Quebec DC support payments, and line 14 includes support payments associated with facilities that are integrated with the non-PTF grid in the Versant Power service territory, but not expenses associated with wheeling rights Versant Power has over other utilities' transmission facilities in support of its merchant production function.

ISO Tariff Transmission Scheduling, System Control and Dispatch Service Expenses as a share of Total ISO Tariff Expenses. 4

### Allocated

а

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

#### Scheduling, System Control and Dispatch Service

Line	)	Amount	Reference(s)
1	System Control and Load Dispatching (Retail & Wholesale)	\$ 1,282,503	FF1 at 321:85b, Company Records
2	Less: NEPOOL Schedule 1 Credit and Schedule 1 revenues associated with short-term and non-firm transactions and penalties for unauthorized use of Schedule 1 service	\$ 941,036	Note 1
3	Scheduling, System Control & Dispatching Service	\$ 341,467	Line 1 - Line 2

#### Notes

1 ISO Invoice (annual amount) + Exhibit: Short-term & Non-firm Sch 1 Revenues

Retail Conversion Factors -- Columns 5, 7 & 8, 10 \*

		а	b	с	d = c / a	e = c / b 12CP to Billing	
		Billed kWh		12-CP	kW/kWh	kW conversion	
Line	Customer Class	FERC Form 1	Billing kW	kW @ Meter	Conversion Factor	Factor	Reference(s)
1	Residential Service	679,135,042		103,150	0.00015	20	021 Actuals
2	General Service	164,771,713		24,847	0.00015	20	021 Actuals
3	Medium & Large Primary, Secondary & Subtransmission	607,315,380	146,025	87,226	0.00014	0.59734 20	021 Actuals
4	Large Power - Transmission Voltage	6,886,551	9,729	1,540	0.00022	0.15829 20	021 Actuals
5	High Tension D-5/F-2	-				20	021 Actuals
6	Lighting	6,452,813		557	0.00009	20	021 Actuals
7	Competitive Power	130,240	-	18	0.00014	0 20	021 Actuals
8	Coincident Peak - Secondary Voltage	-				20	021 Actuals
9	Coincident Peak - Primary Voltage	-	-	-	-	20	021 Actuals
10	Coincident Peak - Subtransmission Voltage	11,760,472	1,087	1,087	-	20	021 Actuals
11	Coincident Peak - Transmission Voltage	11,721,820	623	623	-	20	021 Actuals
12	Total	1,488,174,030	157,464	219,047			

	b	с	d	е	f = d / e	g = c / b	h	l = h / g		
Wh								Loss Adjusted 12 CP		
rm 1		12-CP	kW/kWh	Loss	Loss Adjusted kW/kWh	12CP to Billing kW	Loss	to Billing kW		
1)	Billing (kW)	kW @ Meter	<b>Conversion Factor</b>	Factor	<b>Conversion Factor</b>	<b>Conversion Factor</b>	Factor	<b>Conversion Factor</b>	Reference(s)	
5,042	-	103,150	0.00015	0.89960	0.00017			20	21 Actuals	
1,713	-	24,847	0.00015	0.89960	0.00017			20	21 Actuals	
3,456	92,407	51,321	0.00014	0.89960		0.59734	0.89372	0.66837 20	21 Actuals	
5,233	10,628	6,593	0.00014	0.94356		0.59734	0.92536	0.64552 20	21 Actuals	
6,265	21,866	15,541	0.00014	0.94356		0.59734	0.92536	0.64552 20	21 Actuals	
0,426	21,124	13,771	0.00014	0.97283		0.59734	0.96077	0.62173 20	21 Actuals	
6,551	9,729	1,540	0.00022	0.98841		0.15829	0.98465	0.16076 20	21 Actuals	
		-		0.98841	0.00000			20	21 Actuals	
6,886		442	0.00009	0.89960	0.00010			20	21 Actuals	
5,927		114	0.00009	0.89960	0.00010			20	21 Actuals	
-		-	0.00014	0.89960	0.00015	0.00000	0.89372	0.00000 20	21 Actuals	
0,240		18	0.00014	0.94356	0.00014	0.00000	0.92536	0.00000 20	21 Actuals	
-		-	0.00014	0.97283	0.00014	0.00000	0.96077	0.00000 20	21 Actuals	
-		-	-	0.89960		1.00000	0.89372	1.11892 20	21 Actuals	
-		-	-	0.94356		1.00000	0.92536	1.08066 20	21 Actuals	
0,472	1,087	1,087	-	0.97283		1.00000	0.96077	1.04083 20		
1,820	623	623	-	0.98841		1.00000	0.98465	1.01559 20	21 Actuals	
74 020	157 161	210 047								

		а	b	С	d	е	f = d / e	g = c / b	h	I = h / g	
		Billed kWh		40.05		Less				Loss Adjusted 12 CP	
Line		FERC Form 1 (Note 1)	Billing (kW)	12-CP kW @ Meter	kW/kWh Conversion Factor	Loss Factor	Loss Adjusted kW/kWh Conversion Factor	Conversion Factor	Loss Factor	to Billing kW Conversion Factor	Reference(s)
13	Residential Service	679,135,042		103,150	0.00015	0.89960			Factor		)21 Actuals
14	General Service	164,771,713	-	24,847	0.00015	0.89960					)21 Actuals
15	Medium Power Secondary	360,133,456	92,407	51,321	0.00014	0.89960		0.59734	0.89372		)21 Actuals
16	Medium Power Primary	44,145,233	10,628	6,593	0.00014	0.94356		0.59734	0.92536		)21 Actuals
17	Large Power - Primary Voltage	116,696,265	21,866	15,541	0.00014	0.94356		0.59734	0.92536		021 Actuals
18	Large Power - Subtransmission Voltage	86,340,426	21,124	13,771	0.00014	0.97283		0.59734	0.96077		021 Actuals
19	Large Power - Transmission Voltage	6,886,551	9,729	1,540	0.00022	0.98841		0.15829	0.98465		021 Actuals
20	High Tension D-5/F-2	-,,	-,	-		0.98841	0.00000				021 Actuals
21	Street & Area Lighting	5,126,886		442	0.00009	0.89960					021 Actuals
22	Municipal Lighting	1,325,927		114	0.00009	0.89960					)21 Actuals
23	Competitive Power Secondary Voltage	-		-	0.00014	0.89960	0.00015		0.89372	0.00000 20	)21 Actuals
24	Competitive Power Primary Voltage (Note 1)	130,240		18	0.00014	0.94356	0.00014	0.00000	0.92536	0.00000 20	)21 Actuals
25	Competitive Power Subtransmission Voltage (Note 1)	-		-	0.00014	0.97283	0.00014	0.00000	0.96077	0.00000 20	021 Actuals
26	Coincident Peak - Secondary Voltage	-		-	-	0.89960		1.00000	0.89372	1.11892 20	021 Actuals
27	Coincident Peak - Primary Voltage	-		-	-	0.94356		1.00000	0.92536	1.08066 20	021 Actuals
28	Coincident Peak - Subtransmission Voltage	11,760,472	1,087	1,087	-	0.97283		1.00000	0.96077	1.04083 20	021 Actuals
29	Coincident Peak - Transmission Voltage	11,721,820	623	623		0.98841		1.00000	0.98465	1.01559 20	021 Actuals
30	Total	1,488,174,030	157,464	219,047							

Notes

Source: WP kWH Sales 1

Versant Power will supply losses to retail customers taking standard offer service. Customers not taking Versant Power's standard offer service (or those customers' energy suppliers) will be responsible for losses. \*

#### Reconciliation of FERC Form 1 Data and BHD 2021 OATT Change Filing to Exhibit 13

Line	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL	Reference(s)
1 RESIDENTIAL	65,771,529	61,369,932	69,219,563	52,243,700	46,322,010	49,580,902	57,918,728	55,763,111	61,172,855	47,457,990	47,493,151	64,821,572	679,135,042	2021 Actuals
2 SM COMMERCIAL	14,622,726	14,268,631	15,670,889	12,588,457	11,849,821	12,896,414	14,720,364	14,224,812	15,073,195	12,464,408	11,622,403	14,769,593	164,771,713	2021 Actuals
3 MEDIUM														
a Medium Power Secondary	29,787,379	27,937,535	30,252,519	26,701,838	26,509,594	30,405,820	33,842,782	32,970,622	35,101,256	29,148,639	26,922,076	30,553,396	360,133,456	2021 Actuals
b Competitive D-1													0	2021 Actuals
c Medium Power Primary	3,967,879	3,831,109	4,049,871	3,485,453	3,056,973	3,473,704	4,022,888	3,800,183	4,174,622	3,510,389	3,080,266	3,691,896	44,145,233	2021 Actuals
d Competitive D-2	7,360	8,640	6,720	7,360	8,960	8,320	13,440	13,760	15,680	14,080	12,160	13,760	130,240	2021 Actuals
TOTAL MEDIUM	33,762,618	31,777,284	34,309,110	30,194,651	29,575,527	33,887,844	37,879,110	36,784,565	39,291,558	32,673,108	30,014,502	34,259,052	404,408,929	
4 LARGE														
a Primary Power Large D-4	9,012,017	9,151,800	8,874,196	9,576,206	9,081,003	9,268,917	10,139,696	10,506,229	11,229,370	10,436,780	9,962,682	9,457,369	116,696,265	2021 Actuals
b Competitive D-4													0	2021 Actuals
c Trans Power Subtrans Voltage	6,285,051	6,656,675	6,984,356	9,084,050	5,969,042	6,372,506	7,624,301	7,212,664	11,908,056	6,701,200	6,067,924	5,474,600	86,340,426	2021 Actuals
d Trans Power Trans Voltage	527,855	559,066	590,377	198,587	449,018	606,228	426,185	688,088	937,897	592,479	820,339	490,433	6,886,551	2021 Actuals
e Concident Peak - Primary Voltage													0	2021 Actuals
f Coincident Peak Trans Power Subtrans Voltage	855,570	906,158	885,507	1,078,728	891,774	823,756	847,213	1,434,264	798,944	1,343,667	989,818	905,074	11,760,472	2021 Actuals
g Coincident Peak Trans Power Trans Voltage	645,986	684,182	667,721	660,062	609,987	1,310,135	1,914,109	1,680,605	1,063,474	807,147	846,260	832,149	11,721,820	2021 Actuals
TOTAL LARGE	17,326,479	17,957,881	18,002,158	20,597,633	17,000,825	18,381,542	20,951,504	21,521,850	25,937,741	19,881,273	18,687,024	17,159,625	233,405,533	
5 LIGHTS														
a Street & Area Lighting	413,669	415,340	524,445	430,256	402,996	426,716	423,776	422,848	445,781	403,563	404,136	413,361	5,126,886	2021 Actuals
b Municipal Lighting (Energy)	11,038	109,749	211,518	110,406	110,402	110,402	110,402	110,402	110,402	110,402	110,402	110,402	1,325,927	2021 Actuals
TOTAL LIGHTS	424,707	525,089	735,963	540,662	513,398	537,118	534,178	533,250	556,183	513,965	514,538	523,763	6,452,813	
6 PAPERS														
a Competitive D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
b Competitive F-2	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
c Competitive T-1	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
TOTAL SALES	131,908,059	125,898,817	137,937,682	116,165,103	105,261,581	115,283,819	132,003,884	128,827,588	142,031,532	112,990,744	108,331,617	131,533,605	1,488,174,030	

#### WP kWH Sales

2021 Rate Making Error Correction - 12 CP Adjustment

			2021 Imp	lemented	2021	12 CF	<b>Corrected</b>		Rate	Delta		July 2021 -	Dec 2021		dd to 202			Reference
Line	9		-	tes		Rat	tes					2		De	e recover	'ea I	n 2023	
	BHE Rate Tariffs	\$/k	W-Mo	\$/kWh	\$/kV	V-Mo	\$/kWh	\$/	/kW-Mo	\$/kW	h	kW	kWh					
1	A;A-1;A-2;A-3;A-4;A-20;A-5;			\$ 0.04069			\$ 0.04076			\$ 0.000	)07		334,627,407			\$	23,424	Company Records
2	B-1;B-2;B-3;B-4;			\$ 0.03963			\$ 0.03970			\$ 0.000	007		82,874,775			\$	5,801	Company Records
3	M-2;SB-S3;SB-S5;	\$	14.18		\$	14.20		\$	0.02			581,536		\$	11,631			Company Records
4	M-1;SB-P3;SB-P5;	\$	13.69		\$	13.72		\$	0.03			65,315		\$	1,959			Company Records
5	D-4;SB-L3;SB-L5;	\$	13.69		\$	13.72		\$	0.03			143,115		\$	4,293			Company Records
6	T-1 Subtransmission voltage;	\$	13.19		\$	13.21		\$	0.02			121,762		\$	2,435			Company Records
7	T-1 Transmission voltage;	\$	2.56		\$	2.56		\$	-			58,659		\$	-			Company Records
8																		
9	G-1;			\$ 0.02360			\$ 0.02365			\$ 0.000	005		2,513,464			\$	126	Company Records
10	G-2;			\$ 0.02360			\$ 0.02365			\$ 0.000	005		662,412			\$	33	Company Records
11	Competitive Power Secondary Voltage			\$ 0.05525			\$ 0.05534											
12	Competitive Power Primary Voltage			\$ 0.05267			\$ 0.05276			\$ 0.000	009		82,880			\$	7	
13	Competitive Power Subtransmission Voltage			\$ 0.05109			\$ 0.05118											
14	CP: SB-S3;SB-S5;	\$	23.11			23.11		\$	-			-		\$	-			Company Records
15	CP: SB-P3;SB-P5;SB-L3;SB-L5;	\$	22.32			22.32		\$	-			-		\$	-			Company Records
16	CP: T-1 Subtransmission voltage;	\$	21.50			21.50		\$	-			5,072		\$	-			Company Records
17	CP: T-1 Transmission voltage;	\$	20.97		\$	20.97		\$	-			3,578		\$	-			Company Records
18																		
19	Wholesale was Not affected																	
20													Subtotal	\$	;		29,391	
21												Sur	charge/(Refu	ind)	TOTAL	\$	49,710	

