

Versant Power (Bangor Hydro District)

Annual Transmission Revenue Requirements (ATRR)

Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

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Input Cells are Shaded Yellow

(A)

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Attachment	Description	Enter "N/A" if Not Applicable (a)
1	Unfunded Reserves	
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CMP-1	A&G Direct Assigned Cost Detail	N/A
CMP-2, W/S 1	Transmission Investment Base Detail	N/A
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VP-1, W/S 1	Transmission General and Intangible Plant	
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VP-2	Transmission Related Accumulated Deferred Income Taxes	
ES-1	Intangible & General Plant; Amortization & Depreciation Reserve; Depreciation & Amortization Expense	N/A
ES-2	Accumulated Deferred Income Taxes	N/A
ES-3	Prepayments	N/A
ES-4	Taxes Other Than Income Taxes	N/A
ES-5	Transmission-Related Administrative & General Expenses	N/A
NEP-1	Yankee Adjustment	N/A
NEP-2	Phase I/II High Voltage Direct Current Transmission Facilities (HVDC-TF) Leases	N/A
UI-1	Intangible and General Plant & Depreciation and Amortization Expense	N/A
VT-1	Percent Taxable Income	N/A

Notes:

(a) Worksheets or attachments that are not applicable to a PTO will not be filled out by that PTO. For any worksheet or attachment not applicable to a PTO, the PTO will enter "N/A" in column (A) and the unused worksheets or attachments will be hidden.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Total Transmission Revenue Requirements Summary
Worksheet 0
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Description (a)	Amount	Reference
1	Appendix A - Total Transmission Revenue Requirements - Allocable	59,744,705	W/S 1, Line 26(A)
2	Attachment 1 - Regional Service Specific Revenue Requirements - Non-allocable	970,257	Attachment 1 of Appendix B, W/S 1, Line 9(A)
3	Attachment 2 - Local Service Specific Revenue Requirements - Non-allocable	6,732,419	Attachment 2 of Appendix B, W/S 1, Line 10(A)
4	Attachment 3 - Schedule 12C Costs Specific Revenue Requirements - Non-allocable	-	Attachment 3 of Appendix B, W/S 1, Line 9(A)
5	Total Transmission Revenue Requirements (Sum Lines 1 thru 4)	67,447,381	

Notes:

- (a) The purpose of WS0 is to summarize the total revenue requirements, inclusive of all three service categories, calculated for each New England Transmission Owner that will be included in rates in the next calendar year. WS0 displays the breakdown between the allocated portion of the total revenue requirement, as calculated in Appendix A, and incremental amounts calculated in the appropriate attachment for each service category.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base and Transmission Revenue Requirements
Worksheet 1
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Transmission Investment Base	Total	Reference
1	Transmission Plant	\$ 573,209,216	W/S 3, Line 1(E)
2	Transmission Related Intangible and General Plant	29,931,394	W/S 3, Line 4(E)
3	Transmission Plant/Land Held For Future Use	-	W/S 3, Line 5(E)
4	Total Transmission Plant (Sum Lines 1 thru 3)	<u>\$ 603,140,610</u>	
5	Transmission Related Depreciation and Amortization Reserve	\$ (156,767,851)	W/S 3, Line 10(E)
6	Transmission Related Accumulated Deferred Income Tax	(81,606,726)	W/S 3, Line 17(E)
7	Other Regulatory Assets/(Liabilities)	(29,972,263)	W/S 3, Line 20(E)
8	Net Investment (Sum Lines 4 thru 7)	<u>\$ 334,793,770</u>	
9	Transmission Prepayments	\$ 359,569	W/S 3, Line 21(E)
10	Transmission Materials and Supplies	2,853,213	W/S 3, Line 22(E)
11	Transmission Unfunded Reserves	(3,846,079)	W/S 3, Line 23(E)
12	Transmission Related Cash Working Capital	776,042	W/S 3, Line 28(E)
13	Total Transmission Investment Base (Sum Lines 8 thru 12)	<u><u>\$ 334,936,514</u></u>	
Revenue Requirements			
14	Return and Associated Income Taxes	\$ 30,135,953	W/S 2, Line 19(A)
15	Transmission Depreciation and Amortization Expense	16,157,465	W/S 4, Line 4(C)
16	Transmission Related Municipal Tax Expense	6,912,271	W/S 4, Line 5(C)
17	Transmission Related Payroll Tax Expense	330,677	W/S 4, Line 6(C)
18	Transmission Operation and Maintenance Expense	3,653,751	W/S 4, Line 11(C) or 13(C)
19	Transmission Related Administrative and General Expense	2,554,588	W/S 4, Line 29(C)
20	Transmission Related PBOP Under/(Over) Recovery	(c) n/a	
21	Transmission Related Expense from Generators	-	W/S 4, Line 30(C)
22	Transmission Related Taxes and Fees Charge	-	W/S 4, Line 31(C)
23	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change	-	W/S 4, Line 32(C)
24	Transmission Rents Received from Electric Property	-	W/S 4, Line 33(C)
25	Transmission Related Affiliate Revenues (Enter Credit)	-	W/S 4, Line 34(C)
26	Total Transmission Revenue Requirements Allocable (Sum Lines 14 thru 25)	(b), (d) <u><u>\$ 59,744,705</u></u>	
27	Transmission Revenue Requirements for Carrying Charge Factor Base Numerator Calculation (Sum Lines 14 thru 19)	(c) \$ 59,744,705	

Notes:

- (a) Enter credit balances as negatives.
- (b) Total Transmission Revenue Requirements excludes the effects of accounting for Asset Retirement Obligations in accordance with Order No. 631, Accounting, Financial Reporting, and Rate Filing Requirements for Asset Retirement Obligations.
- (c) Amount on this line will be utilized to calculate the carrying charge and subsequent Forecasted Transmission Revenue Requirements in each schedule.
- (d) MMWEC's Total Transmission Revenue Requirements include only: (1) those PTF costs and Support Payments that are associated with the minority joint ownership share of 11.7711% in the Seabrook Switchyard; and (2) Support Payments made by MMWEC with respect to other PTF. The Seabrook-related costs include MMWEC's 11.5934% ownership share and the 0.1777% (total) shares owned independently by Hudson and Taunton. MMWEC will distribute the revenue as appropriate among Hudson, Taunton, and the municipal entities that participate in MMWEC's ownership share. Besides MMWEC, no municipal joint owner will recover Seabrook Switchyard costs in their revenue requirements.
- (e) Recovery of Under-collection or (Refund) of Over-collection of PBOP expense as approved by FERC in Docket No. ____

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Return and Associated Income Taxes
Worksheet 2
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B) = (A) / Total (A)	(C)	(D) = (B) x (C)	(E)	(F)
Line No.	Description	Capitalization	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital	Equity Portion	Reference for (A),(C)
Transmission Investment							
1	Long-Term Debt	\$ 458,009,846	48.3222%	3.9681%	1.9175%	N/A	W/S 6, Line 11(B), W/S 6, Line 20(B)
2	Preferred Stock	363,065	0.0383%	7.0023%	0.0027%	0.0027%	W/S 6, Line 25(B), W/S 6, Line 29(B)
3	Common Equity taxable	489,451,453	51.6395% (b)	10.5700%	5.4583%	5.4583%	W/S 6, Line 36(B)
4	Common Equity non-taxable	-	0.0000% (b)		0.0000%	0.0000%	W/S 6, Line 37(B)
5	Total Return (Sum Lines 1 thru 4)	\$ 947,824,364	100.0000%		7.3784%	5.4610%	
6	Weighted Average Cost of Capital (WACC)		7.3784%				Line 5(D)
7	NEP Yankee Adjustment	(c)	0.0000%				Appendix A, ATT NEP-1
Federal Income Tax							
8	Equity WACC	A	5.4610%				Line 2(E) + Line 3(E) + Line 7(A)
9	Amortization of ITC (Enter Credit)	\$ (5,152)					FF1 Page 266.8f
9a	Transmission Plant (PL) Allocator	49.2787%					Line 21(A)
9b	Transmission Related Amortization of ITC (Line 9 x Line 9a)	B \$ (2,539) (h)					
10	Equity AFUDC component of Depreciation Expense	C \$ 448,751					Attachment _ Supp 2
11	Amortization of Excess (Enter Credit)/Deficient ADIT (Enter Debit)	D \$ (1,353,289)					Deficient/(Excess) ADIT Worksheet, W/S 10
12	Transmission Investment Base	E \$ 334,936,514					W/S 1, Line 13(A)
13	Federal Income Tax Rate	FT 21.0000% (f)					Attachment _ Supp 3
14	Federal Income Tax	(d) 0.9749%					
State Income Tax							
15	State Income Tax Rate	ST 8.9300% (f)					Attachment _ Supp 3
16	State Income Tax	(c) 0.6442%					
17	Transmission Investment Base (Line 12)	\$ 334,936,514					
18	Cost of Capital Rate (Lines 6 + 7 + 14 + 16)	8.9975%					
19	Return & Associated Income Taxes (Line 17 x Line 18)	\$ 30,135,953					
Factors							
20	Wages & Salary (W&S) Allocator	12.0457%					W/S 5, Line 6
21	Plant (PL) Allocator	49.2787%					W/S 5, Line 12
22	Direct Assigned (DA)	100.0000%					(g)

Notes:

- (a) Enter credit balances as negatives.
(b) The ROE is 10.57% (except as may be limited by state law for non-FERC jurisdictional PTOs; see, e.g., Mass Gen. Laws ch. 164, § 58), and is subject to the outcome of Docket No(s). EL11-66, EL13-33, EL14-86 and EL16-64, including any judicial review thereof. No change in ROE will be made absent a Section 205 or Section 206 filing or compliance filing at FERC.
(c) New England Power Only. The NEP Yankee Adjustments shall be calculated in accordance with FERC Opinion Nos. 49 and 49 (a) issued in NEP's R-10 rate case and FERC Opinion No. 158 issued in NEP's W-3 rate case.
(d) Federal Income Tax shall equal
$$\frac{(A+[(B+C+D)/E])(FT)}{(1-FT)} + \left[\frac{(B+D)}{E} \right]$$

(e) State Income Tax shall equal
$$\frac{(A+[C/E] + \text{Federal Income Tax})(ST)}{(1-ST)}$$

(f) The Federal/State Income Tax Rate shall equal the most recently approved income tax rate by the federal or respective state government agency.
(g) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
(h) For CL&P, PSNH and NSTAR West, Transmission-related ITC will be input directly to Line 9b and Lines 9 and 9a will be \$0.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail
Worksheet 3
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg[(A),(B)]	(D)	(E) = (C) x (D)	(F)	
Line No.	Description	FERC Account No.	2021 Year End	2022 Year End	Average	Factors	Transmission	Reference
1	Transmission Plant Transmission Plant	350-359	(b)		\$ 573,209,216	100.0000%	\$ 573,209,216	W/S 3a, Line 13(F)
Transmission Related Intangible and General Plant								
2	Intangible Plant	301-303	(i) \$ 14,818,449	\$ 17,355,596	\$ 16,087,022	(e), (h) 100.0000%	(g) \$ 16,087,022	FF1 Page 205.5g, ATT VP-1, WS 1
3	General Plant	389-399	(i) \$ 13,902,002	\$ 13,786,742	\$ 13,844,372	(e), (h) 100.0000%	(g) \$ 13,844,372	FF1 Page 207.99g - Page 207.98g, ATT VP-1, WS 1
4	Total Transmission Related Intangible and General Plant (Line 2 + Line 3)		\$ 28,720,450	\$ 31,142,338	\$ 29,931,394		\$ 29,931,394	
5	Transmission Plant/Land Held For Future Use	105	(d) \$ -	\$ -	\$ -	100.0000%	\$ -	FF1 Page 214
Transmission Related Depreciation & Amortization Reserve								
6	Transmission Depreciation Reserve (Enter Credit)	108	(b)		\$ (144,929,995)	100.0000%	\$ (144,929,995)	W/S 3a, Line 17(F)
7	Transmission Related Intangible Plant Amortization Reserve (Enter Credit)	111	\$ (6,237,751)	\$ (7,422,429)	(6,830,090)	(e), (h) 100.0000%	(g), (l) (6,830,090)	FF1 Page 200.21c FN
8	Transmission Related General Plant Depreciation Reserve (Enter Credit)	108	\$ (5,432,238)	\$ (4,583,294)	(5,007,766)	(e), (h) 100.0000%	(g) (5,007,766)	FF1 Page 219.28c
9	Transmission Related General Plant Amortization Reserve (Enter Credit)	111	\$ -	\$ -	-	(e), (h) 12.0457%	(l) -	FF1 Page 200.21c FN
10	Total Transmission Related Depreciation & Amortization Reserve (Sum Lines 6 thru 9)		\$ (11,669,989)	\$ (12,005,723)	\$ (156,767,851)		\$ (156,767,851)	
Transmission Related Accumulated Deferred Income Tax								
11	Accumulated Deferred Income Taxes (Enter Credit)	281	\$ -	\$ -	\$ -	(f), (i) 100.0000%	\$ -	FF1 Page 273
12	Accumulated Deferred Income Taxes (Enter Credit)	282	(82,236,112)	(83,318,270)	(82,777,191)	(f), (j) 100.0000%	(82,777,191)	ATT VP-2
13	Accumulated Deferred Income Taxes (Enter Credit)	283	(1,189,597)	(486,282)	(837,939)	(f), (j) 100.0000%	(837,939)	ATT VP-2
14	Accumulated Deferred Income Taxes	190	2,271,533	1,745,274	2,008,404	(f), (j) 100.0000%	2,008,404	ATT VP-2
15	Reserve for Disputed Transactions per FIN 48	190	-	-	-	(f), (j) 49.2787%	-	n/a
16	FAS 109 (Enter Credit)	282/283/190	-	-	-	(f), (j) 49.2787%	-	n/a
17	Transmission Related Accumulated Deferred Income Taxes (Sum (Lines 11 thru 14) - Line 15 - Line 16)		\$ (81,154,176)	\$ (82,059,277)	\$ (81,606,726)		\$ (81,606,726)	
Other Regulatory Assets/(Liabilities)								
18	Regulatory Asset for MA State Tax Rate Change	182.3	-	-	-	49.2787%	-	n/a
19	Deficient/(Excess) Deferred Income Tax Regulatory Asset/(Liability)	182.3/254	(30,648,907)	(29,295,618)	(29,972,263)	100.0000%	(29,972,263)	Deficient/(Excess) ADIT Worksheet, W/S 10
20	Total Other Regulatory Assets/(Liabilities)		\$ (30,648,907)	\$ (29,295,618)	\$ (29,972,263)		\$ (29,972,263)	
21	Transmission Prepayments	165			\$ 2,985,042	(e) 12.0457%	\$ 359,569	W/S 3b, Line 1(F)
22	Transmission Materials and Supplies	154			\$ 2,853,213	100.0000%	(i) \$ 2,853,213	W/S 3b, Line 2(F)
23	Transmission Unfunded Reserves (Enter Credit)	Various	(k)		\$ (3,846,079)	100.0000%	\$ (3,846,079)	Appendix A, ATT 1
Transmission Related Cash Working Capital								
24	Transmission Related Operation & Maintenance Expense			\$ 3,653,751				W/S 1, Line 18
25	Transmission Related Administrative & General Expense			2,554,588				W/S 1, Line 19
26	Transmission Related Expenses (Line 24 + Line 25)			6,208,339				
27	45 Days / 360 Days			0.125				
28	Transmission Related Cash Working Capital (Line 26 x Line 27)			\$ 776,042		100.0000%	\$ 776,042	Col (B) x Col (D)
Factors								
29	Wages & Salary (W&S) Allocator					12.0457%		W/S 5, Line 6
30	Plant (PL) Allocator					49.2787%		W/S 5, Line 12
31	Direct Assigned (DA)					100.0000%		(c)

