

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

Versant Power

)

Docket No. ER20-1977-000

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

In accordance with the Protocols for Implementing and Reviewing Charges Established by the Attachment J Rate Formulas (the “Protocols”) of the Versant Power Open Access Transmission Tariff for Maine Public District (“MPD OATT”), Versant Power hereby submits these Initial Responses to the First Informational Data Requests tendered by the Maine Public Utilities Commission (“MPUC”) on May 11, 2021 (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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-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-MPD-1-1

On May 25, 2021, the Maine Customer Group served data requests on Versant Power regarding its updated charges for 2021-2022 under the MPD OATT. In accordance with Section V.B.8 of the Protocols for Implementing and Reviewing Charges Established by the Attachment J Formulas, Versant Power has and will continue to post all data responses publicly to its website at the same time they are served on the requesting party (except for any responses that contain confidential information, which will be made available to requesting parties pursuant to an appropriate confidentiality agreement).

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-2

Please identify any errors identified by Maine Public District (“MPD”) since its May 3, 2021 informational filing, or any errors identified by Versant Power in its 2020 FERC Form 1 (“2020 FF1”) filing since the April 2021 filing. In addition, please provide this information on a continuing basis.

RESPONSE NO. MPUC-MPD-1-2

See Response Nos. MPUC-MPD-1-41 through 1-93. *See also* MPUC-MPD-1-02 Attachment A for refiled pages from Versant Power’s 2020 FERC Form 1.

Response Prepared By: Tim Olesniewicz, Rates & Regulatory Analyst

List of Attachments: MPUC-MPD-1-02 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-3

Please provide the materiality memo (or the relevant equivalent) developed to support the 2020 financial reporting and accounting applicable to Versant Power. In addition, explain how the materiality threshold was applied to any known accounting misstatements during 2020. To the extent that the materiality threshold was applied to known accounting misstatements during 2020, please identify all misstatements associated with amounts included in the wholesale transmission formula rate and provide the associated amounts and FERC accounts impacted.

OBJECTION NO. MPUC-MPD-1-3

Versant Power objects to the foregoing data request as vague insofar as it uses the undefined term "materiality memo." Subject to and notwithstanding the foregoing objection, Versant Power states as follows.

RESPONSE NO. MPUC-MPD-1-3

Versant Power does not prepare a materiality memo to support its financial reporting and accounting. The company's auditors, Deloitte, calculate a materiality threshold for their audit work; however, this is not disclosed. In support of its audit, Deloitte provided a Summary of Uncorrected Misstatements and a Summary of Omitted Disclosures. *See* MPUC-MPD-1-03 Attachment A. No items in these summaries impact 2021-2022 charges under the MPD OATT Formula Rate.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-MPD-1-03 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-4

Please provide a list of all accounting policy and process changes from 2018 through 2020 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-MPD-1-4

The accounting policy and process changes Versant Power made from 2018 through 2020 that impact accounting information used in the development of the MPD OATT Formula Rate were the following:

- Moved taxes receivable from Account 165 and to Account 143. *See also* Response No. MPUC-MPD-1-47.
- Accounted for subsidiaries under the equity method rather than the consolidation method, which changed the balance in Account 216 and Account 165.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-5

Please provide a list of all changes made in the presentation of the financial information in the 2020 FERC Form No. 1 compared to the previous year that affect any input into the wholesale transmission formula rate.

RESPONSE NO. MPUC-MPD-1-5

See Response No. MPUC-MPD-1-4.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-6

In reference to Versant Power's 2020 FF1 page 204, line 4, column c, Account 303 – Miscellaneous Intangible Plant, please explain and provide a detailed description of the Additions in the amount of \$3,418,625.

RESPONSE NO. MPUC-MPD-1-6

See MPUC-MPD-1-06 Attachment A.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-06 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-7

Please provide for all transmission plant that was placed in service in MPD in 2020: 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-MPD-1-7

See MPUC-MPD-1-07 Attachment A.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-07 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-8

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-MPD-1-8

Versant Power did not include the value of any capital leases in its calculation of 2021-2022 charges under the MPD OATT Formula Rate.

