6

Sur	nmary of Charges for Wholesale Customers		а		b	=	с b / 12	=	d b / 52	=	e = d / 5	f = e / 16	
Lin	e Description		Value	\$	Yearly 5/kW/Yr Note 3)	\$/	onthly kW/Mo lote 3)	\$/k	/eekly kW/Wk ote 3)	\$/ł	Daily ‹W/Day lote 4)	Hourly \$/kW/Hr (Note 5)	Reference(s)
	· · ·				,				,		,	(
1 2 3 4	Schedule 1 - Scheduling, System Control and Dispatch Service Annual Cost Applicable 12-CP Demand kW Value Rate	\$	731,227 88,000	\$	8.31	\$	0.69	\$	0.16	¢	0.032	\$ 0.0020	Exhibit 10 at 10a Exhibit 8 at 14a * 1000 4b = 2a / 3a
4 5	Rate			\$	0.31	\$	0.69	Þ	0.16	\$	0.032	\$ 0.0020	4b = 2a / 3a
6 7 8	Schedule 2 - Reactive Supply and Voltage Control Annual VAR Charges (\$) Applicable 12-CP Demand kW Value	\$	90,000 88,000	•	1.00	•	0.00	•		•	0.004	• • • • • • • •	Note 1 Exhibit 8 at 14a * 1000
9 10		_		\$	1.02	\$	0.09	\$	0.02	\$	0.004	\$ 0.0003	9b = 7a / 8a
11 12 13	Attachment H - Network Integration Transmission Service (NITS Annual Transmission Revenue Requirement Applicable 12-CP Demand kW Value	<u>)</u> \$	12,266,678 88,000										Exhibit 2 at 39a Exhibit 8 at 14a * 1000
14 15				\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	14b = 12a / 13a
16 17 18 19 20		\$	12,266,678 88,000	\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	Exhibit 2 at 39a Exhibit 8 at 14a * 1000 19b = 17a / 18a
21 22 23 24	<u>Schedule 8 - Non-Firm Point to Point (PTP)</u> Annual Transmission Revenue Requirement Applicable 12-CP Demand kW Value Rate	\$	12,266,678 88,000	\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	Exhibit 2 at 39a Exhibit 8 at 14a * 1000 24b = 22a / 23a, Note 2, Note 6

Notes

1 VAR Charges per Docket No. ER03-689.

2 For off-peak non-firm PTP transmission service (9 p.m. to 7 a.m. Monday - Friday and all day Saturday and Sunday) the daily rate cap shall be calculated by dividing the annual rate by 365 and the hourly rate shall be calculated by dividing the annual rate by 8760).

3 Value rounded to nearest \$0.01.

4 Value rounded to nearest \$0.001.

5 Value rounded to nearest \$0.0001.

6 Yearly non-firm point-to-point service not offered. Value shown in 24b only for purposes of calculating charges in 24c and 24d.

Summary of Charges for Retail Customers	а	
Line Description	Value	Reference(s)
1 Basic Transmission Service Charges for Retail Customers - Schedules 10,11,12		
2 Total Transmission Revenue Requirement	\$ 10,666,099	Exhibit 2 at 33a
3 Retail Load Ratio Share (rounded to 2 decimal places)	94.23%	Exhibit 8 at 16f
4 Subtotal	\$ 10,050,665	2a * 3a
5		
6 Customer Accounting Costs Allocated to Retail	\$ 758,534	WP Customer Costs at 7a
7 Schedule 1 Charges	\$ 572,564	Exhibit 10 at 4a * 3a
8 Schedule 2 Charges	\$ 84,807	Exhibit 10 at 3a (neg.) * 3a
9 NMISA Operational Costs	\$ 246,218	Exhibit 10 at 2a (neg.)
10 Adjustments	\$ (341,661)	WP Retail Adjustments [11d + 11e]
11 Estimated Retail Transmission Revenue Requirement	\$ 11,371,128	Sum [4a:10a]
12		
13 Prior Year Estimated Retail Transmission Revenue Requirement	\$ 9,549,652	Prior Year Estimated, Exh. 1b at 11a
14 Prior Year Actual Retail Transmission Revenue Requirement	\$ 11,349,876	Prior Year Actual, Exh. 1b at 11a
15 Prior Year True-Up (Down)	\$ 1,800,224	14a - 13a
16 Interest on True-Up (Down)	\$ 59,989	WP Interest on Retail True-Up at 13d
17 Deferred \$ Associated with Prior Year Adjustments	\$ (197,412)	WP Retail June True-Up at 30d
18 Retail Revenue Requirement to Be Used for Charges	\$ 13,033,929	Sum [11a, 15a, 16a, 17a]

Customer Accounting Costs Allocated to Retail	а	b	с	d	е	f
				= 18a * c	= d / a	= d / b

						Class Rate	Class Rate	
		Billing Units (Not	tes 1 & 2)	Class 12-CP %	Revenue Req.	(Note 4)	(Note 5)	
Line	e MPD Rate Class Designation	kWh	kW	(Note 3)	\$	\$/kWh	\$/kW-mo	Reference(s)
19	Residential (A/A1/AH/AHN) (Note 3)	194,968,598		36.6%	\$ 4,772,169	\$ 0.024477		FF1 at 304, Company Records
20	General Service (C,D-2,F,SNO)	88,853,471		27.4%	\$ 3,568,567	\$ 0.040162		FF1 at 304, Company Records
21	Medium Power Service - Primary (EP) (Note 3)	11,841,642	35,146	1.9%	\$ 246,575		\$ 7.02	FF1 at 304, Company Records
22	Large Power Service - Primary TOU (E-P-T)	19,161,660	46,332	2.9%	\$ 375,756		\$ 8.11	FF1 at 304, Company Records
23	Medium Power Service - Secondary (ES)	62,562,016	176,249	12.1%	\$ 1,575,944		\$ 8.94	FF1 at 304, Company Records
24	Large Power Service - Secondary TOU (E-S-T)	8,298,605	18,882	2.1%	\$ 279,751		\$ 14.82	FF1 at 304, Company Records
25	Sub-Transmission Power Service (S-T)	22,701,520	78,384	7.6%	\$ 985,806		\$ 12.58	FF1 at 304, Company Records
26	Transmission Power Service (H-T)	95,949,531	191,148	9.3%	\$ 1,207,975		\$ 6.32	FF1 at 304, Company Records
27	Street & Area Lighting (SL, T)	2,258,949	_	0.2%	\$ 21,386	\$ 0.009467		FF1 at 304, Company Records
28	Retail Revenue Requirement to Be Used for Charges	506,595,993		100.0%	\$ 13,033,929			Sum [19:27]

Notes

Billing units corresponding to the most recent calendar year will be used.
 kWh and kW are annual values. Annual kW = kW-month * 12.
 Retail 12 CPs will be updated to the most current available calendar year.

4 Value rounded to nearest \$0.000001.

5 Value rounded to nearest \$0.01.

Summary of Calculations for Transmission Revenue Requirement

Line	Description		Value	Reference(s)
1	TRANSMISSION INVESTMENT BASE			
2	Plant			
3	Transmission Plant	\$	85,188,561	Exhibit 4 at 1r
4	General Plant	\$	5,258,568	Exhibit 4 at 3r
5	Intangible Plant	\$	574,443	Exhibit 4 at 5r
6	Plant Held for Future Use	\$	-	Exhibit 4 at 10r
7	Total Plant	\$	91,021,572	Sum [3a:6a]
8		•		[]
9	Accumulated Plant Depreciation and Amortization			
10	Transmission Plant	\$	(17,097,389)	Exhibit 4 at 13r
11	General Plant	\$	(1,558,516)	Exhibit 4 at 14r
12	Other Plant	\$	(109,032)	Exhibit 4 at 15r
13	Total Depreciaton and Amortization	\$	(18,764,937)	Sum [10a:12a]
14	· · ·		· · ·	
15	Accumulated Deferred Taxes	\$	(7,065,024)	Exhibit 4 at 21r
16	Deferred Director Fees	\$	-	Exhibit 4 at 7r
17	Other Assets/Liabilities	\$	(3,301,432)	Exhibit 4 at 27r
18	Cash Working Capital	\$	233,568	Exhibit 4 at 39r
19	Materials and Supplies	\$	437,308	Exhibit 4 at 34r
20	Prepayments	\$	105,158	Exhibit 4 at 29r
21	Total Investment Base	\$	62,666,213	7a + Sum [13a:20a]
22	Cost of Capital Rate (rounded to 2 decimal places)		8.71%	Exhibit 3 at 4d
23				
24	Investment Return and Associated Income Taxes	\$	5,458,227	21a * 22a
25	Depreciation and Amortization Expense	\$	2,017,243	Exhibit 5 at 5e
26.1	Amortization of Excess Federal Deferred Income Tax Liability	\$	(234,315)	Exhibit 5 at 6.5e
	Amortization of Related Investment Tax Credits	\$	-	Exhibit 5 at 7e
27	Property Tax Expense	\$	1,056,050	Exhibit 5 at 9e
28	Payroll Tax Expense	\$	127,781	Exhibit 5 at 11e
29	Operation and Maintenance Expense	\$	1,219,688	Exhibit 5 at 16e
30	Administrative and General Expense	\$	648,860	Exhibit 5 at 29e
31	Transmission Related Revenues (neg.)	\$	(387,291)	Exhibit 7 at 21a
32	Adjustments	\$	759,856	WP Wholesale Adjustments [11d + 11e]
33	ESTIMATED WHOLESALE TRANSMISSION REVENUE REQUIREMENT	\$	10,666,099	Sum [24a:32a]
34				
35	Prior Year Estimated Wholesale Transmission Revenue Requirement	\$	9,232,234	Prior Year Estimated, Exh. 2 at 33a
36	Prior Year Actual Wholesale Transmission Revenue Requirement	\$	10,781,196	Prior Year Actual, Exh. 2 at 33a
37	Prior Year True-Up (Down)	\$	1,548,962	36a - 35a
38	Interest on True-Up (Down)	\$	51,617	WP Interest on Wholesale True-Up at 13d
39	WHOLESALE TRANSMISSION REVENUE REQUIREMENT TO BE USED FOR CHARGES	\$	12,266,678	Sum [33a, 37a, 38a]

а

Determination of Cost of Captial Rate

ATTACHMENT J EXHIBIT 3

Beainning of End of/ Full Line Description Year Year Average Reference(s) 1 Weighted Cost of Captial 6.8534% Sum [21d, 29d, 42d] 2 Federal Income Tax 1 2660% 52d 0.5911% 3 State Income Tax 63d COST OF CAPTIAL RATE 8.7105% Sum [1d:3d] Long-Term Debt Component 6 \$ 442,000,000 \$ 442,000,000 \$ 442,000,000 FF1 at 112:24d; FF1 at 112:24c; Avg [7a:7b] Long-Term Debt Unamortized Gain on Reacquired Debt FF1 at 113:61d: FF1 at 113:61c 8 - \$ Unamortized Loss on Reacquired Debt (neg.) (3,465) \$ FE1 at 111:81d: FE1 at 111:81c 9 (1,711,070) \$ (1,755,421) 10 Unamortized Debt Expenses (neg.) FF1 at 111:69d; FF1 at 111:69c 11 Long-Term Debt Net Proceeds \$ 440,285,465 \$ 440,244,579 \$ 440,265,022 Sum [7a:10a]; Sum [7b:10b]; Avg [11a:11b] 12 Net Interest Charges \$ 17,432,356 FF1 at 117:70c 13 FF1 at 117:69c 14 AFUDC on Borrowed Funds \$ 1,455,608 15 Other Interest (neg.) (524,981) FF1 at 117:68c \$ 16 Annual Debt Cost \$ 18,362,983 Sum [13b:15b] 17 18 Versant Power Total Capital \$ 874,045,989 Sum [7c, 24c, 37c] 19 Long-Term Debt Capitalization Ratio 50.5694% 7c/18c 20 Long-Term Debt Cost Rate 4.1709% 16b / 11c 21 Long-Term Debt Component 19d * 20d 2.1092% 22 23 Preferred Stock Component 24 Preferred Stock \$ 365,400 \$ 363,065 \$ 364,233 FF1 at 112:3d; FF1 at 112:3c; Avg [24a:24b] Preferred Dividends (neg.) (Note 3) 25 25,478 FF1 at 118:29c S Versant Power Total Capital \$ 874,045,989 26 Sum [7c, 24c, 37c] 0.0417% 27 Preferred Stock Capitalization Ratio 24c / 26c 28 Preferred Stock Cost Rate 6.9951% 25b / 24c 29 Preferred Stock Component 0.0029% 27d * 28d 30 31 Return on Equity Component 32 Total Proprietary Capital \$ 536,182,146 \$ 578,216,683 FF1 at 112:16d; FF1 at 112:16c Goodwill Docket Nos. EC01-13, EC10-67 (neg.) \$ (113,805,224) \$ (113,805,224) Company Records, Note 2 33 Account No. 216.1 (neg.) (9,840,696) \$ (12,855,707) FF1 at 112:12d: FF1 at 112:12c 34 Account No. 204 (neg.) FF1 at 112:3d; FF1 at 112:3c 35 (365,400) \$ (363,065) 36 Account No. 219 (neg.) FF1 at 112:15d; FF1 at 112:15c 37 Versant Power Common Equity Adjusted \$ 412,170,826 \$ 451,192,687 \$ 431,681,756 Sum [32a:36a]; Sum [32b:36b]; Avg [37a:37b] 38 Versant Power Total Capital \$ 874,045,989 Sum [7c, 24c, 37c] 39 49.3889% 40 Common Equity Capitalization Ratio 37c / 39c 41 Return on Equity Rate 9.6000% Note 1 Return on Equity Component 4.7413% 40d * 41d 42 43 44 Federal Income Tax 45 (A+[(B+C)/D]xFT 46 1-FT where: 47 FT = Versant Power federal income tax rate 21.0000% Company Records 4.7443% 48 A = Equity portion of weighted cost of capital 29d + 42d 49 B = MPD Transmission-Related Amortization of Investment Tax Credits Company Records 50 C = MPD Equity AFUDC component of transmission depreciation expense 11,396 Company Records \$ 62,666,213 51 D = MPD Transmission Investment Base Exhibit 4 at 41r \$ 1.2660% 52 Federal Income Tax Per Formula at 45-46 53 54 State Income Tax ((A+[(B+C)/D])+E)xST 55 56 where: 1-ST 57 ST = Versant Power state income tax rate 8.9300% Company Records 58 A = Equity portion of weighted cost of capital 4.7443% 29d + 42d 59 B = MPD Transmission-Related Amortization of Investment Tax Credits Company Records S C = MPD Equity AFUDC component of transmission depreciation expense 60 11,396 Company Records \$ \$

