July 25, 2023

VIA eTARIFF

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

RE: Central Maine Power Company,
Request for Approval of Updated Depreciation Rates and Revisions to Appendix D of Attachment F of ISO New England Inc.'s Open Access Transmission Tariff
Docket No. ER23-___

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA")[1] and Part 35 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission[2] (the "Commission"), Central Maine Power Company ("CMP" or "Company") hereby submits for filing proposed changes to the transmission plant depreciation and general plant depreciation rates used to calculate CMP's annual transmission revenue requirements for transmission service under Section II of the ISO New England Inc. Transmission, Markets, and Services Tariff ("ISO-NE OATT"). Additionally, CMP is hereby submitting proposed tariff revisions to Appendix D of Attachment F of ISO-NE OATT to incorporate the revised depreciation rates.[3]

In Order No. 618, the Commission determined that utilities changing their method of depreciation for accounting purposes could do so without making a formal filing with the Commission.[4] However, the Commission ruled that any proposal to modify prices charged for transmission service, "whether determined by stated or formula rates," must do so pursuant to a filing under Section 205 of the FPA. As explained in more detail below, through this filing, CMP proposes to revise the transmission plant depreciation and general plant depreciation rates for transmission service based on a Stipulation ("ME Rate Stipulation") approved by the Maine Public Utility Commission ("MPUC"). The Stipulation was a result of

---

[1] 16 U.S.C. § 824d (2018).
[2] 18 C.F.R. Part 35 (2023).
[3] This filing is being submitted through the eTariff system by ISO-NE on behalf of CMP in ISO-NE's capacity as administrator of the ISO-NE Tariff in the eTariff system. Capitalized terms used but not defined in this filing are intended to have the same meaning given to such terms in the ISO-NE OATT.
[4] Depreciation Accounting, Order No. 618, FERC Stats. & Regs. ¶ 31,104, at ¶ 61,695 n.25 (2000).

the retail rate case that CMP filed in 2022.[5] In support of the impact on transmission plant depreciation and general plant depreciation expense resulting from the associated updated depreciation rates, CMP submits the testimony and exhibits of Mr. James Clemente (Exhibit Nos. CMP-1 and CMP-2) and the updated testimony and Depreciation Study (Exhibit No. CMP-3), prepared by Mr. John Spanos of Gannett Fleming Valuation and Rate Consultants, LLC, filed and approved in part by the MPUC as part of the ME Rate Stipulation. The proposed transmission plant depreciation and general plant depreciation rates would be used in the transmission revenue requirements calculations in Appendix D of Attachment F of the ISO-NE OATT upon the effective date granted by the Commission.

I. BACKGROUND

CMP is an electric utility company organized and operating under the laws of the State of Maine, with its principal place of business in Augusta, Maine. CMP is a wholly-owned subsidiary of CMP Group, Inc., and a wholly owned indirect subsidiary of Avangrid, Inc., and is engaged in the purchase, transmission, distribution, and sale of electricity for residential, commercial, and industrial customers in a service area of approximately 11,000 square miles in central and southern Maine.

The changes proposed in this filing arise from rates approved by the MPUC as part of the ME Rate Stipulation in rate proceeding MPUC Docket No. 2022-00152. The rate case was initially filed on August 11, 2022, pursuant to Chapter 120 of the Code of Maine Rules. The Stipulation, dated May 31, 2023, was filed jointly by the Company, the Maine Office of Public Advocate, AARP Maine, Competitive Energy Services, Efficiency Maine Trust, Walmart, Inc., International Brotherhood of Electrical Workers Local Union #1837, and Nicholas Alexander.[6] The Stipulation resolved all issues raised in the proceeding and was accepted by the MPUC on June 6, 2023.[7]

II. SUMMARY OF PROPOSED CHANGES

As further detailed in the testimony of Mr. Clemente (Exhibit No. CMP-1) and the Depreciation Study (Exhibit No. CMP-3), CMP is proposing to change the depreciation rates for its transmission plant and general plant based primarily on a prepared depreciation study founded upon a 12-month period ending December 31, 2021. The final approved rate schedule that was included as part of the May 31, 2023 settlement is included as Exhibit No. CMP-4. The updated transmission plant depreciation and general plant depreciation rates are further summarized in Exhibit CMP-2.

The estimated impact on the Company's transmission plant depreciation and general plant depreciation expense is presented by Mr. Clemente in Exhibit No. CMP-2. As shown in Exhibit No. CMP-2, the proposed update to the transmission plant depreciation and general

---

[5] Central Maine Power Company Request for Approval of Powering Maine, a Forward Looking Rate Plan to Fund a Smarter, Stronger and More Resilient Grid, MPUC Docket No. 2022-00152 (filed Aug. 11, 2022).
[6] *Central Maine Power Co.*, Request for Approval of Rate Case Filing and Stipulation, MPUC Docket No. 2022-00152 (May 31, 2023).
[7] *Central Maine Power Co.*, Order Approving Stipulation, MPUC Docket No. 2022-00152 (June 6, 2023).

plant depreciation rates for CMP results in an estimated annual decrease of approximately $13.2 million to CMP's depreciation expense compared to the depreciation expense calculated with CMP's current transmission plant depreciation and general plant depreciation rates using data as of December 31, 2021.

In accordance with Commission precedent and the Stipulation,[8] CMP has revised Appendix D of Attachment F of the ISO-NE OATT to include all depreciation rates used in calculating CMP's transmission revenue requirements. The clean and redline tariff section filed herewith contains language reflecting the updated depreciation rates proposed herein.

III. METHODOLOGY OF THE DEPRECIATION STUDY

As described in more detail in Exhibit No. CMP-3, the Depreciation Study was based on a test year ending December 31, 2021. For most accounts, the study used the straight-line method with the average service life procedure and the remaining life technique. For certain Transmission Plant and General Plant accounts, the straight-line remaining life method of amortization was used. Both methods were based on original cost, attained ages, and estimates of service lives and net salvage value to make determinations. The annual depreciation and amortization rates seek to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, group of assets, or amortization period in a systematic and rational manner. See Exhibit No. CMP-3 (Spanos Testimony at 6 and CMP Depreciation Study at Page 1-4).

IV. PROPOSED EFFECTIVE DATE AND REQUEST FOR WAIVER

CMP respectfully requests waiver so that the proposed tariff changes and revised transmission plant depreciation and general plant depreciation rates can be made effective as of July 1, 2023, the effective date of the MPUC-approved ME Rate Stipulation. Good cause exists to grant the effective date of July 1, 2023, as doing so will align the transmission-related transmission plant depreciation and general plant depreciation rates in the CMP Plant Accounting system with those approved in the ME Rate Stipulation. Further, customers will benefit from having as early an effective date as possible because, as explained above, the updated transmission plant depreciation and general plant depreciation rates will result in an overall rate decrease.[9]

To the extent required, CMP also requests waiver of the full requirements of 18 C.F.R. § 35.13 or any other applicable regulations. Good cause exists for granting this waiver as this is a single-issue FPA Section 205 filing to implement a state commission's order approving transmission plant depreciation and general plant depreciation rates. The Commission generally permits single-issue rate filings for changes in depreciation rates.[10]

---

[8] *Arizona Pub. Service Co.*, Letter Order, Docket No. ER11-4184 (Sept. 26, 2011); *Old Dominion Elec. Coop.*, 133 FERC ¶ 61,261 (2010).

[9] Commission policy supports granting waiver of the 60-day prior notice requirement to allow for a rate decrease.
See Cent. Hudson Gas & Elec. Corp., 60 FERC ¶ 61,106, *reh'g denied*, 61 FERC ¶ 61,089 (1992).

[10] *See, e.g., Ameren Illinois Co.* 141 FERC ¶ 61,264 at P 32 (2012), *citing Xcel Energy Services, Inc.,* 121 FERC

V. CONTENTS OF FILING

This filing consists of the following:

- This transmittal letter;
- Exhibit No. CMP-1: Direct Testimony of Mr. James Clemente;
- Exhibit No. CMP-2: Summary of Transmission Plant and General Plant Depreciation Rate Changes and Estimated Impact on Transmission Revenue Requirements;
- Exhibit No. CMP-3: Direct Testimony and Exhibits of Mr. John Spanos, including the CMP Depreciation Study;
- Exhibit No. CMP-4: Stipulation filed on May 31, 2023 with, and approved on June 6, 2023 by, the MPUC.
- Attachment A: Clean Tariff showing updated depreciation rates for inclusion in Appendix D of Attachment F of the ISO-NE OATT;
- Attachment B: Redlined Tariff showing updated depreciation rates for inclusion in Appendix D of Attachment F of the ISO-NE OATT;
- Attachment C: List of names and addresses of customers taking service under Schedule 21- CMP.

VI. POSTING AND SERVICE

Pursuant to Section 35.2(e) of the Commission's Regulations, a copy of this filing is being served on those listed in Attachment C. It is also available for public inspection, during regular business hours, in a convenient form and place, at the offices of CMP. Additionally, this filing is being posted on ISO-NE's website, http://www.isone.com/participate/filings-orders/pto. CMP requests waiver of the requirement to post by mailing paper copies to customers under the ISO-NE OATT. Waiver of paper service is consistent with the Commission's decision to establish electronic service as the default method of service lists maintained by the Commission Secretary for Commission proceedings. Electronic Notification of Commission Issuances, Order No. 653, FERC Stats. & Regs. ¶ 31,176 (2005). While Order No. 653 did not amend the posting requirements, application of its rules to initial rate filings would be consistent with the Commission's "efforts to reduce the use of paper in compliance with the Government Paperwork Elimination Act." *Id*. at P 2 (citing 44 U.S.C. § 3504).

Applying amended Section 385.2010(f) to this filing, this filing will be posted to the FERC filings section of the ISO-NE internet site. This is consistent with other New England transmission owners' requests for similar waiver of paper service with regard to filings associated with the ISO-NE OATT.

Prior notice of this filing was communicated electronically to ISO-NE, the NEPOOL Participants and Transmission Committee members, the Participating Transmission Owners

---

¶ 61,284 (2007) and *Mich. Electric Transmission Co.,* 117 FERC ¶ 61,314 (2006), *order on reh'g*, 118 FERC ¶ 61,139 (2007).

Administrative Committee, and the Executive Director of the New England Conference of Public Utilities.

VII. COMMUNICATIONS

All correspondence and communications regarding this proceeding should be directed to:

Catherine P. McCarthy
Partner
Bracewell LLP
2001 M Street, NW, Ste. 900
Washington, DC 20036
(202) 828-5839
Cathy.McCarthy@bracewell.com

Danielle K. Mechling
FERC Legal Director
Avangrid Networks, Inc.
180 Marsh Hill Road
Orange, CT 06477
(203) 836-7464
Danielle.Mechling@avangrid.com

VIII. CONCLUSION

For the reasons stated above, CMP respectfully requests that the Commission accept the enclosed Appendix D of Attachment F, to be effective July 1, 2023.

Respectfully submitted,

/s/ Danielle K. Mechling
Danielle K. Mechling

Exhibit No. CMP-1

Direct Testimony of Mr. James Clemente

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Central Maine Power Company **Docket No. ER23-XX-000**

DIRECT TESTIMONY OF
JAMES CLEMENTE

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is James Clemente and my business address is 100 Marsh Hill Road, Orange, Connecticut, 06477.

Q. WHO IS YOUR CURRENT EMPLOYER AND WHAT POSITION DO YOU HOLD?

A. I am employed by The United Illuminating Company ("UI") as Director - Transmission Analytics. UI is a wholly owned subsidiary of UIL Holdings Corporation ("UIL"). UIL is a wholly owned subsidiary of Avangrid Networks, Inc. ("Networks"). Networks is a wholly owned subsidiary of Avangrid, Inc. ("Avangrid").

Q. WHAT ARE YOUR RESPONSIBILITIES AS DIRECTOR – TRANSMISSON ANALYTICS?

A. I am primarily responsible for the calculation of UI's and Central Maine Power Company ("CMP") transmission revenue requirements, transmission compliance, tariff administration and other transmission related issues.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A. I have held numerous financial and management positions in my 24-year career at UI. Prior to my career at UI, I spent 4 years in the telecommunications industry and 6 years in Public Accounting, of which the last three were as a Certified Public Accountant. I received a Bachelor of Science Degree in Accounting from Central Connecticut State University.

Q. HAVE YOU TESTIFIED BEFORE THIS OR ANY OTHER REGULATORY COMMISSION?

A. Yes, I have testified before the Federal Energy Regulatory Commission ("FERC") in Docket No. ER20-499-000, UI revisions to Attachment F of Section II of the ISO-New England Inc. Transmission, Markets, and Services Tariff ("ISO-NE OATT") to modify Attachment F revenue requirement calculation to include one hundred percent construction work in progress associated with Pequonnock Substation in rate base.

II. PURPOSE OF TESTIMONY

Q. PLEASE EXPLAIN THE PURPOSE OF YOUR UNDERLYING TESTIMONY SUBMITTED IN THIS PROCEEDING.

A. The purpose of my testimony in this proceeding is to present data to show the transmission revenue requirement impact of the proposed changes to transmission plant depreciation and general plant depreciation rates for CMP. CMP seeks approval to update these transmission plant and general plant depreciation rates for use in calculating its annual transmission revenue requirement pursuant to Section II of the ISO-NE OATT.

Q. HOW ARE CMP'S ANNUAL TRANSMISSION REVENUE REQUIREMENTS CALCULATED UNDER THE ISO-NE OATT?

A: CMP recovers its total transmission revenue requirements through a combination of regional and local rates in accordance with the Attachments and Appendices of Attachment F of the ISO-NE OATT.

Q. ARE YOU AWARE THAT UITLITIES MUST OBTAIN COMMISSION AUTHORIZATION TO CHANGE PRICES CHARGED FOR TRANSMISSON SERVICES (WHETHER DETERMINED BY STATED RATES OR FORMULA RATES) TO REFLECT A CHANGE IN DEPRECIATION RATES?

A. Yes. I understand that although not required to make a separate filing to obtain Commission approval before implementing changes in depreciation rates for accounting purposes, public utilities must obtain Commission approval to use such updated rates in calculating their annual transmission revenue requirements charged to customers for transmission service. Accordingly, in this filing, CMP seeks Commission approval to change the transmission plant depreciation rates and general plant depreciation rates used to establish its annual transmission revenue requirements for transmission service across its facilities provided under the ISO-NE OATT, pursuant to the requirements for depreciation accounting set forth in FERC Order No. 618, Depreciation Accounting, FERC Stats. and Reg. [Regs. Preambles] ¶ 31,104 (2000).

III. <u>SUMMARY OF TESTIMONY</u>

Q: PLEASE SUMMARIZE YOUR TESTIMONY.

A. As stated above, CMP seeks approval to update its transmission plant depreciation rates and its general plant depreciation rates used in calculating its annual transmission revenue requirements pursuant to the ISO-NE OATT. In my testimony, I discuss the impact on

CMP's annual transmission revenue requirements as a result of this proposal. I also discuss the proposed tariff revisions to Appendix D to Attachment F of the ISO-NE OATT.

Q. WHY IS CMP UPDATING ITS DEPRECIATION RATES?

A. On August 11, 2022, CMP filed its Initial Distribution Rate Case Filing in Docket No. 2022-00152 with the State of Maine Public Utilities Commission ("MPUC"). A depreciation study and testimony were prepared and presented by Mr. John J. Spanos of Gannett Fleming Valuation and Rate Consultants, LLC. The final approved Distribution Rate Case Filing that was agreed upon as part of the May 31, 2023, Stipulation Agreement primarily adopted the depreciation study of Mr. Spanos. As a result of the approval by the MPUC of the Stipulation Agreement in that proceeding, CMP is proposing to also align the general plant depreciation rates for transmission recovery purposes. Included in the depreciation study were the updated transmission depreciation rates that CMP is proposing to update based on the results of that study. See Exhibit CMP-3 testimony from Mr. Spanos supporting the results of that study.

Q. ARE YOU PROPOSING TO USE THIS SAME DEPRECIATION WITNESS TESTIMONY AND ASSOCIATED DEPRECIATION STUDY FOR THIS PROCEEDING?

A. No. CMP is submitting in this filing Mr. Spano's depreciation study used in the MPUC proceeding. Mr. Spano's testimony in this proceeding is updated to address transmission depreciation rates.

Q. **WHAT EXHIBITS ARE INCLUDED IN THIS FILING IN SUPPORT OF THE CHANGE IN TRANSMISSION DEPRECIATION RATES AS A RESULT OF THE PROPOSED CHANGE IN TRANSMISISON PLANT DEPRECIATION RATES?**

A. Page 1 of Exhibit No. CMP-2 contains a schedule showing the current transmission plant depreciation rates in place for CMP and the proposed transmission plant depreciation rates from the Testimony and Depreciation Study of John J. Spanos on page 50 (Exhibit No. CMP-3) to arrive at a transmission plant depreciation rate variance. Those weighted depreciation rate variances are then applied to the associated transmission plant account balances on Page 2 of Exhibit No. CMP-2. In order to show the estimated impact of the change in transmission plant depreciation rates on depreciation expense, Column (C) of Page 2 displays the result of the multiplication of the weighted depreciation rate variance in Column (B) times the December 31, 2021, transmission plant balances in column (A). The amount in Column (C) is then allocated to transmission 100% per footnote (c) to derive the depreciation expense allocated to transmission in Column (D).

WHAT EXHIBITS ARE INCLUDED IN THIS FILING IN SUPPORT OF THE CHANGE IN GENERAL PLANT DEPRECIATION EXPENSE AS A RESULT OF THE PROPOSED CHANGE IN GENERAL PLANT DEPRECIATION RATES?

A. Page 1 of Exhibit No. CMP-2 contains a schedule showing the current general plant depreciation rates in place for CMP and the proposed general plant depreciation rates from the Testimony and Depreciation Study of John J. Spanos on page 50 (Exhibit No. CMP-3) to arrive at a general plant depreciation rate variance. Those weighted

depreciation rate variances are then applied to the associated general plant account balances on Page 2 of Exhibit No. CMP-2. In order to show the estimated impact of the change in general plant depreciation rates on depreciation expense, Column (C) of Page 2 displays the result of the multiplication of the weighted depreciation rate variance in Column (B) times the December 31, 2021, general plant balances in column (A). The amount in Column (C) is then allocated to transmission by applying the transmission wage and salary allocation factor at December 31, 2021 per footnote (d) to derive the depreciation expense allocated to transmission in Column (D).

Q. IN EXHIBIT NO. CMP-2, HOW IS THE TRANSMISSION-RELATED GENERAL PLANT DEPRECIATION EXPENSE DERIVED?

A. CMP's transmission-related general plant is derived by utilizing total Company general plant allocated to transmission based on the transmission wage and salary allocation factor. In Exhibit No. CMP-2, Page 2, the general plant balances in Column (A) represents total company general plant based on 2021 FERC Form 1. Column (D) shows the impact at the transmission level by applying the transmission wage and salary allocation factor at December 31, 2021 to amounts derived in column (C).

Q. **WHAT IS THE IMPACT TO ANNUAL TRANSMISSION PLANT DEPRECIATION EXPENSE AND GENERAL PLANT DEPRECIATION EXPENSE RELATED TO TRANSMISSION SERVICE RESULTING FROM THE NEW TRANSMISSON PLANT DEPRECIATION AND GENERAL PLANT DEPRECIATION?**

A. The estimated impact to transmission plant depreciation expense and general plant depreciation expense was calculated based on 2021 FERC Form No. 1 plant balances. The estimated transmission-related depreciation expense impact for CMP that results from the updated transmission plant depreciation rates and general plant depreciation rates is a decrease of $13.2 million.

Q. IS CMP PROPOSING ANY TARIFF REVISIONS IN CONNECTION WITH THE PROPOSAL TO CHANGE TRANSMISSSON PLANT DEPRECIATION RATES AND GENERAL PLANT DEPRECIATION RATES?

A. Yes. CMP is proposing tariff revisions to Appendix D to Attachment F of the ISO-NE OATT to accommodate this change.

Q. **ARE YOU SPONSORING ANY EXHIBITS?**

A. Yes, in addition to my testimony, I am sponsoring Exhibit No. CMP-2 that illustrates the impact of the proposed update to CMP's transmission plant depreciation rates and general plant depreciation rates on CMP's transmission revenue requirements described in my testimony above.

Q. DOES THAT COMPLETE YOUR TESTIMONY?

A. Yes, it does.

Exhibit No. CMP-2

Summary of Transmission Plant and General Plant Depreciation Rate Changes
and Estimated Impact on Transmission Revenue Requirements

Central Maine Power
Estimated Change in Transmission Related Depreciation Expense
Due to Change in Transmission Plant, General Plant and Intangible Plant Depreciation Rates

Line No.	FERC Account Number	FERC Account Description	(A) Current Depreciation Rates (a)	(B) Proposed Depreciation Rates (b)	(C) = (B) - (A) Depreciation Rate Increase/ (Decrease)
I. Transmission Plant					
1	350	Land and Land Rights	0.00%	0.00%	0.00%
2	352.0	Structures and Improvements-Other	2.17%	1.54%	-0.63%
3	352.1	Structures and Improvements-345kV	2.43%	N/A	N/A
4	353.0	Station Equipment-Other	2.52%	2.27%	-0.25%
5	353.1	Station Equipment-345kV	2.84%	N/A	N/A
6	353.2	Transformers-Other	2.11%	N/A	N/A
7	353.3	Transformers-345kV	2.19%	N/A	N/A
8	354 .0	Towers and Fixtures-Other	3.51%	0.15%	-3.36%
9	354 .1	Towers and Fixtures-345kV	3.18%	N/A	N/A
10	355 .0	Clearing-Other	1.43%	N/A	N/A
11	355 .1	Clearing-345kV	1.22%	N/A	N/A
12	355 .2	Poles and Fixtures-Other	3.70%	1.91%	-1.79%
13	355 .3	Poles and Fixtures-345kV	2.26%	N/A	N/A
14	356 .0	Overhead Conductor and Devices-Other	3.11%	1.88%	-1.23%
15	356 .1	Overhead Conductor and Devices-345kV	2.18%	N/A	N/A
16	357	Underground Conduit	2.50%	0.32%	-2.18%
17	358	Underground Conductor and Devices	3.05%	1.61%	-1.44%
18	359 .0	Roads and Trails-Other	1.43%	1.13%	-0.30%
19	359 .1	Roads and Trails-345kV	1.40%	N/A	N/A
II. General Plant					
20	389	Land and Land Rights	0.00%	0.00%	0.00%
21	390	Structures & Improvements	2.07%	1.74%	-0.33%
22	391.0	Office Furniture & Equipment	9.01%	0.41%	-8.60%
23	391.1	Handheld Equipment	15.33%	8.86%	-6.47%
24	391.2	Work Management System Hardware	11.10%	5.79%	-5.31%
25	391.3	Dispatch Computers	0.00%	N/A	N/A
26	391.4	Data Processing Equipment	19.10%	N/A	N/A
27	392.0	Transportation Equipment - Passenger Cars	25.00%	25.00%	0.00%
28	392.1	Transportation Equipment - Overhaul / Rebuild	32.43%	N/A	N/A
29	392.2	Transportation Equipment - Trucks	17.14%	14.29%	-2.85%
30	392.3	Transportation Equipment - Digger / Freight	13.33%	10.00%	-3.33%
31	392.4	Transportation Equipment - Trailers / Off Road	10.00%	10.00%	0.00%
32	393	Stores Equipment	3.62%	1.43%	-2.19%
33	394.0	Tools and Shop Equipment	3.77%	4.32%	0.55%
34	394.1	Garage Equipment	6.17%	N/A	N/A
35	395	Laboratory Equipment	6.62%	0.41%	-6.21%
36	397	Communication Equipment	7.32%	3.62%	-3.70%
37	397.1	Communication Equipment - AMI	N/A	5.00%	5.00%
38	398	Miscellaneous Equipment	6.56%	6.88%	0.32%
39	399	Other Tangible Property	0.00%	0.00%	0.00%
III. Intangible Plant					
40	301	Organization	0.00%	0.00%	0.00%
41	302	Franchises and Consents	20.00%	20.00%	0.00%
42	303	Miscellaneous Intangible Plant	10.81%	10.81%	0.00%

Notes:

(a) Per Appendix D to Attachment F of the ISO New England Open Access Transmission Tariff (OATT) Docket No. ER20-2054-001

(b) Exhibit No. CMP-3, 2021 Depreciation Study, Page 50

Central Maine Power
Estimated Change in Transmission Related Depreciation Expense
Due to Change in Transmission Plant, General Plant and Intangible Plant Depreciation Rates

Line No.	FERC Account Number	FERC Account Description	(A) Balance as of December 31, 2021 (a)	(B) Weighted Depreciation Rate Variance (b)	(C) = (A) * (B) Depreciation Expense Increase/ (Decrease)	(D) Depreciation Expense - Transmission Allocation Increase/ (Decrease) (c)
I. Transmission Plant						
1	350	Land and Land Rights	$ 71,553,641	0.00%	$ -	$ -
2	352	Structures and Improvements	$ 109,989,588	-0.67%	$ (738,008)	$ (738,008)
3	353	Station Equipment	$ 800,387,258	-0.28%	$ (2,262,083)	$ (2,262,083)
4	354	Towers and Fixtures	$ 12,420,598	-3.16%	$ (392,205)	$ (392,205)
5	355	Poles and Fixtures	$ 514,494,294	-1.18%	$ (6,055,663)	$ (6,055,663)
6	356	Overhead Conductor and Devices	$ 971,757,447	-0.30%	$ (2,915,272)	$ (2,915,272)
7	357	Underground Conduit	$ 2,671,127	-2.18%	$ (58,231)	$ (58,231)
8	358	Underground Conductor and Devices	$ 7,346,795	-1.44%	$ (105,794)	$ (105,794)
9	359	Roads and Trails-Other	$ 599,757	-0.30%	$ (1,781)	$ (1,781)
II. General Plant						
10	389	Land and Land Rights	$ 1,564,054	0.00%	$ -	$ -
11	390	Structures & Improvements	$ 100,448,533	-0.33%	$ (331,480)	$ (80,318)
12	391.0	Office Furniture & Equipment	$ 5,325,376	-8.60%	$ (457,982)	$ (110,969)
13	391.1	Computer Equipment and Software	$ 18,569,733	-10.24%	$ (1,901,541)	$ (460,743)
14	391.2	Billing System Hardware	$ 9,668,292	-0.88%	$ (85,081)	$ (20,615)
15	393	Stores Equipment	$ 1,051,769	-2.19%	$ (23,034)	$ (5,581)
16	394	Tools, Shop and Garage Equipment	$ 15,021,248	0.55%	$ 82,617	$ 20,018
17	395	Laboratory Equipment	$ 2,783,434	-6.21%	$ (172,851)	$ (41,882)
18	397.0	Communication Equipment	$ 97,009,415	0.54%	$ 525,255	$ 127,269
19	398	Miscellaneous Equipment	$ 78,587,039	0.32%	$ 251,479	$ 60,933
III. General Plant - Transportation Equipment						
20	392.0	Transportation Equipment - Passenger Cars	$ 607,595	*	$ -	$ -
21	392.2	Transportation Equipment - Trucks	$ 10,902,058	*	$ (111,486)	$ (27,013)
22	392.3	Transportation Equipment - Digger / Freight	$ 48,982,671	*	$ (506,861)	$ (122,813)
23	392.4	Transportation Equipment - Trailers / Off Road	$ 4,219,890	*	$ (7,265)	$ (1,760)
IV. Intangible Plant						
24	302	Franchises and Consents	$ 52,329	0.00%	$ -	$ -
25	303	Miscellaneous Intangible Plant	$ 153,651,701	0.00%	$ -	$ -
26		Total impact (sum of lines 1 thru line 25)				$ (13,192,510)

Notes:
(a) Per CMP 2021 FERC Form 1.
(b) Weighted Average of change in depreciation rates per Exhibit No. CMP-2 Page 1, Column (C).
(c) Transmission Plant allocated 100% to Transmission.
(d) General Plant and Transportation Equipment allocated 24.23% to Transmission based on the transmission wage and salary allocation factor at December 31, 2021.
* Assets are individually depreciated consistent with the life characteristic.

Exhibit No. CMP-3

Direct Testimony and Exhibits of Mr. John Spanos,
including the CMP Depreciation Study

Exhibit No. CMP-3

BEFORE THE
UNITED STATES OF AMERICA FEDERAL
ENERGY REGULATORY COMMISSION

Central Maine Power Company	**)**	**Docket Nos. ER23-___-000**

PREPARED DIRECT TESTIMONY
OF
JOHN J. SPANOS
ON BEHALF OF
CENTRAL MAINE POWER
COMPANY

July 24, 2023

EXHIBITS

Exhibit No. JJS-1	Prepared Direct Testimony of John J. Spanos
Exhibit No. JJS-2	2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021
Exhibit No. JJS-3	Depreciation Rates from the most recent Maine rate case

Table of Contents

I. INTRODUCTION 1
A. Witness Qualifications 1
B. Identification and Summary of Exhibits 2
II. PURPOSE OF TESTIMONY 2
III. DEPRECIATION STUDY 4
IV. SUMMARY AND CONCLUSION 14

I. INTRODUCTION

A. Witness Qualifications

Q. Please state your name and business address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

Q. Are you associated with any firm?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since June 1986

Q. What is your position with the firm?

A. I am President.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of Central Maine Power Company ("CMP" or "Company").

Q. Please state your qualifications.

A. I have over 37 years of depreciation experience which includes giving expert testimony in more than 430 cases before 46 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to cases where I have submitted testimony, I have also supervised over 800 other depreciation or valuation assignments. Please refer to Exhibit JJS-1A for my qualifications statement, which includes further information with respect to my work history, case experience, and leadership in the Society of Depreciation Professionals.

B. Identification and Summary of Exhibits

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring the following exhibits:

- Exhibit JJS-1A – Qualification statement of John J. Spanos
- Exhibit JJS-2 – CMP Depreciation Study, entitled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021"
- Exhibit JJS-3 – CMP depreciation rates from most recent Maine rate case

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to present the depreciation study performed for CMP attached hereto as Exhibit JJS-2 (hereinafter the "Depreciation Study"). The Depreciation Study sets forth the calculated annual depreciation accrual rates by account as of December 31, 2021 for all electric plant.

Q. What is CMP requesting Commission approval of related to depreciation rates for the Company?

A. The Company is requesting that the Commission review and approve the depreciation rates set forth in the Depreciation Study in this proceeding for transmission and general plant assets.

Q. Can you summarize the impact in depreciation rates based on the Depreciation Study?

A. Yes. The depreciation rates presented in Exhibit No. CMP-2 Summary of Transmission Plant and General Plant Depreciation Rate Changes and Estimated Impact on

Transmission Revenue Requirements set forth the impact on depreciation expense. As shown on page 2 of the exhibit, the proposed depreciation rates establish a decrease of $13,192,150 for transmission and general plant as of December 31, 2021 on a transmission allocated basis.

Q. Can you explain some of the major factors that caused the change in depreciation rates?

A. Yes. The major components that caused rates to change by function are as follows:

- Transmission Plant: the longer average service lives for some of the accounts were the primary factor for the decreased expense;
- General Plant: the decreased expense primarily relates to the longer life characteristics in Account 390, Structures and Improvements and Account 391.1, Office Furniture and Equipment - Computer Equipment and Software as well as the lack of growth in Account 391.2, Office Furniture and Equipment – Billing System Hardware; and
- Transportation Equipment: the primary cause for the reduced depreciation expense relates to the longer life expectancy for most types of vehicles.

Q. Are the recommended depreciation accrual rates presented in your Depreciation Study reasonable and applicable to the plant in service as of December 31, 2021?

A. Yes, they are. Based on the Depreciation Study, I am recommending, for approval, depreciation rates applicable to transmission related plant as well as general and transportation related plant allocated to transmission using the December 31, 2021 plant and reserve balances.

III. DEPRECIATION STUDY

Q. Please define the concept of depreciation.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation, against which a company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. Please identify the Depreciation Study you performed for CMP.

A. The study is presented in a report entitled, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021", attached hereto as Exhibit JJS-2. This report sets forth the results of the depreciation analysis conducted for CMP for all assets. The study was prepared and the analyses that underlie the study were conducted under my direction and supervision.

Q. Is Exhibit JJS-2 a true and accurate copy of the Depreciation Study?

A. Yes.

Q. Does Exhibit JJS-2 accurately portray the results of the Depreciation Study as of December 31, 2021?

A. Yes.

Q. What was the purpose of the Depreciation Study?

A. The purpose of the Depreciation Study was to estimate the annual depreciation accruals related to electric plant in service for financial and ratemaking purposes and determine appropriate average service lives and net salvage percentages for each plant account.

Q. Are the methods and procedures of the Depreciation Study consistent with industry practices?

A. Yes. The methods and procedures are in accordance with industry standards. Both the existing rates and the rates determined in the Depreciation Study are based on the average service life procedure and the remaining life method.

Q. Please describe the contents of the Depreciation Study.

A. The Depreciation Study report is presented in nine parts. Part I, Introduction, describes the scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining life and net salvage estimation. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life method. Part VI, Results of Study, presents a description of the results and a summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

The table on pages VI-4 and VI-5 of the Depreciation Study presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2021, the book depreciation reserve, and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the net salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2021.

Q. Please explain how the Depreciation Study was performed.

A. The straight line remaining life method of depreciation was used for the study, with the average service life procedure. The annual depreciation accrual is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and rational manner.

For General Plant Accounts 391.0, 391.1, 391.2, 393.0, 394.0, 395.0, 397.0, 397.1 and 398.0, I used the straight line remaining life method of amortization. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

Q. How were the recommended annual depreciation accrual rates determined?

A. These rates were determined in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. A discussion of the factors considered in the estimation of service lives and net salvage percentages are presented in Parts III and IV of the Depreciation Study. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q. Please describe the first phase of the Depreciation Study, in which the service life and net salvage characteristics were estimated for each depreciable group.

A. Both the service life and net salvage analyses consisted of compiling historic data from records related to CMP's plant; analyzing these data to obtain historic trends of survivor

and net salvage characteristics; obtaining supplementary information from CMP management personnel and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data based on experience and in reference to estimates used by other electric utilities to form judgments of average service life and net salvage characteristics.

Q. What historical data were used in the estimation of service life characteristics?

A. I analyzed accounting entries for the Company relating to plant additions, transfers, and retirements recorded through 2021. The records of the Company also included surviving dollar value by year installed for each plant account as of December 31, 2021.

Q. What method was used to analyze the service life data?

A. The retirement rate method was used for all accounts. This is the most appropriate method when aged retirement data are available, because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the study.

Q. Please explain how the retirement rate method was used to analyze CMP's service life data.

A. I applied the retirement rate method to each group of property in the Depreciation Study. For each property group, the retirement rate method was used to form a life table, which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experienced band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in

estimating service life. The Iowa-type Survivor Curves were used to perform these interpretations.

Q. What is an "Iowa-type Survivor Curve" and how is it used to estimate the service life characteristics for each property group?

A. Iowa-type Survivor Curves are a widely used group of generalized survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies have been retired.

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Depreciation Study used Iowa curves and truncated Iowa curves to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 65-R2.5 indicates an average service life of 65 years; a right-moded, or R type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the mode (possible modes for R type curves range from 0.5 to 5).

Q. Did you physically observe CMP's plant and equipment as part of this Depreciation Study?

A. Yes. To familiarize myself with the Company and its assets, I conducted field reviews of CMP's property as part of the study during February 2022 to observe representative portions of plant. I also conducted similar field visits in June 2012 as part of the previous comprehensive depreciation study. Field reviews are conducted to observe operations of the Company and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as information from other discussions with CMP management, was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. How did your experience in development of other depreciation studies affect your work in this case for CMP?

A. It is customary practice to conduct field reviews as part of depreciation studies. Thus, I have had the opportunity to visit scores of similar facilities and meet with management and operations personnel at many other companies. The knowledge accumulated from those visits and meetings provides useful information to draw upon to confirm or challenge numerical analyses concerning asset condition and remaining life estimates.

Q. Are the factors considered in the estimates of service life and net salvage percentages presented in the Depreciation Study?

A. Yes. A discussion of the factors considered in the estimation of service lives and net salvage percentages is presented in Parts III and IV of the Depreciation Study.

Q. Please explain the concept of "net salvage."

A. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the gross salvage value received for the asset upon retirement less the cost to

retire the asset. When the cost to retire the asset exceeds the salvage value, the result is negative net salvage.

Because depreciation expense is the loss in service value of an asset during a defined period (*e.g.*, one year), it must include a ratable portion of both the original cost of the asset and the net salvage. That is, the net salvage related to an asset should be incorporated in the cost of service during the same period as its original cost, so that customers receiving service from the asset pay rates that include a portion of both elements of the asset's service value, the original cost and the net salvage value. For example, the full service value of a $5,000 circuit breaker may also include $1,200 of cost of removal and $200 gross salvage, for a total service value of $6,000. In this example, the net salvage component is negative $1,000 ($200 - $1,200), and the net salvage percent is negative 20% (($200 - $1,200)/$5,000).

Q. Please describe how the net salvage percentages were estimated for the study.

A. The net salvage percentages were estimated by incorporating each Company's actual historical data through 2021 and considered industry experience of net salvage estimates for other electric companies. The net salvage percentages in the Depreciation Study are based on a combination of statistical analyses and informed judgment. The statistical analyses consider the cost of removal and gross salvage ratios to the associated retirements during the 40-year period for CMP. Trends of these data are also measured based on three-year moving averages and the most recent five-year indications.

Q. Can you present the approved rates from the most recent Maine rate case?

A. Yes. The attached Exhibit JJS-3, sets forth the final depreciation rates that CMP is proposing in this proceeding for transmission, general and transportation accounts.

Q. Please describe the second phase of the process used in the Depreciation Study in which composite remaining lives and annual depreciation accrual rates were calculated.

A. After the service life and net salvage characteristics were estimated for each depreciable property group, the annual depreciation accrual rates were calculated for each group based on the straight line remaining life method, using remaining lives weighted consistent with the average service life procedure. The calculation of annual depreciation accrual rates was developed as of December 31, 2021.

Q. Please describe the straight line remaining life method of depreciation.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. How is the average service life procedure used for calculating remaining life accrual rates?

A. The average service life procedure defines the group or account for which the remaining life annual accrual is determined. Under this procedure, the annual accrual rate is determined for the entire group or account based on its average remaining life and the rate is then applied to the surviving balance of the group's cost. The average remaining life of the group is calculated by first dividing the future book accruals (original cost less allocated book reserve less future net salvage) by the average remaining life for each vintage. The average remaining life for each vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age. The sum of the future book

accruals is then divided by the sum of the annual accruals to determine the average remaining life of the entire group for use in calculating the annual depreciation accrual rate.

Q. Please describe amortization accounting in contrast to depreciation accounting.

A. Amortization accounting is used for accounts with many units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these types of assets because depreciation accounting requires periodic inventories to properly reflect plant in service. Consequently, amortization accounting is used for these types of assets, such that retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirements in amortization accounting. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period that represents an anticipated life during which the asset will render full benefit. For example, in amortization accounting, assets that have a 25-year amortization period will be fully recovered after 25 years of service and taken off a company's books at that time, but not necessarily removed from service. In contrast, assets that are taken out of service before 25 years remain on the books until the amortization period for that vintage has expired.

Q. Is amortization account utilized for certain plant accounts?

A. Yes, although amortization accounting is only appropriate for certain General Plant accounts. CMP uses amortization accounting for the following electric General Plant accounts: 391.00, 391.10, 391.20, 393.00, 394.00, 395.00, 397.00, 397.10 and 398.00. These accounts represent approximately five percent of CMP's depreciable plant of all electric plant in service.

Q. Please provide an example to illustrate the development of the annual depreciation accrual rate in the Depreciation Study.

A. This example illustrates the development of the annual depreciation accrual rate using CMP Account 353.00, Station Equipment, since it is one of the largest depreciable groups. The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data were compiled from 1965 through 2021 and analyzed to best represent the overall service life of this property. The life tables for the 1965-2021 and 2002-2021 experience bands are presented on pages VII-7 through VII-12 of the Depreciation Study. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-7 shows $152,097 retired during age interval 0.5-1.5 with $802,316,004 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0002 ($152,097/$802,316,004) and the surviving ratio is 0.9998 (1-0.0002). The percent surviving at age 0.5 of 99.25 percent is multiplied by the survivor ratio of 0.9998 to derive the percent surviving at age 1.5 of 99.23 percent. This process continues for the remaining age intervals for which plant was exposed to retirement during the period 1965-2021. The resultant life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 51-0.5, on page VII-6.

The net salvage analysis for Account 353.00 is presented on pages VIII-4 and VIII-5 of the Depreciation Study. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1982 through 2021. The 40-year period experienced negative $15,116,554 ($2,475,338 - $17,591,892) in net salvage for $51,571,039 plant retired. The result is

negative net salvage of 29 percent ($15,116,554/$51,571,039); and the most recent five-year average is negative 81 percent. Based on the statistics for this account, the three-year rolling averages, as well as the estimates of other electric companies, the recommended net salvage for substation equipment is negative 20 percent.

The calculation of the annual depreciation related to original cost of Account 353.00, Station Equipment as of December 31, 2021, is presented on pages IX-4 through IX-6 of the Depreciation Study. The calculation is based on the 51-S0.5 survivor curve, the negative net salvage of 20 percent, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-4.

IV. SUMMARY AND CONCLUSION

Q. In your opinion, are the depreciation rates set forth in the Depreciation Study the appropriate rates for the Commission to adopt in this proceeding for CMP?

A. Yes. These rates appropriately reflect the rate at which the value of CMP's assets are being consumed over their useful lives, and they are presented as a basis for setting transmission, general and transportation plant rates in this proceeding as well as for the Company to use in booking depreciation and amortization expense going forward.

Q. Does this conclude your testimony at this time?

A. Yes.

Exhibit JJS-1A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
406.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
407.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
408.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
409.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
410.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
412.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
413.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
414.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
415.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
416.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
417.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
418.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
419.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
420.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
421.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
422.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
423.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison Company	Depreciation
424.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
425.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
426.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
427.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
428.	2023	WY PSC	Docket No. 30026-XX-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
429.	2023	PSC MD	Case No. 9695	The Potomac Edison Company	Depreciation
430.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
431.	2023	FERC	Docket No. ER23-xxx-000	PPL Electric Utilities	Depreciation
432.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
433.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
434.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
435.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
436.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
437.	2023	NY PSC	Case No.	Central Hudson Gas and Electric	Depreciation

Exhibit JJS-2

CENTRAL MAINE POWER COMPANY

PORTLAND, MAINE

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

CENTRAL MAINE POWER COMPANY

Portland, Maine

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | **F** 717.763.8150

gannettfleming.com

July 27, 2022

Central Maine Power
AVANGRID
5th Floor, One City Center
Portland, ME 04101

Attention Ms. April Theberge
Director – AVANGRID Group Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Central Maine Power as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

John J. Spanos

JOHN J. SPANOS
President

JJS:mle
068614

TABLE OF CONTENTS

EXECUTIVE SUMMARY iii

PART I. INTRODUCTION I-1
Scope I-2
Plan of Report I-2
Basis of the Study I-3
Depreciation I-3
Service Life and Net Salvage Estimates I-4

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Service Life Analysis III-2

PART IV. NET SALVAGE CONSIDERATIONS IV-1
Salvage Analysis IV-2
Net Salvage Considerations IV-2

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION V-1
Group Depreciation Procedures V-2
Single Unit of Property V-2
Remaining Life Annual Accruals V-3
Average Service Life Procedure V-3
Calculation of Annual and Accrued Amortization V-4

PART VI. RESULTS OF STUDY VI-1
Qualification of Results VI-2
Description of Detailed Tabulations VI-2

TABLE OF CONTENTS, cont.

Table 1. Summary of Estimated Survivor Curves, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accrual Rates Related to Electric Plant as of December 31, 2021 ..... VI-4

PART VII. SERVICE LIFE STATISTICS VII-1

PART VIII. NET SALVAGE STATISTICS VIII-1

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

CENTRAL MAINE POWER COMPANY
DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to the request of Central Maine Power Company("CMP" or "Company"), Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant of CMP as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

CMP's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the plant in service due to system improvements. These improvements have produced changes in the life and net salvage estimates since the last depreciation study, which creates new depreciation rates. The overall impact of the updated depreciation study is a proposed decrease.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $111.5 million when applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	PROPOSED RATE	ANNUAL ACCRUAL
TRANSMISSION PLANT	$2,419,666,864.37	1.99	$ 48,097,247
DISTRIBUTION PLANT	1,683,802,928.43	2.68	43,699,963
GENERAL PLANT	328,464,838.11	4.39	14,433,086
TRANSPORTATION EQUIPMENT	64,712,214.27	*	5,259,500
TOTAL DEPRECIABLE PLANT	**$4,496,646,845.18**	*	**$111,489,796**

PART I. INTRODUCTION

CENTRAL MAINE POWER COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Central Maine Power Company to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2021. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric utilities.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of

group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics, presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics, sets forth the statistical indications of net salvage percents. Part IX, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain

General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

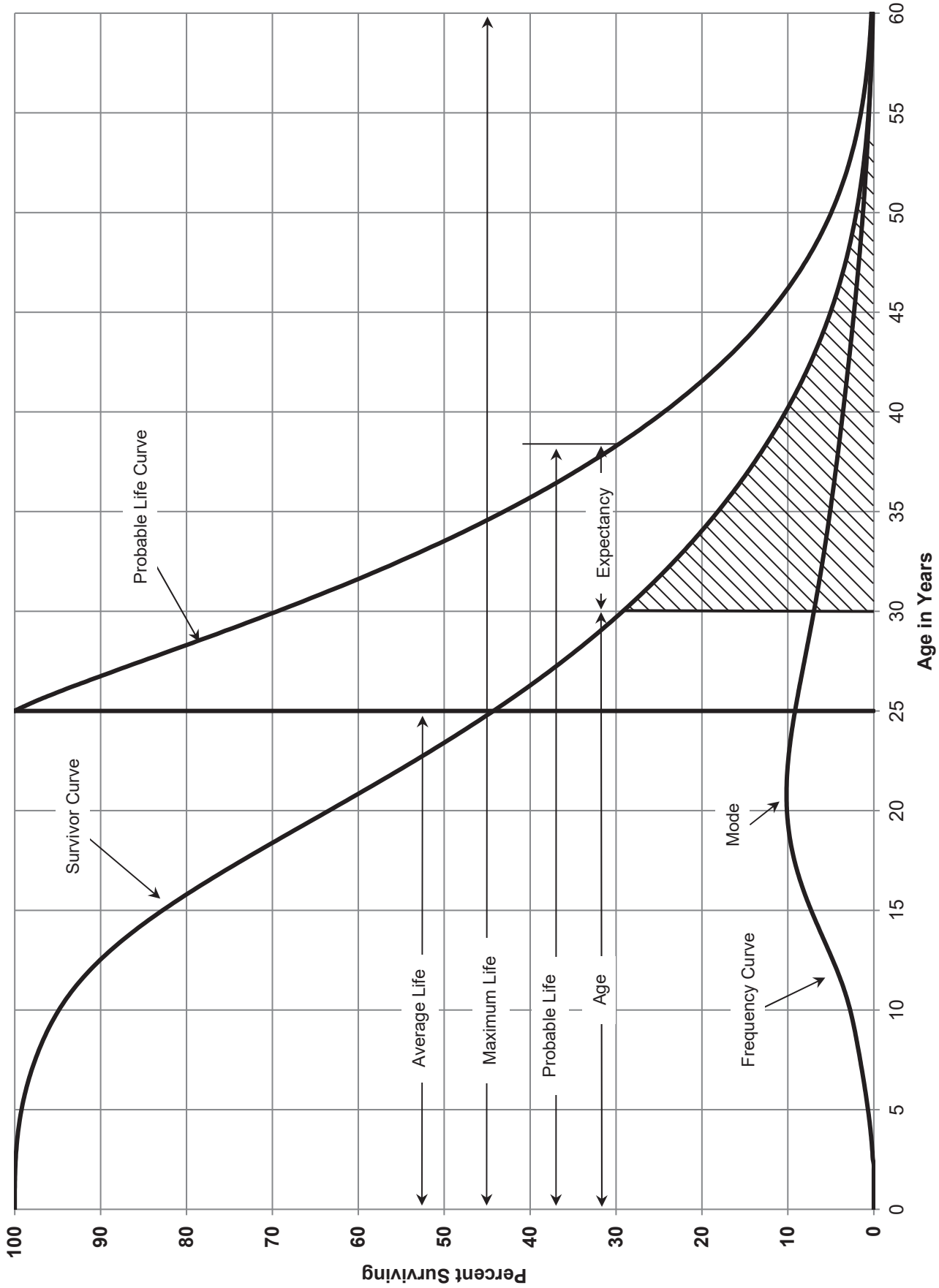


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

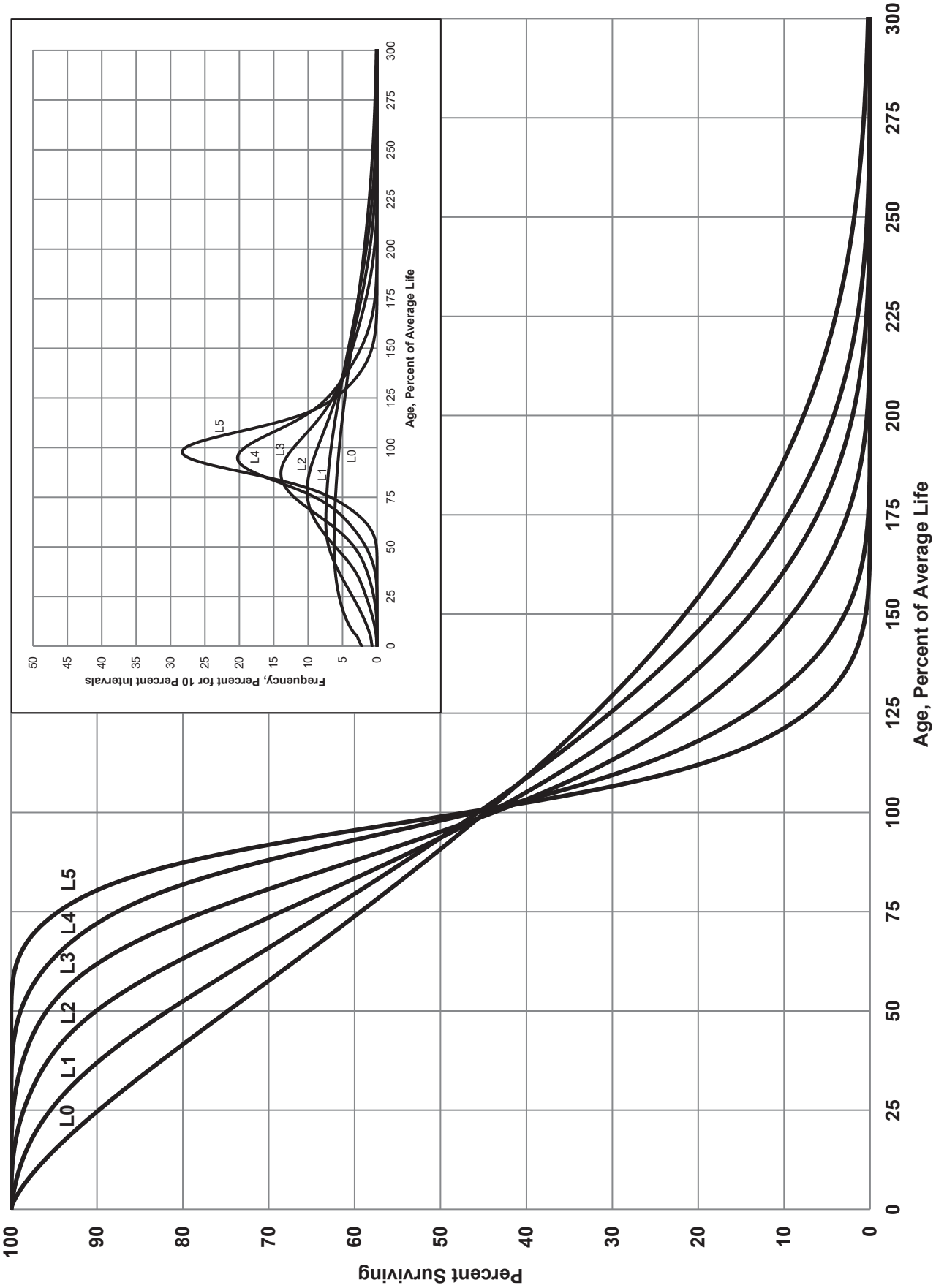


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

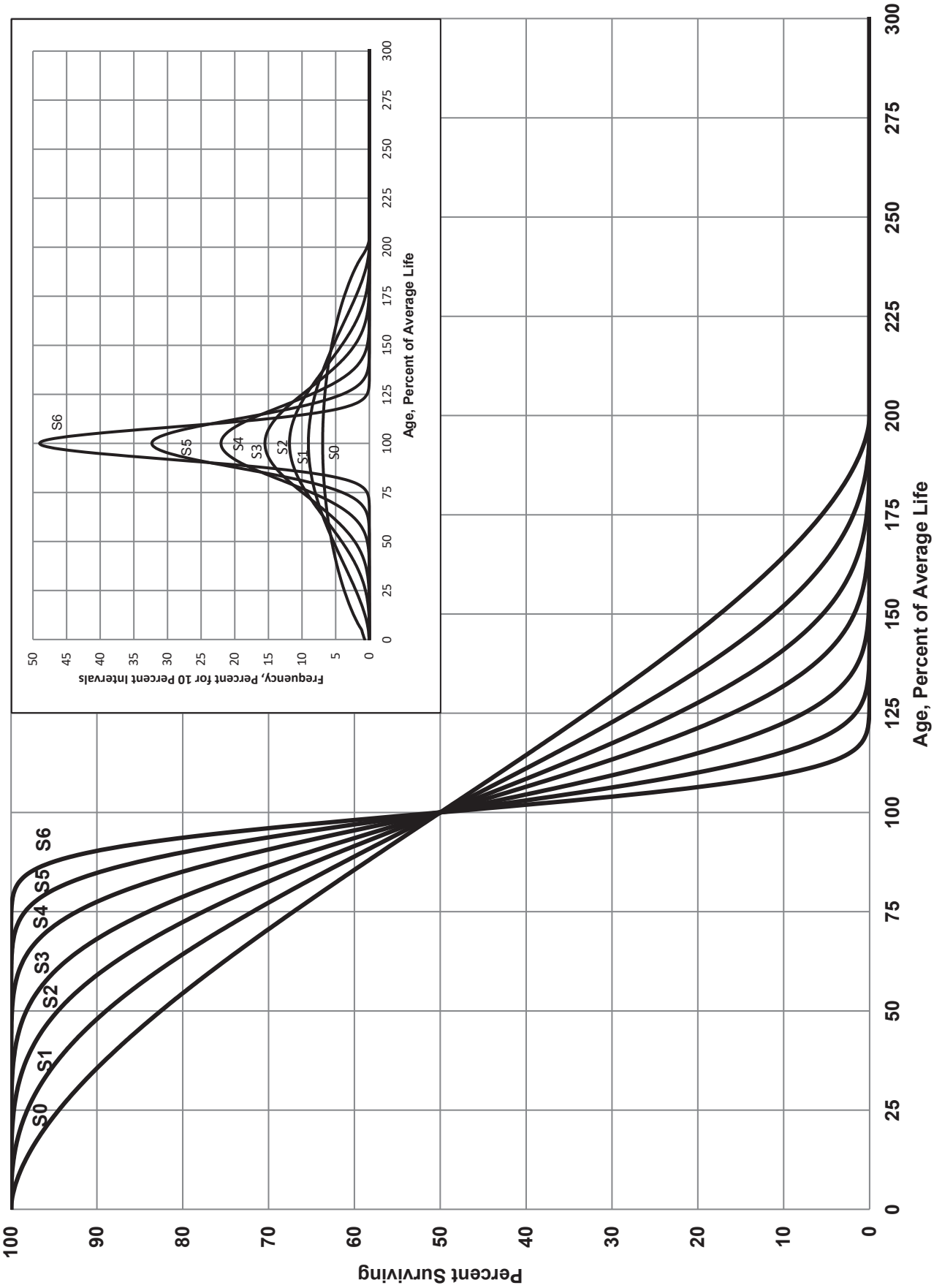


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

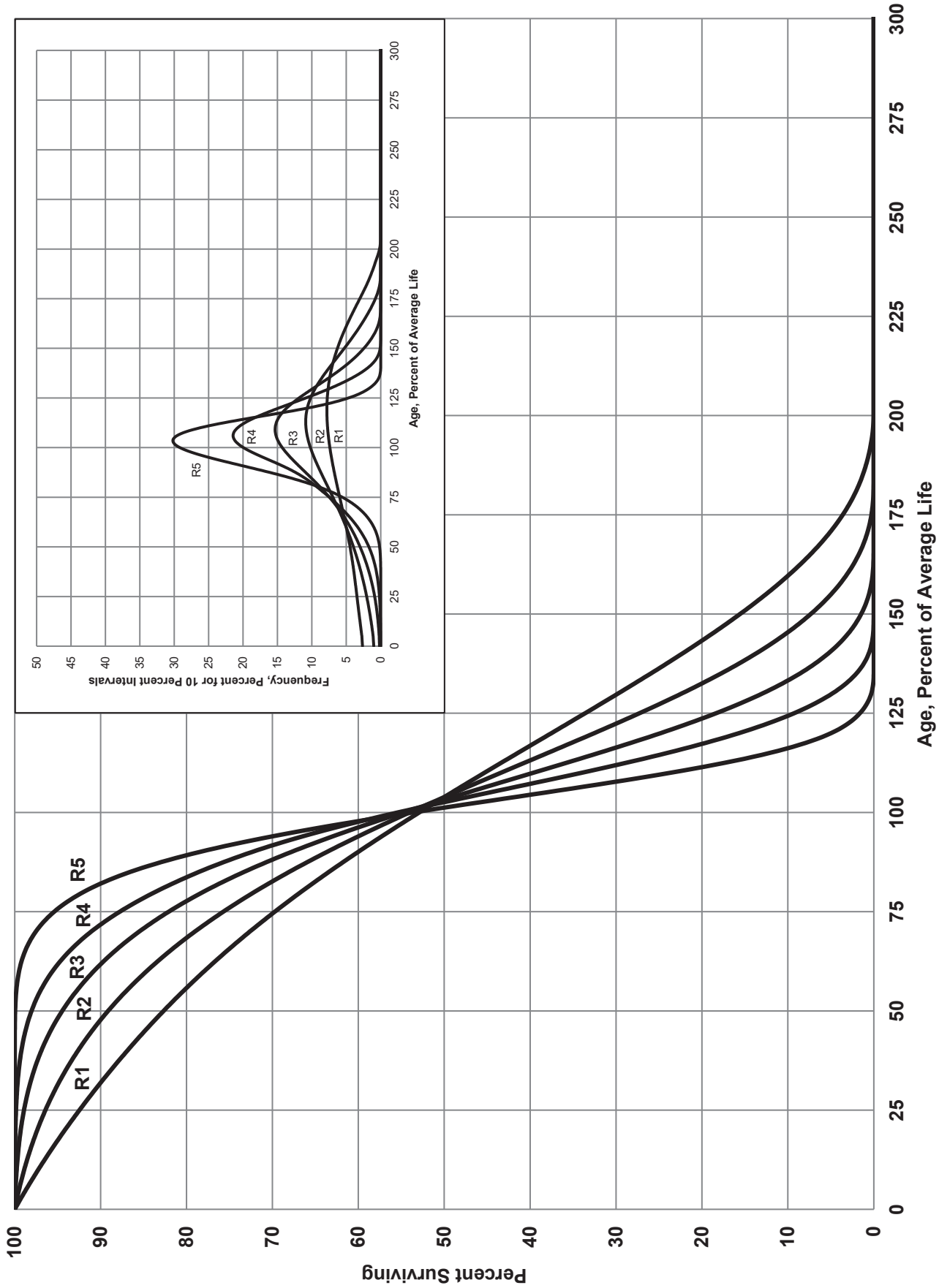


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

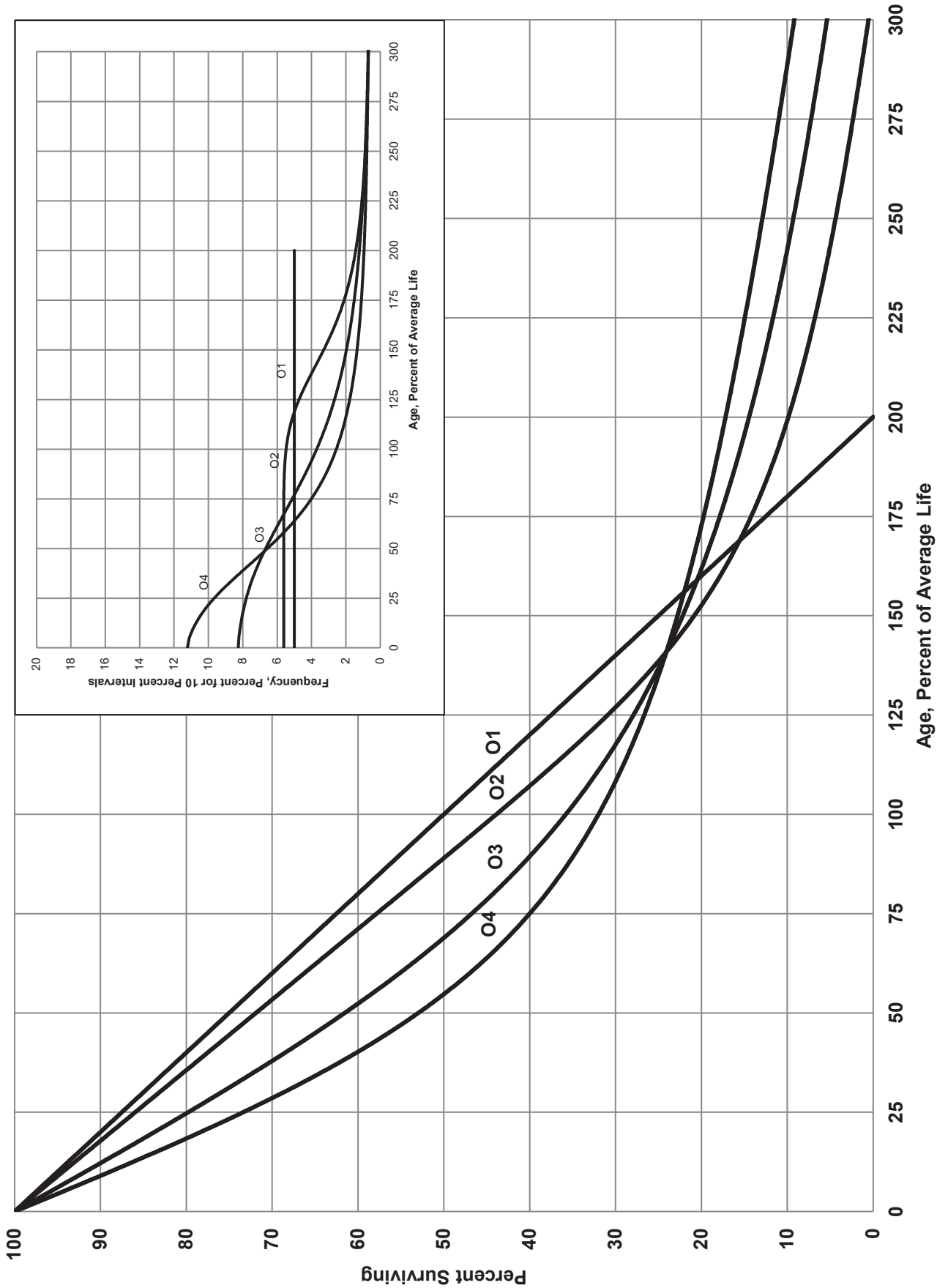


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2007 were retired in 2012. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 | Placement Band 2007-2021

Year Placed	Retirements, Thousands of Dollars During Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	131	5½-6½
2016					7	14	16	17	19	20	143	4½-5½
2017						8	18	20	22	23	146	3½-4½
2018							9	20	22	25	150	2½-3½
2019								11	23	25	151	1½-2½
2020									11	24	153	½-1½
2021										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 Placement Band 2007-2021

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2011	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2013		-	-	-	-	-	-	-	-	-	6	7½-8½
2014			-	-	-	-	-	-	-	-	-	6½-7½
2015				-	-	-	-	(12)[b]	-	-	-	5½-6½
2016					-	-	-	-	22[a]	-	-	4½-5½
2017						-	-	(19)[b]	-	-	10	3½-4½
2018							-	-	-	-	-	2½-3½
2019								-	-	(102)[c]	(121)	1½-2½
2020									-	-	-	½-1½
2021											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2012	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2013		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2014			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2015				580[a]	574	561	546	530	501	482	3,057	5½-6½
2016					660[a]	653	639	623	628	609	3,789	4½-5½
2017						750[a]	742	724	685	663	4,332	3½-4½
2018							850[a]	841	821	799	4,955	2½-3½
2019								960[a]	949	926	5,719	1½-2½
2020									1,080[a]	1,069	6,579	½-1½
2021										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021 Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

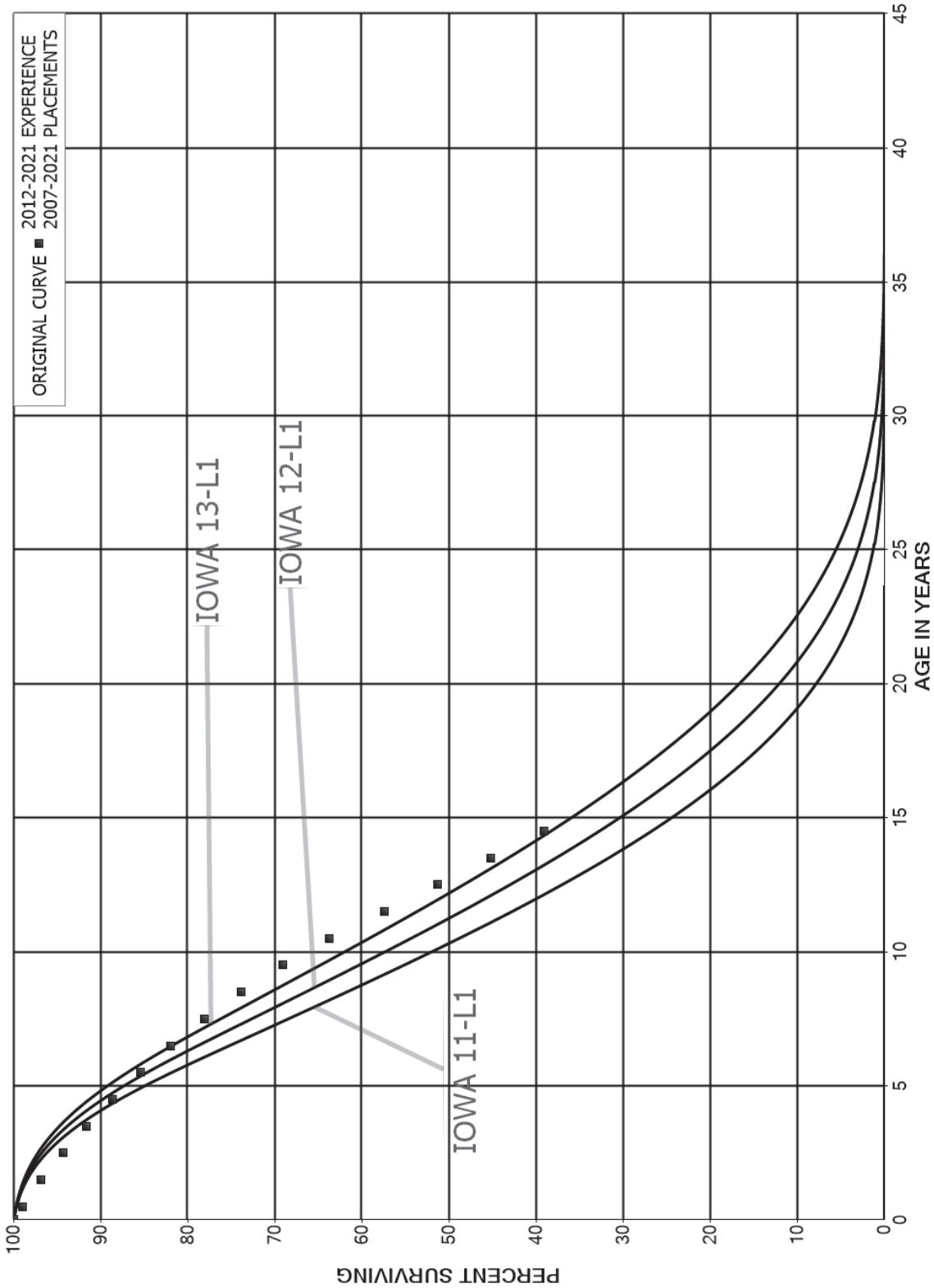


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

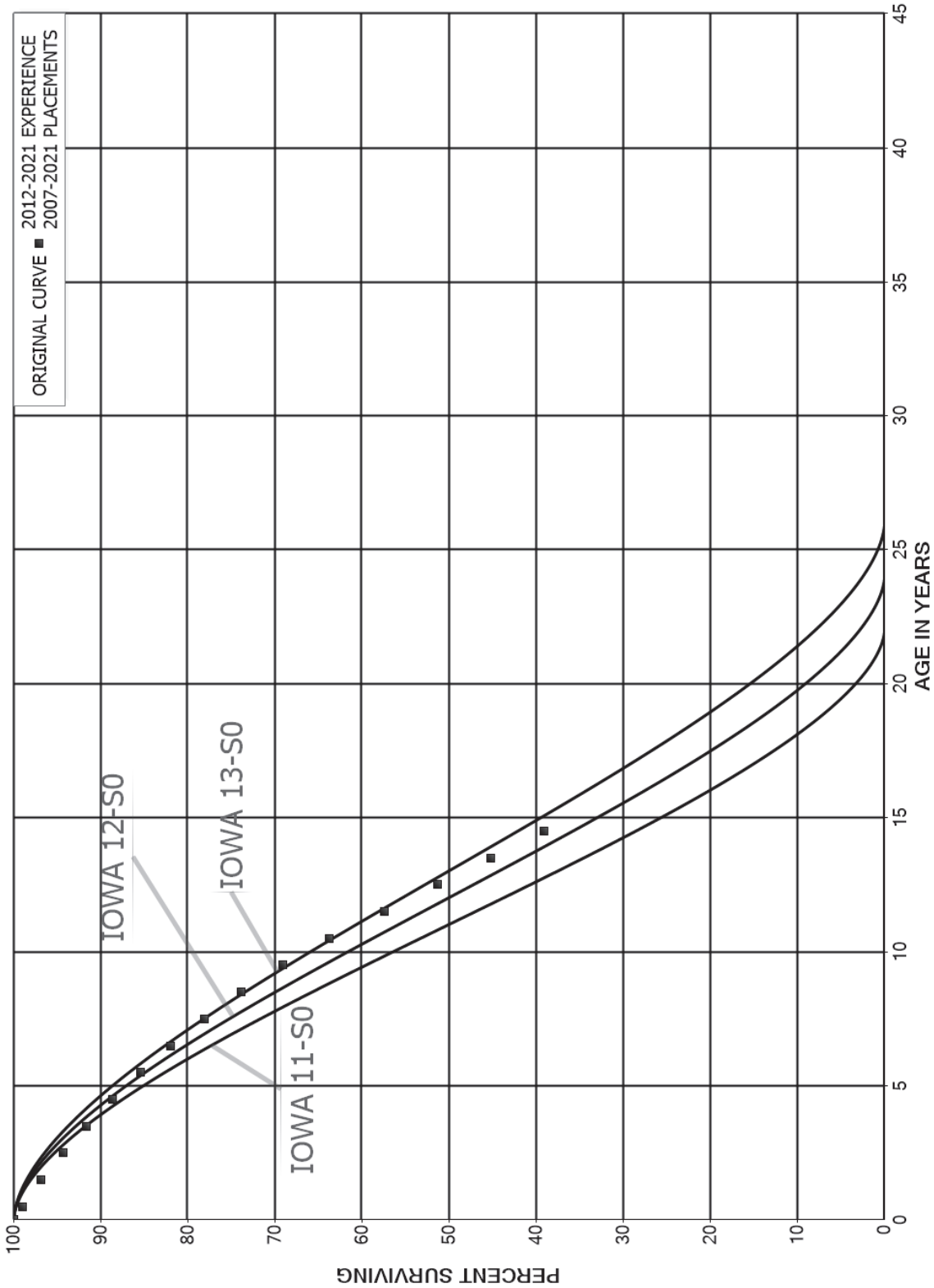


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

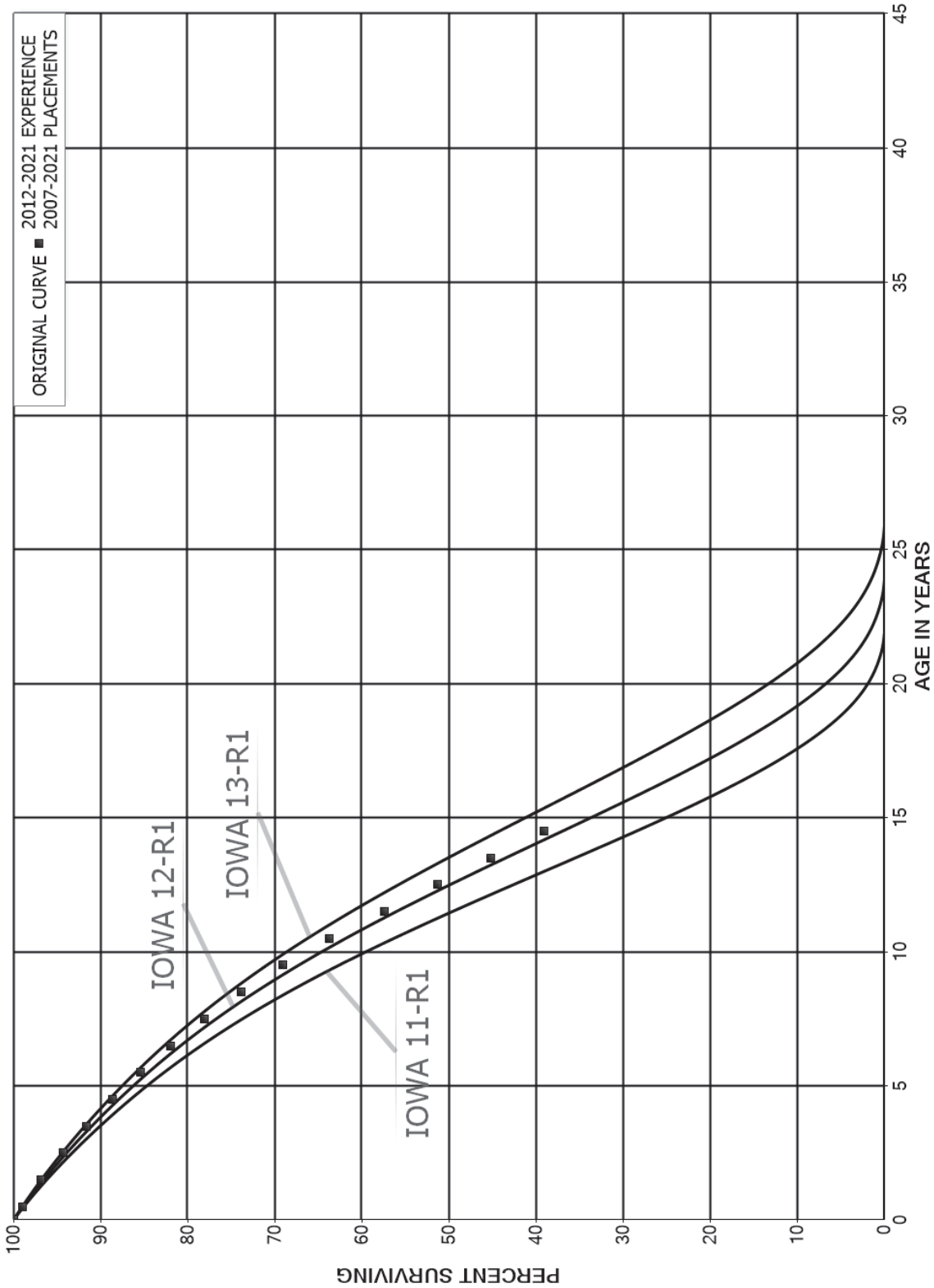
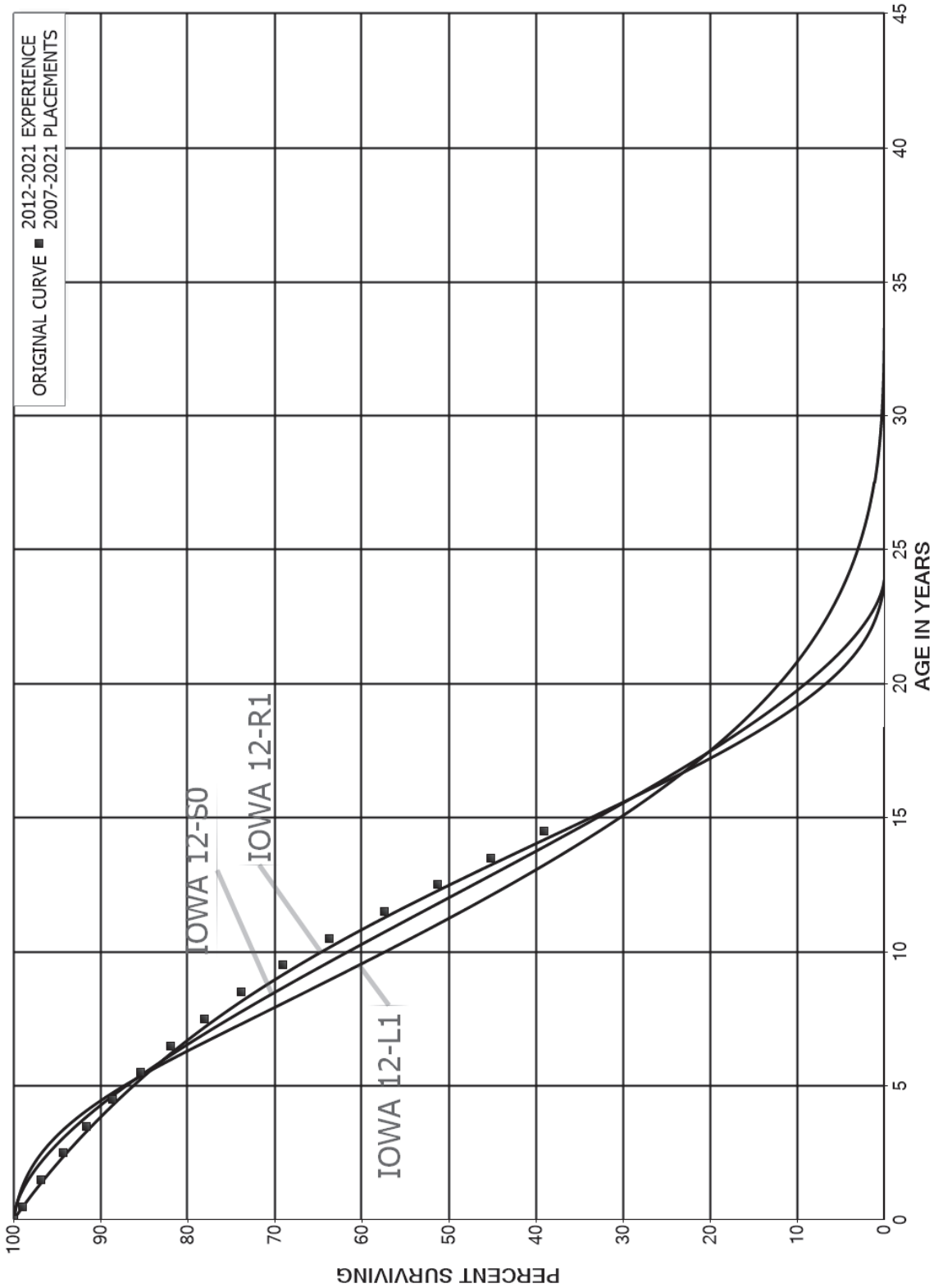


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

February 16, 2022
- Portland Service Center
- Forest Ave Substation
- Cave 48 Substation
- Pleasant Hills Substation
- Rigby Substation

June 4, 2012
- Pineland Office
- Hotel Road Substation
- Great Falls Substation
- Lewiston Substation
- Portland Service Center

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utilities.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 84 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
357.00	Underground Conduit
358.00	Underground Conductors and Devices
359.00	Roads and Trails

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements

The estimated survivor curves for most property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the electric industry. Account 353.00, Station Equipment, is one of the largest plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other

plant accounting data were compiled for the years 1965 through 2021. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-6 the life table for the experience band is plotted on the chart that follows.

