

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL REGULATORY COMMISSION**

Versant Power

)

Docket No. ER20-2054-000

**RESPONSES OF VERSANT POWER TO THE
FIRST SET OF INFORMATIONAL DATA REQUESTS
OF THE MAINE PUBLIC UTILITIES COMMISSION**

In accordance with Attachment F, Appendix C of the ISO New England Inc. Open Access Transmission Tariff (the “Protocols”), Versant Power hereby submits these Responses to Data/Information Request No. 1 tendered by the Maine Public Utilities Commission (“MPUC”) on July 10, 2024 (hereinafter, the “Data Requests”).

Versant Power’s responses are based upon the best available information known to it as of the date of this response. While a good faith attempt has been made to identify all applicable objections, it may later be determined that further objections are relevant and appropriate. Accordingly, Versant Power expressly reserves the right to raise any such additional objections, concerning both general and specific matters, at any time that they may later be identified.

Versant Power objects to the Data Requests to the extent that they seek information not in the possession or control of Versant Power, seek information in a form other than that in which Versant Power’s files and records are maintained, seek information or documents protected by an applicable privilege, doctrine, law, or rule, and/or require Versant Power to undertake new studies or analyses. Versant Power further objects to the Data Requests as unduly burdensome to the extent that they request “any” or “all” materials.

Versant Power provides its attached responses to the Data Requests subject to and without waiver of the foregoing objections.

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING BANGOR HYDRO DISTRICT 2025 CHARGES
UNDER THE ISO NEW ENGLAND OATT
FERC DOCKET NO. ER20-2054-000

RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-1

Please provide a copy of all data requests submitted by all parties on the Annual Transmission Formula Rate Update filings, along with responses to those data requests. In addition, please provide this information on a continuing basis.

RESPONSE NO. MPUC-BHD-1-1

In accordance with the terms of Attachment F, Appendix C of the ISO-NE OATT (the "Transmission Formula Rate Protocols"), Versant Power will serve on or notify the MPUC of the posting of any data responses.

Response Prepared By: Counsel

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-2

Please identify any errors identified by Bangor Hydro District (BHD) since its June 14, 2024, informational filing or any errors identified by Versant Power in its 2023 FERC Form 1 ("2023 FF1") filing since the April 2024 filing. In addition, please provide this information on a continuing basis.

OBJECTION NO. MPUC-BHD-1-2

Insofar as this request asks for information to be provided on a continuing basis, Versant Power objects to this request as exceeding the parameters of the Transmission Formula Rate Protocols, as well as Rule 403(d) of the Commission's Rules of Practice and Procedure, which Versant Power neither admits nor denies is applicable to the Annual Review Procedures under the Transmission Formula Rate Protocols.

Notwithstanding and subject to the foregoing objections, Versant Power states as follows.

RESPONSE NO. MPUC-BHD-1-2

See Response Nos. MPUC-BHD-1-52, 1-53 & 1-54.

On May 21, 2024, Versant Power refiled its 2023 FERC Form 1 to correct page 400.1 column b. On July 22, 2024, Versant Power refiled its 2023 FERC Form 1 to correct page 115 at lines 45 and 49, column c. No changes to 2025 charges under Schedule 21-BHD were required as a result of any of these corrections.

Versant Power will update this response if it is found in the future to be incorrect in any material respect.

Objection Prepared By: Counsel

Response Prepared By: Tim Olesniewicz, Senior Rates and Regulatory Analyst; Counsel

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-3

Please provide any reports, summaries or other documentation provided by Versant's auditors developed to support the 2023 financial reporting and accounting applicable to Versant Power. In addition, explain any known accounting misstatements during 2023, with amounts, were included in the wholesale transmission formula rate and provide the associated amounts and FERC accounts impacted.

RESPONSE NO. MPUC-BHD-1-3

The Management Representation Letter that was issued during Deloitte's audit of Versant Power's 2023 FERC Form 1, includes a Summary of Accounting Estimates and Uncorrected Misstatements. *See* MPUC-BHD-1-03 Attachment A CUI-PRIV, page 3. No items in this summary impacts accounts included in the BHD OATT Formula Rate.

Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-03 Attachment A CUI-PRIV

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QUESTION NO. MPUC-BHD-1-4

Please provide a list of all purchases or sales of operating units, other plants, or systems occurring during 2023.