22

#### Attachment P WP 12 CP True Up

### Add to 2021 ATLL - to

# Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates

Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

Workpaper - FERC Form 1 Reconcillation

175 Values may differ slightly from FERC Form 1 due to rounding.

Description	a BHD Value	b MPD Value	c = a + b Total	Used In	d FF1 Value	
<u>Plant in Service (EOY)</u> Total Electric Plant in Service Total Transmission Plant	\$ 1,224,282,863 \$ 581,675,480		1,494,906,686 680,097,570	[n/a] Exhibit 4	<ul><li>\$ 1,494,906,686</li><li>\$ 680,097,570</li></ul>	FF1 at 20 FF1 at 20
Transmission Plant Held for other Use General Plant	\$ 110,683,813		- 143,056,533	Exhibit 4 Exhibit 4	\$ - \$ 143,056,533	FF1 at 21 FF1 at 20
Intangible Plant Transmission Plant Accumlated Depreciation (neg.) General Plant Accumulated Depreciation (neg.)	<ul> <li>\$ 47,089,150</li> <li>\$ (140,000,597)</li> <li>\$ (37,114,050)</li> </ul>	\$ (13,118,319) \$	58,127,625 (153,118,916) (46,542,749)	Exhibit 4 Exhibit 4 Exhibit 4	<ul> <li>\$ 58,127,625</li> <li>\$ 153,118,917</li> <li>\$ 46,554,709</li> </ul>	FF1 at 209 FF1 at 219 FF1 at 219
Accum. Provision for Amortization of Other Utility Plant (neg.)	\$ (19,948,640)	\$ (858,307) \$	(20,806,947)	Exhibit 4	\$ 20,806,947	FF1 at 200
<u>Revenues</u> Transmission Revenue	\$ 60,957,513	\$ 11,373,518 \$	72,331,031	Exhibit 6	[n/a]	
<u>Depreciation Expense and Amortization</u> Transmission Plant Depreciation General Plant Depreciation and Amortization	\$ 14,058,824 \$ 6,018,304		15,869,781 6,776,286	Exhibit 5 Exhibit 5	\$ 15,869,781 \$ 6,776,286	FF1 at 336 FF1 at 336
Intangible Plant Amortization	\$ 4,467,169		4,988,966	Exhibit 5	\$ 4,988,966	FF1 at 336
<u>Transmission Operation and Maintenance Expense</u> Account No. 560 (Operation Supervision and Engineering) Account No. 561.1 (Load Dispatch-Reliability)	\$ 35,747 \$ 1,282,503	. , .	45,857 1,960,627		\$ 45,857 \$ 1,960,627	FF1 at 32 <sup>-</sup> FF1 at 32 <sup>-</sup>
Account No. 561.2 (Load Dispatch-Monitor and Operate Transmission System) Account No. 561.3 (Load Dispatch-Transmission Service and Scheduling)	\$ -	\$ 19,500 \$ \$ - \$	19,500 -		\$ 19,500 \$ -	FF1 at 32 <sup>2</sup> FF1 at 32 <sup>2</sup>
Account No. 561.4 (Scheduling, System Control and Dispatch Services) Account No. 561.5 (Reliability, Planning and Standards Development) Account No. 561.6 (Transmission Service Studies)		\$246,218 \$ \$-\$ \$-\$	246,218 - -	Exhibit 10	\$ 246,218 \$ - \$ -	FF1 at 32 <sup>°</sup> FF1 at 32 <sup>°</sup> FF1 at 32 <sup>°</sup>
Account No. 561.7 (Generation Interconnection Studies) Account No. 561.8 (Reliability, Planning and Standards Development Services)	\$- \$-	\$-\$ \$-\$	-		\$ - \$ -	FF1 at 32 <sup>°</sup> FF1 at 32°
Account No. 562 (Station Expenses) Account No. 563 (Overhead Lines Expenses) Account No. 564 (Underground Lines Expenses)	\$ 43,059 \$ 378,794 \$ 2,031	\$ 107,133 \$	55,237 485,927 2,606		\$ 55,237 \$ 485,927 \$ 2,606	FF1 at 32 FF1 at 32 FF1 at 32
Account No. 566 (Miscellaneous Transmission Expenses) Account No. 567 (Rents)	Ŧ	\$ - \$	83,637		\$ 83,637 \$ -	FF1 at 32 FF1 at 32
Account No. 568 (Maintenance Supervision and Engineering) Account No. 569 (Maintenance of Structures) Account No. 569.1 (Maintenance of Computer Hardware)	\$ 97,085 \$ 13,608 \$ -		124,543 17,457 -		\$ 124,543 \$ 17,457 \$ -	FF1 at 32 FF1 at 32 FF1 at 32
Account No. 569.2 (Maintenance of Computer Software) Account No. 569.3 (Maintenance of Communication Equipment)	\$ -	\$-\$ \$-\$	-		\$ - \$ -	FF1 at 32 FF1 at 32
Account No. 569.4 (Maintenance of Miscellaneous Regional Transmission Plant) Account No. 570 (Maintenance of Station Equipment) Account No. 571 (Maintenance of Overhead Lines)	\$- \$694,626 \$1,953,816		- 891,084 2,743,651		\$- \$891,084 \$2,743,651	FF1 at 32 FF1 at 32 FF1 at 32
Account No. 572 (Maintenance of Underground Lines) Account No. 573 (Maintenance of Miscellaneous Transmission Plant)	\$ 37,778 \$ 151,924	\$ 10,685 \$ \$ 42,968 \$	48,462 194,892		\$     48,462       \$     194,892	FF1 at 32 FF1 at 32
Total Other Pension and Benefit Liabilities (EOY)	\$ 4,756,168	\$ 2,163,530 \$	6,919,698	Exhibit 5	\$ 6,919,698	
Accumulated Provision for Pensions and Benefits - Liability	\$ (37,562,001)	\$ (3,102,370) \$	(40,664,371)	Exhibit 4	\$ 40,664,371	FF1 at 112
<u>Other Regulatory Liabilities (EOY)</u> Accumulated Provision for Pensions and Benefits - Regulatory Liability Items not included in Transmission Investment Base - Regulatory Liability	\$- \$102,515,034	\$ - \$ \$	- 102,515,034			
Total	\$ 102,515,034 \$ 102,515,034	+	102,515,034	Exhibit 4	\$ 102,515,034	FF1 at 278
<u>Other Regulatory Assets (EOY)</u> Accumulated Provision for Pensions and Benefits - Regulatory Assets Items not included in Transmission Investment Base - Regulatory Assets	\$ 19,262,751 \$ 64,584,712	\$         682,521   \$ \$	19,945,272 64,584,712			
Total	\$ 64,564,712 \$ 83,847,463	<del>م</del> \$ 682,521 \$	84,529,984	Exhibit 4	\$ 84,529,984	FF1 at 232
<u>Other Expense</u> Amortization of Investment Tax Credits	\$ (5,152)	\$-\$	(5,152)	Exhibit 5	\$ 5,152	FF1 at 266
Post-Retirement Benefits Other than Pensions (PBOP) Other Amounts Recorded to Account No. 926	\$ 2,326,316	\$	2,714,312 4,453,708	Exhibit 5		
Account No. 407.3 Reconciliation		\$	7,168,020		\$ 7,168,020	FF1 at 323
Amortization of Pension and PBOP Regulatory Asset Other Regulatory Debits		\$ \$	- 15,511,373	Exhibit 5		
Total		\$	15,511,373		\$ 15,511,373	FF1 at 114
<u>Account No. 923 Reconcilation</u> Regulatory Proceedings Expense Other Outside Services Employed Expense		\$ \$	- 5,338,993	Exhibit 5 Exhibit 5		
Total		\$	5,338,993		\$ 5,338,993	FF1 at 323
<u>Account No. 928 Reconcilation</u> Commission Annual Charges Other Transmission-Related Regulatory Commission Expenses	\$ 230,526 \$ 865,506	\$ 187,601 \$	250,206 1,053,107	Exhibit 5 Exhibit 5		
Other Regulatory Commission Expenses (Distribution) Total	\$ 3,197,481		4,257,598 5,560,911	n/a	\$ 5,560,911	FF1 at 323
<u>General Taxes</u> 2021		\$	14,732,604		\$ 14,732,604	FF1 at 263
2020 Payroll Tax Expense		\$ \$		Exhibit 5	\$ 1,866,065	FF1 at 263
FICA Federal Unemployment		\$ \$	3,035,827 21,548		\$ 3,035,827 \$ 21,549	FF1 at 260 FF1 at 260
State Unemployment		\$ \$	<u>42,020</u> 3,099,395	Exhibit 5	\$ 42,020	FF1 at 263
Taxes Other Than Income Taxes (sum of Property Tax and Payroll Tax above)	<i>(</i> ) • • • • •	\$	19,698,064	n/a	\$ 19,698,065	FF1 at 114
Customer MWh, Revenue and Count (Billed) 01 Residential Service 02 Residential Water Heat	(a) MWh 550,147 846		(c) Avg. Count 92,513 217		District BHD BHD	a: FF1 at 3 b: FF1 at 3
04 General Service	151,674		16,776		BHD BHD	c: FF1 at :
05 Temporary General Service 07 Commercial Water Heating 09 Medium Power Secondary M2	113 21 360,133	\$ 1,839	22 5 1,578		BHD BHD BHD	
11 Residential TOU 12 Primary Power D4	5,577 116,696	\$	487 24		BHD BHD	
<ul><li>15 Medium Power Primary M1</li><li>18 Street Lighting</li><li>20 Street Light Energy</li></ul>	44,145 5,127 1,326	\$ 1,577,574	102 4,809 39		BHD BHD BHD	
34 Competitive D2 36 Competitive D4	130	\$	1 -		BHD BHD	
<ul> <li>37 Competitive T1</li> <li>45 Residential Thermal Storage</li> <li>47 Residential Heating</li> </ul>	144	\$- \$11,229 \$5506120	- 11 6.646		BHD BHD BHD	
<ul><li>47 Residential Heating</li><li>48 Commerical Space Heating</li><li>49 Commerical Space Heating New</li></ul>	55,132 12,748 216	\$ 1,218,474	6,646 760 19		BHD BHD BHD	
50 Residential Heating New SBL Standby Large Primary	67,288 -	\$6,781,847 \$-	7,164 -		BHD BHD	
T1 Transmission BHD Billed Total	<u>116,709</u> 1,488,172		<u>32</u> 131,205		BHD	
A Residential Service A1 Seasonal Residential Service	145,759 - 12,780	\$-	23,881		MPD MPD	
AH Residential Space Heating Serv AHN Residential Space Heat Servic C General Service	13,780 35,430 84,062	\$ 2,918,689	1,304 3,652 6,974		MPD MPD MPD	
CF General Service-Christmas Ligh D2 Municipal Pumping Service	1,278 1,704	\$ 4,330 \$ 103,756	7 19		MPD MPD	
EP Large Power Service-Primary EPT Large Power Service-Primary T ES Large Power Service-Secondary	10,513 19,162 62,562	\$ 761,563	13 5 187		MPD MPD MPD	
EST Large Power Service-Secondary F Agriculture Produce Storage Rat	8,299 1,614	\$ 442,211 \$ 128,029	3 21		MPD MPD	
HT Transmission Power HTHUB Transmission Power	13,296 31,444	\$ 400,936 \$ 636,984	2 1 6		MPD MPD MPD	
MC-G General Service (Contract) SNO General Service (Contract) MC-L Transmission Power Service-T	5 191 51,210		6 3 1		MPD MPD MPD	
MC-M Large Power SL Street Lighting Service	1,329 566	\$	1 45 3		MPD MPD	
SL2 Street Lighting Service ST Subtransmission Power Service- T Outdoor Lighting Service	270 22,702 1,423	\$ 920,865	3 4 320		MPD MPD MPD	
MPD Billed Total	506,599	· · · · · · · · · · · · · · · · · · ·	36,452			
Unbilled Amounts	(a) BHD Value 48,706	(b) MPD Value 31,898 \$ 2,336,378 \$	(c) Total 80,603 8,358,571		FF1 Value 80,603 \$ 8,358,571	FF1 at 30 FF1 at 30
MWh Revenue	\$ 6,022,193		2,000,071		÷ 0,000,071	
Revenue	(a) MWh	(b) Revenue	(c) Avg. Count			-
Revenue BHD (excluding u MPD (excluding u	(a) MWh Inbilled) 1,488,172 Inbilled) 506,599	(b) Revenue \$ 134,680,174 \$ 34,545,591	131,205 36,452	(c) Exhibit 6 (c) Exhibit 6		Cols. a & l Col. c tota
Revenue BHD (excluding u MPD (excluding u	(a) MWh Inbilled) 1,488,172	(b) Revenue \$ 134,680,174 \$ 34,545,591	131,205			
Revenue BHD (excluding u MPD (excluding u	(a) MWh inbilled) 1,488,172 inbilled) 506,599 1,994,771 inbilled) 1,536,878 inbilled) 538,497	(b) Revenue \$ 134,680,174 \$ 34,545,591 \$ 169,225,765 \$ 140,702,367	131,205 36,452			