Typical service lives for station equipment of other electric utilities range from 45 to 55 years. The Iowa 51-S0.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 57, reflects the outlook of management and is within the typical range of lives for this account. The current estimate reflects a 43-year life.

Another large account is Account 364.00, Poles, Towers and Fixtures. The estimate of survivor characteristics is based on the 1951-2021 and 1972-2021 experience bands. As the stub survivor curve chart illustrates, the experience bands represent similar life characteristics and support the 55-R1.5 survivor curve through age 70. The 55-year average life is also within the range of lives used by others in the industry. Most other electric utilities estimate lives between 45 and 60 years. The current estimate is a 49-S0 survivor curve. The overall longer life reflects the focus of replacing older assets sooner than the past indications have shown.

The estimated survivor curve for the analyses of Account 370, Meters is also based on statistical analyses of aged retirements during the period 1970-2021, using the retirement rate method. The 18-L0.5 survivor curve is an excellent fit of the statistical analyses. The 18-year average service life is slightly shorter than the range of other electric utilities of 20-30 years. This reflects the utilization of newer technology related meters.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric utilities.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1992 through 2021. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1982 through 2021 contributed significantly toward the net salvage estimates for 9 plant accounts, representing 46 percent of the depreciable plant, as follows:

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment

DISTRIBUTION PLANT

364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
369.00	Services
370.00	Meters
370.10	Meters - AMI

GENERAL PLANT

390.00	Structures and Improvements

The net salvage results for Accounts 353.00, Station Equipment, and 365.00, Overhead Conductors and Devices, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for Account 353.00, Station Equipment, is negative 20 percent and is based on the historical analysis of net salvage percents as shown in the tabulation on pages VIII-4 through VIII-6 and the typical range of net salvage estimates used by other electric utilities for mains. The historical indication for the period 2000 through 2021 is negative 29 percent, and the range of estimates for other electric utilities is 0 percent to negative 20 percent. The 2017-2021 average was negative 81 percent net salvage which was related to the focus of replacing older assets which had a high cost of removal component. Based on the historical data, trend of higher cost of removal and the range of estimates used by others, negative 20 percent net salvage is estimated for Account 353.00, Station Equipment. For Account 365.00, Overhead Conductors and Devices, the net salvage estimate of negative 25 percent, is based on the historical analysis of salvage percents as shown on pages VIII-23 and VIII-24. The average net salvage for this account for the period 1992-2021 is negative 25 percent and most recent five-year band, is negative 191 percent. The use of negative 25 percent net

salvage is based on these indications and the range for other electric utilities of negative 20 to negative 80 percent for overhead conductors and devices.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2021, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2021, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391	Office Furniture and Equipment	
	Furniture and Equipment	20
	Computer Equipment and Software	10
	Billing System Hardware	15
393	Stores Equipment	30
394	Tools, Shop and Garage Equipment	25
395	Laboratory Equipment	25
397	Communication Equipment	25
397.1	Communication Equipment – AMI	20
398	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2021, the book depreciation reserve for each plant account or subaccount is assigned or

allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2021 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

CENTRAL MAINE POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	TRANSMISSION PLANT								
352.00	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	109,989,587.45	26,572,009	94,416,537	1,690,107	1.54	55.9
353.00	STATION EQUIPMENT	51-S0.5	(20)	800,387,258.09	169,169,283	791,295,427	18,151,906	2.27	43.6
354.00	TOWERS AND FIXTURES	70-R3	(40)	12,420,597.63	16,160,129	1,228,708	18,174	0.15	67.6
355.00	POLES AND FIXTURES	60-R2	(30)	514,494,294.22	145,374,644	523,467,938	9,802,966	1.91	53.4
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	(30)	971,757,446.88	183,031,411	1,080,253,270	18,300,339	1.88	59.0
357.00	UNDERGROUND CONDUIT	60-R4	0	2,671,127.26	2,211,071	460,056	8,484	0.32	54.2
358.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R2	(10)	7,346,795.46	3,782,735	4,298,740	118,496	1.61	36.3
359.00	ROADS AND TRAILS	70-R2	0	599,757.38	178,668	421,089	6,775	1.13	62.2
	TOTAL TRANSMISSION PLANT			**2,419,666,864.37**	**546,479,950**	**2,495,841,765**	**48,097,247**	**1.99**	
	DISTRIBUTION PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	70-R2	(10)	12,756,726.53	3,203,229	10,829,170	205,972	1.61	52.6
362.00	STATION EQUIPMENT	48-R0.5	(10)	287,680,772.86	40,760,741	275,688,109	6,428,419	2.23	42.9
364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(40)	453,446,672.92	154,608,973	480,216,369	12,003,375	2.65	40.0
365.00	OVERHEAD CONDUCTORS AND DEVICES	63-R1	(25)	408,369,721.26	62,164,469	448,297,683	9,197,511	2.25	48.7
366.00	UNDERGROUND CONDUIT	75-R1.5	(5)	8,380,953.74	5,754,616	3,045,385	54,638	0.65	55.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES	57-R2.5	(30)	64,565,174.24	14,701,320	69,233,407	1,764,228	2.73	39.2
368.00	LINE TRANSFORMERS	50-R1.5	(25)	276,543,530.44	135,884,781	209,794,632	6,047,063	2.19	34.7
369.00	SERVICES	50-R1.5	(60)	82,473,039.63	35,186,048	96,770,815	3,053,929	3.70	31.7
370.00	METERS	18-L0.5	(5)	7,399,128.33	2,931,568	4,837,517	465,850	6.30	10.4
370.10	METERS - AMI	19-S3	(5)	67,145,739.24	28,021,687	42,481,339	4,011,354	5.97	10.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - EV	10-S3	0	190,500.00	3,990	186,510	19,633	10.31	9.5
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26-L0	(20)	14,850,969.24	9,759,085	8,062,078	447,991	3.02	18.0
	TOTAL DISTRIBUTION PLANT			**1,683,802,928.43**	**492,980,507**	**1,649,443,014**	**43,699,963**	**2.60**	
	GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	50-S0.5	(10)	100,448,532.82	40,726,232	69,767,154	1,747,100	1.74	39.9
	OFFICE FURNITURE AND EQUIPMENT								
391.00	FURNITURE AND EQUIPMENT	20-SQ	0	5,325,376.38	4,913,795	411,581	21,597	0.41	19.1
391.10	COMPUTER EQUIPMENT AND SOFTWARE	10-SQ	0	18,569,733.15	5,671,695	12,898,038	1,645,025	8.86	7.8
391.20	BILLING SYSTEM HARDWARE	15-SQ	0	9,668,292.23	3,789,624	5,878,668	559,873	5.79	10.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT			33,563,401.76	14,375,114	19,188,287	2,226,495	6.63	
393.00	STORES EQUIPMENT	30-SQ	0	1,051,769.72	858,693	193,077	15,083	1.43	12.8
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	15,021,247.39	4,689,871	10,331,376	649,392	4.32	15.9
395.00	LABORATORY EQUIPMENT	25-SQ	0	2,783,432.88	2,594,823	188,610	11,315	0.41	16.7
397.00	COMMUNICATION EQUIPMENT	25-SQ	0	34,498,154.26	12,795,218	21,702,936	1,250,159	3.62	17.4
397.10	COMMUNICATION EQUIPMENT - AMI	20-SQ	0	62,511,260.46	17,890,333	44,620,927	3,126,436	5.00	14.3
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	78,587,038.82	15,473,935	63,113,104	5,407,106	6.88	11.7
	TOTAL GENERAL PLANT			**328,464,838.11**	**109,404,219**	**229,105,471**	**14,433,086**	**4.39**	
	TOTAL DEPRECIABLE PLANT			**4,431,934,630.91**	**1,148,864,676**	**4,374,390,250**	**106,230,296**	**2.40**	

CENTRAL MAINE POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

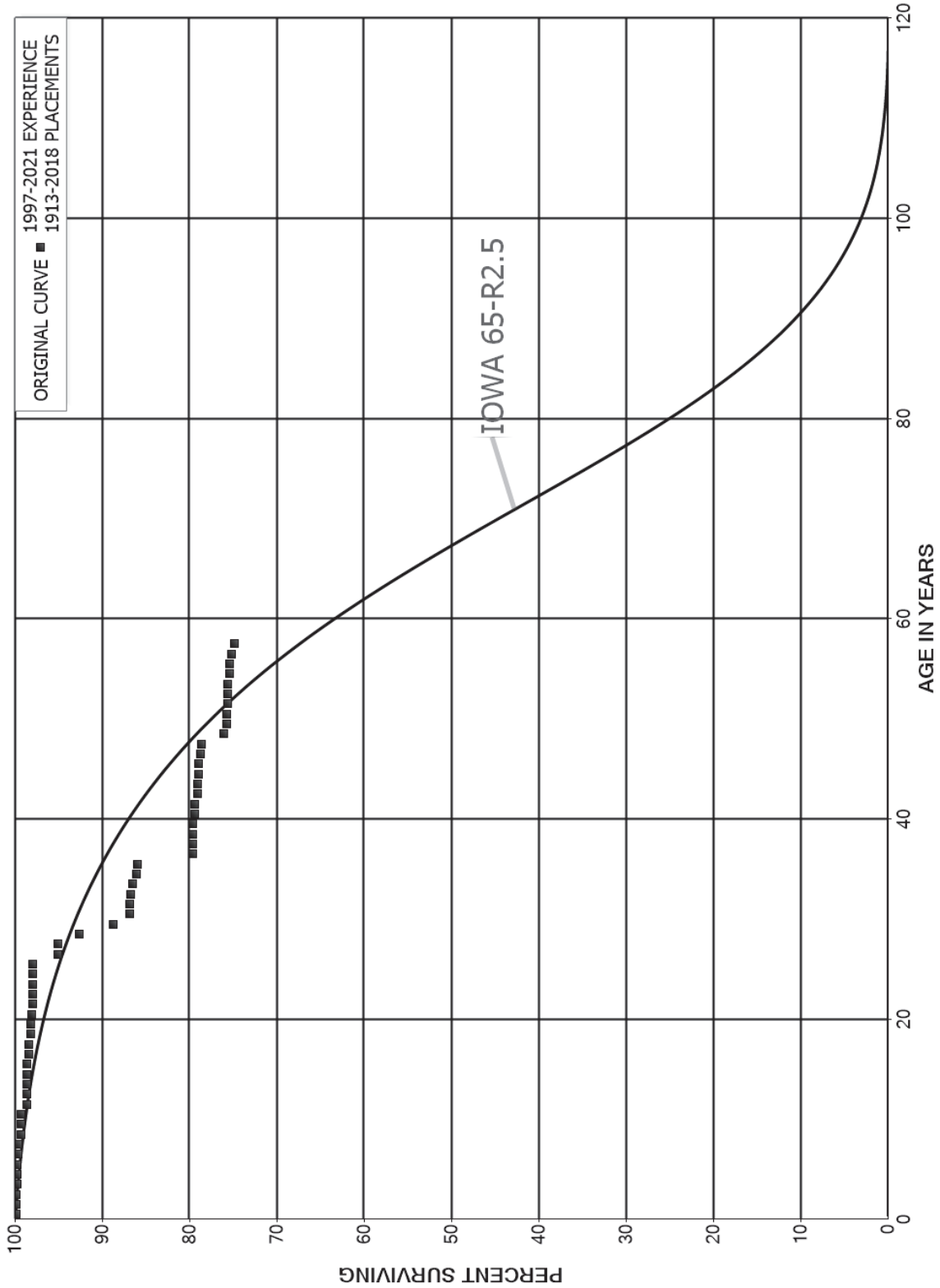
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT		CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)=(7)/(4)	(9)=(6)/(7)
	TRANSPORATION EQUIPMENT									
392.00	PASSENGER CARS	FULLY ACCRUED		607,594.61	607,595	0	0		-	
392.20	TRUCKS	FULLY ACCRUED		4,343,229.49	4,343,229	0	0		-	
392.20	TRUCKS	7		6,558,828.49	5,559,512	999,316	937,257	*	14.29	
392.30	DIGGER/FREIGHT	FULLY ACCRUED		6,371,021.80	6,371,022	0	0		-	
392.30	DIGGER/FREIGHT	10		42,611,649.84	23,629,726	18,981,924	4,261,165	*	10.00	
392.40	TRAILERS/OFF ROAD	FULLY ACCRUED		3,609,111.07	3,609,111	0	0		-	
392.40	TRAILERS/OFF ROAD	10		610,778.97	474,065	136,714	61,078	*	10.00	
	TOTAL TRANSPORTATION EQUIPMENT			**64,712,214.27**	**44,594,260**	**20,117,954**	**5,259,500**			
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
302.00	FRANCHISES AND CONSENTS			52,329.45	(96,560)					
303.00	MISCELLANEOUS INTANGIBLE PLANT			153,651,700.55	106,523,053					
350.00	LAND			71,553,641.21	(204)					
360.00	LAND			4,689,641.81	184,406					
389.00	LAND			1,564,054.34						
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**231,511,367.36**	**106,610,695**					
	TOTAL ELECTRIC PLANT			**4,728,158,212.54**	**1,300,069,631**					

* ASSETS ARE INDIVIDUALLY DEPRECIATED CONSISTENT WITH THE LIFE CHARACTERISTIC.

NOTE: PASSENGER CARS ARE INDIVIDUALLY DEPRECIATED CONSISTENT WITH A 5-YEAR LIFE CHARACTERISTIC.

PART VII. SERVICE LIFE STATISTICS

CENTRAL MAINE POWER COMPANY
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2018 EXPERIENCE BAND 1997-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,737,049	135,902	0.0013	0.9987	100.00
0.5	104,663,962		0.0000	1.0000	99.87
1.5	104,914,267		0.0000	1.0000	99.87
2.5	104,983,874	101,529	0.0010	0.9990	99.87
3.5	104,915,326		0.0000	1.0000	99.77
4.5	102,702,690		0.0000	1.0000	99.77
5.5	69,826,505	90,190	0.0013	0.9987	99.77
6.5	70,456,150	4,949	0.0001	0.9999	99.64
7.5	69,287,398	207,196	0.0030	0.9970	99.64
8.5	51,137,067	1,013	0.0000	1.0000	99.34
9.5	34,743,372	22,317	0.0006	0.9994	99.34
10.5	33,843,830	213,472	0.0063	0.9937	99.27
11.5	31,677,609	8,387	0.0003	0.9997	98.65
12.5	20,916,964	8,464	0.0004	0.9996	98.62
13.5	10,122,122		0.0000	1.0000	98.58
14.5	9,772,594		0.0000	1.0000	98.58
15.5	7,891,339	18,212	0.0023	0.9977	98.58
16.5	7,687,751	357	0.0000	1.0000	98.35
17.5	7,748,911	17,192	0.0022	0.9978	98.35
18.5	7,901,935	50	0.0000	1.0000	98.13
19.5	7,625,394	7,597	0.0010	0.9990	98.13
20.5	7,451,837	1,925	0.0003	0.9997	98.03
21.5	5,544,710		0.0000	1.0000	98.01
22.5	5,651,131	1,238	0.0002	0.9998	98.01
23.5	5,812,282		0.0000	1.0000	97.99
24.5	5,627,299		0.0000	1.0000	97.99
25.5	6,134,198	181,421	0.0296	0.9704	97.99
26.5	5,878,683		0.0000	1.0000	95.09
27.5	6,040,034	157,737	0.0261	0.9739	95.09
28.5	5,934,281	246,219	0.0415	0.9585	92.61
29.5	5,161,241	112,926	0.0219	0.9781	88.76
30.5	4,860,515		0.0000	1.0000	86.82
31.5	4,402,441	2,254	0.0005	0.9995	86.82
32.5	4,302,453	14,277	0.0033	0.9967	86.78
33.5	4,011,093	19,303	0.0048	0.9952	86.49
34.5	3,935,594	3,343	0.0008	0.9992	86.07
35.5	3,841,755	285,602	0.0743	0.9257	86.00
36.5	3,527,916		0.0000	1.0000	79.61
37.5	3,360,719	1,603	0.0005	0.9995	79.61
38.5	3,255,212		0.0000	1.0000	79.57

CENTRAL MAINE POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2018 EXPERIENCE BAND 1997-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,131,734	5,896	0.0019	0.9981	79.57
40.5	2,942,495	2,672	0.0009	0.9991	79.42
41.5	2,573,414	9,128	0.0035	0.9965	79.35
42.5	2,526,576		0.0000	1.0000	79.06
43.5	2,159,857	3,712	0.0017	0.9983	79.06
44.5	2,085,876		0.0000	1.0000	78.93
45.5	1,973,287	5,072	0.0026	0.9974	78.93
46.5	1,773,759	3,297	0.0019	0.9981	78.73
47.5	1,623,168	52,870	0.0326	0.9674	78.58
48.5	1,441,781	5,954	0.0041	0.9959	76.02
49.5	1,377,934		0.0000	1.0000	75.71
50.5	861,001	1,229	0.0014	0.9986	75.71
51.5	694,152		0.0000	1.0000	75.60
52.5	463,210		0.0000	1.0000	75.60
53.5	378,359	934	0.0025	0.9975	75.60
54.5	373,963		0.0000	1.0000	75.41
55.5	383,864	1,385	0.0036	0.9964	75.41
56.5	377,112	1,734	0.0046	0.9954	75.14
57.5	185,301		0.0000	1.0000	74.79
58.5	186,424		0.0000	1.0000	74.79
59.5	189,739		0.0000	1.0000	74.79
60.5	189,739		0.0000	1.0000	74.79
61.5	189,739		0.0000	1.0000	74.79
62.5	190,303		0.0000	1.0000	74.79
63.5	190,303		0.0000	1.0000	74.79
64.5	199,602		0.0000	1.0000	74.79
65.5	235,549	2,152	0.0091	0.9909	74.79
66.5	229,021		0.0000	1.0000	74.11
67.5	210,549	314	0.0015	0.9985	74.11
68.5	205,321		0.0000	1.0000	74.00
69.5	168,869		0.0000	1.0000	74.00
70.5	132,627	3,130	0.0236	0.9764	74.00
71.5	122,974		0.0000	1.0000	72.25
72.5	121,515		0.0000	1.0000	72.25
73.5	92,683		0.0000	1.0000	72.25
74.5	88,145		0.0000	1.0000	72.25
75.5	88,084	274	0.0031	0.9969	72.25
76.5	88,160	3,871	0.0439	0.9561	72.03
77.5	84,273	1,356	0.0161	0.9839	68.87
78.5	82,917		0.0000	1.0000	67.76

CENTRAL MAINE POWER COMPANY

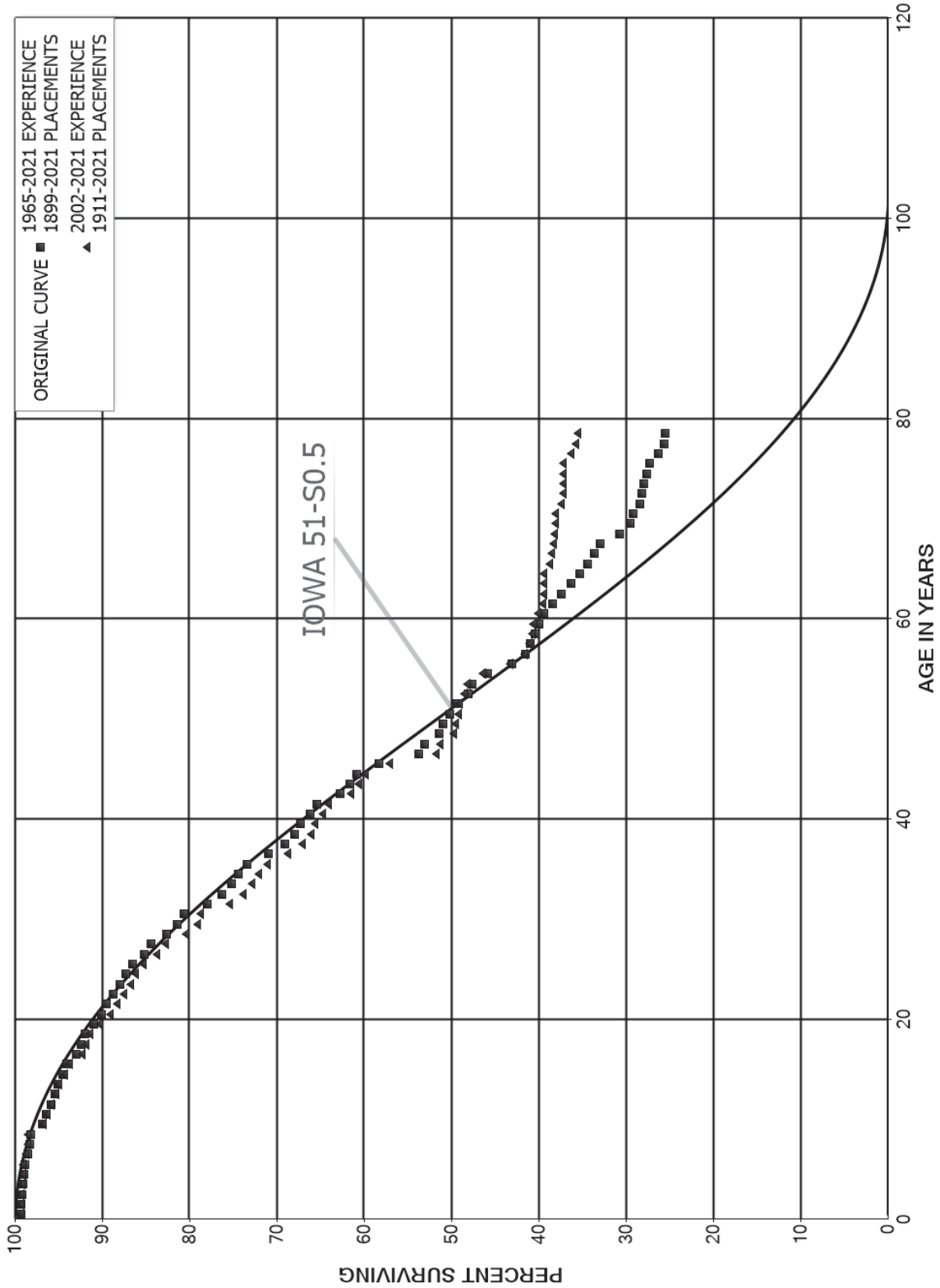
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2018 EXPERIENCE BAND 1997-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	71,561		0.0000	1.0000	67.76
80.5	59,523		0.0000	1.0000	67.76
81.5	58,191		0.0000	1.0000	67.76
82.5	49,959		0.0000	1.0000	67.76
83.5	50,286		0.0000	1.0000	67.76
84.5	46,971		0.0000	1.0000	67.76
85.5	46,971		0.0000	1.0000	67.76
86.5	46,971		0.0000	1.0000	67.76
87.5	46,407		0.0000	1.0000	67.76
88.5	46,407		0.0000	1.0000	67.76
89.5	38,465		0.0000	1.0000	67.76
90.5	6,388		0.0000	1.0000	67.76
91.5	6,258		0.0000	1.0000	67.76
92.5	5,301		0.0000	1.0000	67.76
93.5	3,273		0.0000	1.0000	67.76
94.5	3,273		0.0000	1.0000	67.76
95.5	3,273		0.0000	1.0000	67.76
96.5	3,273		0.0000	1.0000	67.76
97.5	3,273		0.0000	1.0000	67.76
98.5	3,273		0.0000	1.0000	67.76
99.5	3,273		0.0000	1.0000	67.76
100.5	3,273		0.0000	1.0000	67.76
101.5	2,923		0.0000	1.0000	67.76
102.5	2,923		0.0000	1.0000	67.76
103.5	2,923	758	0.2592	0.7408	67.76
104.5	1,450		0.0000	1.0000	50.19
105.5	1,450		0.0000	1.0000	50.19
106.5	1,450		0.0000	1.0000	50.19
107.5	1,450		0.0000	1.0000	50.19
108.5					50.19

CENTRAL MAINE POWER COMPANY
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	851,130,308	6,390,128	0.0075	0.9925	100.00
0.5	802,316,004	152,097	0.0002	0.9998	99.25
1.5	739,928,079	282,473	0.0004	0.9996	99.23
2.5	607,906,263	738,669	0.0012	0.9988	99.19
3.5	535,012,138	441,189	0.0008	0.9992	99.07
4.5	452,259,532	575,918	0.0013	0.9987	98.99
5.5	431,721,183	1,596,034	0.0037	0.9963	98.86
6.5	430,169,799	816,565	0.0019	0.9981	98.50
7.5	416,733,367	407,500	0.0010	0.9990	98.31
8.5	342,195,970	4,811,936	0.0141	0.9859	98.22
9.5	312,056,397	1,372,585	0.0044	0.9956	96.83
10.5	261,466,264	1,487,935	0.0057	0.9943	96.41
11.5	243,456,756	1,301,914	0.0053	0.9947	95.86
12.5	207,957,723	709,290	0.0034	0.9966	95.35
13.5	160,791,611	869,747	0.0054	0.9946	95.02
14.5	139,662,627	699,704	0.0050	0.9950	94.51
15.5	123,372,632	1,372,896	0.0111	0.9889	94.03
16.5	118,311,697	714,833	0.0060	0.9940	92.99
17.5	115,793,358	639,495	0.0055	0.9945	92.43
18.5	113,979,079	1,169,850	0.0103	0.9897	91.92
19.5	107,176,766	1,044,981	0.0098	0.9902	90.97
20.5	100,494,333	685,070	0.0068	0.9932	90.09
21.5	87,198,236	747,705	0.0086	0.9914	89.47
22.5	86,095,320	738,497	0.0086	0.9914	88.70
23.5	84,843,274	585,935	0.0069	0.9931	87.94
24.5	83,036,757	739,475	0.0089	0.9911	87.34
25.5	80,931,718	1,294,343	0.0160	0.9840	86.56
26.5	78,334,494	739,201	0.0094	0.9906	85.17
27.5	76,889,282	1,624,262	0.0211	0.9789	84.37
28.5	71,439,722	1,047,213	0.0147	0.9853	82.59
29.5	68,305,894	654,941	0.0096	0.9904	81.38
30.5	64,147,347	2,094,984	0.0327	0.9673	80.60
31.5	57,289,772	1,208,716	0.0211	0.9789	77.96
32.5	51,886,881	775,279	0.0149	0.9851	76.32
33.5	50,347,718	515,733	0.0102	0.9898	75.18
34.5	48,228,417	659,938	0.0137	0.9863	74.41
35.5	46,169,259	1,508,745	0.0327	0.9673	73.39
36.5	44,458,515	1,239,436	0.0279	0.9721	70.99
37.5	41,406,226	663,916	0.0160	0.9840	69.01
38.5	40,176,477	379,563	0.0094	0.9906	67.91

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,724,912	636,371	0.0169	0.9831	67.27
40.5	35,688,870	414,403	0.0116	0.9884	66.13
41.5	32,946,817	1,342,088	0.0407	0.9593	65.36
42.5	30,851,820	545,793	0.0177	0.9823	62.70
43.5	27,608,404	333,062	0.0121	0.9879	61.59
44.5	25,827,623	1,065,629	0.0413	0.9587	60.85
45.5	23,657,105	1,892,822	0.0800	0.9200	58.34
46.5	20,521,953	232,280	0.0113	0.9887	53.67
47.5	19,374,818	609,489	0.0315	0.9685	53.06
48.5	17,587,241	145,813	0.0083	0.9917	51.39
49.5	17,133,619	253,611	0.0148	0.9852	50.97
50.5	13,101,857	200,653	0.0153	0.9847	50.21
51.5	8,660,688	238,078	0.0275	0.9725	49.44
52.5	7,467,495	80,759	0.0108	0.9892	48.08
53.5	6,167,155	218,171	0.0354	0.9646	47.56
54.5	5,529,634	338,899	0.0613	0.9387	45.88
55.5	5,033,638	176,858	0.0351	0.9649	43.07
56.5	4,591,263	72,879	0.0159	0.9841	41.56
57.5	2,700,617	33,765	0.0125	0.9875	40.90
58.5	2,669,385	28,696	0.0108	0.9892	40.39
59.5	2,643,111	34,369	0.0130	0.9870	39.95
60.5	2,611,165	68,174	0.0261	0.9739	39.43
61.5	2,545,158	63,810	0.0251	0.9749	38.40
62.5	2,483,361	77,481	0.0312	0.9688	37.44
63.5	2,407,382	63,443	0.0264	0.9736	36.27
64.5	2,344,813	61,677	0.0263	0.9737	35.32
65.5	2,283,665	51,536	0.0226	0.9774	34.39
66.5	1,850,336	35,072	0.0190	0.9810	33.61
67.5	1,455,000	100,427	0.0690	0.9310	32.97
68.5	1,195,466	47,993	0.0401	0.9599	30.70
69.5	918,734	10,218	0.0111	0.9889	29.47
70.5	707,014	17,772	0.0251	0.9749	29.14
71.5	662,934	4,951	0.0075	0.9925	28.41
72.5	638,296	5,408	0.0085	0.9915	28.19
73.5	629,777	6,749	0.0107	0.9893	27.95
74.5	479,765	6,455	0.0135	0.9865	27.65
75.5	473,300	17,803	0.0376	0.9624	27.28
76.5	453,084	10,374	0.0229	0.9771	26.26
77.5	439,964	2,644	0.0060	0.9940	25.66
78.5	437,319	27	0.0001	0.9999	25.50

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	399,504	18,106	0.0453	0.9547	25.50
80.5	354,366	66	0.0002	0.9998	24.34
81.5	331,921	17,406	0.0524	0.9476	24.34
82.5	279,396		0.0000	1.0000	23.06
83.5	260,835	2,608	0.0100	0.9900	23.06
84.5	258,227		0.0000	1.0000	22.83
85.5	258,227	960	0.0037	0.9963	22.83
86.5	256,106	13,758	0.0537	0.9463	22.75
87.5	223,780	30,111	0.1346	0.8654	21.53
88.5	193,670	1,159	0.0060	0.9940	18.63
89.5	160,628	1,271	0.0079	0.9921	18.52
90.5	68,654	3,437	0.0501	0.9499	18.37
91.5	52,353	170	0.0033	0.9967	17.45
92.5	25,166	4,265	0.1695	0.8305	17.39
93.5	19,630		0.0000	1.0000	14.45
94.5	19,630		0.0000	1.0000	14.45
95.5	15,741		0.0000	1.0000	14.45
96.5	14,456	34	0.0023	0.9977	14.45
97.5	14,381		0.0000	1.0000	14.41
98.5	14,309	399	0.0279	0.9721	14.41
99.5	13,765		0.0000	1.0000	14.01
100.5	13,765		0.0000	1.0000	14.01
101.5	13,272	56	0.0042	0.9958	14.01
102.5	11,737		0.0000	1.0000	13.95
103.5	11,737	2,002	0.1706	0.8294	13.95
104.5	9,723		0.0000	1.0000	11.57
105.5	9,485		0.0000	1.0000	11.57
106.5	320		0.0000	1.0000	11.57
107.5	320		0.0000	1.0000	11.57
108.5	320		0.0000	1.0000	11.57
109.5	320		0.0000	1.0000	11.57
110.5					11.57

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	740,950,263	6,278,713	0.0085	0.9915	100.00
0.5	695,996,078	9,152	0.0000	1.0000	99.15
1.5	648,506,560	158,388	0.0002	0.9998	99.15
2.5	517,471,397	582,156	0.0011	0.9989	99.13
3.5	445,456,427	156,326	0.0004	0.9996	99.02
4.5	364,299,741	107,669	0.0003	0.9997	98.98
5.5	345,896,747	1,332,468	0.0039	0.9961	98.95
6.5	346,191,015	572,696	0.0017	0.9983	98.57
7.5	333,802,168	201,261	0.0006	0.9994	98.41
8.5	263,524,276	4,627,930	0.0176	0.9824	98.35
9.5	235,881,995	1,200,522	0.0051	0.9949	96.62
10.5	189,065,967	729,044	0.0039	0.9961	96.13
11.5	176,540,132	1,039,776	0.0059	0.9941	95.76
12.5	145,369,853	518,059	0.0036	0.9964	95.19
13.5	99,471,180	727,715	0.0073	0.9927	94.86
14.5	80,495,303	445,230	0.0055	0.9945	94.16
15.5	66,768,260	1,059,146	0.0159	0.9841	93.64
16.5	62,615,002	256,777	0.0041	0.9959	92.15
17.5	64,233,285	325,969	0.0051	0.9949	91.78
18.5	63,777,997	786,364	0.0123	0.9877	91.31
19.5	59,539,817	831,627	0.0140	0.9860	90.19
20.5	54,713,397	483,024	0.0088	0.9912	88.93
21.5	45,303,157	364,182	0.0080	0.9920	88.14
22.5	45,779,138	422,182	0.0092	0.9908	87.43
23.5	49,366,448	329,975	0.0067	0.9933	86.63
24.5	49,642,505	507,041	0.0102	0.9898	86.05
25.5	49,502,037	872,316	0.0176	0.9824	85.17
26.5	48,960,201	607,923	0.0124	0.9876	83.67
27.5	48,909,925	1,373,932	0.0281	0.9719	82.63
28.5	45,301,227	793,229	0.0175	0.9825	80.31
29.5	42,857,898	178,017	0.0042	0.9958	78.90
30.5	46,103,926	1,930,246	0.0419	0.9581	78.57
31.5	45,328,462	924,160	0.0204	0.9796	75.28
32.5	41,945,967	609,564	0.0145	0.9855	73.75
33.5	41,641,860	391,428	0.0094	0.9906	72.68
34.5	39,969,050	566,636	0.0142	0.9858	71.99
35.5	38,059,333	1,275,397	0.0335	0.9665	70.97
36.5	36,667,740	873,377	0.0238	0.9762	68.59
37.5	36,511,482	566,380	0.0155	0.9845	66.96
38.5	35,312,525	214,077	0.0061	0.9939	65.92

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,008,218	450,739	0.0137	0.9863	65.52
40.5	31,145,400	353,665	0.0114	0.9886	64.63
41.5	28,427,006	1,099,538	0.0387	0.9613	63.89
42.5	26,522,910	414,241	0.0156	0.9844	61.42
43.5	23,401,116	288,507	0.0123	0.9877	60.46
44.5	21,621,570	1,022,810	0.0473	0.9527	59.72
45.5	19,487,975	1,794,573	0.0921	0.9079	56.89
46.5	16,930,592	151,990	0.0090	0.9910	51.65
47.5	16,423,613	503,774	0.0307	0.9693	51.19
48.5	15,031,029	57,228	0.0038	0.9962	49.62
49.5	14,953,737	99,450	0.0067	0.9933	49.43
50.5	11,323,364	27,765	0.0025	0.9975	49.10
51.5	7,118,047	91,210	0.0128	0.9872	48.98
52.5	6,088,850	41,355	0.0068	0.9932	48.35
53.5	4,813,622	175,942	0.0366	0.9634	48.03
54.5	4,377,159	297,900	0.0681	0.9319	46.27
55.5	3,917,604	145,540	0.0372	0.9628	43.12
56.5	3,506,226	46,789	0.0133	0.9867	41.52
57.5	1,644,499	13,971	0.0085	0.9915	40.97
58.5	1,630,528	4,133	0.0025	0.9975	40.62
59.5	1,670,418	24,443	0.0146	0.9854	40.51
60.5	1,679,373	24,129	0.0144	0.9856	39.92
61.5	1,687,540	1,260	0.0007	0.9993	39.35
62.5	1,736,228	349	0.0002	0.9998	39.32
63.5	1,754,439	39	0.0000	1.0000	39.31
64.5	1,772,741	29,301	0.0165	0.9835	39.31
65.5	1,752,651	9,820	0.0056	0.9944	38.66
66.5	1,362,198	9,123	0.0067	0.9933	38.44
67.5	1,013,321	2,756	0.0027	0.9973	38.19
68.5	851,459	2,399	0.0028	0.9972	38.08
69.5	653,527	967	0.0015	0.9985	37.97
70.5	572,926	9,729	0.0170	0.9830	37.92
71.5	550,898	2,661	0.0048	0.9952	37.27
72.5	570,110	1,032	0.0018	0.9982	37.09
73.5	570,676		0.0000	1.0000	37.03
74.5	427,452	201	0.0005	0.9995	37.03
75.5	435,273	9,917	0.0228	0.9772	37.01
76.5	424,227	6,439	0.0152	0.9848	36.17
77.5	415,083	2,079	0.0050	0.9950	35.62
78.5	413,076		0.0000	1.0000	35.44

CENTRAL MAINE POWER COMPANY

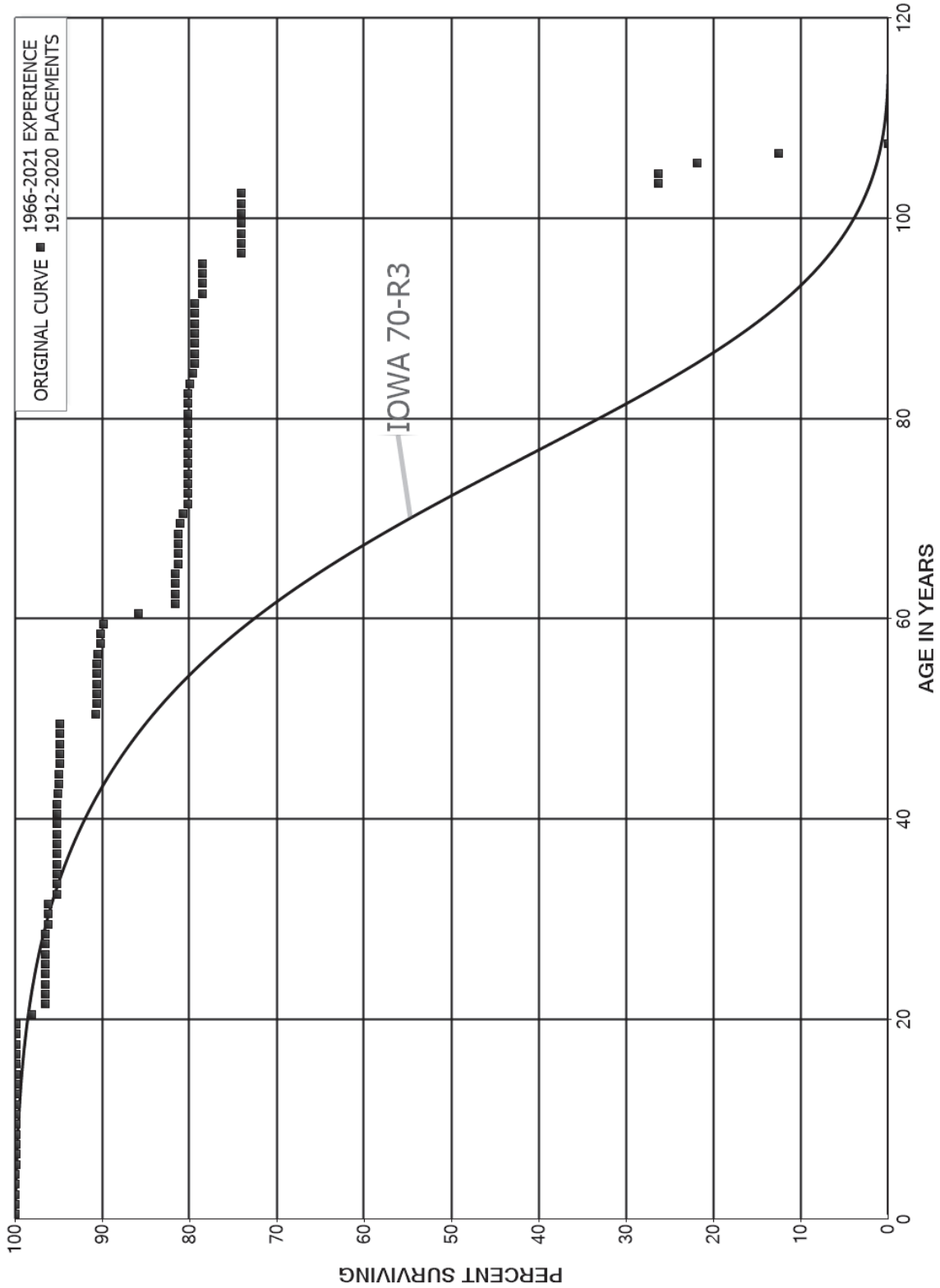
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	375,466	12,969	0.0345	0.9655	35.44
80.5	335,465		0.0000	1.0000	34.22
81.5	313,979	17,309	0.0551	0.9449	34.22
82.5	263,031		0.0000	1.0000	32.33
83.5	244,470		0.0000	1.0000	32.33
84.5	244,538		0.0000	1.0000	32.33
85.5	244,775		0.0000	1.0000	32.33
86.5	255,128	13,758	0.0539	0.9461	32.33
87.5	222,802	29,590	0.1328	0.8672	30.59
88.5	193,213	1,146	0.0059	0.9941	26.52
89.5	160,184	1,271	0.0079	0.9921	26.37
90.5	68,531	3,437	0.0502	0.9498	26.16
91.5	52,230	170	0.0033	0.9967	24.85
92.5	25,043	4,142	0.1654	0.8346	24.76
93.5	19,630		0.0000	1.0000	20.67
94.5	19,630		0.0000	1.0000	20.67
95.5	15,741		0.0000	1.0000	20.67
96.5	14,456	34	0.0023	0.9977	20.67
97.5	14,381		0.0000	1.0000	20.62
98.5	14,309	399	0.0279	0.9721	20.62
99.5	13,765		0.0000	1.0000	20.05
100.5	13,765		0.0000	1.0000	20.05
101.5	13,272	56	0.0042	0.9958	20.05
102.5	11,737		0.0000	1.0000	19.96
103.5	11,737	2,002	0.1706	0.8294	19.96
104.5	9,723		0.0000	1.0000	16.56
105.5	9,485		0.0000	1.0000	16.56
106.5	320		0.0000	1.0000	16.56
107.5	320		0.0000	1.0000	16.56
108.5	320		0.0000	1.0000	16.56
109.5	320		0.0000	1.0000	16.56
110.5					16.56

CENTRAL MAINE POWER COMPANY
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2020 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,067,330	1,335	0.0001	0.9999	100.00
0.5	12,065,995		0.0000	1.0000	99.99
1.5	12,171,935		0.0000	1.0000	99.99
2.5	10,993,783		0.0000	1.0000	99.99
3.5	10,989,685	867	0.0001	0.9999	99.99
4.5	10,988,818	12,060	0.0011	0.9989	99.98
5.5	10,976,758		0.0000	1.0000	99.87
6.5	10,976,758		0.0000	1.0000	99.87
7.5	10,976,758		0.0000	1.0000	99.87
8.5	11,163,934		0.0000	1.0000	99.87
9.5	11,364,110		0.0000	1.0000	99.87
10.5	11,365,481		0.0000	1.0000	99.87
11.5	11,362,808		0.0000	1.0000	99.87
12.5	11,478,439		0.0000	1.0000	99.87
13.5	11,478,439	4,510	0.0004	0.9996	99.87
14.5	11,478,354		0.0000	1.0000	99.83
15.5	11,478,354		0.0000	1.0000	99.83
16.5	11,478,354		0.0000	1.0000	99.83
17.5	11,478,354		0.0000	1.0000	99.83
18.5	11,478,354		0.0000	1.0000	99.83
19.5	11,478,354	208,544	0.0182	0.9818	99.83
20.5	11,266,131	170,430	0.0151	0.9849	98.02
21.5	11,095,701		0.0000	1.0000	96.54
22.5	11,095,701		0.0000	1.0000	96.54
23.5	11,270,831		0.0000	1.0000	96.54
24.5	11,270,831		0.0000	1.0000	96.54
25.5	11,270,831		0.0000	1.0000	96.54
26.5	11,270,831		0.0000	1.0000	96.54
27.5	11,270,831		0.0000	1.0000	96.54
28.5	11,252,435	38,259	0.0034	0.9966	96.54
29.5	11,218,302		0.0000	1.0000	96.21
30.5	11,218,302		0.0000	1.0000	96.21
31.5	11,132,855	122,799	0.0110	0.9890	96.21
32.5	11,010,056		0.0000	1.0000	95.15
33.5	11,010,056		0.0000	1.0000	95.15
34.5	10,394,065		0.0000	1.0000	95.15
35.5	10,486,031		0.0000	1.0000	95.15
36.5	10,486,031		0.0000	1.0000	95.15
37.5	10,493,672		0.0000	1.0000	95.15
38.5	10,493,672		0.0000	1.0000	95.15

CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2020 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,399,389		0.0000	1.0000	95.15
40.5	10,399,389		0.0000	1.0000	95.15
41.5	10,409,815	12,639	0.0012	0.9988	95.15
42.5	10,505,663	7,794	0.0007	0.9993	95.03
43.5	4,907,541	3,604	0.0007	0.9993	94.96
44.5	4,735,252	467	0.0001	0.9999	94.89
45.5	3,215,556		0.0000	1.0000	94.88
46.5	3,215,556	1,201	0.0004	0.9996	94.88
47.5	3,214,355		0.0000	1.0000	94.85
48.5	3,265,432		0.0000	1.0000	94.85
49.5	3,290,564	143,713	0.0437	0.9563	94.85
50.5	1,295,026	1,258	0.0010	0.9990	90.70
51.5	1,295,686		0.0000	1.0000	90.62
52.5	1,299,756		0.0000	1.0000	90.62
53.5	976,717		0.0000	1.0000	90.62
54.5	769,477		0.0000	1.0000	90.62
55.5	769,477	492	0.0006	0.9994	90.62
56.5	768,985	3,280	0.0043	0.9957	90.56
57.5	582,454		0.0000	1.0000	90.17
58.5	582,454	2,211	0.0038	0.9962	90.17
59.5	580,243	25,476	0.0439	0.9561	89.83
60.5	554,766	27,515	0.0496	0.9504	85.88
61.5	527,251		0.0000	1.0000	81.62
62.5	527,251		0.0000	1.0000	81.62
63.5	527,251		0.0000	1.0000	81.62
64.5	527,251	2,486	0.0047	0.9953	81.62
65.5	524,765		0.0000	1.0000	81.24
66.5	523,393		0.0000	1.0000	81.24
67.5	523,393		0.0000	1.0000	81.24
68.5	407,062	933	0.0023	0.9977	81.24
69.5	406,129	1,726	0.0043	0.9957	81.05
70.5	402,190	2,520	0.0063	0.9937	80.71
71.5	399,670		0.0000	1.0000	80.20
72.5	399,670		0.0000	1.0000	80.20
73.5	399,670		0.0000	1.0000	80.20
74.5	399,670		0.0000	1.0000	80.20
75.5	399,670		0.0000	1.0000	80.20
76.5	399,670		0.0000	1.0000	80.20
77.5	399,670		0.0000	1.0000	80.20
78.5	399,670	246	0.0006	0.9994	80.20

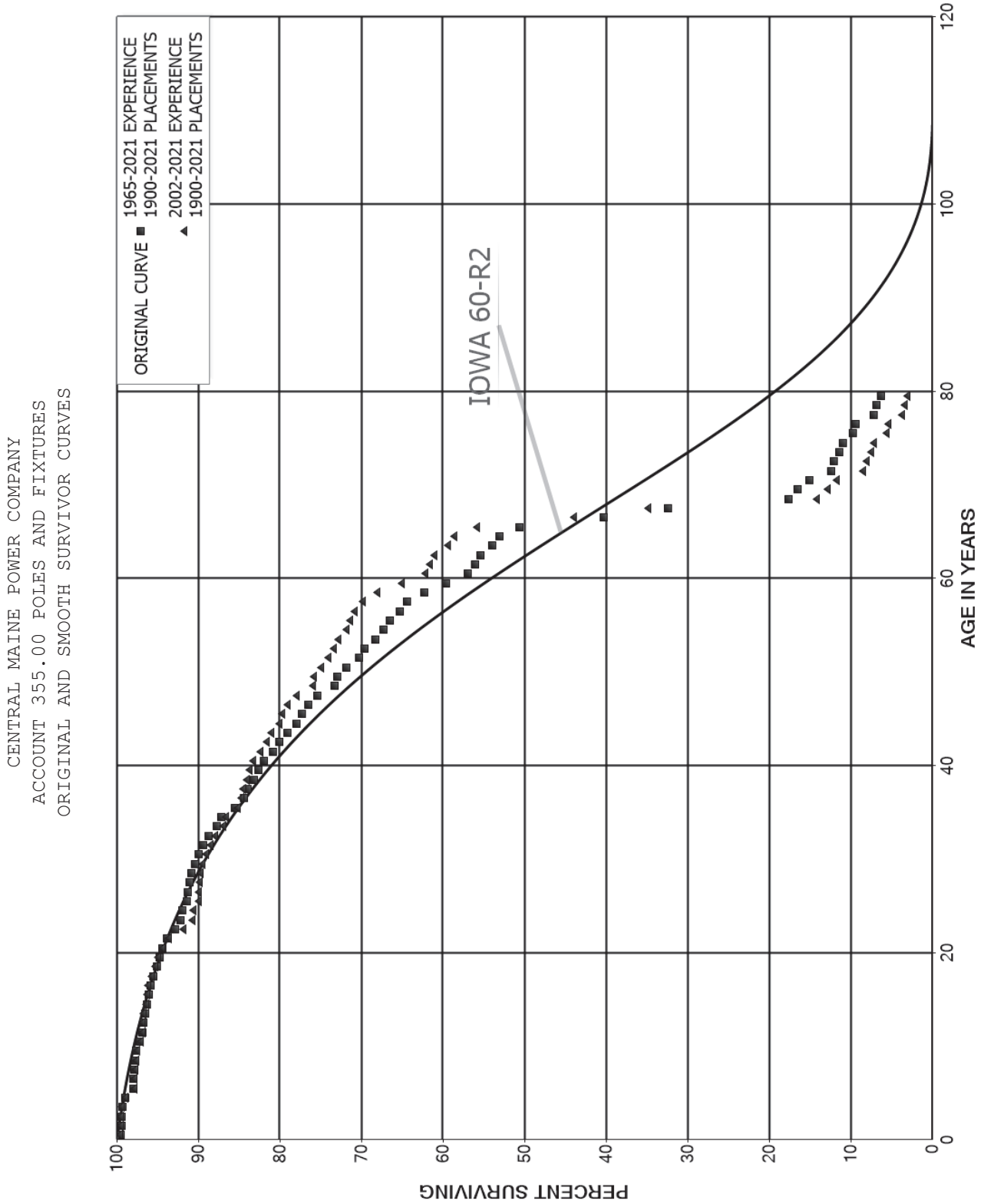
CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2020 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	224,294		0.0000	1.0000	80.15
80.5	224,294		0.0000	1.0000	80.15
81.5	224,294		0.0000	1.0000	80.15
82.5	224,294	717	0.0032	0.9968	80.15
83.5	223,577	890	0.0040	0.9960	79.90
84.5	222,687	618	0.0028	0.9972	79.58
85.5	217,943		0.0000	1.0000	79.36
86.5	217,943		0.0000	1.0000	79.36
87.5	217,943		0.0000	1.0000	79.36
88.5	217,943		0.0000	1.0000	79.36
89.5	217,943		0.0000	1.0000	79.36
90.5	217,943		0.0000	1.0000	79.36
91.5	133,771	1,418	0.0106	0.9894	79.36
92.5	132,353		0.0000	1.0000	78.52
93.5	132,353		0.0000	1.0000	78.52
94.5	132,353		0.0000	1.0000	78.52
95.5	127,846	7,202	0.0563	0.9437	78.52
96.5	120,644		0.0000	1.0000	74.09
97.5	120,644		0.0000	1.0000	74.09
98.5	32,183		0.0000	1.0000	74.09
99.5	32,183		0.0000	1.0000	74.09
100.5	32,183		0.0000	1.0000	74.09
101.5	32,183		0.0000	1.0000	74.09
102.5	32,183	20,771	0.6454	0.3546	74.09
103.5	11,412		0.0000	1.0000	26.27
104.5	11,412	1,919	0.1681	0.8319	26.27
105.5	9,494	4,070	0.4287	0.5713	21.86
106.5	5,424	5,424	1.0000		12.49
107.5					


CENTRAL MAINE POWER COMPANY
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE
1965-2021 EXPERIENCE
1900-2021 PLACEMENTS
2002-2021 EXPERIENCE
1900-2021 PLACEMENTS
IOWA 60-R2
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	520,488,246	2,440,743	0.0047	0.9953	100.00
0.5	508,285,666	500,113	0.0010	0.9990	99.53
1.5	494,545,250	189,217	0.0004	0.9996	99.43
2.5	444,912,924	280,213	0.0006	0.9994	99.40
3.5	372,731,222	1,537,409	0.0041	0.9959	99.33
4.5	324,519,703	3,134,149	0.0097	0.9903	98.92
5.5	308,721,310	174,260	0.0006	0.9994	97.97
6.5	308,605,865	290,047	0.0009	0.9991	97.91
7.5	265,503,241	271,110	0.0010	0.9990	97.82
8.5	180,658,951	270,689	0.0015	0.9985	97.72
9.5	138,042,479	613,013	0.0044	0.9956	97.57
10.5	94,354,130	308,828	0.0033	0.9967	97.14
11.5	89,453,109	112,162	0.0013	0.9987	96.82
12.5	86,836,141	135,296	0.0016	0.9984	96.70
13.5	74,729,853	199,974	0.0027	0.9973	96.55
14.5	67,090,819	160,694	0.0024	0.9976	96.29
15.5	65,803,256	150,955	0.0023	0.9977	96.06
16.5	65,720,963	225,174	0.0034	0.9966	95.84
17.5	61,953,373	275,605	0.0044	0.9956	95.51
18.5	61,648,154	200,122	0.0032	0.9968	95.09
19.5	60,336,315	261,176	0.0043	0.9957	94.78
20.5	58,916,873	325,645	0.0055	0.9945	94.37
21.5	54,926,945	574,577	0.0105	0.9895	93.85
22.5	54,397,470	436,566	0.0080	0.9920	92.87
23.5	53,926,873	110,960	0.0021	0.9979	92.12
24.5	53,737,687	306,134	0.0057	0.9943	91.93
25.5	53,081,315	74,558	0.0014	0.9986	91.41
26.5	52,396,781	93,960	0.0018	0.9982	91.28
27.5	51,609,137	156,768	0.0030	0.9970	91.11
28.5	50,901,362	252,235	0.0050	0.9950	90.84
29.5	46,731,470	222,820	0.0048	0.9952	90.39
30.5	44,890,479	299,747	0.0067	0.9933	89.96
31.5	38,707,146	251,463	0.0065	0.9935	89.36
32.5	36,877,871	442,064	0.0120	0.9880	88.78
33.5	34,684,609	220,482	0.0064	0.9936	87.71
34.5	32,024,248	619,728	0.0194	0.9806	87.15
35.5	31,288,506	400,951	0.0128	0.9872	85.47
36.5	30,434,820	168,089	0.0055	0.9945	84.37
37.5	29,449,903	245,478	0.0083	0.9917	83.91
38.5	27,039,112	197,354	0.0073	0.9927	83.21

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,668,110	226,289	0.0085	0.9915	82.60
40.5	26,287,933	325,878	0.0124	0.9876	81.90
41.5	24,889,577	267,987	0.0108	0.9892	80.88
42.5	24,357,333	303,609	0.0125	0.9875	80.01
43.5	21,781,625	303,323	0.0139	0.9861	79.02
44.5	20,616,866	168,694	0.0082	0.9918	77.91
45.5	18,715,325	177,276	0.0095	0.9905	77.28
46.5	18,158,685	276,958	0.0153	0.9847	76.55
47.5	17,219,608	471,271	0.0274	0.9726	75.38
48.5	16,093,219	87,786	0.0055	0.9945	73.31
49.5	15,774,160	243,317	0.0154	0.9846	72.92
50.5	11,088,727	224,710	0.0203	0.9797	71.79
51.5	8,112,896	84,154	0.0104	0.9896	70.34
52.5	7,845,700	154,347	0.0197	0.9803	69.61
53.5	6,336,196	89,452	0.0141	0.9859	68.24
54.5	5,703,273	68,431	0.0120	0.9880	67.27
55.5	5,274,047	92,209	0.0175	0.9825	66.47
56.5	5,024,660	71,469	0.0142	0.9858	65.30
57.5	1,867,076	59,411	0.0318	0.9682	64.38
58.5	1,807,665	78,737	0.0436	0.9564	62.33
59.5	1,728,929	76,766	0.0444	0.9556	59.61
60.5	1,649,120	27,387	0.0166	0.9834	56.97
61.5	1,621,733	16,643	0.0103	0.9897	56.02
62.5	1,605,090	43,938	0.0274	0.9726	55.44
63.5	1,561,151	23,423	0.0150	0.9850	53.93
64.5	1,539,131	70,943	0.0461	0.9539	53.12
65.5	1,468,188	301,739	0.2055	0.7945	50.67
66.5	915,415	179,913	0.1965	0.8035	40.26
67.5	221,956	101,260	0.4562	0.5438	32.34
68.5	120,696	7,598	0.0630	0.9370	17.59
69.5	113,098	9,935	0.0878	0.9122	16.48
70.5	103,163	17,874	0.1733	0.8267	15.03
71.5	85,289	2,627	0.0308	0.9692	12.43
72.5	82,662	4,699	0.0568	0.9432	12.05
73.5	77,963	2,423	0.0311	0.9689	11.36
74.5	75,540	8,609	0.1140	0.8860	11.01
75.5	66,931	2,568	0.0384	0.9616	9.75
76.5	64,363	15,081	0.2343	0.7657	9.38
77.5	49,282	2,490	0.0505	0.9495	7.18
78.5	46,792	3,748	0.0801	0.9199	6.82

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	43,044	1,734	0.0403	0.9597	6.27
80.5	41,311	468	0.0113	0.9887	6.02
81.5	40,842	986	0.0241	0.9759	5.95
82.5	39,856	342	0.0086	0.9914	5.81
83.5	39,514	77	0.0020	0.9980	5.76
84.5	39,437	468	0.0119	0.9881	5.75
85.5	38,969	1,266	0.0325	0.9675	5.68
86.5	37,703	669	0.0177	0.9823	5.49
87.5	37,034	16	0.0004	0.9996	5.40
88.5	37,018	421	0.0114	0.9886	5.39
89.5	36,597	4,418	0.1207	0.8793	5.33
90.5	32,179	1,295	0.0403	0.9597	4.69
91.5	30,883	595	0.0193	0.9807	4.50
92.5	30,288	13,350	0.4408	0.5592	4.41
93.5	16,937	134	0.0079	0.9921	2.47
94.5	16,804	219	0.0130	0.9870	2.45
95.5	16,585	1,499	0.0904	0.9096	2.42
96.5	15,086	444	0.0294	0.9706	2.20
97.5	14,643	460	0.0314	0.9686	2.13
98.5	14,183	231	0.0163	0.9837	2.07
99.5	13,952	2,270	0.1627	0.8373	2.03
100.5	11,682	1,147	0.0982	0.9018	1.70
101.5	10,535	987	0.0937	0.9063	1.54
102.5	9,548	4,897	0.5129	0.4871	1.39
103.5	4,651	142	0.0304	0.9696	0.68
104.5	4,509	1,218	0.2701	0.7299	0.66
105.5	3,291	435	0.1322	0.8678	0.48
106.5	2,856	339	0.1187	0.8813	0.42
107.5	2,517		0.0000	1.0000	0.37
108.5	2,517	1,596	0.6341	0.3659	0.37
109.5	921		0.0000	1.0000	0.13
110.5	921		0.0000	1.0000	0.13
111.5	921		0.0000	1.0000	0.13
112.5	921		0.0000	1.0000	0.13
113.5	921		0.0000	1.0000	0.13
114.5	921		0.0000	1.0000	0.13
115.5	921		0.0000	1.0000	0.13
116.5	921	921	1.0000		0.13
117.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	465,273,866	2,419,897	0.0052	0.9948	100.00
0.5	450,195,811	485,576	0.0011	0.9989	99.48
1.5	440,465,339	114,072	0.0003	0.9997	99.37
2.5	390,971,842	184,989	0.0005	0.9995	99.35
3.5	319,091,006	1,497,308	0.0047	0.9953	99.30
4.5	271,081,626	3,061,088	0.0113	0.9887	98.83
5.5	255,694,585	88,408	0.0003	0.9997	97.72
6.5	256,313,206	221,094	0.0009	0.9991	97.68
7.5	213,966,738	136,263	0.0006	0.9994	97.60
8.5	129,784,556	143,785	0.0011	0.9989	97.54
9.5	90,795,341	440,046	0.0048	0.9952	97.43
10.5	48,412,889	91,560	0.0019	0.9981	96.96
11.5	50,101,052	51,888	0.0010	0.9990	96.77
12.5	48,854,403	47,303	0.0010	0.9990	96.67
13.5	38,801,243	131,965	0.0034	0.9966	96.58
14.5	33,574,225	42,204	0.0013	0.9987	96.25
15.5	32,476,896	29,785	0.0009	0.9991	96.13
16.5	32,764,296	129,871	0.0040	0.9960	96.04
17.5	29,952,393	156,014	0.0052	0.9948	95.66
18.5	31,950,557	121,010	0.0038	0.9962	95.16
19.5	30,894,895	175,012	0.0057	0.9943	94.80
20.5	29,737,635	238,886	0.0080	0.9920	94.27
21.5	26,984,038	516,796	0.0192	0.9808	93.51
22.5	26,681,058	320,018	0.0120	0.9880	91.72
23.5	28,576,090	51,580	0.0018	0.9982	90.62
24.5	29,321,360	198,151	0.0068	0.9932	90.45
25.5	30,967,599	12,850	0.0004	0.9996	89.84
26.5	30,723,830	14,157	0.0005	0.9995	89.81
27.5	30,975,011	46,789	0.0015	0.9985	89.76
28.5	31,171,676	98,480	0.0032	0.9968	89.63
29.5	27,430,642	134,877	0.0049	0.9951	89.35
30.5	30,481,558	179,677	0.0059	0.9941	88.91
31.5	27,512,364	181,052	0.0066	0.9934	88.38
32.5	25,975,162	283,579	0.0109	0.9891	87.80
33.5	25,406,993	95,141	0.0037	0.9963	86.84
34.5	23,464,335	392,506	0.0167	0.9833	86.52
35.5	23,445,146	122,391	0.0052	0.9948	85.07
36.5	23,128,657	75,690	0.0033	0.9967	84.63
37.5	26,233,185	121,106	0.0046	0.9954	84.35
38.5	23,924,410	101,458	0.0042	0.9958	83.96

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,639,152	108,209	0.0046	0.9954	83.60
40.5	23,388,525	252,159	0.0108	0.9892	83.22
41.5	22,062,124	217,092	0.0098	0.9902	82.32
42.5	21,582,983	140,541	0.0065	0.9935	81.51
43.5	19,165,605	242,235	0.0126	0.9874	80.98
44.5	18,007,239	83,679	0.0046	0.9954	79.96
45.5	16,202,647	119,996	0.0074	0.9926	79.59
46.5	16,073,977	229,568	0.0143	0.9857	79.00
47.5	15,802,333	417,675	0.0264	0.9736	77.87
48.5	15,011,608	18,601	0.0012	0.9988	75.81
49.5	14,982,030	180,914	0.0121	0.9879	75.72
50.5	10,516,126	120,620	0.0115	0.9885	74.80
51.5	7,732,704	63,666	0.0082	0.9918	73.95
52.5	7,484,387	58,112	0.0078	0.9922	73.34
53.5	6,080,876	82,545	0.0136	0.9864	72.77
54.5	5,451,541	41,365	0.0076	0.9924	71.78
55.5	5,053,486	35,310	0.0070	0.9930	71.23
56.5	4,862,428	68,956	0.0142	0.9858	70.74
57.5	1,708,796	44,652	0.0261	0.9739	69.73
58.5	1,664,672	71,651	0.0430	0.9570	67.91
59.5	1,608,809	72,258	0.0449	0.9551	64.99
60.5	1,554,027	14,205	0.0091	0.9909	62.07
61.5	1,553,331	13,853	0.0089	0.9911	61.50
62.5	1,541,230	42,958	0.0279	0.9721	60.95
63.5	1,499,173	19,820	0.0132	0.9868	59.25
64.5	1,480,601	69,470	0.0469	0.9531	58.47
65.5	1,411,131	301,263	0.2135	0.7865	55.73
66.5	858,834	178,834	0.2082	0.7918	43.83
67.5	167,416	99,539	0.5946	0.4054	34.70
68.5	67,877	6,753	0.0995	0.9005	14.07
69.5	61,330	5,170	0.0843	0.9157	12.67
70.5	58,110	16,159	0.2781	0.7219	11.60
71.5	41,950	1,903	0.0454	0.9546	8.38
72.5	40,205	2,914	0.0725	0.9275	8.00
73.5	37,744	1,731	0.0459	0.9541	7.42
74.5	37,756	8,262	0.2188	0.7812	7.08
75.5	46,367	1,660	0.0358	0.9642	5.53
76.5	45,146	14,544	0.3222	0.6778	5.33
77.5	31,248	2,407	0.0770	0.9230	3.61
78.5	28,969	3,652	0.1261	0.8739	3.33

CENTRAL MAINE POWER COMPANY

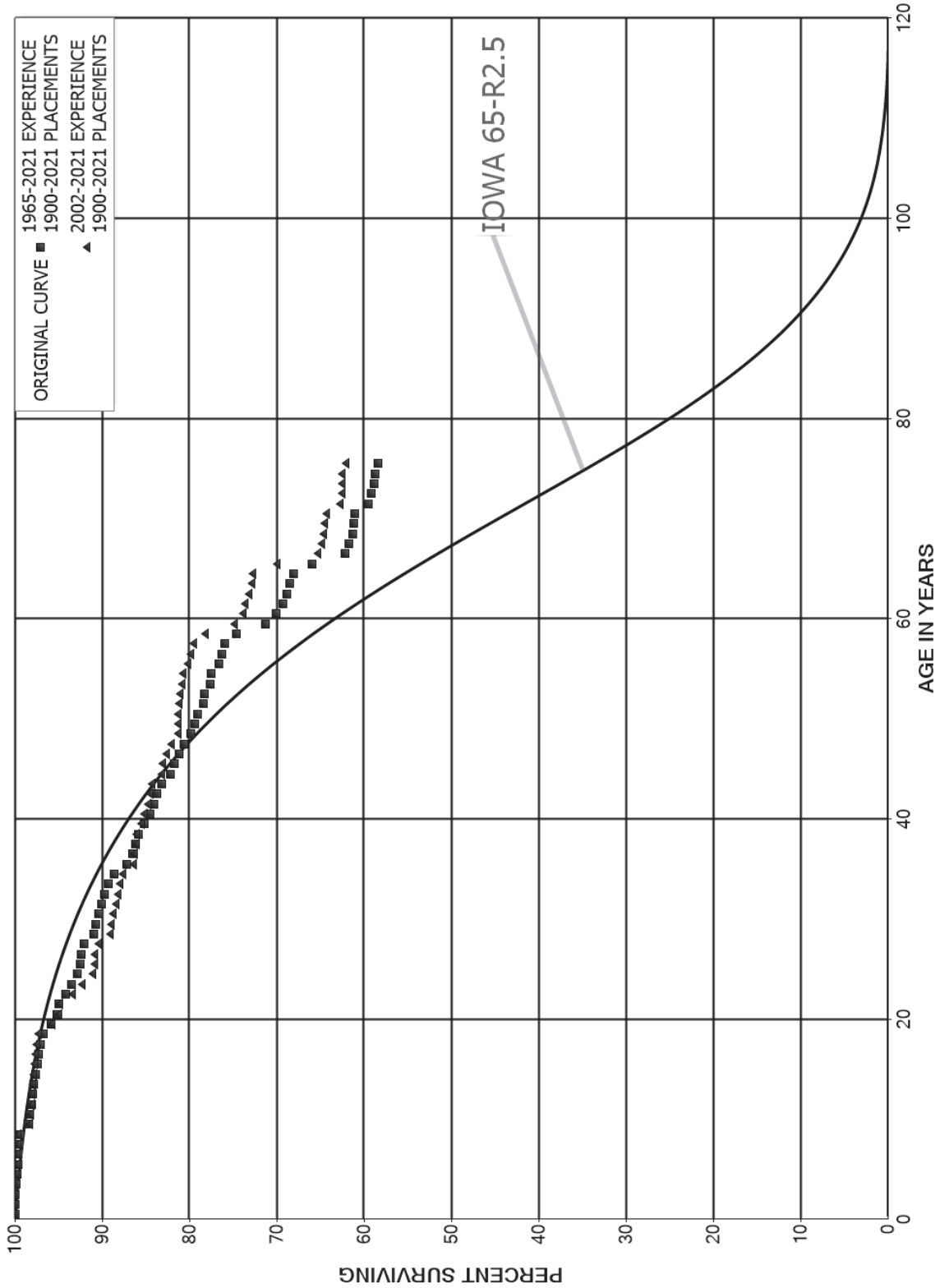
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,317	1,304	0.0515	0.9485	2.91
80.5	24,445	307	0.0125	0.9875	2.76
81.5	26,167	806	0.0308	0.9692	2.73
82.5	25,411	254	0.0100	0.9900	2.65
83.5	25,757	18	0.0007	0.9993	2.62
84.5	25,739	453	0.0176	0.9824	2.62
85.5	28,246	1,265	0.0448	0.9552	2.57
86.5	27,044	669	0.0247	0.9753	2.46
87.5	32,288		0.0000	1.0000	2.40
88.5	32,447	421	0.0130	0.9870	2.40
89.5	32,226	4,418	0.1371	0.8629	2.36
90.5	29,099	1,295	0.0445	0.9555	2.04
91.5	28,385	595	0.0210	0.9790	1.95
92.5	27,790	13,350	0.4804	0.5196	1.91
93.5	14,440	134	0.0093	0.9907	0.99
94.5	15,882	219	0.0138	0.9862	0.98
95.5	15,664	1,499	0.0957	0.9043	0.97
96.5	14,165	444	0.0313	0.9687	0.88
97.5	13,721	460	0.0335	0.9665	0.85
98.5	13,262	231	0.0174	0.9826	0.82
99.5	13,031	2,270	0.1742	0.8258	0.81
100.5	10,761	1,147	0.1066	0.8934	0.67
101.5	10,535	987	0.0937	0.9063	0.59
102.5	9,548	4,897	0.5129	0.4871	0.54
103.5	4,651	142	0.0304	0.9696	0.26
104.5	4,509	1,218	0.2701	0.7299	0.25
105.5	3,291	435	0.1322	0.8678	0.19
106.5	2,856	339	0.1187	0.8813	0.16
107.5	2,517		0.0000	1.0000	0.14
108.5	2,517	1,596	0.6341	0.3659	0.14
109.5	921		0.0000	1.0000	0.05
110.5	921		0.0000	1.0000	0.05
111.5	921		0.0000	1.0000	0.05
112.5	921		0.0000	1.0000	0.05
113.5	921		0.0000	1.0000	0.05
114.5	921		0.0000	1.0000	0.05
115.5	921		0.0000	1.0000	0.05
116.5	921	921	1.0000		0.05
117.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	976,196,076	350,380	0.0004	0.9996	100.00
0.5	968,325,907	75,933	0.0001	0.9999	99.96
1.5	915,711,054	445,535	0.0005	0.9995	99.96
2.5	772,245,564	183,505	0.0002	0.9998	99.91
3.5	633,902,205	860,593	0.0014	0.9986	99.88
4.5	616,615,871	722,631	0.0012	0.9988	99.75
5.5	477,250,341	94,283	0.0002	0.9998	99.63
6.5	477,197,495	570,798	0.0012	0.9988	99.61
7.5	250,422,206	162,435	0.0006	0.9994	99.49
8.5	118,491,107	1,091,802	0.0092	0.9908	99.43
9.5	94,232,632	241,409	0.0026	0.9974	98.51
10.5	84,892,002	145,068	0.0017	0.9983	98.26
11.5	78,051,170	93,552	0.0012	0.9988	98.09
12.5	77,647,804	107,708	0.0014	0.9986	97.97
13.5	63,699,618	120,092	0.0019	0.9981	97.84
14.5	54,095,909	130,494	0.0024	0.9976	97.65
15.5	53,901,228	89,591	0.0017	0.9983	97.42
16.5	52,451,328	131,332	0.0025	0.9975	97.26
17.5	50,631,208	131,965	0.0026	0.9974	97.01
18.5	50,344,952	481,595	0.0096	0.9904	96.76
19.5	49,617,329	325,210	0.0066	0.9934	95.83
20.5	46,625,879	119,002	0.0026	0.9974	95.21
21.5	44,551,290	346,757	0.0078	0.9922	94.96
22.5	44,187,094	329,598	0.0075	0.9925	94.22
23.5	43,841,261	340,031	0.0078	0.9922	93.52
24.5	43,230,929	130,056	0.0030	0.9970	92.80
25.5	42,716,569	69,519	0.0016	0.9984	92.52
26.5	41,784,585	133,428	0.0032	0.9968	92.37
27.5	40,490,377	469,323	0.0116	0.9884	92.07
28.5	39,689,287	106,105	0.0027	0.9973	91.00
29.5	37,252,419	140,887	0.0038	0.9962	90.76
30.5	36,132,282	149,937	0.0041	0.9959	90.42
31.5	31,472,254	110,227	0.0035	0.9965	90.04
32.5	30,336,427	157,784	0.0052	0.9948	89.73
33.5	28,969,684	191,565	0.0066	0.9934	89.26
34.5	27,360,100	467,524	0.0171	0.9829	88.67
35.5	26,519,312	199,097	0.0075	0.9925	87.15
36.5	25,920,116	81,501	0.0031	0.9969	86.50
37.5	25,376,560	124,091	0.0049	0.9951	86.23
38.5	24,038,444	177,437	0.0074	0.9926	85.81