Response Prepared By: Sarah Hesseltnine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-9

Please discuss 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-MPD-1-9

Versant Power does not have capitalized leases and as such, no interest expense on capitalized leases is recognized.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-10

Please provide a workable Excel spreadsheet that shows how Versant Power calculates its AFUDC rate for capitalizing transmission investment, including the ROE used in that calculation and the FERC Accounts to which the AFUDC costs were recorded. In addition, please provide the derivation and the source of the debt cost and ROE used in the AFUDC capital structure.

RESPONSE NO. MPUC-MPD-1-10

Versant Power calculates AFUDC based on the prescribed FERC calculation and records AFUDC costs to Subaccounts 107.11 and 419.11.

For the 2020 AFUDC rate calculation, Versant Power derived the cost of long-term debt based on interest costs and amortization of issuance costs on outstanding debt as of December 31, 2019. The ROE used for equity was the 7% rate on Versant Power's preferred shares and the 9.6% rate on common equity in the MPD OATT Formula Rate.

See MPUC-MPD-1-10 Attachment A.

Response Prepared By: Sarah Hesselstine, Manager, Financial Reporting

List of Attachments: MPUC-MPD-1-10 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-11

Please discuss the treatment of affiliate borrowings in the computation of the AFUDC rate, including money pool borrowings.

RESPONSE NO. MPUC-MPD-1-11

Versant Power does not have any affiliate borrowings and as such, affiliate borrowings are not included the computation of the AFUDC rate.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-12

Please describe the method used to accrue AFUDC and the frequency of compounding. Illustrate this method using the largest two work orders (by dollar) for 2020.

RESPONSE NO. MPUC-MPD-1-12

See MPUC-MPD-1-12 Attachment A and MPUC-MPD-1-12 Attachment B.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: MPUC-MPD-1-12 Attachment A
MPUC-MPD-1-12 Attachment B

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-13

In reference to Versant Power's 2020 FF1 page 206, line 50, column c, Account 353 – Station Equipment, please explain and provide a detailed description of the Additions in the amount of \$10,196,447, including a description of each project; the in-service date of each project; and the costs associated with each project by FERC Account(s).

RESPONSE NO. MPUC-MPD-1-13

See MPUC-MPD-1-13 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-14

In reference to Versant Power's 2020 FF1 page 206, line 52, column c, Account 355 – Poles and Fixtures, please explain and provide a detailed description of the Additions in the amount of

\$6,712,963, including a description of each project; the in-service date of each project; and the costs associated with each project by FERC Account(s).

RESPONSE NO. MPUC-MPD-1-14

See MPUC-MPD-1-14 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-14 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-15

In reference to Versant Power's 2020 FF1 page 206, line 53, column c, Account 356 – Overhead Conductors and Devices, please provide a detailed description of the Additions in the amount of

\$3,987,726, including a description of each project; the in-service date of each project; and the costs associated with each project by FERC Account(s).

RESPONSE NO. MPUC-MPD-1-15

See MPUC-MPD-1-15 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-15 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-16

In reference to Versant Power's 2020 FF1 page 207, line 87, column d, Account 390 – Structures and Improvements, please provide a detailed description of the Retirements in the amount of \$2,765,325.

RESPONSE NO. MPUC-MPD-1-16

See MPUC-MPD-1-16 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-16 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-17

In reference to Versant Power's 2020 FF1 page 206, line 88, column c, Account 391 – Office Furniture and Equipment, please provide a detailed description of the Additions in the amount of \$3,007,036, including the date in-service of each addition

RESPONSE NO. MPUC-MPD-1-17

See MPUC-MPD-1-17 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-18

In reference to Versant Power's 2020 FF1 page 206, line 89, column c, Account 392 – Transportation Equipment, please provide a detailed description of the Additions in the amount of \$1,323,721, including the date in-service of each addition.

RESPONSE NO. MPUC-MPD-1-18

See MPUC-MPD-1-18 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-19

In reference to Versant Power's 2020 FF1 page 206, line 93, column c, Account 396 – Power Operated Equipment, please provide a detailed description of the Additions in the amount of \$11,997,943, including the date in-service of each addition.

RESPONSE NO. MPUC-MPD-1-19

See MPUC-MPD-1-19 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-20

Please identify any regulatory assets reported in the 2020 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 to MPD and Bangor Hydro District ("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 district, supplying any relevant workpapers supporting the allocation by district.