RESPONSE NO. MPUC-BHD-1-4

There were no purchases or sales by Versant Power of operating units, other plant, or systems in 2023.

Response Prepared By: Kris Chahley, VP Finance & Treasurer, Versant Power

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-5

Please provide a list of all accounting policy and process changes from 2020 through 2023 that impact accounting information used in the development of the wholesale transmission formula rate. For each accounting change, please provide a description of the change and the FERC accounts affected.

RESPONSE NO. MPUC-BHD-1-5

Consistent with the findings in the Company's most recent FERC Audit in Docket No. FA20-9-000, in 2022 Versant Power began calculating Transmission Overhead rates based on the results of a time study conducted in accordance with the recommendations of FERC Staff in that audit. This process change impacts the amounts capitalized to FERC Account 107 and recovered in Accounts 922, 926, 931, and 935.

In 2020, the Company accounted for subsidiaries under the equity method rather than the consolidation method, which changed the balance in Account 216 and Account 165. The Company also moved taxes receivable from Account 165 and to Account 143.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-6

Please provide a list of all changes made in the presentation of the financial information in the 2023 FERC Form No. 1 compared to the previous year that affect any input into the wholesale transmission formula rate.

RESPONSE NO. MPUC-BHD-1-6

Versant Power did not make any changes in the presentation of its financial information in its 2023 FERC Form No. 1 that affects any input used to calculate 2025 charges under Schedule 21-VP.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-7

Please identify all accounting entries recorded in 2023 and included in the 2023 FERC Form 1 to correct a prior period error and impact accounts used in the transmission formula rate. The response to this question should be inclusive of all items, whether considered material or not. In addition, the response should provide a description of the error and the amount of the error.

RESPONSE NO. MPUC-BHD-1-7

Versant Power does not maintain its records in a form that would allow the production of the requested materials absent an unduly burdensome effort. However, based on a reasonable review of available materials, and to the best of Versant Power's knowledge, there were no accounting entries recorded by Versant Power in 2023 and included in its 2023 FERC Form 1 to correct a prior period error that materially impacted 2025 charges under Schedule 21-VP.

Response Prepared By: Counsel; Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-8

Please provide the materiality memo (or the relevant equivalent) developed to support the financial reporting and accounting applicable to Versant's 2023 FF1. In addition, explain how the materiality threshold was applied to any known accounting errors, misstatements, or omissions during 2023. To the extent that the materiality threshold was applied to known accounting errors, misstatements, or omissions during 2023, please identify all items associated with accounts included in the wholesale transmission formula rate and provide the associated amounts and FERC accounts impacted.

RESPONSE NO. MPUC-BHD-1-8

The Management Representation Letter that was issued during Deloitte's audit of Versant Power's 2023 FERC Form 1, includes a Summary of Accounting Estimates and Uncorrected Misstatements. *See* MPUC-BHD-1-03 Attachment A CUI-PRIV, page 3. No items in this summary impacts accounts included in the calculation of charges under Schedule 21-VP.

Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-9

Please provide an update on the findings of FERC's audits that were made available to Versant Power from January 1, 2023, through the most recent date. Provide all audit costs information for this period and any audit refund reports submitted to FERC.

RESPONSE NO. MPUC-BHD-1-9

Versant Power has no responsive materials or information.

Response Prepared By: Counsel; Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-10

Regarding Versant Power's response to MPUC-BHD-1-9 above, identify those FERC audit costs that have been incorporated into the 2024 Formula Rate Update. Provide the cost data along with the associated exhibit, page, and line number(s).

RESPONSE NO. MPUC-BHD-1-10

Not applicable.

Response Prepared By: Sarah Hesseltine, Manager, Financial

Reporting List of Attachments: None

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QUESTION NO. MPUC-BHD-1-11

Please identify all costs that would be recorded for financial purposes in Versant Power's FERC Accounts but for ratemaking treatment are treated differently in the determination of transmission rates in Versant Power's 2024 Formula Rate Update

RESPONSE NO. MPUC-BHD-1-11

Versant Power records PBOP expenses at actuarial values for financial purposes in the Company's FERC Accounts. Versant Power includes a fixed PBOP expense in the determination of charges under Schedule 21-VP.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-12

In reference to Versant Power's 2023 FF1 page 204-207, line 4, column c, Account 303 – Miscellaneous Intangible Plant, please explain and provide detail, in Excel format, regarding what comprises the Additions in the amount of \$3,644,744.