Notes:

- Enter credit balances as negatives.
- Transmission Plant and Transmission Depreciation Reserve will reflect a 5-Quarter average, adjusted to exclude the effects of accounting for Asset Retirement Obligations (see W/S 3a).
- DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator.
- Includes the cost of land and land rights recorded in Account 105, plus the costs of non-land electric plant held for future use recorded in Account 105, if such costs are authorized for recovery by FERC. Costs that are specifically identifiable as Regional Service, Local Service, or Schedule 12C Costs, and thus will be reflected in Attachment 1 of Appendix B, Attachment 2 of Appendix B, or Attachment 3 of Appendix B, respectively, are excluded from this line.
- Allocated via the W&S allocator, Line 29(D), except for UI, VP, CL&P, PSNH and NSTAR West.
For Lines 2, 3, 7, 8, and 9 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 1 and Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West).
For Line 21 see Appendix A, ATT VP-1, W/S 2 and Appendix A, ATT ES-3 (for CL&P, PSNH, and NSTAR West).
- Allocated via the PL allocator, Line 30(D), except for VP, CL&P, PSNH, NSTAR West and NSTAR East.
For Lines 11, 12, 13 and 14 see Appendix A, ATT VP-2 and Appendix A, ATT ES-2 (for CL&P, PSNH and NSTAR West). For NSTAR East, see Attachment for the transmission-related ADIT consistent with the methodology approved under Docket No. ER07-549-000.
- See Appendix A, ATT CMP-2 instead of FF1 reference in order to exclude the Schedule 1 portion of this item.
- For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of Bangor Hydro District (BHD) transmission revenues to all BHD revenues.
Figures here represent output of such allocation as well as allocation/assignment of other general and intangible plant (see Appendix A, ATT VP-1, W/S 1); workpapers supporting calculations will be provided by Versant Power in annual update filings.
All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.
- For VP only, see Appendix A, ATT VP-1, W/S 2, Line 6.
- For CMP, Direct Assigned (DA) as reported in FF1.
- For NEP only, Line 23(A) and (B) excludes FERC Account 144, which is included in Attachment 2 of Appendix B, W/S 2 NEP.
- Any NETOs with inputs to both Line 7 and Line 9 will include a FF1 footnote.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail - Transmission Plant and Accumulated Depreciation
Worksheet 3a
For Costs in 2022

Line No.	Description	FERC Account No.	(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
			2021 Year End	1st Qtr 2022	2nd Qtr 2022	3rd Qtr 2022	2022 Year End	Average	Reference
Investment Base									
1	Total Transmission Plant	350-359.1	\$ 581,632,846	\$ 565,753,975	\$ 568,348,354	\$ 568,709,185	\$ 581,601,719	\$ 573,209,216	(b) W/S 7, Line 7(A) and (F) or FF3Q Page 208.7b
2	Total Plant	301-399.1	\$ 1,224,282,863	\$ 1,210,704,662	\$ 1,192,791,465	\$ 1,196,834,085	\$ 1,257,716,634	\$ 1,216,465,942	FF1 Page 206.104g or FF3Q Page 208.11b
Asset Retirement Costs ("ARCs"):									
3	ARCs for Steam Production	317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.15g or FF3Q Page 208.2
4	ARCs for Nuclear Production	326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.24g or FF3Q Page 208.3
5	ARCs for Hydraulic Production	337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.34g or FF3Q Page 208.4 and 208.5
6	ARCs for Other Production	347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.44g or FF3Q Page 208.6
7	ARCs for Transmission Plant	359.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.57g or FF3Q Page 208.7
8	ARCs for Distribution Plant	374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.74g or FF3Q Page 208.8
9	ARCs for Regional Transmission and Market Operations.	386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.83g or FF3Q Page 208.9
10	ARCs for General Plant	399.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FF1 Page 207.98g or FF3Q Page 208.10
11	Subtotal ARCs (Sum Lines 3 thru 10)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	Phase I/II HVDC-TF Leases	(c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Appendix A, ATT NEP-2
13	Transmission Plant Net of ARCs and Leases (Line 1 - Line 7 - Line 12)		\$ 581,632,846	\$ 565,753,975	\$ 568,348,354	\$ 568,709,185	\$ 581,601,719	\$ 573,209,216	
14	Total Plant Net of ARCs and Leases (Line 2 - Line 11 - Line 12)		\$ 1,224,282,863	\$ 1,210,704,662	\$ 1,192,791,465	\$ 1,196,834,085	\$ 1,257,716,634	\$ 1,216,465,942	
15	Transmission Accumulated Depreciation (Enter Credit)	108	(139,990,016)	(141,358,935)	(144,778,803)	(148,178,105)	(150,344,117)	(144,929,995)	(b) FF1 Page 219.25c or FF3Q Page 208.7c
16	A/D related to ARCs (Enter Credit)		-	-	-	-	-	-	n/a
17	Total Transmission Accumulated Depreciation (Line 15 - Line 16)		\$ (139,990,016)	\$ (141,358,935)	\$ (144,778,803)	\$ (148,178,105)	\$ (150,344,117)	\$ (144,929,995)	(d)

Notes:

- (a) Enter credit balances as negatives.
- (b) For CMP, see Appendix A, ATT CMP-2, W/S 1; For NHT, see Attachment _ instead of FF1 reference.
- (c) In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (d) All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATTR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Investment Base Detail - Prepayments and Materials and Supplies
Worksheet 3b
For Costs in 2022

Input Cells are Shaded Yellow			(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)
Line No.	Description	FERC Account No.	2021 Year End	1st Qtr 2022	2nd Qtr 2022	3rd Qtr 2022	2022 Year End	Average	Reference
1	Total Prepayments (b)	165	\$ 3,798,696	\$ 1,898,056	\$ 1,882,732	\$ 3,827,719	\$ 3,518,009	\$ 2,985,042	FF1 Page 110.57c or FF3Q Page 110.57c, Appendix A, ATT VP-1 WS 2 Line 3
2	Total Transmission Material and Supplies (c)	154	\$ 2,307,453	\$ 2,318,478	\$ 2,651,916	\$ 3,278,849	\$ 3,709,368	\$ 2,853,213	ATT VP-1, WS 2 Line 6

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) For VP and ES, see W/S 3, FN (e).
 - (c) See Appendix A, ATT VP-1, W/S 2.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Expense Detail
Worksheet 4
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	
Line No.	Description	FERC Account No.	Total	Factors	Transmission	Reference for Column (A)
Transmission Depreciation and Amortization Expenses						
1	Depreciation Expense for Transmission Plant	403 (c)	\$ 14,172,525	100.0000%	\$ 14,172,525	(n) FFI Page 336.7b
2	Intangible Plant Amortization Expenses	404, 405 (c)	\$ 1,205,184 (l), (o)	100.0000%	\$ 1,205,184	(n) FFI Page 336.1d & Page 336.1e, ATT VP-1 WS 3
3	General Plant Depreciation & Amortization	403, 404 (c)	\$ 779,756 (l), (o)	100.0000%	\$ 779,756	(n) FFI Page 336.10b & Page 336.10d, ATT VP-1 WS 3
4	Total Transmission Depreciation & Amortization Expense (Sum Lines 1 thru 3)		\$ 16,157,465		\$ 16,157,465	
5	Transmission Related Municipal Tax Expense	408.1	\$ 14,026,892 (m), (q)	49.2787%	\$ 6,912,271	FFI Page 262-263.10, ATT VP-1, WS 3
6	Transmission Related Payroll Tax Expense	408.1	\$ 2,745,191 (l)	12.0457%	\$ 330,677	FFI Page 263.14 + Page 263.14, ATT VP-1, WS 3
Transmission Operation and Maintenance Expenses						
7	Transmission Operation and Maintenance (O&M) Expenses	560 - 573	\$ 3,912,649	100.0000%	\$ 3,912,649	FFI Page 321.112b
8	Transmission of Electricity by Other	565	\$ (908,268)	100.0000%	\$ (908,268)	FFI Page 321.96b
9	Load Dispatching	561.1 - 561.4	\$ 1,118,401	100.0000%	\$ 1,118,401	FFI Page 321.85b thru Page 321.88b
10	Station Expenses & Rent	562 & 567 (e)	\$ 48,765	100.0000%	\$ 48,765	FFI Page 321.93b + 321.98b, Attachment_Supp 1
11	Sub-Total Transmission Related O&M (Lines 7 - 8 - 9 - 10)	(f)	\$ 3,653,751		\$ 3,653,751	
12	Load Dispatching	561.1 - 561.4 (d)		100.0000%	\$ -	FFI Page 321.85b thru Page 321.88b
13	Sub-Total Transmission Related O&M (Line 11 + Line 12)	(g)	\$ 3,653,751		\$ 3,653,751	
Transmission Related Administrative and General Expenses						
14	Administrative and General (A&G) Expenses	920-935	\$ 16,069,708			FFI Page 323.197b
15	Property Insurance	924	\$ 1,012,419			FFI Page 323.185b
16	Regulatory Expenses	928	\$ 4,202,461			FFI Page 323.189b
17	Gen Advertising Expense	930.1				FFI Page 323.191b
18	Other Miscellaneous A&G Expense	Various				(p) FFI Page 429, FN
19	Merger-Related Costs	Various (h)				FFI Page 323, FN
20	Actual PBOP Expense	Various	2,542,659			W/S 9, Line 1(A)
21	Sub-Total A&G Exp (Lines 14 - 15 - 16 - 17 - 18 - 19 - 20)		\$ 8,312,169 (l)	12.0457%	\$ 1,001,258	
22	Property Insurance	924	\$ 1,012,419 (m)	49.2787%	\$ 498,907	FFI Page 323.185b
23	FERC Assessments	928	\$ 140,352	100.0000%	\$ 140,352	FFI Page 350, Attachment_Supp 1
24	Federal and State Transmission Related Expenses or Assessments	928	\$ 693,071	100.0000%	\$ 693,071	FFI Page 350, Attachment_Supp 1
25	Specific Transmission Related Expenses Included in 930.	930.1		100.0000%	\$ -	FFI Page 323.191b FN
26	Other Directly Assigned to Transmission	Various		100.0000%	\$ -	Appendix A, ATT CMP-1
27	Transmission Related Merger Cost	Various (i)		100.0000%	\$ -	FFI, Page 323, FN
28	Fixed Transmission Related PBOP Expense	N/A	221,000	100.0000%	\$ 221,000	W/S 9, Line 4(A)
29	Transmission Related Administrative & General Expense (Sum Lines 21 thru 28)		\$ 10,379,011		\$ 2,554,588	
30	Transmission Related Expense from Generators	(j)	\$ -	100.0000%	\$ -	n/a
31	Transmission Related Taxes and Fees Charge	408.1 (k)	\$ -	100.0000%	\$ -	FFI Page 263, FN
32	Transmission Related Amortization of Regulatory Asset for MA State Tax Rate Change	410/411	\$ -	49.2787%	\$ -	n/a
33	Transmission Rents Received from Electric Property (Enter Credit)	454	\$ -	100.0000%	\$ -	Appendix A, ATT 2
34	Transmission Related Affiliate Revenues (Enter Credit)	456 (r)	\$ -	100.0000%	\$ -	Appendix A, ATT 2
Factors						
35	Wages & Salary (W&S) Allocator			12.0457%		W/S 5, Line 6
36	Plant (PL) Allocator			49.2787%		W/S 5, Line 12
37	Direct Assigned (DA)			100.0000%		(b)