RESPONSE NO. MPUC-MPD-1-20

There were no new regulatory assets reported by Versant Power in its 2020 FERC Form 1 that now or in the future are expected to affect the charges under the MPD OATT Formula Rate as a result of amortization through expenses.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-21

Please provide the date and docket number referencing each FERC approval of the creation of the regulatory asset.

OBJECTION NO. MPUC-MPD-1-21

Versant Power objects to this request as vague insofar as it is unclear to what regulatory asset the question refers. Notwithstanding and subject to the foregoing objection, Versant Power states as follows.

RESPONSE NO. MPUC-MPD-1-21

See Response No. MPUC-MPC-1-20.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-22

In reference to Versant Power's 2020 FF1 page 200, line 21, Accumulated Intangible Depreciation, please explain and provide supporting documentation for the increase of approximately \$2.5 million, or 16%, from the 2019 balance.

RESPONSE NO. MPUC-MPD-1-22

The increase in the accumulated intangible depreciation balance is the result of monthly amortization along with an increase in the intangible plant balance of \$1.3 million. *See* MPUC-MPD-1-22 Attachment A.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-23

In reference to Versant Power's 2020 FF1 page 219, line 25, Total Transmission Accumulated Depreciation, please explain and provide supporting documentation for the increase of approximately \$13.7 million, or 10%, from the 2019 balance.

RESPONSE NO. MPUC-MPD-1-23

The increase in the transmission accumulated depreciation balance is the result of monthly depreciation along with an increase in the transmission plant balance of \$18.6 million. *See* MPUC-MPD-1-23 Attachment A.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-23 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-24

Please identify any impairments recorded in 2020. 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-MPD-1-24

Versant Power did not record any impairments in 2020 that would have had an impact on the calculation of charges under the MPD OATT Formula Rate. The impairments recorded in 2020 we charged to Subaccount 426.06 which is not included as an input to the MPD OATT Formula Rate.

Response Prepared By: Sarah Hesseltine, Manager Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-25

Please identify any contingent liabilities recognized in 2020

RESPONSE NO. MPUC-MPD-1-25

Versant Power did not recognize any contingent liabilities in 2020.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-26

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-MPD-1-26

Versant Power did not include in the calculation of 2021-2022 charges under the MPD OATT Formula Rate any expense associated with a lease other than any actual lease payment made to lessors.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-27

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 2020. In addition, please identify the FERC account numbers where such write-offs were recorded

RESPONSE NO. MPUC-MPD-1-27

No one-time expenses were written off by Versant Power to any transmission O&M or A&G account during 2020.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-28

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

RESPONSE NO. MPUC-MPD-1-28

In 2020, Versant Power recorded \$1,212 of Maine Public District CIS related improvements to Account 303.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-29

Please identify the FERC Account(s) and corresponding amounts that were recorded in 2020 related to each capital IT project over \$250,000, including a description and purpose of each project.

RESPONSE NO. MPUC-MPD-1-29

See MPUC-MPD-1-29 Attachment A. Note that Company 01 refers to the BHD and Company 09 refers to the MPD.

Response Prepared By: Shane Tatro, Senior Corporate Accountant

List of Attachments: MPUC-MPD-1-29 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-30

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

RESPONSE NO. MPUC-MPD-1-30

See MPUC-MPD-1-30 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-31

Please identify and quantify any extraordinary expenses that were booked to either the transmission O&M accounts or the A&G accounts during 2020 and identify all the FERC Accounts to which they were recorded.

RESPONSE NO. MPUC-MPD-1-31

No extraordinary expenses were booked by Versant Power to any transmission O&M or A&G account during 2020.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-32

Please identify the following related to each occurrence of a major destructive event (i.e., storm, fire, etc.) in 2020:

- 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 MPD 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-MPD-1-32

- a. *See* MPUC-MPD-1-32 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 or more outage tickets, and costs in excess of \$1.8M for restoration and has used this definition when responding to this request. *See* MPUC-MPD-1- 32 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-33

In reference to WP FF1 Reconciliation, line 62, Post-Retirement Benefits Other than Pensions (PBOP), please provide back-up, in working Excel spreadsheet format, of the amount shown of \$386,335.