RESPONSE NO. MPUC-BHD-1-12

See MPUC-BHD-1-12 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-12 Attachment A

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-13

Please provide for all transmission plant that was placed in service in BHD in 2023: a description of each project and project number; the in-service date of each project; the purpose of each project; and the costs associated with each project by FERC Account(s).

RESPONSE NO. MPUC-BHD-1-13

See MPUC-BHD-1-13 Attachment A. In the attachment, Company 1 is Bangor Hydro District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-13 Attachment A

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-14

Please provide the following related to transmission plant additions:

- a. A list of projected transmission plant additions over the three-year period (2024 – 2026) whose individual costs are expected to equal or exceed \$1 million;
- b. A detailed list of plant additions related to hurricane/storm hardening and resiliency that were placed in-service in 2023; and
- c. A list of projected plant additions for the three-year period (2024 – 2026) related to hurricane/storm hardening and resiliency.

RESPONSE NO. MPUC-BHD-1-14

- a&c. Versant Power objects to these requests to the extent that information pertaining to 2026 does not impact 2025 charges under Schedule 21-VP, and thus is outside the scope of permissible requests under ISO-NE OATT Protocols. As regards projected transmission plant additions in 2024 and 2025, see Versant Power's annual update calculations, Appx B Attachment 1 at Attachment Supp – 2 and Appx B Attachment 2 at Attachment Supp – 3. A list of projected transmission plant additions included in those attachments related to hurricane/storm hardening and resiliency is provided in MPUC-BHD-1-14 Attachment A.
- b. *See* MPUC-BHD-1-14 Attachment B. Company 1 represents Bangor Hydro District and Company 9 represents Maine Public District.

Response Prepared By: a&c – Counsel; Tim Olesniewicz, Senior Rates and Regulatory Analyst

b – Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: MPUC-BHD-1-14 Attachment A, MPUC-BHD-1-14 Attachment B

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QUESTION NO. MPUC-BHD-1-15

Please identify any capital leases (i.e., any lease or right to use asset that is capitalized on the balance sheet), and their corresponding amounts included in the formula rate (e.g., General Plant, Transmission Plant).

RESPONSE NO. MPUC-BHD-1-15

Versant Power did not include the value of any capital leases in its calculation of rate base used in the 2025 charges under Schedule 21-VP.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-16

Please explain and describe Versant Power's accounting for FERC reporting purposes for interest expense on capitalized leases and provide the accounts used to record the interest expense.

RESPONSE NO. MPUC-BHD-1-16

Versant Power did not have capitalized leases in 2023 and, as such, no interest expense on capitalized leases was recognized in 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-17

In reference to Versant Power's 2023 FF1 page 204-207, line 52, column c, Account 355 – Poles and Fixtures, please explain and provide detail, in Excel format, for the change in account balance in the amount of \$13,448,971.

RESPONSE NO. MPUC-BHD-1-17

See MPUC-BHD-1-17 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Versant Power notes that project 131N (a BHD project) was inadvertently recorded as an MPD project. The project has been reclassified as a BHD project within the company's accounting records.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-17 Attachment A

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-18

In reference to Versant Power's 2023 FF1 page 204-207, line 53, column c, Account 356 – Overhead Conductors and Devices, please provide detail, in Excel format, regarding what comprises the Additions in the amount of \$7,966,869.

RESPONSE NO. MPUC-BHD-1-18

See MPUC-BHD-1-18 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-18 Attachment A

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QUESTION NO. MPUC-BHD-1-19

In reference to Versant Power's 2023 FF1 page 204-207, line 56, column c, Account 359 – Roads and Trails, please provide detail, in Excel format, regarding what comprises the Additions in the amount of \$2,418,113.

RESPONSE NO. MPUC-BHD-1-19

See MPUC-BHD-1-19 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-19 Attachment A

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-20

In reference to Versant Power's 2023 FF1 page 204-207, line 88, column c, Account 391 – Office Furniture and Equipment, please provide detail, in Excel format, regarding what comprises the Additions in the amount of \$3,335,138.

RESPONSE NO. MPUC-BHD-1-20

See MPUC-BHD-1-20 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-20 Attachment A

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QUESTION NO. MPUC-BHD-1-21

In reference to Versant Power's 2023 FF1 page 204-207, line 89, column c, Account 392 – Transportation Equipment, please provide detail, in Excel format, regarding what comprises the Additions in the amount of \$3,200,143.