- Notes:**
- (a) Enter credit balances as negatives
 - (b) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL allocator
 - (c) See Appendix D to Attachment F for the FERC approved depreciation and amortization rates
 - (d) Excludes any ISO and Local Control Center related expenses and any expenses recorded in these accounts that were incurred under this OATT or the Schedule 21 of this OATT of each PTO as a Transmission Customer.
 - (e) Subtract any Support Payments included in FERC Account Nos. 562 and 567 from O&M Expenses
 - (f) The following NETOs use line 11 for O&M Expense - All New England PTOs with the exception of Eversource
 - (g) The following NETOs use line 13 for O&M Expense - Eversource only
 - (h) A&G Expenses shall exclude merger-related costs included in FERC Account Nos. 920-935 (other than those in FERC Account Nos. 924, 928 and 930.1, which have already been excluded)
 - (i) This line shall equal the amortization of transmission-related merger costs as authorized by FERC. Absent such an approval, this line will be zero
 - (j) Transmission-Related Expense from Generators shall equal the expenses from generators that both (1) the PTO Administrative Committee determines should be included as transmission expenses as a result of the impact of such generators on reducing transmission costs that would otherwise be required to be paid by Transmission Customers and (2) are reflected in a filing made by the PTO with the Commission under Section 205 of the Federal Power Act and accepted by the Commission for recovery under the OATT
 - (k) Transmission Related Taxes and Fees Charge shall include any fee or assessment imposed by any governmental authority on service provided under this Section which is not specifically identified under any other section of this rule
 - (l) Allocated via the W&S allocator, Line 35(B), except for UI, VP, CL&P, PSNH and NSTAR West
For Lines 2 and 3 see Appendix A, ATT UI-1, Appendix A, ATT VP-1, W/S 3, Appendix A, ATT ES-1 (for CL&P, PSNH and NSTAR West)
For Line 6 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West)
For Line 21 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West)
 - (m) Allocated via the PL allocator, Line 36(B), except for VP, CL&P, PSNH and NSTAR West
For Line 5 see Appendix A, ATT VP-1, W/S 3 and Appendix A, ATT ES-4 (for CL&P, PSNH and NSTAR West)
For Line 22 see Appendix A, ATT ES-5 (for CL&P, PSNH and NSTAR West)
 - (n) See Appendix A, ATT CMP-2
 - (o) For VP only, per prior settlement with MPUC, all costs of customer information system are to be allocated to transmission based on ratio of BHD transmission revenues to all BHD revenues
Figures here represent outcome of such allocation as well as allocation/assignment of other general and intangible depreciation and amortization expense; workpapers supporting calculations will be provided by Versant Power in annual update filings. All VP figures derived from FERC Form No. 1 reflect costs of Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD figures to FERC Form No. 1 with annual update
 - (p) See Appendix A, ATT CMP-1
 - (q) For NEP, amounts are Direct Assigned (DA)
 - (r) For CMP and UI only, affiliate revenues are allocated between Attachments 1 - 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Allocation Factors
Worksheet 5
For Costs in 2022

Line No.	Description	(A) Total	(B) Reference
Input Cells are Shaded Yellow			
<u>Transmission Wages and Salaries Allocation Factor "W&S"</u>			
1	Direct Transmission Wages and Salaries	\$ 3,145,727	(b) FF1 Page 354.21b
2	Total Transmission Wages and Salaries (Line 1)	3,145,727	
3	Total Wages and Salaries	\$ 32,912,450	FF1 Page 354.28b
4	Administrative and General Wages and Salaries	6,797,478	FF1 Page 354.27b
5	Total Wages and Salaries net of A&G (Line 3 - Line 4)	26,114,972	
6	Wages and Salaries Percent Allocation (Line 2 / Line 5)	<u>12.0457%</u>	
<u>Transmission Plant Allocation Factor "PL"</u>			
7	Total Transmission Investment Excluding Phase I/II HVDC-TF Leases	\$ 581,617,283	Average of (W/S 3a, Line 13(A) and 13(E))
8	Transmission-related Intangible Plant	16,087,022	W/S 3, Line 2(E)
9	Transmission-related General Plant	13,844,372	W/S 3, Line 3(E)
10	Total Transmission Related Plant (Sum Lines 7 thru 9)	<u>611,548,677</u>	
11	Total Plant in Service Excluding ARCs and Phase I/II HVDC-TF Leases	\$ 1,240,999,749	Average of (W/S 3a, Line 14(A) and 14(E))
12	Plant Percent Allocation (Line 10 / Line 11)	<u>49.2787%</u>	

Notes:

- (a) Enter credit balances as negatives.
- (b) See Appendix A, ATT CMP-2, W/S 3.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Capitalization
Worksheet 6
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C)	
Line No.	Description	FERC Account No.	2021 Year End	2022 Year End	Reference
Long-Term Debt ("LTD")					
1	Bonds	221	20,000,000	-	FF1 Page 112.18
2	Reacquired Bonds (Enter Credit)	222	-	-	FF1 Page 112.19
3	Advances from Associated Companies	223	(a) -	-	FF1 Page 112.20
4	Other Long-Term Debt	224	422,000,000	460,000,000	FF1 Page 112.21
5	Premium on LTD	225	-	-	FF1 Page 112.22
6	Discount on LTD (Enter Credit)	226	-	-	FF1 Page 112.23
7	Debt Expense (Enter Credit)	181	(1,755,421)	(1,990,154)	FF1 Page 111.69
8	Loss on Reacquired Debt (Enter Credit)	189	-	-	FF1 Page 111.81
9	Hedging Activities (Enter Credit)	(b) -	-	-	n/a
10	Gain on Reacquired Debt	257	-	-	FF1 Page 113.61
11	Long Term Debt (Sum Lines 1 thru 10)		<u>440,244,579</u>	<u>458,009,846</u>	
12	Annual Interest Cost	427		17,677,134	FF1 Page 117.62
13	Annual Amortization of Debt Disc. & Exp.	428		144,601	FF1 Page 117.63
14	Annual Amortization of Loss on Reacquired Debt	428.1		-	FF1 Page 117.64
15	Annual Amortization of Debt Premium (Enter Credit)	429		-	FF1 Page 117.65
16	Annual Amortization of Gain on Reacquired Debt (Enter Credit)	429.1		-	FF1 Page 117.66
17	Interest on Debt to Associated Companies	430		-	FF1 Page 117.67
18	Hedging Expense	(b) -		-	n/a
19	Total Annual Cost (Sum Lines 12 thru 18)			<u>17,821,735</u>	
20	LTD Cost of Capital (Line 19(B)/Avg Line 11(A) & (B))			<u>3.9681%</u>	(c)
Preferred Stock ("PS")					
21	Preferred Stock Issued	204	363,065	363,065	FF1 Page 112.3
22	Premium on PS (A/C 207)	207	-	-	n/a
23	Discount on PS (Enter Credit)	213	-	-	FF1 Page 112.9
24	PS Unamortized Issue Expense (Enter Credit)	214	-	-	FF1 Page 112.10
25	Preferred Stock (Sum Lines 21 thru 24)		<u>363,065</u>	<u>363,065</u>	
26	PS Dividend (Enter Positive)	437		25,423	FF1 Page 118.29
27	PS Issue Expense Amortization	214		-	FF1 Page 112.10 (diff. in py and cy)
28	Total Annual Cost (Line 26 + Line 27)			<u>25,423</u>	
29	PS Cost of Capital (Line 28(B)/Avg (Line 25(A) & (B)))			<u>7.0023%</u>	(c)
Common Equity ("CE")					
30	Proprietary Capital	201-219		619,453,524	FF1 Page 112.16
31	Unappropriated Undistributed Subsidiary Earnings	216.1		15,958,008	FF1 Page 112.12
32	Preferred Stock			363,065	Line 25
33	Goodwill		(e)	113,680,998	FF1 Page 200.12 and FF1 Page 200.32
34	Common Equity (Line 30 - Line 31 - Line 32 - Line 33)			<u>489,451,453</u>	
35	Percent Taxable			100%	(d)
36	Common Equity taxable (Line 34 x Line 35)			489,451,453	
37	Common Equity non-taxable (Line 34 x (1 - Line 35))			-	
38	Total Common Equity (Line 36 + Line 37)			<u>489,451,453</u>	

Notes:

- (a) For PSNH only, exclude rate reduction bonds issued to securitize costs associated with the divestiture of PSNH's generation asset as Ordered by the NHPUC on January 30, 2018 in Docket No. DE 17-096.
- (b) Hedging activities and expenses associated with forward starting swaps.
- (c) The denominator for Long-Term Debt Cost of Capital and Preferred Stock Cost of Capital is based on a beginning of year/end of year average.
- (d) If a Company has 100% taxable income, enter "100%" on this line. For VTransco, see Appendix A, ATT VT-1.
- (e) See Appendix A, ATT CMP-3.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Plant - Additions, Retirements, Adjustments, Transfers
Worksheet 7

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F) = (A) + (B) - (C) + (D) +	(G)	
Line No.	Description	FERC Account No.	12/31/2021	Additions	Retirements	Adjustments	Transfers	12/31/2022	Reference
1	Regional Service Plant (b)	(d), (e)	368,698,822	1,969,864	-	-	-	370,668,685	Attachment_Supp 1, Attachment_Supp 6
2	Local Service Plant	(d), (f)	212,934,024	(1,099,428)	1,322,918	48,280	373,075	210,933,034	Attachment_Supp 1, Attachment_Supp 6, Attachment_Supp 4
3	Schedule 12C Costs	(d)						-	Attachment_Supp 6
4	Dispatch Center Plant	(d)						-	Attachment_Supp 6
5	Asset Retirement Costs	359.1	-	-	-	-	-	-	FF1 Page 207.57g
6	HVDC-TF	(g)						-	n/a
7	Total Transmission (Sum Lines 1 thru 6)	350-359.1	581,632,846	870,436	1,322,918	48,280	373,075	581,601,719	
			FF1 206.58b	FF1 206.58c	FF1 207.58d	FF1 207.58e	FF1 207.58f	FF1 207.58g	

Notes:

- (a) Enter credit balances as negatives
- (b) PTF = Pool Transmission Facilities. PTF Transmission Plant shall equal the PTO's transmission plant as defined in the Section II.49 of the OATT and determined in accordance with Appendix of this Rule, which is entitled "Rules for Determining Investment To be Included in PTF." PTF/HTF Transmission Plant Investment shall equal the PTO's (a) PTF Transmission Plant plus (b) HT (Highgate Transmission Facilities) Transmission Plant. This value excludes (i) the PTO's Phase I/II HVDC-TF Leases, (ii) the portion of any facilities, the cost of which is directly assigned and Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester, (iii) the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF.
- (c) To the extent balances herein include plant costs of a transmission project that (1) was selected by ISO-NE through a competitive solution process to address a transmission need pursuant to the procedures in Section II, Attachment K of the ISO New England Tariff, and (2) such selection was based, in part, upon the project's commitment to cost containment measures, the PTO will include a separate workpaper with the Annual Update that specifies the plant costs associated with the project and provide a reconciliation to the applicable cost containment measures
- (d) Balances as calculated in attachments exclude ARC assets
- (e) For MMWEC, MMWEC relies on its co-owner's, New Hampshire Transmission, LLC (NHT), books and records for determining the percentage of its Total Transmission Plant In Service that constitutes its Regional Transmission Service Plant
- (f) For MMWEC, because MMWEC does not recover the cost associated with its Non-PTF Seabrook Switchyard assets pursuant to Schedule 21 or other provisions of the ISO-NE Tariff, MMWEC's Local Service Plant is not included in this Attachment F formula rate
- (g) In addition to Phase I/II HVDC-TF Leases, include on this line the portion of any facilities, the cost of which is directly assigned under Schedule 11 to the OATT, to the Transmission Customer or a Generator Owner or Interconnection Requester and the PTF gross plant investment associated with leased facilities occupied by the Phase II section of the Phase I/II HVDC-TF

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Additions Greater Than \$5 Million Support
Worksheet 8
For Calendar Year 2022

Input Cells are Shaded Yellow		(A)	(B)
Line No.	Project Description	AC ID / RSP ID	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			

Notes:

(a) Enter credit balances as negatives.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
PBOP Deferral Support
Worksheet 9
For Costs in 2022

Line No.	PBOP Variance	(A)	(B)
		<u>Total (a)</u>	<u>Reference</u>
1	Total PBOP Expense - Actual	\$ 2,542,659	(b) Internal Records
2	Transmission Wages & Salary (W&S) Allocator	12,0457%	(c) W/S 5, Line 6(A)
3	Transmission-related PBOP Expense - Actual (Line 1 x Line 2)	\$ 306,281	(d)
4	Transmission-related PBOP Expense - Fixed	\$ 221,000	(e)
5	Sub-Total Current Year (CY) Under/(Over) Recovery, before CY Interest (Line 3 - Line 4)	\$ 85,281	
6	Prior Year (PY) Cumulative Under/(Over) Recovery, including interest through PY end	\$ -	(f) PY Line 22(G)
7	Cumulative Under/(Over) recovery, before CY interest (Line 5 + Line 6)	\$ 85,281	