### WP FF1 RECONCILLIATION

-

-

FF1 Value Reference(s)

at 207:104g at 207:58g at 214

#### at 207:99g at 205:5g

at 219:25c l at 219:28c l at 200:21b

# l at 336:7f l at 336:10f l at 336:1f

### at 321:83b at 321:85b

at 321:86b at 321:87b at 321:88b

### at 321:90b at 321:91b

at 321:92b at 321:93b

#### at 321:94b at 321:95b

at 321:97b

## at 321:101b at 321:102b

at 321:103b

# at 321:104b at 321:105b at 321:106b at 321:107b

at 321:108b

# at 321:109b at 321:110b

## at 112:29c

### l at 278:f

l at 232:f (232.1f)

### at 266:8f

# at 323:187b

### at 114:12c

at 323:184b

# at 323:189b

at 263I

### at 263I

#### at 263I at 263I

# at 114:14c

FF1 Value Reference(s) FF1 at 304-304.1:Col. b

# FF1 at 304-304.1:Col. c FF1 at 304-304.1:Col. d

FF1 Value Reference(s) 1 at 304:b at 304:42c

ols. a & b totals: FF1 at 304:b & 304:43c

# ol. c total: FF1 at 304:43d

a: 163a + 167a, b: 164a + 167b a: 163b + 168a, b: 164b + 168b at 304:b & 304:43c

VP Attachment 2- Sched21-VP 2021 Actuals

#### Workpaper - Deferred Tax Asset/(Liability) Amortization Expense and Balance

Line	Description		a1	a[] *	b = Sum a1:a[]	
1	Calendar Year	2021	TCJA 2017	[Reserved]		
2						
3	Annual Versant I	Power Amortization of Deficient ADIT Asset (Account 410.1)	\$ 343,365			WP Prot DTA
4	Annual Versant I	Power Amortization of Excess ADIT Liability (Account 411.1)	\$ (3,623,126)			WP Prot DTA
5						
6	Annual Amortiza	tion of BHD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Protected	(710,355)		(710,355)	WP Prot DTA
7	Annual Amortiza	tion of BHD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotected	(646,894)		(646,894)	WP Unprot D
8	Total		(1,357,249)	-	(1,357,249)	6a + 7a
9					. ,	
10	Deferred Tax As	sets/(Liabiliites) as Allocated to BHD Transmission				
11	December	2020	(31,994,124)		(31,994,124)	Prior Year, W
12	December	2021	(30,636,875)	-	(30,636,875)	Line 11 - Line
13						
14	LNS Allocator				88.32%	WP LNS Allo
15						
16	EOY BHD Trans	mission Deficient/(Excess)ADIT Assets/(Liabilities) as Allocated to LNS			(27,057,971)	12b * 14b
17	Amortization of E	BHD Transmission Deficient/(Excess)ADIT Assets/(Liabilities) as Allocated to LNS			(1,198,699)	8b * 14b

\* Additional columns to be added as necessary.

Notes

1 Net Deferred Tax Liability from TCJA 2017 is being amortized to Subaccount 410.51, which is a Versant Power proprietary subaccount that is equivalent to USoA Account 410.1.

2 Values in Lines 5 and 9 do not reflect formula owing to manual adjustments during 2019 as a result of revised ADIT study.

[] [Reserved]

#### Reference(s)

TA(L) Amort by Year Col. a + WP Unprot DTA(L) Amort by Year Col. a TA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b

TA/(L) Amort by Year, Col. e (for Applicable Year) DTA/(L) Amort by Year, Col. e (for Applicable Year)

WP DTA/(L) Amortization, Line 12 ine 8

llocator at 20a

#### WP Protected DTA/(L) Amortization by Year

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

#### Workpaper - Protected Deferred Tax Asset/(Liability) Amortization by Year \* Tax Cut and Jobs Act of 2017

		a (N	otes 1, 2)		b	c = a + b	d	e = c * d
Line	Year	of De	Versan tected Amo ficient DIT Asset	rtiza	ower ation (Note 1) of Excess DIT Liability	Net Protected Amortization	BHD Transmission Protected Allocator (Note 3)	BHD Transmission Net Protected Amortization
LINE	Ital		ct 410.1		Acct 411.1	Amortization	(Note 5)	Amortization
1	2018	\$	-	\$	(1,435,027)	\$ (1,435,027)	46.54%	(667,884)
2	2019	\$ \$	-	\$	(1,482,555)	\$ (1,482,555)	46.54%	(690,004)
3	2020	\$	-	\$	(1,539,244)	\$ (1,539,244)	46.54%	(716,388)
4	2021	\$	-	\$	(1,526,282)	\$ (1,526,282)	46.54%	(710,355)
5	2022	\$	-	\$	(1,544,082)	\$ (1,544,082)	46.54%	(718,639)
6	2023	\$	-	\$	(1,856,456)	\$ (1,856,456)	46.54%	(864,023)
7	2024	\$	-	\$	(1,835,893)	\$ (1,835,893)	46.54%	(854,453)
8	2025	\$	-	\$	(1,822,297)	\$ (1,822,297)	46.54%	(848,125)
9	2026	\$	-	\$	(1,788,602)	\$ (1,788,602)	46.54%	(832,443)
10	2027	\$	-	\$	(1,762,492)	\$ (1,762,492)	46.54%	(820,291)
11	2028	\$	-	\$	(1,808,670)	\$ (1,808,670)	46.54%	(841,783)
12	2029	\$	-	\$	(1,652,962)	\$ (1,652,962)	46.54%	(769,314)
13	2030	\$	-	\$	(1,634,894)	\$ (1,634,894)	46.54%	(760,905)
14	2031	\$	-	\$	(1,667,857)	\$ (1,667,857)	46.54%	(776,246)
15	2032	\$	-	\$	(1,665,177)	\$ (1,665,177)	46.54%	(774,999)
16	2033	\$	-	\$	(1,730,116)	\$ (1,730,116)	46.54%	(805,222)
17	2034	\$	-	\$	(1,793,184)	\$ (1,793,184)	46.54%	(834,575)
18	2035	\$	-	\$	(1,812,324)	\$ (1,812,324)	46.54%	(843,483)
19	2036	\$	-	\$	(1,822,137)	\$ (1,822,137)	46.54%	(848,051)
20	2037	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$	(1,870,187)	\$ (1,870,187)	46.54%	(870,414)
21	2038	\$	-	\$	(1,857,485)	\$ (1,857,485)	46.54%	(864,502)
22	2039	\$	-	\$	(2,395,400)	\$ (2,395,400)	46.54%	(1,114,856)
23	2040	\$	-	\$	(2,351,883)	\$ (2,351,883)	46.54%	(1,094,603)

24	2041	\$ -	\$ (2,240,700)	\$ (2,240,700)	46.54%	(1,042,856)
25	2042	\$ -	\$ (2,156,775)	\$ (2,156,775)	46.54%	(1,003,796)
26	2043	\$ -	\$ (2,087,235)	\$ (2,087,235)	46.54%	(971,431)
27	2044	\$ -	\$ (1,975,226)	\$ (1,975,226)	46.54%	(919,301)
28	2045	\$ -	\$ (1,655,523)	\$ (1,655,523)	46.54%	(770,506)
29	2046	\$ -	\$ (1,553,861)	\$ (1,553,861)	46.54%	(723,191)
30	2047	\$ -	\$ (1,360,651)	\$ (1,360,651)	46.54%	(633,268)
31	2048	\$ -	\$ (1,308,403)	\$ (1,308,403)	46.54%	(608,951)
32	2049	\$ -	\$ (1,269,523)	\$ (1,269,523)	46.54%	(590,855)
33	2050	\$ -	\$ (1,190,903)	\$ (1,190,903)	46.54%	(554,265)
34	2051	\$ -	\$ (1,147,568)	\$ (1,147,568)	46.54%	(534,096)
35	2052	\$ -	\$ (1,108,765)	\$ (1,108,765)	46.54%	(516,036)
36	2053	\$ -	\$ (1,015,853)	\$ (1,015,853)	46.54%	(472,793)
37	2054	\$ -	\$ (918,214)	\$ (918,214)	46.54%	(427,351)
38	2055	\$ -	\$ (804,361)	\$ (804,361)	46.54%	(374,362)
39	2056	\$ -	\$ (737,411)	\$ (737,411)	46.54%	(343,202)
40	2057	\$ -	\$ (598,392)	\$ (598,392)	46.54%	(278,501)
[] **						

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

\*\* Additional rows to be added as necessary.

#### Notes

1 Source: PriceWaterhouse Coopers Study for Versant Power

2 To the extent permitted by enacted law, IRS authority and/or published guidance, values shall represent the maximum amount of protected excess and deficient ADIT allowed to be included in the formula rate in each rate year under the provisions of the most applicable IRS guidance or requirements. Accordingly, values may be revised for matters that alter the maximum amount of excess and deficient ADIT allowed to be included in the formula rate in the current or future rate year (e.g., book accounting depreciation rate changes and impairments or income tax matters).

3 WP Protected DTA(L) Allocators at 2a

#### Workpaper - Unprotected Deferred Tax Asset/(Liability) Amortization by Year \* Tax Cut and Jobs Act of 2017

			а		b	c = a + b	d	e = c * d
			Versant		-	Vereent Dower Total	BHD Transmission	
		of D	Unprotected eficient DIT		of Excess DIT	Versant Power Total Net Unprotected	Unprotected Allocator	BHD Transmission Net Unprotected
Line	Year	Ass	set (Note 1)	Lia	ability (Note 2)	Amortization	(Note 3)	Amortization
		A	cct 410.1		Acct 411.1		· · ·	
1	2018	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
2	2019	\$	343,365	•	(2,096,844)	(1,753,480)	36.89%	(646,894)
3	2020	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
4	2021	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
5	2022	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
6	2023	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
7	2024	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
8	2025	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
9	2026	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
10	2027	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
[] **								· · ·

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

\*\* Additional rows to be added as necessary.

#### Notes

	1	WP Initial DTA/(L) Detail at 2.01b / 10. See FERC Order 165 FERC ¶ 61,086 PP 44, 45 (re 10 year amort for unprotected)
2	2	WP Initial DTA/(L) Detail at 2.02b / 10. See FERC Order 165 FERC ¶ 61,086 PP 44, 45 (re 10 year amort for unprotected)
;	3	WP Unprotected DTA(L) Allocators at 3a
[	]	[Reserved]

### Workpaper - Initial Deferred Tax Asset/(Liability) Detail \* Tax Cut and Jobs Act of 2017

Tax Gut a	Inu Jubs Act of 2017								
		а	b	c = a - b	d	е	f	g	
		Value at	12/31/2017	Difference	Originating	g Recorded	Protected/	Amortization	
Line	Description	at 35%	at 21%	(Note 1)	Account	Account	Unprotected	Period	Reference(s)
1 001	Plant Differences - Protected	¢ (150.210		CO) ¢ (CO 207 ECO)	202	254	Drotostad	ARAM	Compony Decordo
1.001 1.002	Plant Differences - Unprotected			52) \$ (63,327,568) 58) \$ (17,511,438)	282 282	254 254	Protected Unprotected	10 years	Company Records Company Records
1.002	Regulatory Assets / Liabilities	•	612) \$ (20,207,10 612) \$ (4,070,10	, , , , , , , , , , , , , , , , , , , ,	283	254	Unprotected	10 years	Company Records
1.003	Pension / Post Retirement Benefits	•	249 \$ 3,558,7		190	182.3	Unprotected	10 years	Company Records
1.004	Accrued Liabilities		947 \$ 3,556,73		283	182.3	Unprotected	10 years	Company Records
1.005	Reserved Liabilities		511 \$ 368,70	· · ·	283	182.3	Unprotected	10 years	Company Records
1.000	Prepaid Assets		040) \$ (518,42	· · ·	283	254	Unprotected	10 years	Company Records
1.007	Equity Related Differences		861) \$ (596,9 <sup>2</sup>	, , , , , , , , , , , , , , , , , , , ,	283	254	Unprotected	10 years	Company Records
1.009	Other	•	411 \$ 368,64		283	182.3	Unprotected	10 years	Company Records
1.005	Other	φ 014,	-11 φ 000,0-	η φ 240,700	200	102.0	Onprotected	TO years	
		2	b	c = a + b					
		а	b	C = a + D					
Line	Description	Protected	Unprotecte	d Total					Reference(s)
2.01	Versant Power Deferred Tax Asset (Account 182.3)	\$	- \$ 3,433,64	48 \$ 3,433,648					Sum of Relevant Values in 1.001c:1.[]c
2.02	Versant Power Deferred Tax Liability (Account 254)	\$ (63,327,	568) \$ (20,968,44	4) \$ (84,296,011)					Sum of Relevant Values in 1.001c:1.[]c
3	Versant Power Net Deferred Tax Asset/(Liability)	\$ (63,327,	568) \$ (17,534,79	96) \$ (80,862,364)					Sum Lines 2.01:2.02
4									
5	Blended Federal & State Statutory Tax Rate			28.05%					1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)
6									
7	Gross-Up on Versant Power Deferred Tax Asset			\$ 1,338,933					[2.01c * 1/(1-5c)] - 2.01c, Note 2
-				* /** * ***					

\$ (32,870,796)

Gross-Up on Versant Power Deferred Tax Asset 7 8 Gross-Up on Versant Power Deferred Tax Liability

Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs. Additional rows to be added as necessary. \*

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Notes

1	ADIT accounts are remeasured by analyzing, for each ADIT inventory maintained, the future obligation or credit of Versant Power under a 21 percent federal tax rate.
2	Gross-up is not included in rate base. Rather, gross-up of amortization is provided for in Exhibit 5, Lines 6.2 to 6.5.
[]	[Reserved]

#### WP INITIAL DTA/(L) DETAIL

[2.01c \* 1/(1-5c)] - 2.01c, Note 2 [2.02c \* 1/(1-5c)] - 2.02c, Note 2

te.