RESPONSE NO. MPUC-BHD-1-21

See MPUC-BHD-1-21 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-21 Attachment A

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QUESTION NO. MPUC-BHD-1-22

In reference to Versant Power's 2023 FF1 page 204-207, line 93, column c, Account 396 – Power Operated Equipment, please provide detail, in Excel format, regarding what comprises the Additions in the amount of \$2,975,975.

RESPONSE NO. MPUC-BHD-1-22

See MPUC-BHD-1-22 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Erica Hamlin, Project Accountant

List of Attachments: MPUC-BHD-1-22 Attachment A

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QUESTION NO. MPUC-BHD-1-23

Please identify any regulatory assets reported in the 2023 FF1 that now or in the future are expected to affect the charges under the Formula Rate as a result of amortization through expenses, if and when approved by the appropriate regulatory body. In your response, please provide the allocation of such amounts between the "Maine Public District" (MPD) and BHD, and the allocation factor(s) used. If any such expenses were directly assigned to MPD and/or BHD, provide a description of how these amounts were assigned to each, supplying any relevant workpapers supporting the allocation by district.

RESPONSE NO. MPUC-BHD-1-23

On November 28, 2023, FERC approved a Stipulation in which Versant Power, the MPUC, and the Maine Office of Public Advocate agreed that Versant Power would establish and record to Account 182.3 a BHD regulatory asset of \$15,622,080 which would be amortized to Account 560 on a straight-line basis over eight years starting in 2023. *Versant Power*, 185 FERC ¶ 61,142 (2023).

On April 2, 2024, FERC approved Versant Power's request to establish and record to Account 182.3 an MPD regulatory asset of \$7,989,396 which would be amortized to Account 560 on a straight-line basis over eight years starting in 2024. *Versant Power*, 187 FERC ¶ 61,003 (2024).

Response Prepared By: Jennifer Ireland, Controller; Counsel

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-24

Please provide the FERC docket number assigned to the creation of each regulatory asset identified in your response to MPUC-BHD-1-23, and the date, if any, FERC issued its approval for its use.

RESPONSE NO. MPUC-BHD-1-24

See Response No. MPUC-BHD-1-23.

Response Prepared By: Counsel

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-25

Please identify any impairments recorded in 2023. For each impairment, please provide a description of the asset impaired, the cause of the impairment, and the accounting used to record the impairment.

RESPONSE NO. MPUC-BHD-1-25

Versant Power did not record any impairments in 2023 that would have had an impact on the calculation of 2024 charges under Schedule 21-VP. The impairments recorded in 2023 were charged to Subaccount 426.05, which is not included as an input to charges under Schedule 21-VP.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

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QUESTION NO. MPUC-BHD-1-26

Please identify all charges to depreciation expense (FERC Account 403) or amortization expense (FERC Account 404) based on depreciation rates not approved by the Commission in 2023 for assets included in the rate base of BHD's wholesale transmission formula rate.

RESPONSE NO. MPUC-BHD-1-26

Versant Power's depreciation and amortization rates for transmission plant and general and intangible plant have been accepted by FERC and, therefore, the company does not have any charges to depreciation or amortization expense based on unapproved rates.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-27

Please identify any contingent liabilities recognized in 2023.

RESPONSE NO. MPUC-BHD-1-27

Versant Power did not recognize any contingent liabilities in 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING BANGOR HYDRO DISTRICT 2025 CHARGES
UNDER THE ISO NEW ENGLAND OATT
FERC DOCKET NO. ER20-2054-000

RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-28

Please identify any expense associated with a lease that is included in the wholesale transmission formula rate other than the actual lease payment made to lessors.

RESPONSE NO. MPUC-BHD-1-28

In the calculation of the 2025 charges under Schedule 21-VP, \$8,224 is included in Account 931, which represents the difference between the monthly lease payment made to the lessor and the straight-lined calculation of the lease payments over the life of the lease.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-29

Please identify the nature and amount of any one-time expenses that were written-off to any transmission O&M account or A&G account during 2023. In addition, please identify the FERC account numbers where such write-offs were recorded.