RESPONSE NO. MPUC-MPD-1-33

See MPUC-MPD-1-33 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-MPD-1-33 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-34

In reference to Versant Power's 2020 FF1 page 323, line 184, Account 923 – Outside Services Employed, please provide a detailed tabulation of every entry booked to this account during 2020, including name, long description of cost item and amount.

RESPONSE NO. MPUC-MPD-1-34

See MPUC-MPD-1-34 Attachment A.

Response Prepared By: Sarah Hesseltine, Manager, Financial Reporting

List of Attachments: MPUC-MPD-1-34 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-35

In reference to Versant Power's 2020 FF1 page 323, line 187, column b, Account 926 – Employee Pensions and Benefits, please explain and provide supporting documentation for the increase of approximately \$2.8 million, or 103%, from the 2019 balance.

RESPONSE NO. MPUC-MPD-1-35

See MPUC-MPD-1-35 Attachment A. The major drivers of the increase were:

- Increased pension and post-retiree medical expense due primarily to the expiration in 2020 of the amortization of a prior service gain in BHD's post-retiree medical plan.
- Lower 401(k) and pension contributions due to employee investment changes during the pandemic.
- Lower medical costs due to lower active medical claims and elective surgeries during the pandemic.
- Increased Overhead credits applied to Employee Pensions and Benefits, driven by higher capital spend in 2020 versus 2019.

Response Prepared By: Jennifer Ireland, Controller

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

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-36

State whether Versant Power incurred or paid any monetary penalties for violations of NERC Reliability Standards during 2020. If so, please respond to the following:

- a. The amount of the penalties;
- b. The FERC accounts where such penalties were recorded; and
- c. The nature of the alleged violation that gave rise to the penalty

RESPONSE NO. MPUC-MPD-1-36

Versant Power did not incur or pay any monetary penalties for violations of NERC Reliability Standards during 2020.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-37

Please identify all credit facilities outstanding during 2020. For each credit facility, provide the amount of upfront and commitment fees recorded to expense in 2020 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-MPD-1-37

See MPUC-MPD-1-37 Attachment A for outstanding credit facilities. Total commitment fees in the amount of \$145,843 were recorded to Account 431, Other Interest Expense. The commitment fees are not included in calculation of AFUDC rates.

Response Prepared By: Sarah Hesseltnie, Manager, Financial Reporting

List of Attachments: MPUC-MPD-1-37 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-38

Please provide a discussion of any amended Federal income tax returns filed during 2020 that impact the income tax positions or excess and deficient ADIT balances for MPD. The discussion 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-MPD-1-38

Versant Power did not file any amended Corporate Income Tax Returns in 2020.

Response Prepared By: David Davoren, Manager, Tax & Procurement

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-39

Please identify all expenditures for lobbying and other civic, political and related activities incurred during 2020 and included in MPD'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 2020;
- c. Identification of the FERC Account where the donation was recorded;
- d. Identification of all related expenditures incurred in 2020 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 2020 that have been included in MPD's formula rate updates, then please identify the FERC Account(s) where such expenses were booked and their associated amounts.

RESPONSE NO. MPUC-MPD-1-39

There are no expenditures for lobbying, regulatory affairs, and other civic, political and related activities incurred in 2020 and included in 2021-2022 charges under the MPD OATT Formula Rate. Such expenses are recorded to Account 426, which is not included as an input to the MPD OATT Formula Rate. Versant Power recorded \$305,530 to Account 426.14 in 2020. *See* MPUC-MPD-1-39 Attachment A.

Response Prepared By: Jennifer Ireland, Controller

List of Attachments: MPUC-MPD-1-39 Attachment A

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-40

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

OBJECTION NO. MPUC-MPD-1-40

Versant Power objects to this request insofar as it seeks information that is not relevant to the 2021-2022 charges or losses rate under the MPD OATT. The MPD OATT provides for the annual recalculation of real power losses based on data from the immediately preceding year. The most recent losses study was thus conducted in April 2021 based on actual data from 2020. Any generation and transmission facilities that have been constructed and interconnected to the MPD transmission system since the last time Versant Power completed a loss study will be reflected in the real power loss study conducted in 2022 using actual 2021 data.

Objection Prepared By: Counsel

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-41

In reference to Exhibit 1a, Excel Cell N14, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-41

The reference for Exhibit 1a, Excel Cell N14 should state "Exhibit 10 at 4a".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-42

In reference to Exhibit 1a, Excel Cells N24, N29, N34, the references stated do not correspond to the calculations presented, please rectify.