#### Workpaper - Protected Deferred Tax Asset/(Liability) Allocators\* Tax Cut and Jobs Act of 2017

Description	а	b	C	Reference(s)
Protected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	Total (= T + D)	
Bangor Hydro District	46.54%	41.60%	88.14%	a: 24b / 6c; b: 24c / 6c
Maine Public District	3.68%	8.18%	11.86%	a: 38b / 6c; b: 38c / 6c
Total			100.00%	2c + 3c
Deficient/(Excess) Protected ADIT			\$ (63,327,568)	WP Initial DTA(L) Detail at 3a
		Allocator	Alloc. Amount	
BHD Deficient/(Excess) Protected ADIT		88.14%	\$ (55,816,070)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c
BHD Allocation Stage 1		Allocator	Alloc. Amount	
Transmission		51.03%	\$ (28,480,931)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
Distribution		34.37%	\$ (19,184,254)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
Common	14.60%			WP NTV NBV Differences [2c / 5c]
Common (CIS)		0.42%	\$ (234,273)	44c * 14b; 9c * 14b
Common (General)		14.18%	\$ (7,916,612)	14b - 15b; 9c * 15b
Total		100%	\$ (55,816,070)	Sum Lines 11, 12, 14, 15
BHD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	
Transmission	100.04%	\$ (28,492,323)	\$ 11,392	Col. a: From BHD Ann. Update for 2018
Distribution	0.00%		\$ (19,184,254)	Col. b: Col. a * applicable value from 12c:16c
Common (CIS)	33.30%	\$ (78,013)		Col. c: Applicable value from 12c:16c - Col. b
Common (General)	11.41%	,	````	
Total		\$ (29,473,621)		
MPD Deficient/(Excess) Protected ADIT		11.86%	\$ (7,511,498)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c *
MPD Allocation Stage 1		Allocator	Alloc. Amount	
Transmission		30.57%	\$ (2,296,317)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
Distribution		65.33%	. ,	WP NTV NBV Differences [3f / 5f]; 26f * 30b
Common		4.10%		WP NTV NBV Differences [3f / 5f]; 26f * 31b
Total		100%	· · · · · · · · · · · · · · · · · · ·	Sum Lines 29:31
MPD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	
Transmission	100.00%	\$ (2,296,317)		37a: From MPD Ann. Update for 2018
Distribution	0.00%	, , ,	\$ (4,907,364)	Col. b: Col. a * applicable value from 29c:31c
Common	11.41%		. , , , , , , , , , , , , , , , , , , ,	Col. c: Applicable value from 29c:31c - Col. b
Total		\$ (2,331,439)		
Determination of CIS as Percentage of BHD Common at	12/31/2017			
CIS Accumulated Depreciation	12/01/2011		\$ 5,004,167	Company Records
General, Intangible and Distribution Accumulated Deprecia	ation		\$ 174,106,587	Company Records
central, mangiole and blothouter recurring to be be			φ III, 100,007	
CIS as Percentage of Common			2.87%	41c / 42c

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

Sc \* 9c

b b

\* 37c

)

1c

b

### Workpaper - Unprotected Deferred Tax Asset/(Liability) Allocators\* Tax Cut and Jobs Act of 2017

ine [	Description	а	b	С	Reference(s)
1 L	Jnprotected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	Total (= T + D)	
2 -	Bangor Hydro District	36.89%	49.44%	86.33%	a: 24b / 6c; b: 24c / 6c
5	Maine Public District	6.53%	7.14%	13.67%	a: 38b / 6c; b: 38c / 6c
_	Fotal			100.00%	2c + 3c
[	Deficient/(Excess) Protected ADIT		1	\$ (63,327,568)	WP Initial DTA(L) Detail at 3a
3 ) E	3HD Deficient/(Excess) Protected ADIT		Allocator 86.33%	Alloc. Amount \$ (54,669,911)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c *
0					
	3HD Allocation Stage 1		Allocator	Alloc. Amount	
2	Transmission		42.58%		WP NTV NBV Differences [4c / 5c]; 9c * 12b
3	Distribution		56.29%	\$ (30,772,208)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
ŀ	Common	1.13%	0.00%	Φ (4 <b>7</b> 700)	WP NTV NBV Differences [2c / 5c]
5	Common (CIS)		0.03%		44c * 14b; 9c * 14b
6 7	Common (General)		1.10%		14b - 15b; 9c * 15b
	Total		100%	\$ (54,669,911)	Sum Lines 11, 12, 14, 15
	3HD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	
	Transmission	100.04%	\$ (23,288,340)	\$ 9,312	Col. a: From BHD Ann. Update for 2018
	Distribution	0.00%	\$ -	\$ (30,772,208)	Col. b: Col. a * applicable value from 12c:16c
	Common (CIS)	33.30%	\$ (5,921)	\$ (11,861)	Col. c: Applicable value from 12c:16c - Col. b
	Common (General)	11.41%	• • •	. ,	
	Total		\$ (23,362,823)		
Ν	MPD Deficient/(Excess) Protected ADIT		13.67%	\$ (8,657,657)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 3
_					
	MPD Allocation Stage 1		Allocator	Alloc. Amount	
)	Transmission		47.17%		WP NTV NBV Differences [4f / 5f]; 26f * 29b
	Distribution		47.57%		WP NTV NBV Differences [3f / 5f]; 26f * 30b
	Common		5.26%		WP NTV NBV Differences [3f / 5f]; 26f * 31b
}	Total		100%	\$ (8,657,657)	Sum Lines 29:31
	MPD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	
;	Transmission	100.00%	\$ (4,083,880)	\$ -	37a: From MPD Ann. Update for 2018
5	Distribution	0.00%		\$ (4,118,110)	Col. b: Col. a * applicable value from 29c:31c
7	Common	11.41%	\$ (51,992)		Col. c: Applicable value from 29c:31c - Col. b
3	Total		\$ (4,135,872)		
) \ r	Determination of CIS on Decountage of PUD Common at	10/01/0017			
	Determination of CIS as Percentage of BHD Common at	12/31/2017		¢ E 004 467	Company Basarda
 2	CIS Accumulated Depreciation			\$ 5,004,167 \$ 174,106,587	Company Records
	General, Intangible and Distributino Accumulated Depreciation	1		\$ 174,106,587	Company Records
3 4	CIS as Percentage of Common			2.87%	41c / 42c

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

;\*9c

\* 37c

#### Workpaper - Net Tax Value (NTV) - Net Book Value (NBV) Differences\* Tax Cut and Jobs Act of 2017

				BHD						MPD		
Line	Description		а	b	c = a - b			d		е	f = d - e	Reference(s)
1	Protected Assets	Net	t Tax Value	Book Net Value	Difference		Ne	et Tax Value	Bo	ook Net Value	Difference	
2	Common	\$	86,571,866	\$ 166,543,433	\$ (79,971,567)		\$	22,478,631	\$	25,498,756	\$ (3,020,125)	Company Records
3	Distribution	\$	37,924,068	\$ 226,148,396	\$ (188,224,328)		\$	12,828,680	\$	60,976,773	\$ (48,148,093)	Company Records
4	Transmission	\$	93,934,947	\$ 373,372,662	\$ (279,437,715)		\$	14,493,745	\$	37,023,819	\$ (22,530,074)	Company Records
5	Total	\$ 2	218,430,881	\$ 766,064,490	\$ (547,633,609)	. 1	\$	49,801,056	\$	123,499,347	\$ (73,698,291)	Sum L. 2 to L. 4
6												
7	Unprotected Assets	Net	t Tax Value	Book Net Value	Difference		Ne	et Tax Value	Bo	ook Net Value	Difference	
8	Common	\$	-	\$ (1,763,082)	\$ 1,763,082		\$	40,828	\$	(1,257,723)	\$ 1,298,551	Company Records
9	Distribution	\$	3,316,108	\$ (84,377,847)	\$ 87,693,955		\$	662,186	\$	(11,073,512)	\$ 11,735,698	Company Records
10	Transmission	\$	2,558,450	\$ (63,781,608)	\$ 66,340,058		\$	326,049	\$	(11,312,101)	\$ 11,638,150	Company Records
11	Total	\$	5,874,558	\$ (149,922,537)	\$ 155,797,095	. 1	\$	1,029,063	\$	(23,643,336)	\$ 24,672,399	Sum L. 2 to L. 4

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

#### Notes

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1 Source: PriceWaterhouse Coopers

2 Spreadsheet data represents differences between the net tax basis and the net book value of protected and unprotected deferred income tax items as of the effective date of the tax rate change. The effective date is <u>December 31, 2017</u> for the <u>Tax Cut and Jobs Act of 2017</u>.

#### Workpaper - LNS Allocator \* Tax Cut and Jobs Act of 2017

Line	Description	а	Reference(s)
1 2	Verant Power Initial Deficient/(Excess) Asset/(Liability)	(80,448,118)	WP Initial DTA(L) Detail at 3c
3	BHD Deficient/(Excess) ADIT Attributable to LNS	(32,990,571)	WP BHD Deficient/(Excess) ADIT Attributable to LNS at 43e
4	MPD Deficient/(Excess) ADIT Attributable to LNS	(3,888,381)	WP MPD Deficient/(Excess) ADIT Attributable to LNS at 43e
5		(36,878,952)	3a + 4a
6			
7	T/D Allocator	11.41%	2018-2019 Annual Update, Exh. 6 at 47a
8			
9	Tax Dep. In Excess of Book MPUC (D)	(20,803,492)	Company Records
10	Total Plant MPD (D)	(7,974,712)	Company Records
11	Tax Dep. In Excess of Book FERC (T)	(17,637,891)	Company Records
12	Tax Dep. In Excess of Book State (T)	(12,393,421)	Company Records
13	Total Plant MPD (T)	(1,027,056)	Company Records
14		(59,836,571)	Sum 9a:13a
15			
16	Allocation of Deficient/(Excess) to Distribution	48.09%	(9a + 10a) / 14a
17	Allocation of Deficient/(Excess) to LNS Transmission	45.84%	5a / 1a
18	Allocation of Deficient/(Excess) to RNS Transmission	6.06%	1 - 16a - 17a
19			
20	LNS Allocator	88.32%	17a / (17a + 18a)

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

Workpaper - BHD Deficient/(Excess) ADIT Attributable to LNS \* Tax Cut and Jobs Act of 2017