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,796,467	180,309	0.0076	0.9924	85.17
40.5	23,474,233	130,431	0.0056	0.9944	84.53
41.5	22,633,725	83,405	0.0037	0.9963	84.06
42.5	22,367,275	139,890	0.0063	0.9937	83.75
43.5	19,080,792	247,014	0.0129	0.9871	83.22
44.5	17,683,766	93,823	0.0053	0.9947	82.15
45.5	15,915,796	103,953	0.0065	0.9935	81.71
46.5	15,536,382	98,729	0.0064	0.9936	81.18
47.5	15,041,580	161,112	0.0107	0.9893	80.66
48.5	14,443,844	71,554	0.0050	0.9950	79.80
49.5	14,179,762	55,860	0.0039	0.9961	79.40
50.5	10,507,038	93,281	0.0089	0.9911	79.09
51.5	8,544,670	8,961	0.0010	0.9990	78.39
52.5	8,377,043	68,821	0.0082	0.9918	78.31
53.5	6,958,616	17,398	0.0025	0.9975	77.66
54.5	6,299,155	69,131	0.0110	0.9890	77.47
55.5	5,782,483	25,968	0.0045	0.9955	76.62
56.5	5,669,195	20,284	0.0036	0.9964	76.27
57.5	2,433,313	43,111	0.0177	0.9823	76.00
58.5	2,390,582	107,919	0.0451	0.9549	74.65
59.5	2,282,670	38,164	0.0167	0.9833	71.28
60.5	2,244,506	26,969	0.0120	0.9880	70.09
61.5	2,217,537	13,903	0.0063	0.9937	69.25
62.5	2,203,634	10,688	0.0049	0.9951	68.82
63.5	2,199,812	13,374	0.0061	0.9939	68.48
64.5	2,186,778	68,988	0.0315	0.9685	68.07
65.5	2,117,789	121,143	0.0572	0.9428	65.92
66.5	1,633,987	12,269	0.0075	0.9925	62.15
67.5	1,096,912	6,803	0.0062	0.9938	61.68
68.5	975,845	1,908	0.0020	0.9980	61.30
69.5	781,933	2,133	0.0027	0.9973	61.18
70.5	635,785	15,152	0.0238	0.9762	61.01
71.5	610,359	3,848	0.0063	0.9937	59.56
72.5	562,153	2,881	0.0051	0.9949	59.18
73.5	545,758	1,370	0.0025	0.9975	58.88
74.5	541,950	2,960	0.0055	0.9945	58.73
75.5	522,375	129	0.0002	0.9998	58.41
76.5	491,230	688	0.0014	0.9986	58.40
77.5	490,401	745	0.0015	0.9985	58.31
78.5	489,627	847	0.0017	0.9983	58.23

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	482,847	223	0.0005	0.9995	58.13
80.5	443,080	433	0.0010	0.9990	58.10
81.5	397,117	126	0.0003	0.9997	58.04
82.5	396,721	3,672	0.0093	0.9907	58.02
83.5	357,048	95	0.0003	0.9997	57.49
84.5	324,168	1,769	0.0055	0.9945	57.47
85.5	322,399	1,347	0.0042	0.9958	57.16
86.5	321,052	13,916	0.0433	0.9567	56.92
87.5	305,965	2,005	0.0066	0.9934	54.45
88.5	303,960	16,971	0.0558	0.9442	54.09
89.5	286,989	41,155	0.1434	0.8566	51.07
90.5	237,095	44,832	0.1891	0.8109	43.75
91.5	188,264	48,855	0.2595	0.7405	35.48
92.5	139,284	4,743	0.0341	0.9659	26.27
93.5	134,532	24,535	0.1824	0.8176	25.38
94.5	109,278	119	0.0011	0.9989	20.75
95.5	104,883	3,356	0.0320	0.9680	20.73
96.5	101,527	50,046	0.4929	0.5071	20.06
97.5	51,437	37	0.0007	0.9993	10.17
98.5	51,400	3,593	0.0699	0.9301	10.17
99.5	47,807		0.0000	1.0000	9.46
100.5	47,807	14	0.0003	0.9997	9.46
101.5	10,156		0.0000	1.0000	9.45
102.5	10,156	8,594	0.8462	0.1538	9.45
103.5	1,526	2	0.0014	0.9986	1.45
104.5	1,523	7	0.0044	0.9956	1.45
105.5	1,503	17	0.0112	0.9888	1.45
106.5	1,486		0.0000	1.0000	1.43
107.5	1,483		0.0000	1.0000	1.43
108.5	1,463		0.0000	1.0000	1.43
109.5	1,455	75	0.0514	0.9486	1.43
110.5	605	189	0.3134	0.6866	1.36
111.5	415		0.0000	1.0000	0.93
112.5	415		0.0000	1.0000	0.93
113.5	415		0.0000	1.0000	0.93
114.5	415		0.0000	1.0000	0.93
115.5	340		0.0000	1.0000	0.93
116.5	340	340	1.0000		0.93
117.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	930,000,288	334,037	0.0004	0.9996	100.00
0.5	921,129,559	44,471	0.0000	1.0000	99.96
1.5	871,534,341	374,824	0.0004	0.9996	99.96
2.5	728,237,608	41,451	0.0001	0.9999	99.92
3.5	590,273,362	787,342	0.0013	0.9987	99.91
4.5	573,438,170	622,430	0.0011	0.9989	99.78
5.5	434,580,696	26,834	0.0001	0.9999	99.67
6.5	435,516,363	507,093	0.0012	0.9988	99.66
7.5	209,910,868	47,499	0.0002	0.9998	99.55
8.5	78,381,878	1,019,822	0.0130	0.9870	99.52
9.5	56,447,099	68,650	0.0012	0.9988	98.23
10.5	47,679,816	48,750	0.0010	0.9990	98.11
11.5	45,497,275	47,789	0.0011	0.9989	98.01
12.5	45,885,755	35,167	0.0008	0.9992	97.91
13.5	33,530,080	52,898	0.0016	0.9984	97.83
14.5	25,455,471	22,966	0.0009	0.9991	97.68
15.5	25,697,380	28,927	0.0011	0.9989	97.59
16.5	24,568,077	34,335	0.0014	0.9986	97.48
17.5	23,900,160	48,519	0.0020	0.9980	97.34
18.5	24,975,962	399,043	0.0160	0.9840	97.15
19.5	24,426,020	181,715	0.0074	0.9926	95.59
20.5	21,743,353	34,444	0.0016	0.9984	94.88
21.5	20,677,419	306,571	0.0148	0.9852	94.73
22.5	20,454,346	253,649	0.0124	0.9876	93.33
23.5	23,244,962	318,323	0.0137	0.9863	92.17
24.5	23,857,647	34,650	0.0015	0.9985	90.91
25.5	25,172,995	18,172	0.0007	0.9993	90.78
26.5	24,527,772	104,409	0.0043	0.9957	90.71
27.5	23,861,427	364,033	0.0153	0.9847	90.32
28.5	23,619,875	17,587	0.0007	0.9993	88.95
29.5	21,471,686	56,392	0.0026	0.9974	88.88
30.5	24,104,749	87,444	0.0036	0.9964	88.65
31.5	21,535,574	71,408	0.0033	0.9967	88.32
32.5	20,619,086	54,257	0.0026	0.9974	88.03
33.5	20,698,176	80,503	0.0039	0.9961	87.80
34.5	19,845,202	267,107	0.0135	0.9865	87.46
35.5	19,687,795	29,579	0.0015	0.9985	86.28
36.5	19,356,354	40,692	0.0021	0.9979	86.15
37.5	22,448,333	19,189	0.0009	0.9991	85.97
38.5	21,152,345	111,604	0.0053	0.9947	85.90

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,917,656	97,007	0.0046	0.9954	85.44
40.5	20,650,806	106,262	0.0051	0.9949	85.05
41.5	19,774,486	42,815	0.0022	0.9978	84.61
42.5	19,544,044	49,186	0.0025	0.9975	84.43
43.5	16,343,899	214,581	0.0131	0.9869	84.21
44.5	14,829,164	37,734	0.0025	0.9975	83.11
45.5	13,116,900	66,013	0.0050	0.9950	82.90
46.5	13,149,491	84,377	0.0064	0.9936	82.48
47.5	13,219,125	125,539	0.0095	0.9905	81.95
48.5	12,912,909	3,583	0.0003	0.9997	81.17
49.5	12,945,297	1,242	0.0001	0.9999	81.15
50.5	9,503,620	12,458	0.0013	0.9987	81.14
51.5	7,722,007	2,564	0.0003	0.9997	81.04
52.5	7,596,767	23,808	0.0031	0.9969	81.01
53.5	6,232,157	13,768	0.0022	0.9978	80.76
54.5	5,577,581	35,663	0.0064	0.9936	80.58
55.5	5,113,120	20,740	0.0041	0.9959	80.06
56.5	5,036,257	18,214	0.0036	0.9964	79.74
57.5	1,802,620	32,526	0.0180	0.9820	79.45
58.5	1,770,157	74,846	0.0423	0.9577	78.02
59.5	1,701,813	22,898	0.0135	0.9865	74.72
60.5	1,734,858	3,985	0.0023	0.9977	73.71
61.5	1,781,644	10,638	0.0060	0.9940	73.54
62.5	1,771,397	8,949	0.0051	0.9949	73.10
63.5	1,798,681	3,923	0.0022	0.9978	72.73
64.5	1,828,022	67,991	0.0372	0.9628	72.57
65.5	1,760,031	118,076	0.0671	0.9329	69.88
66.5	1,279,295	10,102	0.0079	0.9921	65.19
67.5	745,629	2,025	0.0027	0.9973	64.67
68.5	629,341	727	0.0012	0.9988	64.50
69.5	436,991	1,491	0.0034	0.9966	64.42
70.5	301,120	7,565	0.0251	0.9749	64.20
71.5	287,934	899	0.0031	0.9969	62.59
72.5	261,601	48	0.0002	0.9998	62.39
73.5	250,283	104	0.0004	0.9996	62.38
74.5	280,447	1,698	0.0061	0.9939	62.36
75.5	310,474	24	0.0001	0.9999	61.98
76.5	311,221	558	0.0018	0.9982	61.97
77.5	318,950	244	0.0008	0.9992	61.86
78.5	374,547	664	0.0018	0.9982	61.82

CENTRAL MAINE POWER COMPANY

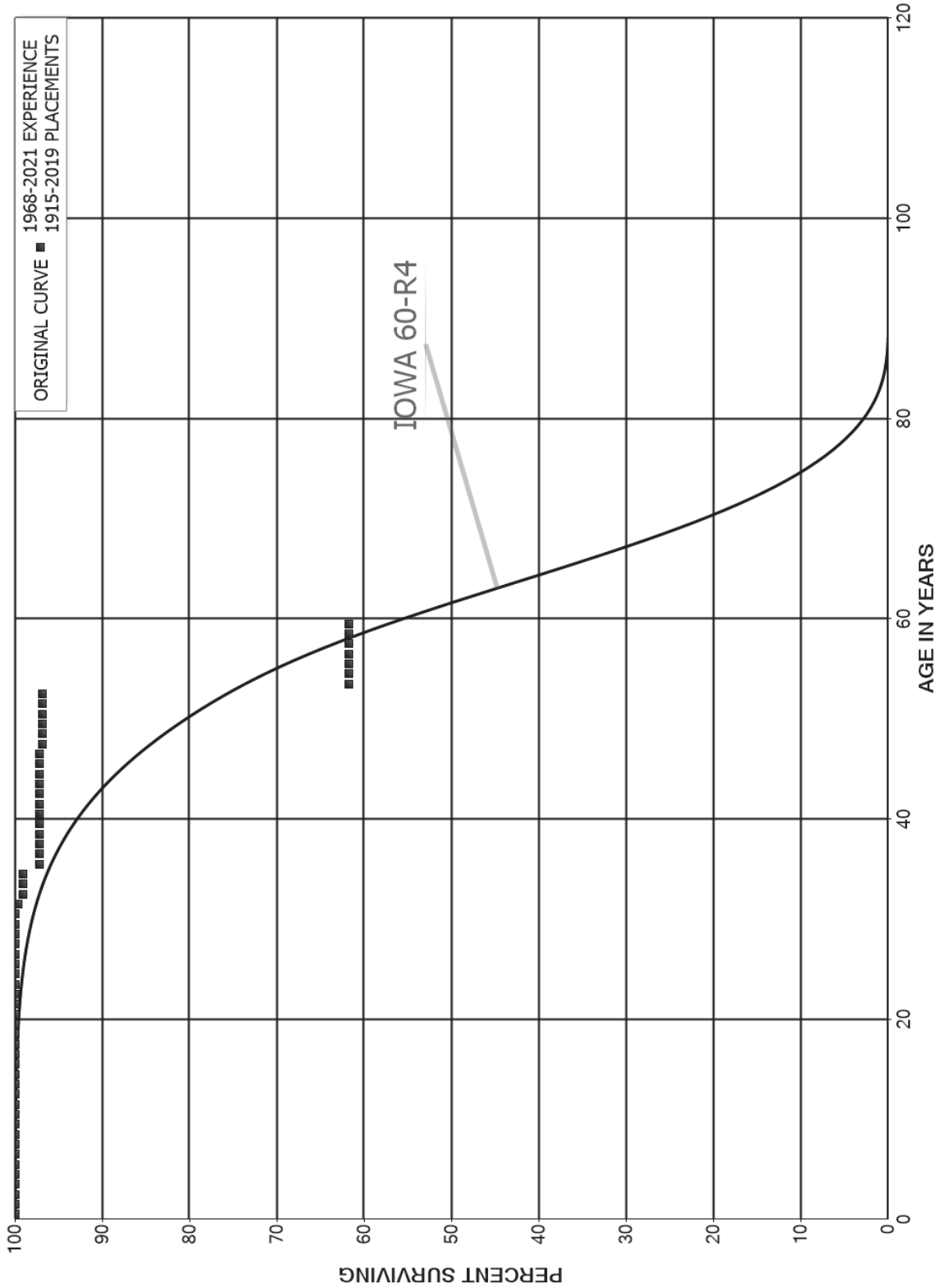
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	368,105	204	0.0006	0.9994	61.71
80.5	331,583	408	0.0012	0.9988	61.67
81.5	382,950	78	0.0002	0.9998	61.60
82.5	382,601	3,662	0.0096	0.9904	61.58
83.5	346,684	76	0.0002	0.9998	60.99
84.5	313,859	1,765	0.0056	0.9944	60.98
85.5	312,162	1,342	0.0043	0.9957	60.64
86.5	310,821	13,916	0.0448	0.9552	60.38
87.5	304,402	2,005	0.0066	0.9934	57.67
88.5	302,466	16,971	0.0561	0.9439	57.29
89.5	285,508	41,155	0.1441	0.8559	54.08
90.5	236,415	44,832	0.1896	0.8104	46.28
91.5	187,585	48,855	0.2604	0.7396	37.51
92.5	138,605	4,743	0.0342	0.9658	27.74
93.5	133,853	24,535	0.1833	0.8167	26.79
94.5	108,599	119	0.0011	0.9989	21.88
95.5	104,542	3,356	0.0321	0.9679	21.86
96.5	101,187	50,046	0.4946	0.5054	21.15
97.5	51,097	37	0.0007	0.9993	10.69
98.5	51,060	3,593	0.0704	0.9296	10.68
99.5	47,467		0.0000	1.0000	9.93
100.5	47,467	14	0.0003	0.9997	9.93
101.5	10,156		0.0000	1.0000	9.93
102.5	10,156	8,594	0.8462	0.1538	9.93
103.5	1,526	2	0.0014	0.9986	1.53
104.5	1,523	7	0.0044	0.9956	1.52
105.5	1,503	17	0.0112	0.9888	1.52
106.5	1,486		0.0000	1.0000	1.50
107.5	1,483		0.0000	1.0000	1.50
108.5	1,463		0.0000	1.0000	1.50
109.5	1,455	75	0.0514	0.9486	1.50
110.5	605	189	0.3134	0.6866	1.42
111.5	415		0.0000	1.0000	0.98
112.5	415		0.0000	1.0000	0.98
113.5	415		0.0000	1.0000	0.98
114.5	415		0.0000	1.0000	0.98
115.5	340		0.0000	1.0000	0.98
116.5	340	340	1.0000		0.98
117.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,669,546		0.0000	1.0000	100.00
0.5	2,669,546	0	0.0000	1.0000	100.00
1.5	2,669,546		0.0000	1.0000	100.00
2.5	2,273,877	0	0.0000	1.0000	100.00
3.5	2,271,004		0.0000	1.0000	100.00
4.5	2,270,621		0.0000	1.0000	100.00
5.5	2,270,621		0.0000	1.0000	100.00
6.5	2,270,621		0.0000	1.0000	100.00
7.5	2,270,621		0.0000	1.0000	100.00
8.5	2,270,621		0.0000	1.0000	100.00
9.5	2,270,621		0.0000	1.0000	100.00
10.5	2,291,848		0.0000	1.0000	100.00
11.5	2,193,715		0.0000	1.0000	100.00
12.5	2,015,218		0.0000	1.0000	100.00
13.5	2,015,218		0.0000	1.0000	100.00
14.5	2,015,218		0.0000	1.0000	100.00
15.5	2,015,218	1,324	0.0007	0.9993	100.00
16.5	1,484,649		0.0000	1.0000	99.93
17.5	1,115,806		0.0000	1.0000	99.93
18.5	1,090,056		0.0000	1.0000	99.93
19.5	1,090,056		0.0000	1.0000	99.93
20.5	1,078,790		0.0000	1.0000	99.93
21.5	1,078,790		0.0000	1.0000	99.93
22.5	1,078,790		0.0000	1.0000	99.93
23.5	1,078,790		0.0000	1.0000	99.93
24.5	1,078,790		0.0000	1.0000	99.93
25.5	1,078,042		0.0000	1.0000	99.93
26.5	1,078,042		0.0000	1.0000	99.93
27.5	1,078,042		0.0000	1.0000	99.93
28.5	1,078,042		0.0000	1.0000	99.93
29.5	1,076,867		0.0000	1.0000	99.93
30.5	1,076,867	3,455	0.0032	0.9968	99.93
31.5	1,073,412	6,010	0.0056	0.9944	99.61
32.5	1,067,403		0.0000	1.0000	99.06
33.5	1,067,403		0.0000	1.0000	99.06
34.5	1,067,403	19,903	0.0186	0.9814	99.06
35.5	1,047,499		0.0000	1.0000	97.21
36.5	1,042,216		0.0000	1.0000	97.21
37.5	1,042,216		0.0000	1.0000	97.21
38.5	1,042,216		0.0000	1.0000	97.21

CENTRAL MAINE POWER COMPANY

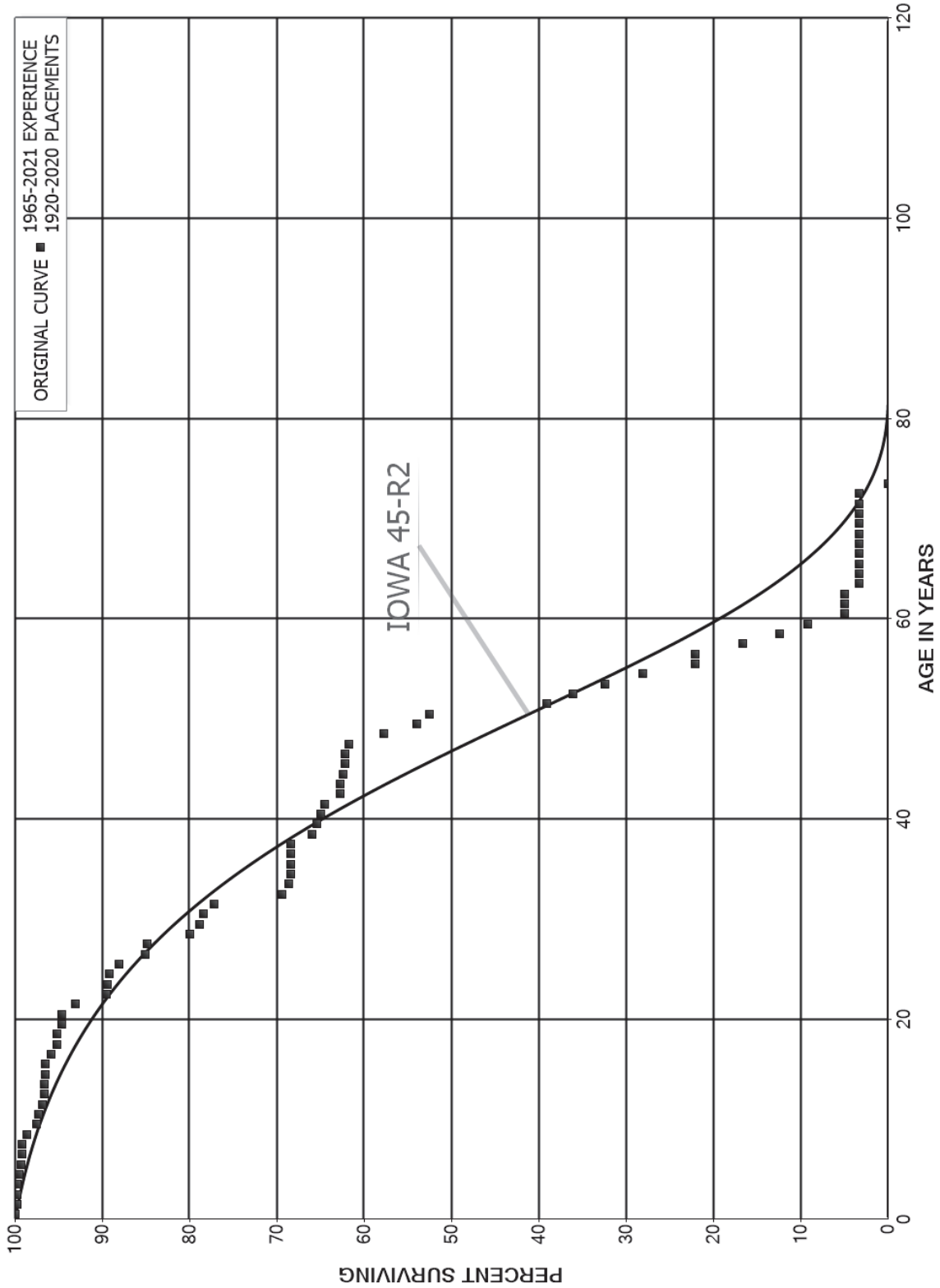
ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,042,216		0.0000	1.0000	97.21
40.5	1,042,216		0.0000	1.0000	97.21
41.5	1,038,216		0.0000	1.0000	97.21
42.5	1,038,216		0.0000	1.0000	97.21
43.5	1,038,216		0.0000	1.0000	97.21
44.5	1,038,216		0.0000	1.0000	97.21
45.5	1,038,216		0.0000	1.0000	97.21
46.5	169,766	698	0.0041	0.9959	97.21
47.5	169,067		0.0000	1.0000	96.81
48.5	165,429		0.0000	1.0000	96.81
49.5	165,429		0.0000	1.0000	96.81
50.5	6,941		0.0000	1.0000	96.81
51.5	1,582		0.0000	1.0000	96.81
52.5	2,479	897	0.3620	0.6380	96.81
53.5	1,582		0.0000	1.0000	61.77
54.5	1,582		0.0000	1.0000	61.77
55.5	1,582		0.0000	1.0000	61.77
56.5	1,582		0.0000	1.0000	61.77
57.5	1,582		0.0000	1.0000	61.77
58.5	1,582		0.0000	1.0000	61.77
59.5	1,582		0.0000	1.0000	61.77
60.5	1,582		0.0000	1.0000	61.77
61.5	1,582		0.0000	1.0000	61.77
62.5	1,582		0.0000	1.0000	61.77
63.5	1,582		0.0000	1.0000	61.77
64.5	1,582		0.0000	1.0000	61.77
65.5	1,582		0.0000	1.0000	61.77
66.5	1,582		0.0000	1.0000	61.77
67.5	1,582		0.0000	1.0000	61.77
68.5	1,582		0.0000	1.0000	61.77
69.5	1,582		0.0000	1.0000	61.77
70.5					61.77

CENTRAL MAINE POWER COMPANY
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,841,614		0.0000	1.0000	100.00
0.5	7,849,758	17,400	0.0022	0.9978	100.00
1.5	7,565,941		0.0000	1.0000	99.78
2.5	7,569,002	0	0.0000	1.0000	99.78
3.5	7,550,179	23,240	0.0031	0.9969	99.78
4.5	6,499,082	12,433	0.0019	0.9981	99.47
5.5	5,945,533	5,846	0.0010	0.9990	99.28
6.5	5,979,922	3,326	0.0006	0.9994	99.18
7.5	5,665,805	31,721	0.0056	0.9944	99.13
8.5	5,316,368	54,939	0.0103	0.9897	98.57
9.5	4,480,091	10,618	0.0024	0.9976	97.55
10.5	4,343,587	20,490	0.0047	0.9953	97.32
11.5	4,360,293	13,412	0.0031	0.9969	96.86
12.5	4,326,075		0.0000	1.0000	96.57
13.5	4,428,195	4,376	0.0010	0.9990	96.57
14.5	4,423,819		0.0000	1.0000	96.47
15.5	4,424,571	27,565	0.0062	0.9938	96.47
16.5	3,168,128	22,479	0.0071	0.9929	95.87
17.5	2,840,833	266	0.0001	0.9999	95.19
18.5	2,803,120	17,671	0.0063	0.9937	95.18
19.5	2,229,566		0.0000	1.0000	94.58
20.5	2,079,080	33,915	0.0163	0.9837	94.58
21.5	2,045,166	76,959	0.0376	0.9624	93.04
22.5	1,968,206	3,917	0.0020	0.9980	89.54
23.5	1,959,942	3,109	0.0016	0.9984	89.36
24.5	1,946,352	25,404	0.0131	0.9869	89.22
25.5	1,910,110	64,818	0.0339	0.9661	88.05
26.5	1,846,870	4,501	0.0024	0.9976	85.06
27.5	1,848,588	107,641	0.0582	0.9418	84.86
28.5	1,741,718	22,610	0.0130	0.9870	79.92
29.5	1,707,809	9,913	0.0058	0.9942	78.88
30.5	1,697,897	26,833	0.0158	0.9842	78.42
31.5	1,627,029	163,553	0.1005	0.8995	77.18
32.5	1,470,954	15,958	0.0108	0.9892	69.42
33.5	1,447,921	6,218	0.0043	0.9957	68.67
34.5	1,406,056		0.0000	1.0000	68.37
35.5	1,411,238		0.0000	1.0000	68.37
36.5	1,339,291		0.0000	1.0000	68.37
37.5	1,340,969	48,717	0.0363	0.9637	68.37
38.5	1,292,252	9,540	0.0074	0.9926	65.89

CENTRAL MAINE POWER COMPANY

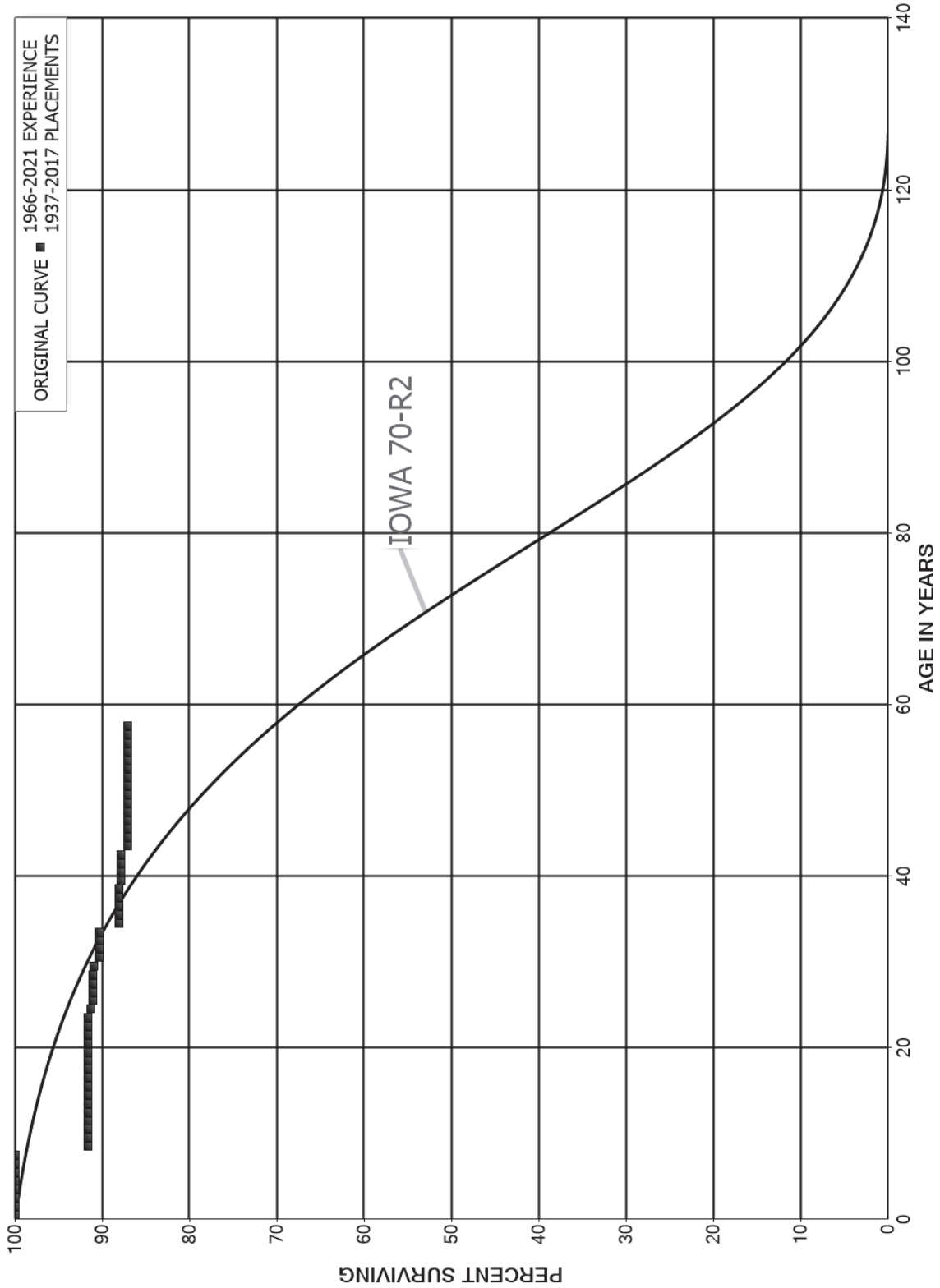
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,298,714	8,993	0.0069	0.9931	65.40
40.5	1,298,584	9,794	0.0075	0.9925	64.95
41.5	1,183,715	32,881	0.0278	0.9722	64.46
42.5	1,159,067		0.0000	1.0000	62.67
43.5	1,112,257	3,961	0.0036	0.9964	62.67
44.5	1,107,081	4,571	0.0041	0.9959	62.45
45.5	1,102,510	1,004	0.0009	0.9991	62.19
46.5	327,124	1,971	0.0060	0.9940	62.13
47.5	173,916	11,314	0.0651	0.9349	61.76
48.5	147,897	9,600	0.0649	0.9351	57.74
49.5	118,900	3,159	0.0266	0.9734	53.99
50.5	103,944	26,629	0.2562	0.7438	52.56
51.5	77,315	5,997	0.0776	0.9224	39.09
52.5	69,646	7,061	0.1014	0.8986	36.06
53.5	62,586	8,478	0.1355	0.8645	32.41
54.5	54,108	11,492	0.2124	0.7876	28.02
55.5	42,616		0.0000	1.0000	22.07
56.5	40,689	10,065	0.2474	0.7526	22.07
57.5	30,624	7,807	0.2549	0.7451	16.61
58.5	22,817	5,900	0.2586	0.7414	12.37
59.5	16,917	7,761	0.4588	0.5412	9.17
60.5	9,156		0.0000	1.0000	4.97
61.5	9,156		0.0000	1.0000	4.97
62.5	9,156	3,158	0.3449	0.6551	4.97
63.5	5,998		0.0000	1.0000	3.25
64.5	5,998		0.0000	1.0000	3.25
65.5	5,998		0.0000	1.0000	3.25
66.5	5,998		0.0000	1.0000	3.25
67.5	5,998		0.0000	1.0000	3.25
68.5	5,998		0.0000	1.0000	3.25
69.5	5,998		0.0000	1.0000	3.25
70.5	5,998		0.0000	1.0000	3.25
71.5	5,998		0.0000	1.0000	3.25
72.5	5,998	5,998	1.0000		3.25
73.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	597,877		0.0000	1.0000	100.00
0.5	597,877		0.0000	1.0000	100.00
1.5	605,746		0.0000	1.0000	100.00
2.5	606,134	1	0.0000	1.0000	100.00
3.5	606,133		0.0000	1.0000	100.00
4.5	305,090		0.0000	1.0000	100.00
5.5	238,740		0.0000	1.0000	100.00
6.5	238,740		0.0000	1.0000	100.00
7.5	230,452	19,214	0.0834	0.9166	100.00
8.5	209,262		0.0000	1.0000	91.66
9.5	209,262		0.0000	1.0000	91.66
10.5	211,308		0.0000	1.0000	91.66
11.5	223,427		0.0000	1.0000	91.66
12.5	211,311		0.0000	1.0000	91.66
13.5	201,917		0.0000	1.0000	91.66
14.5	194,433		0.0000	1.0000	91.66
15.5	181,701	82	0.0005	0.9995	91.66
16.5	175,900		0.0000	1.0000	91.62
17.5	163,778		0.0000	1.0000	91.62
18.5	161,616		0.0000	1.0000	91.62
19.5	158,773		0.0000	1.0000	91.62
20.5	142,302		0.0000	1.0000	91.62
21.5	134,298		0.0000	1.0000	91.62
22.5	125,133		0.0000	1.0000	91.62
23.5	119,210	406	0.0034	0.9966	91.62
24.5	110,426	229	0.0021	0.9979	91.31
25.5	107,477		0.0000	1.0000	91.12
26.5	96,645		0.0000	1.0000	91.12
27.5	90,504		0.0000	1.0000	91.12
28.5	75,443	148	0.0020	0.9980	91.12
29.5	53,972	388	0.0072	0.9928	90.94
30.5	44,034		0.0000	1.0000	90.29
31.5	30,098		0.0000	1.0000	90.29
32.5	30,098		0.0000	1.0000	90.29
33.5	30,098	739	0.0246	0.9754	90.29
34.5	29,128		0.0000	1.0000	88.07
35.5	29,128		0.0000	1.0000	88.07
36.5	29,128		0.0000	1.0000	88.07
37.5	29,128		0.0000	1.0000	88.07
38.5	29,128	70	0.0024	0.9976	88.07

CENTRAL MAINE POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,058		0.0000	1.0000	87.86
40.5	27,058		0.0000	1.0000	87.86
41.5	27,058		0.0000	1.0000	87.86
42.5	24,369	210	0.0086	0.9914	87.86
43.5	24,158		0.0000	1.0000	87.10
44.5	24,158		0.0000	1.0000	87.10
45.5	24,158		0.0000	1.0000	87.10
46.5	24,158		0.0000	1.0000	87.10
47.5	24,158		0.0000	1.0000	87.10
48.5	24,158		0.0000	1.0000	87.10
49.5	24,158		0.0000	1.0000	87.10
50.5	23,766		0.0000	1.0000	87.10
51.5	23,766		0.0000	1.0000	87.10
52.5	23,766		0.0000	1.0000	87.10
53.5	22,358		0.0000	1.0000	87.10
54.5	22,358		0.0000	1.0000	87.10
55.5	21,894		0.0000	1.0000	87.10
56.5	21,894		0.0000	1.0000	87.10
57.5	14,024		0.0000	1.0000	87.10
58.5	14,024		0.0000	1.0000	87.10
59.5	14,024		0.0000	1.0000	87.10
60.5	14,024		0.0000	1.0000	87.10
61.5	14,024		0.0000	1.0000	87.10
62.5	14,024		0.0000	1.0000	87.10
63.5	14,024		0.0000	1.0000	87.10
64.5	14,024		0.0000	1.0000	87.10
65.5	14,024		0.0000	1.0000	87.10
66.5	12,278		0.0000	1.0000	87.10
67.5	687		0.0000	1.0000	87.10
68.5	687		0.0000	1.0000	87.10
69.5	687		0.0000	1.0000	87.10
70.5	498		0.0000	1.0000	87.10
71.5	498		0.0000	1.0000	87.10
72.5	498		0.0000	1.0000	87.10
73.5	498		0.0000	1.0000	87.10
74.5	498		0.0000	1.0000	87.10
75.5	107		0.0000	1.0000	87.10
76.5	107		0.0000	1.0000	87.10
77.5	107		0.0000	1.0000	87.10
78.5	107		0.0000	1.0000	87.10

CENTRAL MAINE POWER COMPANY

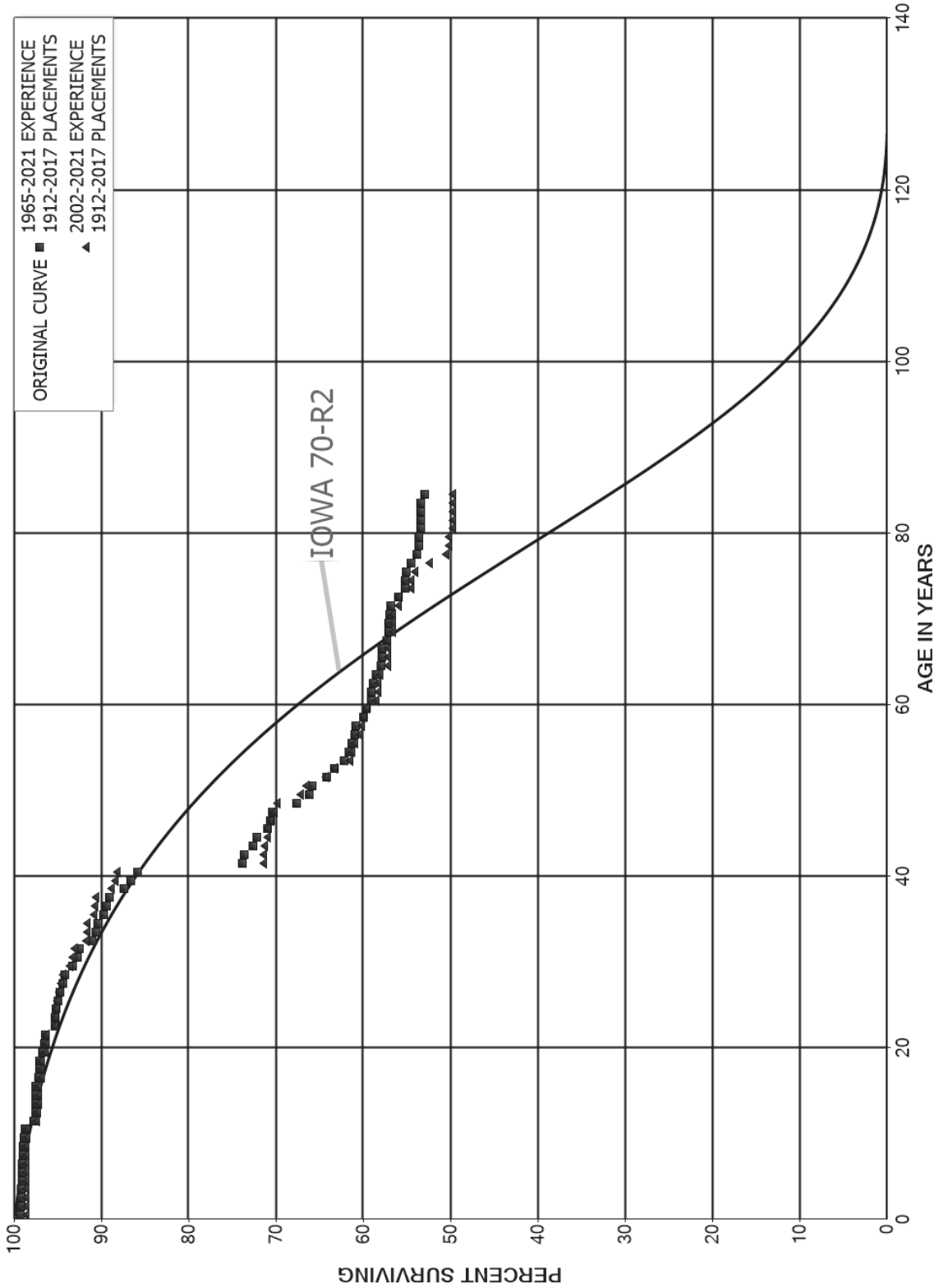
ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017 EXPERIENCE BAND 1966-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	107		0.0000	1.0000	87.10
80.5	107		0.0000	1.0000	87.10
81.5	107		0.0000	1.0000	87.10
82.5	107		0.0000	1.0000	87.10
83.5	107		0.0000	1.0000	87.10
84.5					87.10

CENTRAL MAINE POWER COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,278,309	92,039	0.0075	0.9925	100.00
0.5	12,198,808	2,701	0.0002	0.9998	99.25
1.5	12,209,612	2,035	0.0002	0.9998	99.23
2.5	12,215,358	5,407	0.0004	0.9996	99.21
3.5	12,217,115	7,555	0.0006	0.9994	99.17
4.5	11,754,960	260	0.0000	1.0000	99.11
5.5	11,474,636	6,909	0.0006	0.9994	99.10
6.5	11,475,798	6,904	0.0006	0.9994	99.04
7.5	9,835,883	325	0.0000	1.0000	98.99
8.5	9,365,054	13,963	0.0015	0.9985	98.98
9.5	9,304,380	7,565	0.0008	0.9992	98.83
10.5	9,281,996	93,666	0.0101	0.9899	98.75
11.5	9,188,825	20,619	0.0022	0.9978	97.76
12.5	8,331,773	4,503	0.0005	0.9995	97.54
13.5	7,872,720	1,463	0.0002	0.9998	97.49
14.5	7,059,635	301	0.0000	1.0000	97.47
15.5	6,738,041	22,803	0.0034	0.9966	97.46
16.5	6,553,153	3,426	0.0005	0.9995	97.13
17.5	6,561,288	461	0.0001	0.9999	97.08
18.5	6,214,252	23,930	0.0039	0.9961	97.08
19.5	6,092,499	14,563	0.0024	0.9976	96.70
20.5	5,271,600	3,802	0.0007	0.9993	96.47
21.5	5,028,668	57,987	0.0115	0.9885	96.40
22.5	4,923,194	809	0.0002	0.9998	95.29
23.5	4,824,250	7,343	0.0015	0.9985	95.27
24.5	4,715,102	9,534	0.0020	0.9980	95.13
25.5	4,656,627	11,995	0.0026	0.9974	94.94
26.5	4,539,211	14,471	0.0032	0.9968	94.69
27.5	4,534,845	12,943	0.0029	0.9971	94.39
28.5	4,391,378	37,899	0.0086	0.9914	94.12
29.5	3,975,096	23,225	0.0058	0.9942	93.31
30.5	3,544,307	11,481	0.0032	0.9968	92.76
31.5	2,141,279	32,238	0.0151	0.9849	92.46
32.5	1,813,180	8,977	0.0050	0.9950	91.07
33.5	1,503,497	3,119	0.0021	0.9979	90.62
34.5	1,396,629	11,531	0.0083	0.9917	90.43
35.5	1,339,459	5,014	0.0037	0.9963	89.69
36.5	1,338,476	4,920	0.0037	0.9963	89.35
37.5	1,335,236	24,745	0.0185	0.9815	89.02
38.5	1,239,572	11,199	0.0090	0.9910	87.37

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,160,549	10,577	0.0091	0.9909	86.58
40.5	1,075,114	149,787	0.1393	0.8607	85.79
41.5	789,196	2,872	0.0036	0.9964	73.84
42.5	639,278	8,720	0.0136	0.9864	73.57
43.5	555,901	2,624	0.0047	0.9953	72.57
44.5	534,303	9,500	0.0178	0.9822	72.23
45.5	508,418	2,054	0.0040	0.9960	70.94
46.5	502,147	2,058	0.0041	0.9959	70.65
47.5	468,568	18,004	0.0384	0.9616	70.36
48.5	422,534	8,992	0.0213	0.9787	67.66
49.5	441,758	2,229	0.0050	0.9950	66.22
50.5	380,318	9,636	0.0253	0.9747	65.89
51.5	372,161	5,518	0.0148	0.9852	64.22
52.5	402,814	7,061	0.0175	0.9825	63.27
53.5	387,612	3,657	0.0094	0.9906	62.16
54.5	361,217	1,379	0.0038	0.9962	61.57
55.5	348,169	2,110	0.0061	0.9939	61.34
56.5	335,685	737	0.0022	0.9978	60.96
57.5	329,594	4,700	0.0143	0.9857	60.83
58.5	318,854	1,587	0.0050	0.9950	59.96
59.5	313,732	2,882	0.0092	0.9908	59.66
60.5	307,717	502	0.0016	0.9984	59.12
61.5	305,510	747	0.0024	0.9976	59.02
62.5	283,143	1,803	0.0064	0.9936	58.88
63.5	280,342	2,624	0.0094	0.9906	58.50
64.5	276,055	529	0.0019	0.9981	57.95
65.5	266,054		0.0000	1.0000	57.84
66.5	259,407	2,369	0.0091	0.9909	57.84
67.5	253,489	1,247	0.0049	0.9951	57.31
68.5	237,178	0	0.0000	1.0000	57.03
69.5	223,580	140	0.0006	0.9994	57.03
70.5	173,575	611	0.0035	0.9965	57.00
71.5	170,301	2,658	0.0156	0.9844	56.80
72.5	167,115	2,062	0.0123	0.9877	55.91
73.5	165,052		0.0000	1.0000	55.22
74.5	157,834	471	0.0030	0.9970	55.22
75.5	154,356	1,629	0.0106	0.9894	55.05
76.5	152,625	1,865	0.0122	0.9878	54.47
77.5	150,760	476	0.0032	0.9968	53.81
78.5	150,091		0.0000	1.0000	53.64

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	149,431	615	0.0041	0.9959	53.64
80.5	147,046		0.0000	1.0000	53.42
81.5	145,557		0.0000	1.0000	53.42
82.5	144,835		0.0000	1.0000	53.42
83.5	143,521	1,347	0.0094	0.9906	53.42
84.5	117,799		0.0000	1.0000	52.92
85.5	117,799		0.0000	1.0000	52.92
86.5	117,799		0.0000	1.0000	52.92
87.5	117,799	889	0.0075	0.9925	52.92
88.5	116,910	1,654	0.0142	0.9858	52.52
89.5	115,256	35,499	0.3080	0.6920	51.77
90.5	77,308		0.0000	1.0000	35.83
91.5	77,231		0.0000	1.0000	35.83
92.5	77,231		0.0000	1.0000	35.83
93.5	76,657		0.0000	1.0000	35.83
94.5	61,869		0.0000	1.0000	35.83
95.5	61,869		0.0000	1.0000	35.83
96.5	61,869		0.0000	1.0000	35.83
97.5	40,948		0.0000	1.0000	35.83
98.5	40,948		0.0000	1.0000	35.83
99.5	40,948		0.0000	1.0000	35.83
100.5	40,948		0.0000	1.0000	35.83
101.5	40,948		0.0000	1.0000	35.83
102.5	40,948		0.0000	1.0000	35.83
103.5	40,948		0.0000	1.0000	35.83
104.5	40,948		0.0000	1.0000	35.83
105.5	40,646		0.0000	1.0000	35.83
106.5	2,252		0.0000	1.0000	35.83
107.5	2,252		0.0000	1.0000	35.83
108.5	2,026		0.0000	1.0000	35.83
109.5					35.83

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,359,268	92,039	0.0145	0.9855	100.00
0.5	7,075,810		0.0000	1.0000	98.55
1.5	7,322,662		0.0000	1.0000	98.55
2.5	7,373,494		0.0000	1.0000	98.55
3.5	7,485,713		0.0000	1.0000	98.55
4.5	7,134,366		0.0000	1.0000	98.55
5.5	6,884,354		0.0000	1.0000	98.55
6.5	6,991,836	6,594	0.0009	0.9991	98.55
7.5	5,359,102		0.0000	1.0000	98.46
8.5	5,001,882	5,409	0.0011	0.9989	98.46
9.5	5,309,288	434	0.0001	0.9999	98.35
10.5	5,700,354	64,140	0.0113	0.9887	98.35
11.5	7,064,198	7,776	0.0011	0.9989	97.24
12.5	6,489,337	4,227	0.0007	0.9993	97.13
13.5	6,293,290	585	0.0001	0.9999	97.07
14.5	5,613,799		0.0000	1.0000	97.06
15.5	5,342,852	18,587	0.0035	0.9965	97.06
16.5	5,169,767		0.0000	1.0000	96.72
17.5	5,186,162		0.0000	1.0000	96.72
18.5	4,906,333	19,942	0.0041	0.9959	96.72
19.5	4,874,868	6,874	0.0014	0.9986	96.33
20.5	4,165,189	2,701	0.0006	0.9994	96.19
21.5	4,063,721	38,831	0.0096	0.9904	96.13
22.5	4,123,996		0.0000	1.0000	95.21
23.5	4,108,204	5,866	0.0014	0.9986	95.21
24.5	4,035,098	7,073	0.0018	0.9982	95.08
25.5	3,993,442	8,844	0.0022	0.9978	94.91
26.5	3,881,672	8,161	0.0021	0.9979	94.70
27.5	4,037,443	9,631	0.0024	0.9976	94.50
28.5	3,925,762	29,835	0.0076	0.9924	94.27
29.5	3,534,528	14,640	0.0041	0.9959	93.56
30.5	3,170,477	7,586	0.0024	0.9976	93.17
31.5	1,777,987	25,700	0.0145	0.9855	92.95
32.5	1,459,741	1,038	0.0007	0.9993	91.60
33.5	1,162,272		0.0000	1.0000	91.54
34.5	1,081,387	9,239	0.0085	0.9915	91.54
35.5	1,036,463	1,781	0.0017	0.9983	90.76
36.5	1,037,168	1,067	0.0010	0.9990	90.60
37.5	1,029,641	20,192	0.0196	0.9804	90.51
38.5	945,545	4,668	0.0049	0.9951	88.73

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	874,473	1,760	0.0020	0.9980	88.29
40.5	778,834	148,870	0.1911	0.8089	88.12
41.5	499,045	122	0.0002	0.9998	71.27
42.5	373,138	559	0.0015	0.9985	71.26
43.5	288,805	1,325	0.0046	0.9954	71.15
44.5	276,152		0.0000	1.0000	70.82
45.5	270,956	1,191	0.0044	0.9956	70.82
46.5	273,509	1,614	0.0059	0.9941	70.51
47.5	243,953	1,325	0.0054	0.9946	70.10
48.5	230,897	8,701	0.0377	0.9623	69.72
49.5	222,203	2,212	0.0100	0.9900	67.09
50.5	218,464	7,550	0.0346	0.9654	66.42
51.5	217,782	3,304	0.0152	0.9848	64.12
52.5	214,538	5,795	0.0270	0.9730	63.15
53.5	201,270	1,011	0.0050	0.9950	61.45
54.5	184,739	957	0.0052	0.9948	61.14
55.5	175,276	1,568	0.0089	0.9911	60.82
56.5	163,891	456	0.0028	0.9972	60.28
57.5	158,633	700	0.0044	0.9956	60.11
58.5	152,087	863	0.0057	0.9943	59.84
59.5	148,650	2,882	0.0194	0.9806	59.50
60.5	144,405	502	0.0035	0.9965	58.35
61.5	143,687		0.0000	1.0000	58.15
62.5	123,253	412	0.0033	0.9967	58.15
63.5	123,157	1,883	0.0153	0.9847	57.95
64.5	143,985		0.0000	1.0000	57.07
65.5	134,514		0.0000	1.0000	57.07
66.5	127,866		0.0000	1.0000	57.07
67.5	124,318	1,247	0.0100	0.9900	57.07
68.5	108,007	0	0.0000	1.0000	56.50
69.5	94,408		0.0000	1.0000	56.50
70.5	50,599	611	0.0121	0.9879	56.50
71.5	47,403		0.0000	1.0000	55.81
72.5	48,085	1,211	0.0252	0.9748	55.81
73.5	47,448		0.0000	1.0000	54.41
74.5	55,018	471	0.0086	0.9914	54.41
75.5	53,170	1,629	0.0306	0.9694	53.94
76.5	51,781	1,865	0.0360	0.9640	52.29
77.5	71,312	476	0.0067	0.9933	50.40
78.5	70,642		0.0000	1.0000	50.07

CENTRAL MAINE POWER COMPANY

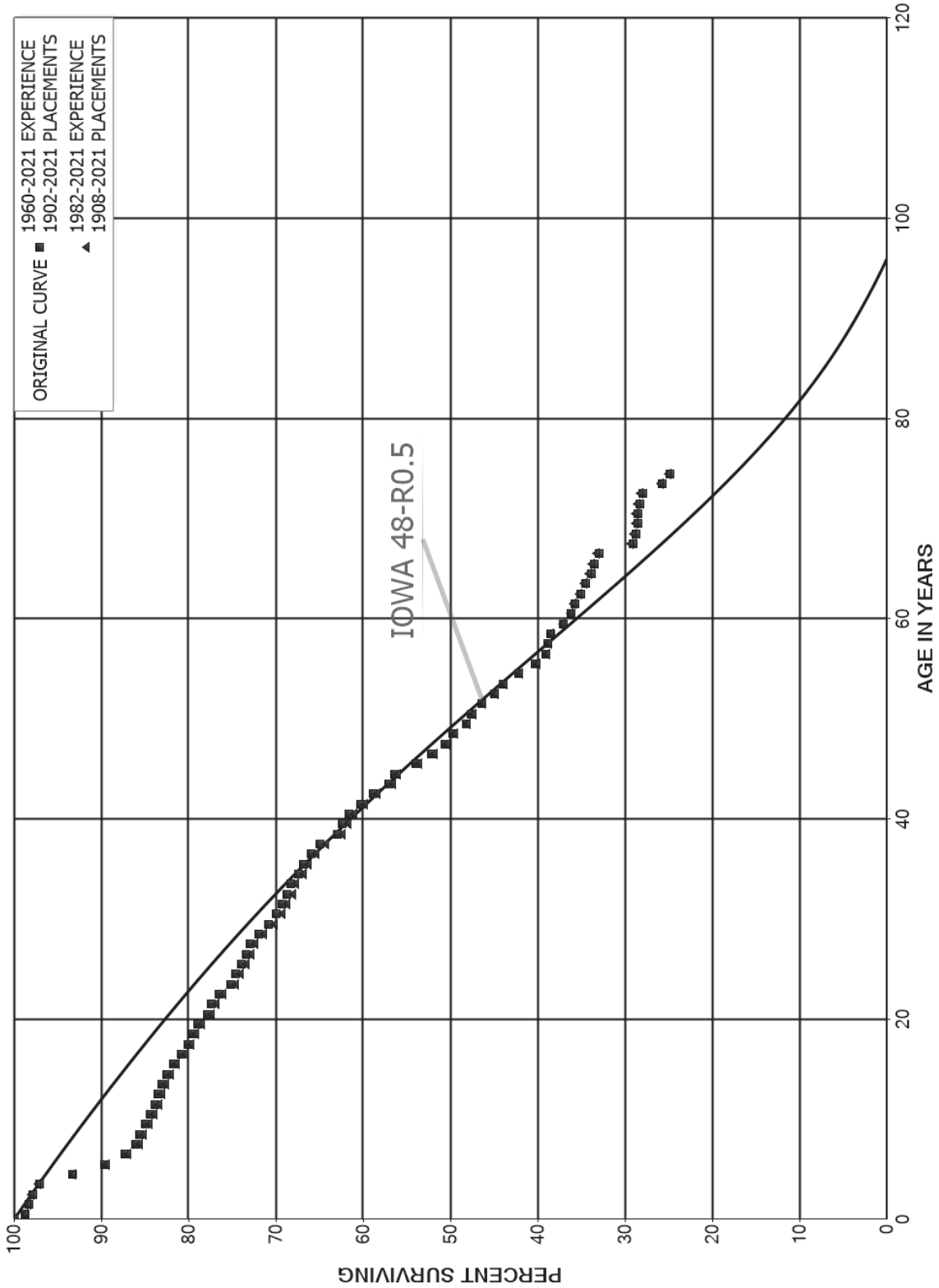
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,982	615	0.0088	0.9912	50.07
80.5	67,597		0.0000	1.0000	49.63
81.5	66,109		0.0000	1.0000	49.63
82.5	65,387		0.0000	1.0000	49.63
83.5	64,072		0.0000	1.0000	49.63
84.5	39,698		0.0000	1.0000	49.63
85.5	39,999		0.0000	1.0000	49.63
86.5	78,394		0.0000	1.0000	49.63
87.5	78,394	889	0.0113	0.9887	49.63
88.5	79,385	1,654	0.0208	0.9792	49.07
89.5	115,256	35,499	0.3080	0.6920	48.04
90.5	77,308		0.0000	1.0000	33.25
91.5	77,231		0.0000	1.0000	33.25
92.5	77,231		0.0000	1.0000	33.25
93.5	76,657		0.0000	1.0000	33.25
94.5	61,869		0.0000	1.0000	33.25
95.5	61,869		0.0000	1.0000	33.25
96.5	61,869		0.0000	1.0000	33.25
97.5	40,948		0.0000	1.0000	33.25
98.5	40,948		0.0000	1.0000	33.25
99.5	40,948		0.0000	1.0000	33.25
100.5	40,948		0.0000	1.0000	33.25
101.5	40,948		0.0000	1.0000	33.25
102.5	40,948		0.0000	1.0000	33.25
103.5	40,948		0.0000	1.0000	33.25
104.5	40,948		0.0000	1.0000	33.25
105.5	40,646		0.0000	1.0000	33.25
106.5	2,252		0.0000	1.0000	33.25
107.5	2,252		0.0000	1.0000	33.25
108.5	2,026		0.0000	1.0000	33.25
109.5					33.25

CENTRAL MAINE POWER COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	320,817,187	4,123,090	0.0129	0.9871	100.00
0.5	254,264,110	982,562	0.0039	0.9961	98.71
1.5	235,976,533	1,120,172	0.0047	0.9953	98.33
2.5	194,690,214	1,510,133	0.0078	0.9922	97.87
3.5	169,738,217	6,637,935	0.0391	0.9609	97.11
4.5	129,698,558	5,173,761	0.0399	0.9601	93.31
5.5	109,961,196	2,769,195	0.0252	0.9748	89.59
6.5	106,139,962	1,515,313	0.0143	0.9857	87.33
7.5	102,512,445	578,332	0.0056	0.9944	86.08
8.5	99,470,966	773,592	0.0078	0.9922	85.60
9.5	94,850,556	597,203	0.0063	0.9937	84.93
10.5	90,860,236	630,764	0.0069	0.9931	84.40
11.5	88,102,554	346,922	0.0039	0.9961	83.81
12.5	84,275,083	455,606	0.0054	0.9946	83.48
13.5	76,889,774	511,876	0.0067	0.9933	83.03
14.5	71,361,448	630,673	0.0088	0.9912	82.48
15.5	65,236,469	741,805	0.0114	0.9886	81.75
16.5	61,201,657	539,617	0.0088	0.9912	80.82
17.5	60,370,724	412,817	0.0068	0.9932	80.11
18.5	59,336,911	464,730	0.0078	0.9922	79.56
19.5	56,836,064	761,227	0.0134	0.9866	78.94
20.5	52,064,208	356,096	0.0068	0.9932	77.88
21.5	49,427,688	516,579	0.0105	0.9895	77.35
22.5	48,732,474	841,017	0.0173	0.9827	76.54
23.5	47,355,645	362,588	0.0077	0.9923	75.22
24.5	45,820,285	420,442	0.0092	0.9908	74.64
25.5	44,553,047	359,978	0.0081	0.9919	73.96
26.5	42,478,964	268,699	0.0063	0.9937	73.36
27.5	41,849,982	529,053	0.0126	0.9874	72.90
28.5	40,314,742	636,802	0.0158	0.9842	71.97
29.5	38,549,831	506,194	0.0131	0.9869	70.84
30.5	34,163,662	289,360	0.0085	0.9915	69.91
31.5	29,425,235	255,472	0.0087	0.9913	69.31
32.5	24,622,841	135,427	0.0055	0.9945	68.71
33.5	22,600,268	297,360	0.0132	0.9868	68.33
34.5	21,342,729	185,117	0.0087	0.9913	67.44
35.5	20,470,199	275,612	0.0135	0.9865	66.85
36.5	20,054,910	319,867	0.0159	0.9841	65.95
37.5	19,592,356	573,003	0.0292	0.9708	64.90
38.5	18,283,690	187,945	0.0103	0.9897	63.00

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,434,395	200,018	0.0115	0.9885	62.35
40.5	16,415,246	353,539	0.0215	0.9785	61.64
41.5	15,186,953	371,807	0.0245	0.9755	60.31
42.5	13,423,100	395,979	0.0295	0.9705	58.83
43.5	11,557,853	131,424	0.0114	0.9886	57.10
44.5	10,364,084	449,654	0.0434	0.9566	56.45
45.5	9,382,902	321,275	0.0342	0.9658	54.00
46.5	8,981,206	261,896	0.0292	0.9708	52.15
47.5	8,044,356	141,195	0.0176	0.9824	50.63
48.5	7,255,994	222,537	0.0307	0.9693	49.74
49.5	6,645,495	87,431	0.0132	0.9868	48.22
50.5	6,115,093	150,287	0.0246	0.9754	47.58
51.5	5,616,380	169,955	0.0303	0.9697	46.41
52.5	5,071,028	116,623	0.0230	0.9770	45.01
53.5	4,652,345	185,336	0.0398	0.9602	43.97
54.5	4,353,328	200,496	0.0461	0.9539	42.22
55.5	3,992,935	118,683	0.0297	0.9703	40.28
56.5	3,698,089	25,896	0.0070	0.9930	39.08
57.5	3,589,936	31,766	0.0088	0.9912	38.81
58.5	3,353,931	121,769	0.0363	0.9637	38.46
59.5	3,163,548	78,768	0.0249	0.9751	37.07
60.5	3,006,554	34,827	0.0116	0.9884	36.14
61.5	2,918,347	50,607	0.0173	0.9827	35.72
62.5	2,650,642	48,596	0.0183	0.9817	35.10
63.5	2,436,509	41,337	0.0170	0.9830	34.46
64.5	2,220,335	24,429	0.0110	0.9890	33.88
65.5	1,625,165	27,780	0.0171	0.9829	33.50
66.5	1,351,574	156,604	0.1159	0.8841	32.93
67.5	1,088,225	13,697	0.0126	0.9874	29.12
68.5	866,299	7,894	0.0091	0.9909	28.75
69.5	787,141	741	0.0009	0.9991	28.49
70.5	522,314	3,965	0.0076	0.9924	28.46
71.5	446,500	3,982	0.0089	0.9911	28.24
72.5	343,108	28,072	0.0818	0.9182	27.99
73.5	311,685	10,836	0.0348	0.9652	25.70
74.5	202,160	2,613	0.0129	0.9871	24.81
75.5	177,761	433	0.0024	0.9976	24.49
76.5	167,037	2,688	0.0161	0.9839	24.43
77.5	157,748	34	0.0002	0.9998	24.04
78.5	134,194	719	0.0054	0.9946	24.03

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,129	1,856	0.0146	0.9854	23.90
80.5	103,412		0.0000	1.0000	23.55
81.5	96,442	756	0.0078	0.9922	23.55
82.5	90,736	32	0.0004	0.9996	23.37
83.5	82,613	58	0.0007	0.9993	23.36
84.5	75,270	15,640	0.2078	0.7922	23.34
85.5	59,541		0.0000	1.0000	18.49
86.5	59,541	103	0.0017	0.9983	18.49
87.5	59,182	9,100	0.1538	0.8462	18.46
88.5	50,082	1,542	0.0308	0.9692	15.62
89.5	28,124		0.0000	1.0000	15.14
90.5	19,544		0.0000	1.0000	15.14
91.5	17,812		0.0000	1.0000	15.14
92.5	16,206		0.0000	1.0000	15.14
93.5	13,673		0.0000	1.0000	15.14
94.5	13,387		0.0000	1.0000	15.14
95.5	12,671		0.0000	1.0000	15.14
96.5	12,671	10	0.0008	0.9992	15.14
97.5	8,329		0.0000	1.0000	15.13
98.5	8,329		0.0000	1.0000	15.13
99.5	8,329		0.0000	1.0000	15.13
100.5	8,329	20	0.0024	0.9976	15.13
101.5	8,309		0.0000	1.0000	15.09
102.5	8,309	31	0.0037	0.9963	15.09
103.5	4,566	4,538	0.9939	0.0061	15.04
104.5	28		0.0000	1.0000	0.09
105.5	28	28	1.0000		0.09
106.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	302,301,002	4,095,731	0.0135	0.9865	100.00
0.5	236,677,417	807,051	0.0034	0.9966	98.65
1.5	219,735,900	907,857	0.0041	0.9959	98.31
2.5	179,841,028	1,243,701	0.0069	0.9931	97.90
3.5	156,094,834	6,431,310	0.0412	0.9588	97.23
4.5	117,111,444	4,977,439	0.0425	0.9575	93.22
5.5	98,101,029	2,664,876	0.0272	0.9728	89.26
6.5	93,997,593	1,432,287	0.0152	0.9848	86.83
7.5	91,202,587	517,262	0.0057	0.9943	85.51
8.5	88,442,350	681,470	0.0077	0.9923	85.02
9.5	84,412,013	514,222	0.0061	0.9939	84.37
10.5	80,906,250	582,199	0.0072	0.9928	83.86
11.5	78,409,883	296,237	0.0038	0.9962	83.25
12.5	75,046,693	398,682	0.0053	0.9947	82.94
13.5	67,713,564	475,143	0.0070	0.9930	82.50
14.5	62,382,425	480,572	0.0077	0.9923	81.92
15.5	56,678,966	692,645	0.0122	0.9878	81.29
16.5	52,961,182	468,711	0.0089	0.9911	80.29
17.5	52,272,371	332,563	0.0064	0.9936	79.58
18.5	51,479,871	415,835	0.0081	0.9919	79.08
19.5	49,089,445	718,047	0.0146	0.9854	78.44
20.5	44,498,644	295,638	0.0066	0.9934	77.29
21.5	42,192,772	467,086	0.0111	0.9889	76.78
22.5	41,980,942	789,496	0.0188	0.9812	75.93
23.5	40,889,096	311,350	0.0076	0.9924	74.50
24.5	39,908,432	379,047	0.0095	0.9905	73.93
25.5	39,725,392	289,582	0.0073	0.9927	73.23
26.5	38,266,868	238,164	0.0062	0.9938	72.70
27.5	37,905,488	494,907	0.0131	0.9869	72.24
28.5	36,877,100	616,208	0.0167	0.9833	71.30
29.5	35,545,490	466,290	0.0131	0.9869	70.11
30.5	31,829,928	268,515	0.0084	0.9916	69.19
31.5	27,259,771	238,905	0.0088	0.9912	68.61
32.5	22,751,091	125,069	0.0055	0.9945	68.00
33.5	21,042,730	277,405	0.0132	0.9868	67.63
34.5	19,966,705	164,926	0.0083	0.9917	66.74
35.5	19,383,243	265,537	0.0137	0.9863	66.19
36.5	19,023,792	306,941	0.0161	0.9839	65.28
37.5	18,581,446	561,709	0.0302	0.9698	64.23
38.5	17,295,317	175,730	0.0102	0.9898	62.29

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,551,787	186,637	0.0113	0.9887	61.65
40.5	15,648,621	315,980	0.0202	0.9798	60.96
41.5	14,489,447	360,644	0.0249	0.9751	59.73
42.5	12,753,402	379,022	0.0297	0.9703	58.24
43.5	10,926,646	101,030	0.0092	0.9908	56.51
44.5	9,801,314	440,606	0.0450	0.9550	55.99
45.5	8,849,424	292,979	0.0331	0.9669	53.47
46.5	8,472,822	235,263	0.0278	0.9722	51.70
47.5	7,577,155	129,009	0.0170	0.9830	50.26
48.5	6,803,030	208,982	0.0307	0.9693	49.41
49.5	6,230,167	80,843	0.0130	0.9870	47.89
50.5	5,759,167	139,956	0.0243	0.9757	47.27
51.5	5,293,884	164,426	0.0311	0.9689	46.12
52.5	4,763,768	104,041	0.0218	0.9782	44.69
53.5	4,375,373	178,562	0.0408	0.9592	43.71
54.5	4,099,914	191,686	0.0468	0.9532	41.93
55.5	3,766,903	108,410	0.0288	0.9712	39.97
56.5	3,538,848	20,198	0.0057	0.9943	38.82
57.5	3,482,211	19,270	0.0055	0.9945	38.60
58.5	3,260,267	116,455	0.0357	0.9643	38.38
59.5	3,077,046	71,918	0.0234	0.9766	37.01
60.5	2,927,740	28,900	0.0099	0.9901	36.15
61.5	2,850,588	47,275	0.0166	0.9834	35.79
62.5	2,589,244	45,524	0.0176	0.9824	35.20
63.5	2,395,754	38,342	0.0160	0.9840	34.58
64.5	2,182,676	20,767	0.0095	0.9905	34.02
65.5	1,598,046	24,189	0.0151	0.9849	33.70
66.5	1,349,947	156,604	0.1160	0.8840	33.19
67.5	1,086,598	13,697	0.0126	0.9874	29.34
68.5	864,754	7,894	0.0091	0.9909	28.97
69.5	785,596	741	0.0009	0.9991	28.71
70.5	520,851	3,965	0.0076	0.9924	28.68
71.5	445,036	3,982	0.0089	0.9911	28.46
72.5	341,645	28,072	0.0822	0.9178	28.21
73.5	311,685	10,836	0.0348	0.9652	25.89
74.5	202,160	2,613	0.0129	0.9871	24.99
75.5	177,761	433	0.0024	0.9976	24.67
76.5	167,037	2,688	0.0161	0.9839	24.60
77.5	157,748	34	0.0002	0.9998	24.21
78.5	134,194	719	0.0054	0.9946	24.20

CENTRAL MAINE POWER COMPANY

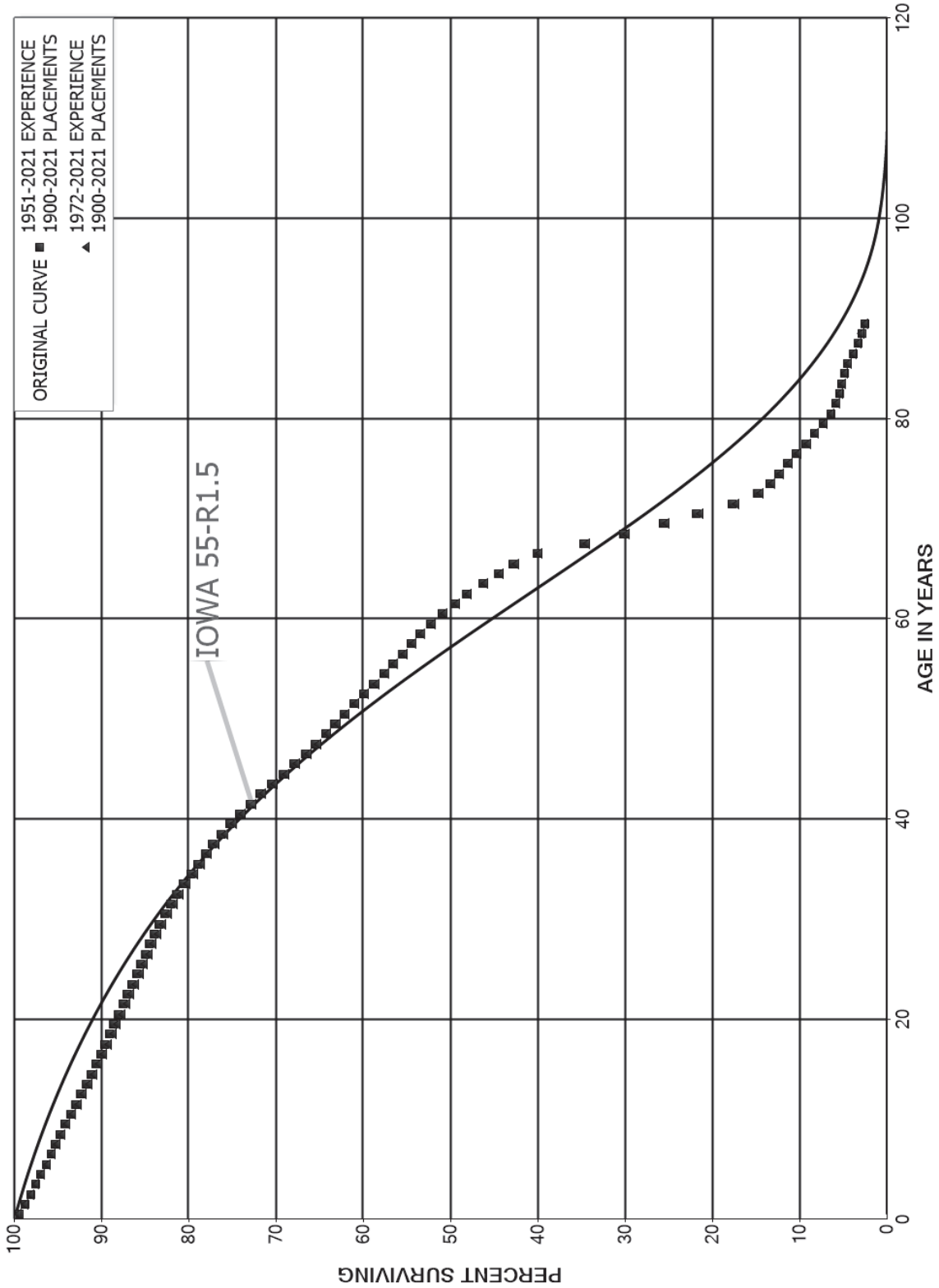
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,129	1,856	0.0146	0.9854	24.07
80.5	103,412		0.0000	1.0000	23.72
81.5	96,442	756	0.0078	0.9922	23.72
82.5	90,736	32	0.0004	0.9996	23.54
83.5	82,613	58	0.0007	0.9993	23.53
84.5	75,270	15,640	0.2078	0.7922	23.51
85.5	59,541		0.0000	1.0000	18.63
86.5	59,541	103	0.0017	0.9983	18.63
87.5	59,182	9,100	0.1538	0.8462	18.59
88.5	50,082	1,542	0.0308	0.9692	15.74
89.5	28,124		0.0000	1.0000	15.25
90.5	19,544		0.0000	1.0000	15.25
91.5	17,812		0.0000	1.0000	15.25
92.5	16,206		0.0000	1.0000	15.25
93.5	13,673		0.0000	1.0000	15.25
94.5	13,387		0.0000	1.0000	15.25
95.5	12,671		0.0000	1.0000	15.25
96.5	12,671	10	0.0008	0.9992	15.25
97.5	8,329		0.0000	1.0000	15.24
98.5	8,329		0.0000	1.0000	15.24
99.5	8,329		0.0000	1.0000	15.24
100.5	8,329	20	0.0024	0.9976	15.24
101.5	8,309		0.0000	1.0000	15.20
102.5	8,309	31	0.0037	0.9963	15.20
103.5	4,566	4,538	0.9939	0.0061	15.14
104.5	28		0.0000	1.0000	0.09
105.5	28	28	1.0000		0.09
106.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	523,005,236	3,217,585	0.0062	0.9938	100.00
0.5	498,663,713	3,490,710	0.0070	0.9930	99.38
1.5	475,299,658	2,897,349	0.0061	0.9939	98.69
2.5	454,369,220	2,688,300	0.0059	0.9941	98.09
3.5	413,267,965	2,381,748	0.0058	0.9942	97.51
4.5	388,525,720	2,435,268	0.0063	0.9937	96.95
5.5	366,382,300	2,122,234	0.0058	0.9942	96.34
6.5	363,425,183	1,995,157	0.0055	0.9945	95.78
7.5	354,156,534	2,147,363	0.0061	0.9939	95.25
8.5	336,290,084	1,872,244	0.0056	0.9944	94.68
9.5	329,750,774	2,153,261	0.0065	0.9935	94.15
10.5	322,128,497	1,953,835	0.0061	0.9939	93.53
11.5	315,662,899	2,079,936	0.0066	0.9934	92.97
12.5	308,133,969	2,022,242	0.0066	0.9934	92.35
13.5	297,519,080	1,764,259	0.0059	0.9941	91.75
14.5	289,001,440	1,757,273	0.0061	0.9939	91.20
15.5	280,356,435	1,655,846	0.0059	0.9941	90.65
16.5	269,911,879	1,623,290	0.0060	0.9940	90.11
17.5	260,663,688	1,475,091	0.0057	0.9943	89.57
18.5	251,680,919	1,404,866	0.0056	0.9944	89.07
19.5	243,827,625	1,457,548	0.0060	0.9940	88.57
20.5	236,725,286	1,365,752	0.0058	0.9942	88.04
21.5	228,535,723	1,344,967	0.0059	0.9941	87.53
22.5	218,302,072	1,364,795	0.0063	0.9937	87.02
23.5	206,705,501	1,214,006	0.0059	0.9941	86.47
24.5	197,302,213	1,175,332	0.0060	0.9940	85.96
25.5	187,372,516	1,052,736	0.0056	0.9944	85.45
26.5	177,560,234	1,047,011	0.0059	0.9941	84.97
27.5	169,037,880	1,077,262	0.0064	0.9936	84.47
28.5	159,760,350	1,126,815	0.0071	0.9929	83.93
29.5	149,066,028	1,063,784	0.0071	0.9929	83.34
30.5	137,939,401	1,122,739	0.0081	0.9919	82.75
31.5	125,073,210	1,115,036	0.0089	0.9911	82.07
32.5	112,526,955	1,078,709	0.0096	0.9904	81.34
33.5	100,202,224	1,013,520	0.0101	0.9899	80.56
34.5	89,989,259	883,650	0.0098	0.9902	79.75
35.5	81,763,379	915,175	0.0112	0.9888	78.96
36.5	74,795,513	812,505	0.0109	0.9891	78.08
37.5	68,393,915	835,045	0.0122	0.9878	77.23
38.5	62,267,499	826,179	0.0133	0.9867	76.29