62,666,213

Exhibit 4 at 41r

Per Formula at 55-56

52d

1.2660%

0.5911%

b

а

d

с

Notes

61

62

63 State Income Tax

1 Return on Equity Rate will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

2 Goodwill (Acquisition Premium) is excluded from ROE calculation.

D = MPD Transmission Investment Base

E = Federal Income Tax

3 Insofar as Preferred Dividends are recorded to Account 437 as a negative value, the value input in Line 25, Column b will be a positive value.

nent of Transmission-Related Rate Base Components	а	b	c	d	e	f	g	h	i	j	k	I.	m	n = avg. [a:m]	0	p = n * o	q		r = p * q	
	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Input Value (Note 1)	Company All (Exhibit		MPD Allocator// (Exhibit		MPD Transmission	Reference(s)
PD Total Transmission Plant	\$ 83 522 424	\$ 83.536.807	\$ 83,536,807	\$ 83,730,184	\$ 83 766 210	\$ 83,766,210	\$ 83 795 744	\$ 83 795 744	\$ 83 795 744	\$ 84,382,600	\$ 84,975,182	\$ 86,600,325	\$ 98,247,308	\$ 85,188,561	MPD	100.00% \$ 85.188.561	All Trans.	100.00% \$	85.188.561	FF1 at 206:58b, 207:58g, Company Records
	, ,	, ,	, ,	, , .	, , .	, , .	, ,	, ,	,,	, . , ,	,, .	,,,	, , ,	,,					,,	
ansmission Related General Plant	\$ 31,361,357	\$ 31,383,288	\$ 31,400,984	\$ 31,428,065	\$ 31,566,501	\$ 31,566,501	\$ 31,566,501	\$ 31,596,878	\$ 31,596,878	\$ 31,607,369	\$ 31,652,582	\$ 31,652,582	\$ 32,261,116	\$ 31,587,739	MPD	100.00% \$ 31,587,739	Salaries & Wages	16.65% \$	5,258,568	FF1 at 206:99b, 207:99g, Company Records
ansmission Related Intangible Plant	1,152,441	1,149,716	1,149,716	1,149,716	1,149,691	1,149,691	1,149,691	1,149,691	1,149,691	1,149,691	11,159,978	11,159,978	11,038,475	\$ 3,450,628	MPD	100.00% \$ 3,450,628	Salaries & Wages	16.65% \$	574,443	FF1 at 204:5b, 205:5g, Company Records
erred Director Fees	\$ -	\$-	\$-	s -	\$-	s -	\$-	s -	\$-	\$-	\$-	\$-	\$ -	\$-	MPD	100.00% \$ -	Salaries & Wages	16.65% \$	-	FF1 at 269:f, Company Records
TOTAL																	- · · ·	\$	91,021,572	Sum [1r:7r]
ansmission Plant Held for Future Use	\$-	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	MPD	100.00% \$ -	All Trans.	100.00% \$	-	FF1 at 214, Company Records
smission Accumulated Depreciation and Amortization																	All Trans.	100.00%		
Transmission Plant Accumulated Depreciation (neg.)														\$ (17,097,389)	MPD	100.00% \$ (17,097,389		100.00% \$		FF1 at 219:25b, Company Records
General Plant Accumulated Depreciation (neg.)														\$ (9,361,861)	MPD	100.00% \$ (9,361,861		16.65% \$		FF1 at 219:28b, Company Records
Accum. Provision for Amortization of Other Utility Plant (neg.) TOTAL	\$ (460,648)) \$ (490,363)	\$ (520,150)	\$ (549,946)	\$ (5/9,/33)	\$ (609,524) \$ (639,314)) \$ (668,635)	\$ (698,116)\$ (/2/,/58)	i\$ (813,173)	\$ (898,603)	\$ (858,307	\$ (654,944)	MPD	100.00% \$ (654,944) Salaries & Wages	16.65% \$	(109,032) (18,764,937)	FF1 at 200:21b, Company Records Sum [13r:15r]
nsmission Accumulated Deferred Taxes																				
Accumulated Deferred Taxes (neg.) Acct. Nos. 282 and 283																		s	(7,587,504)	WP ADIT at 75p + WP ADIT at 113p
Accumulated Deferred Taxes (pos.) Acct. No. 190																		s	522,480	WP ADIT at 37p
TOTAL																		Ş	(7,065,024)	19r + 20r
er Transmission-Related Assets/Liabilities																				
Other Regulatory Assets		\$ 2,502,823												\$ 2,002,649	MPD	100.00% \$ 2,002,649		16.65% \$		FF1 at 232:f (FF1 at 232.1:f), Company Red
Accumulated Provision for Pensions and Benefits (neg.) Excess Federal Deferred Income Tax Liability (neg.)														\$ (1,227,336) \$ (2,881,794)	MPD MPD	100.00% \$ (1,227,336 100.00% \$ (2,881,794		16.65% \$ 100.00% \$		FF1 at 112:29, Company Records WP DTA/(L) Amortization Expense and Bala
Other Regulatory Liabilities (neg.)														(2,881,794) \$ (3,296,042)	MPD	100.00% \$ (2,881,794		16.65% \$		
TOTAL	\$ (0,400,002))	ψ (0,007,401)	· • (0,000,000)	φ (0,024,002)	\$ (0,000,072) ψ (0,210,020)) © (0,200,401)	φ (0,200,020) \$ (0,100,200)	i ψ (0,170,110)	φ (0,100,043)	ψ (0,070,000	φ (3,230,042)		100.0070 \$ (0,230,042) Galaries & Wages	10.00%	(3,301,432)	Sum [24r:26.2r]
nsmission Prepayments (Acct. No. 165)	\$ 4,543,316	\$ 3,687,498	\$ 3,139,240	\$ 2,255,811	\$ 1,326,084	\$ 614,509	\$ 3,889,160	\$ 4,062,134	\$ 4,756,887	\$ 5,346,227	\$ 4,876,092	\$ 4,747,250	\$ 4,630,935	\$ 3,682,703	Total Plant	17.15% \$ 631,677	Salaries & Wages	16.65% \$	105,158	FF1 at 111:57c
nsmission Materials and Supplies																				
Transmission Plant															Total Plant	17.15% \$ 420,754		100.00% \$	420,754	FF1 at 227:8b; FF1 at 227:8c
Stores Expense Undistributed TOTAL	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	Total Plant	17.15% \$ 44,630	Plant	37.09% \$	16,554 437,308	FF1 at 227:16b; FF1 at 227:16c 32r + 33r
																		3	437,308	JZI T JJI
h Working Capital Operation and Maintenance Expense														\$ 1.219.688	MPD	100.00% \$ 1.219.688	Fixed Multiplier	12.50% \$	152.461	Exhibit 5 at 16e
Administrative and General Expense														\$ 648.860	MPD	100.00% \$ 1,219,000		12.50% \$		Exhibit 5 at 29e
TOTAL																		S	233,568	37r + 38r
TAL TRANSMISSION INVESTMENT BASE (MPD)																			62.666.213	Sum [8r, 10r, 16r, 21r, 27r, 29r, 34r, 39r]
IAL IRANSMISSION INVESTMENT BASE (MPD)																		\$	02,000,213	Sum [or, 101, 101, 217, 277, 297, 347, 397]

Notes
1 Values exclude transaction-related costs for which recovery has not been authorized by the Commission.

ATTACHMENT J EXHIBIT 4

Development of Transmission-Related Expenses	а	b		c = a * b	d		e = c * d	
Line	Input Value (Note 1)	Company All (Exhibit		MPD	MPD Allocator/Ad (Exhibit 6)		MPD Transmission	Reference(s)
1 Transmission-Related Depreciation and Amortization Expense								
2 Transmission Plant Depreciation	\$ 1,807,444	MPD	100.00% \$	1,807,444	All Trans.	100.00% \$	1,807,444	FF1 at 336:7f, Company Records
3 General Plant Depreciation and Amortization	\$ 738,451	MPD	100.00% \$	738,451	Salaries & Wages	16.65% \$	122,934	FF1 at 336:10f, Company Records
4 Intangible Plant Amortization	\$ 521,796	MPD	100.00% \$	521,796	Salaries & Wages	16.65% \$	86,866	FF1 at 336:1f, Company Records
5 TOTAL	• •=•,•••				g	\$		Sum [2e:4e]
6.1							,- , -	
6.2 Amortization of Excess Federal Deferred Income Tax Liability								
6.3 Amortized Amount	\$ (168,579)	MPD	100.00% \$	(168,579)	All Trans.	100.00% \$	(168,579)	WP DTA/(L) Amortization Expense and Balance, 8b
6.4 Blended Federal & State Statutory Tax Rate							28.05%	1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)]
6.5 Grossed Up Amortized Amount						\$	(234,315)	6.3e / (1 - 6.4e)
6.6								
7 Transmission-Related Amortization of Investment Tax Credits	\$ -	MPD	100.00% \$	-	Plant	37.09% \$	-	FF1 at 266:8f, Company Records
8								
9 Transmission-Related Property Tax Expense	\$ 16,598,669	Total Plant	17.15% \$	2,847,095	Plant	37.09% \$	1,056,050	FF1 at 263:i (FF1 at 263I), Company Records
10								
11 Transmission-Related Payroll Tax Expense	\$ 3,099,396	Cust/Load/Sales	24.77% \$	767,567	Salaries & Wages	16.65% \$	127,781	FF1 at 263:I (FF1 at 263I), Company Records
12								
13 Transmission Operation and Maintenance								
14 Account Nos. 560-564, 566-573	\$ 2,163,530	MPD	100.00% \$	2,163,530	All Trans.	100.00% \$	2,163,530	FF1 at 321:83b-95b, 321:97b-98b, 321:111b, Company Records
15 Account No. 561 (neg.)	\$ (943,842)	MPD	100.00% \$	(943,842)	All Trans.	100.00% \$	(943,842)	Exhibit 10 at 1a
16 TOTAL						\$	1,219,688	14e + 15e
17								
18 Transmission-Related Administrative and General Expense								
19 Account Nos. 920-935	\$ 17,869,793	Cust./Sales	23.84% \$, ,	Salaries & Wages	16.65% \$	709,343	FF1 at 323:197b
20 Account Nos. 924, 928, 930.1 (all neg.)	\$ (6,438,932)	Cust./Sales		(1,535,330)	Salaries & Wages	16.65% \$	(255,594)	FF1 at 323:185b, 323:189b, 323:191b
21 Account No. 923 Regulatory Proceedings (neg.)	\$ -	Cust./Sales	23.84% \$	-	Salaries & Wages	16.65% \$	-	FF1 at 323:184b, Company Records
22 Account No. 926 MPD PBOP (neg.)	\$ (387,996)	MPD	100.00% \$	(387,996)	Salaries & Wages	16.65% \$	(64,592)	FF1 at 323:187b, Company Records
23 Account No. 924 Property Insurance	\$ 878,021	Total Plant	17.15% \$	150,603	Plant	37.09% \$	55,862	FF1 at 323:185b
24 Account No. 928 Commission Annual Charges	\$ 19,680	MPD	100.00% \$	19,680	All Trans.	100.00% \$	19,680	FF1 at 323:189b, Company Records
25 Account No. 928 Transmission-Related (other than Annual Charges)	\$ 187,601	MPD	100.00% \$	187,601	All Trans.	100.00% \$	187,601	FF1 at 323:189b, Company Records
26 Account No. 923 MPD Regulatory Proceedings	\$ -	MPD	100.00% \$	-	All Trans.	100.00% \$	-	FF1 at 323:184b, Company Records
27 Account No. 926 MPD PBOP Fixed Amount	\$ (20,669)	MPD	100.00% \$	(20,669)	Salaries & Wages	16.65% \$	(3,441)	Note 2
28 Account No. 407.3 Amortization of Pension and PBOP Regulatory Asset	\$ -	MPD	100.00% \$	-	Salaries & Wages	16.65% \$	-	FF1 at 114:12c, Company Records
29 TOTAL						\$	648,860	Sum [19e:28e]

Notes

Values exclude transaction-related costs for which recovery has not been authorized by the Commission.
 PBOP will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

VERSANT POWER – MAINE PUBLIC DISTRICT OATT	ATTACHMENT J
ATTACHMENT J FORMULA RATES	EXHIBIT 6
RATE YEAR JUNE 1, 2022 TO MAY 31, 2023	
ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES	