RESPONSE NO. MPUC-BHD-1-29

Versant Power did not write-off any one-time expenses to any transmission O&M or A&G account during 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-30

Please identify any costs, by FERC Account(s) and corresponding amounts, related to Versant's CIS system that are included in BHD's revenue requirement.

RESPONSE NO. MPUC-BHD-1-30

Versant Power has \$30,502,252 recorded to FERC Account 303.15, \$1,874,906 recorded to Account 391.12 and \$20,670,054 recorded to Account 111, related to the company's CIS system included the calculation of 2025 charges under Schedule 21-VP. *See* MPUC-BHD-1-30 Attachment A.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: MPUC-BHD-1-30 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-31

Please identify the FERC Account(s) and corresponding amounts that were recorded in 2023 related to each capital IT project over \$250,000, including a description and purpose of each project.

RESPONSE NO. MPUC-BHD-1-31

See MPUC-BHD-1-31 Attachment A. Note that, in the column labeled CATEGORY_COMPANY, value 1 represents the Bangor Hydro District and value 9 represents the Maine Public District.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: MPUC-BHD-1-31 Attachment A

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-32

Please provide a full reconciliation of FERC Account 926 Employee Pension and Benefits including, as applicable, amounts designated to BHD.

RESPONSE NO. MPUC-BHD-1-32

See MPUC-BHD-1-32 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-32 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-33

Please identify and quantify any extraordinary expenses that were booked to either the transmission O&M accounts or the A&G accounts during 2023 and identify all the FERC Accounts to which they were recorded.

RESPONSE NO. MPUC-BHD-1-33

Versant Power did not have any extraordinary expenses that were booked to either transmission O&M accounts or A&G accounts during 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-34

Please identify all charitable donation expenditures incurred during 2023 that are included in BHD's formula rate update. This identification should include, but not be limited to:

- a. Identification of the organization for which the expenditure or donation was made;
- b. Identification of each amount during 2022;
- c. Identification of the FERC Account where the expenditure or donation was recorded;
- d. Identification of all expenditures incurred in 2022 that would not have been incurred but for the charitable expenditure or donation, including the details on these expenditures requested in items a. through c. above; and
- e. If there were no charitable donation expenditures incurred during 2022 that have been included in BHD's formula rate update, then please identify the FERC Account(s) where such expenses were booked and their associated amounts.

RESPONSE NO. MPUC-BHD-1-34

There are no expenditures for charitable donations incurred in 2023 and included in the calculation of 2025 charges under Schedule 21-VP. Such expenses are recorded to Account 426, which is not included as an input to charges under Schedule 21-VP. Versant Power recorded \$18,947 to Account 426.01 in 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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OF THE MAINE PUBLIC UTILITIES COMMISSION
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-35

Please identify the following related to each occurrence of a major destructive event (storm, fire, etc.) in 2023:

- a. The FERC Account(s) and corresponding amounts, for all expenditures both expenses and capital, that were recorded related to restoration costs incurred for repair work.
- b. Any pending insurance claims and the amounts associated with anticipated reimbursements from these claims.
- c. The FERC Account(s) where the reimbursements in (b) above will be recorded.
- d. Verify whether BHD or Versant Power self-insures for property insurance by setting aside reserves. If so, please identify what FERC Account these reserves are held.
- e. For each major storm event, provide the amount included in expense and capital and provide support for the split between transmission and distribution for overheads and other indirect costs.

RESPONSE NO. MPUC-BHD-1-35

- a. See MPUC-BHD-1-35 Attachment A.
- b. There are no pending insurance claims related to these storm events.
- c. Not applicable. See response to subpart (b).
- d. Versant Power does not self-insure for property insurance.
- e. Versant Power defines a "major storm event" as more than 55,000 customer outages, 400
- f. or more outage tickets, and incremental costs in excess of \$2.5 million for restoration and has used this definition when responding to this request. See MPUC-BHD-1-35 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-35 Attachment A

VERSANT POWER'S RESPONSES TO
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OF THE MAINE PUBLIC UTILITIES COMMISSION
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-36

In reference to Versant Power's 2023 FF1 page 320-323, line 83, Account 560 – Operation Supervision and Engineering, please provide a detailed tabulation in Excel format of every entry booked to this account during 2023. Also, please explain and provide supporting documentation in Excel format for the increase of approximately \$1.9 million, or 3881%, from the 2022 balance.