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,095,630	834,568	0.0146	0.9854	75.28
40.5	52,184,861	826,418	0.0158	0.9842	74.18
41.5	47,058,130	762,659	0.0162	0.9838	73.00
42.5	42,310,527	751,494	0.0178	0.9822	71.82
43.5	38,070,629	714,488	0.0188	0.9812	70.54
44.5	34,791,687	657,363	0.0189	0.9811	69.22
45.5	31,433,855	599,693	0.0191	0.9809	67.91
46.5	28,517,436	483,508	0.0170	0.9830	66.61
47.5	25,534,924	454,835	0.0178	0.9822	65.49
48.5	23,202,905	391,077	0.0169	0.9831	64.32
49.5	21,284,459	345,248	0.0162	0.9838	63.23
50.5	19,608,216	346,607	0.0177	0.9823	62.21
51.5	18,201,267	339,909	0.0187	0.9813	61.11
52.5	17,013,681	335,480	0.0197	0.9803	59.97
53.5	15,858,818	301,724	0.0190	0.9810	58.79
54.5	14,836,826	263,519	0.0178	0.9822	57.67
55.5	13,767,517	265,556	0.0193	0.9807	56.64
56.5	12,644,412	235,579	0.0186	0.9814	55.55
57.5	11,532,834	215,717	0.0187	0.9813	54.52
58.5	10,443,017	225,748	0.0216	0.9784	53.50
59.5	9,505,508	249,001	0.0262	0.9738	52.34
60.5	8,613,352	238,396	0.0277	0.9723	50.97
61.5	7,778,034	214,162	0.0275	0.9725	49.56
62.5	6,906,143	274,003	0.0397	0.9603	48.19
63.5	6,020,775	228,057	0.0379	0.9621	46.28
64.5	5,198,152	202,879	0.0390	0.9610	44.53
65.5	4,351,053	271,634	0.0624	0.9376	42.79
66.5	3,496,423	474,504	0.1357	0.8643	40.12
67.5	2,553,398	329,977	0.1292	0.8708	34.67
68.5	1,914,969	292,466	0.1527	0.8473	30.19
69.5	1,490,423	219,817	0.1475	0.8525	25.58
70.5	1,140,886	213,182	0.1869	0.8131	21.81
71.5	846,087	136,445	0.1613	0.8387	17.73
72.5	642,037	61,875	0.0964	0.9036	14.87
73.5	503,768	37,515	0.0745	0.9255	13.44
74.5	412,378	33,531	0.0813	0.9187	12.44
75.5	363,895	33,954	0.0933	0.9067	11.43
76.5	320,319	33,280	0.1039	0.8961	10.36
77.5	283,548	30,799	0.1086	0.8914	9.29
78.5	249,618	28,362	0.1136	0.8864	8.28

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218,350	26,436	0.1211	0.8789	7.34
80.5	184,493	18,523	0.1004	0.8996	6.45
81.5	162,502	11,013	0.0678	0.9322	5.80
82.5	147,150	7,207	0.0490	0.9510	5.41
83.5	137,418	6,929	0.0504	0.9496	5.14
84.5	128,005	10,616	0.0829	0.9171	4.88
85.5	116,279	15,754	0.1355	0.8645	4.48
86.5	98,329	14,718	0.1497	0.8503	3.87
87.5	82,669	10,337	0.1250	0.8750	3.29
88.5	71,767	9,681	0.1349	0.8651	2.88
89.5	61,604	3,975	0.0645	0.9355	2.49
90.5	56,362	3,606	0.0640	0.9360	2.33
91.5	51,134	2,664	0.0521	0.9479	2.18
92.5	47,808	1,034	0.0216	0.9784	2.07
93.5	45,998	687	0.0149	0.9851	2.02
94.5	45,022	458	0.0102	0.9898	1.99
95.5	44,408	1,020	0.0230	0.9770	1.97
96.5	43,145	793	0.0184	0.9816	1.93
97.5	42,339	770	0.0182	0.9818	1.89
98.5	41,505	3,383	0.0815	0.9185	1.86
99.5	38,097	839	0.0220	0.9780	1.71
100.5	37,233	14,274	0.3834	0.6166	1.67
101.5	22,783	17,158	0.7531	0.2469	1.03
102.5	5,621	3	0.0006	0.9994	0.25
103.5	5,606	513	0.0916	0.9084	0.25
104.5	5,093	672	0.1319	0.8681	0.23
105.5	4,421	68	0.0154	0.9846	0.20
106.5	4,334	217	0.0502	0.9498	0.20
107.5	4,117	874	0.2122	0.7878	0.19
108.5	3,243	81	0.0251	0.9749	0.15
109.5	3,162	59	0.0185	0.9815	0.14
110.5	3,095	132	0.0427	0.9573	0.14
111.5	2,963	495	0.1670	0.8330	0.14
112.5	2,468	1,889	0.7653	0.2347	0.11
113.5	384	173	0.4500	0.5500	0.03
114.5	211	211	1.0000		0.01
115.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	490,795,125	3,217,529	0.0066	0.9934	100.00
0.5	467,670,483	3,463,441	0.0074	0.9926	99.34
1.5	445,301,304	2,860,697	0.0064	0.9936	98.61
2.5	424,501,877	2,660,027	0.0063	0.9937	97.98
3.5	383,800,255	2,356,572	0.0061	0.9939	97.36
4.5	359,887,111	2,411,690	0.0067	0.9933	96.76
5.5	339,009,468	2,097,513	0.0062	0.9938	96.12
6.5	337,540,947	1,968,177	0.0058	0.9942	95.52
7.5	329,798,262	2,113,213	0.0064	0.9936	94.96
8.5	313,478,044	1,844,554	0.0059	0.9941	94.35
9.5	308,011,934	2,127,902	0.0069	0.9931	93.80
10.5	301,487,768	1,927,241	0.0064	0.9936	93.15
11.5	296,104,052	2,054,144	0.0069	0.9931	92.56
12.5	289,808,549	1,994,748	0.0069	0.9931	91.91
13.5	280,537,496	1,731,101	0.0062	0.9938	91.28
14.5	273,321,501	1,727,587	0.0063	0.9937	90.72
15.5	266,150,436	1,632,095	0.0061	0.9939	90.14
16.5	257,065,168	1,597,042	0.0062	0.9938	89.59
17.5	249,089,566	1,450,830	0.0058	0.9942	89.04
18.5	241,279,946	1,377,028	0.0057	0.9943	88.52
19.5	234,599,280	1,429,565	0.0061	0.9939	88.01
20.5	228,520,803	1,328,180	0.0058	0.9942	87.48
21.5	221,442,873	1,303,196	0.0059	0.9941	86.97
22.5	212,147,274	1,305,904	0.0062	0.9938	86.46
23.5	202,040,000	1,176,761	0.0058	0.9942	85.92
24.5	193,819,951	1,155,855	0.0060	0.9940	85.42
25.5	184,447,428	1,041,608	0.0056	0.9944	84.91
26.5	174,913,721	1,040,816	0.0060	0.9940	84.43
27.5	166,521,805	1,071,401	0.0064	0.9936	83.93
28.5	157,377,649	1,112,149	0.0071	0.9929	83.39
29.5	146,809,066	1,041,878	0.0071	0.9929	82.80
30.5	136,038,886	1,110,076	0.0082	0.9918	82.21
31.5	123,447,288	1,101,896	0.0089	0.9911	81.54
32.5	111,120,986	1,068,981	0.0096	0.9904	80.82
33.5	99,025,273	1,002,627	0.0101	0.9899	80.04
34.5	89,002,445	876,442	0.0098	0.9902	79.23
35.5	80,886,158	907,851	0.0112	0.9888	78.45
36.5	74,009,843	808,742	0.0109	0.9891	77.57
37.5	67,663,205	831,657	0.0123	0.9877	76.72
38.5	61,583,828	820,509	0.0133	0.9867	75.78

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,469,321	818,883	0.0145	0.9855	74.77
40.5	51,694,148	814,971	0.0158	0.9842	73.68
41.5	46,715,711	754,492	0.0162	0.9838	72.52
42.5	42,075,510	745,914	0.0177	0.9823	71.35
43.5	37,890,837	711,233	0.0188	0.9812	70.08
44.5	34,655,276	655,649	0.0189	0.9811	68.77
45.5	31,328,672	598,708	0.0191	0.9809	67.47
46.5	28,435,352	483,043	0.0170	0.9830	66.18
47.5	25,460,564	454,567	0.0179	0.9821	65.05
48.5	23,134,079	390,670	0.0169	0.9831	63.89
49.5	21,224,590	343,122	0.0162	0.9838	62.81
50.5	19,524,894	344,949	0.0177	0.9823	61.80
51.5	18,129,408	339,773	0.0187	0.9813	60.71
52.5	16,945,627	335,438	0.0198	0.9802	59.57
53.5	15,792,280	301,694	0.0191	0.9809	58.39
54.5	14,775,000	263,482	0.0178	0.9822	57.27
55.5	13,708,118	265,543	0.0194	0.9806	56.25
56.5	12,587,004	235,536	0.0187	0.9813	55.16
57.5	11,477,409	213,771	0.0186	0.9814	54.13
58.5	10,390,496	225,745	0.0217	0.9783	53.12
59.5	9,453,341	249,000	0.0263	0.9737	51.97
60.5	8,563,943	238,396	0.0278	0.9722	50.60
61.5	7,729,721	214,162	0.0277	0.9723	49.19
62.5	6,857,934	274,000	0.0400	0.9600	47.83
63.5	5,974,111	228,057	0.0382	0.9618	45.92
64.5	5,151,922	202,879	0.0394	0.9606	44.16
65.5	4,304,880	271,634	0.0631	0.9369	42.43
66.5	3,450,747	474,504	0.1375	0.8625	39.75
67.5	2,508,051	329,977	0.1316	0.8684	34.28
68.5	1,872,063	292,466	0.1562	0.8438	29.77
69.5	1,447,823	219,691	0.1517	0.8483	25.12
70.5	1,099,062	213,045	0.1938	0.8062	21.31
71.5	846,087	136,445	0.1613	0.8387	17.18
72.5	642,037	61,875	0.0964	0.9036	14.41
73.5	503,768	37,515	0.0745	0.9255	13.02
74.5	412,378	33,531	0.0813	0.9187	12.05
75.5	363,895	33,954	0.0933	0.9067	11.07
76.5	320,319	33,280	0.1039	0.8961	10.04
77.5	283,548	30,799	0.1086	0.8914	8.99
78.5	249,618	28,362	0.1136	0.8864	8.02

CENTRAL MAINE POWER COMPANY

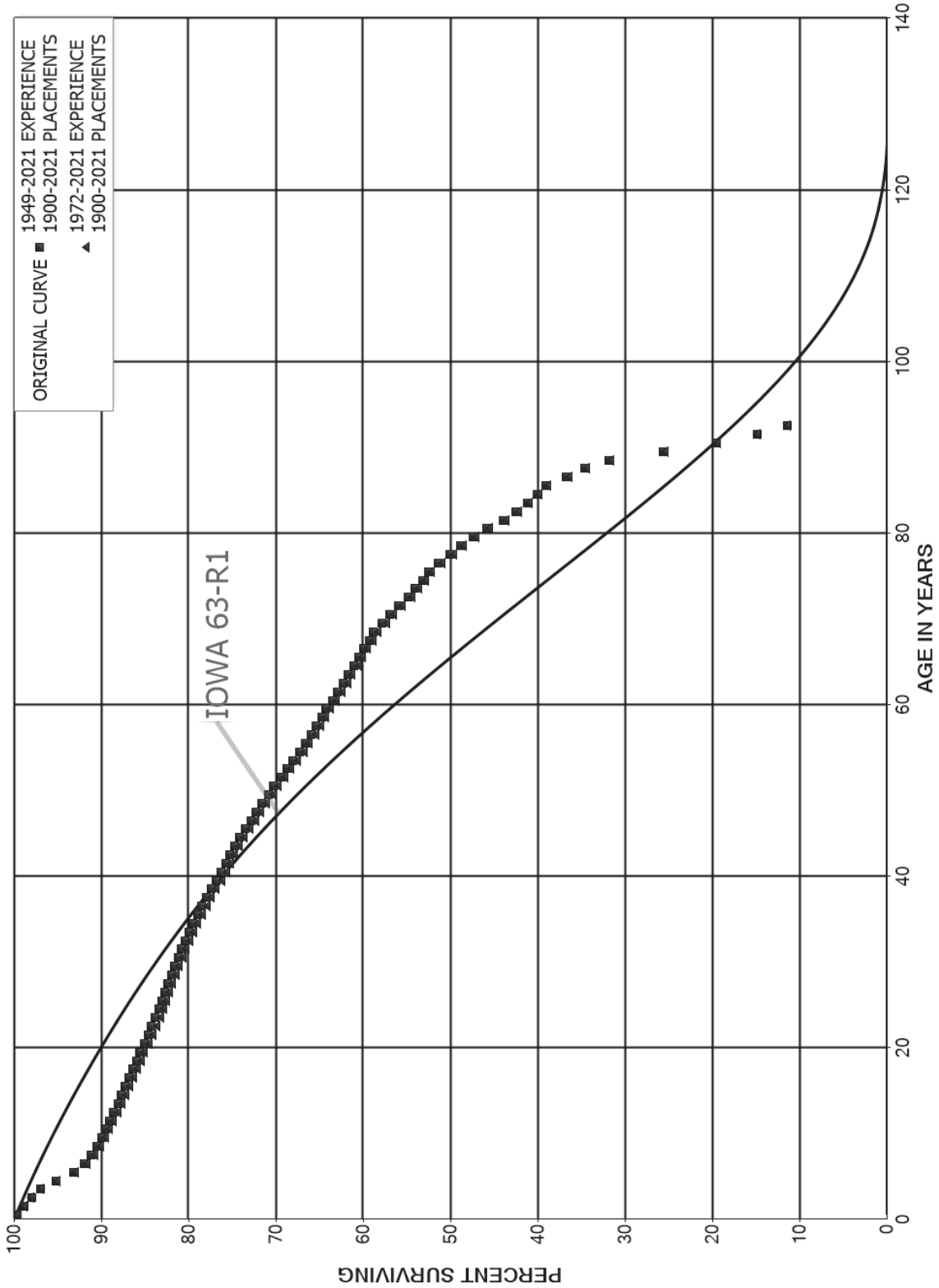
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218,350	26,436	0.1211	0.8789	7.11
80.5	184,493	18,523	0.1004	0.8996	6.25
81.5	162,502	11,013	0.0678	0.9322	5.62
82.5	147,150	7,207	0.0490	0.9510	5.24
83.5	137,418	6,929	0.0504	0.9496	4.98
84.5	128,005	10,616	0.0829	0.9171	4.73
85.5	116,279	15,754	0.1355	0.8645	4.34
86.5	98,329	14,718	0.1497	0.8503	3.75
87.5	82,669	10,337	0.1250	0.8750	3.19
88.5	71,767	9,681	0.1349	0.8651	2.79
89.5	61,604	3,975	0.0645	0.9355	2.41
90.5	56,362	3,606	0.0640	0.9360	2.26
91.5	51,134	2,664	0.0521	0.9479	2.11
92.5	47,808	1,034	0.0216	0.9784	2.00
93.5	45,998	687	0.0149	0.9851	1.96
94.5	45,022	458	0.0102	0.9898	1.93
95.5	44,408	1,020	0.0230	0.9770	1.91
96.5	43,145	793	0.0184	0.9816	1.87
97.5	42,339	770	0.0182	0.9818	1.83
98.5	41,505	3,383	0.0815	0.9185	1.80
99.5	38,097	839	0.0220	0.9780	1.65
100.5	37,233	14,274	0.3834	0.6166	1.62
101.5	22,783	17,158	0.7531	0.2469	1.00
102.5	5,621	3	0.0006	0.9994	0.25
103.5	5,606	513	0.0916	0.9084	0.25
104.5	5,093	672	0.1319	0.8681	0.22
105.5	4,421	68	0.0154	0.9846	0.19
106.5	4,334	217	0.0502	0.9498	0.19
107.5	4,117	874	0.2122	0.7878	0.18
108.5	3,243	81	0.0251	0.9749	0.14
109.5	3,162	59	0.0185	0.9815	0.14
110.5	3,095	132	0.0427	0.9573	0.14
111.5	2,963	495	0.1670	0.8330	0.13
112.5	2,468	1,889	0.7653	0.2347	0.11
113.5	384	173	0.4500	0.5500	0.03
114.5	211	211	1.0000		0.01
115.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	468,774,753	1,785,383	0.0038	0.9962	100.00
0.5	427,218,467	3,585,073	0.0084	0.9916	99.62
1.5	402,295,228	3,151,053	0.0078	0.9922	98.78
2.5	373,187,269	4,058,456	0.0109	0.9891	98.01
3.5	360,802,030	6,574,954	0.0182	0.9818	96.94
4.5	337,122,990	7,023,464	0.0208	0.9792	95.18
5.5	329,262,693	4,541,951	0.0138	0.9862	93.19
6.5	318,035,148	2,696,078	0.0085	0.9915	91.91
7.5	307,137,930	2,204,274	0.0072	0.9928	91.13
8.5	293,513,200	1,608,098	0.0055	0.9945	90.48
9.5	277,189,942	1,434,490	0.0052	0.9948	89.98
10.5	261,221,222	1,376,887	0.0053	0.9947	89.51
11.5	249,235,646	1,319,103	0.0053	0.9947	89.04
12.5	238,530,706	1,284,206	0.0054	0.9946	88.57
13.5	232,555,349	1,106,069	0.0048	0.9952	88.09
14.5	223,809,606	1,057,451	0.0047	0.9953	87.68
15.5	211,873,755	1,082,787	0.0051	0.9949	87.26
16.5	202,425,502	985,434	0.0049	0.9951	86.81
17.5	196,319,653	909,735	0.0046	0.9954	86.39
18.5	189,208,207	922,863	0.0049	0.9951	85.99
19.5	182,163,365	984,667	0.0054	0.9946	85.57
20.5	174,973,851	939,029	0.0054	0.9946	85.11
21.5	168,030,222	839,402	0.0050	0.9950	84.65
22.5	161,044,242	848,971	0.0053	0.9947	84.23
23.5	154,439,295	677,787	0.0044	0.9956	83.79
24.5	148,458,990	660,176	0.0044	0.9956	83.42
25.5	141,926,885	555,791	0.0039	0.9961	83.05
26.5	134,916,382	561,061	0.0042	0.9958	82.72
27.5	129,449,851	626,079	0.0048	0.9952	82.38
28.5	123,015,450	546,965	0.0044	0.9956	81.98
29.5	115,382,108	610,309	0.0053	0.9947	81.62
30.5	106,465,203	464,002	0.0044	0.9956	81.18
31.5	95,891,511	452,628	0.0047	0.9953	80.83
32.5	85,561,455	513,762	0.0060	0.9940	80.45
33.5	74,920,344	450,816	0.0060	0.9940	79.97
34.5	67,909,583	427,291	0.0063	0.9937	79.48
35.5	62,612,150	421,234	0.0067	0.9933	78.98
36.5	58,405,862	371,897	0.0064	0.9936	78.45
37.5	54,681,632	396,628	0.0073	0.9927	77.95
38.5	50,797,303	365,940	0.0072	0.9928	77.39

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,311,824	356,808	0.0075	0.9925	76.83
40.5	44,040,072	288,317	0.0065	0.9935	76.25
41.5	40,506,621	270,450	0.0067	0.9933	75.75
42.5	37,030,121	260,541	0.0070	0.9930	75.25
43.5	34,141,542	272,267	0.0080	0.9920	74.72
44.5	31,946,688	267,246	0.0084	0.9916	74.12
45.5	29,571,945	250,960	0.0085	0.9915	73.50
46.5	27,491,477	233,106	0.0085	0.9915	72.88
47.5	25,023,947	221,137	0.0088	0.9912	72.26
48.5	23,087,427	246,327	0.0107	0.9893	71.62
49.5	21,464,537	179,771	0.0084	0.9916	70.86
50.5	19,918,287	238,507	0.0120	0.9880	70.26
51.5	18,618,867	176,928	0.0095	0.9905	69.42
52.5	17,685,263	191,832	0.0108	0.9892	68.76
53.5	16,567,472	187,261	0.0113	0.9887	68.02
54.5	15,623,550	139,259	0.0089	0.9911	67.25
55.5	14,716,717	160,001	0.0109	0.9891	66.65
56.5	13,805,474	119,409	0.0086	0.9914	65.92
57.5	12,953,208	115,749	0.0089	0.9911	65.35
58.5	12,165,056	97,299	0.0080	0.9920	64.77
59.5	11,379,782	128,257	0.0113	0.9887	64.25
60.5	10,641,011	104,348	0.0098	0.9902	63.53
61.5	9,904,373	99,550	0.0101	0.9899	62.90
62.5	9,109,835	78,479	0.0086	0.9914	62.27
63.5	8,264,308	94,577	0.0114	0.9886	61.74
64.5	7,507,627	67,603	0.0090	0.9910	61.03
65.5	6,653,367	58,289	0.0088	0.9912	60.48
66.5	5,858,028	59,922	0.0102	0.9898	59.95
67.5	5,284,426	48,386	0.0092	0.9908	59.34
68.5	4,856,377	83,187	0.0171	0.9829	58.79
69.5	4,367,824	66,349	0.0152	0.9848	57.79
70.5	3,935,211	64,184	0.0163	0.9837	56.91
71.5	3,505,453	69,199	0.0197	0.9803	55.98
72.5	3,001,943	43,432	0.0145	0.9855	54.87
73.5	2,314,070	37,481	0.0162	0.9838	54.08
74.5	1,718,042	21,315	0.0124	0.9876	53.20
75.5	1,500,768	33,356	0.0222	0.9778	52.54
76.5	1,408,192	36,412	0.0259	0.9741	51.38
77.5	1,350,680	31,554	0.0234	0.9766	50.05
78.5	1,295,723	39,611	0.0306	0.9694	48.88

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,237,508	39,865	0.0322	0.9678	47.38
80.5	1,021,925	41,739	0.0408	0.9592	45.86
81.5	878,573	29,435	0.0335	0.9665	43.99
82.5	782,574	24,350	0.0311	0.9689	42.51
83.5	671,909	17,439	0.0260	0.9740	41.19
84.5	603,675	15,872	0.0263	0.9737	40.12
85.5	557,036	33,961	0.0610	0.9390	39.06
86.5	506,475	28,386	0.0560	0.9440	36.68
87.5	464,775	37,654	0.0810	0.9190	34.63
88.5	421,894	82,810	0.1963	0.8037	31.82
89.5	327,280	77,557	0.2370	0.7630	25.58
90.5	209,241	49,865	0.2383	0.7617	19.52
91.5	151,477	35,515	0.2345	0.7655	14.86
92.5	112,896	22,202	0.1967	0.8033	11.38
93.5	88,661	15,035	0.1696	0.8304	9.14
94.5	73,282	8,208	0.1120	0.8880	7.59
95.5	63,952	21,051	0.3292	0.6708	6.74
96.5	41,934	7,738	0.1845	0.8155	4.52
97.5	33,823	2,321	0.0686	0.9314	3.69
98.5	31,425	1,568	0.0499	0.9501	3.43
99.5	29,670	2,823	0.0952	0.9048	3.26
100.5	26,773	2,743	0.1025	0.8975	2.95
101.5	23,125	3,968	0.1716	0.8284	2.65
102.5	19,156	2,653	0.1385	0.8615	2.20
103.5	16,488	1,013	0.0614	0.9386	1.89
104.5	15,465	6,035	0.3902	0.6098	1.78
105.5	9,430	5,970	0.6330	0.3670	1.08
106.5	3,295	263	0.0800	0.9200	0.40
107.5	3,032	407	0.1342	0.8658	0.37
108.5	1,693	201	0.1188	0.8812	0.32
109.5	1,492	24	0.0162	0.9838	0.28
110.5	1,468	77	0.0524	0.9476	0.27
111.5	936		0.0000	1.0000	0.26
112.5	936	630	0.6731	0.3269	0.26
113.5	306	306	1.0000		0.08
114.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	441,710,890	1,784,643	0.0040	0.9960	100.00
0.5	401,108,240	3,567,394	0.0089	0.9911	99.60
1.5	376,907,426	3,117,555	0.0083	0.9917	98.71
2.5	348,678,181	3,955,088	0.0113	0.9887	97.89
3.5	337,694,665	6,487,703	0.0192	0.9808	96.78
4.5	315,190,300	6,995,138	0.0222	0.9778	94.92
5.5	308,384,437	4,517,950	0.0147	0.9853	92.82
6.5	298,221,737	2,665,899	0.0089	0.9911	91.46
7.5	288,090,058	2,179,543	0.0076	0.9924	90.64
8.5	275,237,853	1,579,380	0.0057	0.9943	89.95
9.5	259,810,904	1,408,627	0.0054	0.9946	89.44
10.5	244,643,049	1,353,328	0.0055	0.9945	88.95
11.5	233,508,361	1,297,809	0.0056	0.9944	88.46
12.5	223,812,703	1,259,098	0.0056	0.9944	87.97
13.5	219,129,883	1,080,551	0.0049	0.9951	87.47
14.5	211,472,353	1,029,027	0.0049	0.9951	87.04
15.5	201,009,123	1,054,974	0.0052	0.9948	86.62
16.5	192,821,463	963,790	0.0050	0.9950	86.16
17.5	187,478,000	886,353	0.0047	0.9953	85.73
18.5	180,882,625	904,553	0.0050	0.9950	85.33
19.5	174,492,495	968,848	0.0056	0.9944	84.90
20.5	167,878,966	920,348	0.0055	0.9945	84.43
21.5	161,519,307	818,939	0.0051	0.9949	83.97
22.5	155,251,565	818,025	0.0053	0.9947	83.54
23.5	149,820,515	661,078	0.0044	0.9956	83.10
24.5	144,797,350	653,322	0.0045	0.9955	82.74
25.5	138,649,003	549,976	0.0040	0.9960	82.36
26.5	131,787,794	557,615	0.0042	0.9958	82.04
27.5	126,366,584	622,758	0.0049	0.9951	81.69
28.5	119,965,645	542,353	0.0045	0.9955	81.29
29.5	112,394,993	597,961	0.0053	0.9947	80.92
30.5	103,816,451	453,463	0.0044	0.9956	80.49
31.5	93,522,521	445,117	0.0048	0.9952	80.14
32.5	83,371,159	505,343	0.0061	0.9939	79.75
33.5	72,982,527	445,163	0.0061	0.9939	79.27
34.5	66,193,535	420,339	0.0064	0.9936	78.79
35.5	61,018,000	414,753	0.0068	0.9932	78.29
36.5	56,906,673	368,016	0.0065	0.9935	77.76
37.5	53,244,710	393,211	0.0074	0.9926	77.25
38.5	49,371,091	362,117	0.0073	0.9927	76.68

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,957,491	344,744	0.0075	0.9925	76.12
40.5	42,858,967	275,732	0.0064	0.9936	75.55
41.5	39,603,259	260,317	0.0066	0.9934	75.06
42.5	36,352,745	253,924	0.0070	0.9930	74.57
43.5	33,596,113	266,857	0.0079	0.9921	74.05
44.5	31,519,390	264,732	0.0084	0.9916	73.46
45.5	29,209,381	248,740	0.0085	0.9915	72.84
46.5	27,183,229	231,977	0.0085	0.9915	72.22
47.5	24,758,603	220,720	0.0089	0.9911	71.61
48.5	22,839,630	245,703	0.0108	0.9892	70.97
49.5	21,239,782	177,461	0.0084	0.9916	70.20
50.5	19,721,666	236,698	0.0120	0.9880	69.62
51.5	18,480,897	176,248	0.0095	0.9905	68.78
52.5	17,561,878	191,592	0.0109	0.9891	68.13
53.5	16,467,466	187,233	0.0114	0.9886	67.38
54.5	15,534,567	139,095	0.0090	0.9910	66.62
55.5	14,630,068	159,928	0.0109	0.9891	66.02
56.5	13,732,371	119,353	0.0087	0.9913	65.30
57.5	12,882,238	115,717	0.0090	0.9910	64.73
58.5	12,101,792	97,281	0.0080	0.9920	64.15
59.5	11,330,386	128,257	0.0113	0.9887	63.63
60.5	10,602,310	104,348	0.0098	0.9902	62.91
61.5	9,891,552	99,304	0.0100	0.9900	62.29
62.5	9,098,141	78,479	0.0086	0.9914	61.67
63.5	8,255,109	94,577	0.0115	0.9885	61.14
64.5	7,499,095	67,603	0.0090	0.9910	60.44
65.5	6,645,512	58,289	0.0088	0.9912	59.89
66.5	5,850,212	59,922	0.0102	0.9898	59.37
67.5	5,276,695	48,386	0.0092	0.9908	58.76
68.5	4,848,647	83,187	0.0172	0.9828	58.22
69.5	4,360,774	66,299	0.0152	0.9848	57.22
70.5	3,928,709	64,145	0.0163	0.9837	56.35
71.5	3,505,453	69,199	0.0197	0.9803	55.43
72.5	3,001,943	43,432	0.0145	0.9855	54.34
73.5	2,314,070	37,481	0.0162	0.9838	53.55
74.5	1,718,042	21,315	0.0124	0.9876	52.68
75.5	1,500,768	33,356	0.0222	0.9778	52.03
76.5	1,408,192	36,412	0.0259	0.9741	50.87
77.5	1,350,680	31,554	0.0234	0.9766	49.56
78.5	1,295,723	39,611	0.0306	0.9694	48.40

CENTRAL MAINE POWER COMPANY

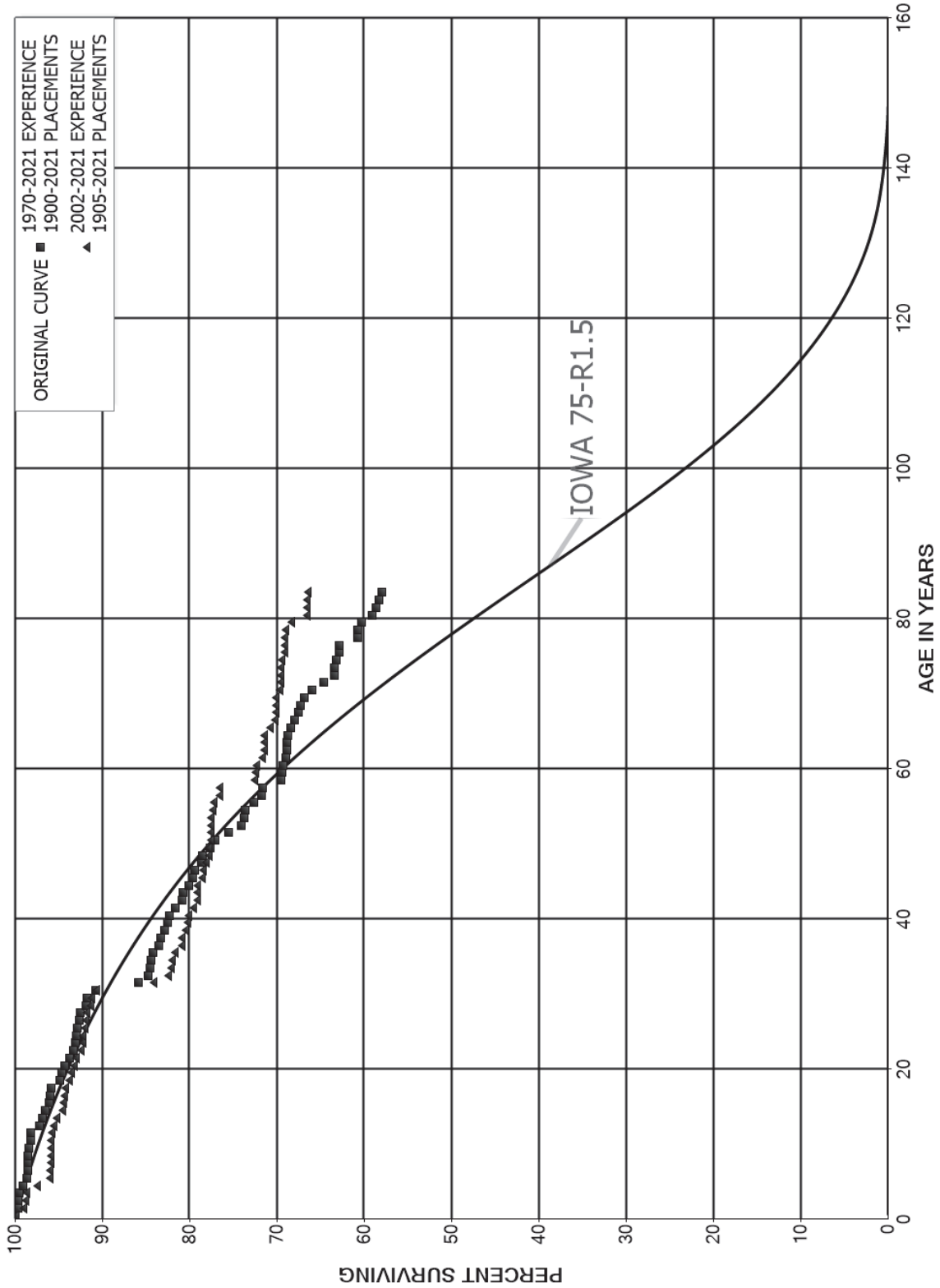
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,237,508	39,865	0.0322	0.9678	46.92
80.5	1,021,925	41,739	0.0408	0.9592	45.41
81.5	878,573	29,435	0.0335	0.9665	43.55
82.5	782,574	24,350	0.0311	0.9689	42.10
83.5	671,909	17,439	0.0260	0.9740	40.79
84.5	603,675	15,872	0.0263	0.9737	39.73
85.5	557,036	33,961	0.0610	0.9390	38.68
86.5	506,475	28,386	0.0560	0.9440	36.32
87.5	464,775	37,654	0.0810	0.9190	34.29
88.5	421,894	82,810	0.1963	0.8037	31.51
89.5	327,280	77,557	0.2370	0.7630	25.33
90.5	209,241	49,865	0.2383	0.7617	19.32
91.5	151,477	35,515	0.2345	0.7655	14.72
92.5	112,896	22,202	0.1967	0.8033	11.27
93.5	88,661	15,035	0.1696	0.8304	9.05
94.5	73,282	8,208	0.1120	0.8880	7.52
95.5	63,952	21,051	0.3292	0.6708	6.68
96.5	41,934	7,738	0.1845	0.8155	4.48
97.5	33,823	2,321	0.0686	0.9314	3.65
98.5	31,425	1,568	0.0499	0.9501	3.40
99.5	29,670	2,823	0.0952	0.9048	3.23
100.5	26,773	2,743	0.1025	0.8975	2.92
101.5	23,125	3,968	0.1716	0.8284	2.62
102.5	19,156	2,653	0.1385	0.8615	2.17
103.5	16,488	1,013	0.0614	0.9386	1.87
104.5	15,465	6,035	0.3902	0.6098	1.76
105.5	9,430	5,970	0.6330	0.3670	1.07
106.5	3,295	263	0.0800	0.9200	0.39
107.5	3,032	407	0.1342	0.8658	0.36
108.5	1,693	201	0.1188	0.8812	0.31
109.5	1,492	24	0.0162	0.9838	0.28
110.5	1,468	77	0.0524	0.9476	0.27
111.5	936		0.0000	1.0000	0.26
112.5	936	630	0.6731	0.3269	0.26
113.5	306	306	1.0000		0.08
114.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,763,642	6,764	0.0009	0.9991	100.00
0.5	7,802,137	22,314	0.0029	0.9971	99.91
1.5	7,848,856	4,619	0.0006	0.9994	99.63
2.5	7,898,603	5,511	0.0007	0.9993	99.57
3.5	7,894,149	37,550	0.0048	0.9952	99.50
4.5	7,697,881	36,107	0.0047	0.9953	99.03
5.5	8,210,068	464	0.0001	0.9999	98.56
6.5	8,213,797	3,665	0.0004	0.9996	98.56
7.5	8,180,967	2,929	0.0004	0.9996	98.51
8.5	8,064,910	5,455	0.0007	0.9993	98.48
9.5	8,060,466	17,271	0.0021	0.9979	98.41
10.5	7,998,660	2,584	0.0003	0.9997	98.20
11.5	7,955,717	76,255	0.0096	0.9904	98.17
12.5	7,876,997	33,352	0.0042	0.9958	97.23
13.5	7,786,831	25,648	0.0033	0.9967	96.81
14.5	7,575,500	33,376	0.0044	0.9956	96.50
15.5	7,535,420	12,844	0.0017	0.9983	96.07
16.5	7,628,549	4,880	0.0006	0.9994	95.91
17.5	6,455,982	65,504	0.0101	0.9899	95.85
18.5	6,395,017	16,011	0.0025	0.9975	94.87
19.5	6,390,149	20,740	0.0032	0.9968	94.64
20.5	6,358,052	44,308	0.0070	0.9930	94.33
21.5	6,192,351	22,796	0.0037	0.9963	93.67
22.5	6,115,100	16,541	0.0027	0.9973	93.33
23.5	6,271,229	6,273	0.0010	0.9990	93.07
24.5	6,256,604	12,744	0.0020	0.9980	92.98
25.5	6,201,132	11,135	0.0018	0.9982	92.79
26.5	6,183,593	11,011	0.0018	0.9982	92.62
27.5	6,180,376	44,469	0.0072	0.9928	92.46
28.5	6,019,264	4,107	0.0007	0.9993	91.79
29.5	5,911,257	65,551	0.0111	0.9889	91.73
30.5	5,547,385	297,817	0.0537	0.9463	90.71
31.5	4,769,712	62,979	0.0132	0.9868	85.84
32.5	4,593,856	11,010	0.0024	0.9976	84.71
33.5	4,361,821	6,953	0.0016	0.9984	84.51
34.5	4,217,332	12,636	0.0030	0.9970	84.37
35.5	4,074,348	29,787	0.0073	0.9927	84.12
36.5	3,956,698	11,652	0.0029	0.9971	83.51
37.5	3,920,754	18,572	0.0047	0.9953	83.26
38.5	3,646,023	16,782	0.0046	0.9954	82.87

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,582,499	6,264	0.0017	0.9983	82.48
40.5	3,517,780	29,091	0.0083	0.9917	82.34
41.5	3,316,097	33,751	0.0102	0.9898	81.66
42.5	2,875,327	2,649	0.0009	0.9991	80.83
43.5	2,766,140	23,210	0.0084	0.9916	80.75
44.5	2,712,890	17,004	0.0063	0.9937	80.08
45.5	2,641,811	5,509	0.0021	0.9979	79.57
46.5	2,589,526	25,291	0.0098	0.9902	79.41
47.5	2,288,922	3,643	0.0016	0.9984	78.63
48.5	2,068,913	23,699	0.0115	0.9885	78.51
49.5	1,961,066	14,648	0.0075	0.9925	77.61
50.5	1,799,688	35,663	0.0198	0.9802	77.03
51.5	1,757,468	33,806	0.0192	0.9808	75.50
52.5	1,726,230	6,596	0.0038	0.9962	74.05
53.5	1,675,059	3,223	0.0019	0.9981	73.77
54.5	1,634,285	22,773	0.0139	0.9861	73.62
55.5	1,611,528	19,042	0.0118	0.9882	72.60
56.5	1,581,865	3,467	0.0022	0.9978	71.74
57.5	1,061,513	31,556	0.0297	0.9703	71.58
58.5	1,039,243	1,378	0.0013	0.9987	69.46
59.5	1,039,809	1,085	0.0010	0.9990	69.36
60.5	1,039,880	5,260	0.0051	0.9949	69.29
61.5	1,034,226	1,306	0.0013	0.9987	68.94
62.5	1,032,920	400	0.0004	0.9996	68.85
63.5	1,033,915	860	0.0008	0.9992	68.83
64.5	1,059,161	5,556	0.0052	0.9948	68.77
65.5	1,053,604	7,814	0.0074	0.9926	68.41
66.5	1,033,873	6,256	0.0061	0.9939	67.90
67.5	995,839	2,280	0.0023	0.9977	67.49
68.5	829,270	6,675	0.0080	0.9920	67.34
69.5	727,151	9,486	0.0130	0.9870	66.79
70.5	701,412	13,635	0.0194	0.9806	65.92
71.5	659,178	12,416	0.0188	0.9812	64.64
72.5	626,180	380	0.0006	0.9994	63.42
73.5	620,098	2,189	0.0035	0.9965	63.38
74.5	617,656	3,322	0.0054	0.9946	63.16
75.5	517,540		0.0000	1.0000	62.82
76.5	517,061	16,832	0.0326	0.9674	62.82
77.5	500,229	388	0.0008	0.9992	60.78
78.5	499,841	3,260	0.0065	0.9935	60.73

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	492,861	10,486	0.0213	0.9787	60.33
80.5	473,997	3,508	0.0074	0.9926	59.05
81.5	463,673	2,484	0.0054	0.9946	58.61
82.5	430,867	2,178	0.0051	0.9949	58.30
83.5	419,228	856	0.0020	0.9980	58.00
84.5	414,047	786	0.0019	0.9981	57.89
85.5	412,031		0.0000	1.0000	57.78
86.5	411,749	2,377	0.0058	0.9942	57.78
87.5	409,372		0.0000	1.0000	57.44
88.5	408,869	2,312	0.0057	0.9943	57.44
89.5	394,047	841	0.0021	0.9979	57.12
90.5	330,147		0.0000	1.0000	57.00
91.5	290,532	21	0.0001	0.9999	57.00
92.5	265,775		0.0000	1.0000	56.99
93.5	235,025	1,847	0.0079	0.9921	56.99
94.5	198,391	2,789	0.0141	0.9859	56.54
95.5	179,953	1,135	0.0063	0.9937	55.75
96.5	169,702	409	0.0024	0.9976	55.40
97.5	126,947		0.0000	1.0000	55.26
98.5	122,202		0.0000	1.0000	55.26
99.5	82,572		0.0000	1.0000	55.26
100.5	77,934		0.0000	1.0000	55.26
101.5	77,934		0.0000	1.0000	55.26
102.5	77,934	112	0.0014	0.9986	55.26
103.5	77,492		0.0000	1.0000	55.18
104.5	73,595	601	0.0082	0.9918	55.18
105.5	46,760		0.0000	1.0000	54.73
106.5	38,914		0.0000	1.0000	54.73
107.5	36,638		0.0000	1.0000	54.73
108.5	34,728		0.0000	1.0000	54.73
109.5	30,885		0.0000	1.0000	54.73
110.5	21,908	2	0.0001	0.9999	54.73
111.5	19,962	33	0.0017	0.9983	54.73
112.5	19,580		0.0000	1.0000	54.64
113.5	19,580	284	0.0145	0.9855	54.64
114.5	19,295		0.0000	1.0000	53.84
115.5	17,350		0.0000	1.0000	53.84
116.5					53.84

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,385,994	6,764	0.0028	0.9972	100.00
0.5	2,441,010	22,058	0.0090	0.9910	99.72
1.5	2,530,058	4,117	0.0016	0.9984	98.82
2.5	2,592,798	5,341	0.0021	0.9979	98.65
3.5	2,594,023	31,636	0.0122	0.9878	98.45
4.5	2,406,358	34,502	0.0143	0.9857	97.25
5.5	2,394,585		0.0000	1.0000	95.86
6.5	2,401,083	2,220	0.0009	0.9991	95.86
7.5	2,384,609	824	0.0003	0.9997	95.77
8.5	2,407,646	419	0.0002	0.9998	95.73
9.5	2,512,034	917	0.0004	0.9996	95.72
10.5	2,823,462	2,329	0.0008	0.9992	95.68
11.5	3,262,710	8,121	0.0025	0.9975	95.60
12.5	3,373,728	10,766	0.0032	0.9968	95.37
13.5	3,537,526	24,167	0.0068	0.9932	95.06
14.5	3,427,645	5,082	0.0015	0.9985	94.41
15.5	3,483,825	3,041	0.0009	0.9991	94.27
16.5	3,484,943	2,916	0.0008	0.9992	94.19
17.5	2,229,452	10,735	0.0048	0.9952	94.11
18.5	2,537,720	7,955	0.0031	0.9969	93.66
19.5	2,618,852	7,104	0.0027	0.9973	93.36
20.5	2,665,333	9,026	0.0034	0.9966	93.11
21.5	2,744,520	13,878	0.0051	0.9949	92.80
22.5	3,155,711	8,248	0.0026	0.9974	92.33
23.5	3,263,702	665	0.0002	0.9998	92.09
24.5	3,293,810	8,023	0.0024	0.9976	92.07
25.5	3,383,629	6,216	0.0018	0.9982	91.84
26.5	3,424,349	909	0.0003	0.9997	91.67
27.5	4,044,038	23,031	0.0057	0.9943	91.65
28.5	4,194,346	3,764	0.0009	0.9991	91.13
29.5	4,170,914	24,384	0.0058	0.9942	91.05
30.5	3,972,645	289,459	0.0729	0.9271	90.51
31.5	3,204,863	62,641	0.0195	0.9805	83.92
32.5	3,030,977	10,087	0.0033	0.9967	82.28
33.5	2,881,961	5,742	0.0020	0.9980	82.00
34.5	2,795,986	11,684	0.0042	0.9958	81.84
35.5	2,656,851	24,067	0.0091	0.9909	81.50
36.5	2,556,355	823	0.0003	0.9997	80.76
37.5	3,087,340	17,164	0.0056	0.9944	80.73
38.5	2,746,757	5,683	0.0021	0.9979	80.29

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,636,736	5,472	0.0021	0.9979	80.12
40.5	2,539,248	16,925	0.0067	0.9933	79.95
41.5	2,302,021	12,404	0.0054	0.9946	79.42
42.5	1,844,163	50	0.0000	1.0000	78.99
43.5	1,719,788	1,607	0.0009	0.9991	78.99
44.5	1,677,567	12,171	0.0073	0.9927	78.92
45.5	1,532,881	218	0.0001	0.9999	78.34
46.5	1,493,060	8,222	0.0055	0.9945	78.33
47.5	1,208,135	3,597	0.0030	0.9970	77.90
48.5	1,150,955		0.0000	1.0000	77.67
49.5	1,181,289	4,613	0.0039	0.9961	77.67
50.5	1,046,876	2	0.0000	1.0000	77.37
51.5	1,067,122		0.0000	1.0000	77.37
52.5	1,085,116		0.0000	1.0000	77.37
53.5	1,008,629	2,593	0.0026	0.9974	77.37
54.5	959,700	960	0.0010	0.9990	77.17
55.5	1,060,752	9,023	0.0085	0.9915	77.09
56.5	1,043,422	876	0.0008	0.9992	76.43
57.5	517,746	26,741	0.0516	0.9484	76.37
58.5	491,005	1,067	0.0022	0.9978	72.43
59.5	493,657	674	0.0014	0.9986	72.27
60.5	501,326	4,992	0.0100	0.9900	72.17
61.5	502,801	801	0.0016	0.9984	71.45
62.5	532,322		0.0000	1.0000	71.34
63.5	541,234		0.0000	1.0000	71.34
64.5	544,971	5,555	0.0102	0.9898	71.34
65.5	542,228	3,897	0.0072	0.9928	70.61
66.5	526,695	1,397	0.0027	0.9973	70.10
67.5	493,521	110	0.0002	0.9998	69.92
68.5	329,781		0.0000	1.0000	69.90
69.5	249,035	1,582	0.0064	0.9936	69.90
70.5	296,623	157	0.0005	0.9995	69.46
71.5	319,189		0.0000	1.0000	69.42
72.5	323,519	339	0.0010	0.9990	69.42
73.5	348,595	74	0.0002	0.9998	69.35
74.5	383,444	2,378	0.0062	0.9938	69.33
75.5	300,550		0.0000	1.0000	68.90
76.5	309,187	17	0.0001	0.9999	68.90
77.5	352,736	388	0.0011	0.9989	68.90
78.5	357,093	3,260	0.0091	0.9909	68.82

CENTRAL MAINE POWER COMPANY

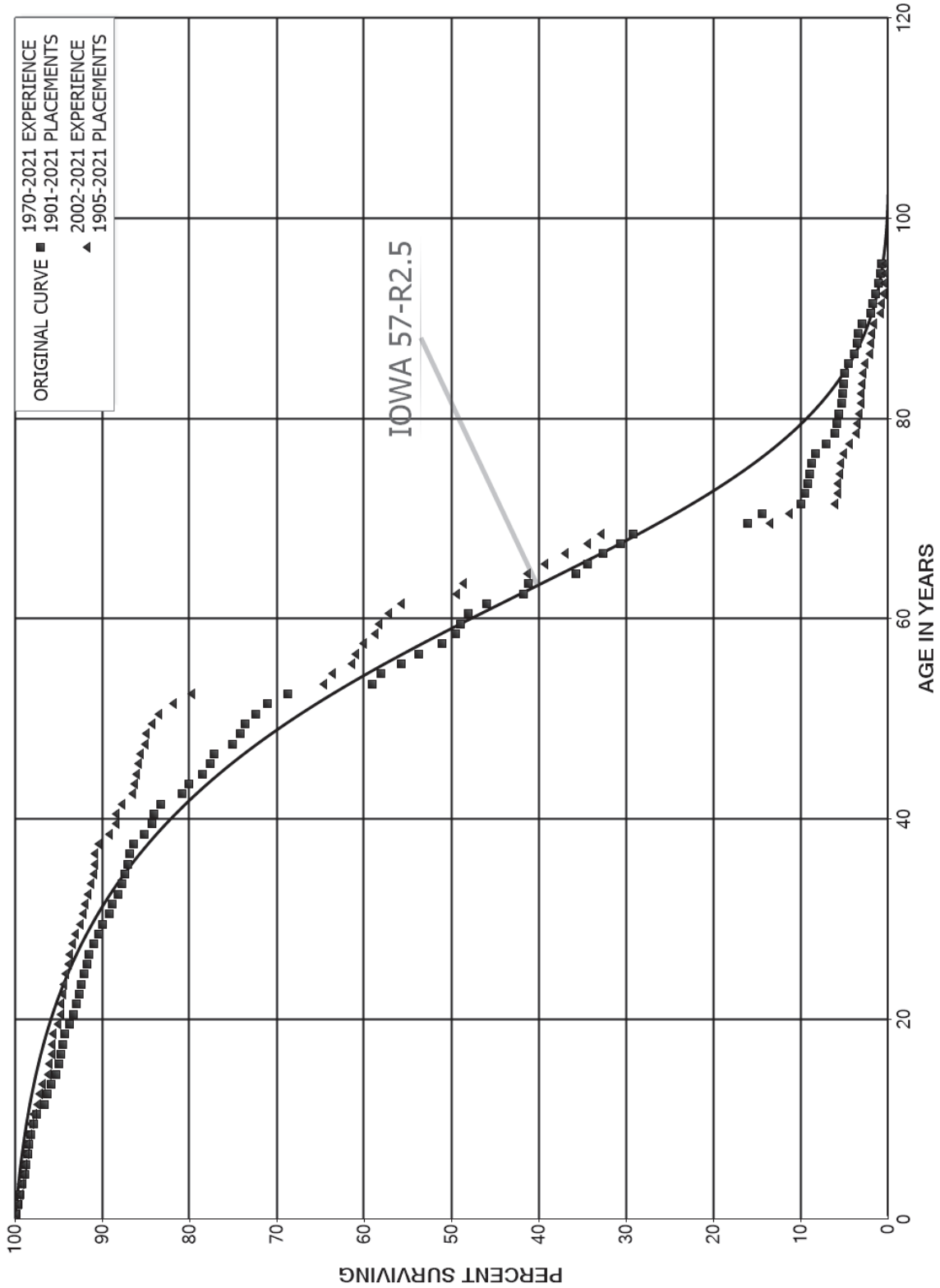
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	390,061	10,486	0.0269	0.9731	68.19
80.5	375,835		0.0000	1.0000	66.36
81.5	369,019		0.0000	1.0000	66.36
82.5	338,697	367	0.0011	0.9989	66.36
83.5	329,198		0.0000	1.0000	66.29
84.5	329,102		0.0000	1.0000	66.29
85.5	359,394		0.0000	1.0000	66.29
86.5	366,958		0.0000	1.0000	66.29
87.5	369,234		0.0000	1.0000	66.29
88.5	370,640	2,312	0.0062	0.9938	66.29
89.5	359,774		0.0000	1.0000	65.88
90.5	305,691		0.0000	1.0000	65.88
91.5	268,020		0.0000	1.0000	65.88
92.5	243,634		0.0000	1.0000	65.88
93.5	212,884	331	0.0016	0.9984	65.88
94.5	177,766	2,789	0.0157	0.9843	65.77
95.5	161,273	1,135	0.0070	0.9930	64.74
96.5	169,293		0.0000	1.0000	64.29
97.5	126,947		0.0000	1.0000	64.29
98.5	122,202		0.0000	1.0000	64.29
99.5	82,572		0.0000	1.0000	64.29
100.5	77,934		0.0000	1.0000	64.29
101.5	77,934		0.0000	1.0000	64.29
102.5	77,934	112	0.0014	0.9986	64.29
103.5	77,492		0.0000	1.0000	64.19
104.5	73,595	601	0.0082	0.9918	64.19
105.5	46,760		0.0000	1.0000	63.67
106.5	38,914		0.0000	1.0000	63.67
107.5	36,638		0.0000	1.0000	63.67
108.5	34,728		0.0000	1.0000	63.67
109.5	30,885		0.0000	1.0000	63.67
110.5	21,908	2	0.0001	0.9999	63.67
111.5	19,962	33	0.0017	0.9983	63.66
112.5	19,580		0.0000	1.0000	63.56
113.5	19,580	284	0.0145	0.9855	63.56
114.5	19,295		0.0000	1.0000	62.63
115.5	17,350		0.0000	1.0000	62.63
116.5					62.63

CENTRAL MAINE POWER COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,005,743	131,871	0.0019	0.9981	100.00
0.5	66,115,776	102,202	0.0015	0.9985	99.81
1.5	62,702,957	139,038	0.0022	0.9978	99.65
2.5	57,126,643	176,562	0.0031	0.9969	99.43
3.5	55,519,577	142,742	0.0026	0.9974	99.12
4.5	52,516,758	73,952	0.0014	0.9986	98.87
5.5	51,042,848	117,644	0.0023	0.9977	98.73
6.5	50,554,956	71,121	0.0014	0.9986	98.50
7.5	50,183,188	121,596	0.0024	0.9976	98.36
8.5	47,414,751	121,667	0.0026	0.9974	98.12
9.5	44,948,592	165,587	0.0037	0.9963	97.87
10.5	42,492,205	370,459	0.0087	0.9913	97.51
11.5	39,362,744	163,946	0.0042	0.9958	96.66
12.5	38,046,786	159,099	0.0042	0.9958	96.26
13.5	37,259,509	222,023	0.0060	0.9940	95.86
14.5	35,526,500	110,962	0.0031	0.9969	95.29
15.5	34,103,216	111,418	0.0033	0.9967	94.99
16.5	32,320,053	49,487	0.0015	0.9985	94.68
17.5	30,598,290	76,049	0.0025	0.9975	94.53
18.5	29,847,454	178,420	0.0060	0.9940	94.30
19.5	28,940,359	125,339	0.0043	0.9957	93.73
20.5	27,940,080	99,454	0.0036	0.9964	93.33
21.5	27,322,786	99,210	0.0036	0.9964	93.00
22.5	26,377,627	63,234	0.0024	0.9976	92.66
23.5	25,839,518	93,568	0.0036	0.9964	92.44
24.5	24,682,947	109,649	0.0044	0.9956	92.10
25.5	23,907,502	60,760	0.0025	0.9975	91.69
26.5	22,266,459	136,329	0.0061	0.9939	91.46
27.5	21,348,995	114,901	0.0054	0.9946	90.90
28.5	20,068,966	101,477	0.0051	0.9949	90.41
29.5	18,624,218	154,540	0.0083	0.9917	89.95
30.5	17,005,686	76,866	0.0045	0.9955	89.21
31.5	14,990,663	97,500	0.0065	0.9935	88.80
32.5	13,315,219	71,116	0.0053	0.9947	88.23
33.5	11,067,865	51,005	0.0046	0.9954	87.75
34.5	9,002,565	32,319	0.0036	0.9964	87.35
35.5	7,954,029	18,164	0.0023	0.9977	87.04
36.5	7,417,506	36,118	0.0049	0.9951	86.84
37.5	7,043,541	102,425	0.0145	0.9855	86.42
38.5	6,364,510	67,272	0.0106	0.9894	85.16

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,924,410	17,009	0.0029	0.9971	84.26
40.5	5,535,350	47,856	0.0086	0.9914	84.02
41.5	4,540,963	134,336	0.0296	0.9704	83.29
42.5	4,006,982	36,890	0.0092	0.9908	80.83
43.5	3,632,572	73,003	0.0201	0.9799	80.08
44.5	3,338,225	34,978	0.0105	0.9895	78.47
45.5	3,045,628	19,727	0.0065	0.9935	77.65
46.5	2,850,730	78,767	0.0276	0.9724	77.15
47.5	2,501,845	27,166	0.0109	0.9891	75.02
48.5	2,099,561	17,118	0.0082	0.9918	74.20
49.5	1,925,948	31,542	0.0164	0.9836	73.60
50.5	1,789,422	32,594	0.0182	0.9818	72.39
51.5	1,667,939	55,485	0.0333	0.9667	71.07
52.5	1,589,098	223,656	0.1407	0.8593	68.71
53.5	1,311,975	21,811	0.0166	0.9834	59.04
54.5	1,252,125	49,416	0.0395	0.9605	58.06
55.5	1,180,344	42,516	0.0360	0.9640	55.77
56.5	1,125,515	57,447	0.0510	0.9490	53.76
57.5	672,533	20,410	0.0303	0.9697	51.01
58.5	652,489	7,447	0.0114	0.9886	49.46
59.5	645,041	11,255	0.0174	0.9826	48.90
60.5	634,266	27,220	0.0429	0.9571	48.05
61.5	607,698	56,363	0.0927	0.9073	45.98
62.5	551,335	7,682	0.0139	0.9861	41.72
63.5	545,400	71,911	0.1319	0.8681	41.14
64.5	481,909	17,202	0.0357	0.9643	35.71
65.5	464,707	25,238	0.0543	0.9457	34.44
66.5	439,469	26,573	0.0605	0.9395	32.57
67.5	412,896	19,173	0.0464	0.9536	30.60
68.5	394,628	177,488	0.4498	0.5502	29.18
69.5	217,140	21,826	0.1005	0.8995	16.06
70.5	195,314	60,791	0.3112	0.6888	14.44
71.5	134,524	6,262	0.0466	0.9534	9.95
72.5	128,261	4,820	0.0376	0.9624	9.48
73.5	123,441	2,472	0.0200	0.9800	9.13
74.5	120,969	2,882	0.0238	0.9762	8.94
75.5	118,087	6,356	0.0538	0.9462	8.73
76.5	111,731	16,603	0.1486	0.8514	8.26
77.5	95,129	13,302	0.1398	0.8602	7.03
78.5	81,827	2,179	0.0266	0.9734	6.05

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	79,648	3,557	0.0447	0.9553	5.89
80.5	76,091	4,123	0.0542	0.9458	5.63
81.5	71,968	1,765	0.0245	0.9755	5.32
82.5	70,204	1,398	0.0199	0.9801	5.19
83.5	68,806	2,251	0.0327	0.9673	5.09
84.5	66,555	5,884	0.0884	0.9116	4.92
85.5	60,671	8,851	0.1459	0.8541	4.49
86.5	51,820	4,261	0.0822	0.9178	3.83
87.5	47,559	1,297	0.0273	0.9727	3.52
88.5	46,261	6,187	0.1337	0.8663	3.42
89.5	40,074	13,962	0.3484	0.6516	2.96
90.5	26,112	3,027	0.1159	0.8841	1.93
91.5	23,084	4,824	0.2090	0.7910	1.71
92.5	18,260	3,345	0.1832	0.8168	1.35
93.5	14,915	3,371	0.2260	0.7740	1.10
94.5	11,544	1,619	0.1403	0.8597	0.85
95.5	9,925		0.0000	1.0000	0.73
96.5	9,925		0.0000	1.0000	0.73
97.5	9,925	57	0.0058	0.9942	0.73
98.5	9,868		0.0000	1.0000	0.73
99.5	9,868	848	0.0860	0.9140	0.73
100.5	9,020	416	0.0461	0.9539	0.67
101.5	8,604	508	0.0591	0.9409	0.64
102.5	8,096	117	0.0145	0.9855	0.60
103.5	7,978	1,476	0.1850	0.8150	0.59
104.5	6,502	431	0.0663	0.9337	0.48
105.5	6,071		0.0000	1.0000	0.45
106.5	6,071	320	0.0527	0.9473	0.45
107.5	5,751	653	0.1135	0.8865	0.43
108.5	5,098		0.0000	1.0000	0.38
109.5	5,098	1,329	0.2606	0.7394	0.38
110.5	3,770	3,770	1.0000		0.28
111.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,806,480	113,801	0.0029	0.9971	100.00
0.5	37,887,059	58,449	0.0015	0.9985	99.71
1.5	35,174,638	85,987	0.0024	0.9976	99.55
2.5	30,521,926	51,116	0.0017	0.9983	99.31
3.5	29,659,252	44,261	0.0015	0.9985	99.14
4.5	27,816,018	51,115	0.0018	0.9982	99.00
5.5	26,391,277	42,298	0.0016	0.9984	98.81
6.5	27,596,570	27,716	0.0010	0.9990	98.66
7.5	28,107,972	72,993	0.0026	0.9974	98.56
8.5	26,572,720	67,077	0.0025	0.9975	98.30
9.5	25,570,720	78,706	0.0031	0.9969	98.05
10.5	24,925,873	113,956	0.0046	0.9954	97.75
11.5	24,098,550	47,955	0.0020	0.9980	97.30
12.5	24,455,564	83,437	0.0034	0.9966	97.11
13.5	25,982,476	183,105	0.0070	0.9930	96.78
14.5	26,429,928	41,469	0.0016	0.9984	96.10
15.5	26,082,050	77,099	0.0030	0.9970	95.95
16.5	24,704,929	16,485	0.0007	0.9993	95.66
17.5	23,282,291	19,318	0.0008	0.9992	95.60
18.5	23,156,819	140,697	0.0061	0.9939	95.52
19.5	22,663,971	64,400	0.0028	0.9972	94.94
20.5	22,104,167	10,784	0.0005	0.9995	94.67
21.5	22,380,658	65,470	0.0029	0.9971	94.62
22.5	21,871,774	12,889	0.0006	0.9994	94.35
23.5	21,585,482	43,293	0.0020	0.9980	94.29
24.5	20,715,514	85,746	0.0041	0.9959	94.10
25.5	20,281,648	10,732	0.0005	0.9995	93.71
26.5	18,857,600	76,730	0.0041	0.9959	93.66
27.5	18,238,731	74,461	0.0041	0.9959	93.28
28.5	17,394,611	87,392	0.0050	0.9950	92.90
29.5	16,133,039	73,302	0.0045	0.9955	92.43
30.5	14,684,029	35,627	0.0024	0.9976	92.01
31.5	12,811,330	42,386	0.0033	0.9967	91.79
32.5	11,234,281	32,942	0.0029	0.9971	91.49
33.5	9,075,683	41,832	0.0046	0.9954	91.22
34.5	7,068,508	5,317	0.0008	0.9992	90.80
35.5	6,070,350	1,045	0.0002	0.9998	90.73
36.5	5,562,491	24,485	0.0044	0.9956	90.71
37.5	5,869,723	83,584	0.0142	0.9858	90.31
38.5	5,206,768	44,088	0.0085	0.9915	89.03

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,781,153	2,133	0.0004	0.9996	88.27
40.5	4,399,867	29,297	0.0067	0.9933	88.23
41.5	3,410,256	49,112	0.0144	0.9856	87.65
42.5	2,954,577	5,480	0.0019	0.9981	86.39
43.5	2,585,366	8,402	0.0032	0.9968	86.22
44.5	2,361,789	6,229	0.0026	0.9974	85.94
45.5	2,096,924	5,737	0.0027	0.9973	85.72
46.5	1,970,168	11,670	0.0059	0.9941	85.48
47.5	1,689,495	3,419	0.0020	0.9980	84.98
48.5	1,374,584	9,620	0.0070	0.9930	84.81
49.5	1,218,366	12,153	0.0100	0.9900	84.21
50.5	1,122,188	22,247	0.0198	0.9802	83.37
51.5	1,038,521	26,899	0.0259	0.9741	81.72
52.5	1,003,304	190,518	0.1899	0.8101	79.60
53.5	937,513	14,399	0.0154	0.9846	64.49
54.5	908,592	31,678	0.0349	0.9651	63.50
55.5	916,801	6,201	0.0068	0.9932	61.28
56.5	901,603	13,221	0.0147	0.9853	60.87
57.5	489,306	10,887	0.0222	0.9778	59.98
58.5	478,419	3,798	0.0079	0.9921	58.64
59.5	476,609	9,509	0.0200	0.9800	58.18
60.5	472,224	11,982	0.0254	0.9746	57.01
61.5	471,301	52,991	0.1124	0.8876	55.57
62.5	431,598	6,930	0.0161	0.9839	49.32
63.5	427,510	65,261	0.1527	0.8473	48.53
64.5	363,237	16,876	0.0465	0.9535	41.12
65.5	353,422	21,749	0.0615	0.9385	39.21
66.5	332,183	22,631	0.0681	0.9319	36.80
67.5	310,863	14,461	0.0465	0.9535	34.29
68.5	297,403	175,887	0.5914	0.4086	32.69
69.5	127,691	20,616	0.1614	0.8386	13.36
70.5	115,841	53,932	0.4656	0.5344	11.20
71.5	70,066	4,301	0.0614	0.9386	5.99
72.5	67,930	121	0.0018	0.9982	5.62
73.5	70,981	2,129	0.0300	0.9700	5.61
74.5	83,083	1,956	0.0235	0.9765	5.44
75.5	83,919	4,868	0.0580	0.9420	5.31
76.5	79,922	11,237	0.1406	0.8594	5.00
77.5	72,652	13,259	0.1825	0.8175	4.30
78.5	62,710	2,179	0.0347	0.9653	3.52

CENTRAL MAINE POWER COMPANY

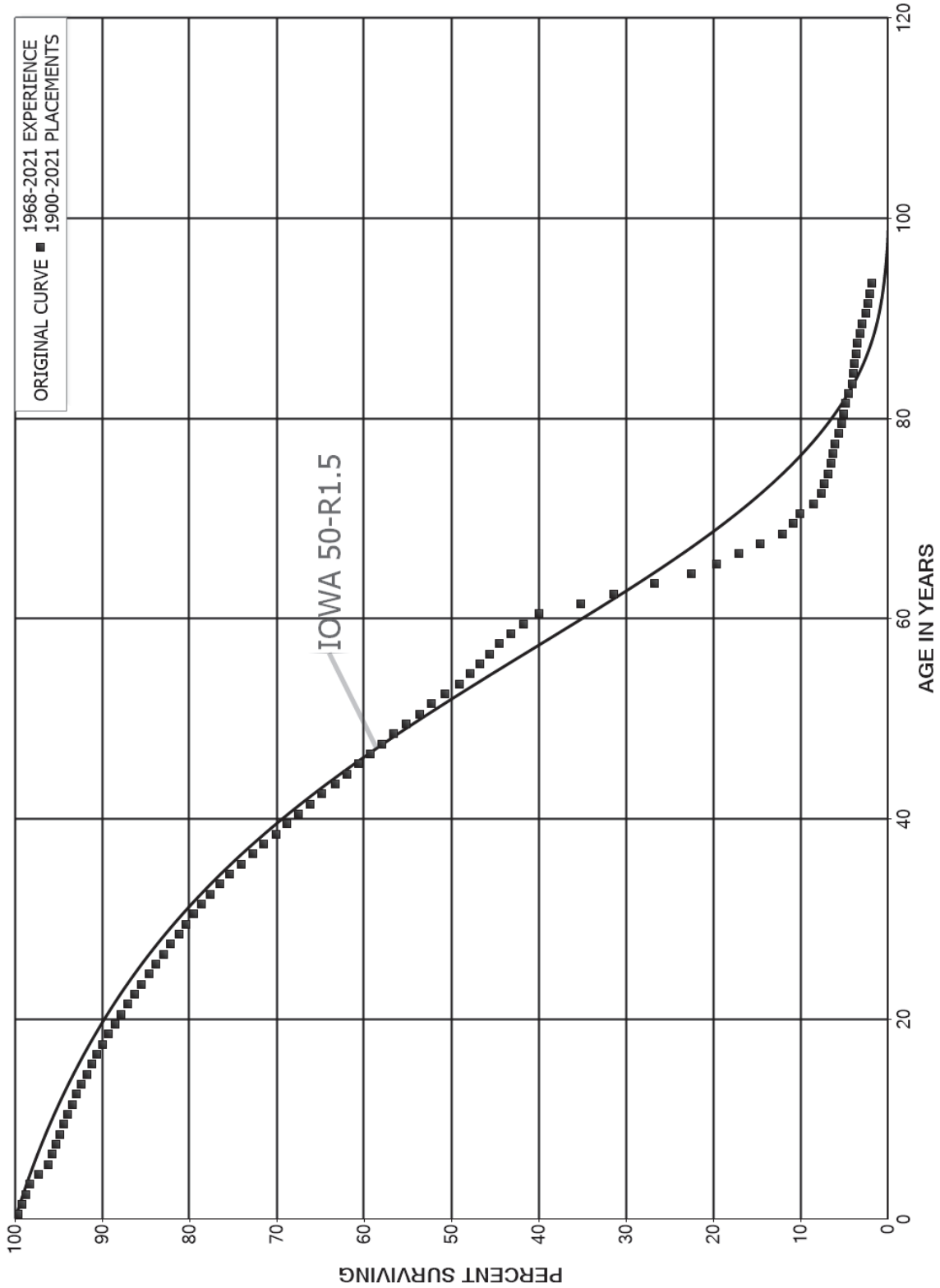
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	60,984	3,557	0.0583	0.9417	3.39
80.5	59,046	4,123	0.0698	0.9302	3.20
81.5	54,923	590	0.0107	0.9893	2.97
82.5	54,332	1,398	0.0257	0.9743	2.94
83.5	52,934	1,643	0.0310	0.9690	2.87
84.5	51,291	5,460	0.1065	0.8935	2.78
85.5	45,831	8,851	0.1931	0.8069	2.48
86.5	37,352	2,887	0.0773	0.9227	2.00
87.5	34,972	1,297	0.0371	0.9629	1.85
88.5	33,792	6,187	0.1831	0.8169	1.78
89.5	29,081	13,847	0.4761	0.5239	1.45
90.5	15,601	2,706	0.1734	0.8266	0.76
91.5	12,895	4,824	0.3741	0.6259	0.63
92.5	8,435	3,317	0.3933	0.6067	0.39
93.5	5,770	295	0.0511	0.9489	0.24
94.5	5,475	1,619	0.2957	0.7043	0.23
95.5	5,098		0.0000	1.0000	0.16
96.5	9,020		0.0000	1.0000	0.16
97.5	9,020		0.0000	1.0000	0.16
98.5	9,020		0.0000	1.0000	0.16
99.5	9,020		0.0000	1.0000	0.16
100.5	9,020	416	0.0461	0.9539	0.16
101.5	8,604	508	0.0591	0.9409	0.15
102.5	8,096	117	0.0145	0.9855	0.14
103.5	7,978	1,476	0.1850	0.8150	0.14
104.5	6,502	431	0.0663	0.9337	0.12
105.5	6,071		0.0000	1.0000	0.11
106.5	6,071	320	0.0527	0.9473	0.11
107.5	5,751	653	0.1135	0.8865	0.10
108.5	5,098		0.0000	1.0000	0.09
109.5	5,098	1,329	0.2606	0.7394	0.09
110.5	3,770	3,770	1.0000		0.07
111.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	314,450,444	1,057,534	0.0034	0.9966	100.00
0.5	306,764,608	1,344,864	0.0044	0.9956	99.66
1.5	299,028,081	1,512,459	0.0051	0.9949	99.23
2.5	290,924,583	1,410,300	0.0048	0.9952	98.72
3.5	284,386,839	2,880,411	0.0101	0.9899	98.25
4.5	277,743,738	3,190,497	0.0115	0.9885	97.25
5.5	267,661,136	1,161,128	0.0043	0.9957	96.13
6.5	262,835,556	1,135,820	0.0043	0.9957	95.72
7.5	258,782,838	1,247,082	0.0048	0.9952	95.30
8.5	253,077,976	1,206,289	0.0048	0.9952	94.84
9.5	248,741,952	1,241,470	0.0050	0.9950	94.39
10.5	244,411,023	1,230,698	0.0050	0.9950	93.92
11.5	238,099,804	1,271,925	0.0053	0.9947	93.45
12.5	230,635,167	1,485,494	0.0064	0.9936	92.95
13.5	217,476,881	1,376,313	0.0063	0.9937	92.35
14.5	211,258,531	1,335,332	0.0063	0.9937	91.77
15.5	204,371,412	1,386,855	0.0068	0.9932	91.19
16.5	196,776,029	1,385,880	0.0070	0.9930	90.57
17.5	187,386,448	1,424,851	0.0076	0.9924	89.93
18.5	181,226,099	1,527,027	0.0084	0.9916	89.25
19.5	176,310,049	1,351,184	0.0077	0.9923	88.49
20.5	167,882,845	1,470,724	0.0088	0.9912	87.82
21.5	160,615,866	1,474,460	0.0092	0.9908	87.05
22.5	152,931,842	1,392,821	0.0091	0.9909	86.25
23.5	145,432,037	1,414,174	0.0097	0.9903	85.46
24.5	139,402,895	1,335,477	0.0096	0.9904	84.63
25.5	133,319,037	1,322,581	0.0099	0.9901	83.82
26.5	127,113,755	1,313,870	0.0103	0.9897	82.99
27.5	122,104,309	1,366,101	0.0112	0.9888	82.13
28.5	116,663,714	1,218,059	0.0104	0.9896	81.21
29.5	110,259,812	1,134,408	0.0103	0.9897	80.36
30.5	105,058,751	1,202,196	0.0114	0.9886	79.54
31.5	97,411,218	1,260,607	0.0129	0.9871	78.63
32.5	87,416,293	1,189,310	0.0136	0.9864	77.61
33.5	78,100,759	1,186,310	0.0152	0.9848	76.55
34.5	70,107,217	1,283,401	0.0183	0.9817	75.39
35.5	62,756,004	1,071,727	0.0171	0.9829	74.01
36.5	57,167,796	982,599	0.0172	0.9828	72.75
37.5	50,711,515	989,804	0.0195	0.9805	71.50
38.5	44,970,447	820,405	0.0182	0.9818	70.10

CENTRAL MAINE POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,218,068	762,550	0.0185	0.9815	68.82
40.5	37,572,006	745,984	0.0199	0.9801	67.55
41.5	34,355,807	724,690	0.0211	0.9789	66.21
42.5	31,006,774	733,496	0.0237	0.9763	64.81
43.5	27,354,162	582,245	0.0213	0.9787	63.28
44.5	24,689,661	530,010	0.0215	0.9785	61.93
45.5	22,043,457	485,659	0.0220	0.9780	60.60
46.5	19,944,541	433,247	0.0217	0.9783	59.27
47.5	16,703,693	400,102	0.0240	0.9760	57.98
48.5	14,021,673	360,996	0.0257	0.9743	56.59
49.5	11,987,857	330,584	0.0276	0.9724	55.13
50.5	10,193,625	258,420	0.0254	0.9746	53.61
51.5	8,839,405	261,666	0.0296	0.9704	52.25
52.5	7,771,413	247,038	0.0318	0.9682	50.71
53.5	6,906,030	178,475	0.0258	0.9742	49.09
54.5	6,327,839	146,152	0.0231	0.9769	47.83
55.5	5,768,681	137,970	0.0239	0.9761	46.72
56.5	5,128,533	128,028	0.0250	0.9750	45.60
57.5	4,537,878	133,256	0.0294	0.9706	44.47
58.5	4,171,424	137,172	0.0329	0.9671	43.16
59.5	3,764,959	159,148	0.0423	0.9577	41.74
60.5	3,355,606	400,597	0.1194	0.8806	39.98
61.5	2,781,603	301,993	0.1086	0.8914	35.20
62.5	2,288,695	343,031	0.1499	0.8501	31.38
63.5	1,849,339	289,751	0.1567	0.8433	26.68
64.5	1,550,585	196,107	0.1265	0.8735	22.50
65.5	1,303,722	174,818	0.1341	0.8659	19.65
66.5	1,088,475	153,676	0.1412	0.8588	17.02
67.5	920,236	159,643	0.1735	0.8265	14.61
68.5	749,218	80,447	0.1074	0.8926	12.08
69.5	658,215	45,397	0.0690	0.9310	10.78
70.5	589,114	86,882	0.1475	0.8525	10.04
71.5	497,534	53,903	0.1083	0.8917	8.56
72.5	442,069	19,599	0.0443	0.9557	7.63
73.5	407,777	24,858	0.0610	0.9390	7.29
74.5	378,105	18,913	0.0500	0.9500	6.85
75.5	357,653	13,741	0.0384	0.9616	6.51
76.5	342,730	10,897	0.0318	0.9682	6.26
77.5	331,833	25,588	0.0771	0.9229	6.06
78.5	306,049	18,350	0.0600	0.9400	5.59