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Line	Description	Value	Reference(s)
Com	apany Allocators		
1	Bangor Hydro District Customer Count	131,205	FF1 at 304:d
2	Maine Public District Customer Count	36,452	FF1 at 304:d
3	Company Customer Count (subtotal)	167,657	1a + 2a
4	Company Customer Count Allocator (BHD)	78.26%	
5	Company Customer Count Allocator (MPD)	21.74%	
6			24,04
7	Company Customer/Load/Sales Allocator (BHD)	75.23%	4a / 3 + 16a / 3 + 22a / 3
8	Company Customer/Load/Sales Allocator (MPD)	24.77%	
9		24.117	04/01/14/01/204/0
10	Company Customer/Sales Allocator (BHD)	76.16%	4a / 2 + 16a / 2
11	Company Customer/Sales Allocator (MPD)	23.84%	
12		2010470	0072 • 11072
13	Bangor Hydro District Energy Sales (MWh)	1,536,878	FF1 at 304:b
14	Maine Public District Energy Sales (MWh)	538,497	FF1 at 304:b
15	Company Energy Sales (subtotal)	2,075,374	
16	Company Energy Sales Allocator (BHD)	74.05%	
17	Company Energy Sales Allocator (MPD)	25.95%	
18		20.007	
19	Bangor Hydro District Monthly Peak Loads (MW)	2,913	FF1 at 400 Sum [1b:16b
20	Maine Public District Monthly Peak Loads (MW)	1,056	
21	Company Monthly Peak Loads (Subtotal)	3,969	
22	Company Monthly Peak Loads Allocator (BHD)	73.39%	
23	Company Monthly Peak Loads Allocator (MPD)	26.61%	
24	Company monting i ban Loudo Anobator (im B)	20.0170	2007210
25	Bangor Hydro District Revenue	\$ 140,702,367	FF1 at 304:c
26	Maine Public District Revenue	\$ 36,881,969	
27	Company Revenues (Subtotal)	\$ 177,584,336	25a + 26a
28	Company Revenue Allocator (BHD)	79.23%	
29	Company Revenue Allocator (MPD)	20.77%	
30	· · · · · · · · · · · · · · · · · · ·		
31	Bangor Hydro District Total Electric Plant In Service (13-mo. avg.)	\$ 1,185,256,368	Company Records
32	Maine Public District Total Electric Plant In Service (13-mo. avg.)	\$ 245,392,779	
33	Company Total Electric Plant In Service (subtotal)	\$ 1,430,649,147	
34	Company Total Plant Allocator (BHD)	82.85%	
35	Company Total Plant Allocator (MPD)	17.15%	
MPD	Allocators		
36	MPD Average Total Transmission Plant (13-mo. avg.)	\$ 85,188,561	Exhibit 4 at 1r
37	MPD Transmission-Related General and Intangible Plant (13-mo. avg.)	\$ 5,833,011	Exhibit 4 [3r + 5r]
38	MPD Electric Plant in Service (13-mo. avg.)	\$ 245,392,779	32a
39	MPD Plant Allocator (Transmission)	37.09%	(36a + 37a) / 38a
40			
41	Maine Public District Transmission Revenue	\$ 11,373,518	Company Records
42	Maine Public District Total Revenue	\$ 36,881,969	26a
43	MPD Revenue Allocator (Transmission)	30.84%	41a / 42a
Sala	rice and Wagos Allocator		
	ries and Wages Allocator Transmission Salaries and Wages	\$ 3,435,661	FF1 at 354:21b
	Total Operations and Maintenance Salaries and Wages	\$ 3,435,661 \$ 27,039,095	FF1 at 354:21b
	Administrative and General Salaries and Wages	\$ 6,401,391	FF1 at 354:200
	Company Salaries and Wages Allocator (Transmission)	5 0,401,391 16.65%	
	Sompany Salaries and Mayes Anocator (Transmission)	10.05/0	

Allocation Factors

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

ATTACHMENT J EXHIBIT 7

Transmission-Related Revenues

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Line	Description	Inp	ut Value	Reference(s)
1	Point-to-Point & Settled Transaction Revenues			Notes 1 and 2
2	Terraform (Evergreen)	\$	380,640	FF1 at 330:n
3	Houlton Water Company	\$	6,651	FF1 at 330:n
4				
5				
6				
7				
8				
9	TOTAL	\$	387,291	Sum [2a:8a]
10				
11	Transmission Plant-Related Rents and General Plant-Related Rents			Note 3
12				
13				
14	TOTAL	\$	-	12a + 13a
15				
16	Other Transmission-Related Revenues			
17				
18				
19	TOTAL	\$	-	17a + 18a
		Ŧ		
	TOTAL TRANSMISSION-RELATED REVENUES	\$	387.291	Sum [9a. 14a. 19a]
20 21	TOTAL TRANSMISSION-RELATED REVENUES	\$	387,291	Sum [9a, 14a, 19a]

Notes

1 Includes all transmission-related revenues recorded in Account 456 associated with the rolled-in base transmission rates for point-to-point or ancillary services on FF1 at 330:k and 330:m attributable to MPD.

- 2 Include all transmission-related revenues recorded in Account 456 except: (1) non-penalty revenues associated with the rolled-in base transmission rates for point-to-point or network transmission service or ancillary services; (2) revenues associated with O&M performed on other utilities' facilities that will be separately tracked and excluded from Transmission O&M, A&G, and Payroll Tax Expenses factored into Exhibit 5, Column (a).
- 3 Transmission Plant-Related Rent is defined as the rents properly booked to Account 454 that are for the use of plant booked to transmission; and General Plant-Related Rent is defined as the rents properly booked to Account 454 that are for the use of plant booked to general on FF1 at 300:19b.

Mon	thly Peak Loads - MW	а	b	С	d	е	f = a - sum [b:e]	
				MPD NITS	Customers			
Line	Description	Total	EMEC (All)	HWC	VBL&P	[Reserved]	MPD Retail	Reference(s)
4	lanuar	100.000	2.040	0.000	0.400	0	102.224	FE1 at 401b;20d Company Decords
1	January	109.000	3.243	0.000	2.423	0	103.334	FF1 at 401b:29d, Company Records
2	February	94.000	3.662	0.000	2.530	0	87.808	FF1 at 401b:30d, Company Records
3	March	91.000	3.207	0.000	2.456	0	85.337	FF1 at 401b:31d, Company Records
4	April	81.000	2.679	0.000	1.980	0	76.341	FF1 at 401b:32d, Company Records
5	Мау	75.000	2.386	0.000	1.820	0	70.794	FF1 at 401b:33d, Company Records
6	June	90.000	3.161	0.000	2.039	0	84.800	FF1 at 401b:34d, Company Records
7	July	87.000	2.630	0.000	1.936	0	82.434	FF1 at 401b:35d, Company Records
8	August	93.000	3.294	0.000	2.145	0	87.561	FF1 at 401b:36d, Company Records
9	September	77.000	2.188	0.000	1.687	0	73.125	FF1 at 401b:37d, Company Records
10	October	72.000	2.267	0.000	1.624	0	68.109	FF1 at 401b:38d, Company Records
11	November	96.000	3.364	0.000	2.654	0	89.982	FF1 at 401b:39d, Company Records
12	December	91.000	3.306	0.000	2.228	0	85.466	FF1 at 401b:40d, Company Records
13								
14	12-CP	88.000	2.949	0.000	2.127	0	82.924	Average [1:12]
15								
16	Load Ratio Share		3.35%	0.00%	2.42%	0.00%	94.23%	14[b, c, d, e, or f] / 14a

Dep	reciation I	Rates	Annual Depreciation						
Line	Deprecia	ble Group	Rates %						
1	Transmi	ssion Plant							
2	350.2	Land Rights and Rights-of-Way	1.23						
3	352	Structures & Improvements	1.91						
4	353	Station Equipment	1.74						
5	355.1	Poles and Fixtures	2.34						
6	355.2	Clearing ROW & Environmental Permits	1.20						
7	356	Overhead Conductors & Devices	2.25						
8	General	Plant							
9	390	Structures and Improvements	1.60						
10	391.1	Office Furniture & Equipment	4.65						
11	391.12	Computer Equipment	17.50						
12	392	Transportation Equipment	2.77						
13	393	Stores Equipment	5.82						
14	394	Tools, Shop, & Garage Equipment	5.20						
15	395	Laboratory Equipment	6.26						
16	396	Power Operated Equipment	0.61						
17	17 397 Communication Equipment								
18	18 398 Miscellaneous Equipment								

Notes

1 Depreciation rates will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

Scheduling, System Control and Dispatch Service

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Line	Description	Total	Reference(s)
1	Account No. 561	\$ 943,842	FF1 at 321:85b to 92b, Company Records
2	NMISA Expenses (neg.)	\$ (246,218)	Company Records, Note 1
3	VAR Charges (neg.)	\$ (90,000)	Exhibit 1a at 7a
4	ESTIMATED SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS	\$ 607,624	Sum [1a:3a]
5			
6	Prior Year Estimated Wholesale Transmission Revenue Requirement	\$ 488,007	Prior Year Estimated, Exhibit 10 at 4a
7	Prior Year Actual Wholesale Tranmsission Revenue Requirement	\$ 607,624	Prior Year Actual Exhibit 10 at 4a
8	Prior Year True-Up (Down)	\$ 119,617	7a - 6a
9	Interest on True-Up (Down)	\$ 3,986	WP Interest on Wholesale True-Up at 26d
10	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS TO BE USED FOR CHARGES	\$ 731,227	Sum [4a, 8a, 9a]

Notes

1 Account 561.4 costs Versant Power pays to the Northern Maine ISA (NMISA) on behalf of the MPD load. From Company Records.

	а	b	c = a + b		d	
Line Description	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
1 Plant in Service (EOY)						
2 Total Electric Plant in Service	\$ 1,224,282,863	\$ 270,623,823	5 1,494,906,686	[n/a]	\$ 1,494,906,686	FF1 at 207:104g
3 Total Transmission Plant		\$ 98,422,090		Exhibit 4	\$ 680,097,570	FF1 at 207:58g
4 Transmission Plant Held for other Use	\$ -	\$ - 9		Exhibit 4	\$ -	FF1 at 214
5 General Plant	\$ 110,683,813	\$ 32,372,720	5 143,056,533	Exhibit 4	\$ 143,056,533	FF1 at 207:99g
6 Intangible Plant	\$ 47,089,150	\$ 11,038,475	58,127,625	Exhibit 4	\$ 58,127,625	FF1 at 205:5g
7 Transmission Plant Accumlated Depreciation (neg.)	\$ (140,000,597)) \$ (13,118,319) \$	6 (153,118,917)	Exhibit 4	\$ 153,118,917	FF1 at 219:25c
8 General Plant Accumulated Depreciation (neg.)	\$ (37,114,050)) \$ (9,428,699) \$	6 (46,542,749)	Exhibit 4	\$ 46,554,709	FF1 at 219:28c
9 Accum. Provision for Amortization of Other Utility Plant (neg.)	\$ (19,948,640)) \$ (858,307) \$	6 (20,806,947)	Exhibit 4	\$ 20,806,947	FF1 at 200:21b
10						
11 <u>Revenues</u>						
12 Transmission Revenue	\$ 60,957,513	\$ 11,373,518 \$	5 72,331,031	Exhibit 6	[n/a]	
13						
14 Depreciation Expense and Amortization						
15 Transmission Plant Depreciation	\$ 14,058,824			Exhibit 5	\$ 15,869,781	FF1 at 336:7f
16 General Plant Depreciation and Amortization	\$ 6,018,304			Exhibit 5	\$ 6,776,286	FF1 at 336:10f
17 Intangible Plant Amortization	\$ 4,467,169	\$ 521,796 \$	4,988,966	Exhibit 5	\$ 4,988,966	FF1 at 336:1f
18						
19 <u>Transmission Operation and Maintenance Expense</u>						
20 Account No. 560 (Operation Supervision and Engineering)	\$ 35,747				\$ 45,857	FF1 at 321:83b
21 Account No. 561.1 (Load Dispatch-Reliability)	\$ 1,282,503				\$ 1,960,627	FF1 at 321:85b
22 Account No. 561.2 (Load Dispatch-Monitor and Operate Transmission System)	\$-	\$ 19,500 \$			\$ 19,500	FF1 at 321:86b
23 Account No. 561.3 (Load Dispatch-Transmission Service and Scheduling)	\$ -	\$ - 9			\$ -	FF1 at 321:87b
24 Account No. 561.4 (Scheduling, System Control and Dispatch Services)	\$ -	\$ 246,218 \$	246,218	Exhibit 10	\$ 246,218	FF1 at 321:88b
25 Account No. 561.5 (Reliability, Planning and Standards Development)	\$ -	\$ - 9	r		\$ -	FF1 at 321:89b
26 Account No. 561.6 (Transmission Service Studies)	\$-	\$ - 9	•		\$ -	FF1 at 321:90b
27 Account No. 561.7 (Generation Interconnection Studies)	\$-	\$ - 9	s -		\$ -	FF1 at 321:91b
28 Account No. 561.8 (Reliability, Planning and Standards Development Services)	\$ -	\$ - 9	,		\$ -	FF1 at 321:92b
29 Account No. 562 (Station Expenses)	\$ 43,059				\$ 55,237	FF1 at 321:93b
30 Account No. 563 (Overhead Lines Expenses)	\$ 378,794				\$ 485,927	FF1 at 321:94b
31 Account No. 564 (Underground Lines Expenses)	\$ 2,031				\$ 2,606	FF1 at 321:95b
32 Account No. 566 (Miscellaneous Transmission Expenses)	\$ 65,197	\$ 18,439 \$	83,637		\$ 83,637	FF1 at 321:97b
33 Account No. 567 (Rents)	\$ -	\$ - 9	r i i i i i i i i i i i i i i i i i i i		\$ -	FF1 at 321:98b
34 Account No. 568 (Maintenance Supervision and Engineering)	\$ 97,085		,		\$ 124,543	FF1 at 321:101b
35 Account No. 569 (Maintenance of Structures)	\$ 13,608	\$ 3,849 \$	5 17,457		\$ 17,457	FF1 at 321:102b
36 Account No. 569.1 (Maintenance of Computer Hardware)	\$ -	\$ - 9			\$ -	FF1 at 321:103b
37 Account No. 569.2 (Maintenance of Computer Software)	\$ -	\$ - 9			\$ -	FF1 at 321:104b