Calculation of CY Interest on Cumulative Under/(Over) Recovery (Line 7(A))							
		(C)	(D)	(E)	(F)	(G) = (E) x (F)	
	Month	Year	Balance (g)	FERC Monthly Interest Rate (h)	Interest		
8	January	2022	85,281	(i) 0.2800%	239		
9	February	2022	85,281	0.2500%	213		
10	March	2022	85,281	0.2800%	239		
11	April	2022	85,971	0.2700%	232		
12	May	2022	85,971	0.2800%	241		
13	June	2022	85,971	0.2700%	232		
14	July	2022	86,676	0.3100%	269		
15	August	2022	86,676	0.3100%	269		
16	September	2022	86,676	0.3000%	260		
17	October	2022	87,474	0.4200%	367		
18	November	2022	87,474	0.4000%	350		
19	December	2022	87,474	0.4200%	367		
20	CY Interest (Sum Lines 8(G) thru 19(G))					3,278	
21	Cumulative Under/(Over) Recovery, before CY interest (Line 7(A))					85,281	
22	Cumulative Under/(Over) Recovery, including CY interest (Line 20 + Line 21)					88,559	
23	Transmission-related PBOP Expense - Fixed (Line 4(A))					221,000	
24	Cumulative Under/(Over) recovery as a % of transmission-related PBOP expense - Fixed (Line 22(G) / Line 23(G))					40%	
25	Threshold Test met ("True") or not met ("False")				(j)	FALSE	

Notes:

- (a) Enter credit balances as negatives.
- (b) For VP only, Line 1 represents the Bangor Hydro District (BHD) amount.
- (c) For CMP only, the Transmission Allocation Factor will be CMP's W&S allocator from Attachment 2 of Appendix B, ATT CMP-1, W/S 4, Line 7(B).
- (d) For CL&P, PSNH and NSTAR (West) only, the Line 3 input represents the transmission business segment amount from W/S 4, Line 20(A) and inputs for Lines 1 and 2 will be zero.

(e) Fixed Transmission-related PBOP expense amounts are as follows:

	Amount ¹	Docket No.
CL&P	\$ (403,000)	EL16-19
CMP	\$ 208,000	EL16-19
CTMEEC	\$ -	EL16-19
Versant Power	\$ 221,000	EL16-19
Fitchburg Gas and Electric	\$ 43,000	EL16-19
Green Mountain Power	\$ (39,000)	EL16-19
NEP	\$ 167,000	EL16-19
NHT	\$ -	EL16-19
NSTAR East	\$ (2,219,000)	EL16-19
NSTAR West	\$ (67,000)	EL16-19
PSNH	\$ (45,000)	EL16-19
United Illuminating	\$ (241,000)	EL16-19
VTransco	\$ (20,000)	EL16-19

¹ See Exhibit ___ in the Settlement Agreement or Docket No. listed.

- (f) Will represent the PY cumulative deferral balance including interest per Line 22(G), unless the variance thresholds detailed in footnote (i) were exceeded in the PY and a Section 205 filing has been accepted, in which case the deferral balance will be reset to \$0.
- (g) Interest is compounded quarterly per Code of Federal Regulations Title 18 Section 35.19a.
- (h) Interest rate per Code of Federal Regulations Title 18 Section 35.19a
- (i) Line 7(A).
- (j) If the absolute value of the amount on line 22 is greater than \$100,000 and the absolute value of the percentage on line 24 is greater than 20%, the NETO will submit a FPA Section 205 filing to recover or return the under or over recovered amount, with interest. Once the FERC approval of the FPA Section 205 filing is received, this billed or refunded amount will be included in the next transmission rate setting process. The NETO will also have the discretion to submit a FPA Section 205 filing to request an adjustment to the fixed PBOP expense amount to more accurately reflect the going forward expense level, and to update the fixed PBOP expense level on Appendix A, V 4 and Line 4 of this PBOP deferral worksheet.

Vermont Power (Bangor State Electric)
Annual Transmission Revenue Requirements (ATRR)
For Appendix A to Attachment B of the New England Power Pool Agreement (NEPPA)
Deficit/Excess ADT Worksheet
Worksheet 1B
For rates in 2022

Input Cells are Shaded Yellow		FERC Account No.		(A)	(B)	(C)	(D)=(A)-(B)+(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)=(A)-(H)-(I)	(N)=(B)-(J)-(K)	(O)=(C)-(L)-(I)	(P)=(M)-(N)-(O)	(Q)	
Line No.	Description (a)	FERC Account No. - Deficit		2021 Year End Transmitted (Excess/Deficit) ADT				Amortization Periods (b)		Amortization Expense (b)		Other Adjustments (b)		2022 Year End Transmitted (Excess/Deficit) ADT				Reference			
		Account No.	Excess ADT	Prevented	Unprevented	Green-E (b)	12/31/21 Balance	Prevented	Unprevented	Prevented	Unprevented	Green-E (b)	Prevented	Unprevented	Green-E (b)	Prevented	Unprevented		Green-E (b)	12/31/2022 Balance	
14	Range Hydro District Transmission (b)	26,283	276,087	411	(2,948,403)	(12,291,877)	(14,240,280)	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	
15	Range Hydro District Transmission (b)	100	123,1	411	739,834	(1,291,877)	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	
16																					
17																					
18																					
19																					
20																					
21	Total (Over/Loss) La Riv. (D) (b)				1,036,419	(1,291,877)	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	1,036,419	
3	Deficit ADT - Regulatory Asset		123,1					1,036,419													1,036,419
4	Excess ADT - Regulatory Liability		734																		734
5	Deficit/Excess (Deficit/Excess Income Tax Regulatory Asset/Liability) (Line 3 + Line 4)																				1,036,419
6	Total Precedent and Unprevented Amortization Expense (Line 20) - Line 20(b)																				1,036,419
7	Transmission Allocation (Post Allocation of Direct Amortized (DA))																				1,036,419
8	Transmission-related Amortization Expense (Line 6 + Line 7)																				1,036,419

Notes:

(a) Error credits balances or negatives.

(b) Total credit the sum of entries a through i, where i is the last entry shown by a line. The PFD may add or remove entries without a PFD Section 209 filing.

(c) Upon a change in Federal, State or Local income tax rates, the Company remeasures its affected accumulated deficit income tax (ADIT) assets and liabilities to reflect the new applicable corporate income tax rate. The affected ADIT accounts are remeasured by computing ADIT on cumulative temporary differences for each item in accounts 790, 792, and 793 at the current Federal, State & Local income tax rate to ADIT balances at the historical Federal, State & Local income tax rates. The difference between the two represents the deficit or excess ADIT balance. The result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 196, 792, and 793 with a corresponding credit to regulatory assets/liability (20) and regulatory liabilities/liability (20) to reflect the resulting deficit or excess ADIT balance to be conventionalized from customers, respectively. See Worksheet 1B for additional detail of the remeasurement.

(d) Deficit ADT is amortized to Account 001. Excess ADT is amortized to Account 411.

(e) PFD will provide explanation for "value adjustments," when applicable.

(f) The amortization periods of the deficit or excess ADT being recovered or unrecouped through rates are as follows:

Expense	Prevented	Unprevented (years)	Notes
ELAP	AR.M	7(5)	For ELAP, unprevented deficit/excess ADT balances will be amortized over 10 years for prevented and other post-retirement benefits and over 5 years for all other amounts, except property related deficit/excess ADT which will be amortized using AR.M
ELAP	AR.M	10 (5)	For CMT, unprevented deficit/excess ADT will be amortized over 10 years and unprevented excess ADT will be amortized over 5 years.
Trading Gas & Electric	AR.M	12	For TGE, unprevented deficit/excess ADT balances will be amortized using the AR.M methodology (12 years as approved in D.P.1 16-154, December 21, 2016).
Local Distribution Power	AR.M	5	For LDP, unprevented deficit/excess ADT balances will be amortized using the AR.M methodology (5 years as approved in D.P.1 16-154, December 21, 2016).
MEPCO	AR.M	10	For MEPCO, unprevented deficit/excess ADT balances will be amortized over 10 years.
NEP	AR.M	10	For NEP, unprevented deficit/excess ADT balances will be amortized over 10 years.
NET	AR.M	3	For NET, unprevented deficit/excess ADT balances will be amortized using the AR.M methodology; unprevented deficit/excess ADT balances will be amortized over 3 years.
NEEDM East	AR.M	10 (5)	For NEEDM East, unprevented deficit/excess ADT balances will be amortized over 10 years for prevented and other post-retirement benefits and over 5 years for all other amounts, except property related deficit/excess ADT which will be amortized using AR.M
NEEDM West	AR.M	10 (5)	For NEEDM West, unprevented deficit/excess ADT balances will be amortized over 10 years for prevented and other post-retirement benefits and over 5 years for all other amounts, except property related deficit/excess ADT which will be amortized using AR.M
PNM	AR.M	10 (5)	For PNM, unprevented deficit/excess ADT balances will be amortized over 10 years for prevented and other post-retirement benefits and over 5 years for all other amounts, except property related deficit/excess ADT which will be amortized using AR.M
Unrecouped	AR.M	10	For U, unprevented deficit/excess ADT balances will be amortized over 10 years.
Vermont	AR.M	10	For Vermont, unprevented deficit/excess ADT balances will be amortized over 10 years.
Trans	AR.M	10	For Trans, unprevented deficit/excess ADT balances will be amortized over 10 years, "prevented" = 17 years, "other" = 10 years, and "related benefits of State Tax" = according to the related underlying deficit taxes (i.e. AR.M, 17 yrs, and 10 yrs, as applicable).

(g) Refer to the Federal Income Tax rate change associated with the 2017 Tax Cuts and Jobs Act.

(h) The rates are calculated using the Company Tax Rate (1) Corporate Tax Rate in effect for the applicable period.

(i) Nonrecognition arising by the company's Amortized Life Term (ALM) transactions (rates will be prevented to reflect the amortization of excess or deficit ADT from State, Federal, State and Local income tax rate changes).

(j) PFD will add footnotes below to identify source or deficit ADT from State, Federal, State and Local income tax rate changes.

(k) ADIT Expense (W) for 2020 represents total Vermont Power (Vermont Power & Range Hydro District) and other Vermont Transmission and Distribution Practices. Figures in the Worksheet represent Range Hydro District Transmission values only.

(l) The 2019 2019 value for the BIRD Excess ADT Liability in State Maine (to a Vermont Power) 2019 FERC Form 1 was incurred. The correct value is \$33,143,371.

Internal Records for the period 1/27/2020 to 12/31/2021, Beginning on 1/1/2022, Appendix A, W/S 5, Line 12 on Direct Amortized (DA)

Versant Power (Bangor Hydro District)
 Annual Transmission Revenue Requirements (ATRR)
 Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
 Deficient/Excess ADIT Worksheet
 Reimbursement Support
 Worksheet 1(b)
 For each in 2022

Input Cells are Shaded Yellow

Line No.	Description	FERC Account No.	(A)		(B) = (A)* %		(C) = (A)* %		(D) = (B) - (C)	(E)	(F) = (E)* %		(G) = (E)* %		(H) = (F) - (G)	(I)	(J) = (I)* %		(K) = (I)* %		(L) = (J) - (K)	(M)	(N) = (D) + (H) + (L) + (M)	(O)	(P)
			Gross Temporary Difference	ADIT @ Prior Tax Rate %	ADIT @ Current Tax Rate %	(Excess) / Deficient ADIT	Gross Temporary Difference FYE	ADIT @ Prior Tax Rate %			ADIT @ Current Tax Rate %	(Excess) / Deficient ADIT	Gross Temporary Difference FYE	ADIT @ Prior Tax Rate %			ADIT @ Current Tax Rate %	(Excess) / Deficient ADIT	Post Reimbursement Adjustments (a) (b) (g)						
			(a) (b) (a)	(b)	(c)	(d)	(e) (b) (e)	(f)			(g)	(h)	(i) (b) (i)	(j)			(k)	(l)	(m) (g)	(n) (b)					
				35%	21%						0%	0%					0%	0%							
1a	Plant Differences - Protected	282	(442,339,771)	(156,316,900)	(84,991,302)	(63,227,568)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Plant Differences - Unprotected	282	(125,081,703)	(43,778,596)	(26,267,158)	(17,511,438)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1c	Regulatory Assets / Liabilities	283	(19,381,749)	(6,783,612)	(4,070,167)	(2,713,445)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d	Pension / Post-Retirement Benefits	190	16,366,427	5,931,249	5,538,750	2,732,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1e	Accrued Liabilities	283	4,068,421	1,423,947	854,368	569,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f	Reserved Liabilities	283	1,755,746	614,511	368,707	245,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1g	Prepaid Assets	283	(2,468,083)	(864,040)	(514,454)	(345,616)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1h	Equity Related Differences	283	(2,842,459)	(994,861)	(598,616)	(397,944)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Other	283	1,755,461	614,411	368,647	245,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total (Sum Lines 1a thru 1j) (e)		(577,588,121)	(202,155,909)	(121,293,246)	(80,862,364)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,115,670	(65,746,694)	(57,731,954)	(6,012,746)
3a	Bangor Hydro District Transmission					(35,972,980)																5,324,073	(30,648,907)	(26,846,801)	(3,808,106)
3b	Bangor Hydro District Distribution					(14,306,566)																9,640,963	(25,336,603)	(23,914,770)	(1,421,834)
3c	Maine Public District Transmission					(1,467,128)																660,824	(2,797,504)	(2,123,176)	(674,328)
3d	Maine Public District Distribution					(6,475,489)																1,471,818	(4,963,670)	(4,857,266)	(108,472)
4	Total (Sum Lines 3a thru 3d)					(60,862,164)																17,115,670	(63,746,694)	(57,731,954)	(6,012,746)