ne	Description	Pro	Tax⊺ ∋-TCJA	Rates	Post-TCJA				Reference(s)
	Federal Tax Rate		35.00%		21.00%				
	State Tax Rate Blended Tax Rate		8.93% 40.8045%		8.93% 28.0547%				1a + 2a * (1 - 1a); 1b + 2b * (1 - 1b)
						_			<b>1 1 2 2 1 1 1 2 3 1 1 1 3 3 1 3 1 3 3 3 1 3 3 3 3 3 3 3</b> 3
			а		b	c = a - b	d	e = c * d	
ne	Description		JA Value at 017 (Note 1)		t-TCJA Value at 1/2017 (Note 2)	Excess	Allocator (No	te 1) Transmission	Reference(s)
L .	Account No. 190 exclusive of deferred income taxes associated v	with stranded o	costs, retail rat	e-maki	ng, affiliated comp	anies, or any A	SC-740 amounts		
.[]						<u>\$</u> -			
) 7						\$-	All Transmission	100.00% \$ -	
01	FASB 106 Liability	\$	12,090,846		8,312,932				
)02 )03	Self insured medical reserve Accrued Pension	\$ ¢	205,655 6,300,546		141,396 4,331,874				
)3 )4	Supplemental Executive Retirement Plan (SERP)	φ \$	1,013,552		4,331,874 696,857				
)5	Accrued Vacation Time	\$	251,493		172,911				
]						<u> </u>	Salaries and Wages	11.41% \$ 708,087	
) .[]						\$ -			
2						\$ -	Plant Allocator	\$-	
3 .[]					-	\$-			
5 6						\$-	Revenue Allocator	\$ -	
7	Account No. 282 exclusive of amounts related to ASC-740		(	•	<i>//</i>	• <i>(</i> • • • • • • •	X		
001 002	(BHD) Cost of Removal - Transmission (BHD) Net Salvage - Transmission	\$ ¢	(2,696,226) 5,932,694		(1,853,761) 4,078,961				
002	(BHD) Int Cap for Tax - Transmission	Ψ \$	1,108,193		761,927				
04	(BHD) 263(A) Overheads - Transmission	\$	(18,360,718)	\$	(12,623,717)	\$ (5,737,002	)		
)05	(BHD) Replacement/Repair Deduction - Transmission	\$	(4,175,559)		(2,870,861)				
006	(BHD) State req'd Construction - FERC	\$	72,217		49,652				
007 008	(BHD) Tax Gains (Losses) - Transmission (BHD) Other - FERC	\$ \$	(95,413) (704,135)		(65,600) (484,121)				
000	(BHD) Depreciation - Bangor Hydro (Transmission)	Ψ \$	(85,199,171)			\$ (26,621,387			
9.[]			· · ·		-	<u>\$</u>		100.00% \$ (32,532,813)	
0								100.00 /0 \$ (32,332,013)	
001 002	(BHD) Depreciation - Bangor Hydro (General) (BHD) Misc. 1995-97 RAR Adjustments	\$ \$	(9,290,179) (3,652)		(5,574,107) (2,511)				
l.[]		·	(-,,			\$ -			
2 3						\$ (3,717,213	) Salaries and Wages	s 11.41% \$ (424,115)	
l.[] 5						<u>\$</u> - \$-	Plant Allocator	\$ -	
6		<b>•</b>	(4, 40,4, 00,4)		-				
001 []	(BHD) Customer Information System	\$	(1,494,834)		(896,900)	\$ (597,933 \$ -	)		
8 9						\$ (597,933	) Revenue Allocator	33.30% \$ (199,116)	
0	Account No. 283 exclusive of deferred income taxes associated v	with stranded o	costs, retail rak	ke-mak	ing, affiliated comp	anies, or any A	SC-740 amounts		
.[] 2						<u>\$</u> - \$-	All Transmission	100.00% \$ -	
3 001	Reg. Asset - FASB 158	\$	(13,124,947)	\$	(9,023,918)	\$ (4,101,029	)		
l.[]	Neg. Asset - I AOD 100	Ψ	(10,124,947)	Ψ	(3,023,910)	\$ -			
5 6						\$ (4,101,029	) Salaries and Wages	5 11.41% \$ (467,907)	
001	Property Taxes	\$	(449,468)	\$	(309,027)	<b>^</b>	)		
7.[] 88						<u>\$</u> (140,441	) Plant Allocator	53.19% \$ (74,708)	
39 D.[]						\$ -			
1						\$ -	Revenue Allocator	\$ -	
2 3	GRAND TOTAL							\$ (32,990,571)	Sum Column E

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

Workpaper - MPD Deficient/(Excess) ADIT Attributable to LNS \* Tax Cut and Jobs Act of 2017

			Tax F	Patas					
e D	Description	Р	re-TCJA		st-TCJA				Reference(s)
F	ederal Tax Rate		35.00%		21.00%				
	State Tax Rate Blended Tax Rate		8.93% 40.8045%		8.93% 28.0547%				1a + 2a * (1 - 1a); 1b + 2b * (1 - 1b
D			40.004370		20.0047 /0				1a · za (1 - 1a), 10 · zb (1 - 1b
			а		b	c = a - b	d	e = c * d	
			CJA Value at		CJA Value at	<b>-</b>	Allassía	<b>T</b>	
e D	Description	12/31/2	2017 (Note 1)	12/31/2	017 (Note 2)	Excess	Allocator	Transmission	Reference(s)
A	Account No. 190 exclusive of deferred income taxes associated with	n stranded co	sts, retail rate-n	naking, aff	iliated compani	es, or any A ¢	SC-740 amounts		
						<del>\$ -</del> \$ -	All Transmission	100.00% \$ -	
1	FASB 106 Liability	¢	1,341,552	¢	922,370	\$ 419,18	2		
2	Supplemental Executive Retirement Plan (SERP)	\$ \$	32,425		22,293				
3	Accrued Vacation Time	\$	90,653		62,328				
4	Accrued Pension	\$	1,454,311	\$	999,896	\$ 454,4´ \$ -	5		
						\$ 912,05	4 Salaries and Wages	11.41% \$ 104,061	
l						\$ -			
						<del>•</del> \$ -	Plant Allocator	\$ -	
						\$ -			
						<u> </u>	Revenue Allocator	\$ -	
A	Account No. 282 exclusive of amounts related to ASC-740					\$-			
						\$ -	All Transmission	100.00% \$ -	
						\$ -			
						<del>•</del> \$-	Salaries and Wages	\$ -	
)1	(MPD) Plant Accumulated Depreciation Differences	1 ¢	(22,220,020)	¢	(12 207 412)	¢ (0.021.60	0)		
)2	(MPD) Net Salvage	\$ \$	(22,329,020) 431,046		(13,397,412) 258,628				
3	(MPD) Basis Difference on 263(A) Cap O/H	\$	330,852		198,511				
)4 )5	(MPD) Basis Difference on Repair/Replace (MPD) 263(A) Interest	\$ \$	340,207 123,603		204,124 74,162				
)6	(MPD) CIAC	\$	(90,620)	\$	(54,372)	\$ (36,24	8)		
7 8	(MPD) Sec. 162 Repairs Deduction (MPD) Sec. 263(A) Capitalized Overheads	\$ \$	(2,751,735) (4,352,797)		(1,651,041) (2,611,678)				
9	(MPD) Cost of Removal	\$	(214,544)		(128,727)				
0	(MPD) Tax Gains (Losses)	\$	(284,117)	\$	(170,470)	\$ (113,64	7)		
						\$ (11,518,8	0) Plant Allocator	34.08% \$ (3,925,759)	
						•			
						<u>\$-</u> \$-		\$ -	
								Ŧ	
A	Account No. 283 exclusive of deferred income taxes associated wit	n stranded co	sts, retail rake-r	naking, af	filiated compan	es, or any A \$-	SC-740 amounts		
						<del>¢</del> \$-	All Transmission	100.00% \$ -	
)1	Prepaid Insurance	¢	(290,487)	\$	(199,721)	\$ (90,76	6)		
2	Reg. Asset - Pension	\$	(1,525,260)		(1,048,676)				
						\$ -			
						\$ (567,34	9) Salaries and Wages	11.41% \$ (64,732)	
)1	Reg. Asset - Unamortized Loss on Reacquired Debt	\$	(18,322)	\$	(12,597)	\$ (5,72	5)		
]						<u>\$</u> - \$(5,72	5) Plant Allocator	34.08% \$ (1,951)	
						φ (0,72		-01.00/0-ψ -(1,001)	
						<u>\$-</u> \$-	Revenue Allocator	¢	
						ψ -		\$ -	1
	GRAND TOTAL							\$ (3,888,381)	Sum Column E

\* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

Notes:

 1
 Figure in Column A equals figure in Column B / 3a \* 3b

 2
 Figures in Columns A and D correspond to values in WP ADIT of BHD 2018-2019 Implement Charges file per 5/24/2019 Settlement with MPUC

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#### ADIT Workpaper

	а	b	c = a * b	d		e = c * d	
		Company Allocator		BHD Allocator/Adj.			
Description	Input Value	(Exhibit 6)	BHD	(Exhibit 6)	BHD	Transmission	Reference(s)
Account No. 282 attributable to transmission plant and directly assigned to	the BHD. but exclusive of ASC-	740 amounts					FF1 at 113:63c
(BHD) Cost of Removal - Transmission	\$ (2,651,697)						
(BHD) Net Salvage - Transmission	\$ 7,764,353						
(BHD) Int Cap for Tax - Transmission	\$ 344,781						
(BHD) 263(A) Overheads - Transmission	\$ (15,507,323)						
(BHD) Replacement/Repair Deduction - Transmission	\$ (3,272,305)						
(BHD) State req'd Construction - FERC	\$ 78,759						
(BHD) Tax Gains (Losses) - Transmission	\$ (359,856)						
(BHD) Other - FERC	\$ (484,121)						
(BHD) Depreciation - Bangor Hydro (Transmission)	\$ (66,600,324)						
Total	\$ (80,687,733)	All BHD 100.00	0% \$ (80,687,733)	All Trans.	100.00% \$	(80,687,733)	
Account No. 282 attributable to general and intangible plant and directly as	•	e of amounts related to ASC-7	40 and the CIS				FF1 at 113:63c
(BHD) Depreciation - Bangor Hydro (General)	\$ (4,850,197)						
(BHD) Misc. 1995-97 RAR Adjustments	\$ (2,307)			0.1.1.0.14			
Total	\$ (4,852,504)	All BHD 100.00	0% \$ (4,852,504)	Salaries & Wages	16.65% \$	(807,820)	
Account No. 282 related to the CIS as directly assigned to the BHD	\$ -						FF1 at 113:63c
(BHD) Customer Information System	\$ (1,735,253)						
Total	\$ (1,735,253)	All BHD 100.00	0% \$ (1,735,253)	Revenue	43.32% \$	(751,776)	
	+ ('','''''','''''''''''''''''''''''''''		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(101,110)	
FASB 106 - Reg Assets Deferred Employee Transition Costs	\$- ¢						
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158	\$- \$- \$(5,404,106) \$(214,230)						
Deferred Employee Transition Costs Reg. Asset - Pension	\$- \$- \$(5,404,106) \$(214,230) \$(259,215)						
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance	\$ (214,230)	All BHD 100.00	0% \$ (5,877,551)	Salaries & Wages	16.65% \$	(978,465)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total	\$ (214,230) \$ (259,215)	All BHD 100.00	0% \$ (5,877,551)	Salaries & Wages	16.65% \$	(978,465)	EE1 at 112.64a
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes	\$ (214,230) \$ (259,215) \$ (5,877,551)	All BHD 100.00	0% \$ (5,877,551)	Salaries & Wages	16.65% \$	(978,465)	FF1 at 113:64c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance <u>Prepaid IT support</u> Total Account No. 283 attributable to property taxes <u>Property Taxes</u>	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853)			× ×			FF1 at 113:64c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes	\$ (214,230) \$ (259,215) \$ (5,877,551)		0% \$ (5,877,551) 0% \$ (415,916)	× ×	16.65% \$ 50.68% \$	(978,465)	FF1 at 113:64c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance <u>Prepaid IT support</u> <u>Total</u> Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred income	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853)	Total Plant 81.9	0% \$ (415,916)	Plant	50.68% \$	(210,793)	FF1 at 113:64c FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance <u>Prepaid IT support</u> <u>Total</u> Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ -	Total Plant 81.9	0% \$ (415,916)	Plant	50.68% \$	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) \$ (507,853) \$ ome taxes associated with accru \$ - \$ 9,596,511	Total Plant 81.9	0% \$ (415,916)	Plant	50.68% \$	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance <u>Prepaid IT support</u> <u>Total</u> Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166	Total Plant 81.9	0% \$ (415,916)	Plant	50.68% \$	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042	Total Plant 81.9	0% \$ (415,916)	Plant	50.68% \$	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance <u>Prepaid IT support</u> Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension Supplemental Executive Retirement Plan (SERP)	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846	Total Plant 81.90 ued vacation, stranded costs,	0% \$ (415,916) retail rate-making, aff	Plant ïliated companies, or any	50.68% \$ y ASC-740 amounts	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> Total Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042	Total Plant 81.90 ued vacation, stranded costs,	0% \$ (415,916)	Plant ïliated companies, or any	50.68% \$	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> Total Account No. 190 as directly assigned to the BHD, exclusive of deferred incomplete Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension <u>Supplemental Executive Retirement Plan (SERP)</u> Total	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846	Total Plant 81.90 ued vacation, stranded costs,	0% \$ (415,916) retail rate-making, aff	Plant ïliated companies, or any	50.68% \$ y ASC-740 amounts	(210,793)	FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred incomplete Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension <u>Supplemental Executive Retirement Plan (SERP)</u> <u>Total</u> Account No. 190 attributable to net operating loss	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846 \$ 10,746,565	Total Plant 81.90 ued vacation, stranded costs,	0% \$ (415,916) retail rate-making, aff	Plant ïliated companies, or any	50.68% \$ y ASC-740 amounts	(210,793)	
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension <u>Supplemental Executive Retirement Plan (SERP)</u> <u>Total</u> Account No. 190 attributable to net operating loss Net Operating Loss	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (508,166) \$ (292,042) \$ (649,846) \$ (10,746,565) \$ (1,048,470)	Total Plant 81.90 ued vacation, stranded costs,	0% \$ (415,916) retail rate-making, aff	Plant ïliated companies, or any	50.68% \$ y ASC-740 amounts	(210,793)	FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes <u>Property Taxes</u> <u>Total</u> Account No. 190 as directly assigned to the BHD, exclusive of deferred incomplete Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension <u>Supplemental Executive Retirement Plan (SERP)</u> <u>Total</u> Account No. 190 attributable to net operating loss	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846 \$ 10,746,565	Total Plant 81.90 ued vacation, stranded costs, All BHD 100.00	0% \$ (415,916) retail rate-making, aff	Plant ïliated companies, or any	50.68% \$ y ASC-740 amounts	(210,793)	FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes Property Taxes Total Account No. 190 as directly assigned to the BHD, exclusive of deferred inco Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension Supplemental Executive Retirement Plan (SERP) Total Account No. 190 attributable to net operating loss Net Operating Loss AFUDC FERC Audit Refunds Total	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846 \$ 10,746,565 \$ 1,048,470 \$ 21,829	Total Plant 81.90 ued vacation, stranded costs, All BHD 100.00	0% \$ (415,916) retail rate-making, aff	Plant iliated companies, or any Salaries & Wages	50.68% \$ y ASC-740 amounts 16.65% \$	(210,793)	FF1 at 111:82c FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes Property Taxes Total Account No. 190 as directly assigned to the BHD, exclusive of deferred incomplete Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension Supplemental Executive Retirement Plan (SERP) Total Account No. 190 attributable to net operating loss Net Operating Loss AFUDC FERC Audit Refunds Total Account No. 190 attributable to accrued vacation	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846 \$ 10,746,565 \$ 1,048,470 \$ 21,829 \$ 1,070,299	Total Plant 81.90 ued vacation, stranded costs, All BHD 100.00	0% \$ (415,916) retail rate-making, aff	Plant iliated companies, or any Salaries & Wages	50.68% \$ y ASC-740 amounts 16.65% \$	(210,793)	FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes Property Taxes Total Account No. 190 as directly assigned to the BHD, exclusive of deferred income Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension Supplemental Executive Retirement Plan (SERP) Total Account No. 190 attributable to net operating loss Net Operating Loss AFUDC FERC Audit Refunds Total Account No. 190 attributable to accrued vacation Accrued Vacation Time	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,855) \$ (10,746,565) \$ (10,746,565) \$ (10,746,565) \$ (10,70,299) \$ (10,70,299) \$ (225,495)	Total Plant 81.90 ued vacation, stranded costs, All BHD 100.00 Total Plant 81.90	0% \$ (415,916)         retail rate-making, aff         0% \$ 10,746,565         0% \$ 876,542	Plant iliated companies, or any Salaries & Wages Plant	50.68% \$ y ASC-740 amounts 16.65% \$ 50.68% \$	(210,793)	FF1 at 111:82c FF1 at 111:82c
Deferred Employee Transition Costs Reg. Asset - Pension Reg. Asset - FASB 158 Prepaid Insurance Prepaid IT support Total Account No. 283 attributable to property taxes Property Taxes Total Account No. 190 as directly assigned to the BHD, exclusive of deferred incomplete Self-insurance workers' comp change in reserve FASB 106 Liability Self insured medical reserve Accrued Pension Supplemental Executive Retirement Plan (SERP) Total Account No. 190 attributable to net operating loss Net Operating Loss AFUDC FERC Audit Refunds Total Account No. 190 attributable to accrued vacation	\$ (214,230) \$ (259,215) \$ (5,877,551) \$ (507,853) \$ (507,853) come taxes associated with accru \$ - \$ 9,596,511 \$ 208,166 \$ 292,042 \$ 649,846 \$ 10,746,565 \$ 1,048,470 \$ 21,829 \$ 1,070,299	Total Plant 81.90 ued vacation, stranded costs, All BHD 100.00	0% \$ (415,916)         retail rate-making, aff         0% \$ 10,746,565         0% \$ 876,542	Plant iliated companies, or any Salaries & Wages Plant	50.68% \$ y ASC-740 amounts 16.65% \$	(210,793)	FF1 at 111:82c FF1 at 111:82c