		а	b		c = a + b			d	
Line Description		BHD Value	MPD Value		Total	Used In		FF1 Value	FF1 Value Reference(s)
 Account No. 569.3 (Maintenance of Communication Equipment) Account No. 569.4 (Maintenance of Miscellaneous Regional Transmission Plant) Account No. 570 (Maintenance of Station Equipment) Account No. 571 (Maintenance of Overhead Lines) Account No. 572 (Maintenance of Underground Lines) Account No. 573 (Maintenance of Miscellaneous Transmission Plant) Total 	\$ \$ \$ \$ \$ \$ \$	- \$ 694,626 \$ 1,953,816 \$ 37,778 \$ <u>151,924 \$</u> 4,756,168 \$	196,458 789,836 10,685 42,968	\$ \$ \$	- 891,084 2,743,651 48,462 194,892 6,919,698	Exhibit 5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 891,084 2,743,651 48,462 194,892 6,919,698	FF1 at 321:105b FF1 at 321:106b FF1 at 321:107b FF1 at 321:108b FF1 at 321:109b FF1 at 321:110b
 46 Other Pension and Benefit Liabilities (EOY) 47 Accumulated Provision for Pensions and Benefits - Liability 48 	\$	(37,562,001) \$	(3,102,370)	\$	(40,664,371)	Exhibit 4	\$	40,664,371	FF1 at 112:29c
 49 <u>Other Regulatory Liabilities (EOY)</u> 50 Accumulated Provision for Pensions and Benefits - Regulatory Liability 51 Items not included in Transmission Investment Base - Regulatory Liability 52 Total 53 	\$ \$ \$	- \$ 102,515,034 \$ 102,515,034 \$		\$ \$ \$	- 102,515,034 102,515,034	Exhibit 4	\$	102,515,034	FF1 at 278:f
 54 <u>Other Regulatory Assets (EOY)</u> 55 Accumulated Provision for Pensions and Benefits - Regulatory Assets 56 Items not included in Transmission Investment Base - Regulatory Assets 57 Total 	\$ \$	19,262,751 \$ 64,584,712 \$ 83,847,463 \$	-	\$	19,945,272 64,584,712 84,529,984	Exhibit 4	\$	84,529,984	FF1 at 232:f
 58 59 <u>Other Expense</u> 60 Amortization of Investment Tax Credits 61 62 Post-Retirement Benefits Other than Pensions (PBOP) 	\$	(5,152) \$ 2,326,316 \$		Ψ	(5,152) 2,714,312	Exhibit 5 Exhibit 5	\$	5,152	FF1 at 266:8f
63 Other Amounts Recorded to Account No. 926 64 65 66 Account No. 407.3 Reconciliation	Ψ	2,020,010 4	507,550	\$ \$	4,453,708 7,168,020	Exhibit 5	\$	7,168,020	FF1 at 323:187b
 67 Amortization of Pension and PBOP Regulatory Asset 68 Other Regulatory Debits 69 Total 70 				\$ \$ \$	- 15,511,373 15,511,373	Exhibit 5	\$	15,511,373	FF1 at 114:12c
 Account No. 923 Reconcilation Regulatory Proceedings Expense Other Outside Services Employed Expense Total 				\$ \$	- 5,338,993 5,338,993	Exhibit 5 Exhibit 5	\$	5,338,993	FF1 at 323:184b

Workpaper - FERC Form 1 Reconcillation

		а	b	c = a + b		d	
Line Descr	iption	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
75 76 Accou	unt No. 928 Reconcilation						
	ommission Annual Charges	\$ 230,526	\$ 19,680	\$ 250,206	Exhibit 5		
	ther Transmission-Related Regulatory Commission Expenses	\$ 865,506			Exhibit 5		
	ther Regulatory Commission Expenses (Distribution)	\$ 3,202,961			n/a		
	otal			\$ 5,560,911		\$ 5,560,911	FF1 at 323:189b
81							
82 <u>Gene</u> i	ral Taxes						
)21			\$ 14,732,604		\$ 14,732,604	FF1 at 263i (FF1 at 263l)
84 20)20			\$ 1,866,065		\$ 1,866,065	FF1 at 263i (FF1 at 263l)
85				\$ 16,598,669	Exhibit 5		
	<u>II Tax Expense</u>						
	CA			\$ 3,035,827		\$ 3,035,827	FF1 at 263i (FF1 at 263l)
	ederal Unemployment			\$ 21,549		\$ 21,549	FF1 at 263i (FF1 at 263l)
	ate Unemployment			\$ 42,020		\$ 42,020	FF1 at 263i (FF1 at 263l)
90				\$ 3,099,396	Exhibit 5		
91							
	<u>S Other Than Income Taxes</u> (sum of Property Tax and Payroll Tax above)			\$ 19,698,065	n/a	\$ 19,698,065	FF1 at 114:14c
93							
	mer MWh, Revenue and Count (Billed)	(a) MWh	(b) Revenue	(c) Avg. Count		District	FF1 Value Reference(s)
	Residential Service		\$ 60,475,761	92,513		BHD	a: FF1 at 304-304.1:Col. b
	2 Residential Water Heat	846		217		BHD	b: FF1 at 304-304.1:Col. c
	B Residential Employee		\$-	-		BHD	c: FF1 at 304-304.1:Col. d
	General Service	151,674		16,776		BHD	
	5 Temporary General Service	113		22		BHD	
	Commercial Water Heating	— — — — — — — — — — — — — — — — — — — —	\$ 1,839	5		BHD	
	Medium Power Secondary M2	-	\$ 28,153,491	1,578		BHD	
	Residential TOU	5,577		487		BHD	
	Primary Power D4	116,696		24		BHD	
	5 Medium Power Primary M1	44,145		102		BHD	
	3 Street Lighting	5,127		4,809		BHD	
) Street Light Energy	1,326		39		BHD	
	Competitive D2	130		1		BHD	
	Competitive D4		\$-	-		BHD	
	' Competitive T1		\$-	-		BHD	
	5 Residential Thermal Storage		\$ 11,229	11		BHD	
111 47	' Residential Heating	55,132	\$ 5,506,120	6,646		BHD	