RESPONSE NO. MPUC-BHD-1-36

Versant Power accumulates its Transmission Operating and Maintenance expenses largely in the Transmission O&M Clearing Account and then allocates costs out to applicable Transmission Operating and Maintenance expense accounts. The Company follows this approach for ease of use by those entering in expense data (particularly line workers). The allocation percentages used are based on historical percentages of labor and non-labor charges to Transmission operating and maintenance expense accounts. While these costs are spread across applicable Transmission Operating and Maintenance expense accounts, the total is included as Transmission Operation and Maintenance expense in the calculation of charges under Schedule 21-VP.

In 2023, Versant Power recorded the first year of amortization of the BHD regulatory asset per the Stipulation approved in *Versant Power*, 185 FERC ¶ 61,142 (2023), in the amount of \$1,952,760, increasing the expenses in this account over 2022 values.

See MPUC-BHD-1-36 Attachment A CUI-PRIV for the full charges to the Transmission O&M Clearing Account and the percentage allocation to Account 560. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-36 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-37

In reference to Versant Power's 2023 FF1 page 320-323, line 97, Account 566 – Miscellaneous Transmission Expenses, please provide a detailed tabulation in Excel format of every entry booked to this account during 2023.

RESPONSE NO. MPUC-BHD-1-37

Versant Power accumulates its Transmission Operating and Maintenance expenses largely in the Transmission O&M Clearing Account and then allocates costs out to applicable Transmission Operating and Maintenance expense accounts. The Company follows this approach for ease of use by those entering in expense data (particularly line workers). The allocation percentages used are based on historical percentages of labor and non-labor charges to Transmission Operating and Maintenance expense accounts. While these costs are spread across applicable Transmission Operating and Maintenance expense accounts, the total is included as Transmission Operation and Maintenance expense in the calculation of charges under Schedule 21-VP.

See MPUC-BHD-1-37 Attachment A CUI-PRIV for the full charges to the Transmission O&M Clearing Account and the percentage allocation to Account 566. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-37 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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QUESTION NO. MPUC-BHD-1-38

In reference to Versant Power's 2023 FF1 page 320-323, line 182, Account 921 – Office Supplies and Expenses, please provide a detailed tabulation in Excel format of every entry booked to this account during 2023.

RESPONSE NO. MPUC-BHD-1-38

See MPUC-BHD-1-38 Attachment A CUI-PRIV. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-38 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-39

In reference to Versant Power's 2023 FF1 page 320-323, line 184, Account 923 – Outside Services Employed, please provide a detailed tabulation of every entry booked to this account during 2023, including name, long description of cost item and amount in Excel format. Also, please highlight any new contracts or agreements for 2023.

RESPONSE NO. MPUC-BHD-1-39

See MPUC-BHD-1-39 Attachment A CUI-PRIV. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-39 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-40

In reference to Versant Power's 2023 FF1 page 320-323, line 186, column b, Account 925 – Injuries and Damages, please explain and provide supporting documentation in Excel format for the increase of approximately \$2.5 million, or 336%, from the 2022 balance.

RESPONSE NO. MPUC-BHD-1-40

See MPUC-BHD-1-40 Attachment A CUI-PRIV. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

The primary drivers of this increase were:

- Higher insurance premiums in 2023 than 2022; and
- An allocation of overhead credits applied to Account 925 in 2022, but not in 2023. In 2023, these credits were still applied to an A&G Account, resulting in the same overall impact to 2025 charges under Schedule 21-VP as for 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-40 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-41

In reference to Versant Power's 2023 FF1 page 320-323, line 187, column b, Account 926 – Employee Pensions and Benefits, please explain and provide supporting documentation in Excel format for the increase of approximately \$3.9 million, or 62%, from the 2022 balance.

RESPONSE NO. MPUC-BHD-1-41

See MPUC-BHD-1-41 Attachment A.

The major drivers of this increase were:

- Increased bonus accrual;
- Higher medical costs due to higher claims in 2023; and
- Lower overhead credits applied to Employee Pensions and Benefits, driven by lower pension expense.

These increases were partially offset by lower BHD pension and post-retirement benefit expense due to higher expected return on pension assets and the roll off of an unrecognized net loss.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-41 Attachment A

VERSANT POWER'S RESPONSES TO
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OF THE MAINE PUBLIC UTILITIES COMMISSION
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-42

In reference to Versant Power's 2023 FF1 page 320-323, line 192, Account 930.2 – Miscellaneous General Expenses, please provide a detailed tabulation in Excel format of every entry booked to this account during 2023.