#### Monthly RNS ISO Invoices for 2021

Lin		2021 Jan	2021 Feb	2021 Mar	2021 Apr	2021 May	2021 Jun	2021 Jul	2021 Aug	2021 Sep	2021 Oct	2021 Nov	2021 Dec	Total
	5	Jan	rep	Ividi	Арі	Iviay	Juli	Jui	Aug	Sep	001	NOV	Dec	TOLAI
1	ISO Schedule 1 RNS Charge	\$ 47,351 \$	48,883	\$ 49,463	\$ 39,205 \$	\$ 40,524	\$ 55,752	\$ 48,349	\$ 57,345	\$ 43,960 \$	\$ 40,699	\$ 45,596	\$ 47,766 \$	564,894
2	ISO Schedule 5 RNS Charge	\$ 1,529		\$ 1,597	\$ 1,266 \$				•				• • •	18,244
3	ISO Schedule 1 TOUT Charge	\$ - 9	<b>5</b> -	\$ -	\$ - 9	\$ -	\$-	\$ - 9	\$-	\$ - 9	5 - 3	\$-	\$ - \$	-
4	OATT Schedule 1 RNS Charge	\$ 35,530 \$	\$ 36,679	\$ 37,115	\$ 29,418 \$	\$ 30,407	\$ 44,789	\$ 38,842	\$ 46,069	\$ 35,316 \$	\$ 32,696	\$ 36,630	\$ 38,373 \$	441,864
5	OATT Schedule 9 Pre-97 RNS Charge	\$ 305,558	\$ 315,440	\$ 319,184	\$ 252,994	\$ 261,503	\$ 412,057	\$ 357,343	\$ 423,832	\$ 324,905 \$	\$ 300,802	\$ 336,998	\$ 353,032 \$	3,963,648
6	OATT Schedule 9 Post-96 RNS Charge	\$ 2,325,911 \$	\$ 2,401,137	\$ 2,429,633	\$ 1,925,790	\$ 1,990,561	\$ 2,967,194	\$ 2,573,200	\$ 3,051,980	\$ 2,339,618	\$ 2,166,053	\$ 2,426,694	\$ 2,542,160 \$	29,139,932
7	OATT Schedule 1 TOUT Charge	\$ - 9	6 -	\$ -	\$ - 9	\$-	\$ -	\$ - 3	\$ -	\$ - 9	5 - 9	\$ -	\$ - \$	-
8	OATT Schedule 8 TOUT Charge	\$ - 9	<b>5</b> -	\$-	\$ - 9	\$ -	\$-	\$ - 3	\$-	\$ - 9	5 - 9	\$-	\$ - \$	-
9	Charges	\$ 2,715,880 \$	\$ 2,803,718	\$ 2,836,992	\$ 2,248,673	\$ 2,324,304	\$ 3,481,593	\$ 3,019,295	\$ 3,581,078	\$ 2,745,219	\$ 2,541,565	\$ 2,847,391	\$ 2,982,874 \$	34,128,582
10	ISO Schedule 1 TOUT Payment	\$ 936 \$	\$ 877	\$ 999	\$ 1,130 \$	\$ 664	\$ 905	\$ 1,009	\$ 1,247	\$ 1,082 \$	\$	\$ 841	\$ 844 \$	11,328
11	OATT Schedule 1 RNS Payment	\$ 59,726	57,534	\$ 56,418	\$ 47,046	\$ 59,403	\$ 84,500	\$ 75,991	\$ 82,682	\$ 66,143 \$	\$ 50,391	\$ 55,208	\$ 57,859 \$	752,902
12	OATT Schedule 9 Pre-97 RNS Payment	\$ 56,588	54,512	\$ 53,456	\$ 44,579 \$	\$ 56,282	\$ 71,365	\$ 64,178	\$ 69,828	\$ 55,861 \$	§ 42,557 \$	\$ 46,625	\$ 48,865 \$	664,698
13	OATT Schedule 9 Post-96 RNS Payment	\$ 3,204,485 \$	\$ 3,086,889	\$ 3,027,131	\$ 2,524,394	\$ 3,187,155	\$ 4,358,914	\$ 3,919,974	\$ 4,265,075	\$ 3,411,946 \$	\$ 2,599,380	\$ 2,847,823	\$ 2,984,654 \$	39,417,819
14	OATT Schedule 1 TOUT Payment	\$ 2,293 \$	\$ 2,455	\$ 4,182	\$ 4,624 \$	\$ 4,460	\$ 3,978	\$ 4,042	\$ 3,841	\$ 4,045 \$	\$	\$ 3,818	\$ 2,590 \$	43,499
15	OATT Schedule 8 TOUT Payment	\$ 128,287 \$	\$ 129,340	\$ 80,362	\$ 30,298 \$	\$ 27,404	\$ 22,230	\$ 29,551	\$ 45,240	\$ 20,743 \$	\$ 8,045	\$ 241,394	\$ 120,271 \$	883,165
16	Credits	\$ 3,452,314	\$ 3,331,607	\$ 3,222,549	\$ 2,652,069	\$ 3,335,368	\$ 4,541,893	\$ 4,094,746	\$ 4,467,913	\$ 3,559,819	\$ 2,704,339	\$ 3,195,708	\$ 3,215,084 \$	41,773,411
17	Non Transmission Expenses	\$ - 9	<b>5</b> -	\$ -	\$ - 9	\$ -	\$-	\$ - ;	\$-	\$ - 9	5 - 9	\$-	\$ - \$	-
18	Transmission Expenses	\$ 78,019 \$	\$ 80,182	\$ 85,815	\$ 79,956	\$ 65,759	\$ 65,426	\$ 62,505	\$ 66,394	\$ 65,271 \$	\$ 75,881	\$ 86,593	\$ (12,538) \$	799,264
19	NEPOOL Expenses	\$ 78,019 \$	\$ 80,182	\$ 85,815	\$ 79,956 \$	\$ 65,759	\$ 65,426	\$ 62,505	\$ 66,394	\$ 65,271 \$	\$ 75,881 \$	\$ 86,593		799,264
20	ISO Schedule 1 TOUT Adj	\$ 0 \$									\$	\$ (0)	· · · · ·	(9)
21	OATT Schedule1 RNS Adj	\$ (5) \$	• • •	\$ 17		\$ (9)	\$ (62)	\$ (28) \$	\$ (89)	• •		• •		550
22	OATT Schedule 9 RNS Adj	\$ (263) \$		\$ 932	\$ (4,233) \$					\$ 1,814 \$			\$ 39,815 \$	28,314
23	OATT Schedule 1 TOUT Adj	\$ - 9	6 -	\$-	\$ - 9	\$ -	\$ -	\$ - \$	\$ -	\$ - 9	<b>5</b> - 9	\$-	\$ - \$	-
24	OATT Schedule 8 TOUT Adj	\$ - 9	<b>5</b> -	\$-	\$ 1,233 \$	\$ 1,243	\$ 772	\$ - \$	\$-	\$ - 9	6 - 9	<b>-</b>	\$ - \$	3,248
25	Other Adjustments	\$ - 9	6 -	\$ -	\$ - 9	\$-	\$-	\$ - \$	\$-	\$ - 9	6 - S	\$-	\$ - \$	-
26		\$ - 9	<b>5</b> -	\$-	\$ - 9	\$ -	\$-	\$ - 3	\$-	\$ - 9	5 - 9	\$-	\$ -	
27	EM Net RNS Payment	\$ (658,683) \$	6 (446,386)	\$ (298,793)	\$ (326,517) \$	\$ (944,550)	\$ (997,558)	\$ (1,014,527)	\$ (825,374)	\$ (747,482) \$	\$ (87,230) \$	\$ (262,175)	\$ (204,186) \$	(6,813,463)
28		 \$ <b>*</b>	, <i>i</i>	· · · · · ·	\$ F	· · · · ·	· · · · ·	X K	\$ <b>*</b>	· · · · ·	· · · · · ·	· · · · · · ·		· · · · · ·
29	Reconciliation													
30	Charges - TOTAL	\$ 2,793,899	\$ 2,883,899	\$ 2,922,807	\$ 2,328,629	\$ 2,390,063	\$ 3,547,019	\$ 3,081,801	\$ 3,647,472	\$ 2,810,490	\$ 2,617,446	\$ 2,933,984	\$ 2,970,336 \$	34,927,845
31	(less) Non-Transmission Expense	\$ - 9	6 -	\$ -	\$ - 9	\$-	\$ -	\$ - 3	\$ -	\$ - 9	5 - 9	\$ -	\$ - \$	-
32	Charges - Amount to Ex 2 Revenue Requirement	\$ 2,793,899	\$ 2,883,899	\$ 2,922,807	\$ 2,328,629	\$ 2,390,063	\$ 3,547,019	\$ 3,081,801	\$ 3,647,472	\$ 2,810,490 \$	\$ 2,617,446	\$ 2,933,984	\$ 2,970,336 \$	34,927,845
33														
34	Credits - TOTAL	\$ (3,452,582) \$	\$ (3,330,285)	\$ (3,221,601)	\$ (2,655,146) \$	\$ (3,334,613)	\$ (4,544,577)	\$ (4,096,328)	\$ (4,472,846)	\$ (3,557,972) \$	\$ (2,704,676)	\$ (3,196,159)	\$ (3,174,523) \$	(41,741,308)
35	(less) OATT Schedule 1 RNS Payment (to Ex12)	\$ 59,726 \$	. ,	. ,	· ,	· · ·	. ,	. ,	. ,	· · · ·	. ,		· · /	752,902
36	(less) OATT Schedule1 RNS Adj (to Ex12)	\$ 5 \$	6 (24)	\$ (17)	\$ 78 \$		\$ 62	\$ 28 \$	\$ 89	\$ (35) \$		\$8	\$ (759) \$	(550)
37	(less) RTO Incentives (accrued over 12 months)	\$ 96,724 \$		\$ 96,724	\$ 96,724 \$	\$ 96,724	\$ 96,724	\$ 96,724	\$ 96,724	\$ 96,724 \$	\$ 96,724	\$ 96,724	\$ 96,724 \$	1,160,684
38	Credits - Amount to Ex2 Revenue Requirement	\$ (3,296,128) \$	\$ (3,176,051)	\$ (3,068,476)	\$ (2,511,299) \$	\$ (3,178,477)	\$ (4,363,291)	\$ (3,923,585)	\$ (4,293,352)	\$ (3,395,139) \$	\$ (2,557,555)	\$ (3,044,219)	\$ (3,020,699) \$	(39,828,271)
39	•			,		-								
40	Net Credits to Ex2 Revenue Requirement	\$ (502,229) \$	\$ (292,152)	\$ (145,668)	\$ (182,670) \$	\$ (788,414)	\$ (816,272)	\$ (841,784) \$	\$ (645,880)	\$ (584,650) \$	\$ 59,891	\$ (110,235)	\$ (50,363) \$	(4,900,426)