Workpaper - FERC Form 1 Reconcillation

Line Description BHD Value MPD Value Total Used In FF1 Value FF1 Value Reference(s) 112 48 Commercical Space Aeeling New 12748 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 12747 \$ 127717 \$ BHD 113 4810 111 111 12747 \$ 1264488 32 BHD 114 1148079 \$ 13600744 23381 MPD MPD 126 AF Residential Service 13600744 23380 3.652 MPD MPD 126 AFR Residential Service 54748 103756 19 MPD 126 Conternal Service 10474 103786 2752837 13			а	b	c = a + b		d	
113 49 Commerical Space Healing New 216 \$ 16,731 19 BHD 14 50 Residential Healing New 67,268 \$ 6,711,477 7,164 BHD 151 SBL Standby Large Primary - \$ 4,14,488 32 BHD 171 BHD Dilled Total 1,46,80,172 \$ 13,4,488 32 BHD 181 A Residential Service 145,703 \$ 13,4,680,174 131,205 MPD 181 A Residential Space Healting Service 145,703 \$ 13,680,704 23,881 MPD 181 A Residential Space Healting Service 13,700 \$ 81,658 1,304 MPD 182 ANN Residential Space Healt Service 13,700 \$ 103,852 MPD 192 ANN Residential Space Healt Service 10,713 \$ 103,755 MPD 193 D General Service-Chintans Ligh 1,726 \$ 761,863 5 Sector Service-Primary 10,812 \$ 761,863 5 194 D Genera	Line D	escription	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
113 49 Commerical Space Healing New 216 \$ 16,731 19 BHD 14 50 Residential Healing New 67,268 \$ 6,711,477 7,164 BHD 151 SBL Standby Large Primary - \$ 4,14,488 32 BHD 171 BHD Dilled Total 1,46,80,172 \$ 13,4,488 32 BHD 181 A Residential Service 145,703 \$ 13,4,680,174 131,205 MPD 181 A Residential Space Healting Service 145,703 \$ 13,680,704 23,881 MPD 181 A Residential Space Healting Service 13,700 \$ 81,658 1,304 MPD 182 ANN Residential Space Healt Service 13,700 \$ 103,852 MPD 192 ANN Residential Space Healt Service 10,713 \$ 103,755 MPD 193 D General Service-Chintans Ligh 1,726 \$ 761,863 5 Sector Service-Primary 10,812 \$ 761,863 5 194 D Genera	112	48 Commerical Space Heating	12,748	\$ 1,218,474	760		BHD	
114 50 Residential Heating New 67.28.8 5.671.447 7.164 BHD 15 SBL Standby Large Primary - 5 - - BHD 116 11.67.90 5 4.514.488 32 BHD 117 BHD Billet Total 1.488.172 5 134.600.174 131.205 118 A Residential Service 1.475.759 \$ 13.600.714 23.881 MPD 120 AT Seasonal Residential Service 3.740 \$ 85.58 1.304 MPD 122 C General Service Heating Service 3.740 \$ 85.58 1.304 MPD 124 AF Residential Space Heat Service-Cristimas Ligh 1.278 \$ 4.330 7 MPD 125 DZ Minoipal Pumping Service 1.774 \$ 13.756 19 MPD 126 EF Large Power Service-Primary 10.513 \$ 72.877 13 MPD 126 EF Large Power Service-Primary 10.513 \$ 572.637 13 MPD 127 EF Large Power Service-Primary 10.513 \$ 572.637 13 MPD 127 EF Large Power Service-Primary 10.514 \$ 128.02 21								
SBL Standby Large Primary • \$ • • BHD 11 Thrammission 116.700 \$ 4.514.488 32. BHD 116 TO Tamsmission 116.700 \$ 136.600,704 23.811 MPD 118 A Residential Service 145.750 \$ 136.600,704 23.811 MPD 119 A Residential Service 13.700 \$ 451.558 1.304 MPD 121 AH Residential Service 36.400 \$ 2.918.869 3.652 MPD 123 C General Service-Chatmas Ligh 1.027 \$ 4.330 MPD MPD 124 CF General Service-Chatmas Ligh 1.027 \$ 7.684.312 6.974 MPD 126 EPL arge Power Service-Primary 10.613 \$ 7.722.837 13 MPD 126 EPL arge Power Service-Service 1.0142 \$ 7.615.63 MPD 127 EPT Large Power Service-Se								
116 T1 Transmission 116,000 \$ 4,014,488,172 \$ 134,680,174 131,205 118 A Residential Service 136,680,174 131,205 119 A Residential Service 136,680,714 131,205 119 A Residential Service 15,509 \$ 13,660,714 131,205 121 AH Residential Space Heating Service 13,600,704 23,881 MPD 122 AHN Residential Space Heat Servic 35,400 \$ 2,918,889 3,652 MPD 122 AHN Residential Space Heat Service 84,062 \$ 7,684,312 6,374 MPD 123 C General Service-Christmas Ligh 1,276 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,766 19 MPD 126 EP Large Power Service-Primary T 19,612 \$ 572,637 13 MPD 127 EP Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 129 EST Large Power Service-Secondary 8,298 \$ 442,211 3 MPD 129 EST Large Power Service-Secondary 8,298 \$ 442,211 3 MPD 129 EST Large Power Service-Secondary 1,203 \$ \$ \$ 1,417 \$ 6<								
BHD Billed Total 1,488,172 \$ 134,680,174 131,205 18 A Residential Service 145,759 \$ 136,680,174 23,881 MPD 120 A1 Seasonal Residential Service 5 - MPD 121 AH Residential Space Heating Servic 33,403 \$ 2,918,689 3,652 MPD 122 AHN Residential Space Heating Service 38,403 \$ 2,918,689 3,652 MPD 124 CF General Service-Christmas Ligh 1,778 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 126 EP Large Power Service-ServiceArmary 8,299 \$ 3,743,544 187 MPD 129 EST Large Power Service-ServiceArmary 8,299 \$ 442,211 3 MPD 131 HTUB Transmission Power 13,444 \$ 638,094 1 MPD 131 HTUB Transmission Power 31,444 \$ 638,094 1 MPD 132 HTUB Transmission Power Service-T <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
118 A Residential Service 145.759 \$ 13.660.704 23.811 MPD 120 A1 Seasonal Residential Service 3 13.780 \$ 851.558 1.304 MPD 121 AH Residential Space Heats Service 35.430 \$ 2.918.689 3.652 MPD 122 AHN Residential Space Heats Service 35.430 \$ 7.948.4312 6.974 MPD 123 C General Service-Christmas Ligh 1.276 \$ 4.330 7 MPD 124 CF General Service-Christmas Ligh 1.276 \$ 4.330 7 MPD 125 D2 Municipal Pumping Service-Pirmany 10.513 \$ 572.637 13 MPD 126 EP Large Power Service-Pirmany T 19.162 \$ 761.563 5 MPD 129 EST Large Power Service-Secondary 62.562 \$ 3.743.541 187 MPD 129 EAT Large Power Service-Secondary 8.259 \$ 442.211 3 MPD 129 EAT Large Power Service-Secondary 18.248 \$ 636.984 1 MP								
119 A Residential Service 145,759 \$ 13,660,704 23,811 MPD 121 AH Residential Space Heating Service 13,780 \$ 851,558 1,304 MPD 121 AH Residential Space Heating Service 33,430 \$ 2,918,683 3,652 MPD 122 C General Service-Christmas Ligh 1,278 \$ 4,330 7 MPD 124 CF General Service-Christmas Ligh 1,704 \$ 103,756 19 MPD 125 D2 Municipal Pumping Service-Primary 10,513 \$ 572,637 13 MPD 126 EP Large Power Service-Primary T 19,162 \$ 761,653 5 MPD 128 ES Large Power Service-Sendary 82,296 \$ 4,43541 187 MPD 139 FT transmission Power 31,444 \$ 68,994 1 MPD 131 HT transmission Power 13,296 \$ 400,936 2 MPD 131 HT transmission Power 31,444 \$ 66,894 1 MPD 133 <td></td> <td></td> <td>.,</td> <td>¢,</td> <td>,</td> <td></td> <td></td> <td></td>			.,	¢,	,			
120 A1 Seasonal Residential Service 13,780 \$ 851,558 1,304 MPD 121 AHN Residential Space Heating Service 35,430 \$ 2,918,689 3,652 MPD 122 AHN Residential Space Heat Service 35,430 \$ 2,918,689 3,652 MPD 123 C General Service-Christmas Ligh 12,778 \$ 4,300 7 MPD 126 DP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 126 EP Large Power Service-Secondary 62,562 \$ 7,614,513 5 MPD 127 EPT Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 128 ESL Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Teansmission Power 13,296 \$ 400,096 2 MPD 132 MC-G General Service (Contract) 5 \$ 1,147 6 MPD 133 MC-G General Service (Contract) 5 \$ 1,210 \$ 1,037,627 1 MPD		A Residential Service	145 759	\$ 13,660,704	23 881		MPD	
121 AH Residential Space Heating Serv 13,780 \$ 851,558 1,304 MPD 122 AHN Residential Space Heat Service 36,430 \$ 2,918,689 3,652 MPD 123 C General Service-Christmas Ligh 1,278 \$ 4,330 7 MPD 124 CF General Service-Christmas Ligh 1,278 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,074 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 127 EPT Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 5 \$ 2,455 1 MPD 13								
122 AHN Residential Space Heat Service 35,430 \$ 2,918,689 3,652 123 C General Service Christmas Ligh 1,278 \$ 4,330 7 MPD 124 C F General Service Christmas Ligh 1,704 \$ 103,756 19 MPD 125 D2 Municipal Pumping Service Primary 10,613 \$ 572,637 13 MPD 127 EPT Large Power Service-Primary 10,613 \$ 572,637 13 MPD 127 EPT Large Power Service-Secondary 62,622 \$ 7,43,541 187 MPD 128 ES Large Power Service-Secondary 62,629 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,246 \$ 400,936 2 MPD 132 MCG General Service (Contract) 5 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 400,936 2 MPD 135 MC-L transmission Power 1,329 \$ 52,595 1 MPD 136 MC-L transmission Power Service-T 51,210 \$ 103,7627 1 MPD 136 MC-L transmission Power Service-T 51,210					1.304			
123 C General Service 84,062 \$ \$ 6,974 MPD 124 CF General Service-Christang 1,278 \$ 4,330 7 MPD 125 D2 Municipal Fumping Service 10,713 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 128 ES Large Power Service-Secondary 10,513 \$ 572,637 13 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,744,5541 187 MPD 129 EST Large Power Service-Secondary 62,562 \$ 3,745,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 131 HT Transmission Power 13,246 \$ 400,936 2 MPD 133 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 134 SNO General Service (Contract) 191 \$ 1,037,627 1 MPD 135								
124 CF General Service-Christmas Ligh 1,278 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 10513 \$ 572,637 13 MPD 127 EPT Large Power Service-Primary T 19,162 \$ 761,563 5 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 1,144 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 191 \$ 400,07 3 MPD 134 SNO General Service (Contract) 1037,627 1 MPD 135 MC-H Transmission P								
125 D2 Municipal Pumping Service 1,704 \$ 103,766 19 MPD 126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 127 EPT Large Power Service-Primary T 19,162 \$ 761,563 5 MPD 128 ES Large Power Service-Secondary 62,262 \$ 3,743,541 187 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,246 \$ 400,936 2 MPD 131 HT Transmission Power 13,444 6 63,6984 1 MPD 133 MC-G General Service (Contract) 15 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power 1,329 \$ 52,555 1 MPD 136 MC-M Large Power 2,2702 \$ 920,865 4 MPD 138 SL2 Street Lighting Service 2,702 \$ 920,865 4 MPD 140 TOutdoor Lighting Service					7			
126 EP Large Power Service-Primary T 10,513 \$ 572,637 13 MPD 127 EPT Large Power Service-Promers Privice-Procendary T 19,162 \$ 761,563 5 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 31,444 \$ 638,984 1 MPD 132 HTHUB Transmission Power 31,444 \$ 638,984 1 MPD 133 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 2,2702 \$ 26,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Servic					19			
127 EPT Large Power Service-Primary T 19,162 \$ 761,563 5 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 133 MC-G General Service (Contract) 5 1,417 6 MPD 133 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 134 MC-L Transmission Power 1,329 \$ 52,595 1 MPD 136 MC-L Transmission Power Service-T 51,210 \$ 103,7627 1 MPD 137 SL Street Lighting Service 2700 \$ 19,212 3 MPD 138 SL2 Street Lighting Service 22,702 \$ 920,865 4 MPD 140 TOutdoor Lighting Service 1,423 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
128 ES Large Power Service-Secondary 62,652 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 136 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 25,55 1 MPD 137 SL Street Lighting Service 2700 \$ 19,212 3 MPD 138 SL Street Lighting Service- 22,702 \$ 920,665 4 MPD 139 ST Subtransmission Power Service- 22,702 \$ 920,665 4 MPD 140 TOutdoor Lighting Service								
129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Service 22,702 \$ 920,865 4 MPD 140 TOutdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 36,452 36,452 143 MPD Billed Total </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Service 270 \$ 19,212 3 MPD 139 ST Subtransmission Power Service- 1,423 \$ 308,495 320 MPD 140 TOutdoor Lighting Service 1,423 \$ 308,495 320 MPD 142 MPD Billed Total 506,599 \$ 34,545,591 36,452 4 4 144 MPD Billed Total <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 138 SL2 Street Lighting Service 266 \$ 246,123 45 MPD 139 ST Subtransmission Power Service- 22,702 \$ 920,865 4 MPD 140 TOutdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD MPD 143 HTHUB Transmission Power 1,423 \$ 308,495 320 MPD MPD 144 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD MPD MPD NPD								
132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Service 22,702 \$ 920,865 4 MPD 139 ST Subtransmission Power Service-1 1,423 308,495 320 MPD 140 T Outdoor Lighting Service 1,423 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 144 144 144 144 144 144 145 144 145								
133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 566 \$ 246,123 45 MPD 138 SL2 Street Lighting Service 2700 \$ 19,212 3 MPD 139 ST Subtransmission Power Service 22,702 \$ 920,865 4 MPD 140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 143 144 145 144 145 145 145								
134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 266 \$ 246,123 45 MPD 138 SL2 Street Lighting Service 270 \$ 19,212 3 MPD 139 ST Subtransmission Power Service- 22,702 \$ 920,865 4 MPD 140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 143 144 145 144 145 145 145 145					6			
135 MC-L Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 566 \$ 246,123 45 MPD 138 SL2 Street Lighting Service 270 \$ 19,212 3 MPD 139 ST Subtransmission Power Service- 22,702 \$ 920,865 4 MPD 140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 143 144 145 144 145 144 145								
136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 566 \$ 246,123 45 MPD 138 SL2 Street Lighting Service 270 \$ 19,212 3 MPD 139 ST Subtransmission Power Service- 22,702 \$ 920,865 4 MPD 140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 143 144 145 145 145 145								
137SL Street Lighting Service566246,12345MPD138SL2 Street Lighting Service27019,2123MPD139ST Subtransmission Power Service-22,702920,8654MPD140T Outdoor Lighting Service1,423308,495320MPD141MPD Billed Total506,59934,545,59136,452MPD142143144145145144145					1			
138SL2 Street Lighting Service270 \$ 19,2123MPD139ST Subtransmission Power Service-22,702 \$ 920,8654MPD140T Outdoor Lighting Service1,423 \$ 308,495320MPD141MPD Billed Total506,599 \$ 34,545,59136,452MPD142143144145145145145					45			
139ST Subtransmission Power Service-22,702920,8654MPD140T Outdoor Lighting Service1,423308,495320141MPD Billed Total506,59934,545,59136,452142143144145145145								
140 T Outdoor Lighting Service 1,423 308,495 320 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 142 143 144 145 145 145	139							
141 MPD Billed Total 506,599 \$ 34,545,591 36,452 142 143 144 145					320			
142 143 144 145								
143 144 145			,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -			
144 145								
145								
	146							
147								
148								

Workpaper - FERC Form 1 Reconcillation

	а	b	c = a + b		d	
Line Description	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
149						
150						
151						
152						
153						
154						
155						
156						
157						
158						
159						
160						
161						
162 <u>Unbilled Amounts</u> 163 MWh	(a) BHD Value	(b) MPD Value 31,898	(c) Total		FF1 Value	FF1 Value Reference(s)
163 MWn 164 Revenue	48,706 \$ 6,022,193		80,603 \$ 8,358,571		80,603 \$ 8,358,571	
165	φ 0,022,193	φ 2,330,376	φ 0,000,071		φ 0,000,071	FFT at 504.420 (FFT at 504.760)
166	(a) MWh	(b) Revenue	(c) Avg. Count			
167 BHD (excluding unbilled)	1,488,172		131,205	(c) Exhibit 6		Cols. a & b totals: FF1 at 304:43b & c
168 MPD (excluding unbilled)		\$ 34,545,591	36,452	(c) Exhibit 6		Col. c total: FF1 at 301:14f
169		\$ 169,225,765	167,657			
170						
171 BHD (including unbilled)	1,536,878	\$ 140,702,367		Exhibit 6		a: 161a + 165a, b: 162a + 165b
172 MPD (including unbilled)		\$ 36,881,969		Exhibit 6		a: 161b + 166a, b: 162b + 166b
173	2,075,374	\$ 177,584,336				FF1 at 304:43b & 43c