RESPONSE NO. MPUC-MPD-1-42

The references for Exhibit 1a, Excel Cells N24, N29, N34 should state "Exhibit 2 at 33a".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-43

In reference to Exhibit 1b, Excel Cell J23, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-43

The reference for Exhibit 1b, Excel Cell J23 should state "11a + 13a".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-44

In reference to Exhibit 1b, Excel Cell F27, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-44

The reference for Exhibit 1b, Excel Cell F27 should state “ = 14a * c”.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-45

In reference to Exhibit 1b, Excel Cells A32:A41 and Excel Cell J41, the line numbers are not correct, please rectify.

RESPONSE NO. MPUC-MPD-1-45

The line numbers for Exhibit 1b, Excel Cells A32:A41 should sequentially state 15-24. The reference for Exhibit 1b, Excel Cell J41 should state "Sum 15:23".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-46

In reference to Exhibit 4, Excel Cell Y38, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-46

The reference for Exhibit 4, Excel Cell Y38 should state "Sum [24r:26.2r]".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-47

In reference to Exhibit 4, Excel Cell D40, Transmission Prepayments December 2019 amount, please explain why the amount shown of \$2,635,066 does not correspond to the amount in Versant Power's 2020 FF1 page 111, line 57, column d, of \$4,171,849.

RESPONSE NO. MPUC-MPD-1-47

The amount on Exhibit 4, Excel Cell D40 should have been \$3,335,303. The difference of \$836,546 between the \$3,335,303 and the \$4,171,849 reported on Versant Power's 2020 FERC Form 1 as the 2019 amount is attributable to corrections for the following items which align with the proper treatment of these balances which is consistent with the 2020 value reporting:

- \$835,478 in taxes receivable that the Company had incorrectly recorded in Account 165; and
- \$1,068 in prepaid property taxes recorded in its 100% owned subsidiary Bangor Fiber. The Company incorrectly consolidated this account balance rather than accounting for the investment using the equity method.

See also Response No. MPUC-MPD-1-5.

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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-48

In reference to Exhibit 4, Excel Cell P43, Transmission Materials and Supplies - Transmission Plant December 2020 amount, please explain why the amount shown of \$2,018,418 does not correspond to the amount in Versant Power's 2020 FF1 page 227, line 8, column c, of \$12,027.

RESPONSE NO. MPUC-MPD-1-48

Versant Power will be refileing its 2020 FERC Form 1 to restate the value on Page 227, Line 8 to be \$2,018,418.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-49

In reference to Exhibit 4, Excel Cell W52, line 10r is not included in the calculation shown, please adjust calculation if said cell should be included in the calculation or adjust the reference to exclude the cell.

RESPONSE NO. MPUC-MPD-1-49

Versant Power will adjust the formula in cell 41r (Excel Cell W52) to include the value in cell 10r, to correspond with the Reference for Line 41. As the value in cell 10r is zero, this error in the cell 41r formula has no impact on the charges calculated.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-50

In reference to Exhibit 5, Excel Cell L18, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-50

The reference for Exhibit 5, Excel Cell L18 should state "WP EADIT Amortization, 7a".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-51

In reference to Exhibit 5, Excel Cell D30, amount shown is an input, please link to the reference stated.

RESPONSE NO. MPUC-MPD-1-51

Versant Power will update the formula in Excel Cell D30 to directly link to the stated reference location.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-52

In reference to WP EADIT Liability, Excel Cell Q11, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-52

The reference in WP EADIT Liability, Excel Cell Q11 should state: "WP Excess ADIT Amortization, 11c:23c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-53

In reference to WP EADIT Liability, Excel Cell Q12, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-53

The reference in WP EADIT Liability, Excel Cell Q12 should state: "WP Excess ADIT Amortization, 11d:23d".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-54

In reference to WP EADIT Liability, Excel Cell Q15, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-54

The reference in WP EADIT Liability, Excel Cell Q15 should state: "WP LNS Allocator at 20a".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-55

In reference to WP EADIT Allocators, Excel Cell H18, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-55

The reference in WP EADIT Allocators, Excel Cell H18 should state: "7c + 8c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-56