CENTRAL MAINE POWER COMPANY

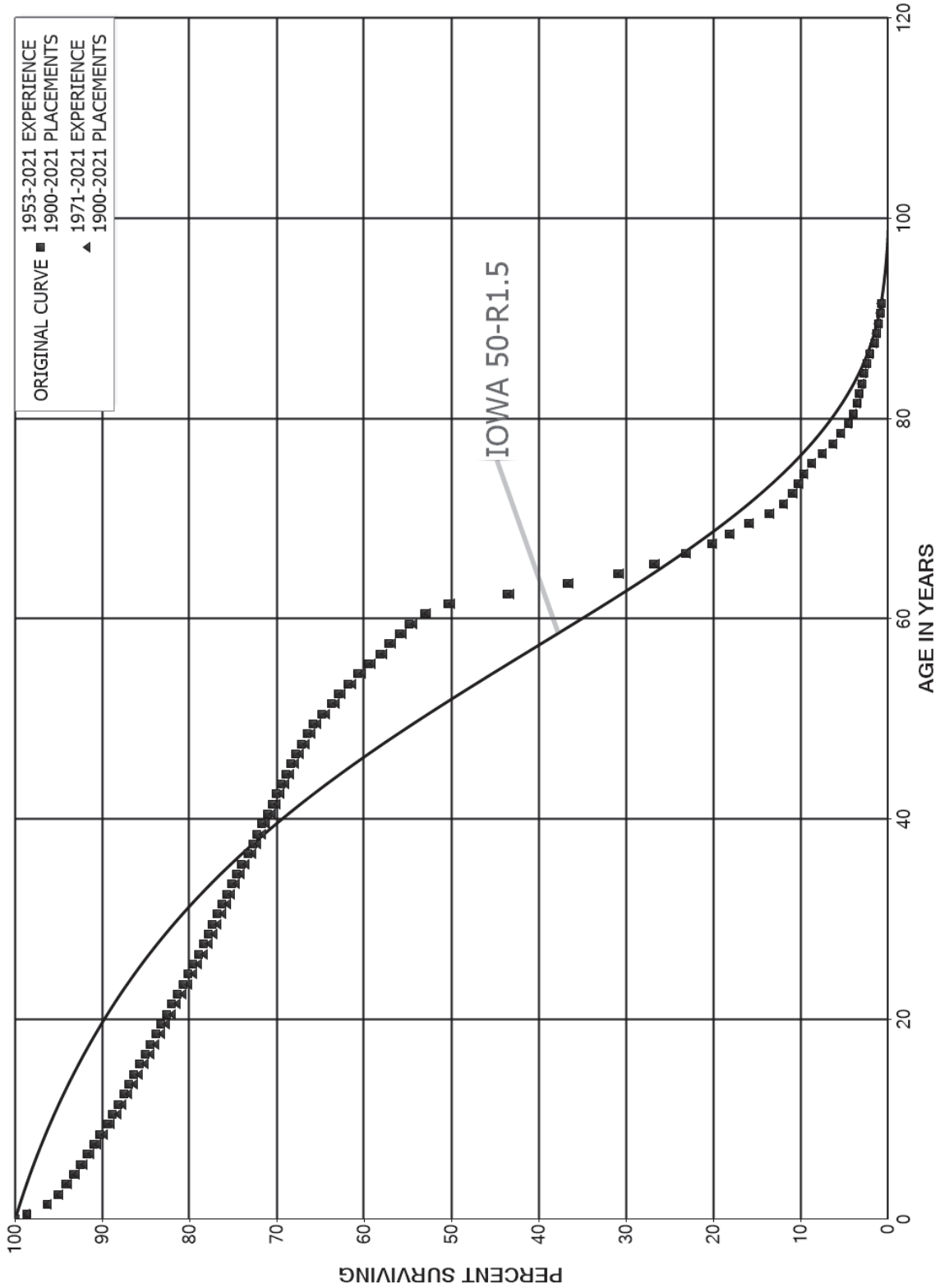
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	287,699	7,866	0.0273	0.9727	5.25
80.5	277,428	16,169	0.0583	0.9417	5.11
81.5	260,063	15,818	0.0608	0.9392	4.81
82.5	243,990	21,710	0.0890	0.9110	4.52
83.5	221,631	9,944	0.0449	0.9551	4.12
84.5	211,303	5,917	0.0280	0.9720	3.93
85.5	204,290	12,488	0.0611	0.9389	3.82
86.5	191,802	5,416	0.0282	0.9718	3.59
87.5	186,386	14,298	0.0767	0.9233	3.49
88.5	172,087	16,556	0.0962	0.9038	3.22
89.5	155,531	23,401	0.1505	0.8495	2.91
90.5	132,130	11,936	0.0903	0.9097	2.47
91.5	120,194	7,390	0.0615	0.9385	2.25
92.5	111,403	15,318	0.1375	0.8625	2.11
93.5	95,794	9,988	0.1043	0.8957	1.82
94.5	84,807	10,887	0.1284	0.8716	1.63
95.5	73,919	12,116	0.1639	0.8361	1.42
96.5	61,803	13,311	0.2154	0.7846	1.19
97.5	48,492	12,153	0.2506	0.7494	0.93
98.5	35,875	5,910	0.1647	0.8353	0.70
99.5	29,965	3,691	0.1232	0.8768	0.58
100.5	25,675	5,264	0.2050	0.7950	0.51
101.5	18,741	4,093	0.2184	0.7816	0.41
102.5	13,607	4,821	0.3543	0.6457	0.32
103.5	8,787	4,075	0.4638	0.5362	0.21
104.5	4,712	3,126	0.6634	0.3366	0.11
105.5	1,586	1,586	1.0000		0.04
106.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,138,930	1,361,374	0.0133	0.9867	100.00
0.5	99,569,038	2,404,685	0.0242	0.9758	98.67
1.5	94,928,197	1,191,442	0.0126	0.9874	96.28
2.5	91,209,957	891,115	0.0098	0.9902	95.08
3.5	88,022,688	774,837	0.0088	0.9912	94.15
4.5	83,101,951	765,901	0.0092	0.9908	93.32
5.5	79,510,673	658,695	0.0083	0.9917	92.46
6.5	78,832,045	600,098	0.0076	0.9924	91.69
7.5	77,182,551	648,057	0.0084	0.9916	90.99
8.5	73,988,057	640,677	0.0087	0.9913	90.23
9.5	72,563,225	521,642	0.0072	0.9928	89.45
10.5	71,250,558	493,173	0.0069	0.9931	88.81
11.5	69,814,903	501,655	0.0072	0.9928	88.19
12.5	68,076,474	467,954	0.0069	0.9931	87.56
13.5	66,401,435	458,884	0.0069	0.9931	86.96
14.5	63,975,192	470,566	0.0074	0.9926	86.35
15.5	61,145,935	447,686	0.0073	0.9927	85.72
16.5	57,245,140	412,582	0.0072	0.9928	85.09
17.5	55,156,876	393,098	0.0071	0.9929	84.48
18.5	53,041,949	375,230	0.0071	0.9929	83.88
19.5	51,001,301	387,693	0.0076	0.9924	83.28
20.5	49,633,095	373,627	0.0075	0.9925	82.65
21.5	48,063,774	372,833	0.0078	0.9922	82.03
22.5	46,437,450	356,823	0.0077	0.9923	81.39
23.5	44,517,780	329,706	0.0074	0.9926	80.77
24.5	42,953,399	322,165	0.0075	0.9925	80.17
25.5	41,308,183	312,895	0.0076	0.9924	79.57
26.5	39,578,222	274,679	0.0069	0.9931	78.96
27.5	37,846,127	268,847	0.0071	0.9929	78.42
28.5	36,089,733	240,218	0.0067	0.9933	77.86
29.5	34,221,033	227,511	0.0066	0.9934	77.34
30.5	32,257,863	229,461	0.0071	0.9929	76.83
31.5	29,948,628	208,918	0.0070	0.9930	76.28
32.5	27,643,580	205,305	0.0074	0.9926	75.75
33.5	25,443,792	183,489	0.0072	0.9928	75.19
34.5	23,219,774	172,181	0.0074	0.9926	74.64
35.5	21,465,249	228,342	0.0106	0.9894	74.09
36.5	19,618,122	148,131	0.0076	0.9924	73.30
37.5	17,910,960	126,812	0.0071	0.9929	72.75
38.5	16,480,121	113,502	0.0069	0.9931	72.23

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,231,381	132,821	0.0087	0.9913	71.74
40.5	13,863,795	113,146	0.0082	0.9918	71.11
41.5	12,533,922	85,600	0.0068	0.9932	70.53
42.5	11,350,519	88,920	0.0078	0.9922	70.05
43.5	10,140,442	76,919	0.0076	0.9924	69.50
44.5	9,101,009	77,397	0.0085	0.9915	68.97
45.5	8,120,620	69,607	0.0086	0.9914	68.39
46.5	7,217,931	64,245	0.0089	0.9911	67.80
47.5	6,421,413	70,174	0.0109	0.9891	67.20
48.5	5,699,028	55,645	0.0098	0.9902	66.46
49.5	5,085,970	75,567	0.0149	0.9851	65.81
50.5	4,529,317	78,530	0.0173	0.9827	64.83
51.5	4,070,427	48,263	0.0119	0.9881	63.71
52.5	3,699,881	66,492	0.0180	0.9820	62.96
53.5	3,310,789	60,826	0.0184	0.9816	61.82
54.5	2,984,790	58,609	0.0196	0.9804	60.69
55.5	2,669,690	59,269	0.0222	0.9778	59.50
56.5	2,340,294	39,277	0.0168	0.9832	58.18
57.5	2,037,459	44,626	0.0219	0.9781	57.20
58.5	1,808,069	37,576	0.0208	0.9792	55.95
59.5	1,606,735	49,375	0.0307	0.9693	54.78
60.5	1,407,724	73,090	0.0519	0.9481	53.10
61.5	1,196,289	160,571	0.1342	0.8658	50.34
62.5	916,474	143,947	0.1571	0.8429	43.59
63.5	693,178	109,259	0.1576	0.8424	36.74
64.5	581,955	77,024	0.1324	0.8676	30.95
65.5	502,635	68,674	0.1366	0.8634	26.85
66.5	432,303	55,478	0.1283	0.8717	23.18
67.5	376,073	37,074	0.0986	0.9014	20.21
68.5	337,536	42,198	0.1250	0.8750	18.22
69.5	294,166	42,211	0.1435	0.8565	15.94
70.5	244,422	29,584	0.1210	0.8790	13.65
71.5	205,383	18,875	0.0919	0.9081	12.00
72.5	176,246	10,162	0.0577	0.9423	10.90
73.5	157,375	9,554	0.0607	0.9393	10.27
74.5	141,845	13,590	0.0958	0.9042	9.65
75.5	124,532	17,767	0.1427	0.8573	8.72
76.5	105,460	17,317	0.1642	0.8358	7.48
77.5	88,079	12,729	0.1445	0.8555	6.25
78.5	75,083	12,060	0.1606	0.8394	5.35

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,679	8,290	0.1323	0.8677	4.49
80.5	53,624	5,825	0.1086	0.8914	3.89
81.5	46,691	3,210	0.0688	0.9312	3.47
82.5	42,597	3,327	0.0781	0.9219	3.23
83.5	38,188	3,028	0.0793	0.9207	2.98
84.5	34,924	4,132	0.1183	0.8817	2.74
85.5	30,594	5,170	0.1690	0.8310	2.42
86.5	24,490	5,510	0.2250	0.7750	2.01
87.5	18,841	3,328	0.1766	0.8234	1.56
88.5	15,463	2,572	0.1664	0.8336	1.28
89.5	12,751	2,584	0.2026	0.7974	1.07
90.5	10,141	1,298	0.1280	0.8720	0.85
91.5	8,688	556	0.0640	0.9360	0.74
92.5	8,091	680	0.0840	0.9160	0.70
93.5	7,373	267	0.0362	0.9638	0.64
94.5	7,067	514	0.0727	0.9273	0.61
95.5	6,508	993	0.1526	0.8474	0.57
96.5	5,474	455	0.0832	0.9168	0.48
97.5	5,019	192	0.0382	0.9618	0.44
98.5	4,827	191	0.0395	0.9605	0.43
99.5	4,594	140	0.0306	0.9694	0.41
100.5	4,405	1,262	0.2865	0.7135	0.40
101.5	2,986	1,048	0.3511	0.6489	0.28
102.5	1,938	379	0.1955	0.8045	0.18
103.5	1,559	189	0.1210	0.8790	0.15
104.5	1,370	77	0.0559	0.9441	0.13
105.5	1,294	265	0.2045	0.7955	0.12
106.5	1,023	15	0.0144	0.9856	0.10
107.5	980	57	0.0576	0.9424	0.10
108.5	924	223	0.2415	0.7585	0.09
109.5	701	57	0.0818	0.9182	0.07
110.5	643	226	0.3516	0.6484	0.06
111.5	417	134	0.3221	0.6779	0.04
112.5	283		0.0000	1.0000	0.03
113.5	283	141	0.4974	0.5026	0.03
114.5	142	142	1.0000		0.01
115.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,213,000	1,358,030	0.0144	0.9856	100.00
0.5	92,157,173	2,381,481	0.0258	0.9742	98.56
1.5	87,977,808	1,179,472	0.0134	0.9866	96.01
2.5	84,645,490	881,339	0.0104	0.9896	94.72
3.5	81,818,385	765,031	0.0094	0.9906	93.74
4.5	77,149,427	757,145	0.0098	0.9902	92.86
5.5	73,910,749	650,448	0.0088	0.9912	91.95
6.5	73,651,896	592,582	0.0080	0.9920	91.14
7.5	72,261,066	641,946	0.0089	0.9911	90.41
8.5	69,434,593	633,877	0.0091	0.9909	89.60
9.5	68,334,950	515,328	0.0075	0.9925	88.79
10.5	67,302,025	486,545	0.0072	0.9928	88.12
11.5	66,077,289	494,907	0.0075	0.9925	87.48
12.5	64,524,927	461,332	0.0071	0.9929	86.82
13.5	63,084,650	450,264	0.0071	0.9929	86.20
14.5	60,935,102	456,760	0.0075	0.9925	85.59
15.5	58,425,802	435,003	0.0074	0.9926	84.95
16.5	54,797,345	400,706	0.0073	0.9927	84.31
17.5	52,992,930	384,880	0.0073	0.9927	83.70
18.5	51,088,548	366,809	0.0072	0.9928	83.09
19.5	49,221,297	377,097	0.0077	0.9923	82.49
20.5	48,072,678	363,434	0.0076	0.9924	81.86
21.5	46,699,195	358,445	0.0077	0.9923	81.24
22.5	45,324,214	347,190	0.0077	0.9923	80.62
23.5	43,579,808	323,714	0.0074	0.9926	80.00
24.5	42,112,655	318,571	0.0076	0.9924	79.41
25.5	40,608,977	311,472	0.0077	0.9923	78.81
26.5	38,905,752	273,273	0.0070	0.9930	78.20
27.5	37,196,740	266,272	0.0072	0.9928	77.65
28.5	35,487,352	236,221	0.0067	0.9933	77.10
29.5	33,719,284	222,586	0.0066	0.9934	76.58
30.5	31,858,477	226,138	0.0071	0.9929	76.08
31.5	29,610,530	204,776	0.0069	0.9931	75.54
32.5	27,371,404	203,375	0.0074	0.9926	75.02
33.5	25,212,581	182,206	0.0072	0.9928	74.46
34.5	23,014,287	170,407	0.0074	0.9926	73.92
35.5	21,283,927	227,752	0.0107	0.9893	73.37
36.5	19,446,366	147,551	0.0076	0.9924	72.59
37.5	17,749,466	125,886	0.0071	0.9929	72.04
38.5	16,332,751	112,407	0.0069	0.9931	71.53

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,105,698	131,325	0.0087	0.9913	71.03
40.5	13,775,303	111,743	0.0081	0.9919	70.42
41.5	12,469,750	84,770	0.0068	0.9932	69.85
42.5	11,298,649	88,536	0.0078	0.9922	69.37
43.5	10,096,565	76,681	0.0076	0.9924	68.83
44.5	9,065,873	76,977	0.0085	0.9915	68.30
45.5	8,093,269	69,520	0.0086	0.9914	67.72
46.5	7,192,790	64,152	0.0089	0.9911	67.14
47.5	6,398,501	70,097	0.0110	0.9890	66.54
48.5	5,677,341	55,554	0.0098	0.9902	65.81
49.5	5,066,047	75,116	0.0148	0.9852	65.17
50.5	4,517,966	78,438	0.0174	0.9826	64.20
51.5	4,060,742	48,152	0.0119	0.9881	63.09
52.5	3,686,200	66,429	0.0180	0.9820	62.34
53.5	3,298,959	60,826	0.0184	0.9816	61.22
54.5	2,973,526	58,580	0.0197	0.9803	60.09
55.5	2,659,146	59,253	0.0223	0.9777	58.91
56.5	2,330,484	39,241	0.0168	0.9832	57.59
57.5	2,028,438	44,626	0.0220	0.9780	56.62
58.5	1,799,358	37,531	0.0209	0.9791	55.38
59.5	1,598,174	48,301	0.0302	0.9698	54.22
60.5	1,400,607	73,090	0.0522	0.9478	52.58
61.5	1,189,607	160,567	0.1350	0.8650	49.84
62.5	909,858	143,947	0.1582	0.8418	43.11
63.5	686,815	109,259	0.1591	0.8409	36.29
64.5	575,677	77,024	0.1338	0.8662	30.52
65.5	496,936	68,674	0.1382	0.8618	26.44
66.5	426,880	55,478	0.1300	0.8700	22.78
67.5	370,650	37,074	0.1000	0.9000	19.82
68.5	332,326	42,198	0.1270	0.8730	17.84
69.5	289,098	42,182	0.1459	0.8541	15.57
70.5	244,422	29,584	0.1210	0.8790	13.30
71.5	205,383	18,875	0.0919	0.9081	11.69
72.5	176,246	10,162	0.0577	0.9423	10.62
73.5	157,375	9,554	0.0607	0.9393	10.00
74.5	141,845	13,590	0.0958	0.9042	9.40
75.5	124,532	17,767	0.1427	0.8573	8.50
76.5	105,460	17,317	0.1642	0.8358	7.28
77.5	88,079	12,729	0.1445	0.8555	6.09
78.5	75,083	12,060	0.1606	0.8394	5.21

CENTRAL MAINE POWER COMPANY

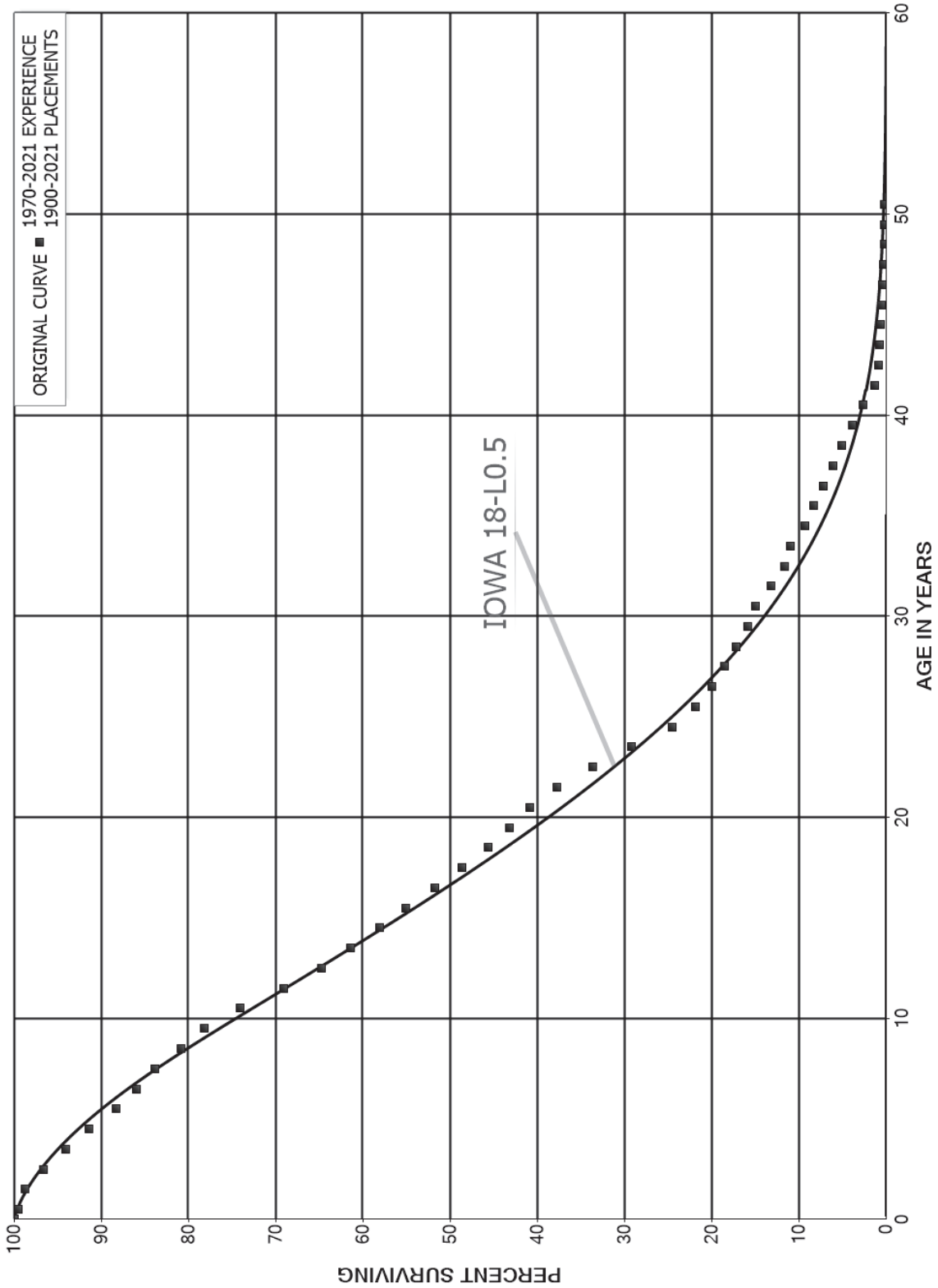
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,679	8,290	0.1323	0.8677	4.37
80.5	53,624	5,825	0.1086	0.8914	3.79
81.5	46,691	3,210	0.0688	0.9312	3.38
82.5	42,597	3,327	0.0781	0.9219	3.15
83.5	38,188	3,028	0.0793	0.9207	2.90
84.5	34,924	4,132	0.1183	0.8817	2.67
85.5	30,594	5,170	0.1690	0.8310	2.36
86.5	24,490	5,510	0.2250	0.7750	1.96
87.5	18,841	3,328	0.1766	0.8234	1.52
88.5	15,463	2,572	0.1664	0.8336	1.25
89.5	12,751	2,584	0.2026	0.7974	1.04
90.5	10,141	1,298	0.1280	0.8720	0.83
91.5	8,688	556	0.0640	0.9360	0.72
92.5	8,091	680	0.0840	0.9160	0.68
93.5	7,373	267	0.0362	0.9638	0.62
94.5	7,067	514	0.0727	0.9273	0.60
95.5	6,508	993	0.1526	0.8474	0.56
96.5	5,474	455	0.0832	0.9168	0.47
97.5	5,019	192	0.0382	0.9618	0.43
98.5	4,827	191	0.0395	0.9605	0.41
99.5	4,594	140	0.0306	0.9694	0.40
100.5	4,405	1,262	0.2865	0.7135	0.39
101.5	2,986	1,048	0.3511	0.6489	0.28
102.5	1,938	379	0.1955	0.8045	0.18
103.5	1,559	189	0.1210	0.8790	0.14
104.5	1,370	77	0.0559	0.9441	0.13
105.5	1,294	265	0.2045	0.7955	0.12
106.5	1,023	15	0.0144	0.9856	0.09
107.5	980	57	0.0576	0.9424	0.09
108.5	924	223	0.2415	0.7585	0.09
109.5	701	57	0.0818	0.9182	0.07
110.5	643	226	0.3516	0.6484	0.06
111.5	417	134	0.3221	0.6779	0.04
112.5	283		0.0000	1.0000	0.03
113.5	283	141	0.4974	0.5026	0.03
114.5	142	142	1.0000		0.01
115.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,744,583	390,591	0.0054	0.9946	100.00
0.5	71,488,855	515,760	0.0072	0.9928	99.46
1.5	71,858,946	1,566,279	0.0218	0.9782	98.74
2.5	70,377,039	1,840,727	0.0262	0.9738	96.59
3.5	68,656,799	1,922,596	0.0280	0.9720	94.06
4.5	66,705,560	2,279,661	0.0342	0.9658	91.43
5.5	63,857,350	1,675,644	0.0262	0.9738	88.30
6.5	62,298,022	1,556,628	0.0250	0.9750	85.98
7.5	60,924,012	2,143,543	0.0352	0.9648	83.84
8.5	58,872,532	1,946,583	0.0331	0.9669	80.89
9.5	57,047,005	2,998,794	0.0526	0.9474	78.21
10.5	54,240,304	3,677,683	0.0678	0.9322	74.10
11.5	50,683,438	3,221,615	0.0636	0.9364	69.08
12.5	47,551,244	2,444,498	0.0514	0.9486	64.69
13.5	45,206,459	2,461,668	0.0545	0.9455	61.36
14.5	43,035,463	2,226,648	0.0517	0.9483	58.02
15.5	41,180,957	2,485,087	0.0603	0.9397	55.02
16.5	39,094,119	2,334,546	0.0597	0.9403	51.70
17.5	36,808,498	2,290,108	0.0622	0.9378	48.61
18.5	34,809,930	1,870,302	0.0537	0.9463	45.59
19.5	33,226,743	1,781,715	0.0536	0.9464	43.14
20.5	31,105,929	2,368,503	0.0761	0.9239	40.82
21.5	28,790,934	3,123,693	0.1085	0.8915	37.71
22.5	25,748,922	3,371,178	0.1309	0.8691	33.62
23.5	22,007,188	3,543,066	0.1610	0.8390	29.22
24.5	18,032,073	1,954,549	0.1084	0.8916	24.52
25.5	15,605,398	1,392,580	0.0892	0.9108	21.86
26.5	14,138,893	1,023,405	0.0724	0.9276	19.91
27.5	12,927,626	937,722	0.0725	0.9275	18.47
28.5	11,969,523	916,455	0.0766	0.9234	17.13
29.5	10,648,641	545,476	0.0512	0.9488	15.82
30.5	9,976,566	1,180,998	0.1184	0.8816	15.01
31.5	8,807,885	1,054,179	0.1197	0.8803	13.23
32.5	7,764,341	447,838	0.0577	0.9423	11.65
33.5	7,327,641	1,153,413	0.1574	0.8426	10.97
34.5	6,182,815	647,452	0.1047	0.8953	9.25
35.5	5,540,269	728,617	0.1315	0.8685	8.28
36.5	4,811,852	717,348	0.1491	0.8509	7.19
37.5	4,095,520	715,244	0.1746	0.8254	6.12
38.5	3,382,539	841,050	0.2486	0.7514	5.05

CENTRAL MAINE POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,543,634	798,466	0.3139	0.6861	3.79
40.5	1,746,693	856,294	0.4902	0.5098	2.60
41.5	892,112	303,698	0.3404	0.6596	1.33
42.5	590,299	97,248	0.1647	0.8353	0.88
43.5	495,512	85,025	0.1716	0.8284	0.73
44.5	411,439	95,634	0.2324	0.7676	0.61
45.5	317,102	62,694	0.1977	0.8023	0.46
46.5	254,921	53,390	0.2094	0.7906	0.37
47.5	201,594	49,460	0.2453	0.7547	0.29
48.5	152,553	37,870	0.2482	0.7518	0.22
49.5	114,986	30,640	0.2665	0.7335	0.17
50.5	84,451	23,897	0.2830	0.7170	0.12
51.5	60,767	20,245	0.3331	0.6669	0.09
52.5	40,622	9,165	0.2256	0.7744	0.06
53.5	31,624	7,559	0.2390	0.7610	0.05
54.5	24,116	6,126	0.2540	0.7460	0.03
55.5	18,118	5,861	0.3235	0.6765	0.03
56.5	12,384	4,450	0.3594	0.6406	0.02
57.5	7,973	3,570	0.4477	0.5523	0.01
58.5	4,810	1,377	0.2864	0.7136	0.01
59.5	3,493	689	0.1971	0.8029	0.00
60.5	3,029	358	0.1181	0.8819	0.00
61.5	2,698	557	0.2064	0.7936	0.00
62.5	2,200	113	0.0512	0.9488	0.00
63.5	2,114	247	0.1168	0.8832	0.00
64.5	2,017	330	0.1638	0.8362	0.00
65.5	1,687	320	0.1899	0.8101	0.00
66.5	1,391	184	0.1323	0.8677	0.00
67.5	1,207	266	0.2205	0.7795	0.00
68.5	956	113	0.1179	0.8821	0.00
69.5	63,224	52	0.0008	0.9992	0.00
70.5	63,172	183	0.0029	0.9971	0.00
71.5	62,990	114	0.0018	0.9982	0.00
72.5	62,875	111	0.0018	0.9982	0.00
73.5	62,764	72	0.0011	0.9989	0.00
74.5	62,692	45	0.0007	0.9993	0.00
75.5	62,647		0.0000	1.0000	0.00
76.5	62,647		0.0000	1.0000	0.00
77.5	62,647	47	0.0007	0.9993	0.00
78.5	62,600	22	0.0004	0.9996	0.00

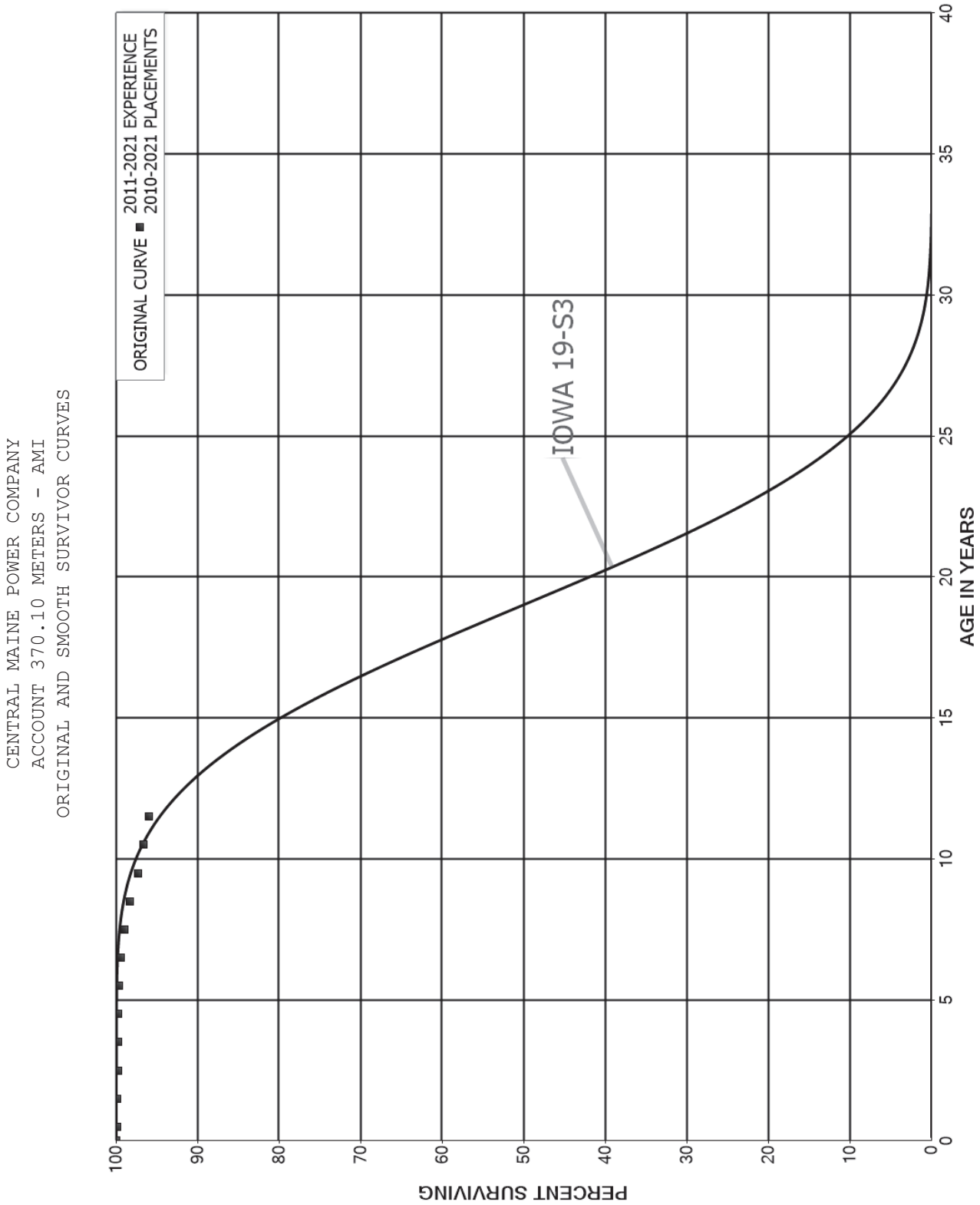
CENTRAL MAINE POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,578	13	0.0002	0.9998	0.00
80.5	62,565		0.0000	1.0000	0.00
81.5	62,565	62,360	0.9967	0.0033	0.00
82.5	206		0.0000	1.0000	0.00
83.5	206		0.0000	1.0000	0.00
84.5	206	26	0.1279	0.8721	0.00
85.5	179	40	0.2212	0.7788	0.00
86.5	140	49	0.3473	0.6527	0.00
87.5	91	49	0.5321	0.4679	0.00
88.5	43		0.0000	1.0000	0.00
89.5	43		0.0000	1.0000	0.00
90.5	43	43	1.0000		0.00
91.5					


CENTRAL MAINE POWER COMPANY
ACCOUNT 370.10 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE ■ 2011-2021 EXPERIENCE
2010-2021 PLACEMENTS
IOWA 19-S3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
5
10
15
20
25
30
35
40

CENTRAL MAINE POWER COMPANY

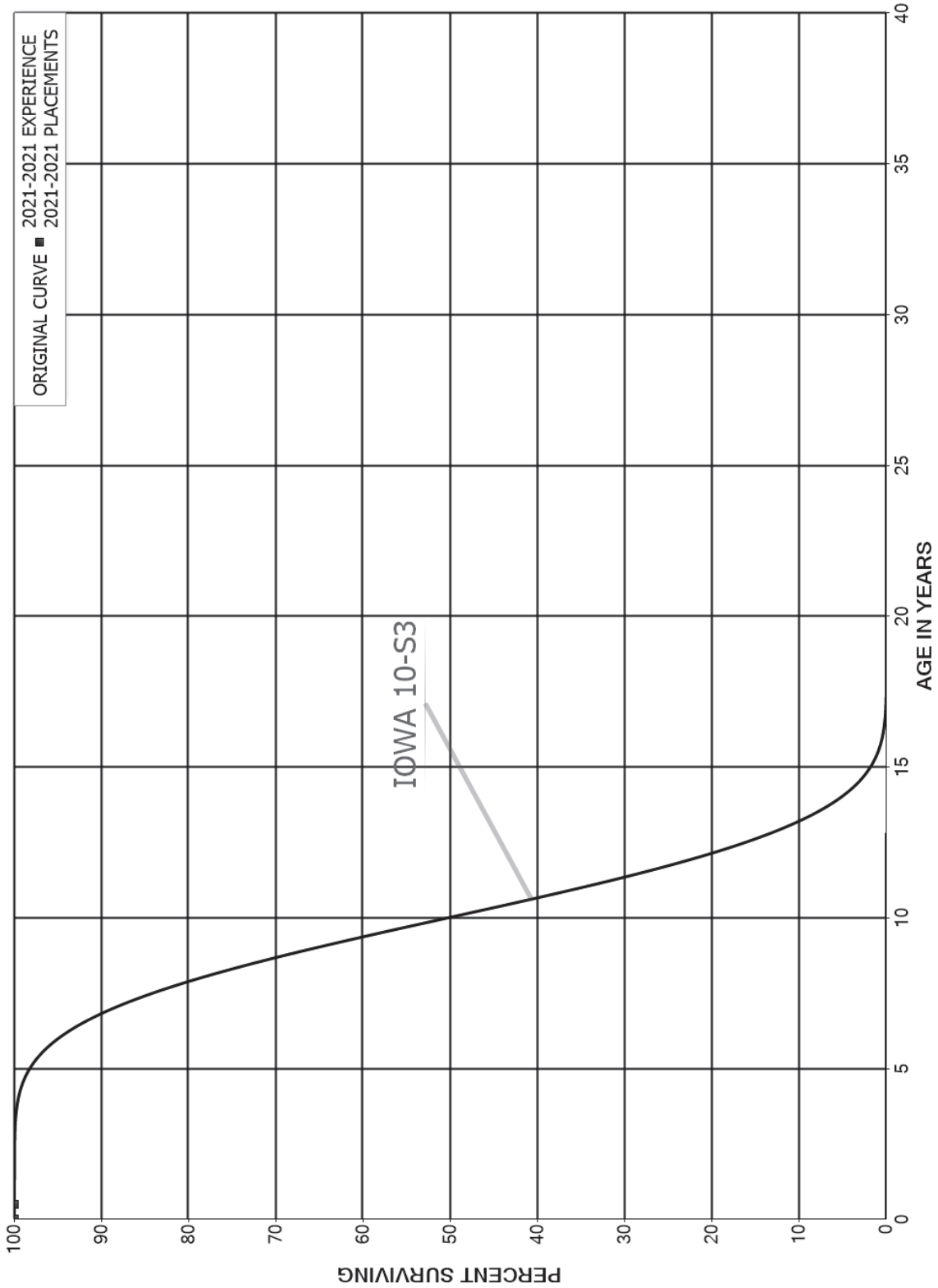
ACCOUNT 370.10 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2021 EXPERIENCE BAND 2011-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,834,087	83,868	0.0015	0.9985	100.00
0.5	64,563,177	41,581	0.0006	0.9994	99.85
1.5	61,779,166	27,513	0.0004	0.9996	99.79
2.5	57,544,385	18,010	0.0003	0.9997	99.74
3.5	56,374,971	17,416	0.0003	0.9997	99.71
4.5	55,637,245	24,382	0.0004	0.9996	99.68
5.5	52,775,990	112,457	0.0021	0.9979	99.64
6.5	51,475,857	270,926	0.0053	0.9947	99.42
7.5	48,667,041	306,490	0.0063	0.9937	98.90
8.5	46,917,574	450,024	0.0096	0.9904	98.28
9.5	45,545,104	329,655	0.0072	0.9928	97.33
10.5	12,764,348	84,646	0.0066	0.9934	96.63
11.5					95.99

CENTRAL MAINE POWER COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - EV
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

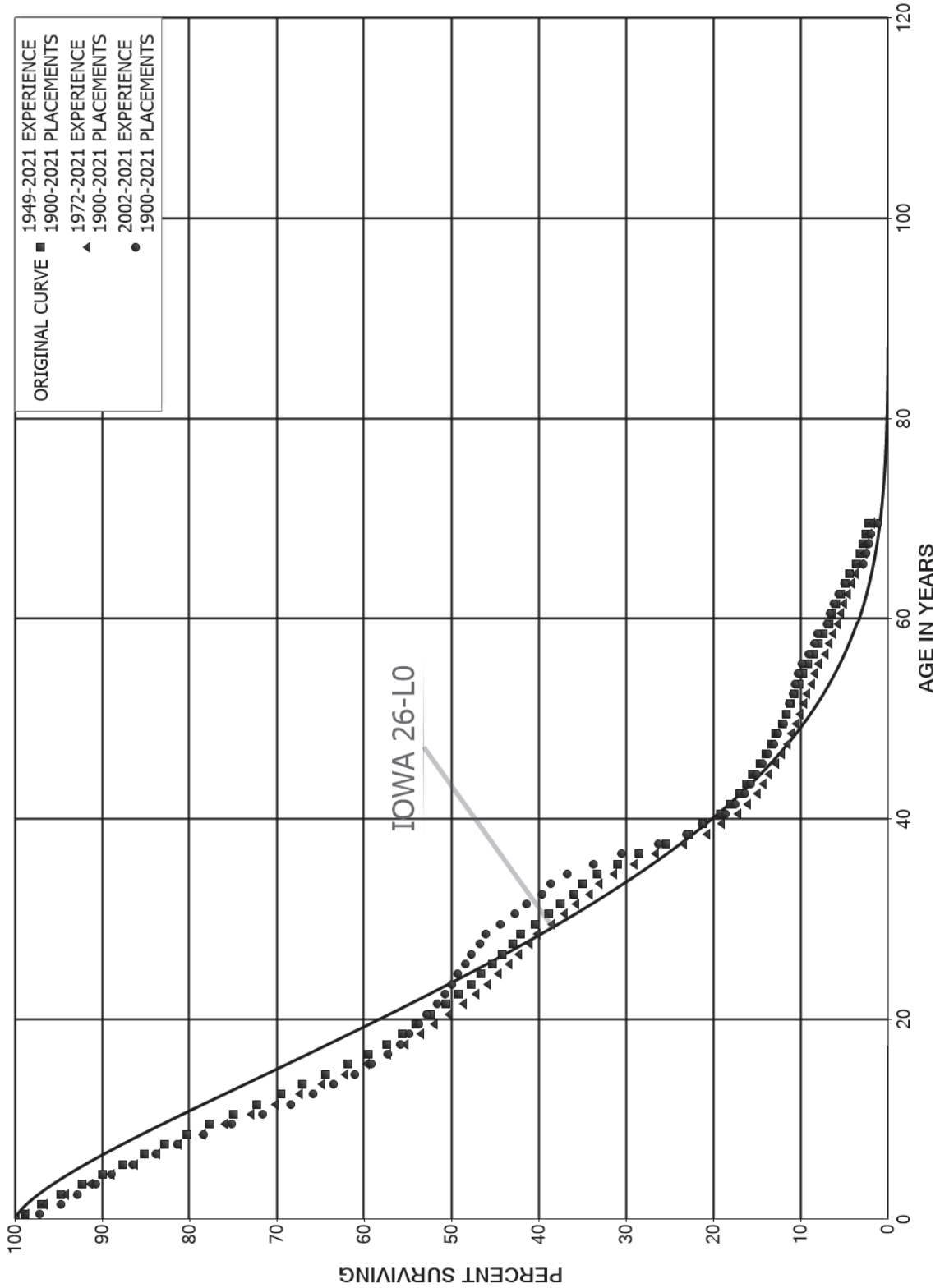
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - EV

ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2021 EXPERIENCE BAND 2021-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	190,500		0.0000	1.0000	100.00
0.5					100.00

CENTRAL MAINE POWER COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,598,070	443,067	0.0118	0.9882	100.00
0.5	36,852,923	694,494	0.0188	0.9812	98.82
1.5	35,891,504	819,026	0.0228	0.9772	96.96
2.5	34,764,278	920,336	0.0265	0.9735	94.75
3.5	33,605,134	825,733	0.0246	0.9754	92.24
4.5	32,653,010	863,733	0.0265	0.9735	89.97
5.5	31,183,193	866,999	0.0278	0.9722	87.59
6.5	30,327,472	819,396	0.0270	0.9730	85.16
7.5	29,320,434	921,361	0.0314	0.9686	82.86
8.5	27,657,616	871,609	0.0315	0.9685	80.25
9.5	26,553,982	965,805	0.0364	0.9636	77.72
10.5	25,340,353	894,785	0.0353	0.9647	74.90
11.5	24,196,210	917,039	0.0379	0.9621	72.25
12.5	22,982,641	825,199	0.0359	0.9641	69.51
13.5	21,884,089	872,321	0.0399	0.9601	67.02
14.5	20,665,055	790,891	0.0383	0.9617	64.35
15.5	19,570,775	759,597	0.0388	0.9612	61.88
16.5	18,475,285	644,512	0.0349	0.9651	59.48
17.5	17,643,765	546,655	0.0310	0.9690	57.41
18.5	16,872,406	482,741	0.0286	0.9714	55.63
19.5	15,902,694	491,092	0.0309	0.9691	54.04
20.5	15,099,041	495,618	0.0328	0.9672	52.37
21.5	14,248,115	429,499	0.0301	0.9699	50.65
22.5	13,518,704	375,050	0.0277	0.9723	49.12
23.5	12,759,549	320,102	0.0251	0.9749	47.76
24.5	12,091,062	321,510	0.0266	0.9734	46.56
25.5	11,449,417	290,274	0.0254	0.9746	45.32
26.5	10,858,479	293,367	0.0270	0.9730	44.17
27.5	10,229,601	223,333	0.0218	0.9782	42.98
28.5	9,692,101	375,528	0.0387	0.9613	42.04
29.5	9,042,147	348,072	0.0385	0.9615	40.41
30.5	8,376,960	286,181	0.0342	0.9658	38.86
31.5	6,995,856	290,884	0.0416	0.9584	37.53
32.5	5,702,018	162,513	0.0285	0.9715	35.97
33.5	5,026,471	244,566	0.0487	0.9513	34.94
34.5	4,416,762	299,921	0.0679	0.9321	33.24
35.5	3,877,881	308,655	0.0796	0.9204	30.99
36.5	3,258,973	357,530	0.1097	0.8903	28.52
37.5	2,735,455	278,797	0.1019	0.8981	25.39
38.5	2,410,746	176,394	0.0732	0.9268	22.80

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,097,909	192,686	0.0918	0.9082	21.13
40.5	1,808,642	105,435	0.0583	0.9417	19.19
41.5	1,615,677	100,016	0.0619	0.9381	18.07
42.5	1,459,102	62,914	0.0431	0.9569	16.96
43.5	1,353,928	62,504	0.0462	0.9538	16.22
44.5	1,258,490	68,040	0.0541	0.9459	15.48
45.5	1,156,558	56,719	0.0490	0.9510	14.64
46.5	1,066,600	48,825	0.0458	0.9542	13.92
47.5	979,431	35,853	0.0366	0.9634	13.28
48.5	903,114	49,727	0.0551	0.9449	12.80
49.5	810,338	33,557	0.0414	0.9586	12.09
50.5	737,337	28,176	0.0382	0.9618	11.59
51.5	676,941	26,529	0.0392	0.9608	11.15
52.5	627,908	30,355	0.0483	0.9517	10.71
53.5	570,801	24,733	0.0433	0.9567	10.19
54.5	524,634	28,162	0.0537	0.9463	9.75
55.5	477,621	39,967	0.0837	0.9163	9.23
56.5	415,845	25,858	0.0622	0.9378	8.46
57.5	370,143	24,149	0.0652	0.9348	7.93
58.5	330,709	30,190	0.0913	0.9087	7.41
59.5	286,040	15,081	0.0527	0.9473	6.74
60.5	260,865	18,182	0.0697	0.9303	6.38
61.5	233,046	19,727	0.0846	0.9154	5.94
62.5	200,597	20,745	0.1034	0.8966	5.43
63.5	166,081	16,330	0.0983	0.9017	4.87
64.5	147,585	27,958	0.1894	0.8106	4.39
65.5	116,283	13,393	0.1152	0.8848	3.56
66.5	98,317	8,687	0.0884	0.9116	3.15
67.5	87,753	10,401	0.1185	0.8815	2.87
68.5	77,305	11,002	0.1423	0.8577	2.53
69.5	66,066	7,558	0.1144	0.8856	2.17
70.5	58,427	3,696	0.0633	0.9367	1.92
71.5	54,731	3,494	0.0638	0.9362	1.80
72.5	51,237	6,305	0.1230	0.8770	1.69
73.5	44,895	2,466	0.0549	0.9451	1.48
74.5	42,429	2,990	0.0705	0.9295	1.40
75.5	39,439	2,572	0.0652	0.9348	1.30
76.5	36,867	2,929	0.0794	0.9206	1.21
77.5	33,938	2,260	0.0666	0.9334	1.12
78.5	31,642	1,500	0.0474	0.9526	1.04

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,141	1,809	0.0600	0.9400	0.99
80.5	28,332	808	0.0285	0.9715	0.93
81.5	27,480	942	0.0343	0.9657	0.91
82.5	26,537	1,743	0.0657	0.9343	0.88
83.5	24,794	2,452	0.0989	0.9011	0.82
84.5	22,288	826	0.0371	0.9629	0.74
85.5	21,430	2,407	0.1123	0.8877	0.71
86.5	19,005	5,556	0.2923	0.7077	0.63
87.5	13,449	1,577	0.1172	0.8828	0.45
88.5	11,850	1,859	0.1569	0.8431	0.39
89.5	9,992	1,221	0.1222	0.8778	0.33
90.5	8,771	495	0.0565	0.9435	0.29
91.5	8,262	453	0.0548	0.9452	0.28
92.5	7,776	332	0.0427	0.9573	0.26
93.5	7,410	858	0.1157	0.8843	0.25
94.5	6,553	118	0.0181	0.9819	0.22
95.5	6,434	1,912	0.2971	0.7029	0.22
96.5	4,522	419	0.0926	0.9074	0.15
97.5	4,072	246	0.0603	0.9397	0.14
98.5	3,826	13	0.0034	0.9966	0.13
99.5	3,813	1,031	0.2704	0.7296	0.13
100.5	2,782	489	0.1758	0.8242	0.09
101.5	2,293	2,111	0.9205	0.0795	0.08
102.5	182		0.0000	1.0000	0.01
103.5	182		0.0000	1.0000	0.01
104.5	182		0.0000	1.0000	0.01
105.5	182		0.0000	1.0000	0.01
106.5	150	50	0.3313	0.6687	0.01
107.5	100		0.0000	1.0000	0.00
108.5	100		0.0000	1.0000	0.00
109.5	100		0.0000	1.0000	0.00
110.5	100		0.0000	1.0000	0.00
111.5	100		0.0000	1.0000	0.00
112.5	100		0.0000	1.0000	0.00
113.5	100	100	1.0000		0.00
114.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,287,961	441,995	0.0137	0.9863	100.00
0.5	31,906,472	678,533	0.0213	0.9787	98.63
1.5	31,340,223	800,059	0.0255	0.9745	96.53
2.5	30,566,452	903,176	0.0295	0.9705	94.07
3.5	29,734,102	805,946	0.0271	0.9729	91.29
4.5	29,045,744	846,238	0.0291	0.9709	88.82
5.5	27,844,862	844,292	0.0303	0.9697	86.23
6.5	27,238,435	801,696	0.0294	0.9706	83.61
7.5	26,487,395	889,711	0.0336	0.9664	81.15
8.5	25,054,622	840,069	0.0335	0.9665	78.43
9.5	24,251,732	944,494	0.0389	0.9611	75.80
10.5	23,262,682	871,198	0.0375	0.9625	72.84
11.5	22,374,817	896,321	0.0401	0.9599	70.12
12.5	21,387,242	804,403	0.0376	0.9624	67.31
13.5	20,488,123	851,730	0.0416	0.9584	64.78
14.5	19,417,685	769,346	0.0396	0.9604	62.08
15.5	18,555,959	745,257	0.0402	0.9598	59.62
16.5	17,612,387	631,020	0.0358	0.9642	57.23
17.5	16,902,448	533,195	0.0315	0.9685	55.18
18.5	16,151,106	472,533	0.0293	0.9707	53.44
19.5	15,225,120	483,368	0.0317	0.9683	51.87
20.5	14,456,575	489,092	0.0338	0.9662	50.23
21.5	13,644,734	420,506	0.0308	0.9692	48.53
22.5	12,956,661	368,327	0.0284	0.9716	47.03
23.5	12,267,348	317,597	0.0259	0.9741	45.70
24.5	11,628,344	318,826	0.0274	0.9726	44.51
25.5	11,004,217	288,468	0.0262	0.9738	43.29
26.5	10,426,804	291,308	0.0279	0.9721	42.16
27.5	9,798,078	221,225	0.0226	0.9774	40.98
28.5	9,253,040	373,983	0.0404	0.9596	40.05
29.5	8,612,918	345,680	0.0401	0.9599	38.44
30.5	7,956,244	283,207	0.0356	0.9644	36.89
31.5	6,593,797	288,874	0.0438	0.9562	35.58
32.5	5,316,669	158,656	0.0298	0.9702	34.02
33.5	4,647,813	242,416	0.0522	0.9478	33.01
34.5	4,057,933	295,720	0.0729	0.9271	31.28
35.5	3,543,069	306,312	0.0865	0.9135	29.00
36.5	2,951,298	356,428	0.1208	0.8792	26.50
37.5	2,440,120	277,201	0.1136	0.8864	23.30
38.5	2,129,345	174,519	0.0820	0.9180	20.65

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,827,593	187,433	0.1026	0.8974	18.96
40.5	1,560,373	98,956	0.0634	0.9366	17.01
41.5	1,419,800	95,121	0.0670	0.9330	15.93
42.5	1,299,809	61,095	0.0470	0.9530	14.87
43.5	1,221,285	60,919	0.0499	0.9501	14.17
44.5	1,141,040	65,077	0.0570	0.9430	13.46
45.5	1,058,054	55,417	0.0524	0.9476	12.69
46.5	986,673	48,461	0.0491	0.9509	12.03
47.5	907,189	35,224	0.0388	0.9612	11.44
48.5	832,607	49,401	0.0593	0.9407	10.99
49.5	744,272	31,205	0.0419	0.9581	10.34
50.5	680,659	26,873	0.0395	0.9605	9.91
51.5	637,294	26,413	0.0414	0.9586	9.52
52.5	589,130	30,279	0.0514	0.9486	9.12
53.5	536,784	24,573	0.0458	0.9542	8.65
54.5	496,623	27,911	0.0562	0.9438	8.26
55.5	449,977	39,646	0.0881	0.9119	7.79
56.5	401,880	25,769	0.0641	0.9359	7.11
57.5	362,424	23,996	0.0662	0.9338	6.65
58.5	326,629	30,190	0.0924	0.9076	6.21
59.5	282,119	15,081	0.0535	0.9465	5.64
60.5	256,949	18,182	0.0708	0.9292	5.34
61.5	230,640	19,651	0.0852	0.9148	4.96
62.5	198,266	20,745	0.1046	0.8954	4.54
63.5	163,750	16,330	0.0997	0.9003	4.06
64.5	145,254	27,958	0.1925	0.8075	3.66
65.5	113,952	13,393	0.1175	0.8825	2.95
66.5	95,986	8,687	0.0905	0.9095	2.61
67.5	85,422	10,401	0.1218	0.8782	2.37
68.5	75,723	11,002	0.1453	0.8547	2.08
69.5	64,485	7,536	0.1169	0.8831	1.78
70.5	56,867	3,556	0.0625	0.9375	1.57
71.5	54,731	3,494	0.0638	0.9362	1.47
72.5	51,237	6,305	0.1230	0.8770	1.38
73.5	44,895	2,466	0.0549	0.9451	1.21
74.5	42,429	2,990	0.0705	0.9295	1.14
75.5	39,439	2,572	0.0652	0.9348	1.06
76.5	36,867	2,929	0.0794	0.9206	0.99
77.5	33,938	2,260	0.0666	0.9334	0.91
78.5	31,642	1,500	0.0474	0.9526	0.85

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,141	1,809	0.0600	0.9400	0.81
80.5	28,332	808	0.0285	0.9715	0.76
81.5	27,480	942	0.0343	0.9657	0.74
82.5	26,537	1,743	0.0657	0.9343	0.72
83.5	24,794	2,452	0.0989	0.9011	0.67
84.5	22,288	826	0.0371	0.9629	0.60
85.5	21,430	2,407	0.1123	0.8877	0.58
86.5	19,005	5,556	0.2923	0.7077	0.52
87.5	13,449	1,577	0.1172	0.8828	0.36
88.5	11,850	1,859	0.1569	0.8431	0.32
89.5	9,992	1,221	0.1222	0.8778	0.27
90.5	8,771	495	0.0565	0.9435	0.24
91.5	8,262	453	0.0548	0.9452	0.22
92.5	7,776	332	0.0427	0.9573	0.21
93.5	7,410	858	0.1157	0.8843	0.20
94.5	6,553	118	0.0181	0.9819	0.18
95.5	6,434	1,912	0.2971	0.7029	0.18
96.5	4,522	419	0.0926	0.9074	0.12
97.5	4,072	246	0.0603	0.9397	0.11
98.5	3,826	13	0.0034	0.9966	0.11
99.5	3,813	1,031	0.2704	0.7296	0.11
100.5	2,782	489	0.1758	0.8242	0.08
101.5	2,293	2,111	0.9205	0.0795	0.06
102.5	182		0.0000	1.0000	0.01
103.5	182		0.0000	1.0000	0.01
104.5	182		0.0000	1.0000	0.01
105.5	182		0.0000	1.0000	0.01
106.5	150	50	0.3313	0.6687	0.01
107.5	100		0.0000	1.0000	0.00
108.5	100		0.0000	1.0000	0.00
109.5	100		0.0000	1.0000	0.00
110.5	100		0.0000	1.0000	0.00
111.5	100		0.0000	1.0000	0.00
112.5	100		0.0000	1.0000	0.00
113.5	100	100	1.0000		0.00
114.5					

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,138,895	318,071	0.0286	0.9714	100.00
0.5	10,915,512	267,426	0.0245	0.9755	97.14
1.5	10,876,120	222,764	0.0205	0.9795	94.76
2.5	10,875,759	244,341	0.0225	0.9775	92.82
3.5	10,944,093	220,633	0.0202	0.9798	90.74
4.5	11,105,930	299,812	0.0270	0.9730	88.91
5.5	10,696,510	328,709	0.0307	0.9693	86.51
6.5	10,829,861	311,458	0.0288	0.9712	83.85
7.5	10,829,625	409,743	0.0378	0.9622	81.44
8.5	10,186,372	418,463	0.0411	0.9589	78.36
9.5	9,959,574	468,735	0.0471	0.9529	75.14
10.5	9,763,008	430,871	0.0441	0.9559	71.60
11.5	10,640,127	413,604	0.0389	0.9611	68.44
12.5	11,723,766	407,815	0.0348	0.9652	65.78
13.5	11,910,341	449,314	0.0377	0.9623	63.49
14.5	11,736,379	368,950	0.0314	0.9686	61.10
15.5	11,465,720	358,086	0.0312	0.9688	59.18
16.5	11,306,758	285,544	0.0253	0.9747	57.33
17.5	11,099,147	217,972	0.0196	0.9804	55.88
18.5	10,951,277	207,553	0.0190	0.9810	54.78
19.5	10,745,358	174,224	0.0162	0.9838	53.75
20.5	10,700,614	248,211	0.0232	0.9768	52.87
21.5	10,343,749	181,815	0.0176	0.9824	51.65
22.5	10,048,389	157,304	0.0157	0.9843	50.74
23.5	9,615,845	133,603	0.0139	0.9861	49.95
24.5	9,264,669	158,231	0.0171	0.9829	49.25
25.5	8,875,445	119,195	0.0134	0.9866	48.41
26.5	8,528,239	189,222	0.0222	0.9778	47.76
27.5	8,078,875	113,953	0.0141	0.9859	46.70
28.5	7,720,791	278,092	0.0360	0.9640	46.04
29.5	7,255,027	267,363	0.0369	0.9631	44.38
30.5	6,744,368	215,951	0.0320	0.9680	42.75
31.5	5,485,452	231,427	0.0422	0.9578	41.38
32.5	4,295,251	105,534	0.0246	0.9754	39.63
33.5	3,707,008	188,224	0.0508	0.9492	38.66
34.5	3,183,384	253,317	0.0796	0.9204	36.70
35.5	2,723,527	260,246	0.0956	0.9044	33.78
36.5	2,188,164	302,084	0.1381	0.8619	30.55
37.5	1,757,189	217,633	0.1239	0.8761	26.33
38.5	1,521,808	119,921	0.0788	0.9212	23.07

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,308,715	160,541	0.1227	0.8773	21.25
40.5	1,073,048	62,910	0.0586	0.9414	18.65
41.5	951,078	63,987	0.0673	0.9327	17.55
42.5	868,620	35,754	0.0412	0.9588	16.37
43.5	813,939	32,203	0.0396	0.9604	15.70
44.5	760,105	33,755	0.0444	0.9556	15.08
45.5	719,983	32,899	0.0457	0.9543	14.41
46.5	670,623	34,709	0.0518	0.9482	13.75
47.5	619,808	20,130	0.0325	0.9675	13.04
48.5	566,449	30,624	0.0541	0.9459	12.61
49.5	500,080	13,551	0.0271	0.9729	11.93
50.5	452,148	14,454	0.0320	0.9680	11.61
51.5	414,673	12,849	0.0310	0.9690	11.24
52.5	382,177	8,081	0.0211	0.9789	10.89
53.5	351,596	11,494	0.0327	0.9673	10.66
54.5	321,819	15,186	0.0472	0.9528	10.31
55.5	288,185	23,538	0.0817	0.9183	9.82
56.5	243,819	15,726	0.0645	0.9355	9.02
57.5	208,322	10,273	0.0493	0.9507	8.44
58.5	182,838	24,489	0.1339	0.8661	8.02
59.5	144,161	6,502	0.0451	0.9549	6.95
60.5	127,861	8,978	0.0702	0.9298	6.64
61.5	109,958	10,761	0.0979	0.9021	6.17
62.5	87,020	8,696	0.0999	0.9001	5.57
63.5	65,588	8,211	0.1252	0.8748	5.01
64.5	58,918	20,902	0.3548	0.6452	4.38
65.5	35,790	4,666	0.1304	0.8696	2.83
66.5	27,464	3,147	0.1146	0.8854	2.46
67.5	23,805	2,532	0.1063	0.8937	2.18
68.5	22,560	8,940	0.3963	0.6037	1.95
69.5	13,913	3,829	0.2752	0.7248	1.17
70.5	11,037	1,748	0.1584	0.8416	0.85
71.5	11,930	1,421	0.1192	0.8808	0.72
72.5	12,431	767	0.0617	0.9383	0.63
73.5	13,762	1,511	0.1098	0.8902	0.59
74.5	13,014	687	0.0528	0.9472	0.53
75.5	12,542	518	0.0413	0.9587	0.50
76.5	13,478	1,523	0.1130	0.8870	0.48
77.5	12,189	678	0.0556	0.9444	0.42
78.5	11,585	779	0.0673	0.9327	0.40

CENTRAL MAINE POWER COMPANY

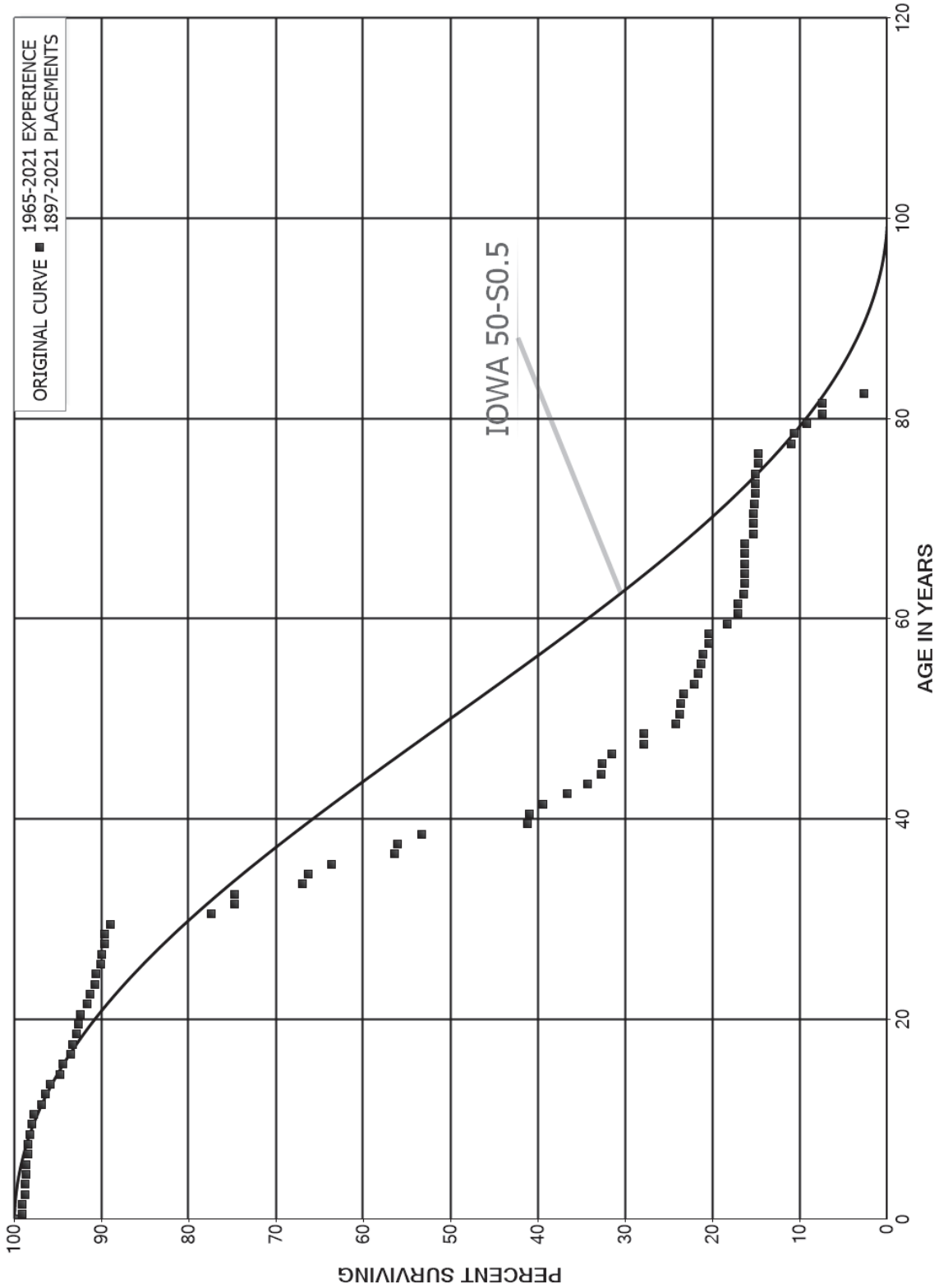
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,828	1,715	0.1450	0.8550	0.37
80.5	10,205	695	0.0681	0.9319	0.32
81.5	10,920	764	0.0700	0.9300	0.30
82.5	10,402	1,339	0.1287	0.8713	0.28
83.5	9,938	2,015	0.2028	0.7972	0.24
84.5	8,486	530	0.0625	0.9375	0.19
85.5	7,925	342	0.0431	0.9569	0.18
86.5	11,397	2,395	0.2102	0.7898	0.17
87.5	11,523	1,200	0.1041	0.8959	0.14
88.5	10,301	1,722	0.1671	0.8329	0.12
89.5	8,664	1,061	0.1224	0.8776	0.10
90.5	7,603	290	0.0382	0.9618	0.09
91.5	7,946	453	0.0570	0.9430	0.09
92.5	7,461	315	0.0423	0.9577	0.08
93.5	7,112	719	0.1011	0.8989	0.08
94.5	6,393	118	0.0185	0.9815	0.07
95.5	6,274	1,912	0.3047	0.6953	0.07
96.5	4,363	419	0.0960	0.9040	0.05
97.5	3,912	246	0.0628	0.9372	0.04
98.5	3,767	13	0.0034	0.9966	0.04
99.5	3,754	1,031	0.2747	0.7253	0.04
100.5	2,723	489	0.1796	0.8204	0.03
101.5	2,293	2,111	0.9205	0.0795	0.02
102.5	182		0.0000	1.0000	0.00
103.5	182		0.0000	1.0000	0.00
104.5	182		0.0000	1.0000	0.00
105.5	182		0.0000	1.0000	0.00
106.5	150	50	0.3313	0.6687	0.00
107.5	100		0.0000	1.0000	0.00
108.5	100		0.0000	1.0000	0.00
109.5	100		0.0000	1.0000	0.00
110.5	100		0.0000	1.0000	0.00
111.5	100		0.0000	1.0000	0.00
112.5	100		0.0000	1.0000	0.00
113.5	100	100	1.0000		0.00
114.5					

CENTRAL MAINE POWER COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CENTRAL MAINE POWER COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,023,991	1,058,365	0.0092	0.9908	100.00
0.5	106,800,692	33,763	0.0003	0.9997	99.08
1.5	106,178,695	353,957	0.0033	0.9967	99.05
2.5	103,024,415	3,868	0.0000	1.0000	98.72
3.5	100,233,116	50,720	0.0005	0.9995	98.71
4.5	93,355,117	30,489	0.0003	0.9997	98.66
5.5	89,487,408	209,798	0.0023	0.9977	98.63
6.5	89,191,138	44,164	0.0005	0.9995	98.40
7.5	83,787,713	123,792	0.0015	0.9985	98.35
8.5	80,061,824	250,506	0.0031	0.9969	98.21
9.5	76,774,674	179,061	0.0023	0.9977	97.90
10.5	63,510,418	544,255	0.0086	0.9914	97.67
11.5	59,606,616	244,071	0.0041	0.9959	96.83
12.5	55,878,324	324,065	0.0058	0.9942	96.44
13.5	51,869,322	625,411	0.0121	0.9879	95.88
14.5	49,858,180	173,644	0.0035	0.9965	94.72
15.5	43,303,781	421,204	0.0097	0.9903	94.39
16.5	35,394,901	64,309	0.0018	0.9982	93.47
17.5	34,917,979	179,236	0.0051	0.9949	93.30
18.5	34,118,736	71,979	0.0021	0.9979	92.83
19.5	33,755,712	66,403	0.0020	0.9980	92.63
20.5	33,040,050	279,736	0.0085	0.9915	92.45
21.5	30,784,375	119,416	0.0039	0.9961	91.67
22.5	29,731,525	197,266	0.0066	0.9934	91.31
23.5	29,321,460	16,117	0.0005	0.9995	90.70
24.5	29,273,658	193,137	0.0066	0.9934	90.65
25.5	28,917,459	18,924	0.0007	0.9993	90.06
26.5	28,839,540	108,817	0.0038	0.9962	90.00
27.5	28,655,127	24,249	0.0008	0.9992	89.66
28.5	25,643,233	169,021	0.0066	0.9934	89.58
29.5	23,997,512	3,122,048	0.1301	0.8699	88.99
30.5	20,813,513	722,577	0.0347	0.9653	77.41
31.5	18,219,892	8,182	0.0004	0.9996	74.73
32.5	16,044,205	1,660,577	0.1035	0.8965	74.69
33.5	12,387,353	122,299	0.0099	0.9901	66.96
34.5	11,947,558	481,429	0.0403	0.9597	66.30
35.5	3,782,029	427,769	0.1131	0.8869	63.63
36.5	3,337,481	21,686	0.0065	0.9935	56.43
37.5	910,831	44,801	0.0492	0.9508	56.07
38.5	866,436	196,513	0.2268	0.7732	53.31

CENTRAL MAINE POWER COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	701,193	5,339	0.0076	0.9924	41.22
40.5	705,682	26,045	0.0369	0.9631	40.90
41.5	725,228	50,530	0.0697	0.9303	39.39
42.5	675,013	43,125	0.0639	0.9361	36.65
43.5	686,981	31,622	0.0460	0.9540	34.31
44.5	774,886	2,103	0.0027	0.9973	32.73
45.5	772,783	26,019	0.0337	0.9663	32.64
46.5	746,764	87,451	0.1171	0.8829	31.54
47.5	668,393	466	0.0007	0.9993	27.85
48.5	668,184	86,844	0.1300	0.8700	27.83
49.5	612,768	12,343	0.0201	0.9799	24.21
50.5	600,424	3,822	0.0064	0.9936	23.72
51.5	598,716	6,680	0.0112	0.9888	23.57
52.5	607,912	32,373	0.0533	0.9467	23.31
53.5	593,109	13,528	0.0228	0.9772	22.07
54.5	583,391	7,907	0.0136	0.9864	21.56
55.5	575,483	4,676	0.0081	0.9919	21.27
56.5	570,807	18,594	0.0326	0.9674	21.10
57.5	552,214	172	0.0003	0.9997	20.41
58.5	552,041	56,805	0.1029	0.8971	20.41
59.5	495,236	32,812	0.0663	0.9337	18.31
60.5	462,424	955	0.0021	0.9979	17.09
61.5	461,469	17,571	0.0381	0.9619	17.06
62.5	443,898	3,115	0.0070	0.9930	16.41
63.5	493,880		0.0000	1.0000	16.29
64.5	495,818	442	0.0009	0.9991	16.29
65.5	495,376		0.0000	1.0000	16.28
66.5	495,376	53	0.0001	0.9999	16.28
67.5	495,978	29,275	0.0590	0.9410	16.28
68.5	466,703	333	0.0007	0.9993	15.32
69.5	466,370		0.0000	1.0000	15.31
70.5	466,370	5,356	0.0115	0.9885	15.31
71.5	461,014	2,740	0.0059	0.9941	15.13
72.5	458,274		0.0000	1.0000	15.04
73.5	458,274	45	0.0001	0.9999	15.04
74.5	458,229	9,064	0.0198	0.9802	15.04
75.5	449,165		0.0000	1.0000	14.74
76.5	449,165	115,712	0.2576	0.7424	14.74
77.5	333,453	9,093	0.0273	0.9727	10.94
78.5	324,360	44,692	0.1378	0.8622	10.64

CENTRAL MAINE POWER COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2021 EXPERIENCE BAND 1965-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	279,668	53,115	0.1899	0.8101	9.18
80.5	226,553		0.0000	1.0000	7.43
81.5	226,553	145,840	0.6437	0.3563	7.43
82.5	80,713	484	0.0060	0.9940	2.65
83.5	80,229		0.0000	1.0000	2.63
84.5	80,229	9,080	0.1132	0.8868	2.63
85.5	71,149	296	0.0042	0.9958	2.33
86.5	70,853	6,183	0.0873	0.9127	2.33
87.5	64,670		0.0000	1.0000	2.12
88.5	64,670	31,270	0.4835	0.5165	2.12
89.5	33,400	735	0.0220	0.9780	1.10
90.5	32,665		0.0000	1.0000	1.07
91.5	32,665	3,810	0.1166	0.8834	1.07
92.5	28,856	433	0.0150	0.9850	0.95
93.5	28,422		0.0000	1.0000	0.93
94.5	28,422		0.0000	1.0000	0.93
95.5	28,422		0.0000	1.0000	0.93
96.5	28,422		0.0000	1.0000	0.93
97.5	28,422		0.0000	1.0000	0.93
98.5	28,422	12,152	0.4275	0.5725	0.93
99.5	16,270		0.0000	1.0000	0.53
100.5	16,270		0.0000	1.0000	0.53
101.5	16,270	14,332	0.8809	0.1191	0.53
102.5	1,938		0.0000	1.0000	0.06
103.5	1,938		0.0000	1.0000	0.06
104.5	1,938		0.0000	1.0000	0.06
105.5	1,938		0.0000	1.0000	0.06
106.5	1,938		0.0000	1.0000	0.06
107.5	1,938		0.0000	1.0000	0.06
108.5	1,938		0.0000	1.0000	0.06
109.5	1,938		0.0000	1.0000	0.06
110.5	1,938		0.0000	1.0000	0.06
111.5	1,938		0.0000	1.0000	0.06
112.5	1,938		0.0000	1.0000	0.06
113.5	1,938	1,938	1.0000		0.06
114.5					

PART VIII. NET SALVAGE STATISTICS

CENTRAL MAINE POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	15,117	7,124	47	7,865	52	742	5
2001	3,200	30,343	948	10,269	321	20,074-	627-
2002	3,161	26,961	853	26,262	831	699-	22-
2003							
2004	5,729	1	0		0	1-	0
2005							
2006		1,654				1,654-	
2007							
2008	16,902		0		0		0
2009	33,250		0		0		0
2010	252,040		0		0		0
2011	5,347		0		0		0
2012	266,063		0		0		0
2013	114,773	21,092	18		0	21,092-	18-
2014	18,458	50,300	273		0	50,300-	273-
2015	13,227	52,928	400		0	52,928-	400-
2016	610,411	106,287	17		0	106,287-	17-
2017							
2018							
2019	612,197	149,578	24		0	149,578-	24-
2020							
2021							
TOTAL	1,969,875	446,267	23	44,397	2	401,871-	20-
THREE-YEAR MOVING AVERAGES							
00-02	7,159	21,476	300	14,799	207	6,677-	93-
01-03	2,120	19,101	901	12,177	574	6,924-	327-
02-04	2,963	8,987	303	8,754	295	233-	8-
03-05	1,910		0		0		0
04-06	1,910	551	29		0	551-	29-
05-07		551				551-	
06-08	5,634	551	10		0	551-	10-
07-09	16,717		0		0		0
08-10	100,731		0		0		0
09-11	96,879		0		0		0
10-12	174,483		0		0		0
11-13	128,728	7,030	5		0	7,030-	5-
12-14	133,098	23,797	18		0	23,797-	18-
13-15	48,820	41,440	85		0	41,440-	85-
14-16	214,032	69,838	33		0	69,838-	33-
15-17	207,880	53,072	26		0	53,072-	26-

CENTRAL MAINE POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	203,470	35,429	17		0	35,429-	17-
17-19	204,066	49,859	24		0	49,859-	24-
18-20	204,066	49,859	24		0	49,859-	24-
19-21	204,066	49,859	24		0	49,859-	24-
FIVE-YEAR AVERAGE							
17-21	122,439	29,916	24		0	29,916-	24-