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

aper - ADIT	а	b	с	d	е	f	g	h	i	j	k	I	m	n = avg. [a:m]	0	p = n * o	
escription	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Input Value	MPD Allocator (Exhibit 6)	MPD Transmission	Reference(s)
· · ·						2021	2021	2021	2021	2021	2021	2021	2021	input value	(Exhibit 6)	Transmission	
ccount No. 190 exclusive of deferred income taxes associated FASB 106 Liability	with stranded costs, reta \$ 839,266 \$	813,597 \$	805,345 \$		793,161 \$	786,433 \$	778,144 \$	767,746 \$	758,505 \$	755,343 \$	749,975 \$	752,930 \$	755,367	\$ 781,268			FF1 at 111:82c, Company Re
Supplemental Executive Retirement Plan (SERP) Accrued Vacation Time	\$ 17,693 \$ \$ 87,068 \$			16,505 \$ 85,207 \$			16,307 \$ 85,207 \$	16,241 \$ 85,207 \$	16,175 \$ 85,207 \$	16,109 \$ 85,207 \$	16,043 \$ 85,207 \$	15,977 \$ 85,207 \$	5,429 75,221				
Accrued Pension		747,127 \$		728,873 \$			645,382 \$	580,146 \$	571,019 \$	561,892 \$	572,403 \$	563,276 \$	554,149				
[Reserved] [Reserved]																	
[Reserved]																	
[Reserved] [Reserved]																	
[Reserved]														\$ 1,522,701	Salaries and Wages	16.65% \$ 253,492	
count No. 190 - Subject to MPD Plant Allocation Net Operating Loss	\$ 671,993 \$	644,991 \$	717,095 \$	694,078 \$	781,042 \$	686,076 \$	720,951 \$	733,085 \$	650,993 \$	761,392 \$	934,175 \$	659 327 ¢		\$ 683,535	5	,	
OH Time Study FERC Audit Refunds	\$ 071,993 \$	- \$	- \$	- \$			- \$	- \$	- \$	- \$	- \$			\$ 32,356			
[Reserved] [Reserved]																	
[Reserved]																	
[Reserved] [Reserved]																	
[Reserved] [Reserved]																	
[Reserved]																	
															Plant Allocator	37.09% \$ 265,540	
Sales Tax Reserve Research & Development Credits	\$-\$ \$-\$	- \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$		\$ 4,772 \$ 6,410			
[Reserved]			Ť	•	·	Ť	Ť	Ť	Ť	Ť	•	•	,	• •,•			
[Reserved] [Reserved]																	
[Reserved] [Reserved]																	
[Reserved]																	
[Reserved] [Reserved]																	
TOTAL														\$ 11,182	Revenue Allocator	30.84% \$ 3,448 \$ 522,480	Sum [12p, 24p, 36p]
count No. 282 exclusive of amounts related to ASC-740																	FF1 at 113:63c, Company R
[Reserved]																	
[Reserved]																	
[Reserved] [Reserved]																	
[Reserved]																	
[Reserved] [Reserved]																	
[Reserved] [Reserved]																	
i tosci vouj														\$-	Salaries and Wages	16.65% \$ -	
(MPD) Plant Accumulated Depreciation Differences	\$ (14,259,740) \$ ((14,853,862) \$			(15,110,765) \$					
(MPD) Net Salvage (MPD) Basis Difference on 263(A) Cap O/H		578,888 \$ 514,077 \$		588,519 \$ 531,985 \$			603,258 \$ 558,848 \$	608,171 \$ 567,802 \$	613,084 \$ 576,756 \$	613,873 \$ 598,001 \$	618,328 \$ 616,514 \$	622,782 \$ 626,834 \$		\$ 606,454 \$ 565,150			
(MPD) Basis Difference on Repair/Replace	\$ 414,511 \$	420,714 \$	426,917 \$	433,120 \$	439,323 \$	445,526 \$	451,729 \$	457,932 \$	464,134 \$	473,846 \$	482,779 \$	489,372 \$	495,965	\$ 453,528			
(MPD) 263(A) Interest (MPD) CIAC		(94,045) \$		53,363 \$ (95,993) \$			51,993 \$ (98,915) \$	51,537 \$ (99,889) \$	51,080 \$ (100,863) \$	50,629 \$ (101,827) \$	50,176 \$ (102,795) \$	49,720 \$ (103,768) \$		\$ (98,910)			
(MPD) Sec. 162 Repairs Deduction			(2,476,805) \$ (4,649,924) \$			(2,709,420) \$ (4,966,430) \$	(2,769,957) \$ (5,055,647) \$	(2,830,495) \$ (5,144,864) \$	(2,891,032) \$ (5,234,080) \$	(2,949,236) \$ (5,431,766) \$	(2,989,812) \$ (5,532,547) \$	(3,050,090) \$ (5,633,816) \$					
(MPD) Sec. 263(A) Capitalized Overheads		(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727) \$	(128,727)	\$ (128,727)			
MPD) Cost of Removal			(175,946) \$	(175,946) \$	(175,946) \$	(175,946) \$	(175,946) \$	(175,946) \$	(175,946) \$	(175,946) \$	(184,821) \$	(184,821) \$	(184,821)	\$ (177,994) \$ (21,227,182)	Plant Allocator	37.09% \$ (7,873,628)	
(MPD) Cost of Removal	\$ (128,727) \$ \$ (175,946) \$	(170,040) ¢															
(MPD) Cost of Removal (MPD) Tax Gains (Losses)		(110,040) \$															
[Reserved] [Reserved]		(110,040) \$															
(MPD) Cost of Removal (MPD) Tax Gains (Losses) [Reserved] [Reserved]		(170,040) @															
(MPD) Cost of Removal (MPD) Tax Gains (Losses) [Reserved] [Reserved] [Reserved] [Reserved]		(170,040) \$															
(MPD) Cost of Removal (MPD) Tax Gains (Losses) [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]		(110,040) \$															
(MPD) Cost of Removal (MPD) Tax Gains (Losses) [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]		(110,040) \$															
(MPD) Cost of Removal (MPD) Tax Gains (Losses) [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]		(110,545) \$												\$.	Revenue Allocator	30.84% S -	

77 A	count No. 283 exclusive of deferred income taxes associate	ed with s	stranded costs. reta	ail rake-making, af	filiated companies.	or any ASC-740 a	mounts													FF1 at 113:64c, Company Records
78	Prepaid Insurance	\$	(32,177) \$	(26,289) \$	(18,230) \$	(10,172) \$	624 \$	13,797 \$	(111,930) \$	(100,662) \$	(89,359) \$	(78,055) \$	(64,771) \$	(57,429) \$	(47,355) \$	(47,847)				
79	Reg. Asset - Pension	\$	(1,015,897) \$	(991,776) \$	(967,655) \$	(943,012) \$	(918,717) \$	(894,422) \$	(870,126) \$	(845,831) \$	(821,536) \$	(797,241) \$	(772,945) \$	(748,650) \$	(726,443) \$	(870,327)				
80	Prepaid IT Support Costs	\$	(56,251) \$	(81,543) \$	(87,951) \$	(79,505) \$	(71,444) \$	(75,105) \$	(71,426) \$	(79,515) \$	(91,291) \$	(91,564) \$	(87,606) \$	(79,974) \$	(57,299) \$	(77,729)				
81	[Reserved]																			
82	[Reserved]																			
83	[Reserved]																			
84	[Reserved]																			
85	[Reserved]																			
86	[Reserved]																			
87	[Reserved]														-	(005.000)	0.1.1.1.114	40.05%	(405 700)	
88 89															\$	(995,902)	Salaries and Wages	16.65% \$	(165,793)	
89 90	Reg. Asset - Unamortized Loss on Reacquired Debt	¢	(972) \$	(649) \$	(326) \$	(0) \$	(0) \$	(0) ¢	(0) \$	(0) 6	(D) ¢	(0) \$	(0) \$	(0) \$	(0) €	(150)				
91	Property Taxes	φ ¢	(88,731) \$	(78,511) \$	(64,473) \$	(48,266) \$	(32,058) \$	(0) \$ (17,587) \$	(3,590) \$	(0) \$ (10,427) \$	(0) \$ (41,450) \$	(91,728) \$	(94,411) \$	(108,705) \$	(0) \$ (112,259) \$	(60,938)				
92	[Reserved]	Ψ	(00,701) @	(70,011) ψ	(04,470) ¢	(40,200) \$	(02,000) \$	(17,007) φ	(0,000) \$	(10,421) ψ	(+1,+00) φ	(31,720) \$	(34,411) ψ	(100,700) \$	(112,200) @	(00,000)				
93	[Reserved]																			
94	[Reserved]																			
95	[Reserved]																			
96	[Reserved]																			
97	[Reserved]																			
98	[Reserved]																			
99	[Reserved]																			
100															\$	(61,088)	Plant Allocator	37.09% \$	(22,659)	
101 102	[Pesen ed]																			
102	[Reserved] [Reserved]																			
103	[Reserved]																			
105	[Reserved]																			
106	[Reserved]																			
107	[Reserved]																			
108	[Reserved]																			
109	[Reserved]																			
110	[Reserved]																			
111	[Reserved]																			
112	TOTAL														\$	-	Revenue Allocator	30.84% \$	-	0 100 100 110 1
113	TOTAL																	\$	(188,452)	Sum [88p, 100p, 112p]

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

Line	Description			a1	a[] *		b =	Sum a1:a[]	Reference(s)
1	Calendar Year	2021	Т	CJA 2017	[Reserv	/ed]			
2									
		Power Amortization of Deficient ADIT Asset (Account 410.1)	\$	343,365					WP Prot DTA(L) Amort by Year Col. a + WP Unprot DTA(L) Amort by Year Col. a
4	Annual Versant	Power Amortization of Excess ADIT Liability (Account 411.1)	\$	(3,590,508)					WP Prot DTA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b
5									
		tion of MPD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Protected		(56,191)			\$	(56,191)	WP Prot DTA/(L) Amort by Year, Col. e (for Applicable Year)
		tion of MPD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotecte	e\$	(112,388)			\$	(112,388)	WP Unprot DTA/(L) Amort by Year, Col. e (for Applicable Year)
8	Total MPD Tran	smission Annual Amortization Expense (to Exhibit 5 at 6.3a)	\$	(168,579)	\$	-	\$	(168,579)	6a + 7a
9									
	Monthly Amortiz	ation	\$	(14,048)	\$	-	\$	(14,048)	Line 8 / 12
11									
		ssets/(Liabiliites) as Allocated to MPD Transmission by Month				Va	alues	to Ex. 4 at 26.	
	December	2020	\$	(2,966,083)			\$	(2,966,083)	Prior Year, WP DTA/(L) Amortization, Line 25
	January	2021	\$	(2,952,035)		-	\$	(2,952,035)	Line 13 - Line 10
	February	2021	\$	(2,937,987)		-	\$	(2,937,987)	Line 14 - Line 10
16	March	2021	\$	(2,923,939)	\$	-	\$	(2,923,939)	Line 15 - Line 10
	April	2021	\$	(2,909,890)	\$	-	\$	(2,909,890)	Line 16 - Line 10
	May	2021	\$	(2,895,842)		-	\$	(2,895,842)	Line 17 - Line 10
	June	2021	\$	(2,881,794)		-	\$	(2,881,794)	Line 18 - Line 10
	July	2021	\$	(2,867,746)	\$	-	\$	(2,867,746)	Line 19 - Line 10
	August	2021	\$	(2,853,697)		-	\$	(2,853,697)	Line 20 - Line 10
	September	2021	\$	(2,839,649)	\$	-	\$	(2,839,649)	Line 21 - Line 10
23	October	2021	\$	(2,825,601)	\$	-	\$	(2,825,601)	Line 22 - Line 10
	November	2021	\$	(2,811,553)		-	\$	(2,811,553)	Line 23 - Line 10
25	December	2021	\$	(2,797,504)	\$	-	\$	(2,797,504)	Line 24 - Line 10

* Additional columns to be added as necessary.

Notes

[] [Reserved]

VERSANT POWER – MAINE PUBLIC DISTRICT OATT **ATTACHMENT J FORMULA RATES** WP PROTECTED DTA/(L) AMORTIZATION BY YEAR RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 **ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES**

ATTACHMENT J

Workpaper Brotocted Deferred Tax Asset/(Lishility) Americation by Year *

	d Jobs Act o			(bility) Amortiza		.,			
		a (N	otes 1, 2)		b		c = a + b	d		e = c * d
			Versan	t Po	wer					
		Pro	tected Amo	rtizat	tion (Note 1)			MPD Transmission	MPD	Transmission
		of De	ficient DIT	o	f Excess DIT	N	et Protected	Protected Allocator	Ne	t Protected
Line	Year		Asset		Liability	Α	mortization	(Note 3)	Ar	nortization
		Ac	ct 410.1		Acct 411.1					
1	2018	\$	-	\$	(1,435,027)	\$	(1,435,027)	3.68%	\$	(52,831
2	2019	\$	-	\$	(1,482,555)		(1,482,555)	3.68%		(54,581
3	2020	\$	-	\$	(1,539,244)	\$	(1,539,244)	3.68%	\$	(56,668
4	2021	\$	-	\$	(1,526,282)	\$	(1,526,282)	3.68%	\$	(56,191
5	2022	\$	-	\$	(1,544,082)	\$	(1,544,082)	3.68%	\$	(56,846
6	2023	\$	-	\$	(1,856,456)	\$	(1,856,456)	3.68%	\$	(68,346
7	2024	\$	-	\$	(1,835,893)	\$	(1,835,893)	3.68%	\$	(67,589
8	2025	\$	-	\$	(1,822,297)	\$	(1,822,297)	3.68%	\$	(67,089
9	2026	\$	-	\$	(1,788,602)	\$	(1,788,602)	3.68%	\$	(65,848
10	2027	\$	-	\$	(1,762,492)	\$	(1,762,492)	3.68%	\$	(64,887
11	2028	\$	-	\$	(1,808,670)	\$	(1,808,670)	3.68%	\$	(66,587
12	2029	\$	-	\$	(1,652,962)	\$	(1,652,962)	3.68%	\$	(60,855
13	2030	\$	-	\$	(1,634,894)	\$	(1,634,894)	3.68%	\$	(60,190
14	2031	\$	-	\$	(1,667,857)	\$	(1,667,857)	3.68%	\$	(61,403
15	2032	\$	-	\$	(1,665,177)	\$	(1,665,177)	3.68%		(61,304
16	2033	\$	-	\$	(1,730,116)		(1,730,116)	3.68%		(63,695
17	2034	\$	-	\$	(1,793,184)	\$	(1,793,184)	3.68%		(66,017
18	2035	\$	-	\$	(1,812,324)	\$	(1,812,324)	3.68%	\$	(66,722
19	2036	\$	-	\$	(1,822,137)	\$	(1,822,137)	3.68%	\$	(67,083

20	2037	\$ -	\$ (1,870,187)	\$ (1,870,187)	3.68%	\$ (68,852)
21	2038	\$ -	\$ (1,857,485)	\$ (1,857,485)	3.68%	\$ (68,384)
22	2039	\$ -	\$ (2,395,400)	\$ (2,395,400)	3.68%	\$ (88,188)
23	2040	\$ -	\$ (2,351,883)	\$ (2,351,883)	3.68%	\$ (86,586)
24	2041	\$ -	\$ (2,240,700)	\$ (2,240,700)	3.68%	\$ (82,493)
25	2042	\$ -	\$ (2,156,775)	\$ (2,156,775)	3.68%	\$ (79,403)
26	2043	\$ -	\$ (2,087,235)	\$ (2,087,235)	3.68%	\$ (76,843)
27	2044	\$ -	\$ (1,975,226)	\$ (1,975,226)	3.68%	\$ (72,719)
28	2045	\$ -	\$ (1,655,523)	\$ (1,655,523)	3.68%	\$ (60,949)
29	2046	\$ -	\$ (1,553,861)	\$ (1,553,861)	3.68%	\$ (57,206)
30	2047	\$ -	\$ (1,360,651)	\$ (1,360,651)	3.68%	\$ (50,093)
31	2048	\$ -	\$ (1,308,403)	\$ (1,308,403)	3.68%	\$ (48,170)
32	2049	\$ -	\$ (1,269,523)	\$ (1,269,523)	3.68%	\$ (46,738)
33	2050	\$ -	\$ (1,190,903)	\$ (1,190,903)	3.68%	\$ (43,844)
34	2051	\$ -	\$ (1,147,568)	\$ (1,147,568)	3.68%	\$ (42,248)
35	2052	\$ -	\$ (1,108,765)	\$ (1,108,765)	3.68%	\$ (40,820)
36	2053	\$ -	\$ (1,015,853)	\$ (1,015,853)	3.68%	\$ (37,399)
37	2054	\$ -	\$ (918,214)	\$ (918,214)	3.68%	\$ (33,805)
38	2055	\$ -	\$ (804,361)	\$ (804,361)	3.68%	\$ (29,613)
39	2056	\$ -	\$ (737,411)	\$ (737,411)	3.68%	\$ (27,148)
40	2057	\$ -	\$ (598,392)	\$ (598,392)	3.68%	\$ (22,030)
[] **						