- Notes
- (a) Enter credit balances as negatives.
 - (b) Company records.
 - (c) Total equals the sum of sublines a through j, where j is the last subline denoted by a letter. The PTOs may add or remove sublines without a FPA Section 205 filing.
 - (d) Columns (A) through (D) apply to the PTOs that file calendar year tax returns.
 - (e) Column (E) through (H) and columns (I) through (L) apply to the PTOs that file fiscal year tax returns.
 - (f) Calendar year tax files input FY and CY income tax rates in columns B and C, respectively. For Fiscal year tax files, input CY income tax rate in Column G and K; To calculate blended rates for columns (F) and (J), when the effective date for an income tax rate change falls within a Company's fiscal tax year, the income tax rate for each a year shall be the sum of the number of days in each time period times the tax rate for each a period, as calculated below:
- | | | |
|----------------------------|------|----------------|
| Blended Rate, per IRC 317: | Days | Effective Rate |
| | | 0.09% |
| | | 0.06% |
| | | 0.0600% |
- (g) Adjustments represent the result of revised analysis of Excess/Deficient ADITs resulting from 2017 Tax Cuts and Jobs Act, as well as amortization recorded from 12/31/17 to 12/31/21.
 - (h) The PTOs may add footnotes below without a FPA Section 205 filing.
 - (i) Versant Power lacks the historical data necessary to provide the information in Column (M), (O), and (P) by category of temporary difference.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Unfunded Reserves
Attachment 1
For Costs in 2022

Line No.	Line Item	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		2021 Year End	2022 Year End	Average (c)	100% DA (d)	Allocation Via Electric Utility W&S (WS)	Allocation Via Plant Allocator (PL)	0% DA	Total (e)	Reference
Input Cells are Shaded Yellow										
Select Allocation Factor by Placing an "X" in the appropriate box										
1	FERC Account No. 144 (f), (g)									
2a	Remaining Balance with no Unfunded Reserves	\$ 3,619,794	\$ 5,390,580	\$ #DIV/0!				x	\$ -	Internal Records
3	Total (Sum Lines 2a thru 2[] (b))	\$ 3,619,794	\$ 5,390,580	\$ #DIV/0!					\$ -	Internal Records
4	FF1 Page 110.42c (b)	\$ 3,619,794	\$ 5,390,580						\$ -	
5	FERC Account No. 228.1 (f)									
6a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
6[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
7	Total (Sum Lines 6a thru 6[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
8	FF1 Page 112.27c (b)								\$ -	
9	FERC Account No. 228.2 (f)									
10a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
10[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
11	Total (Sum Lines 10a thru 10[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
12	FF1 Page 112.28c (b)								\$ -	
13	FERC Account No. 228.3 (f)									
14a	BHD Accumulated Provision for Pensions and Benefits	\$ 37,562,001	\$ 26,296,215	\$ 31,929,108		x			\$ 3,846,079	Internal Records
14[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
15	Total (Sum Lines 14a thru 14[] (b))	\$ 37,562,001	\$ 26,296,215	#DIV/0!					\$ 3,846,079	
16	FF1 Page 112.29c (b)	\$ 40,664,371	\$ 29,287,146						\$ -	
17	FERC Account No. 228.4 (f)									
18a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
18[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
19	Total (Sum Lines 18a thru 18[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
20	FF1 Page 112.30c (b)								\$ -	
21	FERC Account No. 224 (f)									
22a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
22[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
23	Total (Sum Lines 22a thru 22[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
24	FF1 Page 112.40c (b)								\$ -	
25	FERC Account No. 242 (f)									
26a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
26[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
27	Total (Sum Lines 26a thru 26[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
28	FF1 Page 113.48c (b)								\$ -	
29	FERC Account No. 253 (f)									
30a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
30[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
31	Total (Sum Lines 30a thru 30[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
32	FF1 Page 269_f (b)								\$ -	
33	FERC Account No. 254 (f)									
34a	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
34[]	Remaining Balance with no Unfunded Reserves			#DIV/0!					\$ -	Internal Records
35	Total (Sum Lines 34a thru 34[] (b))	\$ -	\$ -	#DIV/0!					\$ -	
36	FF1 Page 278_f (b)								\$ -	
37	Total (i)	\$ 41,181,795	\$ 31,686,795	#DIV/0!					\$ 3,846,079	
Factors										
38	Wages & Salary (W&S) Allocator	12.0457%								Appendix A, W/S 5, Line 6
39	Plant (PL) Allocator	49.2787%								Appendix A, W/S 5, Line 12
40	Transmission Direct Assigned (DA) (j)	100.0000%								

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filing.
 - (c) Average calculated as ((A)+(B)) ÷ 2.
 - (d) 100% DA indicates that inputs in Col (A) and Col (B) are Transmission amounts and do not require further allocation.
 - (e) For non-total amounts, (H) = (C) × [Ln. 38-40 of (A) as indicated by "X"].
 - (f) Unfunded reserves are defined as funds collected from customers in advance of an anticipated expense that (1) have not been set aside in a trust, escrow or restricted account; and (2) whose balance has been collected from customers through cost accruals to accounts that are recovered under the Formula Rate, provided that any portion of an unfunded reserve that is paid for by debiting one balance sheet account and crediting another balance sheet account will not be deducted from rate base. Further, where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit. The FERC account number is dependent on the unfunded reserve that is established. The unfunded reserve will be allocated to the Transmission function utilizing the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate. Support for the unfunded reserves credit to rate base will be included in the annual update informational filing.
 - (g) To the extent that NEP and Fitchburg Gas & Electric Co. bad debt reserves meet the unfunded reserves criteria, the PTO will include the transmission-related unfunded reserve balance(s) on line(s) 2 - 2[].
 - (h) References correspond with the FERC Form page and line number in this column or its associated footnotes.
 - (i) Total equals Line 3 + Line 7 + Line 11 + Line 15 + Line 19 + Line 23 + Line 27 + Line 31 + Line 35
 - (j) Eversource Energy electric utility subsidiaries, CL&P, PSNH and NSTAR West, accounting system accommodates directly assigning costs to the distribution or transmission business segments. Costs are assigned to the appropriate business segment through the use of an "Entity" code (previously called a "Charge Accounting Unit") at the transactional level in the source accounting systems (i.e., payroll system, accounts payable system, etc.). The transmission segment "Entity" codes are identified below:
 - CL&P = 1T
 - NSTAR West = 4T
 - PSNH = 6T

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Revenue Credits
Attachment 2
For Costs in 2022

Line No.	Line Item	(A) Amount	Revenues Credit To			ISO-NE OATT Revenues Collected from:			(K) Retail Customer Recovery (e)	(L) = Sum (B) thru (K)	(M) Reference	
			(B) To Appendix A	(C) Regional Service To Att. 1 of App. B	(D) Local Service To Att. 2 of App. B	(E) Schedule 12C Costs To Att. 3 of App. B	(F) Regional Service (Att. 1 of App. B W/S 5)	(G) Local Service (Att. 2 of App. B W/S 4)				(H) Schedule 12C Costs (Att. 3 of App. B W/S 5)
1	FERC Account No. 454 (d)											
2a	Attributable to Transmission	(212,252)		(212,252)						(212,252)	FF1 at 300:19b, Company Records	
2[]	Non VP-BHD Transmission	(2,058,748)								(2,058,748)	FF1 at 300:19b, Company Records	
3	Total (Sum Lines 2a thru 2[]) (b)	(2,271,000)		(212,252)						(2,058,748)		
4	FF1 Page 300.19b	2,271,000										
5	FERC Account No. 456 (f)											
6a	Support Revenues											
6a	Interconnection O&M Credits	(704,667)		(700,403)	(4,264)						(704,667)	FF1 Page 300.21b, Company Records
6[]												
7	Total (Sum Lines 6a thru 6[]) (b)	(704,667)		(700,403)	(4,264)						(704,667)	
8a	Short-term Service Under the OATT (Non Firm)											
8b												
8c												
8d												
8e												
9	Total (Sum Lines 8a thru 8[]) (b)											
10a	Other Revenues											
10[]	Non VP-BHD Transmission	550,510								550,510	FF1 Page 300.21b, Company Records	
11	Total (Sum Lines 10a thru 10[]) (b)	550,510								550,510		
12	Total (Sum Lines 7 + 9 + 11)	(154,157)		(700,403)	(4,264)					550,510	(154,157)	
13	FF1 Page 300.21b	(154,157)										
14	FERC Account No. 456.1											
15a	Support Revenues											
15[]												
16	Total (Sum Lines 15a thru 15[]) (b)											
17a	Short-term Service Under the OATT (Non Firm)											
17a	Stored Solar	(93,552)		(84,197)							(84,197)	FF1 Page 330, Company Records
17b	Brookfield Energy	(1,201,904)		(1,081,714)							(1,081,714)	FF1 Page 330, Company Records
17c	Black Bear Hydro Partners	(304,060)		(273,654)							(273,654)	FF1 Page 330, Company Records
17d	Black Bear SO, LLC	(55,280)		(49,752)							(49,752)	FF1 Page 330, Company Records
17e	Old Town Mill	(6,897)		(6,207)							(6,207)	FF1 Page 330, Company Records
17f	CMP/Hermon	(47,560)		(42,804)							(42,804)	FF1 Page 330, Company Records
18	Total (Sum Lines 17a thru 17[]) (b)	(1,709,253)		(1,538,328)							(1,489,317)	
19a	Transmission Revenue from MEPCO Grandfathered TSA											
19[]												
20	Total (Sum Lines 19a thru 19[]) (b)											
21a	Scheduling and Dispatch											
21a	Stored Solar	(9,909)								(9,909)	(9,909)	FF1 Page 300.22b, Company Records
21b	Brookfield Energy	(127,724)								(127,724)	(127,724)	FF1 Page 300.22b, Company Records
21c	Black Bear Hydro Partners	(32,210)								(32,210)	(32,210)	FF1 Page 300.22b, Company Records
21d	Black Bear SO, LLC	(5,856)								(5,856)	(5,856)	FF1 Page 300.22b, Company Records
21e	CMP/Hermon	(7,808)								(7,808)	(7,808)	FF1 Page 300.22b, Company Records
22	Total (Sum Lines 21a thru 21[]) (b)	(183,507)								(183,507)	(183,507)	
23a	Other Revenues											
23a	Wholesale	(335,896)		(335,896)							(335,896)	FF1 Page 300.22b, Company Records
23[]	Non VP-BHD Transmission	(1,125,226)								(1,125,226)	(1,125,226)	FF1 Page 300.22b, Company Records
24	Total (Sum Lines 23a thru 23[]) (b)	(1,461,122)		(335,896)						(1,125,226)	(1,461,122)	
25	Total (Sum Lines 16 + 18 + 20 + 22 + 24)	(3,353,882)		(1,874,224)						(1,308,733)	(3,133,945)	
26	FF1 Page 300.22b	3,353,882										
27	Intracompany Revenues	(64,283,716)				(40,440,433)	(23,843,283)					Attachment_Supp 5, App B Att 2 WS 4
28	Total Transmission of Electric (Line 25 + Line 27) (c)					(40,440,433)	(23,843,283)					