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	81,762	30,431	37	79,451	97	49,019	60
1983	251,328	676	0		0	676-	0
1984	232,682	143,909	62	17,153	7	126,757-	54-
1985	145,625	35,290	24	20,952	14	14,338-	10-
1986	99,827	35,891	36	27,493	28	8,397-	8-
1987	207,332		0		0		0
1988	411,272	60,767	15	36,221	9	24,546-	6-
1989	1,227,470	225,160	18	362,380	30	137,220	11
1990	360,953	69,843	19	55,918	15	13,925-	4-
1991	588,583	185,706	32	152,920-	26-	338,626-	58-
1992	884,815	57,346	6	10,281	1	47,065-	5-
1993	871,893	124,148	14	46,830	5	77,318-	9-
1994	339,395	77,163	23	54,772	16	22,391-	7-
1995	222,051	44,926	20	27,081	12	17,845-	8-
1996	413,593	52,035	13	39,331	10	12,704-	3-
1997	420,127	31,985	8	30,532	7	1,453-	0
1998	202,960	121,978	60	811,851	400	689,873	340
1999	194,880	78,822	40	336,598	173	257,776	132
2000	681,043	64,114	9	31,461	5	32,653-	5-
2001	1,199,010	273,088	23	41,077	3	232,012-	19-
2002	758,994	242,651	32	105,049	14	137,602-	18-
2003	905,107		0		0		0
2004	363,116	43,941-	12-	64,110	18	108,051	30
2005	287,635	69,038	24	25,885	9	43,154-	15-
2006	457,696	200,989	44	18,938	4	182,051-	40-
2007	1,338,694	369,193	28	48,482	4	320,711-	24-
2008	1,675,624	1,012,058	60	112,072	7	899,986-	54-
2009	2,881,165	185,088	6	42,194	1	142,895-	5-
2010	3,285,679	897,637	27	78,557	2	819,080-	25-
2011	1,409,320	1,805,309	128	286,321	20	1,518,988-	108-
2012	4,626,121	813,719	18	331,938-	7-	1,145,658-	25-
2013	4,146,103	658,077	16	85,949	2	572,128-	14-
2014	2,119,215	589,344	28	63,236	3	526,108-	25-
2015	1,203,726	1,571,974	131		0	1,571,974-	131-
2016	10,096,186	1,870,646	19		0	1,870,646-	19-
2017							
2018	1,138	1,746	153	25	2	1,722-	151-
2019	6,445,832	3,543,552	55		0	3,543,552-	55-
2020	533,085	2,091,531	392		0	2,091,531-	392-
2021							
TOTAL	51,571,039	17,591,892	34	2,475,338	5	15,116,554-	29-

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	188,591	58,339	31	32,201	17	26,138-	14-
83-85	209,878	59,959	29	12,701	6	47,257-	23-
84-86	159,378	71,697	45	21,866	14	49,831-	31-
85-87	150,928	23,727	16	16,148	11	7,579-	5-
86-88	239,477	32,219	13	21,238	9	10,981-	5-
87-89	615,358	95,309	15	132,867	22	37,558	6
88-90	666,565	118,590	18	151,506	23	32,916	5
89-91	725,669	160,236	22	88,459	12	71,777-	10-
90-92	611,450	104,298	17	28,907-	5-	133,205-	22-
91-93	781,764	122,400	16	31,936-	4-	154,336-	20-
92-94	698,701	86,219	12	37,294	5	48,925-	7-
93-95	477,780	82,079	17	42,894	9	39,185-	8-
94-96	325,013	58,041	18	40,395	12	17,647-	5-
95-97	351,924	42,982	12	32,315	9	10,667-	3-
96-98	345,560	68,666	20	293,905	85	225,239	65
97-99	272,656	77,595	28	392,994	144	315,399	116
98-00	359,628	88,305	25	393,303	109	304,999	85
99-01	691,644	138,675	20	136,379	20	2,296-	0
00-02	879,682	193,284	22	59,195	7	134,089-	15-
01-03	954,370	171,913	18	48,708	5	123,205-	13-
02-04	675,739	66,237	10	56,386	8	9,851-	1-
03-05	518,620	8,366	2	29,998	6	21,632	4
04-06	369,483	75,362	20	36,311	10	39,052-	11-
05-07	694,675	213,073	31	31,101	4	181,972-	26-
06-08	1,157,338	527,413	46	59,831	5	467,583-	40-
07-09	1,965,161	522,113	27	67,582	3	454,531-	23-
08-10	2,614,156	698,261	27	77,607	3	620,654-	24-
09-11	2,525,388	962,678	38	135,690	5	826,988-	33-
10-12	3,107,040	1,172,222	38	10,980	0	1,161,242-	37-
11-13	3,393,848	1,092,369	32	13,444	0	1,078,925-	32-
12-14	3,630,480	687,047	19	60,918-	2-	747,965-	21-
13-15	2,489,681	939,799	38	49,728	2	890,070-	36-
14-16	4,473,042	1,343,988	30	21,079	0	1,322,910-	30-
15-17	3,766,637	1,147,540	30		0	1,147,540-	30-
16-18	3,365,775	624,131	19	8	0	624,123-	19-
17-19	2,148,990	1,181,766	55	8	0	1,181,758-	55-

CENTRAL MAINE POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	2,326,685	1,878,943	81	8	0	1,878,935-	81-
19-21	2,326,306	1,878,361	81		0	1,878,361-	81-
FIVE-YEAR AVERAGE							
17-21	1,396,011	1,127,366	81	5	0	1,127,361-	81-

CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	793	3,196	403		0	3,196-	403-
1983							
1984							
1985	38,259	2,482	6		0	2,482-	6-
1986							
1987	1,418		0		0		0
1988	2,486	12,532	504		0	12,532-	504-
1989							
1990							
1991	30,262	12,888	43		0	12,888-	43-
1992	3,094	10,830	350		0	10,830-	350-
1993	3,939	4,614	117		0	4,614-	117-
1994	2,520	4,874	193		0	4,874-	193-
1995	717	1,286	179		0	1,286-	179-
1996	1,136	2,808	247		0	2,808-	247-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005		876				876-	
2006		56,548				56,548-	
2007		329,506				329,506-	
2008	618		0		0		0
2009							
2010	122,799		0		0		0
2011							
2012							
2013	867		0		0		0
2014	11,679		0		0		0
2015							
2016	1,335		0		0		0
2017		903				903-	
2018							
2019	39,385	24,057	61		0	24,057-	61-
2020	1,418	6,955	490		0	6,955-	490-
2021	139,352	249,714	179		0	249,714-	179-
TOTAL	402,079	724,071	180		0	724,071-	180-

CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	264	1,066	403		0	1,066-	403-
83-85	12,753	827	6		0	827-	6-
84-86	12,753	827	6		0	827-	6-
85-87	13,226	827	6		0	827-	6-
86-88	1,302	4,177	321		0	4,177-	321-
87-89	1,302	4,177	321		0	4,177-	321-
88-90	829	4,177	504		0	4,177-	504-
89-91	10,087	4,296	43		0	4,296-	43-
90-92	11,119	7,906	71		0	7,906-	71-
91-93	12,432	9,444	76		0	9,444-	76-
92-94	3,184	6,773	213		0	6,773-	213-
93-95	2,392	3,591	150		0	3,591-	150-
94-96	1,458	2,989	205		0	2,989-	205-
95-97	618	1,365	221		0	1,365-	221-
96-98	379	936	247		0	936-	247-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05		292				292-	
04-06		19,141				19,141-	
05-07		128,977				128,977-	
06-08	206	128,685			0	128,685-	
07-09	206	109,835			0	109,835-	
08-10	41,139		0		0		0
09-11	40,933		0		0		0
10-12	40,933		0		0		0
11-13	289		0		0		0
12-14	4,182		0		0		0
13-15	4,182		0		0		0
14-16	4,338		0		0		0
15-17	445	301	68		0	301-	68-
16-18	445	301	68		0	301-	68-
17-19	13,128	8,320	63		0	8,320-	63-

CENTRAL MAINE POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	13,601	10,337	76		0	10,337-	76-
19-21	60,052	93,576	156		0	93,576-	156-
FIVE-YEAR AVERAGE							
17-21	36,031	56,326	156		0	56,326-	156-

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	57,313	28,768	50	1,656-	3-	30,424-	53-
1983	110,618	147,640	133	31,084	28	116,556-	105-
1984	428,892	4,522-	1-	1,994	0	6,516	2
1985	192,149	22,337	12	8,180	4	14,157-	7-
1986	147,246	30,453	21	36,722-	25-	67,175-	46-
1987	35,491		0		0		0
1988	196,407	112,790	57	4,096	2	108,694-	55-
1989	158,889	109,674	69	5,581	4	104,093-	66-
1990	446,267	305,763	69	3,264	1	302,499-	68-
1991	277,462	115,992	42	1,795-	1-	117,787-	42-
1992	267,395	97,472	36	233	0	97,239-	36-
1993	277,749	41,525	15	50	0	41,475-	15-
1994	107,288	43,865	41	1,305	1	42,560-	40-
1995	296,307	11,572	4		0	11,572-	4-
1996	148,393	25,275	17	3,574	2	21,701-	15-
1997	42,055	27,208	65	3,353	8	23,854-	57-
1998	68,626	20,127	29	6	0	20,121-	29-
1999	105,461	60,944	58	271	0	60,673-	58-
2000	549,626	109,426	20	3,111	1	106,315-	19-
2001	113,556	17,219-	15-	399-	0	16,820	15
2002	182,627	10,639	6	971	1	9,668-	5-
2003	31,658		0		0		0
2004	4,578	28,667	626	69	1	28,598-	625-
2005	36,138	10,904	30		0	10,904-	30-
2006	62,295	83,676	134		0	83,676-	134-
2007	881,675	259,355	29	81,929	9	177,426-	20-
2008	862,031	89,772	10		0	89,772-	10-
2009	1,058,300	90,839	9		0	90,839-	9-
2010	286,472	156,878	55		0	156,878-	55-
2011	931,195	4,068,554	437		0	4,068,554-	437-
2012	2,491,671	13,398,786	538		0	13,398,786-	538-
2013	2,141,788	6,090,550	284	20,031-	1-	6,110,581-	285-
2014	1,777,887	8,315,728	468	26,495	1	8,289,233-	466-
2015	975	523,991			0	523,991-	
2016	757,493	148,801	20	6,296	1	142,505-	19-
2017	138,139	589,209	427		0	589,209-	427-
2018	1,105,252	1,695,740	153	23,870	2	1,671,869-	151-
2019	2,120,746	1,519,774	72		0	1,519,774-	72-
2020	603,393	2,959,226	490		0	2,959,226-	490-
2021	997,001	3,822,897	383		0	3,822,897-	383-
TOTAL	20,498,505	45,153,076	220	145,130	1	45,007,946-	220-

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	198,941	57,295	29	10,474	5	46,821-	24-
83-85	243,886	55,152	23	13,753	6	41,399-	17-
84-86	256,096	16,089	6	8,849-	3-	24,939-	10-
85-87	124,962	17,597	14	9,514-	8-	27,111-	22-
86-88	126,382	47,748	38	10,875-	9-	58,623-	46-
87-89	130,263	74,155	57	3,226	2	70,929-	54-
88-90	267,188	176,076	66	4,314	2	171,762-	64-
89-91	294,206	177,143	60	2,350	1	174,793-	59-
90-92	330,375	173,076	52	567	0	172,508-	52-
91-93	274,202	84,996	31	504-	0	85,500-	31-
92-94	217,477	60,954	28	529	0	60,425-	28-
93-95	227,115	32,320	14	452	0	31,869-	14-
94-96	183,996	26,904	15	1,626	1	25,278-	14-
95-97	162,252	21,352	13	2,309	1	19,042-	12-
96-98	86,358	24,203	28	2,311	3	21,892-	25-
97-99	72,047	36,093	50	1,210	2	34,883-	48-
98-00	241,238	63,499	26	1,129	0	62,370-	26-
99-01	256,214	51,050	20	994	0	50,056-	20-
00-02	281,936	34,282	12	1,228	0	33,054-	12-
01-03	109,280	2,194-	2-	191	0	2,384	2
02-04	72,954	13,102	18	346	0	12,755-	17-
03-05	24,125	13,190	55	23	0	13,167-	55-
04-06	34,337	41,082	120	23	0	41,059-	120-
05-07	326,703	117,979	36	27,310	8	90,669-	28-
06-08	602,001	144,268	24	27,310	5	116,958-	19-
07-09	934,002	146,656	16	27,310	3	119,346-	13-
08-10	735,601	112,496	15		0	112,496-	15-
09-11	758,655	1,438,757	190		0	1,438,757-	190-
10-12	1,236,446	5,874,739	475		0	5,874,739-	475-
11-13	1,854,884	7,852,630	423	6,677-	0	7,859,307-	424-
12-14	2,137,115	9,268,355	434	2,155	0	9,266,200-	434-
13-15	1,306,883	4,976,757	381	2,155	0	4,974,602-	381-
14-16	845,452	2,996,174	354	10,930	1	2,985,243-	353-
15-17	298,869	420,667	141	2,099	1	418,569-	140-
16-18	666,961	811,250	122	10,056	2	801,195-	120-
17-19	1,121,379	1,268,241	113	7,957	1	1,260,284-	112-

CENTRAL MAINE POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,276,464	2,058,247	161	7,957	1	2,050,290-	161-
19-21	1,240,380	2,767,299	223		0	2,767,299-	223-
FIVE-YEAR AVERAGE							
17-21	992,906	2,117,369	213	4,774	0	2,112,595-	213-

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	27,968	31,965	114	3,864-	14-	35,829-	128-
1983	69,039	180,449	261	72,530	105	107,919-	156-
1984	335,488	5,527-	2-	4,652	1	10,179	3
1985	149,713	24,819	17	19,087	13	5,732-	4-
1986	90,036	37,221	41	85,684-	95-	122,905-	137-
1987	32,150		0		0		0
1988	114,861	125,322	109	9,558	8	115,764-	101-
1989	115,828	134,045	116	13,022	11	121,023-	104-
1990	291,149	373,711	128	7,616	3	366,095-	126-
1991	151,205	128,880	85	4,189-	3-	133,068-	88-
1992	157,903	108,302	69	543	0	107,759-	68-
1993	207,494	46,138	22	117	0	46,022-	22-
1994	97,078	48,738	50	3,044	3	45,694-	47-
1995	271,821	12,858	5		0	12,858-	5-
1996	131,787	28,083	21	8,339	6	19,744-	15-
1997	111,456	33,254	30	7,825	7	25,430-	23-
1998	63,096	24,600	39	14	0	24,586-	39-
1999	21,457	74,486	347	631	3	73,855-	344-
2000	309,571	133,743	43	7,260	2	126,484-	41-
2001	82,928	21,046-	25-	931-	1-	20,115	24
2002	46,606	13,003	28	2,265	5	10,737-	23-
2003	25,235		0		0		0
2004	2,729	33,104		58	2	33,046-	
2005	22,021	87,990	400		0	87,990-	400-
2006	1,474	47,718			0	47,718-	
2007	746,537	124,642	17	68,815	9	55,827-	7-
2008	640,445	4,276	1		0	4,276-	1-
2009	1,895,237	38,478	2		0	38,478-	2-
2010	203,766	23,236	11		0	23,236-	11-
2011	992,606	23,282	2		0	23,282-	2-
2012	1,414,887	43,875	3		0	43,875-	3-
2013	919,622	223,697	24	2,120	0	221,577-	24-
2014	702,076	24,179	3	8,687	1	15,493-	2-
2015	128	3,143,947			0	3,143,947-	
2016	35,918		0		0		0
2017	209,840	851,463	406		0	851,463-	406-
2018	59,878	91,868	153	1,293	2	90,575-	151-
2019	172,751	499,249	289		0	499,249-	289-
2020	55,761	796,353			0	796,353-	
2021	493,527	1,768,767	358		0	1,768,767-	358-
TOTAL	11,473,073	9,359,170	82	142,808	1	9,216,362-	80-

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	144,165	68,962	48	24,439	17	44,523-	31-
83-85	184,747	66,580	36	32,090	17	34,490-	19-
84-86	191,746	18,837	10	20,648-	11-	39,486-	21-
85-87	90,633	20,680	23	22,199-	24-	42,879-	47-
86-88	79,016	54,181	69	25,375-	32-	79,556-	101-
87-89	87,613	86,456	99	7,527	9	78,929-	90-
88-90	173,946	211,026	121	10,066	6	200,961-	116-
89-91	186,061	212,212	114	5,483	3	206,729-	111-
90-92	200,086	203,631	102	1,323	1	202,307-	101-
91-93	172,201	94,440	55	1,176-	1-	95,616-	56-
92-94	154,159	67,726	44	1,235	1	66,492-	43-
93-95	192,131	35,912	19	1,054	1	34,858-	18-
94-96	166,896	29,893	18	3,794	2	26,099-	16-
95-97	171,688	24,732	14	5,388	3	19,344-	11-
96-98	102,113	28,646	28	5,393	5	23,253-	23-
97-99	65,336	44,113	68	2,823	4	41,290-	63-
98-00	131,375	77,610	59	2,635	2	74,975-	57-
99-01	137,985	62,395	45	2,320	2	60,075-	44-
00-02	146,369	41,900	29	2,865	2	39,036-	27-
01-03	51,590	2,681-	5-	445	1	3,126	6
02-04	24,857	15,369	62	774	3	14,595-	59-
03-05	16,662	40,365	242	19	0	40,346-	242-
04-06	8,741	56,271	644	19	0	56,252-	644-
05-07	256,677	86,783	34	22,938	9	63,845-	25-
06-08	462,819	58,879	13	22,938	5	35,940-	8-
07-09	1,094,073	55,799	5	22,938	2	32,860-	3-
08-10	913,149	21,997	2		0	21,997-	2-
09-11	1,030,536	28,332	3		0	28,332-	3-
10-12	870,419	30,131	3		0	30,131-	3-
11-13	1,109,038	96,951	9	707	0	96,245-	9-
12-14	1,012,195	97,250	10	3,602	0	93,648-	9-
13-15	540,609	1,130,608	209	3,602	1	1,127,006-	208-
14-16	246,041	1,056,042	429	2,896	1	1,053,147-	428-
15-17	81,962	1,331,804			0	1,331,804-	
16-18	101,879	314,444	309	431	0	314,013-	308-
17-19	147,490	480,860	326	431	0	480,429-	326-

CENTRAL MAINE POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	96,130	462,490	481	431	0	462,059-	481-
19-21	240,680	1,021,456	424		0	1,021,456-	424-
FIVE-YEAR AVERAGE							
17-21	198,351	801,540	404	259	0	801,281-	404-

CENTRAL MAINE POWER COMPANY

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	23,094		0		0		0
2008							
2009	8,429		0		0		0
2010							
2011	6,081	162,014			0	162,014-	
2012		1,837				1,837-	
2013	107,449	166,220	155		0	166,220-	155-
2014							
2015							
2016							
2017							
2018							
2019	14,142	8,638	61		0	8,638-	61-
2020							
2021							
TOTAL	159,196	338,709	213		0	338,709-	213-
THREE-YEAR MOVING AVERAGES							
07-09	10,508		0		0		0
08-10	2,810		0		0		0
09-11	4,837	54,005			0	54,005-	
10-12	2,027	54,617			0	54,617-	
11-13	37,843	110,024	291		0	110,024-	291-
12-14	35,816	56,019	156		0	56,019-	156-
13-15	35,816	55,407	155		0	55,407-	155-
14-16							
15-17							
16-18							
17-19	4,714	2,879	61		0	2,879-	61-
18-20	4,714	2,879	61		0	2,879-	61-
19-21	4,714	2,879	61		0	2,879-	61-
FIVE-YEAR AVERAGE							
17-21	2,828	1,728	61		0	1,728-	61-

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,034,024	89,502	9	464,142	45	374,640	36
1993	276,227	1,756-	1-	484,028	175	485,784	176
1994	627,022	38,474	6	604,610	96	566,136	90
1995	428,168	83,602	20	251,002	59	167,400	39
1996	579,719	60,191	10	201,410	35	141,219	24
1997	637,240	78,056	12	374,133	59	296,077	46
1998	775,198	61,082	8	452,918	58	391,836	51
1999	1,242,181	104,872	8	466,271	38	361,399	29
2000	742,330	71,482	10	569,211	77	497,729	67
2001	665,495	83,834	13	465,964	70	382,130	57
2002	504,235	271,569	54	496,208	98	224,639	45
2003	676,759	116,166	17	706,579	104	590,413	87
2004		445		1,939		1,494	
2005	1,862	1,056	57	220	12	836-	45-
2006	21,416	2	0	30-	0	32-	0
2007	166	19	11		0	19-	11-
2008	3,250		0		0		0
2009	3,462	2,530	73		0	2,530-	73-
2010	40,408	1,250	3		0	1,250-	3-
2011	1,824	3,295	181		0	3,295-	181-
2012	67,462	1,800	3		0	1,800-	3-
2013	24,183	1,948	8	11,689	48	9,741	40
2014	67,856	23,806	35		0	23,806-	35-
2015	237,340	324,086	137	9,205	4	314,881-	133-
2016	29,217	60,543	207	176	1	60,367-	207-
2017	1,881	23,917			0	23,917-	
2018							
2019	101,109	37,607	37		0	37,607-	37-
2020							
2021							
TOTAL	8,790,033	1,539,378	18	5,559,675	63	4,020,297	46
THREE-YEAR MOVING AVERAGES							
92-94	645,758	42,073	7	517,593	80	475,520	74
93-95	443,806	40,107	9	446,547	101	406,440	92
94-96	544,970	60,756	11	352,341	65	291,585	54
95-97	548,376	73,950	13	275,515	50	201,565	37
96-98	664,052	66,443	10	342,820	52	276,377	42
97-99	884,873	81,337	9	431,107	49	349,771	40
98-00	919,903	79,145	9	496,133	54	416,988	45
99-01	883,335	86,729	10	500,482	57	413,753	47

CENTRAL MAINE POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	637,353	142,295	22	510,461	80	368,166	58
01-03	615,496	157,190	26	556,250	90	399,061	65
02-04	393,665	129,393	33	401,575	102	272,182	69
03-05	226,207	39,222	17	236,246	104	197,024	87
04-06	7,759	501	6	709	9	208	3
05-07	7,815	359	5	63	1	296-	4-
06-08	8,277	7	0	10-	0	17-	0
07-09	2,293	850	37		0	850-	37-
08-10	15,707	1,260	8		0	1,260-	8-
09-11	15,231	2,358	15		0	2,358-	15-
10-12	36,565	2,115	6		0	2,115-	6-
11-13	31,156	2,348	8	3,896	13	1,549	5
12-14	53,167	9,185	17	3,896	7	5,288-	10-
13-15	109,793	116,613	106	6,965	6	109,649-	100-
14-16	111,471	136,145	122	3,127	3	133,018-	119-
15-17	89,479	136,182	152	3,127	3	133,055-	149-
16-18	10,366	28,153	272	59	1	28,095-	271-
17-19	34,330	20,508	60		0	20,508-	60-
18-20	33,703	12,536	37		0	12,536-	37-
19-21	33,703	12,536	37		0	12,536-	37-
FIVE-YEAR AVERAGE							
17-21	20,598	12,305	60		0	12,305-	60-

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	44,126	6,565	15		0	6,565-	15-
1993	523,569	97,848	19		0	97,848-	19-
1994	189,841	7,033	4		0	7,033-	4-
1995	45,439	2,368	5		0	2,368-	5-
1996	28,277	218	1	11,750	42	11,532	41
1997	116,151	5,164	4		0	5,164-	4-
1998	40,254	374	1	1,729	4	1,355	3
1999	207,829		0		0		0
2000	368,764		0		0		0
2001	94,654	1,030	1	6,591	7	5,561	6
2002	630,406		0	80,667	13	80,667	13
2003	149,608	699	0		0	699-	0
2004	446,243	177,870	40	695,409	156	517,539	116
2005	1,233,889	72,991	6	741,949	60	668,958	54
2006	1,407,433	64,560	5	589,582	42	525,022	37
2007	1,160,711	212,320	18	678,737	58	466,418	40
2008	1,413,167	184,868	13	732,604	52	547,736	39
2009	1,246,876	112,605	9	758,113	61	645,508	52
2010	1,213,527	221,363	18	917,728	76	696,365	57
2011	1,042,899	421,172	40	668,097	64	246,925	24
2012	2,580,252	407,543	16	2,081,505	81	1,673,961	65
2013	1,250,197	400,131	32	1,148,210	92	748,079	60
2014	2,565,643	285,101	11	817,699	32	532,598	21
2015	907,351	2,477,959	273	35,192	4	2,442,767-	269-
2016	353,863	733,264	207	2,131	1	731,133-	207-
2017	32,894	143,362	436		0	143,362-	436-
2018	101,760	141,593	139	2,064	2	139,530-	137-
2019	3,464,110	2,576,932	74		0	2,576,932-	74-
2020							
2021							
TOTAL	22,859,733	8,754,934	38	9,969,757	44	1,214,824	5
THREE-YEAR MOVING AVERAGES							
92-94	252,512	37,149	15		0	37,149-	15-
93-95	252,950	35,750	14		0	35,750-	14-
94-96	87,852	3,206	4	3,917	4	710	1
95-97	63,289	2,583	4	3,917	6	1,333	2
96-98	61,561	1,919	3	4,493	7	2,574	4
97-99	121,411	1,846	2	576	0	1,270-	1-
98-00	205,616	125	0	576	0	452	0
99-01	223,749	343	0	2,197	1	1,854	1

CENTRAL MAINE POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	364,608	343	0	29,086	8	28,743	8
01-03	291,556	576	0	29,086	10	28,510	10
02-04	408,752	59,523	15	258,692	63	199,169	49
03-05	609,913	83,853	14	479,119	79	395,266	65
04-06	1,029,189	105,140	10	675,647	66	570,506	55
05-07	1,267,345	116,624	9	670,090	53	553,466	44
06-08	1,327,104	153,916	12	666,974	50	513,058	39
07-09	1,273,584	169,931	13	723,152	57	553,221	43
08-10	1,291,190	172,945	13	802,815	62	629,870	49
09-11	1,167,767	251,713	22	781,313	67	529,600	45
10-12	1,612,226	350,026	22	1,222,443	76	872,417	54
11-13	1,624,449	409,615	25	1,299,271	80	889,655	55
12-14	2,132,031	364,258	17	1,349,138	63	984,880	46
13-15	1,574,397	1,054,397	67	667,034	42	387,363-	25-
14-16	1,275,619	1,165,442	91	285,007	22	880,434-	69-
15-17	431,369	1,118,195	259	12,441	3	1,105,754-	256-
16-18	162,839	339,407	208	1,398	1	338,008-	208-
17-19	1,199,588	953,962	80	688	0	953,275-	79-
18-20	1,188,623	906,175	76	688	0	905,487-	76-
19-21	1,154,703	858,977	74		0	858,977-	74-
FIVE-YEAR AVERAGE							
17-21	719,753	572,377	80	413	0	571,965-	79-

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,704,430	845,776	50	665,453	39	180,323-	11-
1993	2,687,885	697,725	26	594,900	22	102,825-	4-
1994	1,150,684	568,197	49	713,932	62	145,736	13
1995	1,130,210	571,428	51	797,774	71	226,345	20
1996	1,443,793	598,663	41	793,640	55	194,978	14
1997	1,865,996	567,435	30	1,241,753	67	674,318	36
1998	3,575,552	755,126	21	933,687	26	178,561	5
1999	378,528	677,146	179	558,056	147	119,090-	31-
2000	2,210,537	617,248	28	702,536	32	85,289	4
2001	9,208,871	640,127	7	887,990	10	247,863	3
2002	2,608,291	797,222	31	676,445	26	120,777-	5-
2003	1,818,678	796,930	44	599,051	33	197,879-	11-
2004	1,748,113	383,017	22	430,682	25	47,665	3
2005	1,248,227	456,807	37	432,062	35	24,745-	2-
2006	1,211,959	2,127,014	176	500,851	41	1,626,163-	134-
2007	3,107,455	1,596,018	51	669,468	22	926,550-	30-
2008	1,922,963	1,999,620	104	585,663	30	1,413,956-	74-
2009	2,072,113	1,847,511	89	654,079	32	1,193,432-	58-
2010	2,151,106	1,596,826	74	793,150	37	803,676-	37-
2011	1,727,480	1,682,266	97	671,262	39	1,011,004-	59-
2012	2,022,414	2,443,160	121	758,009	37	1,685,151-	83-
2013	1,769,282	2,604,418	147	959,906	54	1,644,512-	93-
2014	2,060,747	2,205,415	107	695,950	34	1,509,465-	73-
2015	433,246	1,507,272	348	16,804	4	1,490,469-	344-
2016	652,180	1,351,428	207	3,928	1	1,347,500-	207-
2017	1,005,329	1,699,074	169		0	1,699,074-	169-
2018	841,136	1,170,387	139	17,057	2	1,153,330-	137-
2019	1,345,627	1,001,004	74		0	1,001,004-	74-
2020	1,370,280	2,414,719	176		0	2,414,719-	176-
2021	2,085,833	6,444,042	309		0	6,444,042-	309-
TOTAL	58,558,944	42,663,020	73	16,354,090	28	26,308,930-	45-
THREE-YEAR MOVING AVERAGES							
92-94	1,847,666	703,899	38	658,095	36	45,804-	2-
93-95	1,656,260	612,450	37	702,202	42	89,752	5
94-96	1,241,562	579,429	47	768,449	62	189,020	15
95-97	1,480,000	579,175	39	944,389	64	365,214	25
96-98	2,295,114	640,408	28	989,694	43	349,286	15
97-99	1,940,025	666,569	34	911,165	47	244,597	13
98-00	2,054,872	683,173	33	731,426	36	48,254	2
99-01	3,932,645	644,840	16	716,194	18	71,354	2

CENTRAL MAINE POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	4,675,899	684,865	15	755,657	16	70,792	2
01-03	4,545,280	744,760	16	721,162	16	23,598-	1-
02-04	2,058,360	659,056	32	568,726	28	90,330-	4-
03-05	1,605,006	545,585	34	487,265	30	58,319-	4-
04-06	1,402,766	988,946	70	454,532	32	534,414-	38-
05-07	1,855,881	1,393,280	75	534,127	29	859,153-	46-
06-08	2,080,793	1,907,551	92	585,327	28	1,322,223-	64-
07-09	2,367,511	1,814,383	77	636,403	27	1,177,980-	50-
08-10	2,048,728	1,814,652	89	677,631	33	1,137,021-	55-
09-11	1,983,566	1,708,868	86	706,164	36	1,002,704-	51-
10-12	1,967,000	1,907,417	97	740,807	38	1,166,610-	59-
11-13	1,839,726	2,243,281	122	796,392	43	1,446,889-	79-
12-14	1,950,814	2,417,665	124	804,622	41	1,613,043-	83-
13-15	1,421,092	2,105,702	148	557,553	39	1,548,149-	109-
14-16	1,048,724	1,688,038	161	238,894	23	1,449,145-	138-
15-17	696,918	1,519,258	218	6,911	1	1,512,347-	217-
16-18	832,881	1,406,963	169	6,995	1	1,399,968-	168-
17-19	1,064,031	1,290,155	121	5,686	1	1,284,469-	121-
18-20	1,185,681	1,528,704	129	5,686	0	1,523,018-	128-
19-21	1,600,580	3,286,588	205		0	3,286,588-	205-
FIVE-YEAR AVERAGE							
17-21	1,329,641	2,545,845	191	3,411	0	2,542,434-	191-

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,794,632	805,501	45	572,290	32	233,212-	13-
1993	1,641,316	664,500	40	511,614	31	152,886-	9-
1994	1,718,083	541,140	31	613,982	36	72,842	4
1995	2,599,762	544,217	21	686,085	26	141,868	5
1996	2,203,688	570,155	26	682,531	31	112,376	5
1997	1,957,459	540,414	28	1,067,908	55	527,494	27
1998	1,955,313	719,167	37	802,971	41	83,804	4
1999	2,997,862	644,901	22	479,928	16	164,973-	6-
2000	1,500,751	587,855	39	604,181	40	16,327	1
2001	6,072,845	609,644	10	763,671	13	154,027	3
2002	1,634,065	759,259	46	581,743	36	177,516-	11-
2003	1,991,941	758,981	38	515,184	26	243,797-	12-
2004	2,310,968	500,812	22	483,155	21	17,657-	1-
2005	1,279,219	346,247	27	236,736	19	109,510-	9-
2006	800,609	502,177	63	189,769-	24-	691,946-	86-
2007	2,000,457	391,769	20	144,362	7	247,406-	12-
2008	1,496,733	210,487	14	153,724	10	56,763-	4-
2009	1,718,149	651,191	38	120,179	7	531,012-	31-
2010	1,388,562	496,012	36	247,258	18	248,753-	18-
2011	1,127,053	182,622	16	420,071	37	237,449	21
2012	1,475,100	1,513,954	103	76,896-	5-	1,590,850-	108-
2013	953,815	1,803,788	189	308,382-	32-	2,112,170-	221-
2014	1,473,917	604,771	41	696,708	47	91,937	6
2015	77,470	211,571	273	3,005	4	208,566-	269-
2016	365,205	756,768	207	2,200	1	754,568-	207-
2017	476,712	770,106	162		0	770,106-	162-
2018	1,115,792	1,784,298	160	22,627	2	1,761,671-	158-
2019	510,921	530,357	104		0	530,357-	104-
2020	436,051	1,092,170	250		0	1,092,170-	250-
2021	370,779	1,410,674	380		0	1,410,674-	380-
TOTAL	47,445,231	21,505,505	45	9,837,066	21	11,668,439-	25-
THREE-YEAR MOVING AVERAGES							
92-94	1,718,010	670,380	39	565,962	33	104,418-	6-
93-95	1,986,387	583,286	29	603,894	30	20,608	1
94-96	2,173,844	551,837	25	660,866	30	109,029	5
95-97	2,253,636	551,595	24	812,175	36	260,579	12
96-98	2,038,820	609,912	30	851,136	42	241,224	12
97-99	2,303,545	634,827	28	783,602	34	148,775	6
98-00	2,151,309	650,641	30	629,027	29	21,614-	1-
99-01	3,523,819	614,133	17	615,927	17	1,794	0

CENTRAL MAINE POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	3,069,221	652,253	21	649,865	21	2,388-	0
01-03	3,232,950	709,295	22	620,199	19	89,095-	3-
02-04	1,978,991	673,017	34	526,694	27	146,323-	7-
03-05	1,860,709	535,347	29	411,692	22	123,655-	7-
04-06	1,463,599	449,745	31	176,707	12	273,038-	19-
05-07	1,360,095	413,398	30	63,776	5	349,621-	26-
06-08	1,432,600	368,144	26	36,106	3	332,039-	23-
07-09	1,738,446	417,815	24	139,422	8	278,394-	16-
08-10	1,534,481	452,563	29	173,721	11	278,842-	18-
09-11	1,411,255	443,275	31	262,503	19	180,772-	13-
10-12	1,330,238	730,862	55	196,811	15	534,051-	40-
11-13	1,185,323	1,166,788	98	11,598	1	1,155,190-	97-
12-14	1,300,944	1,307,504	101	103,810	8	1,203,694-	93-
13-15	835,068	873,377	105	130,444	16	742,933-	89-
14-16	638,864	524,370	82	233,971	37	290,399-	45-
15-17	306,463	579,481	189	1,735	1	577,747-	189-
16-18	652,570	1,103,724	169	8,276	1	1,095,448-	168-
17-19	701,142	1,028,253	147	7,542	1	1,020,711-	146-
18-20	687,588	1,135,608	165	7,542	1	1,128,066-	164-
19-21	439,250	1,011,067	230		0	1,011,067-	230-
FIVE-YEAR AVERAGE							
17-21	582,051	1,117,521	192	4,525	1	1,112,995-	191-

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	676	876	130		0	876-	130-
1989	2,167	345	16		0	345-	16-
1990	1,758	1,847	105		0	1,847-	105-
1991	2,125	148	7		0	148-	7-
1992	937	38	4		0	38-	4-
1993	4,977	87	2		0	87-	2-
1994	743	11	1		0	11-	1-
1995	727	613	84		0	613-	84-
1996	9,139	524	6		0	524-	6-
1997	12,616	579	5		0	579-	5-
1998	6,977-	485	7-		0	485-	7
1999	325,490	1,097	0		0	1,097-	0
2000	4,114	365	9		0	365-	9-
2001	256,116	349	0		0	349-	0
2002	38,175	719	2		0	719-	2-
2003	17,447	294	2		0	294-	2-
2004	18,920	206	1	41	0	165-	1-
2005	400,966	28	0	13	0	14-	0
2006	6,499	640	10	2-	0	642-	10-
2007	36,153	276	1		0	276-	1-
2008	43,556	45	0		0	45-	0
2009	67,302	240	0		0	240-	0
2010	94,092	513	1		0	513-	1-
2011	33,944	44	0		0	44-	0
2012	59,189	45,825	77		0	45,825-	77-
2013	15,756	612	4		0	612-	4-
2014	33,853	1,248	4		0	1,248-	4-
2015	740	2,022	273	29	4	1,993-	269-
2016	2	4	207		0	4-	207-
2017	33	1,388			0	1,388-	
2018							
2019	362	269	74		0	269-	74-
2020	134	237	176		0	237-	176-
2021							
TOTAL	1,481,732	61,972	4	82	0	61,890-	4-
THREE-YEAR MOVING AVERAGES							
88-90	1,533	1,023	67		0	1,023-	67-
89-91	2,016	780	39		0	780-	39-
90-92	1,607	678	42		0	678-	42-
91-93	2,680	91	3		0	91-	3-

CENTRAL MAINE POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	2,219	46	2		0	46-	2-
93-95	2,149	237	11		0	237-	11-
94-96	3,536	383	11		0	383-	11-
95-97	7,494	572	8		0	572-	8-
96-98	4,926	529	11		0	529-	11-
97-99	110,376	720	1		0	720-	1-
98-00	107,542	649	1		0	649-	1-
99-01	195,240	603	0		0	603-	0
00-02	99,468	477	0		0	477-	0
01-03	103,913	454	0		0	454-	0
02-04	24,848	406	2	14	0	392-	2-
03-05	145,778	176	0	18	0	158-	0
04-06	142,129	291	0	18	0	274-	0
05-07	147,873	314	0	4	0	311-	0
06-08	28,736	320	1	1-	0	321-	1-
07-09	49,004	187	0		0	187-	0
08-10	68,317	266	0		0	266-	0
09-11	65,113	266	0		0	266-	0
10-12	62,409	15,460	25		0	15,460-	25-
11-13	36,297	15,493	43		0	15,493-	43-
12-14	36,266	15,895	44		0	15,895-	44-
13-15	16,783	1,294	8	10	0	1,284-	8-
14-16	11,532	1,091	9	10	0	1,082-	9-
15-17	259	1,138	440	10	4	1,129-	437-
16-18	12	464			0	464-	
17-19	132	552	420		0	552-	420-
18-20	165	169	102		0	169-	102-
19-21	165	169	102		0	169-	102-
FIVE-YEAR AVERAGE							
17-21	106	379	358		0	379-	358-

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	13,786	1,752	13	302	2	1,450-	11-
1989	57,688	691	1		0	691-	1-
1990	114,975	3,693	3	293	0	3,400-	3-
1991	30,884	296	1	6,742-	22-	7,038-	23-
1992	66,392	77	0		0	77-	0
1993	147,039	175	0	123	0	52-	0
1994	12,475	22	0	23	0	1	0
1995	35,369	1,226	3		0	1,226-	3-
1996	100,314	1,048	1		0	1,048-	1-
1997	77,105	1,159	2		0	1,159-	2-
1998	121,977	970	1		0	970-	1-
1999	632,502	2,194	0	12,618	2	10,424	2
2000	134,542	729	1	6,256	5	5,527	4
2001	596,406	698	0	7,040	1	6,343	1
2002	197,573	1,437	1	4,737	2	3,299	2
2003	239,095	588	0	4,825	2	4,237	2
2004	111,129	21,757	20	4,343	4	17,414-	16-
2005	210,175	13,860-	7-	719	0	14,578	7
2006	145,646	28,272	19	8,702	6	19,570-	13-
2007	14,478	83,496	577	16,472	114	67,024-	463-
2008	17,609	35,030	199	1,157	7	33,874-	192-
2009	77,788	34,746	45	8,088	10	26,657-	34-
2010	93,452	118,586	127	7,212-	8-	125,798-	135-
2011	198,785	193,013	97	4,590	2	188,424-	95-
2012	104,527	167,238	160	302	0	166,937-	160-
2013	94,343	75,707	80	522	1	75,185-	80-
2014	58,844	40,838	69		0	40,838-	69-
2015	37,483	102,366	273	1,454	4	100,913-	269-
2016	94,942	196,736	207	572	1	196,165-	207-
2017	912,808	804,548	88		0	804,548-	88-
2018	78,059	108,615	139	1,583	2	107,032-	137-
2019	123,149	129,217	105		0	129,217-	105-
2020	334,570	589,582	176		0	589,582-	176-
2021	232,824	719,295	309		0	719,295-	309-
TOTAL	5,518,735	3,451,936	63	70,767	1	3,381,170-	61-
THREE-YEAR MOVING AVERAGES							
88-90	62,150	2,045	3	198	0	1,847-	3-
89-91	67,849	1,560	2	2,149-	3-	3,710-	5-
90-92	70,750	1,355	2	2,149-	3-	3,505-	5-
91-93	81,438	183	0	2,206-	3-	2,389-	3-

CENTRAL MAINE POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	75,302	91	0	49	0	42-	0
93-95	64,961	474	1	49	0	426-	1-
94-96	49,386	765	2	8	0	758-	2-
95-97	70,929	1,144	2		0	1,144-	2-
96-98	99,799	1,059	1		0	1,059-	1-
97-99	277,195	1,441	1	4,206	2	2,765	1
98-00	296,340	1,298	0	6,291	2	4,994	2
99-01	454,483	1,207	0	8,638	2	7,431	2
00-02	309,507	955	0	6,011	2	5,056	2
01-03	344,358	908	0	5,534	2	4,626	1
02-04	182,599	7,927	4	4,635	3	3,292-	2-
03-05	186,800	2,828	2	3,295	2	467	0
04-06	155,650	12,056	8	4,588	3	7,468-	5-
05-07	123,433	32,636	26	8,631	7	24,005-	19-
06-08	59,245	48,933	83	8,777	15	40,156-	68-
07-09	36,625	51,091	139	8,572	23	42,518-	116-
08-10	62,950	62,788	100	678	1	62,110-	99-
09-11	123,342	115,448	94	1,822	1	113,626-	92-
10-12	132,255	159,613	121	774-	1-	160,386-	121-
11-13	132,552	145,320	110	1,804	1	143,515-	108-
12-14	85,905	94,595	110	275	0	94,320-	110-
13-15	63,557	72,971	115	659	1	72,312-	114-
14-16	63,757	113,314	178	675	1	112,639-	177-
15-17	348,411	367,884	106	675	0	367,208-	105-
16-18	361,936	369,966	102	718	0	369,248-	102-
17-19	371,339	347,460	94	528	0	346,932-	93-
18-20	178,593	275,804	154	528	0	275,277-	154-
19-21	230,181	479,365	208		0	479,365-	208-
FIVE-YEAR AVERAGE							
17-21	336,282	470,251	140	317	0	469,935-	140-

CENTRAL MAINE POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	959,192	267,624	28	21,816	2	245,808-	26-
2005	277,138	228,500	82	35,042	13	193,458-	70-
2006	2,321,910	316,970	14	3,668	0	313,302-	13-
2007	1,484,575	382,557	26	18,320	1	364,238-	25-
2008	26,956	425,600		14,260	53	411,339-	
2009	103,988	454,593	437	153,413	148	301,180-	290-
2010	1,366,998	223,087	16	3,564	0	219,524-	16-
2011	1,625,617	258,089	16		0	258,089-	16-
2012	1,539,327	413,344	27		0	413,344-	27-
2013	1,627,027	398,039	24	6,362	0	391,676-	24-
2014	2,012,321	477,881	24	1,925	0	475,957-	24-
2015	336,780	873,752	259	13,062	4	860,690-	256-
2016	288,347	567,629	197	1,737	1	565,892-	196-
2017	385,829	473,056	123		0	473,056-	123-
2018	757,133	1,000,827	132	15,354	2	985,474-	130-
2019	2,183,276	1,542,920	71		0	1,542,920-	71-
2020	853,003	1,428,011	167		0	1,428,011-	167-
2021	811,270	2,381,048	293		0	2,381,048-	293-
TOTAL	18,960,686	12,113,529	64	288,522	2	11,825,007-	62-
THREE-YEAR MOVING AVERAGES							
04-06	1,186,080	271,032	23	20,175	2	250,856-	21-
05-07	1,361,208	309,342	23	19,010	1	290,333-	21-
06-08	1,277,814	375,042	29	12,083	1	362,960-	28-
07-09	538,506	420,917	78	61,998	12	358,919-	67-
08-10	499,314	367,760	74	57,079	11	310,681-	62-
09-11	1,032,201	311,923	30	52,326	5	259,598-	25-
10-12	1,510,647	298,174	20	1,188	0	296,986-	20-
11-13	1,597,324	356,491	22	2,121	0	354,370-	22-
12-14	1,726,225	429,755	25	2,762	0	426,993-	25-
13-15	1,325,376	583,224	44	7,116	1	576,108-	43-
14-16	879,149	639,754	73	5,575	1	634,180-	72-
15-17	336,985	638,146	189	4,933	1	633,213-	188-
16-18	477,103	680,504	143	5,697	1	674,807-	141-
17-19	1,108,746	1,005,601	91	5,118	0	1,000,483-	90-

CENTRAL MAINE POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,264,471	1,323,920	105	5,118	0	1,318,802-	104-
19-21	1,282,516	1,783,993	139		0	1,783,993-	139-
FIVE-YEAR AVERAGE							
17-21	998,102	1,365,173	137	3,071	0	1,362,102-	136-

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	573,986	11,389	2	1,208	0	10,180-	2-
1989	598,835	4,491	1		0	4,491-	1-
1990	507,069	24,005	5	1,173	0	22,832-	5-
1991	486,278	1,926	0	26,966-	6-	28,892-	6-
1992	482,417	242,150	50	26,619	6	215,531-	45-
1993	452,149	200,485	44	24,288	5	176,196-	39-
1994	375,797	162,486	43	28,648	8	133,838-	36-
1995	310,903	171,232	55	31,911	10	139,321-	45-
1996	315,922	177,855	56	31,746	10	146,110-	46-
1997	228,477	169,657	74	49,670	22	119,987-	53-
1998	381,969	222,055	58	37,347	10	184,707-	48-
1999	589,182	207,728	35	72,792	12	134,936-	23-
2000	392,188	181,098	46	53,127	14	127,971-	33-
2001	1,304,331	187,428	14	63,682	5	123,746-	9-
2002	428,144	237,120	55	46,005	11	191,115-	45-
2003	443,240	231,514	52	43,262	10	188,253-	42-
2004	554,153	261,054	47	2,882	1	258,172-	47-
2005	540,267	290,524	54		0	290,524-	54-
2006	280,772	336,864	120	73	0	336,791-	120-
2007	301,923	279,706	93	2,950	1	276,755-	92-
2008	325,167	316,084	97	880	0	315,204-	97-
2009	516,024	348,656	68	7,477	1	341,179-	66-
2010	314,628	296,782	94	3,524	1	293,258-	93-
2011	266,032	153,386	58	2,499	1	150,887-	57-
2012	291,715	262,330	90	6,032	2	256,298-	88-
2013	251,215	270,047	107	8,836	4	261,210-	104-
2014	338,342	307,452	91	3,483	1	303,969-	90-
2015	15,681	42,824	273	608	4	42,216-	269-
2016	121,800	252,390	207	734	1	251,657-	207-
2017	610,426	656,177	107		0	656,177-	107-
2018	408,982	540,619	132	8,294	2	532,325-	130-
2019	611,652	432,254	71		0	432,254-	71-
2020	269,770	451,622	167		0	451,622-	167-
2021	150,497	441,704	293		0	441,704-	293-
TOTAL	14,039,933	8,373,093	60	532,785	4	7,840,308-	56-
THREE-YEAR MOVING AVERAGES							
88-90	559,963	13,295	2	794	0	12,501-	2-
89-91	530,727	10,141	2	8,598-	2-	18,738-	4-
90-92	491,921	89,360	18	275	0	89,085-	18-
91-93	473,615	148,187	31	7,980	2	140,206-	30-

CENTRAL MAINE POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	436,788	201,707	46	26,518	6	175,188-	40-
93-95	379,617	178,068	47	28,282	7	149,785-	39-
94-96	334,207	170,524	51	30,768	9	139,756-	42-
95-97	285,101	172,915	61	37,776	13	135,139-	47-
96-98	308,789	189,856	61	39,588	13	150,268-	49-
97-99	399,876	199,813	50	53,270	13	146,543-	37-
98-00	454,446	203,627	45	54,422	12	149,205-	33-
99-01	761,900	192,085	25	63,200	8	128,884-	17-
00-02	708,221	201,882	29	54,271	8	147,611-	21-
01-03	725,238	218,688	30	50,983	7	167,705-	23-
02-04	475,179	243,230	51	30,716	6	212,513-	45-
03-05	512,553	261,031	51	15,381	3	245,650-	48-
04-06	458,397	296,148	65	985	0	295,162-	64-
05-07	374,321	302,365	81	1,008	0	301,357-	81-
06-08	302,621	310,884	103	1,301	0	309,583-	102-
07-09	381,038	314,815	83	3,769	1	311,046-	82-
08-10	385,273	320,507	83	3,961	1	316,547-	82-
09-11	365,561	266,275	73	4,500	1	261,775-	72-
10-12	290,792	237,499	82	4,018	1	233,481-	80-
11-13	269,654	228,587	85	5,789	2	222,798-	83-
12-14	293,757	279,943	95	6,117	2	273,826-	93-
13-15	201,746	206,774	102	4,309	2	202,465-	100-
14-16	158,608	200,889	127	1,608	1	199,281-	126-
15-17	249,302	317,131	127	447	0	316,683-	127-
16-18	380,403	483,062	127	3,009	1	480,053-	126-
17-19	543,687	543,017	100	2,765	1	540,252-	99-
18-20	430,135	474,832	110	2,765	1	472,067-	110-
19-21	343,973	441,860	128		0	441,860-	128-
FIVE-YEAR AVERAGE							
17-21	410,266	504,475	123	1,659	0	502,817-	123-

CENTRAL MAINE POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,180,767		0		0		0
2005	1,023,209		0	28	0	28	0
2006	897,900		0		0		0
2007	660,345		0		0		0
2008	626,424		0		0		0
2009	588,658		0		0		0
2010	5,728,334		0	1,424,623	25	1,424,623	25
2011	27,143,180	17	0	7,036,001	26	7,035,984	26
2012	11,027,247	269,940	2	2,879,556	26	2,609,616	24
2013	20,461	13,629	67	39,445	193	25,816	126
2014	224,508		0		0		0
2015	187,727		0		0		0
2016	115,591		0		0		0
2017	99,776	34,536	35		0	34,536-	35-
2018	31,529	28,454	90		0	28,454-	90-
2019	14,737	22,750	154		0	22,750-	154-
2020	73,111	23,770	33		0	23,770-	33-
2021	43,710	23,248	53		0	23,248-	53-
TOTAL	49,687,214	416,342	1	11,379,653	23	10,963,311	22
THREE-YEAR MOVING AVERAGES							
04-06	1,033,959		0	9	0	9	0
05-07	860,485		0	9	0	9	0
06-08	728,223		0		0		0
07-09	625,142		0		0		0
08-10	2,314,472		0	474,874	21	474,874	21
09-11	11,153,391	6	0	2,820,208	25	2,820,203	25
10-12	14,632,920	89,985	1	3,780,060	26	3,690,075	25
11-13	12,730,296	94,528	1	3,318,334	26	3,223,805	25
12-14	3,757,405	94,523	3	973,000	26	878,477	23
13-15	144,232	4,543	3	13,148	9	8,605	6
14-16	175,942		0		0		0
15-17	134,365	11,512	9		0	11,512-	9-
16-18	82,299	20,997	26		0	20,997-	26-
17-19	48,681	28,580	59		0	28,580-	59-

CENTRAL MAINE POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	39,792	24,991	63		0	24,991-	63-
19-21	43,853	23,256	53		0	23,256-	53-
FIVE-YEAR AVERAGE							
17-21	52,573	26,551	51		0	26,551-	51-

CENTRAL MAINE POWER COMPANY

ACCOUNT 370.10 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012				1,166-		1,166-	
2013	25,534	7,999	31		0	7,999-	31-
2014	61,725	49,538	80		0	49,538-	80-
2015	2,710	45,987			0	45,987-	
2016		29,875				29,875-	
2017	107,592	24,898	23		0	24,898-	23-
2018	291,011	52,675	18		0	52,675-	18-
2019	386,096	81,206	21		0	81,206-	21-
2020	550,494	75,158	14		0	75,158-	14-
2021	332,274	125,318	38		0	125,318-	38-
TOTAL	1,757,436	492,655	28	1,166-	0	493,821-	28-
THREE-YEAR MOVING AVERAGES							
12-14	29,086	19,179	66	389-	1-	19,568-	67-
13-15	29,990	34,508	115		0	34,508-	115-
14-16	21,478	41,800	195		0	41,800-	195-
15-17	36,767	33,587	91		0	33,587-	91-
16-18	132,868	35,816	27		0	35,816-	27-
17-19	261,566	52,926	20		0	52,926-	20-
18-20	409,200	69,680	17		0	69,680-	17-
19-21	422,955	93,894	22		0	93,894-	22-
FIVE-YEAR AVERAGE							
17-21	333,493	71,851	22		0	71,851-	22-

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	344,942	3,504	1	1,510	0	1,994-	1-
1989	514,249	1,382	0		0	1,382-	0
1990	1,363,449	7,386	1	1,466	0	5,920-	0
1991	906,113	593	0	33,708-	4-	34,301-	4-
1992	360,085	120,979	34	66,546	18	54,432-	15-
1993	563,956	100,024	18	60,106	11	39,919-	7-
1994	223,897	81,215	36	71,507	32	9,708-	4-
1995	177,598	84,084	47	79,777	45	4,307-	2-
1996	201,705	87,618	43	79,364	39	8,254-	4-
1997	153,848	83,380	54	124,175	81	40,795	27
1998	198,042	109,815	55	93,369	47	16,446-	8-
1999	303,713	101,122	33	118,893	39	17,771	6
2000	217,686	89,637	41	101,536	47	11,898	5
2001	699,722	92,842	13	124,001	18	31,159	4
2002	352,053	116,763	33	91,328	26	25,435-	7-
2003	444,549	115,023	26	84,030	19	30,993-	7-
2004	545,813	154,038	28	22,151	4	131,886-	24-
2005	310,008	110,179	36	554-	0	110,734-	36-
2006	416,851	78,734	19		0	78,734-	19-
2007	157,345	70,327	45	593	0	69,734-	44-
2008	128,616	92,415	72	136	0	92,278-	72-
2009	208,603	165,546	79	2,746	1	162,800-	78-
2010	158,368	76,196	48	15,271	10	60,925-	38-
2011	122,865	62,377	51	18,374	15	44,003-	36-
2012	164,623	96,281	58	12,897	8	83,384-	51-
2013	122,925	92,023	75	17,983	15	74,040-	60-
2014	157,618	73,696	47	9,402	6	64,294-	41-
2015	1,778	4,857	273	69	4	4,788-	269-
2016	728	1,509	207	4	1	1,505-	207-
2017	1,667,344	1,146,970	69		0	1,146,970-	69-
2018	1,665,502	2,085,697	125	33,775	2	2,051,922-	123-
2019	2,020,249	1,352,567	67		0	1,352,567-	67-
2020	1,837,226	2,913,817	159		0	2,913,817-	159-
2021	858,340	2,386,606	278		0	2,386,606-	278-
TOTAL	17,570,410	12,159,202	69	1,196,748	7	10,962,454-	62-
THREE-YEAR MOVING AVERAGES							
88-90	740,880	4,091	1	992	0	3,098-	0
89-91	927,937	3,120	0	10,747-	1-	13,867-	1-
90-92	876,549	42,986	5	11,435	1	31,551-	4-
91-93	610,052	73,865	12	30,981	5	42,884-	7-

CENTRAL MAINE POWER COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	382,646	100,739	26	66,053	17	34,687-	9-
93-95	321,817	88,441	27	70,463	22	17,978-	6-
94-96	201,067	84,306	42	76,883	38	7,423-	4-
95-97	177,717	85,027	48	94,439	53	9,412	5
96-98	184,532	93,604	51	98,969	54	5,365	3
97-99	218,534	98,106	45	112,146	51	14,040	6
98-00	239,814	100,191	42	104,599	44	4,408	2
99-01	407,040	94,534	23	114,810	28	20,276	5
00-02	423,154	99,748	24	105,622	25	5,874	1
01-03	498,775	108,209	22	99,786	20	8,423-	2-
02-04	447,472	128,608	29	65,836	15	62,771-	14-
03-05	433,457	126,413	29	35,209	8	91,204-	21-
04-06	424,224	114,317	27	7,199	2	107,118-	25-
05-07	294,735	86,413	29	13	0	86,400-	29-
06-08	234,271	80,492	34	243	0	80,249-	34-
07-09	164,854	109,429	66	1,158	1	108,271-	66-
08-10	165,196	111,386	67	6,051	4	105,334-	64-
09-11	163,279	101,373	62	12,130	7	89,243-	55-
10-12	148,619	78,285	53	15,514	10	62,771-	42-
11-13	136,804	83,560	61	16,418	12	67,142-	49-
12-14	148,389	87,333	59	13,427	9	73,906-	50-
13-15	94,107	56,858	60	9,151	10	47,707-	51-
14-16	53,375	26,687	50	3,158	6	23,529-	44-
15-17	556,617	384,445	69	24	0	384,421-	69-
16-18	1,111,192	1,078,059	97	11,260	1	1,066,799-	96-
17-19	1,784,365	1,528,411	86	11,258	1	1,517,153-	85-
18-20	1,840,992	2,117,360	115	11,258	1	2,106,102-	114-
19-21	1,571,938	2,217,663	141		0	2,217,663-	141-
FIVE-YEAR AVERAGE							
17-21	1,609,732	1,977,131	123	6,755	0	1,970,377-	122-

CENTRAL MAINE POWER COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	34,642		0		0		0
1993	945		0		0		0
1994	1,060	1,378	130		0	1,378-	130-
1995							
1996	121,166		0		0		0
1997	67,338		0		0		0
1998	610,401	339	0		0	339-	0
1999	94,601	915	1		0	915-	1-
2000	665,478		0		0		0
2001	690,202	29,689	4	4,386	1	25,303-	4-
2002	1,747,102	63,583	4	709,445	41	645,862	37
2003	77,968	32,947	42		0	32,947-	42-
2004		71,554		5,527		66,027-	
2005	28,000	226,530	809		0	226,530-	809-
2006	299,657	169,087	56	7,138	2	161,949-	54-
2007	277,630	80,132	29	206,899	75	126,768	46
2008	4,983	505,557		1,998-	40-	507,555-	
2009		167,598-		200,983-		33,384-	
2010		390,926				390,926-	
2011		264,666				264,666-	
2012	1,342	747,867			0	747,867-	
2013	47,207	312,251	661		0	312,251-	661-
2014	3,961,041	725,959	18		0	725,959-	18-
2015		112,484				112,484-	
2016				741-		741-	
2017	2,530,373	309,508	12		0	309,508-	12-
2018	125,968	20,227	16		0	20,227-	16-
2019	506,313	21,326	4		0	21,326-	4-
2020							
2021	658,636	183,105	28		0	183,105-	28-
TOTAL	12,552,051	4,102,431	33	729,674	6	3,372,757-	27-
THREE-YEAR MOVING AVERAGES							
92-94	12,216	459	4		0	459-	4-
93-95	668	459	69		0	459-	69-
94-96	40,742	459	1		0	459-	1-
95-97	62,835		0		0		0
96-98	266,302	113	0		0	113-	0
97-99	257,447	418	0		0	418-	0
98-00	456,827	418	0		0	418-	0
99-01	483,427	10,201	2	1,462	0	8,739-	2-

CENTRAL MAINE POWER COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	1,034,261	31,091	3	237,944	23	206,853	20
01-03	838,424	42,073	5	237,944	28	195,871	23
02-04	608,357	56,028	9	238,324	39	182,296	30
03-05	35,323	110,343	312	1,842	5	108,501-	307-
04-06	109,219	155,723	143	4,222	4	151,502-	139-
05-07	201,762	158,583	79	71,346	35	87,237-	43-
06-08	194,090	251,592	130	70,680	36	180,912-	93-
07-09	94,204	139,363	148	1,306	1	138,057-	147-
08-10	1,661	242,962		67,660-		310,622-	
09-11		162,665		66,994-		229,659-	
10-12	447	467,820			0	467,820-	
11-13	16,183	441,595			0	441,595-	
12-14	1,336,530	595,359	45		0	595,359-	45-
13-15	1,336,083	383,565	29		0	383,565-	29-
14-16	1,320,347	279,481	21	247-	0	279,728-	21-
15-17	843,458	140,664	17	247-	0	140,911-	17-
16-18	885,447	109,912	12	247-	0	110,159-	12-
17-19	1,054,218	117,020	11		0	117,020-	11-
18-20	210,760	13,851	7		0	13,851-	7-
19-21	388,316	68,144	18		0	68,144-	18-
FIVE-YEAR AVERAGE							
17-21	764,258	106,833	14		0	106,833-	14-

PART IX. DETAILED DEPRECIATION CALCULATIONS

CENTRAL MAINE POWER

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1913	1,450.00	1,516	1,595			
1917	715.29	735	787			
1920	350.00	356	385			
1928	2,027.76	2,000	2,231			
1929	957.35	941	1,053			
1930	130.37	128	143			
1931	32,076.25	31,267	35,284			
1932	7,942.68	7,711	8,737			
1934	563.81	543	620			
1937	3,314.45	3,149	3,646			
1938	1,123.38	1,063	1,236			
1939	8,232.29	7,749	9,056			
1940	2,089.41	1,957	2,298			
1941	12,038.28	11,221	13,242			
1942	12,071.15	11,193	13,278			
1944	15.56	14	17			
1946	61.23	56	67			
1947	4,537.16	4,088	4,991			
1948	28,832.84	25,807	31,716			
1949	1,458.69	1,297	1,605			
1950	6,522.71	5,759	7,175			
1951	36,242.13	31,764	39,866			
1952	36,452.59	31,708	40,098			
1953	6,941.34	5,990	7,635			
1954	22,873.12	19,575	25,160			
1955	4,506.29	3,824	4,957			
1964	198,309.23	153,202	218,140			
1965	7,730.55	5,899	8,404	100	19.91	5
1966	2,137.53	1,610	2,294	57	20.48	3
1967	16,757.65	12,458	17,749	684	21.07	32
1968	84,850.57	62,219	88,644	4,692	21.67	217
1969	230,957.04	166,971	237,885	16,168	22.28	726
1970	165,620.43	117,998	168,113	14,069	22.90	614
1971	516,994.42	362,827	516,922	51,772	23.53	2,200
1972	62,430.26	43,137	61,458	7,215	24.17	299
1973	157,349.47	106,992	152,432	20,652	24.82	832
1974	148,752.52	99,486	141,738	21,890	25.48	859
1975	201,906.54	132,712	189,076	33,021	26.16	1,262
1976	153,787.94	99,314	141,493	27,674	26.84	1,031
1977	108,331.02	68,693	97,867	21,297	27.53	774
1978	374,309.31	232,983	331,933	79,807	28.22	2,828
1979	61,517.07	37,551	53,499	14,170	28.93	490
1980	371,444.29	222,272	316,673	91,916	29.64	3,101

CENTRAL MAINE POWER

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1981	183,343.42	107,448	153,082	48,596	30.37	1,600
1982	123,477.53	70,838	100,923	34,902	31.10	1,122
1983	103,904.57	58,308	83,072	31,223	31.84	981
1984	167,197.18	91,705	130,653	53,264	32.59	1,634
1985	28,235.99	15,129	21,554	9,506	33.34	285
1986	90,496.22	47,322	67,420	32,126	34.10	942
1987	56,196.47	28,654	40,824	20,992	34.87	602
1988	277,083.46	137,626	196,077	108,715	35.65	3,050
1989	305,251.47	147,534	210,193	125,584	36.44	3,446
1990	470,376.71	221,055	314,939	202,475	37.23	5,438
1991	189,937.75	86,723	123,555	85,377	38.02	2,246
1992	553,062.41	244,941	348,969	259,400	38.83	6,680
1993	33,415.49	14,341	20,432	16,325	39.64	412
1994	69,606.10	28,907	41,184	35,383	40.46	875
1995	250,305.77	100,476	143,149	132,187	41.28	3,202
1996	62,815.23	24,332	34,666	34,431	42.11	818
1997	250,062.51	93,312	132,942	142,127	42.95	3,309
1999	45,003.03	15,506	22,092	27,411	44.64	614
2000	2,107,108.90	695,346	990,665	1,327,155	45.50	29,168
2001	335,923.72	105,966	150,971	218,545	46.36	4,714
2002	384,822.02	115,791	164,968	258,336	47.22	5,471
2003	223,643.43	63,962	91,127	154,881	48.10	3,220
2005	838,258.32	214,919	306,197	615,887	49.85	12,355
2006	1,969,058.19	475,169	676,977	1,488,987	50.74	29,345
2007	613,402.35	138,788	197,732	477,011	51.63	9,239
2008	10,890,096.45	2,298,192	3,274,251	8,704,855	52.53	165,712
2009	11,225,275.90	2,197,909	3,131,377	9,216,426	53.43	172,495
2010	1,982,702.89	358,007	510,055	1,670,918	54.33	30,755
2011	1,063,261.84	175,614	250,199	919,389	55.24	16,644
2012	16,448,878.04	2,463,466	3,509,718	14,584,048	56.15	259,734
2013	18,220,405.41	2,445,178	3,483,663	16,558,783	57.07	290,149
2014	1,470,047.14	174,399	248,467	1,368,585	57.99	23,600
2016	33,076,895.73	2,888,208	4,114,851	32,269,734	59.84	539,267
2017	2,782,889.86	199,222	283,833	2,777,346	60.77	45,703
2018	433.98	24	34	443	61.71	7
	109,989,587.45	18,682,052	26,572,009	94,416,537		1,690,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.9 1.54

CENTRAL MAINE POWER

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-S0.5						
NET SALVAGE PERCENT.. -20						
1911	320.18	384	384			
1915	9,165.10	10,998	10,998			
1916	237.22	285	285			
1917	12.21	15	15			
1919	1,479.20	1,775	1,775			
1920	493.44	589	592			
1922	144.75	171	174			
1923	71.42	84	86			
1924	41.90	49	50			
1925	1,284.40	1,482	1,541			
1926	3,889.14	4,457	4,667			
1928	1,271.14	1,437	1,525			
1929	27,017.02	30,316	32,420			
1930	12,863.83	14,332	15,437			
1931	90,703.36	100,350	108,844			
1932	31,882.41	35,018	38,259			
1934	18,567.88	20,101	22,281			
1935	1,161.14	1,248	1,393			
1938	18,560.89	19,509	22,273			
1939	35,118.84	36,639	42,143			
1940	22,378.78	23,169	26,709	146	7.00	21
1941	27,031.73	27,770	32,013	425	7.34	58
1942	37,788.46	38,517	44,402	944	7.68	123
1944	2,746.66	2,756	3,177	119	8.36	14
1945	2,413.03	2,402	2,769	127	8.70	15
1946	8.73	9	10			
1947	143,264.00	140,263	161,694	10,223	9.39	1,089
1948	3,109.90	3,019	3,480	252	9.74	26
1949	19,686.72	18,950	21,845	1,779	10.09	176
1950	26,308.95	25,108	28,944	2,627	10.44	252
1951	201,501.09	190,597	219,718	22,083	10.80	2,045
1952	228,739.33	214,424	247,186	27,301	11.16	2,446
1953	159,106.74	147,801	170,383	20,545	11.52	1,783
1954	360,263.91	331,613	382,280	50,037	11.88	4,212
1955	381,793.79	348,196	401,396	56,757	12.24	4,637
1964	1,820,403.83	1,513,717	1,744,996	439,489	15.66	28,064
1965	268,251.86	220,535	254,230	67,672	16.06	4,214
1966	161,663.76	131,384	151,458	42,539	16.46	2,584
1967	422,262.32	339,104	390,915	115,800	16.87	6,864
1968	1,238,475.76	982,626	1,132,760	353,411	17.28	20,452
1969	958,185.55	750,995	865,739	284,084	17.69	16,059
1970	4,250,382.51	3,289,286	3,791,852	1,308,607	18.11	72,259
1971	3,781,362.09	2,888,068	3,329,333	1,208,302	18.54	65,173

CENTRAL MAINE POWER

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-S0.5						
NET SALVAGE PERCENT.. -20						
1972	340,133.46	256,341	295,507	112,653	18.97	5,938
1973	1,186,022.13	881,845	1,016,581	406,646	19.40	20,961
1974	918,902.67	673,717	776,653	326,030	19.84	16,433
1975	1,245,809.85	900,496	1,038,082	456,890	20.28	22,529
1976	1,110,785.03	791,141	912,019	420,923	20.73	20,305
1977	1,491,039.37	1,045,833	1,205,625	583,622	21.19	27,542
1978	2,707,553.47	1,869,804	2,155,489	1,093,575	21.65	50,512
1979	804,557.99	546,716	630,248	335,222	22.12	15,155
1980	2,364,729.61	1,580,756	1,822,278	1,015,398	22.59	44,949
1981	1,412,078.87	927,990	1,069,777	624,718	23.07	27,079
1982	2,090,229.92	1,349,553	1,555,750	952,526	23.56	40,430
1983	632,576.90	401,127	462,415	296,677	24.05	12,336
1984	1,850,914.83	1,151,928	1,327,930	893,168	24.55	36,382
1985	396,423.31	241,959	278,928	196,780	25.06	7,852
1986	1,597,962.30	955,767	1,101,798	815,757	25.58	31,890
1987	1,835,659.59	1,075,491	1,239,814	962,978	26.10	36,896
1988	1,312,615.34	752,664	867,663	707,475	26.63	26,567
1989	4,324,831.75	2,424,933	2,795,436	2,394,362	27.17	88,125
1990	4,772,755.97	2,614,344	3,013,787	2,713,520	27.72	97,890
1991	3,570,407.71	1,909,554	2,201,313	2,083,176	28.27	73,689
1992	2,092,892.01	1,091,259	1,257,991	1,253,479	28.84	43,463
1993	3,867,633.71	1,964,742	2,264,933	2,376,227	29.41	80,797
1994	778,123.91	384,667	443,440	490,309	29.99	16,349
1995	1,346,347.58	646,570	745,359	870,258	30.59	28,449
1996	1,467,657.00	684,098	788,621	972,567	31.19	31,182
1997	1,359,678.15	613,927	707,728	923,886	31.81	29,044
1998	760,360.99	332,235	382,997	529,436	32.43	16,326
1999	642,758.60	271,170	312,602	458,708	33.07	13,871
2000	12,623,590.13	5,135,579	5,920,238	9,228,070	33.71	273,749
2001	5,646,849.50	2,209,590	2,547,191	4,229,028	34.37	123,044
2002	5,693,978.13	2,138,248	2,464,948	4,367,826	35.04	124,653
2003	1,315,777.92	473,064	545,343	1,033,591	35.72	28,936
2004	2,102,972.72	721,437	831,665	1,691,902	36.42	46,455
2005	3,719,669.22	1,213,921	1,399,395	3,064,208	37.13	82,526
2006	15,241,699.54	4,715,904	5,436,442	12,853,597	37.85	339,593
2007	20,394,216.03	5,959,924	6,870,534	17,602,525	38.58	456,260
2008	47,193,072.12	12,958,463	14,938,372	41,693,315	39.33	1,060,089
2009	34,818,527.32	8,938,055	10,303,690	31,478,543	40.09	785,197
2010	16,958,738.37	4,042,217	4,659,823	15,690,663	40.87	383,916
2011	50,196,146.44	11,031,507	12,716,998	47,518,378	41.66	1,140,624
2012	26,032,945.55	5,224,812	6,023,105	25,216,430	42.47	593,747
2013	74,466,537.50	13,509,421	15,573,510	73,786,335	43.29	1,704,466
2014	12,970,531.60	2,096,712	2,417,066	13,147,572	44.13	297,928

CENTRAL MAINE POWER

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-S0.5						
NET SALVAGE PERCENT.. -20						
2015	123,986.97	17,533	20,212	128,572	44.99	2,858
2016	20,110,461.89	2,432,079	2,803,674	21,328,880	45.86	465,087
2017	82,493,665.42	8,249,037	9,509,398	89,483,001	46.75	1,914,075
2018	72,263,262.25	5,679,025	6,546,717	80,169,198	47.66	1,682,107
2019	125,155,762.26	7,096,332	8,180,572	142,006,343	48.59	2,922,543
2020	62,480,733.51	2,146,588	2,474,563	72,502,317	49.54	1,463,511
2021	45,331,276.71	522,760	602,632	53,794,900	50.51	1,065,035
	800,387,258.09	146,762,383	169,169,283	791,295,427		18,151,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6 2.27

CENTRAL MAINE POWER

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -40						
1923	88,460.85	115,229	123,845			
1926	4,507.03	5,801	6,310			
1930	84,171.60	106,578	117,840			
1936	4,126.38	5,089	5,777			
1942	175,129.51	209,279	245,181			
1951	2,212.57	2,483	3,098			
1953	116,331.28	128,337	162,864			
1955	1,371.30	1,485	1,920			
1964	183,251.58	179,476	256,552			
1967	207,240.12	194,887	290,136			
1968	330,561.27	306,429	462,786			
1971	1,851,824.51	1,639,972	2,592,554			
1976	1,520,488.03	1,236,148	2,128,683			
1977	168,684.51	134,577	236,158			
1978	5,590,328.03	4,374,991	7,826,459			
1982	98,789.89	71,149	138,306			
1987	618,151.78	394,749	865,412			
1990	85,447.44	50,243	119,626			
1993	18,395.70	9,864	25,754			
2001	3,678.51	1,445	5,150			
2009	700.16	170	980			
2010	2,673.53	598	3,743			
2018	4,098.09	282	2,511	3,226	66.56	48
2019	1,182,662.42	58,182	518,109	1,137,618	67.54	16,844
2020	77,311.54	2,288	20,375	87,861	68.52	1,282
	12,420,597.63	9,229,731	16,160,129	1,228,708		18,174

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.6 0.15

CENTRAL MAINE POWER

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
1954	513,545.92	519,514	667,610			
1955	251,033.88	251,774	326,344			
1961	3,042.44	2,877	3,955			
1964	3,087,691.48	2,821,841	4,013,999			
1965	157,178.44	141,943	204,332			
1966	360,796.62	321,758	469,036			
1967	548,019.83	482,547	712,426			
1968	1,362,035.86	1,183,376	1,770,647			
1969	188,405.03	161,487	244,927			
1970	2,759,606.04	2,331,867	3,587,488			
1971	4,448,588.39	3,705,100	5,783,165			
1972	231,520.14	189,916	297,103	3,873	22.14	175
1973	668,439.82	539,918	844,643	24,329	22.72	1,071
1974	663,192.14	527,205	824,755	37,395	23.31	1,604
1975	385,153.41	301,086	471,017	29,682	23.92	1,241
1976	1,733,303.35	1,332,080	2,083,895	169,399	24.53	6,906
1977	916,130.13	691,751	1,082,170	108,799	25.15	4,326
1978	2,277,504.97	1,688,608	2,641,645	319,111	25.78	12,378
1979	265,292.97	193,075	302,045	42,836	26.41	1,622
1980	1,074,241.96	766,686	1,199,398	197,117	27.06	7,284
1981	166,125.11	116,225	181,821	34,142	27.71	1,232
1982	183,799.96	125,921	196,990	41,950	28.38	1,478
1983	2,194,108.23	1,471,323	2,301,726	550,615	29.05	18,954
1984	856,289.84	561,598	878,559	234,618	29.73	7,892
1985	457,733.00	293,361	458,932	136,121	30.42	4,475
1986	135,931.99	85,087	133,109	43,603	31.11	1,402
1987	2,499,761.56	1,526,802	2,388,517	861,173	31.81	27,072
1988	1,943,753.72	1,157,311	1,810,488	716,392	32.52	22,029
1989	1,580,761.89	916,526	1,433,806	621,184	33.24	18,688
1990	5,886,224.65	3,319,707	5,193,323	2,458,769	33.97	72,381
1991	1,622,338.59	889,319	1,391,244	717,796	34.70	20,686
1992	3,924,422.58	2,088,299	3,266,918	1,834,831	35.44	51,773
1993	554,912.82	286,268	447,835	273,552	36.19	7,559
1994	799,460.72	399,434	624,871	414,428	36.94	11,219
1995	654,601.43	316,284	494,792	356,190	37.70	9,448
1996	376,297.54	175,535	274,606	214,581	38.47	5,578
1997	234,933.75	105,621	165,233	140,181	39.25	3,571
1998	216,398.20	93,631	146,476	134,842	40.03	3,369
1999	117,858.19	49,003	76,660	76,556	40.81	1,876
2000	3,678,663.54	1,465,763	2,293,028	2,489,235	41.61	59,823
2001	1,192,374.72	454,439	710,921	839,166	42.41	19,787
2002	1,153,950.27	419,783	656,705	843,430	43.21	19,519
2003	63,008.32	21,815	34,127	47,784	44.02	1,086