### Workpaper - Transaction Costs

			2021			
_ine Description		Gross Plant ecorded	EOY Accum. Depreciation	( EOY ADIT	CY Depreciation Expense	Reference(s)
1 Projects Removed from Transmission Plant					-	
2 Project 9339 - Integrate MPS into BHE SCADA	\$	42,634 \$	(10,581) \$	(5,387) \$	1,539	Docket No. PA15-4 Amended Refund Report, Tab: Project 9339
3						[Values carry to Exhibit 6 at 1a; Exhibit 4 at 13a and; Exhibit 5 at 1a; and WP ADIT at 15a
4 Projects Removed from Intangible Plant						
5 Project 296A - New Workstation in BHE System Operations Facility for MPS System Operations	s \$	5,830 \$	(2,906) \$	(820) \$	394	Docket No. PA15-4 Amended Refund Report, Tab: Project 296A
6 Project 9093 - Integrate MPS into BHE Oracle system	\$	- \$	- \$	- \$	-	Docket No. PA15-4 Amended Refund Report, Tab: Project 9093
7 Project 9489 - Oracle System changes associated with merger of BHE and MPS	\$	- \$	- \$	- \$	-	Docket No. PA15-4 Amended Refund Report, Tab: Project 9489
8 Project 9324 - Integrate MPS into BHE Capital Planning and Maintenance Planning System	\$	82,103 \$	(82,103) \$	- \$	7,051	Docket No. PA15-4 Amended Refund Report, Tab: Project 9324
9 Project 9558 - Rebranding of MPS and BHE to Emera Maine	\$	192,287 \$	(70,364) \$	(34,205) \$	9,993	Docket No. PA15-4 Amended Refund Report, Tab: Project 9558
10 Total	\$	280,219 \$	(155,373) \$	(35,025) \$	17,438	[Values carry to Exhibit 4 at 5a & 14a; Exhibit 5 at 2a; and WP ADIT at 15a]

AFUDC Equity in Book Depreciation Summary Report 2021

Line	Description		a Book Basis s of 12/31/2021	b AFUDC Equity cluded in Plant	c Book Depr Rates - %	d 3ook Depr on \FUDC Equity	e Book Deprecation For 2021	f Book Depreciation Net of AFUDC Equity	Reference(s)
1									
2	INTERNAL COMBUSTION	\$	690,285	\$ -	2.185	\$ -	\$ 15,081	\$ 15,081	Company Records
3	TRANSMISSION	\$	581,675,480	20,408,446	2.417	\$ 493,263	\$ 14,058,824	13,565,561	Company Records
4	DISTRIBUTION	\$	484,144,137	\$ 12,362,840	2.346	\$ 290,001	\$ 11,356,814	\$ 11,066,813	Company Records
5	GENERAL PROPERTY	\$	110,695,919	\$ 3,014,957	5.520	\$ 166,421	\$ 6,006,768	\$ 5,840,347	Company Records
6	INTANGIBLE	\$	47,060,369	\$ 461,618	9.152	\$ 42,249	\$ 4,478,706	\$ 4,436,457	Company Records
7	OTHERS	\$	-	\$ -	-	\$ -	\$ -	\$ -	
8									
9	TOTAL	\$	1,224,266,190	\$ 36,247,861		\$ 991,934	\$ 35,916,193	\$ 34,924,259	(2)+(3)+(4)+(5)+(6)+(7)
10									
11	EQUITY AFUDC OF DEPRECIA	ATION EX	PENSE						
12	TRANSMISSION					\$ 493,441			(3) * Transmission Plant Allocation Factor
13	GENERAL PROPERTY					\$ 27,705			(5) * Wage Allocation Factor
14	INTANGIBLE					\$ 7,033			(6) * Wage Allocation Factor
15									
16	TOTAL EQUITY AFUDC OF DE	EPRECIAT	TION EXPENSE			\$ 528,179			(12)+(13)+(14)

#### WP AFUDC Equity

#### WP Cust Exp Alloc

Line	Description	Value	Reference(s)
1	TOTAL Customer Accounts Expenses	\$ 11,768,892	FF1 at 322:164b
2	TOTAL Customer Service and Information Expenses	\$ 74,747	FF1 at 323:171b
3	Subtotal	11,843,639	Line 1 + Line 2
4			
5	BHD Company Customer/Revenue Allocator	78.74%	Exhibit 6
6			
7		\$ 9,326,231	Line 3 * Line 5
8			
9	BHD Transmission Revenue Allocator	43.32%	Exhibit 6
10			
11	Customer Related Expense Allocable to Transmission	\$ 4,040,471	Line 7 * Line 9

#### WP PY Corrections - Wholesale/Wheeling

#### FERC Interest Calculation associated with Corrections of 2020-2021 Revenue Requirement - Wholesale/Wheeling

		Non-PTF: Under	
	(Over)	/ (Over)	Total
Under / (Over)	\$-	\$-	\$-

	_						I	nterest	
Initial Billing					FERC Monthly				
Period		PTF	-	Non-PTF	Interest Rate	PTF	N	lon-PTF	Total
June-21	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
July-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
August-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
September-21	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
October-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
November-21	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
December-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
January-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
February-22	\$	-	\$	-	0.25%	\$ -	\$	-	\$ -
March-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
April-22	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
May-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
June-22	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
July-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
August-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
September-22	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
October-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -
November-22	\$	-	\$	-	0.27%	\$ -	\$	-	\$ -
December-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$ -

Total Interest	\$ -	\$ -	\$ -
True-Up	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

#### WP Interest Wholesale

#### FERC Interest Calculation associated with Annual True-Up - Wholesale

	P	TF: Under / (Over)	U	Non-PTF: nder / (Over)	Total	
Under / (Over)	\$	(219,682)		(192,501) \$		2)

								Interest		
Initial Billing Period	PTF		Non-PTF	FERC Monthly Interest Rate		PTF		Non-PTF		Total
June-21	\$ (219,682)	\$	(192,501)	0.27%	¢	(593)	\$	(520)	¢	(1,113)
-	(219,002)	ֆ \$	(192,501)		\$ ¢	(617)		· · · · ·		,
July-21	\$ · · /		( , ,		\$	( )	\$	( )		(1,157)
August-21	\$ (220,275)	\$	(193,021)		\$	(617)	\$	( )	\$ •	(1,157)
September-21	\$ (220,275)	\$	(193,021)		\$	(595)	\$	( )	\$ •	(1,116)
October-21	\$ (222,103)	\$	(194,623)		\$	(622)	\$	( )	\$	(1,167)
November-21	\$ (222,103)	\$	(194,623)		\$	(600)	\$		\$	(1,125)
December-21	\$ (222,103)	\$	(194,623)	0.28%	\$	(622)	\$	· · · · ·	\$	(1,167)
January-22	\$ (223,946)	\$	(196,238)		\$	(627)	\$	· · · · ·	\$	(1,177)
February-22	\$ (223,946)	\$	(196,238)		\$	(560)	\$	( )	\$	(1,050)
March-22	\$ (223,946)	\$	(196,238)		\$	(627)	\$	( )	\$	(1,177)
April-22	\$ (225,760)	\$	(197,828)	0.27%	\$	(610)	\$	(534) \$	\$	(1,144)
May-22	\$ (225,760)	\$	(197,828)	0.28%	\$	(632)	\$	(554) \$	\$	(1,186)
June-22	\$ (225,760)	\$	(197,828)	0.27%	\$	(610)	\$	(534) \$	\$	(1,144)
July-22	\$ (227,612)	\$	(199,450)	0.28%	\$	(637)	\$	(558) \$	\$	(1,196)
August-22	\$ (227,612)	\$	(199,450)	0.28%	\$	(637)	\$	(558) \$	\$	(1,196)
September-22	\$ (227,612)	\$	(199,450)	0.27%	\$	(615)	\$	(539) \$	\$	(1,153)
October-22	\$ (229,501)	\$	(201,105)	0.28%	\$	(643)	\$	(563)	\$	(1,206)
November-22	\$ (229,501)	\$	(201,105)	0.27%	\$	(620)	\$	(543) \$	\$	(1,163)
December-22	\$ (229,501)	\$	(201,105)	0.28%	\$	(643)	\$	(563)	\$	(1,206)
		To	tal Interest		\$	(11,724)	\$	(10,274)	\$	(21,998)
	-	-	Je-Up		\$	(219,682)	\$		\$	(412,182)
							T			
		To	tal		\$	(231,406)	\$	(202,774)	\$	(434,180)

#### WP Interest Wheeling

#### FERC Interest Calculation associated with Annual True-Up - Wheeling

	P	F: Under / (Over)	Non-PTF: nder / (Over)	Total
Under / (Over)	\$	(219,682)	\$ (192,501) \$	(412,182)

								Interest		
Initial Billing Period	PTF		Non-PTF	FERC Monthly Interest Rate		PTF		Non-PTF		Total
June-21	\$ (219,682)	\$	(192,501)	0.27%	\$	(593)	\$	(520)	\$	(1,113)
July-21	\$ (220,275)	Ψ \$	(192,001)		\$	(617)	Ψ \$	(540)	\$	(1,113)
August-21	\$ (220,275)	Ψ \$	(193,021)		\$	(617)	\$	(540)	\$	(1,157)
September-21	\$ (220,275)	\$	(193,021)		\$	(595)	\$	(521)	\$	(1,116)
October-21	\$ (222,103)	\$	(194,623)		\$	(622)	\$	(545)	\$	(1,167)
November-21	\$ (222,103)	\$	(194,623)		\$	(600)	\$	(525)	\$	(1,125)
December-21	\$ (222,103)	\$	(194,623)	0.28%	\$	(622)	\$	(545)	\$	(1,167)
January-22	\$ (223,946)	\$	(196,238)		\$	(627)	\$	(549)	\$	(1,177)
February-22	\$ (223,946)	\$	(196,238)		\$	(560)	\$	(491)	\$	(1,050)
March-22	\$ (223,946)	\$	(196,238)		\$	(627)	\$	(549)	\$	(1,177)
April-22	\$ (225,760)	\$	(197,828)	0.27%	\$	(610)	\$	(534)	\$	(1,144)
May-22	\$ (225,760)	\$	(197,828)	0.28%	\$	(632)	\$	(554)	\$	(1,186)
June-22	\$ (225,760)	\$	(197,828)		\$	(610)	\$	(534)	\$	(1,144)
July-22	\$ (227,612)	\$	(199,450)		\$	(637)	\$	(558)	\$	(1,196)
August-22	\$ (227,612)	\$	(199,450)	0.28%	\$	(637)	\$	(558)	\$	(1,196)
September-22	\$ (227,612)	\$	(199,450)	0.27%	\$	(615)	\$	(539)	\$	(1,153)
October-22	\$ (229,501)	\$	(201,105)	0.28%	\$	(643)	\$	(563)	\$	(1,206)
November-22	\$ (229,501)	\$	(201,105)	0.27%	\$	(620)	\$	(543)	\$	(1,163)
December-22	\$ (229,501)	\$	(201,105)	0.28%	\$	(643)	\$	(563)	\$	(1,206)
		Te	hal lutaraat		¢	(11 704)	¢	(10.074)	¢	(01.000)
		-	tal Interest		\$	(11,724)	\$	(10,274)	\$	(21,998)
		Iru	іе-Up		\$	(219,682)	\$	(192,501)	\$	(412,182)
		То	tal		\$	(231,406)	\$	(202,774)	\$	(434,180)

#### WP Interest Retail

#### FERC Interest Calculation associated with Annual True-Up - Retail

	P	F: Under / (Over)	Non-PTF: nder / (Over)	Total
Under / (Over)	\$	(95,765)	\$ (115,879) \$	(211,644)

						Interest	
Initial Billing Period	PTF		Non-PTF	FERC Monthly Interest Rate	PTF	Non-PTF	Total
June-21	\$ (95,765)	\$	(115,879)	0.27%	\$ (259)	\$ (313)	\$ (571)
July-21	\$ (96,024)		(116,192)		\$ (269)	\$ (325)	\$ (594)
August-21	\$ (96,024)	\$	(116,192)	0.28%	\$ (269)	\$ (325)	\$ (594)
September-21	\$ (96,024)	•	(116,192)	0.27%	\$ (259)	\$ (314)	\$ (573)
October-21	\$ (96,821)	\$	(117,156)	0.28%	\$ (271)	\$ (328)	\$ (599)
November-21	\$ (96,821)	\$	(117,156)	0.27%	\$ (261)	\$ (316)	\$ (578)
December-21	\$ (96,821)	\$	(117,156)	0.28%	\$ (271)	\$ (328)	\$ (599)
January-22	\$ (97,624)	•	(118,128)	0.28%	\$ (273)	\$ (331)	\$ (604)
February-22	\$ (97,624)		(118,128)	0.25%	\$ (244)	\$ (295)	\$ (539)
March-22	\$ (97,624)		(118,128)	0.28%	\$ (273)	\$ (331)	\$ (604)
April-22	\$ (98,415)	\$	(119,085)	0.27%	\$ (266)	\$ (322)	\$ (587)
May-22	\$ (98,415)	\$	(119,085)	0.28%	\$ (276)	\$ (333)	\$ (609)
June-22	\$ (98,415)	\$	(119,085)	0.27%	\$ (266)	\$ (322)	\$ (587)
July-22	\$ (99,222)	\$	(120,062)	0.28%	\$ (278)	\$ (336)	\$ (614)
August-22	\$ (99,222)	\$	(120,062)	0.28%	\$ (278)	\$ (336)	\$ (614)
September-22	\$ (99,222)	\$	(120,062)	0.27%	\$ (268)	\$ (324)	\$ (592)
October-22	\$ (100,046)	\$	(121,058)	0.28%	\$ (280)	\$ (339)	\$ (619)
November-22	\$ (100,046)	\$	(121,058)	0.27%	\$ (270)	\$ (327)	\$ (597)
December-22	\$ (100,046)	\$	(121,058)	0.28%	\$ (280)	\$ (339)	\$ (619)
		То	tal Interest		\$ (5,111)	\$ (6,184)	\$ (11,295)
		Trι	ıe-Up		\$ (95,765)	\$ (115,879)	\$ (211,644)
		To	tal		\$ (100,876)	\$ (122,063)	\$ (222,939)