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

** Additional rows to be added as necessary.

Notes

1	Source: PriceWaterhouse Coopers Study for Versant Power
2	To the extent permitted by enacted law, IRS authority and/or published guidance, values shall represent the maximum amount of protected excess and deficient ADIT allowed to be included in the formula rate in each rate year under the provisions of the most applicable IRS guidance or requirements. Accordingly, values may be revised for matters that alter the maximum amount of excess and deficient ADIT allowed to be included in the formula rate in the current or future rate year (e.g., book accounting depreciation rate changes and impairments or income tax matters).
3	WP Protected DTA(L) Allocators at 3a
[]	[Reserved]

VERSANT POWER – MAINE PUBLIC DISTRICT OATT **ATTACHMENT J FORMULA RATES** WP UNPROTECTED DTA/(L) AMORTIZATION BY YEAR RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 **ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES**

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

		а		b		c = a + b	d		e = c * d
		Versan	t Po	ower					
Line	Year	Unprotected eficient DIT set (Note 1)	c	ortization of Excess DIT ability (Note 2)	V	ersant Power Total Net Unprotected Amortization	MPD Transmission Unprotected Allocator (Note 3)	N	MPD Transmission Net Unprotected Amortization
LIIIG	i eai	cct 410.1		Acct 411.1		Amortization	Anocator (Note 3)		Amortization
1	2018	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
2	2019	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
3	2020	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
4	2021	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
5	2022	\$ 343,365	\$	(2,064,226)		(1,720,861)	6.53%	\$	(112,388)
6	2023	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
7	2024	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
8	2025	\$ 343,365	\$	(2,064,226)	\$	(1,720,861)	6.53%	\$	(112,388)
9	2026	\$ 343,365		(2,064,226)		(1,720,861)	6.53%	\$	(112,388)
10 [] **	2027	\$ 343,365		(2,064,226)		(1,720,861)	6.53%		(112,388)

ATTACHMENT J

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

** Additional rows to be added as necessary.

Notes

140103	
1	WP Initial DTA/(L) Detail at 2.01b / 10. See FERC Order 165 FERC ¶ 61,086 PP 44, 45 (re 10 year amort for unprotected)
2	WP Initial DTA/(L) Detail at 2.02b / 10. See FERC Order 165 FERC ¶ 61,086 PP 44, 45 (re 10 year amort for unprotected)
3	WP Unprotected DTA(L) Allocators at 3a
[]	[Reserved]

Workpaper - Initial Deferred Tax Asset/(Liability) Detail *

Tax Cut and Jobs Act of 2017

		а	b	c = a - b	d	е	f	g	
		Value at 12/3		Difference	Originating	Recorded	Protected/	Amortization	
Line	Description	at 35%	at 21%	(Note 1)	Account	Account	Unprotected	Period	Reference(s)
		·· · - · ·							
1.001	Plant Differences - Protected	\$ (159,134,377) \$	(95,480,626)	\$ (63,653,751)	282	254	Protected	ARAM	Company Records
1.002	Plant Differences - Unprotected	\$ (42,963,139) \$	(25,777,883)	\$ (17,185,255)	282	254	Unprotected	10 years	Company Records
1.003	Regulatory Assets / Liabilities	\$ (6,783,612) \$	(4,070,167)	\$ (2,713,445)	283	254	Unprotected	10 years	Company Records
1.004	Pension / Post Retirement Benefits	\$ 5,931,249 \$	3,558,750	\$ 2,372,500	190	182.3	Unprotected	10 years	Company Records
1.005	Accrued Liabilities	\$ 1,423,947 \$	854,368	\$ 569,579	283	182.3	Unprotected	10 years	Company Records
1.006	Reserved Liabilities	\$ 614,511 \$	368,707	\$ 245,804	283	182.3	Unprotected	10 years	Company Records
1.007	Prepaid Assets	\$ (864,040) \$	(518,424)	\$ (345,616)	283	254	Unprotected	10 years	Company Records
1.008	Equity Related Differences	\$ (994,861) \$	(596,916)	\$ (397,944)	283	254	Unprotected	10 years	Company Records
1.009	Other	\$ 614,411 \$	368,647	\$ 245,765	283	182.3	Unprotected	10 years	Company Records
1.[] **							•		

b c=a+b

Line	Description	Protected Unprotected Total	Reference(s)
2.01	Versant Power Deferred Tax Asset (Account 182.3)	\$ - \$ 3,433,648 \$ 3,433,648	Sum of Relevant Values in 1.001c:1.[]c
2.02	Versant Power Deferred Tax Liability (Account 254)	\$ (63,653,751) \$ (20,642,261) \$ (84,296,011)	Sum of Relevant Values in 1.001c:1.[]c
3	Versant Power Net Deferred Tax Asset/(Liability)	\$ (63,653,751) \$ (17,208,613) \$ (80,862,364)	Sum Lines 2.01:2.02
4			
5	Blended Federal & State Statutory Tax Rate	28.05%	1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)]
6			
7	Gross-Up on Versant Power Deferred Tax Asset	\$ 1,338,933	[2.01c * 1/(1-5c)] - 2.01c, Note 2
8	Gross-Up on Versant Power Deferred Tax Liability	\$ (32,870,796)	[2.02c * 1/(1-5c)] - 2.02c, Note 2

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

** Additional rows to be added as necessary.

Notes

1	ADIT accounts are remeasured by analyzing, for each ADI	T inventory maintained, the future obligation or credit o	f Versant Power under a 21 percent federal tax rate.

а

2 Gross-up is not included in rate base. Rather, gross-up of amortization is provided for in Exhibit 5, Lines 6.2 to 6.5.

[] [Reserved]

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

Line Description b Reference(s) а С Protected Deficient/(Excess) Deferred Tax Allocators Transmission Distribution Total (= T + D) Bangor Hydro District 88.14% 2 46.54% 41.60% a: 24b / 6c: b: 24c / 6c Maine Public District 3 3.68% 8.18% 11.86% a: 38b / 6c: b: 38c / 6c Total 100.00% 4 2c + 3c 5 6 Deficient/(Excess) Protected ADIT \$ (63,653,751) WP Initial DTA(L) Detail at 3a 7 Allocator Alloc. Amount 8 BHD Deficient/(Excess) Protected ADIT 88.14% \$ (56,103,563) WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c 9 10 11 BHD Allocation Stage 1 Allocator Alloc. Amount 12 Transmission 51.03% \$ (28,627,628) WP NTV NBV Differences [4c / 5c]; 9c * 12b 13 Distribution 34.37% \$ (19,283,067) WP NTV NBV Differences [3c / 5c]; 9c * 13b 14.60% 14 WP NTV NBV Differences [2c / 5c] Common 15 Common (CIS) 0.42% \$ (235,479) 44c * 14b; 9c * 14b 16 Common (General) 14.18% \$ (7,957,389) 14b - 15b; 9c * 15b 17 Total 100% \$ (56,103,563) Sum Lines 11, 12, 14, 15 18 19 BHD Allocation Stage 2 Tr. Allocator Transmission Distribution 20 Transmission 100.04% \$ (28,639,079) \$ 11,451 Col. a: From BHD Ann. Update for 2018 21 Distribution 0.00% \$ \$ (19,283,067) Col. b: Col. a * applicable value from 12c:16c -22 Common (CIS) 33.30% \$ Col. c: Applicable value from 12c:16c - Col. b (78,415) \$ (157,065) 23 Common (General) 11.41% \$ (907,938) \$ (7,049,451) 24 Total \$ (29,625,432) \$ (26,478,131) 25 26 MPD Deficient/(Excess) Protected ADIT 11.86% \$ (7,550,188) WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c 27 28 MPD Allocation Stage 1 Allocator Alloc, Amount Transmission 30.57% \$ (2,308,144) WP NTV NBV Differences [4f / 5f]; 26f * 29b 29 (4,932,640)WP NTV NBV Differences [3f / 5f]; 26f * 30b 30 Distribution 65.33% \$ WP NTV NBV Differences [3f / 5f]; 26f * 31b 31 Common 4.10% \$ (309,403) 32 100% \$ (7,550,188) Sum Lines 29:31 Total 33 34 MPD Allocation Stage 2 Tr. Allocator Transmission Distribution 100.00% \$ (2,308,144) \$ 37a: From MPD Ann. Update for 2018 35 Transmission 0.00% \$ Col. b: Col. a * applicable value from 29c:31c 36 Distribution -\$ (4,932,640)37 Common 11.41% \$ (35.303) \$ (274,101) Col. c: Applicable value from 29c:31c - Col. b 38 Total \$ (2,343,447) \$ (5,206,741) 39 40 Determination of CIS as Percentage of BHD Common at 12/31/2017 41 **CIS Accumulated Depreciation** \$ 5,004,167 Company Records \$ 174,106,587 42 General, Intangible and Distribution Accumulated Depreciation Company Records 43 44 CIS as Percentage of Common 2.87% 41c / 42c Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs. *

Notes

[] [Reserved]

ATTACHMENT J WP PROTECTED DTA/(L) ALLOCATORS

ATTACHMENT J WP UNPROTECTED DTA/(L) ALLOCATORS

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

Description	а	b		C	Reference(s)
Unprotected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	т	otal (= T + D)	
Bangor Hydro District	36.89%	49.44%		86.33%	a: 24b / 6c; b: 24c / 6c
Maine Public District	6.53%	7.14%		13.67%	a: 38b / 6c; b: 38c / 6c
Total				100.00%	2c + 3c
			•		
Deficient/(Excess) Protected ADIT			\$	(63,653,751)	WP Initial DTA(L) Detail at 3a
		Allocator	^	lloc. Amount	
BHD Deficient/(Excess) Protected ADIT		86.33%		(54,951,500)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
Brib Bendenia(Excess) Proteoled ABri		00.0070	Ψ	(04,001,000)	
BHD Allocation Stage 1		Allocator	Α	lloc. Amount	
Transmission		42.58%	\$	(23,398,933)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
Distribution		56.29%	\$	(30,930,708)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
Common	1.13%				WP NTV NBV Differences [2c / 5c]
Common (CIS)		0.03%	\$	(17,873)	44c * 14b; 9c * 14b
Common (General)		1.10%	\$	(603,987)	14b - 15b; 9c * 15b
Total		100%	\$	(54,951,500)	Sum Lines 11, 12, 14, 15
BHD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
Transmission	100.04%			9,360	Col. a: From BHD Ann. Update for 2018
Distribution	0.00%		\$	(30,930,708)	Col. b: Col. a * applicable value from 12c:16c
Common (CIS)	33.30%	(-,,		(11,922)	Col. c: Applicable value from 12c:16c - Col. b
Common (General)	11.41%			(535,072)	
Total		\$ (23,483,159)	\$	(31,468,342)	
MPD Deficient/(Excess) Protected ADIT		13.67%	¢	(8,702,250)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
MFD Delicient/(Excess) Frotected ADT		13.07 /0	φ	(0,702,230)	
MPD Allocation Stage 1		Allocator	A	lloc. Amount	
Transmission		47.17%	\$	(4,104,915)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
Distribution		47.57%	\$	(4,139,321)	WP NTV NBV Differences [3f / 5f]; 26f * 30b
Common		5.26%	\$	(458,014)	WP NTV NBV Differences [3f / 5f]; 26f * 31b
Total		100%	\$	(8,702,250)	Sum Lines 29:31
MPD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
Transmission	100.00%			Distribution	37a: From MPD Ann. Update for 2018
Distribution	0.00%		ֆ \$	(4,139,321)	Col. b: Col. a * applicable value from 29c:31c
	11.41%				Col. c: Applicable value from 29c:31c - Col. b
Common Total	11.4170	\$ (4,157,174)		(405,755) (4,545,076)	Col. C. Applicable value from 290.510 - Col. b
Total		\$ (4,137,174)	φ	(4,545,070)	
Determination of CIS as Percentage of BHD Common at	12/31/2017				
CIS Accumulated Depreciation		1	\$	5,004,167	Company Records
General, Intangible and Distributino Accumulated Depreci	ation		\$	174,106,587	Company Records
			4	, 0,007	
CIS as Percentage of Common				2.87%	41c / 42c

Notes [] [Reserved]

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

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

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

Notes

1	Source: PriceWaterhouse Coopers
2	Spreadsheet data represents differences between the net tax basis and the net book value of protected and unprotected deferred income tax items as of the effective date of
[]	[Reserved]

WP CUSTOMER COSTS

Workpaper - Customer Costs

а

ATTACHMENT J

Line Des	scription	 Value	Reference(s)
1 Acc	ount Nos. 901 to 905	\$ 11,768,892	FF1 at 322:164b
2 Acc	ount Nos. 907 to 910	\$ 74,747	FF1 at 323:171b
3 Tota	al	\$ 11,843,639	1a + 2a
4 Cor	npany Revenue Allocator (MPD)	20.77%	Exhibit 6 at 29a
5 MP	D Allocation	\$ 2,459,771	3a * 4a
6 MP	D Revenue Allocator (Transmission)	30.84%	Exhibit 6 at 43a
7 MP	D Retail Transmission Allocation	\$ 758,534	5a * 6a