CENTRAL MAINE POWER

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
2004	3,676,452.28	1,207,608	1,889,172	2,890,216	44.84	64,456
2005	154,409.89	47,941	74,999	125,734	45.67	2,753
2006	1,214,274.38	355,444	556,054	1,022,503	46.49	21,994
2007	7,730,041.87	2,122,059	3,319,732	6,729,322	47.33	142,179
2008	12,325,928.11	3,159,394	4,942,531	11,081,176	48.17	230,043
2009	2,918,729.96	695,011	1,087,270	2,707,079	49.01	55,235
2010	4,968,171.61	1,090,409	1,705,827	4,752,796	49.87	95,304
2011	43,779,171.33	8,802,722	13,770,909	43,142,014	50.72	850,592
2012	42,830,728.39	7,813,567	12,223,482	43,456,465	51.58	842,506
2013	84,677,243.52	13,851,419	21,669,051	88,411,366	52.45	1,685,631
2014	42,935,418.78	6,214,000	9,721,132	46,094,912	53.32	864,496
2016	12,753,765.84	1,359,551	2,126,871	14,453,025	55.08	262,401
2017	46,758,268.92	4,092,705	6,402,595	54,383,155	55.96	971,822
2018	71,966,533.06	4,911,716	7,683,850	85,872,643	56.85	1,510,513
2019	56,158,570.99	2,737,730	4,282,883	68,723,259	57.75	1,190,013
2020	13,329,543.24	392,835	614,548	16,713,858	58.64	285,025
2021	13,928,608.61	135,804	212,451	17,894,740	59.55	300,499
	514,494,294.22	93,483,379	145,374,644	523,467,938		9,802,966

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.4 1.91

CENTRAL MAINE POWER

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

SURVIVOR CURVE.. IOWA 65-R2.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1906	74.72	95	97			
1911	775.53	967	1,008			
1912	8.28	10	11			
1913	20.19	25	26			
1914	2.91	4	4			
1916	13.77	17	18			
1918	36.30	44	47			
1920	37,637.52	45,203	48,929			
1924	44.08	52	57			
1926	4,276.75	5,023	5,560			
1927	719.14	842	935			
1928	8.37	10	11			
1929	125.88	146	164			
1930	3,998.10	4,624	5,198			
1931	8,739.43	10,068	11,361			
1934	1,172.27	1,334	1,524			
1937	32,785.55	36,812	42,621			
1938	36,001.12	40,242	46,801			
1939	270.53	301	352			
1940	45,529.76	50,402	59,189			
1941	39,544.04	43,561	51,407			
1942	5,933.38	6,502	7,713			
1943	28.52	31	37			
1944	140.35	152	182			
1945	31,016.64	33,430	40,322			
1946	16,615.01	17,801	21,600			
1947	2,438.37	2,596	3,170			
1948	13,514.49	14,296	17,569			
1949	44,357.56	46,611	57,665			
1950	10,274.45	10,720	13,357			
1951	144,015.54	149,171	187,220			
1952	192,003.67	197,380	249,605			
1953	114,263.14	116,525	148,542			
1954	524,806.37	530,789	682,248			
1955	362,658.92	363,672	471,457			
1958	110.16	107	143			
1964	3,215,598.67	2,935,851	4,113,497	66,781	19.35	3,451
1965	87,319.43	78,744	110,330	3,185	19.91	160
1966	447,581.09	398,524	558,382	23,473	20.48	1,146
1967	643,629.17	565,496	792,331	44,387	21.07	2,107
1968	1,355,284.81	1,174,498	1,645,619	116,251	21.67	5,365
1969	167,861.65	143,421	200,951	17,269	22.28	775
1970	1,876,938.94	1,580,377	2,214,307	225,714	22.90	9,857

CENTRAL MAINE POWER

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -30						
1971	3,625,822.26	3,007,257	4,213,546	500,023	23.53	21,250
1972	194,172.26	158,560	222,163	30,261	24.17	1,252
1973	442,678.93	355,735	498,429	77,054	24.82	3,105
1974	420,423.86	332,303	465,598	80,953	25.48	3,177
1975	284,784.85	221,221	309,958	60,262	26.16	2,304
1976	1,674,529.77	1,278,008	1,790,650	386,239	26.84	14,390
1977	1,300,154.04	974,333	1,365,163	325,037	27.53	11,807
1978	3,151,079.57	2,317,950	3,247,740	848,663	28.22	30,073
1979	187,626.79	135,353	189,647	54,268	28.93	1,876
1980	770,057.19	544,584	763,031	238,043	29.64	8,031
1981	169,842.85	117,633	164,819	55,977	30.37	1,843
1982	123,084.77	83,452	116,927	43,083	31.10	1,385
1983	1,276,798.55	846,766	1,186,426	473,412	31.84	14,868
1984	509,355.81	330,167	462,606	199,557	32.59	6,123
1985	413,475.04	261,814	366,834	170,684	33.34	5,119
1986	399,815.72	247,084	346,196	173,564	34.10	5,090
1987	1,536,523.50	925,912	1,297,319	700,162	34.87	20,079
1988	1,439,357.14	844,906	1,183,820	687,344	35.65	19,280
1989	1,028,487.46	587,466	823,114	513,920	36.44	14,103
1990	4,512,650.60	2,506,322	3,511,672	2,354,774	37.23	63,249
1991	983,362.01	530,626	743,474	534,897	38.02	14,069
1992	2,333,529.45	1,221,383	1,711,311	1,322,277	38.83	34,053
1993	334,749.29	169,783	237,887	197,287	39.64	4,977
1994	1,233,275.32	605,294	848,093	755,165	40.46	18,664
1995	924,126.75	438,402	614,256	587,109	41.28	14,223
1996	394,866.50	180,768	253,279	260,047	42.11	6,175
1997	438,392.07	193,330	270,880	299,030	42.95	6,962
1998	231,531.26	98,216	137,613	163,378	43.79	3,731
1999	125,119.87	50,949	71,386	91,270	44.64	2,045
2000	1,959,615.16	764,250	1,070,810	1,476,690	45.50	32,455
2001	2,683,797.03	1,000,522	1,401,857	2,087,079	46.36	45,019
2002	287,859.96	102,364	143,425	230,793	47.22	4,888
2003	178,151.09	60,215	84,369	147,227	48.10	3,061
2004	1,790,739.84	574,122	804,417	1,523,545	48.97	31,112
2005	1,520,839.72	460,821	645,668	1,331,424	49.85	26,709
2006	144,708.54	41,270	57,824	130,297	50.74	2,568
2007	9,737,871.79	2,603,878	3,648,361	9,010,872	51.63	174,528
2008	14,076,650.66	3,510,787	4,919,054	13,380,592	52.53	254,723
2009	620,681.98	143,626	201,238	605,649	53.43	11,335
2010	7,003,760.32	1,494,567	2,094,076	7,010,812	54.33	129,041
2011	9,735,150.21	1,900,253	2,662,494	9,993,201	55.24	180,905
2012	23,593,195.42	4,175,878	5,850,931	24,820,223	56.15	442,034
2013	131,853,254.33	20,911,926	29,300,240	142,108,991	57.07	2,490,082

CENTRAL MAINE POWER

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -30						
2014	226,354,382.00	31,736,016	44,466,152	249,794,545	57.99	4,307,545
2016	138,680,564.43	14,311,002	20,051,515	160,233,219	59.84	2,677,694
2017	16,522,385.24	1,397,860	1,958,578	19,520,523	60.77	321,220
2018	138,203,351.33	9,094,610	12,742,693	166,921,664	61.71	2,704,937
2019	143,058,978.20	6,752,813	9,461,541	176,515,131	62.64	2,817,930
2020	52,582,382.06	1,493,603	2,092,725	66,264,372	63.58	1,042,220
2021	11,241,279.52	105,657	148,039	14,465,624	64.53	224,169
	971,757,446.88	130,808,093	183,031,411	1,080,253,270		18,300,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.0 1.88

CENTRAL MAINE POWER

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1951	1,581.51	1,449	1,582			
1970	5,359.13	4,138	5,359			
1971	158,488.30	120,610	158,488			
1973	3,638.31	2,685	3,638			
1975	869,148.67	620,859	869,149			
1980	4,000.00	2,606	4,000			
1985	5,283.29	3,082	5,283			
1992	1,174.89	564	1,175			
1996	748.00	313	748			
2001	11,265.92	3,814	11,266			
2003	25,750.18	7,880	25,750			
2004	368,842.39	106,843	367,473	1,369	42.62	32
2005	540,291.70	147,678	507,919	32,373	43.60	742
2009	178,496.50	37,038	127,387	51,110	47.55	1,075
2010	98,133.60	18,744	64,468	33,666	48.54	694
2017	383.12	29	100	283	55.51	5
2018	2,873.13	168	578	2,295	56.50	41
2019	395,668.62	16,488	56,708	338,961	57.50	5,895
	2,671,127.26	1,094,988	2,211,071	460,056		8,484

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.2 0.32

CENTRAL MAINE POWER

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -10						
1965	1,926.45	1,751	2,119			
1969	1,671.90	1,461	1,839			
1971	11,796.36	10,084	12,976			
1972	19,397.84	16,387	21,338			
1973	14,704.25	12,271	16,175			
1974	151,237.09	124,586	166,361			
1975	774,382.11	629,402	851,820			
1977	3,658.08	2,889	4,024			
1978	47,825.14	37,199	52,608			
1980	105,075.14	79,136	115,583			
1981	18,884.25	13,978	20,773			
1985	108,933.38	74,639	119,827			
1987	35,645.94	23,387	38,912	299	18.16	16
1988	7,075.78	4,535	7,546	237	18.78	13
1990	44,034.52	26,856	44,684	3,754	20.05	187
1992	11,298.44	6,526	10,858	1,570	21.37	73
1996	10,837.83	5,529	9,199	2,723	24.13	113
1997	10,481.00	5,165	8,594	2,935	24.84	118
1998	15,891.45	7,548	12,559	4,922	25.57	192
2001	150,485.92	63,271	105,273	60,262	27.80	2,168
2002	555,883.76	223,255	371,461	240,011	28.57	8,401
2003	43,445.79	16,631	27,671	20,119	29.34	686
2004	304,847.39	110,884	184,494	150,838	30.12	5,008
2005	1,228,878.32	423,251	704,223	647,543	30.91	20,949
2009	20,805.84	5,518	9,181	13,705	34.15	401
2011	125,885.50	28,279	47,052	91,422	35.81	2,553
2012	889,429.37	181,322	301,691	676,681	36.66	18,458
2013	318,300.04	58,276	96,962	253,168	37.51	6,749
2014	457,271.35	74,222	123,494	379,504	38.36	9,893
2016	543,709.05	65,125	108,358	489,722	40.10	12,213
2017	1,027,857.12	101,000	168,047	962,596	40.98	23,489
2018	18,821.74	1,445	2,404	18,300	41.86	437
2020	266,417.32	8,792	14,629	278,430	43.65	6,379
	7,346,795.46	2,444,600	3,782,735	4,298,740		118,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.3 1.61

CENTRAL MAINE POWER

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1937	107.15	87	107			
1946	391.21	297	391			
1951	188.34	137	188			
1954	11,591.39	8,184	11,591			
1955	1,746.38	1,220	1,746			
1964	7,869.76	4,950	7,870			
1966	463.67	284	464			
1968	1,407.60	837	1,408			
1971	392.61	223	393			
1979	2,689.00	1,324	2,589	100	35.54	3
1981	2,000.00	945	1,848	152	36.94	4
1987	230.72	95	186	45	41.29	1
1990	13,935.76	5,268	10,303	3,633	43.54	83
1991	9,550.38	3,505	6,855	2,695	44.31	61
1992	21,323.30	7,591	14,846	6,477	45.08	144
1993	15,168.42	5,233	10,234	4,934	45.85	108
1994	6,141.03	2,050	4,009	2,132	46.63	46
1995	10,832.15	3,494	6,833	3,999	47.42	84
1996	2,720.24	847	1,656	1,064	48.21	22
1997	8,425.38	2,526	4,940	3,485	49.01	71
1998	5,923.06	1,708	3,340	2,583	49.81	52
1999	9,165.19	2,537	4,962	4,203	50.62	83
2000	8,004.33	2,123	4,152	3,852	51.43	75
2001	16,470.99	4,177	8,169	8,302	52.25	159
2002	3,444.57	833	1,629	1,816	53.07	34
2003	2,162.24	497	972	1,190	53.90	22
2004	12,121.35	2,644	5,171	6,950	54.73	127
2005	5,719.47	1,179	2,306	3,413	55.57	61
2006	12,731.85	2,472	4,834	7,898	56.41	140
2007	7,672.09	1,397	2,732	4,940	57.25	86
2008	9,394.53	1,596	3,121	6,274	58.11	108
2009	12,116.02	1,911	3,737	8,379	58.96	142
2013	1,976.13	214	419	1,557	62.43	25
2014	8,288.68	793	1,551	6,738	63.30	106
2016	66,349.25	4,673	9,139	57,210	65.07	879
2017	301,043.14	17,373	33,977	267,066	65.96	4,049
	599,757.38	95,224	178,668	421,089		6,775

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.2 1.13

CENTRAL MAINE POWER

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -10						
1912	2,025.50	2,050	1,920	308	5.58	55
1913	226.55	228	214	35	5.87	6
1915	38,394.25	38,342	35,911	6,323	6.45	980
1916	301.76	300	281	51	6.74	8
1924	20,920.44	20,024	18,754	4,258	9.09	468
1927	14,788.40	13,941	13,057	3,210	10.01	321
1928	573.70	538	504	127	10.32	12
1930	77.47	72	67	18	10.95	2
1931	2,448.52	2,260	2,117	576	11.27	51
1937	24,374.84	21,706	20,330	6,482	13.33	486
1938	1,314.06	1,163	1,089	356	13.69	26
1939	722.16	635	595	199	14.06	14
1940	1,488.60	1,300	1,218	419	14.44	29
1941	1,770.42	1,535	1,438	509	14.83	34
1942	659.60	568	532	194	15.22	13
1943	193.56	165	155	58	15.62	4
1945	101.54	85	80	32	16.45	2
1946	3,006.52	2,510	2,351	956	16.88	57
1947	7,217.92	5,976	5,597	2,343	17.31	135
1949	528.72	430	403	179	18.20	10
1950	2,662.30	2,148	2,012	917	18.66	49
1951	49,865.39	39,861	37,334	17,518	19.13	916
1952	13,598.12	10,770	10,087	4,871	19.60	249
1953	15,064.32	11,815	11,066	5,505	20.09	274
1954	3,548.51	2,756	2,581	1,322	20.58	64
1955	6,647.66	5,110	4,786	2,526	21.08	120
1956	9,471.39	7,205	6,748	3,671	21.59	170
1957	1,662.93	1,251	1,172	657	22.11	30
1958	998.24	743	696	402	22.64	18
1959	21,621.11	15,911	14,902	8,881	23.17	383
1960	1,704.62	1,240	1,161	714	23.71	30
1961	3,132.95	2,251	2,108	1,338	24.27	55
1962	3,535.33	2,509	2,350	1,539	24.83	62
1963	6,039.25	4,233	3,965	2,678	25.40	105
1964	5,354.84	3,705	3,470	2,420	25.97	93
1965	10,374.10	7,082	6,633	4,779	26.56	180
1966	11,668.98	7,857	7,359	5,477	27.15	202
1967	22,737.26	15,096	14,139	10,872	27.75	392
1968	8,141.14	5,327	4,989	3,966	28.36	140
1969	1,354.78	873	818	672	28.97	23
1970	402.07	255	239	203	29.60	7
1971	59,210.70	37,004	34,658	30,474	30.23	1,008
1972	16,972.04	10,436	9,774	8,895	30.87	288

CENTRAL MAINE POWER

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -10						
1973	28,331.73	17,136	16,050	15,115	31.51	480
1974	31,521.00	18,738	17,550	17,123	32.17	532
1975	4,216.18	2,463	2,307	2,331	32.83	71
1976	17,276.96	9,910	9,282	9,723	33.50	290
1977	18,974.71	10,684	10,007	10,865	34.17	318
1978	85,950.68	47,475	44,465	50,081	34.85	1,437
1979	147,406.48	79,823	74,762	87,385	35.54	2,459
1980	136,130.71	72,220	67,641	82,103	36.24	2,266
1981	98,088.29	50,959	47,728	60,169	36.94	1,629
1982	69,939.60	35,554	33,300	43,634	37.65	1,159
1983	72,547.56	36,071	33,784	46,018	38.36	1,200
1984	13,575.10	6,594	6,176	8,757	39.09	224
1985	8,116.74	3,851	3,607	5,321	39.81	134
1986	47,354.76	21,915	20,525	31,565	40.55	778
1987	104,181.08	47,002	44,022	70,577	41.29	1,709
1988	308,549.95	135,616	127,017	212,388	42.03	5,053
1989	295,860.66	126,504	118,483	206,964	42.79	4,837
1990	1,391,546.35	578,605	541,919	988,782	43.54	22,710
1991	409,021.82	165,122	154,652	295,272	44.31	6,664
1992	378,681.81	148,292	138,890	277,660	45.08	6,159
1993	130,524.12	49,534	46,393	97,184	45.85	2,120
1994	15,467.06	5,680	5,320	11,694	46.63	251
1995	107,482.06	38,138	35,720	82,510	47.42	1,740
1996	51,859.83	17,758	16,632	40,414	48.21	838
1997	106,410.13	35,099	32,874	84,177	49.01	1,718
1998	101,742.79	32,280	30,233	81,684	49.81	1,640
1999	50,080.51	15,252	14,285	40,804	50.62	806
2000	239,566.24	69,910	65,477	198,046	51.43	3,851
2001	808,580.91	225,535	211,235	678,204	52.25	12,980
2002	98,473.03	26,198	24,537	83,783	53.07	1,579
2003	352,376.30	89,151	83,498	304,116	53.90	5,642
2005	167,857.03	38,062	35,649	148,994	55.57	2,681
2006	323,811.05	69,151	64,767	291,425	56.41	5,166
2007	827,629.30	165,819	155,305	755,087	57.25	13,189
2008	519,014.91	96,976	90,827	480,089	58.11	8,262
2009	862,945.90	149,705	140,213	809,027	58.96	13,722
2010	31,853.53	5,096	4,773	30,266	59.82	506
2011	21,561.70	3,158	2,958	20,760	60.68	342
2012	69,238.54	9,194	8,611	67,551	61.55	1,097
2013	494,225.20	58,790	55,062	488,586	62.43	7,826

CENTRAL MAINE POWER

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -10						
2014	1,641,607.21	172,830	161,872	1,643,896	63.30	25,970
2016	1,209,815.25	93,728	87,785	1,243,012	65.07	19,103
2017	460,429.20	29,229	27,376	479,096	65.96	7,263
	12,756,726.53	3,420,073	3,203,229	10,829,170		205,972

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.6 1.61

CENTRAL MAINE POWER

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -10						
1918	3,712.40	4,084	4,084			
1924	4,331.36	4,764	4,764			
1926	715.77	783	787			
1927	286.31	310	315			
1928	2,532.78	2,715	2,786			
1929	1,606.60	1,704	1,767			
1930	1,731.20	1,817	1,904			
1931	8,580.53	8,915	9,439			
1932	20,415.29	20,997	22,457			
1934	256.20	258	282			
1936	90.00	89	99			
1937	7,284.64	7,122	8,013			
1938	8,091.08	7,830	8,854	46	5.77	8
1939	4,949.54	4,744	5,364	80	6.18	13
1940	6,970.00	6,614	7,479	188	6.59	29
1941	21,860.47	20,540	23,225	822	7.00	117
1942	6,346.37	5,903	6,675	306	7.41	41
1943	23,520.06	21,662	24,494	1,378	7.81	176
1944	6,601.35	6,019	6,806	455	8.21	55
1945	10,290.29	9,291	10,506	813	8.60	95
1946	21,786.38	19,472	22,017	1,948	9.00	216
1947	98,689.11	87,299	98,711	9,847	9.40	1,048
1948	3,351.64	2,935	3,319	368	9.79	38
1949	99,409.41	86,136	97,396	11,954	10.19	1,173
1950	71,849.35	61,598	69,650	9,384	10.59	886
1951	264,086.04	224,044	253,331	37,164	10.98	3,385
1952	71,263.77	59,805	67,623	10,767	11.38	946
1953	208,228.97	172,838	195,432	33,620	11.78	2,854
1954	106,744.68	87,599	99,050	18,369	12.19	1,507
1955	245,811.61	199,471	225,546	44,847	12.59	3,562
1956	570,741.23	457,784	517,626	110,189	13.00	8,476
1957	174,836.92	138,590	156,707	35,614	13.41	2,656
1958	165,537.69	129,664	146,614	35,477	13.82	2,567
1959	217,097.08	167,960	189,916	48,891	14.24	3,433
1960	53,379.69	40,784	46,115	12,603	14.66	860
1961	78,225.80	59,015	66,730	19,318	15.08	1,281
1962	68,614.08	51,088	57,766	17,709	15.51	1,142
1963	204,238.95	150,057	169,673	54,990	15.94	3,450
1964	82,347.90	59,671	67,471	23,112	16.38	1,411
1965	176,161.92	125,874	142,329	51,449	16.82	3,059
1966	159,896.78	112,641	127,366	48,520	17.26	2,811
1967	113,681.39	78,911	89,226	35,824	17.71	2,023
1968	302,059.54	206,559	233,561	98,704	18.16	5,435

CENTRAL MAINE POWER

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -10						
1969	375,713.63	253,050	286,129	127,156	18.61	6,833
1970	351,239.69	232,865	263,306	123,058	19.07	6,453
1971	444,018.91	289,594	327,450	160,971	19.54	8,238
1972	389,668.47	249,946	282,619	146,016	20.01	7,297
1973	649,719.58	409,604	463,148	251,544	20.49	12,276
1974	677,943.65	420,097	475,013	270,725	20.96	12,916
1975	83,658.59	50,901	57,555	34,469	21.45	1,607
1976	534,842.44	319,414	361,168	227,159	21.94	10,354
1977	1,092,366.89	640,106	723,782	477,822	22.43	21,303
1978	1,484,846.77	853,073	964,588	668,743	22.93	29,165
1979	1,397,188.59	786,389	889,187	647,720	23.44	27,633
1980	905,844.12	499,460	564,750	431,679	23.94	18,032
1981	828,050.36	446,702	505,096	405,759	24.46	16,589
1982	684,160.21	360,921	408,101	344,475	24.98	13,790
1983	763,631.86	393,748	445,220	394,775	25.50	15,481
1984	161,166.69	81,144	91,751	85,532	26.03	3,286
1985	157,634.34	77,452	87,577	85,821	26.56	3,231
1986	745,925.46	357,434	404,159	416,359	27.09	15,369
1987	1,039,755.29	485,136	548,554	595,177	27.64	21,533
1988	1,912,107.00	868,502	982,034	1,121,284	28.18	39,790
1989	4,576,021.00	2,020,798	2,284,961	2,748,662	28.73	95,672
1990	4,486,752.70	1,924,817	2,176,433	2,758,995	29.28	94,228
1991	3,900,647.54	1,623,305	1,835,507	2,455,205	29.84	82,279
1992	1,180,592.70	476,177	538,424	760,228	30.40	25,008
1993	1,091,304.00	425,902	481,577	718,857	30.97	23,211
1994	392,816.41	148,175	167,545	264,553	31.54	8,388
1995	1,725,800.25	628,440	710,591	1,187,789	32.11	36,991
1996	880,619.61	309,174	349,590	619,092	32.68	18,944
1997	1,180,711.61	398,830	450,966	847,817	33.26	25,491
1998	571,349.27	185,403	209,639	418,845	33.84	12,377
1999	261,388.51	81,347	91,981	195,546	34.42	5,681
2000	2,332,807.42	694,435	785,213	1,780,875	35.01	50,868
2001	4,052,830.98	1,151,665	1,302,213	3,155,901	35.60	88,649
2002	2,142,269.22	579,792	655,584	1,700,912	36.19	47,000
2003	752,105.84	193,385	218,665	608,651	36.78	16,548
2004	418,362.11	101,916	115,239	344,959	37.37	9,231
2005	3,358,461.75	771,963	872,876	2,821,432	37.97	74,307
2006	5,540,147.05	1,197,259	1,353,767	4,740,395	38.57	122,904
2007	5,108,053.91	1,034,825	1,170,099	4,448,760	39.16	113,605
2008	7,304,240.82	1,379,311	1,559,617	6,475,048	39.76	162,853
2009	3,750,783.66	656,713	742,560	3,383,302	40.36	83,828
2010	2,496,792.21	402,825	455,483	2,290,988	40.96	55,932
2011	3,729,993.57	549,637	621,487	3,481,506	41.57	83,750

CENTRAL MAINE POWER

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -10						
2012	4,055,603.79	541,853	612,685	3,848,479	42.17	91,261
2013	3,169,006.84	379,092	428,648	3,057,260	42.78	71,465
2014	2,677,346.01	282,846	319,820	2,625,261	43.39	60,504
2015	1,650,534.69	151,293	171,070	1,644,518	44.00	37,375
2016	13,966,644.14	1,084,957	1,226,785	14,136,524	44.61	316,891
2017	34,052,513.62	2,169,554	2,453,162	35,004,603	45.22	774,096
2018	24,634,718.66	1,225,109	1,385,258	25,712,933	45.83	561,050
2019	40,773,979.47	1,448,251	1,637,569	43,213,808	46.45	930,330
2020	17,651,781.05	376,301	425,492	18,991,467	47.07	403,473
2021	65,436,097.74	464,989	525,773	71,453,935	47.69	1,498,300
	287,680,772.86	36,051,833	40,760,741	275,688,109		6,428,419

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 2.23

CENTRAL MAINE POWER

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

SURVIVOR CURVE.. IOWA 55-R1.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1908	195.62	274	274			
1911	8.14	11	11			
1915	18.18	25	25			
1918	11.79	16	15	2	2.35	1
1919	3.78	5	5			
1920	176.20	233	214	33	3.01	11
1921	25.31	33	30	5	3.31	2
1922	25.28	33	30	5	3.59	1
1923	63.95	83	76	14	3.85	4
1924	12.90	17	16	2	4.09	
1925	244.11	315	290	52	4.32	12
1926	155.50	200	184	34	4.55	7
1927	289.19	370	340	65	4.77	14
1928	776.89	989	909	179	5.00	36
1929	661.78	838	770	156	5.23	30
1930	1,622.95	2,047	1,882	390	5.46	71
1931	1,266.77	1,590	1,462	311	5.70	55
1932	482.44	602	553	122	5.94	21
1933	564.17	701	645	145	6.20	23
1934	942.97	1,165	1,071	249	6.45	39
1935	2,196.16	2,700	2,482	593	6.71	88
1936	1,110.14	1,357	1,248	306	6.98	44
1937	2,483.88	3,019	2,776	701	7.25	97
1938	2,525.29	3,051	2,805	730	7.53	97
1939	4,339.32	5,212	4,792	1,283	7.81	164
1940	3,468.23	4,141	3,807	1,049	8.09	130
1941	7,421.85	8,807	8,097	2,294	8.38	274
1942	2,905.96	3,427	3,151	917	8.67	106
1943	3,129.89	3,668	3,372	1,010	8.96	113
1944	3,490.79	4,064	3,736	1,151	9.26	124
1945	9,622.33	11,130	10,233	3,238	9.56	339
1946	14,952.16	17,177	15,793	5,140	9.87	521
1947	53,874.95	61,465	56,512	18,913	10.18	1,858
1948	76,393.87	86,533	79,560	27,391	10.50	2,609
1949	67,605.11	76,027	69,900	24,747	10.82	2,287
1950	81,616.19	91,098	83,757	30,506	11.15	2,736
1951	129,720.29	143,669	132,091	49,517	11.49	4,310
1952	132,079.00	145,138	133,442	51,469	11.83	4,351
1953	308,452.45	336,282	309,182	122,651	12.17	10,078
1954	468,520.69	506,495	465,678	190,251	12.53	15,184
1955	582,996.13	624,911	574,551	241,644	12.89	18,747
1956	644,219.43	684,466	629,307	272,600	13.26	20,558
1957	594,565.69	625,959	575,515	256,877	13.64	18,833

CENTRAL MAINE POWER

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -40						
1958	611,365.50	637,577	586,197	269,715	14.03	19,224
1959	657,728.12	679,399	624,648	296,171	14.42	20,539
1960	596,922.15	610,355	561,168	274,523	14.83	18,511
1961	643,155.32	650,921	598,465	301,952	15.24	19,813
1962	711,759.74	712,741	655,303	341,161	15.66	21,786
1963	874,100.14	865,515	795,766	427,974	16.10	26,582
1964	875,998.88	857,584	788,474	437,924	16.54	26,477
1965	857,548.87	829,701	762,838	437,730	16.99	25,764
1966	805,790.06	770,192	708,125	419,981	17.45	24,068
1967	720,268.13	679,827	625,042	383,333	17.92	21,391
1968	819,382.27	763,361	701,844	445,291	18.40	24,201
1969	847,677.55	779,373	716,566	470,183	18.88	24,904
1970	1,060,342.11	961,408	883,931	600,548	19.38	30,988
1971	1,372,944.04	1,227,006	1,128,125	793,997	19.89	39,919
1972	1,528,019.59	1,345,382	1,236,962	902,265	20.41	44,207
1973	1,877,488.59	1,628,214	1,497,001	1,131,483	20.93	54,060
1974	2,501,446.66	2,134,975	1,962,924	1,539,101	21.47	71,686
1975	2,317,054.12	1,945,158	1,788,404	1,455,472	22.02	66,098
1976	2,700,966.41	2,229,637	2,049,957	1,731,396	22.57	76,712
1977	2,564,510.83	2,080,408	1,912,754	1,677,561	23.13	72,527
1978	3,488,837.50	2,779,648	2,555,645	2,328,728	23.70	98,259
1979	3,986,488.58	3,116,254	2,865,124	2,715,960	24.29	111,814
1980	4,300,417.12	3,297,113	3,031,409	2,989,175	24.88	120,144
1981	4,077,297.01	3,064,798	2,817,815	2,890,401	25.47	113,483
1982	4,348,452.63	3,201,105	2,943,138	3,144,696	26.08	120,579
1983	5,291,722.50	3,813,332	3,506,027	3,902,384	26.69	146,211
1984	5,592,026.57	3,940,019	3,622,505	4,206,332	27.32	153,965
1985	6,054,653.34	4,168,919	3,832,958	4,643,557	27.95	166,138
1986	7,344,215.66	4,937,164	4,539,293	5,742,609	28.59	200,861
1987	9,201,877.38	6,036,156	5,549,720	7,332,908	29.23	250,869
1988	11,250,758.09	7,191,147	6,611,634	9,139,427	29.89	305,769
1989	11,432,725.81	7,115,386	6,541,978	9,463,838	30.55	309,782
1990	11,748,525.60	7,114,555	6,541,214	9,906,722	31.21	317,421
1991	10,074,851.12	5,926,551	5,448,948	8,655,844	31.89	271,428
1992	9,584,393.45	5,472,190	5,031,203	8,386,948	32.57	257,505
1993	8,209,829.34	4,543,139	4,177,021	7,316,740	33.26	219,986
1994	7,481,074.23	4,008,524	3,685,489	6,788,015	33.95	199,942
1995	8,769,737.10	4,542,724	4,176,640	8,100,992	34.65	233,795
1996	8,778,465.39	4,388,583	4,034,920	8,254,932	35.36	233,454
1997	8,222,456.54	3,962,007	3,642,721	7,868,718	36.07	218,151
1998	10,275,344.46	4,762,889	4,379,062	10,006,420	36.79	271,987
1999	8,944,699.10	3,982,180	3,661,268	8,861,311	37.51	236,239
2000	6,933,274.06	2,957,887	2,719,520	6,987,064	38.24	182,716

CENTRAL MAINE POWER

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -40						
2001	5,797,647.32	2,364,153	2,173,633	5,943,073	38.98	152,465
2002	6,581,073.00	2,561,354	2,354,942	6,858,560	39.71	172,716
2003	7,565,976.18	2,800,198	2,574,539	8,017,828	40.46	198,167
2004	7,671,905.01	2,693,007	2,475,986	8,264,681	41.21	200,550
2005	8,847,187.54	2,936,612	2,699,959	9,686,104	41.96	230,841
2006	6,983,534.69	2,182,899	2,006,986	7,769,963	42.72	181,881
2007	6,864,397.94	2,012,847	1,850,638	7,759,519	43.48	178,462
2008	8,784,866.09	2,406,140	2,212,236	10,086,577	44.24	227,997
2009	5,685,686.78	1,445,847	1,329,331	6,630,630	45.01	147,315
2010	4,732,082.95	1,109,342	1,019,943	5,604,973	45.79	122,406
2011	5,751,705.22	1,234,189	1,134,729	6,917,658	46.57	148,543
2012	5,041,105.26	981,634	902,527	6,155,020	47.35	129,990
2013	15,852,692.84	2,768,229	2,545,146	19,648,624	48.14	408,156
2014	7,415,194.92	1,145,677	1,053,350	9,327,923	48.93	190,638
2015	972,881.99	130,755	120,218	1,241,817	49.72	24,976
2016	19,999,783.11	2,280,575	2,096,791	25,902,905	50.52	512,726
2017	22,945,447.05	2,143,610	1,970,863	30,152,763	51.33	587,430
2018	39,646,275.68	2,886,249	2,653,655	52,851,131	52.14	1,013,639
2019	19,562,089.21	1,020,711	938,455	26,448,470	52.95	499,499
2020	20,863,799.49	653,120	600,487	28,608,832	53.77	532,059
2021	22,339,511.27	233,001	214,224	31,061,092	54.59	568,989
	453,446,672.92	168,160,496	154,608,973	480,216,369		12,003,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 2.65

CENTRAL MAINE POWER

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R1						
NET SALVAGE PERCENT.. -25						
1910	454.92	524	313	256	4.90	52
1913	931.88	1,058	632	533	5.79	92
1915	165.40	186	111	96	6.39	15
1917	9.81	11	7	5	7.00	1
1918	15.40	17	10	9	7.30	1
1920	905.36	989	591	541	7.93	68
1921	73.47	80	48	44	8.25	5
1922	186.32	201	120	113	8.57	13
1923	76.65	82	49	47	8.90	5
1924	373.54	399	238	229	9.22	25
1925	966.75	1,025	613	595	9.56	62
1926	1,121.91	1,182	706	696	9.89	70
1927	344.88	361	216	215	10.23	21
1928	2,032.88	2,114	1,263	1,278	10.58	121
1929	3,066.50	3,169	1,894	1,939	10.92	178
1930	7,898.50	8,105	4,844	5,029	11.28	446
1931	40,482.89	41,262	24,661	25,943	11.63	2,231
1932	11,803.87	11,947	7,140	7,615	11.99	635
1933	5,226.05	5,252	3,139	3,394	12.35	275
1934	13,314.56	13,283	7,939	8,704	12.72	684
1935	16,599.69	16,438	9,825	10,925	13.09	835
1936	30,767.25	30,236	18,071	20,388	13.47	1,514
1937	50,794.27	49,535	29,606	33,887	13.85	2,447
1938	86,314.97	83,524	49,920	57,974	14.23	4,074
1939	66,564.16	63,897	38,190	45,015	14.62	3,079
1940	101,612.63	96,754	57,828	69,188	15.01	4,609
1941	175,718.02	165,922	99,168	120,480	15.41	7,818
1942	18,603.69	17,419	10,411	12,844	15.81	812
1943	23,403.25	21,722	12,983	16,271	16.22	1,003
1944	21,099.66	19,412	11,602	14,773	16.63	888
1945	59,220.16	53,992	32,270	41,755	17.05	2,449
1946	195,958.03	177,024	105,803	139,145	17.47	7,965
1947	558,547.76	499,921	298,791	399,394	17.89	22,325
1948	644,440.92	571,305	341,455	464,096	18.32	25,333
1949	434,310.40	381,227	227,850	315,038	18.76	16,793
1950	365,573.48	317,775	189,927	267,040	19.19	13,916
1951	366,265.03	315,102	188,329	269,502	19.64	13,722
1952	405,365.70	345,123	206,272	300,435	20.09	14,954
1953	379,663.05	319,852	191,168	283,411	20.54	13,798
1954	513,679.76	428,069	255,847	386,253	21.00	18,393
1955	737,049.77	607,338	362,991	558,321	21.47	26,005
1956	786,656.90	640,880	383,039	600,282	21.94	27,360
1957	662,105.25	533,235	318,702	508,930	22.41	22,710

CENTRAL MAINE POWER

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R1						
NET SALVAGE PERCENT.. -25						
1958	767,047.54	610,445	364,848	593,961	22.89	25,948
1959	694,987.04	546,338	326,533	542,201	23.38	23,191
1960	632,290.71	490,903	293,401	496,962	23.87	20,820
1961	610,514.06	467,936	279,674	483,469	24.37	19,839
1962	687,974.98	520,487	311,083	548,886	24.87	22,070
1963	672,402.73	501,898	299,972	540,531	25.38	21,298
1964	732,856.56	539,611	322,513	593,558	25.89	22,926
1965	751,242.26	545,392	325,968	613,085	26.41	23,214
1966	767,574.15	549,180	328,232	631,236	26.94	23,431
1967	756,661.75	533,418	318,811	627,016	27.47	22,825
1968	925,958.03	643,032	384,325	773,123	28.00	27,612
1969	756,676.65	517,359	309,213	636,633	28.54	22,307
1970	1,060,913.17	713,796	426,619	899,522	29.09	30,922
1971	1,366,479.18	904,473	540,582	1,167,517	29.64	39,390
1972	1,376,562.16	895,849	535,428	1,185,275	30.20	39,248
1973	1,721,927.15	1,101,495	658,337	1,494,072	30.76	48,572
1974	2,234,930.84	1,404,375	839,361	1,954,303	31.33	62,378
1975	1,830,187.48	1,129,340	674,980	1,612,754	31.90	50,557
1976	2,107,498.33	1,276,196	762,752	1,871,621	32.48	57,624
1977	1,922,670.81	1,141,778	682,413	1,720,926	33.07	52,039
1978	2,628,076.83	1,529,902	914,386	2,370,710	33.66	70,431
1979	3,206,726.93	1,829,237	1,093,291	2,915,118	34.25	85,113
1980	3,245,801.92	1,812,902	1,083,528	2,973,724	34.85	85,329
1981	2,917,486.70	1,594,188	952,808	2,694,050	35.46	75,974
1982	3,120,617.34	1,667,424	996,579	2,904,193	36.07	80,515
1983	3,513,581.09	1,834,880	1,096,664	3,295,312	36.68	89,839
1984	3,363,047.34	1,714,229	1,024,554	3,179,255	37.31	85,212
1985	3,798,910.39	1,889,673	1,129,412	3,619,226	37.93	95,419
1986	4,877,873.67	2,365,403	1,413,745	4,683,597	38.56	121,463
1987	6,562,066.76	3,100,084	1,852,846	6,349,737	39.19	162,024
1988	10,141,016.88	4,662,079	2,786,413	9,889,858	39.83	248,302
1989	9,879,628.21	4,416,441	2,639,601	9,709,934	40.47	239,929
1990	10,120,945.19	4,393,755	2,626,042	10,025,139	41.12	243,802
1991	8,330,209.07	3,508,892	2,097,181	8,315,580	41.77	199,080
1992	7,100,812.74	2,899,528	1,732,979	7,143,037	42.42	168,388
1993	5,868,654.54	2,319,512	1,386,317	5,949,501	43.08	138,104
1994	4,932,090.33	1,884,737	1,126,462	5,038,651	43.74	115,195
1995	6,477,331.64	2,390,459	1,428,720	6,667,945	44.40	150,179
1996	5,896,043.50	2,097,517	1,253,636	6,116,418	45.07	135,709
1997	5,346,048.37	1,830,821	1,094,238	5,588,322	45.74	122,176
1998	5,811,735.42	1,913,005	1,143,357	6,121,312	46.41	131,896
1999	6,213,853.12	1,961,558	1,172,376	6,594,940	47.09	140,050
2000	6,122,160.19	1,850,040	1,105,725	6,546,975	47.77	137,052

CENTRAL MAINE POWER

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R1						
NET SALVAGE PERCENT.. -25						
2001	6,337,032.10	1,829,422	1,093,402	6,827,888	48.45	140,926
2002	6,351,573.27	1,747,953	1,044,710	6,894,757	49.13	140,337
2003	6,480,569.13	1,696,046	1,013,686	7,087,025	49.81	142,281
2004	5,292,290.47	1,312,554	784,482	5,830,881	50.50	115,463
2005	8,438,057.95	1,977,248	1,181,754	9,365,818	51.19	182,962
2006	10,913,917.95	2,408,020	1,439,216	12,203,181	51.88	235,219
2007	7,712,826.30	1,594,627	953,071	8,687,962	52.58	165,233
2008	4,803,985.85	926,509	553,752	5,451,230	53.28	102,313
2009	9,514,324.83	1,702,707	1,017,667	10,875,239	53.98	201,468
2010	10,831,032.39	1,787,933	1,068,605	12,470,185	54.68	228,058
2011	14,802,415.34	2,234,980	1,335,794	17,167,225	55.39	309,934
2012	14,895,675.68	2,039,218	1,218,792	17,400,803	56.10	310,175
2013	11,714,838.31	1,438,729	859,894	13,783,654	56.81	242,627
2014	8,560,570.42	930,748	556,286	10,144,427	57.52	176,363
2015	6,760,380.44	638,518	381,627	8,068,849	58.24	138,545
2016	930,264.86	74,386	44,459	1,118,372	58.97	18,965
2017	17,176,271.40	1,128,052	674,210	20,796,129	59.69	348,402
2018	8,500,435.11	435,116	260,058	10,365,486	60.42	171,557
2019	26,366,655.03	967,986	578,542	32,379,777	61.15	529,514
2020	22,348,047.97	492,216	294,186	27,640,874	61.89	446,613
2021	40,996,717.37	300,813	179,789	51,066,108	62.63	815,362
	408,369,721.26	104,010,297	62,164,469	448,297,683		9,197,511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.7 2.25

CENTRAL MAINE POWER

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R1.5						
NET SALVAGE PERCENT.. -5						
1905	17,349.90	15,900	18,217			
1906	1,945.32	1,775	2,043			
1909	349.44	315	367			
1910	1,943.76	1,744	2,041			
1911	8,976.51	8,017	9,425			
1912	3,843.73	3,417	4,036			
1913	1,909.25	1,690	2,005			
1914	2,276.56	2,005	2,390			
1915	7,845.99	6,878	8,238			
1916	26,233.01	22,888	27,545			
1917	3,897.25	3,383	4,092			
1918	330.21	285	347			
1921	4,637.42	3,945	4,869			
1922	39,630.26	33,539	41,612			
1923	4,745.15	3,994	4,982			
1924	42,346.48	35,447	44,464			
1925	9,115.39	7,588	9,571			
1926	15,649.77	12,953	16,432			
1927	34,786.90	28,627	36,526			
1928	30,749.88	25,154	32,287			
1929	24,736.06	20,113	25,973			
1930	39,614.90	32,012	41,596			
1931	63,059.00	50,630	66,212			
1932	12,510.23	9,980	13,136			
1933	502.87	399	528			
1935	282.26	221	296			
1936	1,230.94	955	1,292			
1937	4,323.92	3,332	4,540			
1938	9,461.29	7,236	9,934			
1939	30,322.11	23,017	31,838			
1940	6,815.97	5,134	7,157			
1941	8,377.64	6,260	8,797			
1942	3,719.36	2,756	3,905			
1945	478.96	346	503			
1946	96,793.98	69,274	101,634			
1947	252.25	179	265			
1948	5,701.83	4,006	5,987			
1949	20,582.19	14,318	21,611			
1950	28,598.46	19,699	30,028			
1951	16,253.78	11,084	17,066			
1952	95,852.83	64,682	100,645			
1953	164,289.18	109,690	172,504			
1954	31,777.63	20,985	33,367			

CENTRAL MAINE POWER

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R1.5						
NET SALVAGE PERCENT.. -5						
1955	11,918.09	7,784	12,514			
1957	1,076.21	687	1,130			
1958	550.00	347	578			
1960	393.17	242	413			
1961	34.73	21	36			
1964	524,799.63	305,788	551,040			
1965	12,530.06	7,198	13,157			
1966	2,507.65	1,419	2,633			
1967	46,587.41	25,971	48,545	372	35.18	11
1968	83,148.86	45,644	85,318	1,988	35.79	56
1969	4,143.70	2,239	4,185	166	36.40	5
1970	10,361.90	5,510	10,299	581	37.02	16
1971	146,730.31	76,725	143,415	10,652	37.65	283
1972	84,146.93	43,258	80,858	7,496	38.28	196
1973	221,003.14	111,634	208,668	23,385	38.92	601
1974	331,694.35	164,527	307,536	40,743	39.57	1,030
1975	51,521.19	25,087	46,893	7,204	40.22	179
1976	132,515.17	63,319	118,357	20,784	40.87	509
1977	42,165.65	19,758	36,932	7,342	41.53	177
1978	124,874.90	57,342	107,184	23,935	42.20	567
1979	445,454.93	200,375	374,544	93,184	42.87	2,174
1980	220,852.66	97,241	181,764	50,131	43.55	1,151
1981	92,050.93	39,654	74,122	22,531	44.23	509
1982	104,338.64	43,954	82,159	27,397	44.91	610
1983	323,418.86	133,119	248,828	90,762	45.60	1,990
1984	42,396.93	17,035	31,842	12,675	46.30	274
1985	89,074.67	34,917	65,267	28,261	47.00	601
1986	130,348.06	49,819	93,122	43,743	47.70	917
1987	138,279.28	51,475	96,218	48,975	48.41	1,012
1988	223,838.32	81,102	151,597	83,433	49.12	1,699
1989	118,604.91	41,778	78,092	46,443	49.84	932
1990	490,574.62	167,857	313,761	201,342	50.56	3,982
1991	330,353.70	109,656	204,970	141,901	51.29	2,767
1992	110,760.99	35,649	66,636	49,663	52.01	955
1993	128,278.88	39,959	74,692	60,001	52.75	1,137
1994	14,279.79	4,302	8,041	6,953	53.48	130
1995	6,403.21	1,863	3,482	3,241	54.22	60
1996	42,728.75	11,982	22,397	22,468	54.97	409
1997	12,811.24	3,460	6,467	6,985	55.71	125
1998	9,324.34	2,420	4,523	5,268	56.46	93
1999	67,507.61	16,804	31,410	39,473	57.22	690
2000	135,339.99	32,268	60,316	81,791	57.97	1,411
2001	44,274.03	10,085	18,851	27,637	58.73	471

CENTRAL MAINE POWER

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R1.5						
NET SALVAGE PERCENT.. -5						
2002	26,299.10	5,711	10,675	16,939	59.49	285
2003	17,476.85	3,606	6,740	11,611	60.26	193
2004	1,301,721.46	254,595	475,894	890,914	61.03	14,598
2005	87,246.95	16,123	30,137	61,472	61.80	995
2006	72,506.16	12,607	23,565	52,566	62.58	840
2007	242,346.50	39,493	73,821	180,643	63.36	2,851
2008	59,859.11	9,101	17,012	45,840	64.14	715
2009	9,119.47	1,287	2,406	7,169	64.92	110
2010	52,948.27	6,887	12,873	42,723	65.71	650
2011	45,665.76	5,434	10,157	37,792	66.50	568
2012	7,883.41	850	1,589	6,689	67.30	99
2013	114,571.57	11,068	20,689	99,611	68.10	1,463
2014	29,428.96	2,513	4,697	26,203	68.90	380
2015	86.82	6	11	80	69.70	1
2016	29,457.02	1,852	3,462	27,468	70.51	390
2017	171,559.38	8,839	16,522	163,615	71.32	2,294
2018	2,757.73	111	207	2,689	72.13	37
2019	4,697.70	135	252	4,681	72.95	64
2020	24,234.52	417	780	24,666	73.77	334
2021	2,988.79	17	32	3,106	74.59	42
	8,380,953.74	3,267,778	5,754,616	3,045,385		54,638

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.7 0.65

CENTRAL MAINE POWER

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2.5						
NET SALVAGE PERCENT.. -30						
1964	399,075.67	396,927	248,442	270,356	13.39	20,191
1965	12,429.65	12,232	7,656	8,503	13.85	614
1966	23,261.24	22,637	14,169	16,071	14.33	1,121
1967	39,060.19	37,576	23,519	27,259	14.82	1,839
1968	53,467.38	50,826	31,813	37,695	15.32	2,461
1969	24,529.65	23,027	14,413	17,476	15.84	1,103
1970	88,889.76	82,370	51,556	64,001	16.37	3,910
1971	104,984.45	95,967	60,067	76,413	16.92	4,516
1972	156,494.23	141,018	88,265	115,177	17.49	6,585
1973	376,737.66	334,584	209,420	280,339	18.06	15,523
1974	275,972.36	241,380	151,083	207,681	18.65	11,136
1975	179,707.20	154,721	96,842	136,777	19.25	7,105
1976	265,005.06	224,412	140,462	204,045	19.87	10,269
1977	222,777.66	185,452	116,077	173,534	20.50	8,465
1978	366,666.65	299,881	187,699	288,968	21.14	13,669
1979	417,231.24	335,052	209,713	332,688	21.79	15,268
1980	966,854.46	761,864	476,860	780,051	22.45	34,746
1981	384,398.07	297,027	185,913	313,804	23.12	13,573
1982	388,709.58	294,239	184,168	321,154	23.81	13,488
1983	593,088.65	439,617	275,162	495,853	24.50	20,239
1984	348,517.22	252,688	158,161	294,911	25.21	11,698
1985	520,766.91	369,139	231,049	445,948	25.92	17,205
1986	1,018,436.04	705,184	441,383	882,584	26.64	33,130
1987	2,018,241.16	1,363,859	853,656	1,770,058	27.37	64,671
1988	2,188,761.61	1,441,674	902,362	1,943,028	28.12	69,098
1989	1,584,526.27	1,016,573	636,286	1,423,598	28.87	49,311
1990	1,942,460.31	1,212,979	759,219	1,765,979	29.62	59,621
1991	1,496,094.17	907,968	568,308	1,376,614	30.39	45,298
1992	1,363,875.86	803,470	502,902	1,270,137	31.17	40,749
1993	1,190,715.10	680,269	425,789	1,122,141	31.95	35,122
1994	833,316.47	461,068	288,588	794,723	32.74	24,274
1995	1,620,654.95	867,138	542,752	1,564,099	33.54	46,634
1996	678,683.08	350,595	219,442	662,846	34.35	19,297
1997	1,069,390.08	532,672	333,406	1,056,801	35.16	30,057
1998	650,883.02	311,890	195,216	650,932	35.99	18,086
1999	896,657.56	412,688	258,306	907,349	36.82	24,643
2000	707,314.96	312,146	195,376	724,133	37.65	19,233
2001	935,863.90	394,867	247,152	969,471	38.50	25,181
2002	816,867.87	328,826	205,816	856,112	39.35	21,756
2003	726,849.65	278,501	174,317	770,588	40.20	19,169
2004	1,772,719.07	644,048	403,118	1,901,417	41.07	46,297
2005	1,828,243.09	628,380	393,311	1,983,405	41.93	47,303
2006	1,370,501.59	443,542	277,618	1,504,034	42.81	35,133

CENTRAL MAINE POWER

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2.5						
NET SALVAGE PERCENT.. -30						
2007	1,650,240.02	500,952	313,552	1,831,760	43.69	41,926
2008	681,017.96	192,903	120,740	764,583	44.58	17,151
2009	1,250,652.28	328,877	205,848	1,420,000	45.47	31,229
2010	2,771,773.46	671,980	420,601	3,182,704	46.37	68,637
2011	2,328,786.92	516,781	323,460	2,703,963	47.27	57,203
2012	2,377,690.65	478,826	299,703	2,791,295	48.17	57,947
2013	2,668,570.48	481,413	301,322	3,167,820	49.09	64,531
2014	316,270.22	50,493	31,604	379,547	50.00	7,591
2015	393,039.51	54,503	34,114	476,837	50.92	9,364
2016	2,102,525.51	246,952	154,571	2,578,712	51.85	49,734
2017	2,899,378.70	279,071	174,674	3,594,518	52.78	68,104
2018	1,463,232.28	109,795	68,722	1,833,480	53.71	34,137
2019	5,502,556.85	294,932	184,602	6,968,722	54.65	127,515
2020	3,378,659.08	109,411	68,482	4,323,775	55.58	77,794
2021	1,861,099.57	19,960	12,493	2,406,936	56.53	42,578
	64,565,174.24	23,487,822	14,701,320	69,233,407		1,764,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.73

CENTRAL MAINE POWER

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

SURVIVOR CURVE.. IOWA 50-R1.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1919	1,041.12	1,301	1,301			
1920	1,668.92	2,086	2,086			
1921	600.02	750	750			
1923	462.96	571	579			
1927	999.00	1,199	1,249			
1928	291.53	347	364			
1929	1,400.27	1,657	1,750			
1936	1,095.59	1,248	1,369			
1937	383.28	434	479			
1938	649.77	733	812			
1939	254.61	286	318			
1940	1,196.73	1,335	1,496			
1941	2,404.55	2,668	3,006			
1943	195.63	215	245			
1945	1,181.81	1,280	1,477			
1946	1,539.50	1,657	1,924			
1947	4,813.82	5,146	6,017			
1948	14,693.20	15,604	18,366			
1949	1,561.11	1,647	1,951			
1950	4,698.89	4,921	5,869	5	8.11	1
1951	23,703.93	24,646	29,396	234	8.41	28
1952	10,555.55	10,896	12,996	198	8.71	23
1953	11,375.36	11,654	13,900	319	9.02	35
1954	17,190.34	17,478	20,846	642	9.33	69
1955	41,011.57	41,370	49,342	1,922	9.65	199
1956	50,962.04	51,000	60,828	2,875	9.97	288
1957	13,610.95	13,509	16,112	902	10.30	88
1958	96,835.13	95,286	113,649	7,395	10.64	695
1959	192,124.63	187,370	223,478	16,678	10.99	1,518
1960	174,186.80	168,352	200,795	16,938	11.34	1,494
1961	252,770.95	242,028	288,670	27,294	11.70	2,333
1962	269,954.79	255,985	305,316	32,127	12.07	2,662
1963	235,025.82	220,630	263,148	30,634	12.45	2,461
1964	466,092.55	433,000	516,444	66,172	12.84	5,154
1965	506,428.76	465,408	555,098	77,938	13.24	5,887
1966	420,090.50	381,757	455,326	69,787	13.65	5,113
1967	406,288.99	364,949	435,279	72,582	14.07	5,159
1968	622,944.45	553,019	659,592	119,089	14.49	8,219
1969	814,988.43	714,541	852,242	166,494	14.93	11,152
1970	1,105,060.84	956,430	1,140,746	240,580	15.38	15,642
1971	1,481,153.52	1,264,905	1,508,667	342,775	15.84	21,640
1972	1,688,406.10	1,422,060	1,696,108	414,400	16.31	25,408
1973	2,297,638.45	1,907,614	2,275,234	596,814	16.79	35,546

CENTRAL MAINE POWER

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
1974	2,849,647.23	2,331,011	2,780,225	781,834	17.28	45,245
1975	1,637,073.98	1,318,663	1,572,785	473,557	17.78	26,634
1976	2,153,072.50	1,706,848	2,035,778	655,563	18.29	35,843
1977	2,130,332.76	1,661,127	1,981,246	681,670	18.81	36,240
1978	2,947,149.56	2,258,253	2,693,445	990,492	19.35	51,188
1979	2,649,504.81	1,994,415	2,378,763	933,118	19.89	46,914
1980	2,518,373.54	1,861,078	2,219,730	928,237	20.44	45,413
1981	2,915,509.78	2,113,745	2,521,089	1,123,298	21.00	53,490
1982	2,973,859.46	2,112,927	2,520,113	1,197,211	21.58	55,478
1983	4,841,476.08	3,369,667	4,019,042	2,032,803	22.16	91,733
1984	5,518,542.09	3,759,507	4,484,009	2,414,169	22.75	106,117
1985	4,569,859.40	3,044,669	3,631,413	2,080,911	23.35	89,118
1986	6,075,614.89	3,955,225	4,717,444	2,877,075	23.96	120,078
1987	6,856,547.53	4,357,336	5,197,047	3,373,637	24.58	137,251
1988	8,159,390.69	5,056,782	6,031,285	4,167,953	25.21	165,329
1989	8,764,550.33	5,293,788	6,313,964	4,641,724	25.84	179,633
1990	6,570,510.61	3,861,818	4,606,037	3,607,101	26.49	136,168
1991	4,184,232.04	2,391,289	2,852,119	2,378,171	27.14	87,626
1992	5,294,417.77	2,938,402	3,504,667	3,113,355	27.80	111,991
1993	4,211,595.73	2,266,891	2,703,748	2,560,747	28.47	89,945
1994	3,936,739.61	2,053,010	2,448,650	2,472,275	29.14	84,841
1995	5,266,841.44	2,655,805	3,167,610	3,415,942	29.83	114,514
1996	4,810,530.27	2,342,728	2,794,200	3,218,963	30.52	105,471
1997	4,647,135.07	2,181,830	2,602,295	3,206,624	31.22	102,711
1998	6,186,969.22	2,796,510	3,335,431	4,398,281	31.92	137,791
1999	6,455,330.47	2,803,227	3,343,442	4,725,721	32.63	144,827
2000	6,082,791.23	2,531,962	3,019,901	4,583,588	33.35	137,439
2001	7,846,262.32	3,124,774	3,726,956	6,080,872	34.07	178,482
2002	4,276,320.99	1,625,002	1,938,159	3,407,242	34.80	97,909
2003	5,061,020.97	1,830,824	2,183,646	4,142,630	35.53	116,595
2004	8,581,628.14	2,945,644	3,513,305	7,213,730	36.27	198,890
2005	7,173,361.31	2,327,756	2,776,343	6,190,359	37.02	167,217
2006	6,746,803.04	2,062,835	2,460,368	5,973,136	37.77	158,145
2007	5,755,759.70	1,651,903	1,970,245	5,224,455	38.52	135,630
2008	12,599,409.25	3,376,642	4,027,361	11,721,901	39.28	298,419
2009	7,653,135.57	1,903,717	2,270,586	7,295,833	40.05	182,168
2010	7,116,382.01	1,633,210	1,947,949	6,947,529	40.82	170,199
2011	4,445,003.94	934,562	1,114,663	4,441,592	41.59	106,795
2012	4,759,390.58	907,854	1,082,808	4,866,430	42.37	114,856
2013	5,588,813.56	957,084	1,141,526	5,844,491	43.15	135,446
2014	3,834,319.19	580,899	692,845	4,100,054	43.94	93,310
2015	4,820,378.05	635,085	757,474	5,267,999	44.73	117,773
2016	8,102,287.33	905,431	1,079,918	9,047,941	45.53	198,725

CENTRAL MAINE POWER

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
2017	4,803,320.30	440,705	525,634	5,478,516	46.33	118,250
2018	6,720,136.33	480,490	573,086	7,827,084	47.14	166,039
2019	8,152,335.08	417,807	498,324	9,692,095	47.95	202,129
2020	7,653,984.94	235,360	280,717	9,286,764	48.77	190,420
2021	8,406,346.99	86,165	102,770	10,405,164	49.59	209,824
	276,543,530.44	113,931,234	135,884,781	209,794,632		6,047,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 2.19

CENTRAL MAINE POWER

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
1914	28.44	46	46			
1915	5.82	9	9			
1920	157.30	252	252			
1921	48.42	77	77			
1922	42.45	67	52	16	0.37	43
1925	40.34	63	49	16	1.33	12
1926	44.89	69	54	18	1.66	11
1927	38.81	60	47	15	2.00	8
1928	38.51	59	46	16	2.34	7
1929	40.82	62	48	17	2.67	6
1930	154.49	232	181	66	2.98	22
1931	27.00	40	31	12	3.26	4
1932	138.85	207	162	60	3.51	17
1933	50.19	74	58	22	3.75	6
1934	139.00	205	160	62	3.98	16
1935	934.82	1,370	1,069	427	4.21	101
1936	197.69	288	225	91	4.43	21
1937	236.05	342	267	111	4.66	24
1938	1,081.15	1,561	1,218	512	4.89	105
1939	884.48	1,270	991	424	5.13	83
1940	1,107.46	1,582	1,234	538	5.37	100
1941	765.35	1,087	848	377	5.62	67
1942	343.34	485	378	171	5.88	29
1943	266.96	375	293	134	6.14	22
1944	64.46	90	70	33	6.41	5
1945	1,304.91	1,809	1,411	677	6.68	101
1946	3,722.90	5,127	4,000	1,957	6.96	281
1947	5,975.83	8,177	6,380	3,181	7.24	439
1948	8,709.02	11,839	9,237	4,697	7.52	625
1949	10,261.66	13,854	10,809	5,610	7.81	718
1950	9,455.34	12,675	9,890	5,239	8.11	646
1951	7,532.68	10,025	7,822	4,230	8.41	503
1952	1,173.04	1,550	1,209	668	8.71	77
1953	1,462.21	1,917	1,496	844	9.02	94
1954	752.30	979	764	440	9.33	47
1955	1,658.91	2,142	1,671	983	9.65	102
1956	2,295.73	2,941	2,295	1,378	9.97	138
1957	1,963.94	2,495	1,947	1,195	10.30	116
1958	79,348.44	99,941	77,978	48,980	10.64	4,603
1959	119,243.49	148,854	116,141	74,649	10.99	6,792
1960	138,345.36	171,150	133,538	87,815	11.34	7,744
1961	149,635.69	183,394	143,091	96,326	11.70	8,233
1962	163,758.14	198,763	155,082	106,931	12.07	8,859

CENTRAL MAINE POWER

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
1963	184,764.98	222,014	173,223	122,401	12.45	9,831
1964	263,557.74	313,402	244,528	177,164	12.84	13,798
1965	270,127.55	317,756	247,925	184,279	13.24	13,918
1966	256,490.60	298,350	232,784	177,601	13.65	13,011
1967	265,172.84	304,885	237,882	186,395	14.07	13,248
1968	322,599.88	366,577	286,017	230,143	14.49	15,883
1969	327,350.79	367,366	286,632	237,129	14.93	15,883
1970	380,501.87	421,535	328,897	279,906	15.38	18,199
1971	481,298.63	526,117	410,496	359,582	15.84	22,701
1972	557,413.22	600,936	468,872	422,989	16.31	25,934
1973	652,485.97	693,410	541,024	502,954	16.79	29,956
1974	732,851.58	767,325	598,695	573,868	17.28	33,210
1975	833,167.36	859,029	670,246	662,822	17.78	37,279
1976	903,245.74	916,542	715,120	730,073	18.29	39,917
1977	962,579.45	960,731	749,598	790,529	18.81	42,027
1978	1,121,591.43	1,100,057	858,305	936,241	19.35	48,385
1979	1,099,246.63	1,059,146	826,385	932,410	19.89	46,878
1980	1,216,878.07	1,151,069	898,106	1,048,899	20.44	51,316
1981	1,235,075.16	1,146,150	894,268	1,081,852	21.00	51,517
1982	1,136,026.57	1,033,148	806,100	1,011,543	21.58	46,874
1983	1,304,759.86	1,162,384	906,935	1,180,681	22.16	53,280
1984	1,559,751.83	1,360,104	1,061,203	1,434,400	22.75	63,051
1985	1,619,351.41	1,380,983	1,077,494	1,513,468	23.35	64,817
1986	1,584,194.89	1,320,078	1,029,973	1,504,739	23.96	62,802
1987	2,041,601.25	1,660,720	1,295,755	1,970,807	24.58	80,179
1988	1,996,289.81	1,583,617	1,235,596	1,958,468	25.21	77,686
1989	2,104,915.36	1,627,352	1,269,720	2,098,145	25.84	81,198
1990	2,081,539.74	1,565,984	1,221,838	2,108,626	26.49	79,601
1991	1,737,158.66	1,270,766	991,498	1,787,956	27.14	65,879
1992	1,631,289.43	1,158,868	904,191	1,705,872	27.80	61,362
1993	1,489,843.62	1,026,443	800,868	1,582,882	28.47	55,598
1994	1,465,454.59	978,220	763,243	1,581,484	29.14	54,272
1995	1,425,870.64	920,314	718,063	1,563,330	29.83	52,408
1996	1,331,479.06	829,991	647,589	1,482,777	30.52	48,584
1997	1,248,421.25	750,251	585,373	1,412,101	31.22	45,231
1998	1,587,317.16	918,358	716,537	1,823,170	31.92	57,117
1999	1,290,992.23	717,585	559,886	1,505,702	32.63	46,145
2000	1,218,170.04	649,041	506,406	1,442,666	33.35	43,258
2001	995,370.38	507,400	395,892	1,196,701	34.07	35,125
2002	1,676,401.43	815,402	636,207	2,046,035	34.80	58,794
2003	1,731,961.02	801,967	625,724	2,145,414	35.53	60,383
2004	1,701,697.45	747,658	583,350	2,139,366	36.27	58,984
2005	3,479,905.62	1,445,414	1,127,765	4,440,084	37.02	119,937

CENTRAL MAINE POWER

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
2006	2,401,462.81	939,836	733,295	3,109,045	37.77	82,315
2007	2,042,065.76	750,173	585,312	2,681,993	38.52	69,626
2008	1,270,138.98	435,708	339,955	1,692,267	39.28	43,082
2009	1,340,643.43	426,861	333,053	1,811,976	40.05	45,243
2010	1,045,929.93	307,252	239,729	1,433,759	40.82	35,124
2011	840,328.13	226,149	176,450	1,168,075	41.59	28,085
2012	815,276.08	199,058	155,312	1,149,130	42.37	27,121
2013	2,581,978.11	565,970	441,591	3,689,574	43.15	85,506
2014	1,199,362.62	232,580	181,467	1,737,513	43.94	39,543
2015	130,906.79	22,076	17,225	192,226	44.73	4,297
2016	3,025,111.90	432,712	337,618	4,502,561	45.53	98,892
2017	4,434,736.01	520,815	406,359	6,689,219	46.33	144,382
2018	2,514,467.98	230,124	179,551	3,843,598	47.14	81,536
2019	2,761,260.69	181,139	141,331	4,276,686	47.95	89,191
2020	2,420,536.00	95,272	74,335	3,798,523	48.77	77,886
2021	1,429,194.94	18,751	14,630	2,272,082	49.59	45,817
	82,473,039.63	45,096,525	35,186,048	96,770,815		3,053,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 3.70

CENTRAL MAINE POWER

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L0.5						
NET SALVAGE PERCENT.. -5						
1991	142,300.76	97,370	88,776	60,640	6.27	9,671
1992	493,610.50	331,706	302,428	215,863	6.48	33,312
1993	180,364.57	118,995	108,492	80,891	6.69	12,091
1994	215,665.58	139,517	127,202	99,247	6.91	14,363
1995	87,452.64	55,401	50,511	41,314	7.14	5,786
1996	486,486.92	301,665	275,038	235,773	7.37	31,991
1997	494,103.60	299,467	273,034	245,775	7.61	32,296
1998	494,169.59	292,300	266,500	252,378	7.86	32,109
1999	273,998.32	157,915	143,977	143,721	8.12	17,700
2000	373,906.83	209,822	191,302	201,300	8.38	24,021
2001	665,340.71	362,885	330,855	367,753	8.65	42,515
2002	36,857.13	19,479	17,760	20,940	8.94	2,342
2004	215,619.05	106,535	97,132	129,268	9.53	13,564
2005	12,861.83	6,130	5,589	7,916	9.83	805
2007	70,129.03	30,763	28,048	45,587	10.48	4,350
2008	335,682.68	140,595	128,185	224,282	10.82	20,728
2009	258,134.65	102,844	93,766	177,275	11.17	15,871
2010	133,760.29	50,483	46,027	94,421	11.53	8,189
2011	55,860.94	19,877	18,123	40,531	11.90	3,406
2012	133,543.33	44,481	40,555	99,665	12.29	8,109
2013	113,299.29	35,028	31,936	87,028	12.70	6,853
2014	6,922.32	1,962	1,789	5,479	13.14	417
2015	65,438.05	16,719	15,243	53,467	13.62	3,926
2016	748,123.54	168,017	153,187	632,343	14.15	44,689
2017	223,601.28	42,782	39,006	195,775	14.72	13,300
2018	77,005.36	11,904	10,853	70,003	15.35	4,560
2019	139,301.58	16,007	14,594	131,673	16.03	8,214
2020	268,085.12	19,392	17,680	263,809	16.76	15,740
2021	597,502.84	15,333	13,980	613,398	17.56	34,932
	7,399,128.33	3,215,374	2,931,568	4,837,517		465,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 6.30

CENTRAL MAINE POWER

ACCOUNT 370.10 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S3						
NET SALVAGE PERCENT.. -5						
2010	12,679,701.33	7,693,846	7,014,746	6,298,940	8.02	785,404
2011	32,451,101.24	18,238,265	16,628,458	17,445,198	8.83	1,975,674
2012	922,445.93	474,085	432,240	536,328	9.70	55,292
2013	1,442,977.32	669,049	609,995	905,131	10.61	85,309
2014	2,537,889.72	1,044,889	952,662	1,712,122	11.55	148,236
2015	1,187,676.20	425,310	387,770	859,290	12.52	68,633
2016	2,836,873.25	860,700	784,730	2,193,987	13.51	162,397
2017	720,309.91	179,128	163,317	593,008	14.50	40,897
2018	1,151,404.29	222,705	203,048	1,005,927	15.50	64,899
2019	4,207,267.94	581,272	529,966	3,887,665	16.50	235,616
2020	2,742,430.82	227,341	207,274	2,672,278	17.50	152,702
2021	4,265,661.29	117,886	107,481	4,371,463	18.50	236,295
	67,145,739.24	30,734,476	28,021,687	42,481,339		4,011,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 5.97

CENTRAL MAINE POWER

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - EV

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2021	190,500.00	9,525	3,990	186,510	9.50	19,633
	190,500.00	9,525	3,990	186,510		19,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 10.31

CENTRAL MAINE POWER

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L0						
NET SALVAGE PERCENT.. -20						
1915	32.18	39	39			
1924	31.90	35	38			
1928	33.71	37	40			
1929	32.46	35	39			
1930	13.50	15	16			
1933	21.73	23	26			
1935	19.31	20	23			
1936	31.01	32	37			
1937	54.25	56	65			
1940	44.41	45	53			
1942	1.84	2	2			
1943	35.66	36	43			
1948	37.27	36	45			
1951	81.58	77	98			
1952	236.74	221	284			
1953	46.84	43	56			
1954	1,877.40	1,730	2,253			
1955	4,572.99	4,179	5,488			
1956	3,343.52	3,031	4,012			
1957	2,166.03	1,947	2,599			
1958	13,771.27	12,273	16,526			
1959	12,722.56	11,245	15,267			
1960	9,636.52	8,442	11,564			
1961	10,093.27	8,762	12,112			
1962	14,479.23	12,457	17,375			
1963	15,285.43	13,023	18,343			
1964	19,843.52	16,751	23,812			
1965	21,810.00	18,230	26,172			
1966	18,850.41	15,591	22,620			
1967	21,434.26	17,550	25,721			
1968	26,753.13	21,670	32,104			
1969	22,503.55	18,030	27,004			
1970	32,219.73	25,533	38,664			
1971	39,444.40	30,894	47,137	196	9.03	22
1972	43,048.82	33,339	50,867	792	9.22	86
1973	42,040.24	32,151	49,054	1,394	9.43	148
1974	38,349.76	28,975	44,209	1,811	9.63	188
1975	33,238.26	24,791	37,825	2,061	9.84	209
1976	34,641.89	25,502	38,910	2,660	10.05	265
1977	32,933.96	23,925	36,504	3,017	10.26	294
1978	42,260.29	30,271	46,186	4,526	10.48	432
1979	56,558.66	39,939	60,937	6,933	10.70	648
1980	87,530.17	60,921	92,950	12,086	10.92	1,107

CENTRAL MAINE POWER

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L0						
NET SALVAGE PERCENT.. -20						
1981	96,581.04	66,195	100,997	14,900	11.15	1,336
1982	136,517.83	92,118	140,549	23,272	11.38	2,045
1983	47,421.54	31,473	48,020	8,886	11.62	765
1984	165,992.17	108,330	165,285	33,906	11.86	2,859
1985	310,411.86	199,143	303,843	68,651	12.10	5,674
1986	242,603.62	152,840	233,196	57,928	12.35	4,691
1987	371,687.06	229,872	350,728	95,296	12.60	7,563
1988	526,661.91	319,397	487,321	144,673	12.86	11,250
1989	1,003,218.67	596,369	909,912	293,950	13.12	22,405
1990	1,100,810.57	640,672	977,507	343,466	13.39	25,651
1991	321,963.39	183,372	279,780	106,576	13.66	7,802
1992	275,197.67	153,306	233,907	96,330	13.93	6,915
1993	332,935.53	181,168	276,418	123,105	14.21	8,663
1994	343,301.14	182,215	278,015	133,946	14.50	9,238
1995	305,188.87	157,899	240,915	125,312	14.79	8,473
1996	323,442.38	163,015	248,721	139,410	15.08	9,245
1997	356,107.33	174,547	266,316	161,013	15.38	10,469
1998	404,103.52	192,292	293,390	191,534	15.69	12,207
1999	318,867.61	147,171	224,547	158,094	16.00	9,881
2000	370,260.36	165,422	252,393	191,919	16.32	11,760
2001	340,832.31	147,084	224,414	184,585	16.65	11,086
2002	524,395.11	218,308	333,084	296,190	16.98	17,443
2003	278,404.96	111,535	170,175	163,911	17.32	9,464
2004	205,826.97	79,228	120,882	126,110	17.66	7,141
2005	346,766.28	127,878	195,110	221,010	18.01	12,272
2006	318,462.85	112,147	171,109	211,046	18.37	11,489
2007	359,403.65	120,428	183,743	247,541	18.74	13,209
2008	302,968.98	96,344	146,997	216,566	19.11	11,333
2009	322,400.00	96,867	147,795	239,085	19.49	12,267
2010	277,488.05	78,378	119,585	213,401	19.88	10,734
2011	266,256.56	70,292	107,248	212,260	20.28	10,466
2012	248,820.92	60,980	93,040	205,545	20.69	9,935
2013	766,617.07	172,664	263,443	656,497	21.12	31,084
2014	200,297.55	41,046	62,626	177,731	21.56	8,244
2016	617,153.66	99,127	151,243	589,341	22.52	26,170
2017	133,854.83	18,287	27,902	132,724	23.04	5,761
2018	257,135.79	28,483	43,458	265,105	23.60	11,233

CENTRAL MAINE POWER

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L0						
NET SALVAGE PERCENT.. -20						
2019	328,783.82	27,468	41,909	352,632	24.19	14,578
2020	306,456.67	16,265	24,817	342,931	24.85	13,800
2021	393,205.48	7,620	11,626	460,221	25.58	17,991
	14,850,969.24	6,409,149	9,759,085	8,062,078		447,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.02

CENTRAL MAINE POWER

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -10						
1984	2,405,149.05	1,391,619	2,179,376	466,288	23.70	19,675
1985	17,781.94	10,093	15,806	3,754	24.20	155
1986	7,797,570.80	4,338,412	6,794,267	1,783,061	24.71	72,159
1987	317,495.14	173,016	270,956	78,289	25.23	3,103
1988	1,521,004.72	811,121	1,270,274	402,831	25.76	15,638
1989	2,167,504.92	1,130,614	1,770,623	613,632	26.29	23,341
1990	1,871,043.91	953,746	1,493,635	564,513	26.83	21,040
1991	61,962.63	30,835	48,290	19,869	27.38	726
1992	1,492,669.78	724,422	1,134,497	507,440	27.94	18,162
1993	2,987,645.50	1,412,499	2,212,076	1,074,334	28.51	37,683
1994	78,857.05	36,276	56,811	29,932	29.09	1,029
1995	69,050.20	30,868	48,342	27,613	29.68	930
1996	171,617.80	74,455	116,602	72,178	30.28	2,384
1997	31,729.66	13,340	20,891	14,012	30.89	454
1998	213,880.75	87,002	136,251	99,018	31.51	3,142
1999	936,624.49	368,018	576,343	453,944	32.14	14,124
2000	1,977,332.17	749,093	1,173,134	1,001,931	32.78	30,565
2001	649,258.89	236,681	370,660	343,525	33.43	10,276
2002	291,377.64	101,924	159,620	160,895	34.10	4,718
2003	640,994.48	214,772	336,348	368,746	34.77	10,605
2004	417,503.83	133,551	209,151	250,103	35.46	7,053
2005	7,542,093.26	2,294,757	3,593,755	4,702,548	36.17	130,012
2006	5,298,453.43	1,529,346	2,395,066	3,433,233	36.88	93,092
2007	1,459,798.85	397,912	623,159	982,620	37.61	26,127
2008	3,686,695.20	944,089	1,478,512	2,576,853	38.36	67,176
2009	3,486,311.66	834,484	1,306,862	2,528,081	39.12	64,624
2010	3,367,826.52	749,072	1,173,101	2,531,508	39.89	63,462
2011	13,093,906.88	2,684,775	4,204,552	10,198,746	40.68	250,707
2012	3,050,516.58	571,118	894,412	2,461,156	41.49	59,319
2013	3,622,192.77	612,803	959,694	3,024,718	42.31	71,489
2014	5,371,355.69	810,645	1,269,529	4,638,962	43.14	107,533
2015	92,100.00	12,157	19,039	82,271	44.00	1,870
2016	3,889,397.67	438,957	687,438	3,590,899	44.87	80,029
2017	6,995,817.19	652,570	1,021,972	6,673,427	45.76	145,835
2018	2,791,432.12	205,114	321,223	2,749,352	46.66	58,923
2019	2,803,382.38	148,635	232,773	2,850,948	47.59	59,906
2020	594,308.24	19,089	29,895	623,844	48.54	12,852
2021	7,184,889.03	77,453	121,297	7,782,081	49.51	157,182
	100,448,532.82	26,005,333	40,726,232	69,767,154		1,747,100