#### 2021 PTF Plant Calculation Additions, Retirements and Transfers Summary By FERC Account

Line	а	b		С		d		е		f
1				2020 Total P	TF	Plant				
2	FERC	Account		total		pre-97		post-96		post-03
3	-	Transmission Land	\$	27,182,226	\$	78,755	\$	3,371,371	\$	23,732,100
4		Substations	\$	110,889,996	\$	5,305,470	\$	2,032,554	•	103,551,972
5		Towers and Fixtures	\$	9,312,136		26,741	\$	_,,	\$	9,285,395
6		Poles and Fixtures	\$	115,965,572	\$	51,788	\$	2,924,709	\$	112,989,075
7		Overhead Conductors	\$	103,896,049	\$	(149,880)	\$	3,288,032	\$	100,757,897
8		Underground Conduits	\$	29	\$	-	\$	-	\$	29
9		Underground Conductors	\$	19,312	\$	-	\$	-	\$	19,312
10		Roads and Trails	\$	-	\$	-	\$	-	\$	-
11			\$	367,265,320	\$	5,312,874	\$	11,616,665	\$	350,335,781
12				· ·		· ·		· ·		
13										
14				2021 Increme	enta	al PTF				
15	FERC	C Account		total		pre-97		post-96		post-03
16	350	Transmission Land	\$	-	\$	-	\$	-	\$	-
17	353	Substations	\$	72,042	\$	-	\$	-	\$	72,042
18	354	Towers and Fixtures	\$	(32,402)	\$	-	\$	(32,402)	\$	-
19	355	Poles and Fixtures	\$	1,269,992	\$	(3,229)	\$	(2,506)	\$	1,275,727
20	356	Overhead Conductors	\$	123,870	\$	-	\$	-	\$	123,870
21	357	Underground Conduits	\$	-	\$	-	\$	-	\$	-
22	358	Underground Conductors	\$	-	\$	-	\$	-	\$	-
23	359	Roads and Trails	\$	-	\$	-	\$	-	\$	-
24			\$	1,433,501	\$	(3,229)	\$	(34,908)	\$	1,471,639
25										
26										
27				2021 Tota	I P					
28		Account	•	total	<b>~</b>	pre-97	~	post-96	~	post-03
29		Transmission Land	\$	27,182,226				3,371,371		20,102,100
30		Substations	\$	110,962,038		5,305,470		, ,	•	103,624,014
31		Towers and Fixtures	\$	9,279,734		26,741	\$	( ' /		9,285,395
32		Poles and Fixtures	\$	117,235,563		48,559	\$		\$	114,264,802
33		Overhead Conductors	\$	104,019,919	\$	(149,880)	\$	3,288,032	\$	100,881,767
34		Underground Conduits	\$	29	\$	-	\$	-	\$	29
35		Underground Conductors	\$	19,312	\$	-	\$	-	\$	19,312
36	359	Roads and Trails	<u>\$</u> \$	- 368,698,822	\$	- 5,309,645	\$	- 11,581,757	\$	- 351,807,420
37									\$	

#### Exhibit PTF Plant

VP Attachment 2- Sched21-VP 2021 Actuals

WP Sch 1 Revenues

Short-Term & Non-Firm Schedule 1 Revenues for 2021 Reconciliation of FERC Form 1 Data to Exhibit 12

Schedule 1 revenues associated with short-term and non-firm transactions and penalties for unauthorized use of Schedule 1 service.

Local Point-to-Point Customers	•	Sch 1 \$
Black Bear HVGW	\$	-
Black Bear Hydro Partners	\$	33,551
Brookfield Energy	\$	145,740
Stored Solar	\$	4,336
Black Bear SO	\$	5,056
Total	\$	188,683
	Black Bear HVGW Black Bear Hydro Partners Brookfield Energy Stored Solar Black Bear SO	Black Bear HVGW\$Black Bear Hydro Partners\$Brookfield Energy\$Stored Solar\$Black Bear SO\$

### Annual Revenue Requirements for Transmission Facilities Prior Year Deferred Revenues and Refunds - Retail Reconciliation of Prior June Rate Deferral

Line			ates	2021 Rates				Rate	Rate Delta			u 7/1/2021	Credit (Refund) \$				Reference			
	BHE Rate Tariffs	\$/	kW-Mo		\$/kWh	\$/kW-l	No	\$/k	<b>‹Wh</b>	\$/k	W-Mo		\$/kWh	kW	kWh					
1	A;A-1;A-2;A-3;A-4;A-20;A-5;			\$	0.04067			\$ C	0.04076			\$	0.00009	•	49,580,902			\$	4,462	Company Records
2	B-1;B-2;B-3;B-4;			\$	0.04012			\$ C	0.03970			\$	(0.00042)		12,896,414			\$	(5,416)	Company Records
3	M-2;SB-S3;SB-S5;	\$	14.01			\$ 1	4.20			\$	0.19			98,969		\$	18,804		. ,	Company Records
4	M-1;SB-P3;SB-P5;	\$	13.53			\$ 1	3.72			\$	0.19			10,737		\$	2,040			Company Records
5	D-4;SB-L3;SB-L5;	\$	13.53			\$ 1	3.72			\$	0.19			21,366		\$	4,059			Company Records
6	T-1 Subtransmission voltage;	\$	13.03			\$ 1	3.21			\$	0.18			20,808		\$	3,746			Company Records
7	T-1 Transmission voltage;	\$	1.71			\$	2.56			\$	0.85			8,575		\$	7,288			Company Records
8																				
9	G-1;			\$	0.03023			\$ C	0.02365			\$	(0.00658)		426,716			\$	(2,808)	Company Records
10	G-2;			\$	0.03023			\$ C	0.02365			\$	(0.00658)		110,402			\$	• •	Company Records
11	Competitive Power Secondary Voltage			\$	0.02686			\$ C	0.05534			\$	0.02848						. ,	
12	Competitive Power Primary Voltage			\$	0.02561			\$ C	0.05276			\$	0.02715		8,320			\$	226	
13	Competitive Power Subtransmission Voltag	\$	-	\$	0.02484	\$	-	\$ C	0.05118			\$	0.02634							
14	CP: SB-S3;SB-S5;	\$	23.20			\$ 2	3.11			\$	(0.09)			-		\$	-			Company Records
15	CP: SB-P3;SB-P5;SB-L3;SB-L5;	\$	22.41			\$ 2	2.32			\$	(0.09)			-		\$	-			Company Records
16	CP: T-1 Subtransmission voltage;	\$	21.58			\$ 2	1.50			\$	(0.08)			1,051		\$	(84)			Company Records
17	CP: T-1 Transmission voltage;	\$	21.06			\$ 2	0.97			\$	(0.09)			1,575		\$	(142)			Company Records
18											, , , , , , , , , , , , , , , , , , ,						, , , , , , , , , , , , , , , , , , ,			
19																				
20																				
21		•													Subtotal	\$	35,712	\$	(4,263)	
22															Surcharge/(Re	efunc			31,449	1

Annual Revenue Requirements for Transmission Facilities Interest on Prior Year Deferred Revenues and Refunds - Retail Reconciliation of Prior June Rate Deferral

Line	Billing Month	V	ayment ariance er) Under	Date of Transaction	Description	Total No of Days in Month	Annual Int Rate	Monthly Int Rate	Daily Int Rate	(Overpayment)/ Underpayment	No Days Between Transaction	Interest Calculation Amount (1)	Interest Compounded Amount	Bala	ance Due
1	Jun 2021	\$	31,449	Aug 2021	Payment Variance	30	3.25%	0.27%	0.0090% \$	31,449	30	\$ 85		\$	31,449
2 3	Jul 2021	\$	-	Sep 2021	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _ =	\$         88           \$         173	\$ 173	\$ \$	31,449 31,622
4	Aug 2021	\$	-	Oct 2021	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 89		\$	31,622
5	Sep 2021	\$	-	Nov 2021	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 85		\$	31,622
6 7	Oct 2021	\$	-	Dec 2021	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-		\$89 \$262	\$ 262	\$ \$	31,622 31,885
8	Nov 2021	\$	-	Jan 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 86		\$	31,885
9	Dec 2021	\$	-	Feb 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 89		\$	31,885
10 11	Jan 2022	\$	-	Mar 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _ =	\$89 \$265	\$ 265	\$ \$	31,885 32,149
12	Feb 2022	\$	-	Apr 2022	Payment Variance	28	3.25%	0.25%	0.0089% \$	-	28	\$ 80		\$	32,149
13	Mar 2022	\$	-	May 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 90		\$	32,149
14 15	Apr 2022	\$	-	Jun 2022	Payment Variance Interest Posted Qtr	30	3.25%	0.27%	0.0090% \$	-	_	\$ 87 \$ 257	\$ 257	\$ \$	32,149 32,407
16	May 2022	\$	-	Jul 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 91		\$	32,407
17	June 2022	\$	-	Aug 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 88		\$	32,407
18 19	July 2022	\$	-	Sep 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _ =	\$ 91 \$ 269	\$ 269	\$ \$	32,407 32,676
20	Aug 2022	\$	-	Oct 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 91		\$	32,676
21	Sep 2022	\$	-	Nov 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 88		\$	32,676
22	Oct 2022	\$	-	Dec 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	<sup>31</sup> _	\$91 \$271	\$ 271	\$ \$	32,676 32,947
23	Nov 2022	\$	-	Jan 2023	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 89		\$	32,947
24	Dec 2022	\$	-	Feb 2023	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 92		\$	32,947
25	Total	\$	31,449						\$	31,449	=	=	\$ 1,679	\$	33,128
Notes															

Notes

1 Interest shall be calculated in accordance with 18 CFR Section 35.19a.

### VP Attachment 2- Sched21-VP 2021 Actuals

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

WP PY Corrections - Retail

#### FERC Interest Calculation associated with Corrections of 2021 Revenue Requirement - Retail

PTF: Under /	Non-PTF:			
(Over)	Under / (Over)	Total		
\$-	\$ 49,710	\$ 49,710		
	(Over)	(Over) Under / (Over)		

	•							Interest					
Initial Billing Period		PTF	Non-PTF		FERC Monthly Interest Rate	PTF		Non-PTF		Total			
lune 04	<u>م</u>		<b>_</b>	40 740	0.070/	<b></b>		۴	404	¢	404		
June-21	\$	-	\$	49,710	0.27%	\$	-	\$	134	\$	134		
July-21	\$	-	\$	49,844	0.28%	\$	-	\$	140	\$	140		
August-21	\$	-	\$	49,844	0.28%	\$	-	\$	140	\$	140		
September-21	\$	-	\$	49,844	0.27%	\$	-	\$	135	\$	135		
October-21	\$	-	\$	50,258	0.28%	\$	-	\$	141	\$	141		
November-21	\$	-	\$	50,258	0.27%	\$	-	\$	136	\$	136		
December-21	\$	-	\$	50,258	0.28%	\$	-	\$	141	\$	141		
January-22	\$	-	\$	50,675	0.28%	\$	-	\$	142	\$	142		
February-22	\$	-	\$	50,675	0.25%	\$	-	\$	127	\$	127		
March-22	\$	-	\$	50,675	0.28%	\$	-	\$	142	\$	142		
April-22	\$	-	\$	51,086	0.27%	\$	-	\$	138	\$	138		
May-22	\$	-	\$	51,086	0.28%	\$	-	\$	143	\$	143		
June-22	\$	-	\$	51,086	0.27%	\$	-	\$	138	\$	138		
July-22	\$	-	\$	51,505	0.28%	\$	-	\$	144	\$	144		
August-22	\$	-	\$	51,505	0.28%	\$	-	\$	144	\$	144		
September-22	\$	-	\$	51,505	0.27%	\$	-	\$	139	\$	139		
October-22	\$	-	\$	51,932	0.28%	\$	-	\$	145	\$	145		
November-22	\$	-	\$	51,932	0.27%	\$	-	\$	140	\$	140		
December-22	\$	-	\$	51,932	0.28%	\$	-	\$	145	\$	145		
ī			Total Interest			\$	-	\$	2,653	\$	2,653		
			Τrι	іе-Up		\$	-	\$	49,710	\$	49,710		
			To	tal		\$	-	\$	52,363	\$	52,363		