RESPONSE NO. MPUC-BHD-1-42

See MPUC-BHD-1-42 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-42 Attachment A

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-43

In reference to Versant Power's 2023 FF1 page 320-323, line 193, Account 931 – Rents, please provide a detailed tabulation in Excel format of every entry booked to this account during 2023. Also, please highlight any new contracts or agreements for 2023 related to this account.

RESPONSE NO. MPUC-BHD-1-43

See MPUC-BHD-1-43 Attachment A CUI-PRIV. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

There were no new contracts or agreements for 2023 whose costs were booked to Account 931.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-43 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-44

In reference to Versant Power's 2023 FF1 page 320-323, line 196, column b, Account 935 – Maintenance of General Plant, please explain and provide supporting documentation in Excel format for the increase of approximately \$1.0 million, or 83%, from the 2022 balance.

RESPONSE NO. MPUC-BHD-1-44

See MPUC-BHD-1-44 Attachment A CUI-PRIV. Note that this Attachment has been designated as CUI-PRIV in accordance with the Protective Agreement executed by the MPUC on July 11, 2024.

The primary drivers of this increase were:

- Higher power utility bills premiums in 2023 than 2022; and
- An allocation of overhead credits applied to Account 935 in 2022, not in 2023. In 2023, these credits were applied to Account 922, resulting in the same impact to 2025 charges under Schedule 21-VP as for 2024.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-BHD-1-44 Attachment A CUI-PRIV

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-45

Please provide a list of any and all NERC Reliability Standard violation penalties paid during 2023. For each NERC Reliability Standard violation, please provide:

- a. The Reliability Standard violated;
- b. The amount of the penalty;
- c. The FERC account(s) where such penalties were recorded; and
- d. The nature of the Reliability Standard violation that gave rise to the penalty.

To the extent that the Regional Entity aggregated violations into a single penalty, please instead state the Reliability Standards violated, the total penalty amount, the FERC account(s) where such penalties were recorded, and the nature of the violations that gave rise to the penalty.

RESPONSE NO. MPUC-BHD-1-45

Versant Power did not have any NERC Reliability Standard violation penalties in 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-46

Please identify all credit facilities outstanding during 2023. For each credit facility, provide the amount of upfront and commitment fees recorded to expense in 2023 and the offsetting FERC account(s) charged, and identify any portion of the credit facility required to comply with provisions of specific a debt agreement. Also, explain the treatment of the fees in the determination of cost of debt for computing the AFUDC rate.

RESPONSE NO. MPUC-BHD-1-46

See MPUC-BHD-1-46 Attachment A for the balance of the credit facilities outstanding in 2023. Total commitment fees in the amount of \$108,494 were recorded to Account 431 in 2023. The commitment fees are not included in the calculation of AFUDC rates.

Response Prepared By: Katie-Ruth Perry, Manager, Accounting Support Operations

List of Attachments: MPUC-BHD-1-46 Attachment A

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-47

Please provide, and explain the need for, any amended Federal income tax returns filed during 2023 that impact the income tax positions or excess and deficient ADIT balances for BHD. The explanation should identify the specific items of income and deductions changed, the amount by which the items changed, the reason for the income tax amendment, the tax years being amended, and book accounting journal entries reflecting the amendments to the tax return.

RESPONSE NO. MPUC-BHD-1-47

Versant Power did not file any amended Federal Income Tax Returns during 2023.

Response Prepared By: David Davoren, Tax Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-48

Please identify any and all expenditures for lobbying and other civic, political, and related activities incurred during 2023 and included in BHD's formula rate update. This identification should include, but not be limited to:

- a. Identification of the organization for which the expenditure was made;
- b. Identification of each amount during 2023;
- c. Identification of the FERC Account where the donation was recorded;
- d. Identification of all related expenditures incurred in 2023 that would not have been incurred but for the expenditure for civic, political, and lobbying activities, including the details on these expenditures requested in items a. through c. above; and
- e. If there were no lobbying and other civic, political, and related activities expenditures incurred during 2023 that have been included in BHD's formula rate updates, then please identify the FERC Account(s) where such expenses were booked and their associated amounts.