Notes:
(a) Enter credit balances as negatives.
(b) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. The PFO may add or remove sublines without a FPA Section 205 filing.
(c) Total includes Intracompany revenues, which are a component of the revenues included in the Annual True-up calculation.
(d) VTransco allocates rents 65% to Regional Service and 35% to Local Service.
(e) Includes recovery of the 1991 Transmission Agreement governing transmission service provided by VTransco to electric utilities furnishing service within the state of Vermont and to the Vermont Department of Public Service.
(f) For CMP and UI only, affiliate revenues are allocated between Attachments 1 – 3 of Appendix B using the allocation factors provided in Appendix B (Allocations), W/S 2.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Support Expenses
Attachment 3
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F)	(G) = Sum (B) thru (F)	(H)
Line No.	Line Item	Amount	To Appendix A	Regional Service To Att. 1 of App. B	Local Service To Att. 2 of App. B	Schedule 12C Costs To Att. 3 of App. B	Retail Customer Recovery	Total	Reference
1	FERC Account No. 565 (c), (d)								
2a	HQ - PTF Support Payments	67,932		67,932				67,932	FF1 Page 321.96b, Company Records
2b	HQ - Versant Non-Transmission	394,640					394,640	394,640	FF1 Page 321.96b, Company Records
2c	ISO Schedule 1 RNS Charge	601,609					601,609	601,609	FF1 Page 321.96b, Attachment_Supp 5
2d	ISO Schedule 5 RNS Charge	23,092					23,092	23,092	FF1 Page 321.96b, Attachment_Supp 5
2e	OATT Schedule 1 RNS Charge	469,670					469,670	469,670	FF1 Page 321.96b, Attachment_Supp 5
2f	OATT Schedule 9 RNS Charge	37,330,392					37,330,392	37,330,392	FF1 Page 321.96b, Attachment_Supp 5
2g	ISO Schedule 1 TOUT Payment	(13,000)	(13,000)					(13,000)	FF1 Page 321.96b, Attachment_Supp 5
2h	OATT Schedule 1 RNS Payment	(704,327)					(704,327)	(704,327)	FF1 Page 321.96b, Attachment_Supp 5
2i	OATT Schedule 9 RNS Payment	(38,770,961)	(38,770,961)					(38,770,961)	FF1 Page 321.96b, Attachment_Supp 5
2j	OATT Schedule 1 TOUT Payment	(50,334)	(50,334)					(50,334)	FF1 Page 321.96b, Attachment_Supp 5
2k	OATT Schedule 8 TOUT Payment	(1,606,139)	(1,606,139)					(1,606,139)	FF1 Page 321.96b, Attachment_Supp 5
2l	NEPOOL Expenses	878,171					878,171	878,171	FF1 Page 321.96b, Attachment_Supp 5
2m	Prior Period Adjustments	470,986					470,986	470,986	FF1 Page 321.96b, Company Records
3	Total (Sum Lines 2a thru 2[m]) (b)	<u>(908,268)</u>	<u>(40,440,433)</u>	<u>67,932</u>	<u>-</u>	<u>-</u>	<u>39,464,233</u>	<u>(908,268)</u>	
4	FF1 Page 332h	(908,268)							

Notes:

- (a) Enter credit balances as negatives
- (b) Total equals the sum of sublines a through [m], where [m] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 filer
- (c) FERC Account No. 565 is not applicable for VTransco who recovers PTF support expenses incurred by and on behalf of the VT electric utility
The source for these amounts is the asset owners' annual support schedules which VTransco will include with the Annual Informational Filer
- (d) PTF support expenses are recovered by VTransco and therefore are excluded by GMP. See note (c).

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission General and Intangible Plant
Attachment VP-1
Worksheet 1
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D) = (A) x (C)	(E) = (B) x (C)	(F)	
Line No.	Description	FERC Account No.	BHD		Allocation Factors	BHD		Reference
			2021 Year End	2022 Year End		Transmission 2021 Year End	Transmission 2022 Year End	
<u>Transmission Related Intangible Plant</u>								
1	BHD Intangible Plant	301-303 (b)	\$ 46,780,150	\$ 67,842,854				FF1 at 205.5g, Attachment _ Supp 1, Attachment_Supp 4
2	Customer Information System in Intangible Plant	301-303 (b)	\$ 30,425,400	\$ 30,425,400				Company Records
3	BHD Intangible Plant Allocated to Transmission with W&S (Line 1 - Line 2)		\$ 16,354,749	\$ 37,417,454	12.0457%	\$ 1,970,041	\$ 4,507,188	Col. C per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant (Line 2(A) and Line 2(B))		\$ 30,425,400	\$ 30,425,400	42.2292%	\$ 12,848,407	\$ 12,848,407	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Directly Assigned to Transmission (Line 3 + Line 4)					\$ 14,818,449	\$ 17,355,596	
<u>Transmission Related General Plant</u>								
6	BHD General Plant	389-399 (b)	\$ 110,712,591	\$ 109,755,737				FF1 at 207.99g, Attachment _ Supp 1
7	Customer Information System in General Plant	389-399 (b)	\$ 1,874,906	\$ 1,874,906				Company Records
8	BHD General Plant Allocated to Transmission with W&S (Line 6 - Line 7)		\$ 108,837,685	\$ 107,880,831	12.0457%	\$ 13,110,244	\$ 12,994,984	Col. C per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant (Line 7(A) and Line 7(B))		\$ 1,874,906	\$ 1,874,906	42.2292%	\$ 791,758	\$ 791,758	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Directly Assigned to Transmission (Line 8 + Line 9)					\$ 13,902,002	\$ 13,786,742	
<u>Transmission Related Intangible Plant Amortization Reserve</u>								
11	BHD Intangible Plant Amortization Reserve	111 (b)	\$ (19,806,301)	\$ (24,702,552)				FF1 at 200.21b, Attachment _ Supp 1, Attachment_Supp 4
12	Customer Information System in Intangible Plant Amortization Reserve	111 (b)	\$ (12,761,750)	\$ (14,732,662)				Company Records
13	BHD Intangible Plant Amortization Reserve Allocated to Transmission with W&S (Line 11 - Line 12)		\$ (7,044,550)	\$ (9,969,889)	12.0457%	\$ (848,564)	\$ (1,200,941)	Col. C per Appendix A, W/S 5, Line 6(A)
14	Customer Information System in Intangible Plant Amortization Reserve (Line 12(A) and Line 12(B))		\$ (12,761,750)	\$ (14,732,662)	42.2292%	\$ (5,389,187)	\$ (6,221,487)	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
15	BHD Intangible Plant Amortization Reserve Directly Assigned to Transmission (Line 13 + Line 14)					\$ (6,237,751)	\$ (7,422,429)	
<u>Transmission Related General Plant Amortization Reserve</u>								
16	BHD General Plant Amortization Reserve	108 (b)	\$ (37,102,510)	\$ (33,351,208)				FF1 at 219.28c, Attachment _ Supp 1
17	Customer Information System in General Plant Amortization Reserve	108 (b)	\$ (3,190,437)	\$ (1,874,906)				Company Records
18	BHD General Plant Amortization Reserve Allocated to Transmission with W&S (Line 16 - Line 17)		\$ (33,912,073)	\$ (31,476,301)	12.0457%	\$ (4,084,941)	\$ (3,791,536)	Col. C per Appendix A, W/S 5, Line 6(A)
19	Customer Information System in General Plant Amortization Reserve (Line 17(A) and Line 17(B))		\$ (3,190,437)	\$ (1,874,906)	42.2292%	\$ (1,347,297)	\$ (791,758)	Col. C per Appendix A, ATT VP-1, W/S 4, Line 3(A)
20	BHD General Plant Amortization Reserve Directly Assigned to Transmission (Line 17 + Line 18)					\$ (5,432,238)	\$ (4,583,294)	

Notes:

- (a) Enter credit balances as negatives.
- (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Materials and Supplies and Prepayments
Attachment VP-1
Worksheet 2
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F) = Avg[(A) thru (E)]	(G)	
Line No.	Description	FERC Account No.	2021 Year End	1st Qtr 2022	2nd Qtr 2022	3rd Qtr 2022	2022 Year End	Average	Reference
1	Versant Power Prepayments	165	\$ 4,630,935	\$ 2,313,892	\$ 2,295,211	\$ 4,666,317	\$ 4,288,754	\$ 3,639,022	FF1 Page 111.57c or FF3Q Page 111.57c Appendix A, ATT VP-1, W/S 4, Line 20(C)
2	BHD Allocation		82.0287%	82.0287%	82.0287%	82.0287%	82.0287%	82.0287%	
3	BHD Prepayments (Line 1 x Line 2)		\$ 3,798,696	\$ 1,898,056	\$ 1,882,732	\$ 3,827,719	\$ 3,518,009	\$ 2,985,042	
4	Versant Power Transmission-related Materials and Supplies	154	\$ 2,812,983	\$ 2,826,423	\$ 3,232,912	\$ 3,997,197	\$ 4,522,036	\$ 3,478,310	FF1 Page 227.8c and FF3Q Page 110.48c FN, Company Records Appendix A, ATT VP-1, W/S 4, Line 20(C)
5	BHD Allocation		82.0287%	82.0287%	82.0287%	82.0287%	82.0287%	82.0287%	
6	BHD Transmission-related Materials and Supplies (Line 4 x Line 5)		\$ 2,307,453	\$ 2,318,478	\$ 2,651,916	\$ 3,278,849	\$ 3,709,368	\$ 2,853,213	

Notes:

- (a) Enter credit balances as negatives.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission O&M Detail
Attachment VP-1
Worksheet 3
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	
Line No.	Description	FERC Account No.	Total	Allocation Factors	BHD Transmission	Reference
Transmission Intangible Plant Amortization Expense						
1	BHD Intangible Plant Amortization Expense	404, 405 (b)	\$ 4,919,994			Attachment_Supp 1, Attachment_Supp 4
2	Customer Information System in Intangible Plant Amortization Expense	404, 405 (b)	\$ 2,029,374			Company Records
3	BHD Intangible Plant Amortization Expense Allocated to Transmission with W&S (Line 1 - Line 2)		\$ 2,890,620	12.0457%	\$ 348,195	Col. B per Appendix A, W/S 5, Line 6(A)
4	Customer Information System in Intangible Plant Amortization Expense (Line 2(A))		\$ 2,029,374	42.2292%	\$ 856,989	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
5	BHD Intangible Plant Amortization Expense Directly Assigned to Transmission (Line 3 + Line 4)				\$ 1,205,184	
Transmission Gen Plant Depreciation & Amort Expense						
6	BHD Gen Plant Depreciation & Amortization Expense	403, 404 (b)	\$ 6,473,327			Attachment_Supp 1
7	Customer Information System in General Plant Depreciation & Amortization Expense	403, 404 (b)	\$ -			n/a
8	BHD General Plant Depreciation & Amortization Expense Allocated to Transmission with W&S (Line 6 - Line 7)		\$ 6,473,327	12.0457%	\$ 779,756	Col. B per Appendix A, W/S 5, Line 6(A)
9	Customer Information System in General Plant Depreciation & Amortization Expense (Line 7(A))		\$ -	42.2292%	\$ -	Col. B per Appendix A, ATT VP-1, W/S 4, Line 3(A)
10	BHD General Plant Depreciation & Amortization Expense Directly Assigned to Transmission (Line 8 + Line 9)				\$ 779,756	
Transmission Related Municipal Tax Expense						
11	Versant Power Total Municipal Tax Expense	408.1	\$ 17,099,981			FF1 Page 262-263.10
12	BHD Current Year Municipal Tax Expense			82.0287%	\$ 14,026,892	Col. B per Appendix A, ATT VP-1, W/S 4, Line 20(C)
Payroll Tax Expense						
13	Versant Power Total Payroll Tax Expense	408.1	\$ 3,636,460			FF1 Page 262-263.14 + Page 262-263.24
14	BHD Total Payroll Tax Expense			75.4908%	\$ 2,745,191	Col. B per Appendix A, ATT VP-1, W/S 4, Line 16(A)

Notes:
(a) Enter credit balances as negatives
(b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

**Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Allocation Factors
Attachment VP-1
Worksheet 4
For Costs in 2022**

Input Cells are Shaded Yellow		(A)	(B)	(C) = Avg [(A),(B)]	(D)
Line No.	Description	Total	Reference for Col. (A)	Average Lines 17 & 18	Reference for Col. (A) & (B), Lines 17 & 18
<u>BHD Revenue Allocator (Transmission)</u>					
1	Bangor Hydro District Transmission Revenue	(b) \$ 59,965,544	Attachment_Supp 1		
2	Bangor Hydro District Total Revenue	(b) \$ 142,000,145	Attachment_Supp 1		
3	Percent Allocation (Line 1 / Line 2)	<u>42.2292%</u>			
<u>Customer Count Allocator</u>					
4	Bangor Hydro District Customer Count	(b) 132,260	Attachment_Supp 1		
5	Maine Public District Customer Count	37,313	Attachment_Supp 1		
6	Versant Power Customer Count (Line 4 + Line 5)	169,573	FF1 Page 304.43d		
7	BHD Customer Count Allocator (Line 4 / Line 6)	<u>77.9959%</u>			
<u>Energy Sales Allocator</u>					
8	Bangor Hydro District Energy Sales (mWh)	(b) 1,487,704	Attachment_Supp 1		
9	Maine Public District Energy Sales (mWh)	535,828	Attachment_Supp 1		
10	Versant Power Energy Sales (mWh) (Line 8 + Line 9)	2,023,532	FF1 Page 304.1.43b		
11	BHD Energy Sales Allocator (Line 8 / Line 10)	<u>73.5202%</u>			
<u>Monthly Peak Demands Allocator</u>					
12	Bangor Hydro District Monthly Peak Demands (mW)	(b) 2,996	FF1 Page 400.1.1b thru 400.1.15b		
13	Maine Public District Monthly Peak Demands (mW)	1,001	FF1 Page 400.1b thru 400.15b		
14	Versant Power Monthly Peak Demands (mW) (Line 12 + Line 13)	3,997			
15	BHD Monthly Peak Demands Allocator (Line 12 / Line 14)	<u>74.9562%</u>			
16	BHD Customer/Load/Sales Allocator ((Line 7 / 3) + (Line 11 / 3) + (Line 15 / 3))	75.4908%			
		2021 Year End	2022 Year End		
<u>Total Plant Allocator</u>					
17	Bangor Hydro District Total Electric Plant In Service	(b) \$ 1,224,282,862	\$ 1,257,716,634	\$ 1,240,999,748	Attachment_Supp 1
18	Maine Public District Total Electric Plant In Service	\$ 270,623,823	\$ 273,146,378	\$ 271,885,100	Attachment_Supp 1
19	Versant Power Total Electric Plant In Service (Line 17 + Line 18)	\$ 1,494,906,685	\$ 1,530,863,012	\$ 1,512,884,849	FF1 Page 207.104g
20	BHD Total Plant Allocator (Line 17 / Line 19)			82.0287%	

- Notes:**
- (a) Enter credit balances as negatives.
 - (b) Amounts represent Bangor Hydro District (BHD) only. VP to provide workpaper showing reconciliation of BHD amounts to the FERC Form No. 1 in the Annual Informational Filing, as the FF1 also includes amounts associated with the Maine Public District (MPD), which is not a member of ISO-NE.