In reference to WP Unprotected EADIT Amort, Excel Cell F10, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-56

The reference in WP Unprotected EADIT Amort, Excel Cell F10 should state: "WP Deferred Tax Asset/Liability Detail at 119c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-57

In reference to WP DTA(L) Detail, Excel Cell J128, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-57

The reference in WP DTA(L) Detail, Excel Cell J128 should state: "Sum 1c:116c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-58

In reference to WP LNS Allocator, Excel Cell E11, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-58

The reference in WP LNS Allocator, Excel Cell E11 should state: "WP Deferred Tax Asset/Liability Detail at 119c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-59

In reference to WP LNS Allocator, Excel Cell E19, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-59

The reference in WP LNS Allocator, Excel Cell E19 should state: "WP DTA(L) Detail at 1c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-60

In reference to WP LNS Allocator, Excel Cell E20, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-60

The reference in WP LNS Allocator, Excel Cell E20 should state: "WP DTA(L) Detail at 44c * (1 – 7a)".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-61

In reference to WP LNS Allocator, Excel Cell E21, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-61

The reference in WP LNS Allocator, Excel Cell E21 should state: "WP DTA(L) Detail at 2c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-62

In reference to WP LNS Allocator, Excel Cell E22, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-62

The reference in WP LNS Allocator, Excel Cell E22 should state: "WP DTA(L) Detail at 3c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-63

In reference to WP LNS Allocator, Excel Cell E23, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-63

The reference in WP LNS Allocator, Excel Cell E23 should state: "WP DTA(L) Detail at 44c * 7a".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-64

In reference to WP LNS Allocator, Excel Cell E27, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-64

The reference in WP LNS Allocator, Excel Cell E27 should state: "5a/1a".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-65

In reference to WP LNS Allocator, Excel Cell E28, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-65

The reference in WP LNS Allocator, Excel Cell E28 should state: "1 - 16a - 17a".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-66

In reference to WP LNS Allocator, Excel Cell E30, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-66

The reference in WP LNS Allocator, Excel Cell E30 should state: " $17a / (17a + 18a)$ ".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-67

In reference to WP Transaction Costs, Excel Cell J25, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-67

The reference for WP Transaction Costs, Excel Cell J25 should state "a: 3b, b: 10b, c: 8b, d: 3d + 8d + 10d".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-68

In reference to WP Transaction Costs, Excel Cell J37, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-68

The reference for WP Transaction Costs, Excel Cell J37 should state "a: 3c, b: 10c, c: 8c, d: 3e + 8e + 10e".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-69

In reference to WP FF1 Reconciliation, Excel Cells D90:F90, MPD Other Regulatory Commission Expenses (Distribution), please explain the reasoning for the removal of the breakdown for BHD and MPD and the summation formula, as were in the Settled template.

RESPONSE NO. MPUC-MPD-1-69

Versant Power will update WP FF1 Reconciliation, Excel Cells D90:F90, MPD Other Regulatory Commission Expenses (Distribution), to restore the BHD and MPD detail as provided for in the filed version of the MPD OATT Formula Rate.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-70

In reference to Exhibit 4, Excel Cell Y38, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-70

The reference for Exhibit 4, Excel Cell Y38 should state "Sum [24r:26.2r]".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-71

In reference to Exhibit 4, Excel Cell D40, Transmission Prepayments December 2019 amount, please explain why the amount shown of \$2,635,066 does not correspond to the amount in Versant Power's 2020 FF1 page 111, line 57, column d, of \$4,171,849.

RESPONSE NO. MPUC-MPD-1-71

See Response No. MPUC-MPD-1-47.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-72

In reference to Exhibit 4, Excel Cell P43, Transmission Materials and Supplies - Transmission Plant December 2020 amount, please explain why the amount shown of \$2,018,418 does not correspond to the amount in Versant Power's 2020 FF1 page 227, line 8, column c, of \$12,027.

RESPONSE NO. MPUC-MPD-1-72

See Response No. MPUC-MPD-1-48.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-73

In reference to Exhibit 4, Excel Cell W52, line 10r is not included in the calculation shown, please adjust calculation if said cell should be included in the calculation or adjust the reference to exclude the cell.