RESPONSE NO. MPUC-BHD-1-48

There are no expenditures for lobbying, regulatory affairs, and other civic, political and related activities incurred in 2023 and included 2025 charges under Schedule 21-VP. Such expenses are recorded to Account 426, which is not included as an input to charges under Schedule 21-VP. Versant Power recorded \$702,046 to Account 426.14 in 2023.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-49

Please provide a list of all generation and transmission facilities that have been constructed and interconnected to BHD's transmission system since the last time it completed a loss study.

RESPONSE NO. MPUC-BHD-1-49

The following generation and transmission facilities have been constructed and interconnected to BHD's transmission system since the completion of Versant Power's most recent loss study in November 2022.

Generation Facilities:

Silver Maple Wind

Transmission Facilities:

None

Response Prepared By: Dave Norman, PE, Manager, Reg. Support

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-50

Please explain whether any new generation assets have been connected to Versant's BHD transmission system during CY 2023; and if so, please describe the location (substation name or line segment), MW injected, and prime mover of such interconnections.

RESPONSE NO. MPUC-BHD-1-50

No new generation assets were connected to Versant's BHD transmission system during 2023.

Response Prepared By: Dave Norman, PE, Mgr., Reg. Support

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-51

Please explain whether Versant has added any transmission assets during the study period; and if so, please describe these changes including the type of added equipment, location, and voltage.

RESPONSE NO. MPUC-BHD-1-51

No new transmission assets in the BHD area were added during 2023.

Response Prepared By: Dave Norman, PE, Mgr., Reg. Support

List of Attachments: None

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-52

In reference to the ATT 2 - Revenue Credits tab, Excel Cells D49:Z49, please confirm that the calculations should be referencing Excel Rows 44 through 48.

RESPONSE NO. MPUC-BHD-1-52

ATT 2 - Revenue Credits tab, Excel Cells D49:Z49, should reference Excel Rows 44 through 48. Versant Power will correct the formula in the July 31, 2024 filing to FERC to include the correct Revenue Credit for Rates effective Jan 1, 2025.

The corrected workbooks are included as Attachment to this Data Response as

1. Att F – App A (MPUC-BHD-1-52 Attachment A)
2. Att F – App B – Att 2 (MMPUC-BHD-1-52 Attachment B)
3. Attachment 2 – Schedule 21 VP (MPUC-BHD-1-52 Attachment C)

Response Prepared By: Tim Olesniewicz, Senior Rates and Regulatory Analyst

List of Attachments: MPUC-BHD-1-52 Attachment A, MPUC-BHD-1-52 Attachment B, MPUC-BHD-1-52 Attachment C

VERSANT POWER'S RESPONSES TO
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RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-53

In reference to the ATT 2 - Revenue Credits tab, Excel Cells D61:Z61, please confirm that the calculations should be referencing Excel Rows 57 through 60.

RESPONSE NO. MPUC-BHD-1-53

ATT 2 - Revenue Credits tab, Excel Cells D61:Z61 should be referencing Excel Rows 57 through 60. There are no Revenue Requirement impacts to this error, as the correct total is used in Attachment 2 – Schedule 21-VP, WS 9 Schedule 1 Revenues. Versant Power will correct the formula in the July 31, 2024 filing to FERC. *See* Response No. MPUC-BHD-1-52.

Response Prepared By: Tim Olesniewicz, Senior Rates and Regulatory Analyst

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING BANGOR HYDRO DISTRICT 2025 CHARGES
UNDER THE ISO NEW ENGLAND OATT
FERC DOCKET NO. ER20-2054-000

RESPONSES PROVIDED JULY 25, 2024

QUESTION NO. MPUC-BHD-1-54

In reference to the ATT VP-2 tab, Excel Cell H26, please confirm that the calculation should be referencing Excel Rows 13 through 25.

RESPONSE NO. MPUC-BHD-1-54

ATT VP-2 tab, Excel Cell H26 should be referencing Excel Rows 13 through 25. There are no Revenue Requirement impacts to this error, as the correct total in ATT VP-2, Excel Cell L26, is used for the entries on WS 11 ADIT Proration. Versant Power will correct the formula in the July 31, 2024 filing to FERC. *See* Response No. MPUC-BHD-1-52.

Response Prepared By: Tim Olesniewicz, Senior Rates and Regulatory Analyst

List of Attachments: None