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Related Accumulated Deferred Income Taxes
Attachment VP-2
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	2022 Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
1	FERC Account No. 282						
2a	Cost of Removal - Transmission	\$ (2,811,369)	100.0000%	\$ (2,811,369)	100.0000%	\$ (2,811,369)	Internal Records
2b	Net Salvage - Transmission	\$ 8,741,132	100.0000%	\$ 8,741,132	100.0000%	\$ 8,741,132	Internal Records
2c	Int Cap for Tax - Transmission	\$ 260,143	100.0000%	\$ 260,143	100.0000%	\$ 260,143	Internal Records
2d	263(A) Overheads - Transmission	\$ (15,590,856)	100.0000%	\$ (15,590,856)	100.0000%	\$ (15,590,856)	Internal Records
2e	Replacement/Repair Deduction - Transmission	\$ (3,250,300)	100.0000%	\$ (3,250,300)	100.0000%	\$ (3,250,300)	Internal Records
2f	State req'd Construction - FERC	\$ 85,989	100.0000%	\$ 85,989	100.0000%	\$ 85,989	Internal Records
2g	Tax Gains (Losses) - Transmission	\$ (497,669)	100.0000%	\$ (497,669)	100.0000%	\$ (497,669)	Internal Records
2h	Other - FERC	\$ (484,121)	100.0000%	\$ (484,121)	100.0000%	\$ (484,121)	Internal Records
2i	Depreciation - Bangor Hydro (Transmission)	\$ (68,398,519)	100.0000%	\$ (68,398,519)	100.0000%	\$ (68,398,519)	Internal Records
2j	Depreciation - Bangor Hydro (General)	\$ (4,451,359)	100.0000%	\$ (4,451,359)	12.0457%	\$ (536,197)	Internal Records
2k	Misc. 1995-97 RAR Adjustments	\$ (2,499)	100.0000%	\$ (2,499)	12.0457%	\$ (301)	Internal Records
2l	Customer Information System	\$ (1,980,150)	100.0000%	\$ (1,980,150)	42.2292%	\$ (836,202)	Internal Records
3	Total (Sum Lines 2a thru 2l) (b)	\$ (88,379,578)		\$ (88,379,578)		\$ (88,318,270)	
4	FFI Page 274.9k						
5	FERC Account No. 283						
6a	Reg. Asset - FASB 15f	\$ (1,728,838)	100.0000%	\$ (1,728,838)	12.0457%	\$ (208,250)	Internal Records
6b	Prepaid Insurance	\$ (211,538)	100.0000%	\$ (211,538)	12.0457%	\$ (25,481)	Internal Records
6c	NEB kWh Lost Revenue Reg Defera	\$ (212,546)	100.0000%	\$ (212,546)	12.0457%	\$ (25,603)	Internal Records
6d	Section 174 (R&D)	\$ (105,559)	100.0000%	\$ (105,559)	12.0457%	\$ (12,715)	Internal Records
6e	Prepaid IT Support	\$ (231,642)	100.0000%	\$ (231,642)	12.0457%	\$ (27,903)	Internal Records
6f	Property Taxes	\$ (460,952)	82.0287%	\$ (378,113)	49.2787%	\$ (186,529)	Internal Records
7	Total (Sum Lines 6a thru 6f) (b)	\$ (2,951,076)		\$ (2,868,237)		\$ (486,282)	
8	FFI Page 276.19k						
9	FERC Account No. 190						
10a	FASB 106 Liability	\$ 7,296,006	100.0000%	\$ 7,296,006	12.0457%	\$ 878,854	Internal Records
10b	Self insured medical reserv	\$ 209,569	100.0000%	\$ 209,569	12.0457%	\$ 25,244	Internal Records
10c	Research & Development Credit	\$ 620,242	100.0000%	\$ 620,242	42.2292%	\$ 261,923	Internal Records
10d	Accrued Pension	\$ (415,590)	100.0000%	\$ (415,590)	12.0457%	\$ (50,066)	Internal Records
10e	Supplemental Executive Retirement Plan (SERP)	\$ 511,028	100.0000%	\$ 511,028	12.0457%	\$ 61,557	Internal Records
10f	Net Operating Loss	\$ 1,322,892	82.0287%	\$ 1,085,151	49.2787%	\$ 534,749	Internal Records
10g	Accrued Vacation Time	\$ 274,036	100.0000%	\$ 274,036	12.0457%	\$ 33,009	Internal Records
10h	Sales Tax Reserve	\$ 243,429	100.0000%	\$ 243,429	42.2292%	\$ 102,798	Internal Records
10i	AFUDC FERC Audit Refund	\$ 21,829	100.0000%	\$ 21,829	100.0000%	\$ 21,829	Internal Records
11	Total (Sum Lines 10a thru 10i) (b)	\$ 10,083,432		\$ 9,580,433		\$ 1,745,274	
12	FFI Page 234.18c						

Input Cells are Shaded Yellow		(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) x (D)	(F)
Line No.	Line Item	2021 Year End	(Company Allocator) Factor	BHD	(Transmission Allocator) Factor	BHD Transmission	Reference
13	FERC Account No. 282						
14a	Cost of Removal - Transmission	\$ (2,651,697)	100.0000%	\$ (2,651,697)	100.0000%	\$ (2,651,697)	Internal Records
14b	Net Salvage - Transmission	\$ 7,764,353	100.0000%	\$ 7,764,353	100.0000%	\$ 7,764,353	Internal Records
14c	Int Cap for Tax - Transmission	\$ 344,781	100.0000%	\$ 344,781	100.0000%	\$ 344,781	Internal Records
14d	263(A) Overheads - Transmission	\$ (15,507,323)	100.0000%	\$ (15,507,323)	100.0000%	\$ (15,507,323)	Internal Records
14e	Replacement/Repair Deduction - Transmission	\$ (3,272,305)	100.0000%	\$ (3,272,305)	100.0000%	\$ (3,272,305)	Internal Records
14f	State req'd Construction - FERC	\$ 78,759	100.0000%	\$ 78,759	100.0000%	\$ 78,759	Internal Records
14g	Tax Gains (Losses) - Transmission	\$ (359,856)	100.0000%	\$ (359,856)	100.0000%	\$ (359,856)	Internal Records
14h	Other - FERC	\$ (484,121)	100.0000%	\$ (484,121)	100.0000%	\$ (484,121)	Internal Records
14i	Depreciation - Bangor Hydro (Transmission)	\$ (66,594,937)	100.0000%	\$ (66,594,937)	100.0000%	\$ (66,594,937)	Internal Records
14j	Depreciation - Bangor Hydro (General)	\$ (4,815,172)	100.0000%	\$ (4,815,172)	16.6475%	\$ (801,606)	Internal Records
14k	Misc. 1995-97 RAR Adjustment	\$ (2,307)	100.0000%	\$ (2,307)	16.6475%	\$ (384)	Internal Records
14l	Customer Information System	\$ (1,735,253)	100.0000%	\$ (1,735,253)	43.3237%	\$ (751,776)	Internal Records
15	FERC Account No. 282 Total (Sum Lines 14a thru 14l) (b)	\$ (87,235,078)		\$ (87,235,078)		\$ (82,236,112)	
16	FFI Page 274.9k						
17	FERC Account No. 283						
18a	Reg. Asset - FASB 15f	\$ (5,404,106)	100.0000%	\$ (5,404,106)	16.6475%	\$ (899,648)	Internal Records
18b	Prepaid Insurance	\$ (214,230)	100.0000%	\$ (214,230)	16.6475%	\$ (35,664)	Internal Records
18c	Prepaid IT support	\$ (259,215)	100.0000%	\$ (259,215)	16.6475%	\$ (43,153)	Internal Records
18d	Property Taxes	\$ (507,853)	82.0287%	\$ (416,585)	50.6815%	\$ (211,132)	Internal Records
19	FERC Account No. 283 Total (Sum Lines 18a thru 18d) (b)	\$ (6,385,404)		\$ (6,294,137)		\$ (1,189,597)	
20	FFI Page 276.19k						
21	FERC Account No. 190						
22a	FASB 106 Liability	\$ 9,596,511	100.0000%	\$ 9,596,511	16.6475%	\$ 1,597,579	Internal Records
22b	Self insured medical reserv	\$ 208,166	100.0000%	\$ 208,166	16.6475%	\$ 34,654	Internal Records
22c	Accrued Pension	\$ 292,042	100.0000%	\$ 292,042	16.6475%	\$ 48,592	Internal Records
22d	Supplemental Executive Retirement Plan (SERP)	\$ 649,846	100.0000%	\$ 649,846	16.6475%	\$ 108,183	Internal Records
22e	Net Operating Loss	\$ 1,048,470	82.0287%	\$ 860,046	50.6815%	\$ 435,885	Internal Records
22f	AFUDC FERC Audit Refund	\$ 21,829	82.0287%	\$ 17,906	50.6815%	\$ 9,075	Internal Records
22g	Accrued Vacation Time	\$ 225,495	100.0000%	\$ 225,495	16.6475%	\$ 37,539	Internal Records
23	FERC Account No. 190 Total (Sum Lines 22a thru 22g) (b)	\$ 12,042,358		\$ 11,850,012		\$ 2,271,533	
24	FFI Page 234.18c						

Factors		
25	All BHD (Company Allocator)	100.0000%
26	BHD Total Plant Allocator (Company Allocator)	82.0287%
27	Wages & Salary (W&S) Allocator (Transmission allocator)	12.0457%
28	Plant (PL) Allocator (Transmission Allocator)	49.2787%
29	BHD Revenue Allocator (Transmission Allocator)	42.2292%
30	Transmission Direct Assigned (DA)	100.0000%
31	Non-Transmission	0.0000%

Appendix A, ATT VP-1, W/S4, Line 20/C
Appendix A, W/S 5, Line 6
Appendix A, W/S 5, Line 12
Appendix A, ATT VP-1, W/S4, Line 3/A
(c)

Notes:
(a) Enter credit balances as negatives
(b) Total equals the sum of lines a through [], where [] is the last subline denoted by a letter. The PTO may add or remove sublines without a FPA Section 205 file
(c) DA = Direct Assigned. In context of the formula rate means amounts have been directly assigned to Transmission rather than allocated using a W&S or PL alloc

Versant Power (Bangor Hydro District)

Annual Transmission Revenue Requirements (ATRR)

Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff

Attachment Supplemental - Table of Contents

Input Cells are Shaded Yellow

(A)

Attachment Supp.	Description	Enter "N/A" if Not Applicable (a)
1	FERC Form 1 Bangor Hydro-Maine Public District Reconciliation	
2	Equity AFUDC Component of Depreciation Expense	
3	Federal and State Income Tax Rate	
4	Transaction Costs Adjustments per Docket No. PA15-4 Amended Refund Report	
5	Monthly RNS/ISO Invoices	
6	Transmission Plant	

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Equity AFUDC Component of Depreciation Expense
Attachment Supplemental - 2
For Costs in 2022

Input Cells are Shaded Yellow

Line	Description	a Book Basis As of 12/31/2022	b AFUDC Equity Included in Plant	c Book Depr Rates - %	d Book Depr on AFUDC Equity	e Book Depreciation For 2022	f Book Depreciation Net of AFUDC Equity	Reference(s)
1								
2	INTERNAL COMBUSTION	\$ 690,285	\$ -	6.062	\$ -	\$ 41,847	\$ 41,847	Company Records
3	TRANSMISSION	\$ 581,644,351	\$ 20,476,529	2.076	\$ 425,191	\$ 11,830,916	\$ 11,405,725	Company Records
4	DISTRIBUTION	\$ 497,585,290	\$ 12,485,661	2.033	\$ 253,870	\$ 9,797,022	\$ 9,543,152	Company Records
5	GENERAL PROPERTY	\$ 107,880,831	\$ 2,934,299	5.425	\$ 159,192	\$ 5,394,172	\$ 5,234,980	Company Records
6	INTANGIBLE	\$ 37,569,992	\$ 470,530	7.465	\$ 35,125	\$ 3,882,599	\$ 3,847,474	Company Records
7	OTHERS	\$ -	\$ -	-	\$ -	\$ -	\$ -	
8								
9	TOTAL	\$ 1,225,370,749	\$ 36,367,020		\$ 873,378	\$ 30,946,557	\$ 30,073,179	(2)+(3)+(4)+(5)+(6)+(7)
10								
11	EQUITY AFUDC OF DEPRECIATION EXPENSE							
12	TRANSMISSION				\$ 425,344			(3)
13	GENERAL PROPERTY				\$ 19,176			(5) * WS 5 Line 6
14	INTANGIBLE				\$ 4,231			(6) * WS 5 Line 6
15								
16	TOTAL EQUITY AFUDC OF DEPRECIATION EXPENSE				\$ 448,751			(12)+(13)+(14)