RESPONSE NO. MPUC-MPD-1-73

Versant Power will adjust the formula in Exhibit 4, Excel Cell W52 to include the value in cell 10r, to correspond with the Reference for Line 41. As the value in cell 10r is zero, this error in the Excel Cell W52 formula has no impact on the charges calculated.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-74

In reference to Exhibit 5, Excel Cell L18, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-74

The reference for Exhibit 5, Excel Cell L18 should state "WP EADIT Amortization, 7a".

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-75

In reference to Exhibit 5, Excel Cell D30, amount shown is an input, please link to the reference stated.

RESPONSE NO. MPUC-MPD-1-75

Versant Power will update the formula in Excel Cell D30 to directly link to the stated reference location.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-76

In reference to WP EADIT Liability, Excel Cell Q11, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-76

The reference in WP EADIT Liability, Excel Cell Q11 should state: "WP Excess ADIT Amortization, 11c:23c".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-77

In reference to WP EADIT Liability, Excel Cell Q12, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-77

The reference in WP EADIT Liability, Excel Cell Q12 should state: "WP Excess ADIT Amortization, 11d:23d".

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-78

In reference to WP EADIT Liability, Excel Cell Q15, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-78

See Response No. MPUC-MPD-1-54.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-79

In reference to WP EADIT Allocators, Excel Cell H18, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-79

See Response No. MPUC-MPD-1-55.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-80

In reference to WP Unprotected EADIT Amort, Excel Cell F10, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-80

See Response No. MPUC-MPD-1-56.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-81

In reference to WP DTA(L) Detail, Excel Cell J128, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-81

See Response No. MPUC-MPD-1-57.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-82

In reference to WP LNS Allocator, Excel Cell E11, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-82

See Response No. MPUC-MPD-1-58.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-83

In reference to WP LNS Allocator, Excel Cell E19, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-83

See Response No. MPUC-MPD-1-59.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-84

In reference to WP LNS Allocator, Excel Cell E20, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-84

See Response No. MPUC-MPD-1-60.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-85

In reference to WP LNS Allocator, Excel Cell E21, the reference stated does not correspond to the calculation presented, please rectify

RESPONSE NO. MPUC-MPD-1-85

See Response No. MPUC-MPD-1-61.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-86

In reference to WP LNS Allocator, Excel Cell E22, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-86

See Response No. MPUC-MPD-1-62.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-87

In reference to WP LNS Allocator, Excel Cell E23, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-87

See Response No. MPUC-MPD-1-63.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-88

In reference to WP LNS Allocator, Excel Cell E27, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-88

See Response No. MPUC-MPD-1-64.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-89

In reference to WP LNS Allocator, Excel Cell E28, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-89

See Response No. MPUC-MPD-1-65.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-90

In reference to WP LNS Allocator, Excel Cell E30, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-90

See Response No. MPUC-MPD-1-66.

Response Prepared By: Counsel

List of Attachments: None

VERSANT POWER'S RESPONSES TO
DATA/INFORMATION REQUEST NO. 1
OF THE MAINE PUBLIC UTILITIES COMMISSION
REGARDING 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-91

In reference to WP Transaction Costs, Excel Cell J25, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-91

See Response No. MPUC-MPD-1-67.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-92

In reference to WP Transaction Costs, Excel Cell J37, the reference stated does not correspond to the calculation presented, please rectify.

RESPONSE NO. MPUC-MPD-1-92

See Response No. MPUC-MPD-1-68.

Response Prepared By: Tim Olesniewicz, 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 2021 MAINE PUBLIC DISTRICT OATT
FERC DOCKET NO. ER20-1977-000

RESPONSES PROVIDED JUNE 2, 2021

QUESTION NO. MPUC-MPD-1-93

In reference to WP FF1 Reconciliation, Excel Cells D90:F90, MPD Other Regulatory Commission Expenses (Distribution), please explain the reasoning for the removal of the breakdown for BHD and MPD and the summation formula, as were in the Settled template.

RESPONSE NO. MPUC-MPD-1-93

Versant Power will update WP FF1 Reconciliation, Excel Cells D90:F90, MPD Other Regulatory Commission Expenses (Distribution), to restore the BHD and MPD detail as provided for in the filed version of the MPD OATT Formula Rate.

Response Prepared By: Tim Olesniewicz, Rates and Regulatory Analyst

List of Attachments: None