ATTACHMENT J WP RETAIL JUNE TRUE-UP

Workpaper - Retail Customer Deferrred Revenue Adjustment Associated with Retail Rates Going into Effect on July vs June

		a (Nata 4)	b (Nata 4)	C	d (Nata O)	e	
		(Note 1)	(Note 1)	= b - a	(Note 2)	= c * d	
		2020-2021	2021-2022	rate delta	Billing Data		
		\$/kWh or	\$/kWh or	\$/kWh or			
Line	Retail Rate Tariff	\$/kW	\$/kW	\$/kW	kWh or kW	Credit (Refund)	Reference(s)
1	A/A1/AH/AHN kWI	0.023534	0.018003	(0.005531)	13,287,804	\$ (73,499)	a & b: Exh. 1b from annual updates
2	C/SNO/F/D2 kWl		0.022134	(0.004758)	6,601,790		referenced in column headings
3	ES kW		7.21	(2.448557)	12,716		
4	EP kW	7.52	6.71	(0.815783)	3,189		
5	ES-T kW		7.95	(3.928039)	1,785		
6	EP-T kW		5.24	0.363454	4,283		
7	S-T kW	8.06	7.16	(0.894575)	6,767		
8	H-T kW		8.49	(2.434480)	15,934		
9	SL/T kWI	n 0.020867	0.010345	(0.010522)	199,394	\$ (2,098)	
10	Total Retail Transmission Revenue	Adjustment				\$ (191,045)	Sum [1e:9e]
11		-				· · ·	
12			а	b	с	d = b * c	
13							
14					Monthly Rate		
15	Month		Year	Balance	(Note 3)	Total	Col. (b) Reference
16	June		2021	\$ (191,045)	0.27%	\$ (516)	10e
17	July		2021	\$ (191,561)	0.28%	\$ (536)	16b + 16d
18	August		2021	\$ (191,561)	0.28%	\$ (536)	17b
19	September		2021	\$ (191,561)	0.27%	\$ (517)	17b
20	October		2021	\$ (193,151)	0.28%	\$ (541)	19b + Sum [17d:19d]
21	November		2021	\$ (193,151)	0.27%	\$ (522)	20b
22	December		2021	\$ (193,151)	0.28%	\$ (541)	20b
23	January		2022	\$ (194,754)	0.28%	\$ (545)	22b + Sum [20d:22d]
24	February		2022	\$ (194,754)	0.25%		23b
25	March		2022	\$ (194,754)	0.28%	\$ (545)	23b
26	April		2022	\$ (196,332)	0.27%		25b + Sum [23d:25d]
27	May		2022	\$ (196,332)	0.28%		26b
28	Total Interest					\$ (6,366)	Sum [16d:27d]
29							
30	Total Retail Transmission Revenu	e Adjustment				\$ (197,412)	10e + 28d

Notes

1 Figures to be rounded in accordance with billing rates shown in Exhibit 1b.

2 Source: Company Customer Information System

Workpaper - Interest on Wholesale ATRR True-Up

а b с d = b * c ATTACHMENT J

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
1	June	2021	\$ 1,548,962	0.27%	\$ 4,182	Exhibit 2 at 37a
2	July	2021	\$ 1,553,144	0.28%	\$ 4,349	1b + 1d
3	August	2021	\$ 1,553,144	0.28%	\$ 4,349	2b
4	September	2021	\$ 1,553,144	0.27%	\$ 4,193	2b
5	October	2021	\$ 1,566,035	0.28%	\$ 4,385	4b + Sum [2d:4d]
6	November	2021	\$ 1,566,035	0.27%	\$ 4,228	5b
7	December	2021	\$ 1,566,035	0.28%	\$ 4,385	5b
8	January	2022	\$ 1,579,033	0.28%	\$ 4,421	7b + Sum [5d:7d]
9	February	2022	\$ 1,579,033	0.25%	\$ 3,948	8b
10	March	2022	\$ 1,579,033	0.28%	\$ 4,421	8b
11	April	2022	\$ 1,591,824	0.27%	\$ 4,298	10b + Sum [8d:10d]
12	May	2022	\$ 1,591,824	0.28%	\$ 4,457	11b
13	TOTAL				\$ 51,617	Sum [1d:12d]

Workpaper - Interest on Scheduling, System Control and Dispatch Service Costs True-Up

	Monthly Rate													
Line	Month	Year		Balance	(Note 1)		Total	Col. (b) Reference						
14	June	2021	\$	119,617	0.27%	\$	323	Exhibit 10 at 8a						
15	July	2021	\$	119,940	0.28%	\$	336	14b + 14d						
16	August	2021	\$	119,940	0.28%	\$	336	15b						
17	September	2021	\$	119,940	0.27%	\$	324	15b						
18	October	2021	\$	120,935	0.28%	\$	339	17b + Sum [15d:17d]						
19	November	2021	\$	120,935	0.27%	\$	327	18b						
20	December	2021	\$	120,935	0.28%	\$	339	18b						
21	January	2022	\$	121,939	0.28%	\$	341	20b + Sum [18d:20d]						
22	February	2022	\$	121,939	0.25%	\$	305	21b						
23	March	2022	\$	121,939	0.28%	\$	341	21b						
24	April	2022	\$	122,927	0.27%	\$	332	23b + Sum [21d:23d]						
25	May	2022	\$	122,927	0.28%	\$	344	24b						
26	TOTAL					\$	3,986	Sum [14d:25d]						

Notes

ATTACHMENT J WP INTEREST ON RETAIL TRUE-UP

Workpaper - Interest on Retail True-Up

а

b c

d = b * c

					Monthly Rate				
Line Month		Year		Balance	(Note 1)	Total	Col. (b) Reference		
1	June	2021	\$	1,800,224	0.27%	\$ 4,861	Exhibit 1b at 15a		
2	July	2021	\$	1,805,085	0.28%	\$ 5,054	1b + 1d		
3	August	2021	\$	1,805,085	0.28%	\$ 5,054	2b		
4	September	2021	\$	1,805,085	0.27%	\$ 4,874	2b		
5	October	2021	\$	1,820,067	0.28%	\$ 5,096	4b + Sum [2d:4d]		
6	November	2021	\$	1,820,067	0.27%	\$ 4,914	5b		
7	December	2021	\$	1,820,067	0.28%	\$ 5,096	5b		
8	January	2022	\$	1,835,173	0.28%	\$ 5,138	7b + Sum [5d:7d]		
9	February	2022	\$	1,835,173	0.25%	\$ 4,588	8b		
10	March	2022	\$	1,835,173	0.28%	\$ 5,138	8b		
11	April	2022	\$	1,850,038	0.27%	\$ 4,995	10b + Sum [8d:10d]		
12	May	2022	\$	1,850,038	0.28%	\$ 5,180	11b		
13	TOTAL					\$ 59,989	Sum [1d:12d]		

Monthly Date

Notes

Workpaper - Adjustments to Wholesale Charges

	а	b	С		d	е	
Line Description	Rate Year	Filed Value	Adjusted Value	A	ATRR Impact	Interest (Note 1)	Reference(s)
1 2018-2019 Settlement Adjustment 2 3				\$	759,856	[Included in Col. d]	ER15-1429 Settlement filed 3/12/2020, Sec. 4.2.1.3
5 6 7 8							
9 10 11 TOTAL				\$	759,856	\$-	Sum [1d:10d]; Sum [1e:10e]

Notes

Workpaper - Adjustments to Retail Charges

	а	b	С		d	е	
Line Description	Rate Year	Filed Value	Adjusted Value	A	TRR Impact	Interest (Note 1)	Reference(s)
 2020-2021 Settlement Adjustment FERC Audit - AFUDC Recalc FERC Audit - Income tax Receivable Adj FERC Audit - Income tax Receivable Adj 				\$ \$ \$	(340,114) (327) (1,220)	[Included in Col. d] [Included in Col. d] [Included in Col. d]	ER20-1977 Settlement filed 11/19/2021, Sec. 5.2.2 FA20-9 Refund Report file 3/18/2022 FA20-9 Refund Report file 3/18/2022
11 TOTAL				\$	(341,661)	\$-	Sum [1d:10d]; Sum [1e:10e]

Notes

Workpaper - Transaction Costs

a b c d e f

							2019					
ine Description		EOY Gross Plant Recorded			OY Accum. epreciation		OY Accum.	BOY ADIT		EOY ADIT	CY Depreciation Expense	Reference
1 Projects Remo	ved from Transmission Plant											
2 Project 2225 - Ir	ntegrate MPS into BHE SCADA	\$	218,477	\$	(25,068)	\$	(29,459) \$	(34,285)	\$	(34,552)	\$ 4,391	Company Records
3 80% allocatio	n to transmission (see Amended Refund Rept Tab: Project 2225)	\$	174,782	\$	(20,054)	\$	(23,567) \$	(27,428)	\$	(27,642)	\$ 3,513	a: Value to Exhibit 4 at Line 1; f: Value to Exhibit 5 at 2a
5 Projects Remo	ved from Intangible Plant											
6 Project 2073 - Ir	ntegrate MPS into BHE Oracle system	\$	-	\$	-	\$	- \$	-	\$	-	\$-	Company Records
,	ntegrate MPS into BHE Capital Planning and Maintenance Planning	\$	-	\$	-	\$	- \$	-	\$	-	\$ -	Company Records
8 Total		\$	-	\$	-	\$	- \$	-	\$	-	\$ -	a: Value to Exhibit 4 at Line 5; f: Value to Exhibit 5 at 4a
9 Projects Remo	ved from General Plant											
10 Project 2226 - Ir	ntegrate MPS into the BHE Voice Communication System	\$	111,604	\$	(109,860)	\$	(129,391) \$	(489)	\$	-	\$ 19,531	Company Records, a: Value to Exhibit 4 at Line 3; f: Value to Exhibit 5 at 3
11					. ,		. ,					
10		Dep	preciation -	De	epreciation -	Ar	mortization -					
¹² 13 Month Plant	t Balances	Tra	nsmission		General	;	Intangible	ADIT				Reference
13 Dec-20		\$	(20,054)	\$	(109,860)	\$	- \$	(27,917)				a: 3b, b: 10b, c: 8b, d: 3d + 8d + 10d
14 Jan 21		¢	(20 347)		(111 / 188)		¢	(27,804)				a ci calculated from line 13 and line 25 values

10) Dec 20	Ψ	$(20,00+)$ ψ	(103,000) v	-	Ψ	(21,317)	
14	Jan-21	\$	(20,347) \$	(111,488) \$	-	\$	(27,894)	a - c: calculated from line 13 and line 25 values
15	5 Feb-21	\$	(20,640) \$	(113,115) \$	-	\$	(27,871)	a - c: calculated from line 13 and line 25 values
16	6 Mar-21	\$	(20,932) \$	(114,743) \$	-	\$	(27,848)	a - c: calculated from line 13 and line 25 values
17	′ Apr-21	\$	(21,225) \$	(116,371) \$	-	\$	(27,825)	a - c: calculated from line 13 and line 25 values
18	3 May-21	\$	(21,518) \$	(117,998) \$	-	\$	(27,802)	a - c: calculated from line 13 and line 25 values
19) Jun-21	\$	(21,811) \$	(119,626) \$	-	\$	(27,779)	a - c: calculated from line 13 and line 25 values
20) Jul-21	\$	(22,103) \$	(121,253) \$	-	\$	(27,756)	a - c: calculated from line 13 and line 25 values
21	Aug-21	\$	(22,396) \$	(122,881) \$	-	\$	(27,733)	a - c: calculated from line 13 and line 25 values
22	2 Sep-21	\$	(22,689) \$	(124,508) \$	-	\$	(27,710)	a - c: calculated from line 13 and line 25 values
23	3 Oct-21	\$	(22,982) \$	(126,136) \$	-	\$	(27,688)	a - c: calculated from line 13 and line 25 values
24	Nov-21	\$	(23,274) \$	(127,764) \$	-	\$	(27,665)	a - c: calculated from line 13 and line 25 values
25	5 Dec-21	\$	(23,567) \$	(129,391) \$	-	\$	(27,642)	a: 3c, b: 10c, c: 8c, d: 3e + 8e + 10e
								Line 12-24 values carry to Exhbit 4 at Lines 13 & 14, WP ADIT at Line 52

Adjustments in respect of settled amount recorded to Line 6901

Filed Gross Plant	\$	8,639,859																	
Settled Gross Plant	\$	6,228,782																	
Difference	\$	(2,411,077)	•																
Exh. 4, Line 1 Exh. 4, Line 13		(2,411,077) ust Accumula					sion	Rate Base	for	⁻ Dec 2019 -	April 2020								
		Dec		Jan		Feb		Mar		Apr	May	Jun	Jul		Aug	Sep	Oct	Nov	Dec
	۴	2020	ሱ	2021	ሱ	2021	ሱ	2021	۴	2021	2021	2021	2021	¢	2021	2021	2021	2021	2021 © 150,600
	\$	159,628	Ф	159,628	Ф	159,628	\$	159,628	\$	159,628	\$ 159,628	\$ 159,628	\$159,628	þ	159,628	\$159,628	\$ 159,628	\$ 159,628	\$ 159,628
Exh. 5:2a	\$	-	Adj	ustment to [Сері	eciation Ex	pen	se											
Evb 4.10r	¢	474 576	۸ d:	ustmont to [COV Aver													

Exh. 4:19r \$ 474,576 Adjustment to BOY/EOY Average ADIT