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Federal and State Income Tax Rate
Attachment Supplemental - 3
For Costs in 2022

Input Cells are Shaded Yellow

(A)

Line No.	Description	Tax Rate	Source
1	Statutory Federal Income Tax Rate	21%	IRS (www.irs.gov)
2	Statutory Maine Income Tax Rate	8.93%	Tax Foundation (taxfoundation.org/publications/state-corporate-income-tax-rates-and-brackets/)

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transaction Costs
Attachment Supplemental - 4
For Costs in 2022

Line	Description	2022			CY Depreciation Expense	Reference(s)
		EOY Gross Plant Recorded	EOY Accum. Depreciation	EOY ADIT		
1	Projects Removed from Transmission Plant					
2	Project 9339 - Integrate MPS into BHE SCADA	\$ 42,634	\$ (12,120)	\$ (5,060)	\$ 1,539	Docket No. PA15-4 Amended Refund Report, Tab: Project 9339
3						[Values carry to WS 7, WS 3a, Att VP-2, WS 4]
4	Projects Removed from Intangible Plant					
5	Project 296A - New Workstation in BHE System Operations Facility for MPS System Operations	\$ 5,830	\$ (3,301)	\$ (599)	\$ 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	\$ -	\$ -	\$ -	\$ -	Docket No. PA15-4 Amended Refund Report, Tab: Project 9324
9	Project 9558 - Rebranding of MPS and BHE to Emera Maine	\$ 192,287	\$ (80,357)	\$ (28,598)	\$ 9,993	Docket No. PA15-4 Amended Refund Report, Tab: Project 9558
10	Total	\$ 198,117	\$ (83,657)	\$ (29,197)	\$ 10,387	[Values carry to Att VP-1- WS 1, Att VP-2, Att VP-1-WS 1]

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Per Appendix A To Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Monthly RNS/ISO Invoices
Attachment Supplemental - 5
For Costs in 2022

Line	2022 Jan	2022 Feb	2022 Mar	2022 Apr	2022 May	2022 Jun	2022 Jul	2022 Aug	2022 Sep	2022 Oct	2022 Nov	2022 Dec	Total
1 ISO Schedule 1 RNS Charge	\$ 51,928	\$ 54,729	\$ 46,490	\$ 40,270	\$ 38,152	\$ 65,346	\$ 51,320	\$ 55,582	\$ 45,668	\$ 54,461	\$ 45,627	\$ 52,036	\$ 601,609
2 ISO Schedule 5 RNS Charge	\$ 1,993	\$ 2,101	\$ 1,784	\$ 1,546	\$ 1,464	\$ 2,508	\$ 1,970	\$ 2,133	\$ 1,753	\$ 2,090	\$ 1,751	\$ 1,997	\$ 23,092
3 ISO Schedule 1 TOUT Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 OATT Schedule 1 RNS Charge	\$ 42,170	\$ 44,444	\$ 37,754	\$ 32,702	\$ 30,982	\$ 49,731	\$ 39,057	\$ 42,301	\$ 34,755	\$ 41,447	\$ 34,724	\$ 39,602	\$ 469,670
5 OATT Schedule 9 RNS Charge	\$ 3,222,206	\$ 3,395,980	\$ 2,884,771	\$ 2,498,815	\$ 2,367,339	\$ 4,054,764	\$ 3,184,477	\$ 3,448,939	\$ 2,833,716	\$ 3,379,335	\$ 2,831,181	\$ 3,228,869	\$ 37,330,392
6 OATT Schedule 1 TOUT Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 OATT Schedule 8 TOUT Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Charges	\$ 3,318,297	\$ 3,497,254	\$ 2,970,799	\$ 2,573,334	\$ 2,437,937	\$ 4,172,349	\$ 3,276,824	\$ 3,548,956	\$ 2,915,891	\$ 3,477,333	\$ 2,913,284	\$ 3,322,504	\$ 38,424,763
9													
10 ISO Schedule 1 TOUT Payment	\$ (445)	\$ (458)	\$ (991)	\$ (1,070)	\$ (764)	\$ (1,969)	\$ (1,344)	\$ (1,117)	\$ (1,164)	\$ (1,317)	\$ (1,162)	\$ (1,199)	\$ (13,000)
11 OATT Schedule 1 RNS Payment	\$ (64,641)	\$ (60,331)	\$ (54,372)	\$ (46,956)	\$ (63,774)	\$ (59,858)	\$ (73,924)	\$ (75,467)	\$ (53,978)	\$ (44,182)	\$ (51,217)	\$ (53,185)	\$ (701,884)
12 OATT Schedule 9 RNS Payment	\$ (3,373,635)	\$ (3,148,712)	\$ (2,837,843)	\$ (2,450,651)	\$ (3,328,408)	\$ (3,416,194)	\$ (4,218,940)	\$ (4,307,107)	\$ (3,080,766)	\$ (2,521,758)	\$ (2,923,143)	\$ (3,035,395)	\$ (38,642,551)
13 OATT Schedule 1 TOUT Payment	\$ (2,456)	\$ (2,451)	\$ (5,266)	\$ (5,220)	\$ (4,345)	\$ (4,767)	\$ (4,711)	\$ (4,062)	\$ (4,009)	\$ (3,924)	\$ (5,205)	\$ (3,918)	\$ (50,334)
14 OATT Schedule 8 TOUT Payment	\$ (95,132)	\$ (97,108)	\$ (126,270)	\$ (88,935)	\$ (113,194)	\$ (224,095)	\$ (254,564)	\$ (92,089)	\$ (104,173)	\$ (138,778)	\$ (111,653)	\$ (161,347)	\$ (1,607,339)
15 Credits	\$ (3,536,308)	\$ (3,309,059)	\$ (3,024,741)	\$ (2,592,833)	\$ (3,510,484)	\$ (3,706,884)	\$ (4,553,482)	\$ (4,479,844)	\$ (3,244,089)	\$ (2,709,958)	\$ (3,092,381)	\$ (3,255,044)	\$ (41,015,107)
16													
17 Non Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Transmission Expenses	\$ 78,599	\$ 86,169	\$ 83,080	\$ 86,075	\$ 59,197	\$ 92,125	\$ 63,119	\$ 70,172	\$ 72,126	\$ 100,001	\$ 84,987	\$ 2,521	\$ 878,171
19 NEPOOL Expenses	\$ 78,599	\$ 86,169	\$ 83,080	\$ 86,075	\$ 59,197	\$ 92,125	\$ 63,119	\$ 70,172	\$ 72,126	\$ 100,001	\$ 84,987	\$ 2,521	\$ 878,171
20													
21 ISO Schedule 1 TOUT Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 OATT Schedule1 RNS Adj	\$ 22	\$ (235)	\$ (152)	\$ (305)	\$ (194)	\$ (637)	\$ (146)	\$ (630)	\$ (203)	\$ (34)	\$ (23)	\$ 92	\$ (2,443)
23 OATT Schedule 9 RNS Adj	\$ 1,164	\$ (12,308)	\$ (7,963)	\$ (15,931)	\$ (10,143)	\$ (33,239)	\$ (7,616)	\$ (32,871)	\$ (11,570)	\$ (1,918)	\$ (1,285)	\$ 5,271	\$ (128,410)
24 OATT Schedule 1 TOUT Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 OATT Schedule 8 TOUT Adj	\$ -	\$ -	\$ -	\$ 363	\$ 366	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
26 Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Adjustments	\$ 1,186	\$ (12,543)	\$ (8,115)	\$ (15,874)	\$ (9,971)	\$ (33,404)	\$ (7,761)	\$ (33,501)	\$ (11,773)	\$ (1,951)	\$ (1,307)	\$ 5,363	\$ (129,653)
28													
29 Reconciliation													
30 Charges - TOTAL	\$ 3,396,896	\$ 3,583,423	\$ 3,053,879	\$ 2,659,409	\$ 2,497,134	\$ 4,264,474	\$ 3,339,943	\$ 3,619,128	\$ 2,988,018	\$ 3,577,334	\$ 2,998,271	\$ 3,325,025	\$ 39,302,934
31 (less) Non-Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Charges - Amount to WS 7	\$ 3,396,896	\$ 3,583,423	\$ 3,053,879	\$ 2,659,409	\$ 2,497,134	\$ 4,264,474	\$ 3,339,943	\$ 3,619,128	\$ 2,988,018	\$ 3,577,334	\$ 2,998,271	\$ 3,325,025	\$ 39,302,934
33													
34 Credits to Att F, App A, ATT 2	\$ (3,470,503)	\$ (3,261,036)	\$ (2,978,332)	\$ (2,561,446)	\$ (3,456,488)	\$ (3,679,793)	\$ (4,487,174)	\$ (4,437,248)	\$ (3,201,681)	\$ (2,667,694)	\$ (3,042,449)	\$ (3,196,589)	\$ (40,440,433)
35 Credits to Schedule 21-VP WS 5	\$ (64,619)	\$ (60,566)	\$ (54,524)	\$ (47,261)	\$ (63,968)	\$ (60,495)	\$ (74,070)	\$ (76,097)	\$ (54,180)	\$ (44,216)	\$ (51,240)	\$ (53,092)	\$ (704,327)

Versant Power (Bangor Hydro District)
Annual Transmission Revenue Requirements (ATRR)
Attachment _ for Appendix A to Attachment F of the ISO New England Inc. Open Access Transmission Tariff
Transmission Plant - Regional Service, Local Service, Schedule 12C, and Dispatch Center
Attachment Supplemental - 6
For Costs in 2022

Input Cells are Shaded Yellow		(A)	(B)	(C)	(D)	(E)	(F) = (A) + (B) - (C) + (D) +	(G)	
Line No.	FERC Account No.	12/31/2021	Additions	Retirements	Adjustments	Transfers	12/31/2022	Reference	
1	Regional Service Plant						-	Internal Records	
2	Land and Land Rights	350	27,182,226	-	-	-	27,182,226	Internal Records	
3	Energy Storage Equipment - Transmission	351	-	-	-	-	-	Internal Records	
4	Structures and Improvements	352	-	-	-	-	-	Internal Records	
5	Station Equipment	353	110,962,038	1,969,864	-	-	112,931,902	Internal Records	
6	Towers and Fixtures	354	9,279,734	-	-	-	9,279,734	Internal Records	
7	Poles and Fixtures	355	117,235,563	-	-	-	117,235,563	Internal Records	
8	Overhead Conductors and Devices	356	104,019,919	-	-	-	104,019,919	Internal Records	
9	Underground Conduit	357	29	-	-	-	29	Internal Records	
10	Underground Conductors and Devices	358	19,312	-	-	-	19,312	Internal Records	
11	Roads and Trails	359	-	-	-	-	-	Internal Records	
12	Local Service Plant						-	Internal Records	
13	Land and Land Rights	350	21,639,794	1,868,110	3,239	13,664	23,518,329	Internal Records	
14	Energy Storage Equipment - Transmission	351	-	-	-	-	-	Internal Records	
15	Structures and Improvements	352	-	3,945,412	368,909	(71,247)	3,558,360	Internal Records	
16	Station Equipment	353	59,097,957	(1,969,864)	-	-	57,128,093	Internal Records	
17	Towers and Fixtures	354	185,181	(11,975,464)	828,801	30,519	(12,400,741)	Internal Records	
18	Poles and Fixtures	355	66,979,587	7,032,378	121,969	75,344	74,097,487	Internal Records	
19	Overhead Conductors and Devices	356	64,282,943	-	-	-	64,282,943	Internal Records	
20	Underground Conduit	357	376,136	-	-	-	376,136	Internal Records	
21	Underground Conductors and Devices	358	371,081	-	-	-	371,081	Internal Records	
22	Roads and Trails	359	43,979	-	-	-	43,979	Internal Records	
23	Schedule 12C Costs						-	Internal Records	
24	Land and Land Rights	350					-	Internal Records	
25	Energy Storage Equipment - Transmission	351					-	Internal Records	
26	Structures and Improvements	352					-	Internal Records	
27	Station Equipment	353					-	Internal Records	
28	Towers and Fixtures	354					-	Internal Records	
29	Poles and Fixtures	355					-	Internal Records	
30	Overhead Conductors and Devices	356					-	Internal Records	
31	Underground Conduit	357					-	Internal Records	
32	Underground Conductors and Devices	358					-	Internal Records	
33	Roads and Trails	359					-	Internal Records	
34	Dispatch Center Plant						-	Internal Records	
35	Land and Land Rights	350					-	Internal Records	
36	Energy Storage Equipment - Transmission	351					-	Internal Records	
37	Structures and Improvements	352					-	Internal Records	
38	Station Equipment	353					-	Internal Records	
39	Towers and Fixtures	354					-	Internal Records	
40	Poles and Fixtures	355					-	Internal Records	
41	Overhead Conductors and Devices	356					-	Internal Records	
42	Underground Conduit	357					-	Internal Records	
43	Underground Conductors and Devices	358					-	Internal Records	
44	Roads and Trails	359					-	Internal Records	
45	Total Transmission (Sum Lines 1 thru 44)	350-359	<u>581,675,480</u> FF1 206.58b	<u>870,436</u> FF1 206.58c	<u>1,322,918</u> FF1 207.58d	<u>48,280</u> FF1 207.58e	<u>373,075</u> FF1 207.58f	<u>581,644,353</u> FF1 207.58g	