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.74

CENTRAL MAINE POWER

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	189,718.23	189,718	189,718			
1996	315,934.33	315,934	315,934			
1997	270,477.01	270,477	270,477			
1998	702,077.47	702,077	702,077			
1999	64,745.75	64,746	64,746			
2000	571,239.59	571,240	571,240			
2001	163,446.42	163,446	163,446			
2002	25,687.59	25,045	25,688			
2003	9,923.02	9,179	9,923			
2004	27,145.30	23,752	27,145			
2006	102,559.21	79,483	102,559			
2007	235,687.36	170,873	235,687			
2008	654,118.05	441,530	654,118			
2009	318,421.69	199,014	318,422			
2010	201,161.67	115,668	201,162			
2011	130,626.96	68,579	130,627			
2012	289,839.17	137,674	289,839			
2013	154,106.59	65,495	154,107			
2014	135,985.45	50,995	135,985			
2015	91,855.19	29,853	91,855			
2016	61,011.06	16,778	61,011			
2017	100,305.15	22,569	90,571	9,734	15.50	628
2018	57,529.12	10,068	40,404	17,125	16.50	1,038
2019	9,225.25	1,153	4,627	4,598	17.50	263
2020	89,841.59	6,738	27,040	62,802	18.50	3,395
2021	352,708.16	8,818	35,387	317,321	19.50	16,273
	5,325,376.38	3,760,902	4,913,795	411,581		21,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 0.41

CENTRAL MAINE POWER

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT AND SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	955,414.74	525,478	686,562	268,853	4.50	59,745
2017	3,020,974.08	1,359,438	1,776,170	1,244,804	5.50	226,328
2018	2,355,414.78	824,395	1,077,111	1,278,304	6.50	196,662
2019	3,007,862.01	751,966	982,479	2,025,383	7.50	270,051
2020	4,181,998.70	627,300	819,597	3,362,402	8.50	395,577
2021	5,048,068.84	252,403	329,776	4,718,293	9.50	496,662
	18,569,733.15	4,340,980	5,671,695	12,898,038		1,645,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 8.86

CENTRAL MAINE POWER

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - BILLING SYSTEM HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	9,668,292.23	2,900,488	3,789,624	5,878,668	10.50	559,873
	9,668,292.23	2,900,488	3,789,624	5,878,668		559,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 5.79

CENTRAL MAINE POWER

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	159,116.08	159,116	159,116			
1990	73,288.07	73,288	73,288			
1991	216,539.14	216,539	216,539			
1992	908.65	894	909			
1993	33,505.95	31,831	33,506			
1994	40,895.46	37,488	40,587	308	2.50	123
1995	19,384.77	17,123	18,539	846	3.50	242
1996	2,421.18	2,058	2,228	193	4.50	43
1998	7,316.45	5,731	6,205	1,111	6.50	171
1999	46,749.44	35,062	37,961	8,788	7.50	1,172
2000	7,523.35	5,392	5,838	1,685	8.50	198
2001	139,966.40	95,643	103,550	36,416	9.50	3,833
2002	12,055.01	7,836	8,484	3,571	10.50	340
2006	217,966.26	112,617	121,927	96,039	14.50	6,623
2007	39,104.83	18,901	20,464	18,641	15.50	1,203
2013	7,874.77	2,231	2,415	5,460	21.50	254
2014	21,263.68	5,316	5,756	15,508	22.50	689
2015	5,890.23	1,276	1,381	4,509	23.50	192
	1,051,769.72	828,342	858,693	193,077		15,083

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 1.43

CENTRAL MAINE POWER

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	156,208.46	156,208	156,208			
1995	98,944.66	98,945	98,945			
1996	59,934.13	59,934	59,934			
1997	83,084.51	81,423	73,688	9,397	0.50	18,794
1998	34,128.51	32,081	29,033	5,096	1.50	3,397
1999	93,232.65	83,909	75,938	17,295	2.50	6,918
2000	130,319.02	112,074	101,427	28,892	3.50	8,255
2001	225,228.68	184,688	167,142	58,087	4.50	12,908
2002	314,144.32	245,033	221,755	92,389	5.50	16,798
2003	147,178.28	108,912	98,565	48,613	6.50	7,479
2004	125,738.16	88,017	79,655	46,083	7.50	6,144
2005	129,454.80	85,440	77,323	52,132	8.50	6,133
2006	640,830.91	397,315	359,570	281,261	9.50	29,606
2007	515,581.13	299,037	270,628	244,953	10.50	23,329
2008	197,745.76	106,783	96,638	101,108	11.50	8,792
2009	28,404.28	14,202	12,853	15,551	12.50	1,244
2010	1,428,834.38	657,264	594,823	834,011	13.50	61,779
2011	1,831,740.02	769,331	696,244	1,135,496	14.50	78,310
2012	1,458,210.02	554,120	501,478	956,732	15.50	61,725
2013	332,615.55	113,089	102,345	230,271	16.50	13,956
2014	371,730.23	111,519	100,925	270,805	17.50	15,475
2015	515,592.67	134,054	121,319	394,274	18.50	21,312
2016	633,243.80	139,314	126,079	507,165	19.50	26,008
2017	935,187.97	168,334	152,342	782,846	20.50	38,188
2018	1,328,533.45	185,995	168,325	1,160,208	21.50	53,963
2019	641,071.83	64,107	58,017	583,055	22.50	25,914
2020	1,167,370.40	70,042	63,387	1,103,983	23.50	46,978
2021	1,396,958.81	27,939	25,285	1,371,674	24.50	55,987
	15,021,247.39	5,149,109	4,689,871	10,331,376		649,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 4.32

CENTRAL MAINE POWER

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	169,874.74	169,875	169,875			
1995	163,342.35	163,342	163,342			
1996	90,380.65	90,381	90,381			
1997	151,728.90	148,694	151,729			
1998	200,445.92	188,419	200,446			
1999	186,215.46	167,594	186,215			
2000	230,303.42	198,061	230,303			
2001	222,943.23	182,813	222,943			
2002	185,441.13	144,644	185,441			
2003	96,525.74	71,429	96,526			
2004	66,120.58	46,284	66,121			
2005	67,981.97	44,868	67,982			
2006	204,947.51	127,067	204,948			
2007	263,850.10	153,033	259,960	3,890	10.50	370
2008	19,259.67	10,400	17,667	1,593	11.50	139
2009	112,145.16	56,073	95,252	16,893	12.50	1,351
2011	90,296.77	37,925	64,424	25,873	14.50	1,784
2012	13,068.64	4,966	8,436	4,633	15.50	299
2013	39,657.80	13,484	22,905	16,753	16.50	1,015
2014	53,737.54	16,121	27,385	26,353	17.50	1,506
2015	81,562.05	21,206	36,023	45,539	18.50	2,462
2016	59,060.27	12,993	22,072	36,988	19.50	1,897
2017	14,543.28	2,618	4,447	10,096	20.50	492
	2,783,432.88	2,072,290	2,594,823	188,610		11,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 0.41

CENTRAL MAINE POWER

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	1,384.52	1,385	1,385			
1979	21,991.59	21,992	21,992			
1988	56,501.64	56,502	56,502			
1989	52,801.91	52,802	52,802			
1990	749,863.73	749,864	749,864			
1991	130,882.10	130,882	130,882			
1992	609,260.10	609,260	609,260			
1993	588,752.45	588,752	588,752			
1994	410,930.16	410,930	410,930			
1995	248,391.61	248,392	248,392			
1996	417,431.41	417,431	417,431			
1997	369,278.41	361,893	361,616	7,662	0.50	15,324
1998	502,016.08	471,895	471,534	30,482	1.50	20,321
1999	440,666.80	396,600	396,296	44,371	2.50	17,748
2000	1,603,522.85	1,379,030	1,377,974	225,549	3.50	64,443
2001	855,028.73	701,124	700,587	154,442	4.50	34,320
2002	1,078,776.96	841,446	840,802	237,975	5.50	43,268
2003	77,771.57	57,551	57,507	20,265	6.50	3,118
2004	181,223.57	126,856	126,759	54,465	7.50	7,262
2005	705,986.10	465,951	465,594	240,392	8.50	28,281
2006	778,458.47	482,644	482,274	296,184	9.50	31,177
2007	1,391,063.34	806,817	806,199	584,864	10.50	55,701
2008	1,286,572.43	694,749	694,217	592,355	11.50	51,509
2009	378,595.45	189,298	189,153	189,442	12.50	15,155
2010	162,377.81	74,694	74,637	87,741	13.50	6,499
2011	51,561.55	21,656	21,639	29,923	14.50	2,064
2012	100,262.39	38,100	38,071	62,191	15.50	4,012
2013	274,078.94	93,187	93,116	180,963	16.50	10,967
2014	277,755.15	83,327	83,263	194,492	17.50	11,114
2015	197,482.31	51,345	51,306	146,176	18.50	7,901
2016	1,808,838.95	397,945	397,640	1,411,199	19.50	72,369
2017	1,533,453.20	276,022	275,811	1,257,642	20.50	61,348
2018	708,598.18	99,204	99,128	609,470	21.50	28,347
2019	11,788,473.64	1,178,847	1,177,944	10,610,530	22.50	471,579
2020	3,274,223.12	196,453	196,302	3,077,921	23.50	130,975
2021	1,383,897.04	27,678	27,657	1,356,240	24.50	55,357
	34,498,154.26	12,802,504	12,795,218	21,702,936		1,250,159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 3.62

CENTRAL MAINE POWER

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	612,972.42	352,459	352,258	260,714	8.50	30,672
2011	11,219,180.40	5,890,070	5,886,718	5,332,462	9.50	561,312
2012	4,032,326.00	1,915,355	1,914,265	2,118,061	10.50	201,720
2013	5,340,055.89	2,269,524	2,268,233	3,071,823	11.50	267,115
2014	2,644,217.61	991,582	991,018	1,653,200	12.50	132,256
2015	508,299.07	165,197	165,103	343,196	13.50	25,422
2016	10,553,764.76	2,902,285	2,900,633	7,653,132	14.50	527,802
2017	3,279,294.11	737,841	737,421	2,541,873	15.50	163,992
2018	3,148,148.17	550,926	550,612	2,597,536	16.50	157,426
2019	15,459,639.15	1,932,455	1,931,356	13,528,283	17.50	773,045
2020	999,836.52	74,988	74,945	924,892	18.50	49,994
2021	4,713,526.36	117,838	117,771	4,595,755	19.50	235,680
	62,511,260.46	17,900,520	17,890,333	44,620,927		3,126,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 5.00

CENTRAL MAINE POWER

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,123.70	3,124	3,124			
2007	34,008.24	32,875	29,835	4,173	0.50	8,346
2008	283,183.24	254,865	231,296	51,887	1.50	34,591
2009	51,662.73	43,052	39,071	12,592	2.50	5,037
2010	17,308.96	13,270	12,043	5,266	3.50	1,505
2011	27,082.60	18,958	17,205	9,878	4.50	2,195
2012	101,788.56	64,466	58,505	43,284	5.50	7,870
2013	20,371.37	11,544	10,476	9,895	6.50	1,522
2014	439,591.06	219,796	199,470	240,121	7.50	32,016
2015	5,139,771.47	2,227,217	2,021,255	3,118,516	8.50	366,884
2016	4,340,142.05	1,591,400	1,444,235	2,895,907	9.50	304,832
2017	14,913,758.92	4,474,128	4,060,383	10,853,376	10.50	1,033,655
2018	12,319,977.27	2,874,620	2,608,789	9,711,188	11.50	844,451
2019	24,128,596.36	4,021,513	3,649,624	20,478,972	12.50	1,638,318
2020	9,610,318.30	961,032	872,160	8,738,158	13.50	647,271
2021	7,156,353.99	238,521	216,464	6,939,890	14.50	478,613
	78,587,038.82	17,050,381	15,473,935	63,113,104		5,407,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.88

Exhibit JJS-3

Central Maine Power Company
Summary of Book Depreciation Accrual Rates

		ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ACCRUAL RATE	
		ELECTRIC PLANT				
		DISTRIBUTION PLANT				
1	361.00	STRUCTURES AND IMPROVEMENTS	70-R2	(10)	1.61	
2	362.00	STATION EQUIPMENT	48-R0.5	(10)	2.23	
3	364.00	POLES, TOWERS AND FIXTURES	55-R1.5	(40)	2.65	
4	365.00	OVERHEAD CONDUCTORS AND DEVICES	63-R1	(20)	2.15	
5	366.00	UNDERGROUND CONDUIT	75-R1.5	(5)	0.65	
6	367.00	UNDERGROUND CONDUCTORS AND DEVICES	57-R2.5	(40)	2.99	
7	368.00	LINE TRANSFORMERS	50-R1.5	(25)	2.19	
8	369.00	SERVICES	50-R1.5	(45)	3.23	
9	370.00	METERS	18-L0.5	(5)	6.30	
10	370.10	METERS - AMI	19-S3	(5)	5.97	
11	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - EV	10-S3	0	10.31	
12	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26-L0	(20)	3.02	
		GENERAL PLANT				
13	390.00	STRUCTURES AND IMPROVEMENTS	50-S0.5	(10)	1.74	
14	391.00	FURNITURE AND EQUIPMENT	20-SQ	0	0.41	
15	391.10	COMPUTER EQUIPMENT AND SOFTWARE	10-SQ	0	8.86	
16	391.20	BILLING SYSTEM HARDWARE	15-SQ	0	5.79	
17	393.00	STORES EQUIPMENT	30-SQ	0	1.43	
18	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	4.32	
19	395.00	LABORATORY EQUIPMENT	25-SQ	0	0.41	
20	397.00	COMMUNICATION EQUIPMENT	25-SQ	0	3.62	
21	397.10	COMMUNICATION EQUIPMENT - AMI	20-SQ	0	5.00	
22	398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	6.88	
		ACCOUNTS INDIVIDUALLY DEPRECIATED				
23	392.00	TRANSPORTATION EQUIPMENT -PASSENGER CARS	FULLY ACCRUED		-	
24	392.00	TRANSPORTATION EQUIPMENT -PASSENGER CARS	4		25.00	*
25	392.20	TRANSPORTATION EQUIPMENT -TRUCKS	FULLY ACCRUED		-	
26	392.20	TRANSPORTATION EQUIPMENT -TRUCKS	7		14.29	*
27	392.30	TRANSPORTATION EQUIPMENT -DIGGER/FREIGHT	FULLY ACCRUED		-	
28	392.30	TRANSPORTATION EQUIPMENT -DIGGER/FREIGHT	10		10.00	*
29	392.40	TRANSPORTATION EQUIPMENT -TRAILERS/OFF ROAD	FULLY ACCRUED		-	
30	392.40	TRANSPORTATION EQUIPMENT -TRAILERS/OFF ROAD	10		10.00	*

* ASSETS ARE INDIVIDUALLY DEPRECIATED CONSISTENT WITH THE LIFE CHARACTERISTIC

Exhibit No. CMP-4

Stipulation filed on May 31, 2023 with,
and approved on June 6, 2023 by, the MPUC

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

Docket No. 2022-00152

May 31, 2023

CENTRAL MAINE POWER COMPANY,
Request for Approval of Distribution Rate
Increase and Rate Design Changes Pursuant
To 35-A M.R.S. § 307

STIPULATION

STIPULATION

Table of Contents

I. INTRODUCTION 1
II. PURPOSE 1
III. PROCEDURAL BACKGROUND 2
A. Initial Filing 2
B. Intervenors 3
C. CMP Supplemental Filing 3
D. Consolidation of Records 4
E. Bench Analysis and Intervenor Testimony 4
F. Customer Notice Sufficiency 6
G. OPA's Motion to Dismiss 7
H. CMP Rebuttal Testimony 8
I. Reply Bench Analysis and Intervenor Surrebuttal Testimony 8
J. Discovery and Hearings 9
K. Settlement Process 9
IV. RECOMMENDED APPROVALS AND FINDINGS 10
A. Distribution Revenue Requirement 10
Revenue Increase 10
O&M Expense 11
Depreciation 13
Income Tax Matters 13
Rate Base 14
Capital Adjustment Mechanisms and Related Investments 15
Cost of Capital 16
Deferrals 16
B. Rate Plan Terms 16
Stay Out 16
Service Quality Indicators 17
SQI Revenue Adjustment Mechanism 18
Annual and Quarterly Reports and Customer Report Card 21
Earnings Sharing 22

C. Storm Cost Recovery Mechanism 23
Storm Cost Recovery Mechanism 23
D. Revenue Decoupling Mechanism 24
RDM Continuation 24
RDM Calculation Changes 24
E. Annual Compliance Filing Process and Other Reconciliation Mechanisms 24
Annual Compliance Filing Process and Timing 24
Additional ACF Reconciliations 25
Tax Basis Repairs Reconciliation 26
Hyper Inflation Reconciliation 26
F. Revenue Allocation 27
G. Rate Design 27
Fixed Service Charge for the Residential Customer Classes 27
Fixed Service Charge for the SGS Customer Classes 27
Time-of-Use Rates 28
Expedited Rate Design Follow-On Proceeding: 29
Methodology for Calculating Rates for MGS, IGS & LGS TOU Customer Classes 31
Consideration of Extension of Electric Technology Rate 32
Rate Design Attachments 32
H. International Financial Reporting Standards ("IFRS") Deferral Accounting 32
I. Compliance and Reporting Obligations 33
J. Augusta General Office Lease 34
V. ADDITIONAL STIPULATION TERMS 34

Attachment 1: Distribution Revenue Increases and Bills Impacts Summary

Attachment 2: Revenue Requirement Calculations

Attachment 3: Vegetation Management Costs

Attachment 4: Rate Case Expense Calculation

Attachment 5: Depreciation Accrual Rates

Attachment 6: Tax Basis Repairs Deduction Reconciliation

Attachment 7: Deferrals

Attachment 8: SQI Revenue Adjustment Mechanism

Attachment 9: Annual and Quarterly Reports and Customer Report Card Matrix

Attachment 10: Earnings Sharing Mechanism Calculation

Attachment 11: RDM Customer Growth Target Calculation

Attachment 12: Plant Additions Reconciliation Calculation

Attachment 13: Hyper Inflation Reconciliation Calculation

Attachment 14: Revenue Allocation Calculation

Attachment 15: July 1, 2023, January 1, 2024, July 1, 2024, and January 1, 2025 Distribution Rates by Service Class

Attachment 16: Residential Rate Design and Bill Impacts (distribution, delivery, bundled)

Attachment 17: SGS Rate Design and Bill Impacts (distribution, delivery, bundled)

Attachment 18: MGS Rate Design and Bill Impacts (distribution, delivery, bundled) with TOU Rate Design Modifications

Attachment 19: IGS and LGS Rate Design and Bill Impacts (distribution, delivery, bundled) with TOU Rate Design Modifications

Central Maine Power Company ("CMP" or the "Company"), the Maine Office of Public Advocate ("OPA"), Efficiency Maine Trust ("EMT"), AARP Maine ("AARP"), Competitive Energy Services ("CES"), Walmart Inc. ("Walmart"), International Brotherhood of Electrical Workers Local Union #1837 ("IBEW"), and Nicholas Alexander (collectively referred to as the "Parties"), agree and stipulate as follows:

I. INTRODUCTION

This Stipulation is the result of extensive settlement negotiations between the Parties and the Commission Staff ("Staff"). The Parties, with the support of the Staff, recommend that the Commission approve the provisions set forth below.

II. PURPOSE

The purpose of this Stipulation is to achieve an agreed upon resolution of CMP's request in this Docket for an increase in distribution rates. The Parties agree that CMP shall operate under a two-year rate plan ("Rate Plan"), with a term of July 1, 2023 through June 30, 2025 (the "Rate Plan Term"), and its distribution revenue requirement during the Rate Plan shall be increased through four increases of $16.75 million on July 1, 2023, January 1, 2024, July 1, 2024 and January 1, 2025. The agreed upon provisions of the Rate Plan and other approvals and findings are provided in Section IV below.

This Stipulation also resolves all issues related to the rate design for CMP's residential, commercial and industrial customer classes. The Parties agree that there shall be no increase to the fixed residential service charge for Rate A and Rate A-TOU customers during the Rate Plan Term. The Company will promptly commence an Expedited Rate Design Follow-On Proceeding to examine current residential rate options and results and develop residential customer rate design options, including Rate A-TOU that promote beneficial electrification and the efficient use of the distribution system through a collaborative process between the Parties, Staff and

other interested third parties. Additionally, the Parties, with Staff's support, agree that the TOU periods for the Company's commercial and industrial classes and the rate designs for the MGS, IGS and LGS TOU customer classes shall be modified effective as of January 1, 2025, after the Company completes upgrades to its metering and billing systems, as set forth in Section IV.G. of this Stipulation.

The undersigned Parties hereby agree that the rates resulting from this Stipulation are just and reasonable pursuant to 35-A M.R.S. §§ 103-A, 301, 3153-A, 3172, and 3195 and comply with the requirements of Chapter 120 of the Commission's Rules.

The provisions agreed to herein have been reached as a result of a fair, open, and transparent settlement process based on information presented in this proceeding and gathered through discovery and discussions among the Parties and the Staff. The Parties to this Stipulation represent a broad spectrum of interests and constitute the majority of the active participants in the proceeding.

III. PROCEDURAL BACKGROUND

A. Initial Filing

1. On May 26, 2022, CMP filed its Rate Case Filing Notice in this Docket. This Filing Notice was later updated on June 7, 2022.

2. On August 11, 2022, CMP filed its Initial Filing, consisting of pre-filed testimony from 15 witness panels as well as the information required under Chapter 120 of the Commission's rules. CMP's Initial Filing proposed a three-year rate plan, with increases to the Company's distribution revenue requirement of $47.7 million, $27.7 million, and $23.4 million over the three year term, with a total bill impact of 4.1% in the first year, and bill increases of 2% or less in the second and third years. The Company requested that the first distribution rate

increase go into effect on May 10, 2023. The proposed rate increases were based on a cost of capital reflecting a 10.20% return on equity ("ROE") and a common equity ratio of 50% and CMP's forecast of capital investments during the rate plan term based on the Company's Capital Investment Plan for 2023 through 2026. The Company's Initial Filing also requested approval for Capital Adjustment Mechanisms for six proposed capital investment projects or programs, which, if approved and implemented, would have resulted in further rate increases.

B. Intervenors

3. On August 5, 2022, the Hearing Examiners issued a Notice of Proceeding that provided customers and other interested parties an opportunity to intervene. Numerous parties filed petitions to intervene in the proceeding, all of which were granted in Procedural Orders dated August 22, 2022, September 2, 2022, and September 12, 2022.

4. Intervenors in this proceeding include the OPA, CES, Darien Sawyer, Industrial Energy Consumer Group ("IECG"), Governor's Energy Office ("GEO"), Acadia Center, Conservation Law Foundation ("CLF"), Walmart, Natural Resources Council of Maine ("NRCM"), ChargePoint, Inc., EMT, Andrew Kessler, Nicolas Alexander, AARP, IBEW, and Our Power (hereinafter collectively referred to as the Intervenors).

C. CMP Supplemental Filing

5. On September 9, 2022, CMP filed updated versions of certain testimony and exhibits. To permit more time for consideration of the Company's case, this update modified the rate effective date for the first rate change to August 1, 2023 and set the rate years as August 1, 2023 to July 31, 2024, August 1, 2024 to July 31, 2025, and August 1, 2025 to July 31, 2026. This update requested rate increases of $51.2 million, $27.6 million, and $23.0 million for these rate years.

D. Consolidation of Records

6. On October 10, 2022, the Commission consolidated the record of the Investigation of Central Maine Power Company Management Issues and Related Ratemaking and Performance Incentive Mechanisms (Docket No. 2022-00038) (hereinafter the "CMP Management Investigation") into this Docket. These record materials helped inform the resolution of the issues in this proceeding as set forth in this Stipulation. Docket No. 2022-00038 was subsequently closed on February 7, 2023.

E. Bench Analysis and Intervenor Testimony

7. On December 2, 2022, CES, the OPA, AARP, GEO, Walmart, and EMT filed direct testimony on the Company's proposed revenue requirement, three-year rate plan, revenue allocation and rate design proposals. On December 5, 2022, the Staff filed a Bench Analysis addressing many aspects of the Company's initial filing.

8. In the Bench Analysis, the Staff expressed concerns regarding the overall level of capital spending proposed by CMP and pre-approving three years of rate increases without appropriate guardrails to ensure customers receive the benefits of the increased spending. The Bench Analysis did not oppose the implementation of a three-year rate plan but requested that the Company provide in its rebuttal quantitative reliability and customer service metrics, as well as quantifiable means to verify that CMP spends the increased revenue requirement in the areas proposed and on projects that provide maximum value to customers. The Bench Analysis opposed the Company's requested Capital Adjustment Mechanisms. The Bench Analysis also provided reports from a cost of capital witness who recommended an allowed ROE of 9.0% and a common equity ratio of 50% and a depreciation witness who advocated for use of a different methodology for the determination of the depreciation rates for net salvage.

9. In its direct case, the OPA opposed Commission approval of a multi-year rate plan and advocated that CMP's distribution revenue requirement should be calculated by use of the "attrition technique" whereby plant additions are forecast by reference to the historical compound average growth rate for plant additions during the previous five years, rather than by reference to the Company's Capital Investment Plan. The OPA opposed approval of the Company's proposed Capital Adjustment Mechanisms and recommended an ROE of 8.79% and common equity ratio of 47%.

10. The other intervening parties asserted various positions regarding aspects of the Company's case. Among other issues, CES advocated for an allowed ROE of 9.10%, rejection of the Company's proposed Capital Adjustment Mechanism for two battery energy storage systems ("BESS"), and implementation of the Company's grid model enhancement project ("GMEP") at the Company's expense. Among other issues, AARP recommended that the Commission reject the Company's request for a three year rate plan, approve the lowest ROE that is legally defensible given recent increases in the total cost of electricity for CMP customers, reject certain of the Company's proposed grid modernization, beneficial electrification, clean energy transition and customer service related proposals, opposed any increase to the residential fixed customer charge, and recommended a rate increase at the minimal level of investment needed to ensure reliability of service and customer service. Among other issues, the GEO recommended against approval of the Company's requested three-year rate plan, advocating instead for the Commission to establish a comprehensive framework for performance based regulation before approving any multi-year rate plan and offered recommendations regarding certain of the Company's proposed capital investments and Capital Adjustment Mechanisms. Among other issues, Walmart advocated against the Company's proposed Capital Adjustment

Mechanisms and the Company's requested ROE. EMT offered recommendations and opinions on certain of the Company's proposals for grid modernization and beneficial electrification.

F. Customer Notice Sufficiency

11. On November 23, 2022, the Staff issued a Procedural Order Seeking Comments on Notice Sufficiency seeking briefs from CMP, the OPA, and other parties on whether revenue requirement increases granted to CMP in this case should be restricted to no more than what CMP described in its original notice to customers sent in August 2023 or whether CMP should be directed to send to its customers an updated notice that reflected the potential rate impacts of the Company's proposed Capital Adjustment Mechanisms.

12. CMP filed its brief on December 6, 2022, asserting that CMP's customer notice complied with all requirements of Chapter 110 and that nothing in Chapter 110 specifies that amounts stated in the notice constitute a binding cap on the revenues the utility may ultimately be allowed.

13. The OPA filed a responding brief on December 20, 2022, arguing that the customer notice was insufficient and requesting that the Commission require CMP to issue a new customer notice at shareholder expense.

14. On February 21, 2023, the Commission issued an Order regarding Sufficiency of Customer Notice directing CMP to send to customers an additional notice that provided a complete description of the revenue requirements proposed by CMP in its rebuttal testimony, including the amounts associated with the proposed Capital Adjustment Mechanisms, as well as the estimated bill impact for CMP's average residential customer.

15. On March 10, 2023, CMP subsequently sent the additional notice by email to those customers that have authorized electronic communications, and on or about March 17, 2023, the Company mailed the additional notice to the remaining customers.

G. OPA's Motion to Dismiss

16. On January 20, 2023, the OPA filed a Motion to Dismiss arguing that CMP's evidence regarding its proposed muti-year rate plan, including its proposed Capital Adjustment Mechanisms do not satisfy the Commission's standards for cost-of-service or incentive ratemaking, and thus these portions of CMP's rate request were not just and reasonable as a matter of law.

17. CMP filed its Opposition to the Motion to Dismiss on February 24, 2023, arguing that there was no basis to dismiss CMP's proposed multi-year rate plan or Capital Adjustment Mechanisms as CMP's testimony and supporting evidence meet the Company's evidentiary burden to establish that the Company's Rate Plan and Capital Adjustment Mechanisms fit squarely within the Commission's broad ratemaking authority under 35-A M.R.S. § 3195 ("Section 3195") to approve rate-adjustment mechanisms, further the objectives of incentive ratemaking, and will result in just and reasonable rates over the term of the proposed rate plan.

18. On March 3, 2023, IECG also filed a Response to the OPA's Motion to Dismiss supporting a multi-year rate plan, and the OPA filed Reply Comments to CMP's Opposition to the Motion to Dismiss.

19. CMP and the OPA filed a letter on March 13, 2023, jointly requesting that the Commission stay consideration of the OPA's Motion to Dismiss while parties explored settlement.

H. CMP Rebuttal Testimony

20. CMP, the OPA and AARP filed rebuttal testimony on February 7, 2022. In its rebuttal case, the Company responded to various recommendations offered by the Staff and intervening parties and presented proposals to address the concerns raised with respect to its requested three-year rate plan. These proposals included the adoption of reliability- and customer service-related Service Quality Indicators ("SQIs"), a downward only revenue adjustment mechanism tied to SQI performance, enhanced performance reporting and customer report card and an earnings sharing mechanism. The OPA's rebuttal testimony responded to the Bench Analysis's support for higher residential fixed service charges. AARP's rebuttal testimony responded to the OPA and the Bench Analysis with respect to CMP's costs associated with upgrading its billing and metering system to offer TOU or other rate design options and various TOU rate proposals. AARP also identified the lack of data with respect to current and proposed rate design options for residential customers that should be examined prior to any significant rate design changes in this proceeding.

I. Reply Bench Analysis and Intervenor Surrebuttal Testimony

21. On April 6, 2023, the Staff filed a Reply Bench Analysis and the OPA, AARP, CES, EMT, and GEO filed Surrebuttal testimony.

22. In the Reply Bench Analysis, the Staff expressed openness to approval of CMP's proposed three-year rate plan and the calculation of the Company's revenue requirement by reference to the Company's Capital Investment Plan, but recommended adoption of more stringent SQIs and an alternative SQI revenue adjustment mechanism with greater financial exposure for the Company.

23. In its Surrebuttal testimony, the OPA maintained its opposition to CMP's requested multi-year rate plan and its position that plant additions used to calculate the Company's revenue requirement should be calculated based on the attrition technique, not the Company's Capital Investment Plan. The OPA's recommended ROE increased to 9.10%, but its recommended common equity ratio remained at 47%.

24. In its Surrebuttal testimony, AARP responded to CMP's rebuttal testimony with regard to the Company's recommendation to increase the residential fixed customer charge and provided evidence of AARP's justification for the potential adverse impacts on low income residential customers if the fixed customer charge is increased.

J. Discovery and Hearings

25. Written discovery was conducted and technical conferences were held after nearly every phase of testimony. Overall, CMP answered over 1,450 data requests. Staff and other parties responded to over 350 data requests. Over 11 technical conferences were conducted.

26. Public witness hearings were held on April 4, 2023, in Lewiston, April 6, 2023, in Hallowell, and April 11, 2023, in Saco. Approximately 45 people testified at these hearings. Most testifying witnesses opposed CMP's proposed rate increases.

27. Over 80 public comments have been filed in the Commission's case management system in this proceeding, mostly by individual customers. Most public comments opposed CMP's proposed rate increases.

K. Settlement Process

28. The first settlement conference was held on March 30, 2023. No party opposed Staff's participation in this and subsequent settlement conferences. Subsequent settlement conferences were held among the Staff and the Parties on April 21, May 3, 4, 9, 11, 15, 17, 19,

23, 30 and 31, 2023. Each of these settlement conferences were noticed by the Hearing Examiners, and all parties had the opportunity to participate in person or by remote access.

29. As a result of these settlement discussions, the Parties have resolved the revenue requirement, rate plan and revenue allocation portions of the case. Staff has indicated its support of this Stipulation.

30. All intervening parties were provided an opportunity to participate in settlement discussions. The settling Parties represent a majority of the active participants in this proceeding.

IV. RECOMMENDED APPROVALS AND FINDINGS

Based on the record in this case, the Parties to this Stipulation agree and recommend that the Commission issue an Order that approves, accepts, and adopts this Stipulation, as just and reasonable and in the public interest including the following provisions:

A. Distribution Revenue Requirement

31. Revenue Increase: For the two-year period commencing on July 1, 2023 through June 30, 2025 (the Rate Plan Term), CMP's base distribution revenues shall increase through four levelized adjustments of $16.75 million each effective on July 1, 2023, January 1, 2024, July 1, 2024, and January 1, 2025. The period of July 1, 2023 through June 30, 2024 is hereinafter referred to as "Rate Year 1," and the period July 1, 2024 through June 30, 2025 is hereinafter referred to as "Rate Year 2." These distribution revenue increases and their impact on an average residential customer are summarized on Attachment 1 to this Stipulation. Attachment 2 to this Stipulation provides the financial schedules reflecting the revenue requirement calculations supporting these four increases in detail. These distribution revenue increases will be included in tariffs to be effective on July 1, 2023, January 1, 2024, July 1, 2024,

and January 1, 2025. To account for the levelization and timing of these revenue increases, CMP's distribution revenue requirement will then be adjusted downward by approximately $9 million effective July 1, 2025, the date that the levelization deferral will be fully recovered.

32. O&M Expense: CMP's distribution revenue requirement reflects the Parties' agreement on the reasonable amount for recovery from customers of the Company's O&M expenses, which include, among other items, amounts for payroll, pension, healthcare, uncollectible expense, vegetation management, storm cost allowance, outside services, rate case expense, affiliate service charges, customer experience program charges, and banking transactions fees as set forth in Attachment 2 to this Stipulation. CMP's distribution revenue requirement specifically reflects the Parties' agreement regarding the following expense items:

a. Vegetation Management: CMP will continue its Planned Maintenance Cycle Trim and Ancillary ("hot-spot" or corrective maintenance work, hazard tree removal and incidental time and materials maintenance) Vegetation Management programs, with the following changes: (1) Effective January 1, 2024, the Planned Maintenance Cycle Trim Program will be transitioned from a five-year to a six-year cycle; (2) a "ground-to-sky" trimming specification will be implemented for the three-phase circuitry on CMP's distribution system; and (3) the hazard tree removal program will be expanded to address present and future tree failure risks from dead or deteriorating, diseased or insect-infested trees that have a high potential to fail and cause damage to CMP facilities from outside the current eight-foot trim zone, but within or adjacent to the right-of-way. The cost increases resulting from the "ground-to-sky" and hazard tree programs are offset by the cost savings resulting from the transition from a five- to a six-year cycle.

Attachment 3 to this Stipulation summarizes the amounts included in the Company's revenue requirement for the Vegetation Management Programs. CMP will continue to reconcile annually the costs for the Ancillary Vegetation Programs on a downward only basis as part of the Company's Annual Compliance Filing process.

b. Affiliate Service Charges: CMP's distribution revenue requirement includes charges from Avangrid Service Company for services provided to CMP up to the distribution portion of CMP's share of the existing $32.5 million cap on affiliate service charges established in Docket No. 2012-00530. The affiliate service charge cap remains in effect without change (and unadjusted for inflation) in this proceeding. In accordance with Paragraph 60(d) below, CMP will provide annual reports concerning the affiliate services provided by ASC to CMP and related charges during the Rate Plan Term.

c. Bank and In-Person Payment Fees: To remove payment barriers and increase payment options for customers, the Company's distribution revenue requirement includes $2 million for in-person payment fees and bank fees. The bank fees are associated with debit and credit card payments arising from one-time payments by residential customers, payments made by new service customers in all customer classes (*e.g.*, line-extension or contribution in aid of construction payments) and customer payments for other non-consumption related charges (*e.g.*, motor vehicle accidents, pole replacements).

d. Rate Case Expense: CMP's distribution revenue requirement includes $504,000 for rate case expense. This amount is calculated as shown on Attachment 4 to this Stipulation.

e. Storm Cost Expense: Subject to Paragraph 44 below, the total amount included in the Company's distribution revenue requirement for Tier 1 and Tier 2 storm costs is $14.1 million.

Except as provided above, the Parties' agreement as to the Company's distribution revenue requirement does not constitute specific agreement as to the amount of, or calculation methodology for, the other O&M expense items included in Attachment 2.

33. Depreciation: CMP's distribution revenue requirement is calculated based on the depreciation accrual rates set forth in Attachment 5 to this Stipulation, including the service lives and net salvage values reflected therein. The Parties' agreement on these depreciation accrual rates does not constitute the agreement on or endorsement of any specific methodology for the calculation of depreciation rates, nor agreement as to the service lives or net salvage values reflected therein, and nothing in this Stipulation shall constitute precedent with respect to the appropriate methodology for calculating the Company's depreciation rates in the future.

34. Income Tax Matters: Regarding tax matters, the Parties agree as follows:

a. Tax Basis Repairs Deduction: CMP's distribution revenue requirement reflects a net $16.1 million repairs after tax benefit in each of the two Rate Years. This $16.1 million benefit has two components: a gross benefit for new activity of $18 million; partially offset by a reversing component (associated with historical deductions) of $1.9 million. The Parties agree that the embedded $16.1 million benefit will be fully reconciled (up or down) to the actual repairs after tax benefit

for each calendar year based on the CMP distribution deduction values reflected in the Company's applicable final federal tax returns. The amount of this reconciled impact will be deferred including carrying costs calculated at the Company's Weighted Average Cost of Capital ("WACC") of 8.54% for Rate Year 1 and 8.56% for Rate Year 2 for inclusion in rates in a future CMP rate case. An illustrative calculation of this reconciliation is set forth in Attachment 6 to this Stipulation.

b. Other Flow Through Impacts: CMP's income tax expense calculation shall maintain the other flow through treatments included in Docket No. 2018-00194, including reversing impact amortizations.

c. Excess Accumulated Deferred Income Taxes ("ADIT") From the Tax Cuts and Jobs Act of 2017: In calculating the Company's distribution revenue requirement, CMP continued to amortize the unprotected excess ADIT balances over the remaining portion of the 5-year (refundable) and 10-year (recoverable) amortization periods established in Docket No. 2018-00194. For the distribution component of protected excess ADIT balances through June 30, 2023, the Company realized an over-amortization of $118,000. The Company shall recover this over-amortization amount in distribution rates during the two Rate Years.

35. Rate Base: CMP's distribution revenue requirement is calculated based on an average rate base of $1,201,331,642 for Rate Year 1 and $1,287,165,758 for Rate Year 2. These rate base values reflect the calculation of net plant using test year levels adjusted by forecast plant additions derived from the Company's Capital Investment Plan for the years 2023-2026. The forecast plant additions used for Rate Year 1 are $167,677,000, and the forecast plant

additions for Rate Year 2 are $180,250,000. As set forth in Paragraph 47(c) below, CMP will reconcile on a downward only basis its actual plant additions for each Rate Year against the forecast plant additions embedded in the revenue requirement calculation as part of the Annual Compliance Filing process. By approving CMP's distribution revenue requirement calculated based on the forecast plant additions, the Commission is not determining the prudence of any investment the Company makes during the Rate Plan Term. Nothing in this Stipulation is meant to prevent or preclude the Commission from reviewing the prudency of the Company's investments or operations during the Rate Plan Term. Any review of prudency may be pursued on the Commission's own motion or upon request of another party.

36. Capital Adjustment Mechanisms and Related Investments: CMP's requested Capital Adjustment Mechanisms are not part of the Company's Rate Plan agreed upon in this Stipulation. CMP's revenue requirement does not include any funding for the Company's proposed electric vehicle and Battery Energy Storage System (BESS) programs and will not be adjusted during the Rate Plan Term to recover any costs incurred for any of the capital projects covered by the proposed Capital Adjustment Mechanisms, provided however that the Parties understand and agree that any costs the Company incurs to replace defective poles of Consolidated Communications Inc. ("CCI") or to support Maine's Broadband Program, or to implement the metering system enhancements necessary to modify time-of-use ("TOU") periods in the future will be considered as made under the Company's Capital Investment Plan and will be included as appropriate in the amount of actual plant additions used in the plant additions reconciliation discussed in Paragraph 48(c) below. If the Company moves forward with its proposed Active Network Management ("ANM") program, the Company will seek to recover the costs of such program from the distributed energy resources and other interconnecting

customers that benefit from such program and not through its distribution revenue requirement, unless authorized by a subsequent Commission order.

37. Cost of Capital: CMP's Rate Year 1 distribution revenue requirement is calculated based on a weighted average cost of capital of 6.71% and a pretax weighted cost of capital of 8.54%. The Company's Rate Year 2 distribution revenue requirement is calculated based on a weighted average cost of capital of 6.74% and a pretax weighted cost of capital of 8.56%, as set forth in the following table and Attachment 2, schedule L:

		Capitalization				Tax	
		Balance	Ratio	% Cost	Weighted Cost	Gross-Up at 28.0547%	Pre-Tax Cost
	Rate Year: 8/1/2023-7/31/2024						
1	Common Equity	$ 1,344,883	50.00%	9.35%	4.68%	1.82%	6.50%
2	Preferred Stock	571	0.02%	6.00%	0.00%	0.00%	0.00%
3	Long Term Debt	1,314,868	48.88%	4.11%	2.01%	0.00%	2.01%
4	Short Term Debt	29,444	1.09%	2.50%	0.03%	0.00%	0.03%
5	Total	$ 2,689,766	100.00%		6.71%	1.82%	8.54%
	Rate Year: 8/1/2024-7/31/2025						
8	Common Equity	$ 1,365,816	50.00%	9.35%	4.68%	1.82%	6.50%
9	Preferred Stock	571	0.02%	6.00%	0.00%	0.00%	0.00%
10	Long Term Debt	1,334,928	48.87%	4.16%	2.03%	0.00%	2.03%
11	Short Term Debt	30,316	1.11%	2.50%	0.03%	0.00%	0.03%
12	Total	$ 2,731,632	100.00%		6.74%	1.82%	8.56%

38. Deferrals: Other that those items specifically identified in Attachment 7, this Stipulation is not intended to create additional authorizations for deferral accounting. Attachment 7 also identifies those distribution revenue requirement items where deferrals were previously granted to CMP. CMP shall continue to account for such deferrals in accordance with such prior authorizations.

B. Rate Plan Terms

39. Stay Out: During the Rate Plan Term, CMP may not initiate a general rate case seeking a change in base distribution rates to be effective prior to July 1, 2025.

40. Service Quality Indicators: To ensure that the Company provides safe, reasonable and adequate facilities and service and to ensure that customers realize the reliability benefits of the Company's proposed capital investments during and after the Rate Plan Term, the Company's performance shall be measured annually against the following Service Quality Indicators ("SQIs"):

	SQI Metric	**2023**	**2024**	**2025**	**2026**
1	CAIDI	2.09	2.05	2.01	1.97
2	SAIFI	1.89	1.83	1.78	1.72
3a	Division SAIFI - Alfred	0.31	0.29	0.27	0.25
3b	Division SAIFI - Brunswick	N/A	TBD	TBD	TBD
3c	Division SAIFI – Portland	N/A	N/A	N/A	TBD
4	Calls Answered	80%	80%	80%	80%
5	Calls Abandoned	7%	7%	7%	7%
6	Bill Accuracy	99.60%	99.60%	99.60%	99.60%

a. As applicable, these SQIs are defined in Chapter 320 of the Commission's rules and will be calculated in accordance with the terms of Chapter 320 and the Company's existing practices.

b. The Division SAIFI SQI is intended to measure the SAIFI improvement by division as the Company completes the implementation of its Distribution Automation Program on a divisional basis. This metric initially will apply only to the SAIFI performance in the Alfred Division and then in Brunswick and Portland Divisions in accordance with the Company's Distribution Automation Program implementation plan.[1] In the year in which CMP begins installing automation devices in the Brunswick Division (currently expected to be 2024) and the Portland Division (currently expected to be 2026), the Company will make a

[1] *See* EXM-009-022 Attachment 1.

compliance filing in this Docket proposing the appropriate Division SAIFI benchmarks for these Divisions based on the implementation schedule for each Division, with the initial benchmark calculated based on the historical five-year average plus one standard deviation. The Company, Staff, and other interested parties will then collaborate in setting the specific benchmarks for the ensuing years and, if necessary, seek Commission approval of such benchmarks. The overall metric weight and maximum penalty for this SQI will remain constant as the performance of additional divisions are included within the metric, with the allotted penalty exposure allocated pro-rata among the included divisions, as applicable.

c. For purposes of determining compliance with these SQIs, all "Major Event Days" as calculated under the IEEE 2.5 Beta Method shall be excluded from the calculation of each of the SQIs, except the Bill Accuracy metric.

d. In addition to the above SQIs, CMP will also report as part of its annual report, as discussed in Paragraph 42 below, the annual results for two additional metrics: "SAIDI w/o Exclusions" and FAIFI for "worst performing circuits." The Parties understand and agree that these metrics are not included within the SQI Revenue Adjustment Mechanism discussed below, but that the Commission may initiate a proceeding concerning CMP's reliability performance as measured by these metrics that could result in imposition of a penalty upon notice and opportunity for due process for the Company.

41. <u>SQI Revenue Adjustment Mechanism</u>: CMP's distribution revenues annually may be adjusted downward based on its SQI performance according to the following terms:

a. The total maximum annual downward financial adjustment for CMP's non-compliance with its SQIs in any one year will be $8.8 million.

b. The metric weight and annual maximum adjustment for each SQI is as follows:

	Metric	Metric Weight	Adjustment Max
1	CAIDI	30%	$2,640,000.00
2	SAIFI	30%	$2,640,000.00
3	Division SAIFI	25%	$2,200,000.00
4	Calls Answered	5%	$440,000.00
5	Calls Abandoned	5%	$440,000.00
6	Bill Accuracy	5%	$440,000.00
	Total	**100%**	**$8,800,000.00**

c. The Division SAIFI metric weight and adjustment maximum will remain constant as specific targets are established for additional divisions under this metric, with the allotted penalty exposure allocated pro-rata among the included divisions, as applicable.

d. Annually, the calendar year results for each SQI will be compared to the target metric for that SQI and points awarded according to the percentage that actual results exceed or fall below the target. Negative ten points will be awarded for each percentage point that performance fails to meet a target, and positive 2.5 points will be awarded for each percentage point that performance is better than the target. If applicable, positive points earned under any of the CAIDI, SAIFI, or Division SAIFI metrics (collectively, the "Reliability Metrics") will offset any negative points awarded for any of the Reliability Metrics but cannot be used to offset negative points awarded for any of the Calls Answered, Calls Abandoned, or Bill Accuracy metrics (collectively, the "Customer Service Metrics").

Conversely, positive points earned under any of the Customer Service Metrics will offset negative points awarded for any of the Customer Service Metrics but cannot be used to offset negative points awarded for the Reliability Metrics. The total number of assigned points for each of the Reliability Metrics and each of Customer Service Metrics will then be separately summed.

e. The downward revenue adjustment for any year will equal the number of points below the target for the Reliability Metrics (*i.e.*, up to 85 points) plus the points below the Customer Service Metrics SQIs (*i.e.*, up to 15 points) divided by 100 and then multiplied by $8.8 million.

f. Any downward revenue adjustment will be applied as part of next annual price change. Any such adjustment will remain in effect for one year.

g. CMP will present the SQI compliance calculation in its Annual Compliance Filing made on or before March 1 for the preceding calendar year.

h. As part of the Company's Annual Compliance Filing, CMP may request a waiver of any downward revenue adjustment resulting from a failure to meet the target of one or more reliability SQIs in the event that the Company's failure to meet the target for a reliability metric is the result of outages caused by motor vehicle accidents (including related public authority requests) or minor storms, not eligible for exclusion as a Major Event Day, when the number and impact of such motor vehicle accidents and minor storms in any year materially exceed the historical 5-year average for such causes.

i. In the event that the Commission imposes a final penalty pursuant to Chapter 320 and 35-A M.R.S. § 1508-A(1)(E) that arises from the non-compliance with a

service quality metric applicable to CMP under Chapter 320 that is also included in the SQI Revenue Adjustment Mechanism, the Commission will consider crediting the final Chapter 320 penalty against any downward revenue adjustment resulting from the Company's performance of that same metric during the same year, so long as the Chapter 320 penalty is imposed prior to the date that the SQI Revenue Adjustment is incurred. Likewise, the Commission will consider any downward revenue adjustment that the Company experiences from the non-compliance with any SQI under the SQI Revenue Adjustment Mechanism when establishing any penalty under 35-A M.R.S. § 1508-A(1)(E) for the Company's non-compliance with that same metric under Chapter 320 during the same year. However, penalties/adjustments incurred under either mechanism will not necessarily serve as a cap on penalties/adjustments incurred under the other mechanism.

j. This SQI Revenue Adjustment Mechanism will remain in effect until changed or terminated by subsequent Commission Order, with the SQI target levels for 2026 applicable thereafter unless and until modified by Commission Order.

k. An illustrative application of the SQI downward revenue adjustment mechanism is provided in Attachment 8 to this Stipulation.

42. Annual and Quarterly Reports and Customer Report Card: Effective as of July 1, 2023, CMP will provide annual and quarterly reports to the Commission and an annual report card to customers containing the information listed in Attachment 9 to this Stipulation.

43. Earnings Sharing: To the extent that CMP's actual return on common equity ("ROE") for its distribution business exceeds 10.35% in any Rate Year, the following provisions apply:

a. Distribution earnings in any Rate Year, up to 10.35%, will be retained by CMP shareholders. Distributions earnings in any Rate Year over 10.35% will be apportioned 50% to CMP shareholders and 50% to CMP customers. The CMP customers share shall be returned to customers through the Annual Compliance Filing Process in the next applicable year.

b. The earnings sharing calculation shall be performed after consideration of all applicable reconciliation mechanisms, including the downward only reconciliation of net plant and the hyper inflation reconciliation for Rate Year 1 as discussed in Paragraphs 48(c) and 50 below.

c. The common equity ratio over which the actual distribution ROE will be calculated for this provision will be 50% or the Company's actual average common equity ratio, whichever is lower. The common equity ratio will be calculated as the common equity balance, excluding goodwill, divided by the sum of: common equity excluding goodwill, preferred equity, short-term debt, long-term debt, capitalized leases, current maturities of long-term debt and current maturities of capitalized leases, all as contained in CMP's audited financial statements. The average common equity ratio for the purposes of this provision will be calculated using the year end balances of the two most recent calendar years. To the extent that CMP's actual common equity ratio exceeds 50%, CMP will use the capital structure for the particular Rate Year set forth in Attachment

2, schedule L. In that event, CMP will input additional interest expense (net of income taxes using the then current federal and state marginal income tax rates) in its net income determination, thus synchronizing interest expense in the income statement with the agreed upon capital structure. Interest expense will be imputed based on the Company's average embedded long-term and short-term interest cost rates for the most recent calendar year.

d. There will be no low-end earnings sharing.

e. The earnings sharing provision will remain in effect until terminated by a subsequent Commission order.

f. Attachment 10 to this Stipulation presents an illustrative example of the operation of the earnings sharing provision.

C. Storm Cost Recovery Mechanism

44. Storm Cost Recovery Mechanism: CMP's storm cost recovery mechanism as approved in Docket Nos. 2013-00168 and 2018-00194 will continue with the following changes:

a. Tier 1 Storms: The amount embedded in rates is changed to $7.4 million with a +/- 15% deadband on the $7.4 million, such that amounts over or under the deadband are shared on a 50/50 basis between CMP and customers.

b. Tier 2 and Tier 3 Storms: The amount embedded in rates for Tier 2 storms is changed to $6.7 million and the reserve amount is increased to $20 million.

c. Pre-staging Costs: For all storms forecast to be "major" (*i.e.*, those forecast to reach the High Confidence EEI level 3 classification), all pre-staging costs will be charged to the Tier 2 storm reserve regardless of the eventual outcome of the storm.

D. Revenue Decoupling Mechanism

45. RDM Continuation: CMP's distribution revenue decoupling mechanism ("RDM") as approved in Docket Nos. 2013-00168, 2018-00194, and 2020-00159 will continue subject to the changes identified below.

46. RDM Calculation Changes: During the Rate Plan Term, the annual RDM revenue targets will be set using the agreed upon levelized distribution revenue requirement levels for Rate Year 1 and Rate Year 2, as set forth on Schedule M of Attachment 2, without any adjustment for customer growth. Effective as of July 1, 2025, CMP will adjust the RDM revenue targets on a prospective basis rather than a retroactive basis. The Company will adjust the RDM revenue targets for the next year based on 75% of the average annual year over year customer growth rate (positive or negative) of the prior year. Attachment 11 to this Stipulation provides an illustrative calculation of RDM revenue targets commencing on July 1, 2025.

E. Annual Compliance Filing Process and Other Reconciliation Mechanisms

47. Annual Compliance Filing Process and Timing: The Annual Compliance Filing ("ACF") process applicable to CMP's distribution rates will continue, subject to the changes identified below, until terminated by a subsequent Commission order. The following items/categories for reconciliation will remain part of the ACF process.

Item/Category – Current Flowthrough	
1	Revenue Decoupling Mechanism Adjustment
2	Storm Costs (per Storm Cost Mechanism)
3	Ancillary Vegetation Management Over/(Under) Spend
4	O'Connor Site Remediation Costs
5	Electricity Lifeline Program (ELP)
6	OPA Expenses (Transmission/Regional Assistance)
7	Arrears Management Programs Incremental Costs
8	Opt Out Costs (AMI Opt Out)
9	OPA Assessment for Nonwires Alternative Coordinator
10	Power Tax
11	Protected Excess Deferred Income Tax

CMP will make its initial ACF filing by March 1 annually.

48. Additional ACF Reconciliations: In addition to the continuing ACF items/categories, CMP will include the following additional items in its ACF filing:

a. SQI Revenue Adjustment Mechanism: Beginning with its March 1, 2024, ACF filing, CMP will include the calculation of the applicable revenue adjustment, if any, arising from the SQI Revenue Adjustment Mechanism.

b. Earnings Sharing Mechanism: Beginning with its March 1, 2025, ACF filing, CMP will include the calculation of the applicable earnings sharing adjustment, if any, arising from the earnings sharing provision in this Stipulation.

c. Downward Only Plant Additions: Beginning with its March 1, 2025, ACF filing, CMP will include a calculation reconciling on a downward only basis the distribution plant additions during the preceding rate year against the forecast plant additions embedded in the calculation to set rates. This plant additions reconciliation will be calculated as follows:

i. CMP will measure its actual distribution plant additions made during each rate year period to determine any downward adjustments associated with (1) CMP's return on rate base for the period, (2) CMP's depreciation expense and (3) CMP's associated property tax. The return component will be measured based on CMP's pre-tax weighted average cost of capital as set forth within this Stipulation for each rate year, multiplied by any downward impacts on average rate base for the period resulting from CMP placing less assets in service than approved in this Stipulation. The depreciation component will be determined by multiplying the shortfall in

average plant additions for the rate year by the average depreciation rate set forth in Attachment 5. Finally, the property tax component will be determined by multiplying the shortfall of average plant additions by the tax to plant ratio of 1.41%. These calculations will be summed and any return amount, if applicable, will be returned to customers in the next available Annual Compliance Filing.

ii. An illustrative calculation of the downward only plant additions reconciliation is provided in Attachment 12 to this Stipulation.

iii. The downward only plant additions reconciliation will apply only to the two rate years that make up the Rate Plan Term unless extended by the Commission in a subsequent order.

49. Tax Basis Repairs Reconciliation: As discussed in Paragraph 34(a) above, CMP will reconcile (up or down) the after tax value of the tax basis repairs deduction benefit used to set the Company's distribution revenue requirement to the actual after tax repairs value for each rate year reflected in the Company's applicable final federal tax returns (including the audit results for any such tax returns). This reconciliation impact will not be part of the ACF process, but instead will be deferred with carrying costs calculated at 8.54% for Rate Year 1 and 8.56% for Rate Year 2 until a subsequent CMP distribution rate case.

50. Hyper Inflation Reconciliation: Certain items within CMP's distribution revenue requirement have been escalated based on a general Gross Domestic Product Chained Price Index ("GDP-PI") inflator. CMP will compare the forecast GDP-PI inflator used to set the Company's revenue requirement for these items for Rate Year 1, plus or minus a deadband of 200 basis points, to the actual GDP-PI value reflected in the Blue Chip Economic Indicators

publication, including any subsequent retroactive adjustments to such value. Any difference between the forecast GDP inflator (plus or minus the deadband) and the actual inflation value, whether positive or negative, will then be multiplied against all revenue requirement amounts that are adjusted by the GDP-PI inflator. The resulting value will then be deferred with carrying costs calculated at 8.54% for Rate Year 1 and 8.56% for Rate Year 2 as a regulatory asset or liability for recovery during the Company's next distribution rate case. However, CMP will only be allowed to recover from customers any regulatory asset to the extent necessary to permit the Company to earn its authorized ROE during Rate Year 1. An illustrative calculation of this hyper inflation reconciliation provision is provided in Attachment 13 to this Stipulation.

F. Revenue Allocation

51. Revenue Allocation: As set forth in Attachment 14 to this Stipulation, all classes are allocated a proportional share of the revenue increase. The revenue of the LGS-ST-TOU service class is reduced by over 50% relative to the overall average increase, with adjustments made to the Rate A and SGS service classes to collect the amount removed from the LGS-ST-TOU service class.

G. Rate Design

52. Fixed Service Charge for the Residential Customer Classes: The fixed residential service charges for Rate A and Rate A-TOU will remain at the current levels during the Rate Plan Term. Increases to the fixed residential service charges for Rate A and Rate A-TOU will be considered in the Company's next distribution rate case.

53. Fixed Service Charge for the SGS Customer Classes: The fixed service charge for the SGS and SGS-TOU rates will increase by $1.00 on July 1, 2023, $1.00 on January 1, 2024, $1.00 on July 1, 2024, and $1.00 on January 1, 2025.

54. Time-of-Use Rates: The Parties agree as follows with respect to the Company's Time-of-Use ("TOU") rates:

a. Residential TOU Periods: The TOU periods for Rate A-TOU will remain unchanged until the Commission approves a change in such time periods in the Expedited Rate Design Follow-on proceeding discussed in Paragraph 55 below.

b. Commercial and Industrial TOU Periods: As soon as reasonably possible after the metering and billing system upgrades described below in Paragraph 54(c) are completed, estimated to be on or before January 1, 2025 or the next price change thereafter, the TOU periods for the commercial and industrial customer classes will be as follows:

TOU Periods for Commercial and Industrial Customer Classes		
Months	**On-Peak**	**Off-Peak**
January - December	5 p.m. – 9 p.m. (Weekdays)	All Other

c. Metering and Billing System Upgrades: CMP will undertake the necessary changes to its metering, billing, and other systems to permit the changes to TOU periods. The costs for these upgrades are included in the Company's Capital Investment Plan and will be recovered through the Company's distribution revenue requirement. The estimated timeline for the completion of these upgrades is fifteen (15) months from approval of this Stipulation followed by two (2) months of post go-live support. CMP will make a compliance filing in this docket

notifying the Commission and other Parties as to when these upgrades are completed, and the modified TOU periods will be implemented.

55. Expedited Rate Design Follow-On Proceeding:

a. Within thirty (30) days of the Commission's order approving this Stipulation, the Company will initiate an Expedited Rate Design Follow-On Proceeding to employ a collaborative process between the Company, the Staff and the Parties to this Stipulation to develop residential customer rate design options that: (i) incentivize a shift in residential electricity usage away from the summer system peak, (ii) incentivize the use of heat pumps and other beneficial electrification heating technologies in the winter period, and (iii) complement the incentives and programs offered by Efficiency Maine. The commencement of the Expedited Rate Design Follow-On Proceeding will be noticed in Docket No. 2022-00152 and all persons and entities requesting intervention will be allowed to participate subject to the requirements of Chapter 110, Section 8(B) of the Commission's Rules of Procedure regarding intervention.

b. The Expedited Rate Design Follow-On Proceeding will:

i. Include the consideration of 4-5 alternative rate design options targeted towards, among other things, the optimized use of electric vehicles and heat pumps, as well as consideration of a further TOU rate structure. A Peak Time Rebate Program for residential customers and a Non-Firm Customer Rate Option for commercial customers may also be considered as part of the Expedited Rate Design Follow-On Proceeding.

ii. Include consideration and the collection of relevant data regarding the

impacts of adjustments to the fixed residential service charge and methods to analyze such data, provided that no increases to the fixed residential service charge for all residential rate classes shall go into effect prior to July 1, 2025, except that there may be consideration of and positive or negative adjustments to the fixed service charge with respect to the Electric Technology Rate and the A-Seasonal (Heat Pump) Rate.

iii. Include the development of a Customer Education and Communication Plan to effectively inform customers and facilitate customer understanding of the various alternative rate design options.

iv. Include the development of a Data Collection, Measurement and Evaluation Plan to collect, maintain and analyze relevant data to determine the efficacy of existing and future residential customer alternative rate design options. This Data Collection, Measurement and Evaluation Plan shall include the collection and presentation of data regarding customer bill impacts, impacts on load profiles, and socio-economic data on participating customers to the extent available and reliable.

v. Include the development of a process for reporting on the data collected and analyzed pursuant to the Data Collection, Measurement and Evaluation Plan. The Parties intend that the Company's existing and future residential rate design options be informed by the data and analysis resulting from the Data, Collection, Measurement and Evaluation Plan.

c. The Company will file a final proposal in Docket No. 2022-00152 reflecting the results of the collaborative process referenced above in Paragraph 55(a) on or

about December 1, 2023 for Commission consideration, or as soon as reasonably possible thereafter.

d. The Company will not seek any increase to the Revenue Requirement during the Rate Plan to recover the costs of the Expedited Rate Design Proceeding (e.g., consultant fees if any, etc.). Recovery of costs of implementing the agreed upon alternative rate design options shall be addressed in the Expedited Rate Design Follow-On Proceeding.

56. Methodology for Calculating Rates for MGS, IGS & LGS TOU Customer Classes: The rates for MGS-P-TOU, MGS-S-TOU, IGS-P-TOU, IGS-S-TOU, LGS-S-TOU and LGS-P-TOU customers will be calculated using the following methodology set forth below and shown for illustrative purposes in Attachments 18 and 19 to this Stipulation:

a. Set the $/customer-month service charge at 75 percent (75%) of the marginal cost adjusted to collect the class revenue requirement rate level;

b. Set the Summer on-peak demand charge at 100 percent (100%) of marginal cost adjusted to collect the class revenue requirement rate level;

c. Set the Winter on-peak demand charge at 100 percent (100%) of marginal cost adjusted to collect the class revenue requirement rate level;

d. Set the Shoulder on-peak demand charge at 100 percent (100%) of marginal cost adjusted to collect the class revenue requirement rate level;

e. Set the Summer off-peak demand charge at the marginal cost adjusted to collect the class revenue requirement rate level, allocate the Shoulder off-peak demand charge to the Summer off-peak demand charge;

f. Allocate the remaining reallocated customer and local distribution costs proportionally across the Shoulder and Winter season on-peak demand rates; and

g. Accept the kVAR charge as proposed by the Company and shown in Attachments 20 and 21.

This methodology shall be implemented as soon as reasonably possible after the metering and billing system upgrades described above in Paragraph 54(c) are completed. The estimated implementation date is January 1, 2025, or the next price change thereafter.

57. Consideration of Extension of Electric Technology Rate: The Company will review the performance of the Electric Technology Rate and will conduct an analysis of the utilization, adoption, and customer satisfaction of the Electric Technology Rate while the rate is active. Based upon the results of the information gathered through this process, the Company will consider extending the Electric Technology Rate and/or modifying the Rate as appropriate.

58. Rate Design Attachments: The following Attachments reflect the rates and rate designs agreed to in this Stipulation and resulting bill impacts:

a. Attachment 15: July 1, 2023, January 1, 2024, July 1, 2024, and January 1, 2025 Distribution Rates by Service Class

b. Attachment 16: Residential Rate Design and Bill Impacts (distribution, delivery, bundled)

c. Attachment 17: SGS Rate Design and Bill Impacts (distribution, delivery, bundled)

d. Attachment 18: MGS Rate Design and Bill Impacts (distribution, delivery, bundled) with TOU Rate Design Modifications

e. Attachment 19: IGS and LGS Rate Design and Bill Impacts (distribution, delivery, bundled) with TOU Rate Design Modifications

H. International Financial Reporting Standards ("IFRS") Deferral Accounting

59. IFRS Accounting: The levelization of the revenue requirement increases over the Rate Plan Term will require CMP to record a regulatory deferral and then amortize the regulatory deferral on its financial accounts and records. To allow for the recognition of assets and liabilities under International Financial Reporting Standards ("IFRS") accounting similar to those allowed under Generally Accepted Account Principles ("GAAP"), the Parties agree that

CMP shall have the right to receive full compensation or obligation to return certain regulatory deferrals associated with the levelization-related regulatory asset and liability accounts, independent of future demand or other contingent events, including in the event of no longer having a continuation of service. Nothing in this provision alters the right of the Company to record regulatory assets and liabilities under GAAP or modifies any previous Commission order or stipulation governing the Company's rights with respect to the recognition of assets and liabilities under IFRS, including, without limitation, in Docket Nos. 2021-00036 and 2022-00091.

I. Compliance and Reporting Obligations

60. In accordance with the above terms of this Stipulation, CMP shall:

a. Make by June 1, 2023, a compliance filing providing distribution rate schedules reflecting the revenue requirement increase to take effect on July 1, 2023;

b. Make by December 1, 2023, June 1, 2024, and December 1, 2024, respectively, compliance filings providing distribution rate schedules reflecting the revenue requirement increases and any changes to take effect on January 1, 2024, July 1, 2024, and January 1, 2025;

c. Before June 30, 2023, post on the Company's website information regarding the impact of the agreed upon July 1, 2023 rate increase on the distribution service portion of the customer bill and the total bill issued by the Company, including an explanation of each of the charges and tariffs in effect at the time of the approval of the Stipulation and any known and measurable rate increases approved and that will be in effect at the time of the rate increase;

d. Beginning in 2024 and at or about the time the Company files its Annual Report with the Commission, file an annual report that breaks out the affiliate services provided to CMP by Avangrid Services Company subject to the cap on affiliate service charges by type of service, with the corresponding costs for each service listed, and identifying by type any services that were previously provided as affiliate services, but have been outsourced as outsides services, with the associated amount of the outside service and a brief description of the reason the service was outsourced, and with subsequent reports maintaining the information from the prior reports.

e. Continue to file all reports and filings required in Docket Nos. 2013-00168 and 2018-00194, as modified by this Stipulation.

J. Augusta General Office Lease

61. AGO Lease: CMP is considering leasing a portion of its General Office in Augusta to a third party. In the event this lease moves forward, subject to any necessary Commission approval, the net benefits of this lease will be returned to customers in the Company's next Annual Compliance Filing or next distribution rate case, whichever will permit customer recovery of the net benefits to begin as soon as reasonably possible. In the event this lease does not move forward, CMP will not seek to recover from customers any costs incurred pursuing this lease.

V. ADDITIONAL STIPULATION TERMS

62. The execution of this Stipulation by any Party shall not constitute precedent as to any matter of law or fact nor, except as expressly provided herein, foreclose any of the Parties

from making any contention or exercising any right, including rights of appeal, in any other Commission proceeding or investigation, or any other trial or action.

63. The Parties intend that this Stipulation be considered by the Commission for adoption as an integrated solution to the issues addressed herein which arose in the above-captioned proceeding and as otherwise presented in this Stipulation. The Parties also intend that this Stipulation shall be null and void, and not bind the Parties in the above-captioned proceeding, in the event the Commission rejects or makes material modifications to this Stipulation.

64. If not accepted by the Commission in accordance with the provisions hereof, this Stipulation shall not prejudice the positions taken by any Party on these issues before the Commission in this proceeding and shall not be admissible evidence therein or in any other proceeding before the Commission or in any other trial or action.

65. The Parties to this Stipulation agree that the record in support of this Stipulation includes: (a) this Stipulation, (b) any and all confidential or public materials contained in the Commission's Record of Docket No. 2022-00152 as of this date; and (c) any and all confidential or public materials contained in the Commission's Record of Docket No. 2022-00038 as of this date.

66. The Parties to this Stipulation hereby waive any rights that they have under 5 M.R.S. § 9062(4) and Chapter 110, Section 8(F)(4) of the Commission Rules of Practice and Procedure to the extent necessary to permit the Staff to discuss this Stipulation and the resolution of the issues addressed in this Stipulation with the Commissioners, either before or at the Commission's scheduled deliberations, without providing to the Parties an Examiner's Report or the opportunity to file Exceptions.

67. All Attachments referred to in this Stipulation are incorporated herein by reference and are intended to be considered as part of this Stipulation as if their terms were fully set forth in the body of this Stipulation.

IN WITNESS WHEREOF, the Parties have caused this Stipulation to be executed by their respective attorneys or representatives or have caused their lack of objection to be noted by the signature of their respective attorneys or representatives.

[INTENTIONALLY LEFT BLANK – SIGNATURE BLOCKS ON FOLLOWING PAGES]

CENTRAL MAINE POWER COMPANY

Dated: May 26, 2023

By: Peter Cohen

Peter Cohen, Vice President - Regulatory

CENTRAL MAINE POWER COMPANY

Dated: May 26, 2023

By: Andrea VanLuling

Andrea VanLuling, Chief Accounting Officer

OFFICE OF THE PUBLIC ADVOCATE

Dated: 5/26/23

By: _____

Andrew Landry, Deputy Public Advocate

AARP MAINE

Dated: _____

By: _____

Noel Bonam, State Director

COMPETITIVE ENERGY SERVICES

Dated: _____

By: _____

CENTRAL MAINE POWER COMPANY

Dated: _____

By: _____

CENTRAL MAINE POWER COMPANY

Dated: _____

By: _____

OFFICE OF THE PUBLIC ADVOCATE

Dated: _____

By: _____

AARP MAINE

Dated: May 26, 2023

By: _____

Noel Bonam, State Director

COMPETITIVE ENERGY SERVICES

Dated: _____

By: _____

CENTRAL MAINE POWER COMPANY

Dated: _____

By: _____

CENTRAL MAINE POWER COMPANY

Dated: _____

By: _____

OFFICE OF THE PUBLIC ADVOCATE

Dated: _____

By: _____

AARP MAINE

Dated: _____

By: _____

Noel Bonam, State Director

COMPETITIVE ENERGY SERVICES

Dated: 5/26/23

By: _____

Eben Perkins, Vice President

EFFICIENCY MAINE TRUST

Dated: 5/26/2023

By: _____

Ian G. Burnes, Director Strategic Initiatives

WALMART, INC.

Dated: _____

By: _____

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION #1837

Dated: _____

By: _____

NICHOLAS ALEXANDER

Dated: _____

_____

EFFICIENCY MAINE TRUST

Dated: _____

By: _____

WALMART, INC.

Dated: 5/30/2023

By: _____

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION #1837

Dated: 5-25-2023

By: Tony Sepienza

NICHOLAS ALEXANDER

Dated: 05/25/2023

Nicholas Alexander

Attachment A

Appendix D of Attachment F

Clean

Central Maine Power
Appendix D to Attachment F of the ISO NE OATT
Depreciation and Amortization Rates

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
I. Transmission Plant			
1	350	Land and Land Rights	0.00%
2	352	Structures and Improvements	1.54%
3	353	Station Equipment	2.27%
4	354	Towers and Fixtures	0.15%
5	355	Poles and Fixtures	1.91%
6	356	Overhead Conductor and Devices	1.88%
7	357	Underground Conduit	0.32%
8	358	Underground Conductor and Devices	1.61%
9	359	Roads and Trails	1.13%
II. General Plant			
10	389	Land and Land Rights	0.00%
11	390	Structures and Improvements	1.74%
12	391	Office Furniture and Equipment	0.41%
13	391.1	Computer Equipment and Software	8.86%
14	391.2	Billing System Hardware	5.79%
15	392	Transportation Equipment - Passenger Cars	25.00%
16	392.2	Transportation Equipment - Trucks	14.29%
17	392.3	Transportation Equipment - Digger / Freight	10.00%
18	392.4	Transportation Equipment - Trailers / Off Road	10.00%
19	393	Stores Equipment	1.43%
20	394	Tools, Shop and Garage Equipment	4.32%
21	395	Laboratory Equipment	0.41%
22	397	Communication Equipment	3.62%
23	397.1	Communication Equipment - AMI	5.00%
24	398	Miscellaneous Equipment	6.88%
25	399	Other Tangible Property	0.00%
III. Intangible Plant			
26	301	Organization	0.00%
27	302	Franchises and Consents	20.00%
28	303	Miscellaneous Intangible Plant	10.81%

Attachment B

Appendix D of Attachment F

Marked

Central Maine Power
Appendix D to Attachment F of the ISO NE OATT
Depreciation and Amortization Rates

Line No.		FERC Account Number	FERC Account Description	Annual Rate Percentage	
I. Transmission Plant					
1		350	Land and Land Rights	0.00%	
2		352~~.0~~	Structures and Improvements~~-Other~~	~~2.17%~~	1.54%
~~3~~		~~352.1~~	~~Structures and Improvements-345kV~~	~~2.43%~~	~~N/A~~
~~4~~	3	353~~.0~~	Station Equipment~~-Other~~	~~2.52%~~	2.27%
~~5~~		~~353.1~~	~~Station Equipment-345kV~~	~~2.84%~~	~~N/A~~
~~6~~		~~353.2~~	~~Transformers-Other~~	~~2.11%~~	~~N/A~~
~~7~~		~~353.3~~	~~Transformers-345kV~~	~~2.19%~~	~~N/A~~
~~8~~	4	354~~.0~~	Towers and Fixtures~~-Other~~	~~3.51%~~	0.15%
~~9~~		~~354 .1~~	~~Towers and Fixtures-345kV~~	~~3.18%~~	~~N/A~~
~~10~~	5	355~~.0~~	Poles and Fixtures ~~Clearing-Other~~	~~1.43%~~	1.91%
~~11~~		~~355 .1~~	~~Clearing-345kV~~	~~1.22%~~	~~N/A~~
~~12~~		~~355 .2~~	~~Poles and Fixtures-Other~~	~~3.70%~~	~~1.91%~~
~~13~~		~~355 .3~~	~~Poles and Fixtures-345kV~~	~~2.26%~~	~~N/A~~
~~14~~	6	356~~.0~~	Overhead Conductor and Devices~~-Other~~	~~3.11%~~	1.88%
~~15~~		~~356 .1~~	~~Overhead Conductor and Devices-345kV~~	~~2.18%~~	~~N/A~~
~~16~~	7	357	Underground Conduit	~~2.50%~~	0.32%
~~17~~	8	358	Underground Conductor and Devices	~~3.05%~~	1.61%
~~18~~	9	359~~.0~~	Roads and Trails~~-Other~~	~~1.43%~~	1.13%
~~19~~		~~359 .1~~	~~Roads and Trails-345kV~~	~~1.40%~~	~~N/A~~
II. General Plant					
~~20~~	10	389	Land and Land Rights	0.00%	
~~21~~	11	390	Structures and~~&~~ Improvements	~~2.07%~~	1.74%
~~22~~	12	391~~.0~~	Office Furniture and~~&~~ Equipment	~~9.01%~~	0.41%
~~23~~	13	391.1	Computer Equipment and Software ~~Handheld Equipment~~	~~15.33%~~	8.86%
~~24~~	14	391.2	Billing System Hardware ~~Work Management System Hardware~~	~~11.10%~~	5.79%
~~25~~		~~391.3~~	~~Dispatch Computers~~	~~0.00%~~	~~N/A~~
~~26~~		~~391.4~~	~~Data Processing Equipment~~	~~19.10%~~	~~N/A~~
~~27~~	15	392~~.0~~	Transportation Equipment - Passenger Cars	25.00%	
~~28~~		~~392.1~~	~~Transportation Equipment - Overhaul / Rebuild~~	~~32.43%~~	~~N/A~~
~~29~~	16	392.2	Transportation Equipment - Trucks	~~17.14%~~	14.29%
~~30~~	17	392.3	Transportation Equipment - Digger / Freight	~~13.33%~~	10.00%
~~31~~	18	392.4	Transportation Equipment - Trailers / Off Road	10.00%	
~~32~~	19	393	Stores Equipment	~~3.62%~~	1.43%
~~33~~	20	394~~.0~~	Tools, ~~and~~ Shop and Garage Equipment	~~3.77%~~	4.32%
~~34~~		~~394.1~~	~~Garage Equipment~~	~~6.17%~~	~~N/A~~
~~35~~	21	395	Laboratory Equipment	~~6.62%~~	0.41%
~~36~~	22	397	Communication Equipment	~~7.32%~~	3.62%
~~37~~	23	397.1	Communication Equipment - AMI	~~N/A~~	5.00%
~~38~~	24	398	Miscellaneous Equipment	~~6.56%~~	6.88%
~~39~~	25	399	Other Tangible Property	0.00%	
III. Intangible Plant					
~~40~~	26	301	Organization	0.00%	
~~41~~	27	302	Franchises and Consents	20.00%	
~~42~~	28	303	Miscellaneous Intangible Plant	10.81%	

Attachment C

List of names and addresses of customers taking service under Appendix D of Attachment F

#	Customer Name	Address		City	State	Postal Code
1	MIDWEST PRICE LLC	218	MIDWAY RTE	MONTICELLO	AR	71655
2	ALLTRISTA PLASTICS LLC	P O Box	2750	GREENVILLE	SC	29602
3	BROOKFIELD RENEWABLE	399	BIG BAY RD	QUEENSBURY	NY	12804-7854
4	RUMFORD FALLS HYDRO LLC	399	BIG BAY RD	QUEENSBURY	NY	12804-7854
5	REENERGY STRATTON LLC	P O Box	140	STRATTON	ME	4982
6	SUNDAY RIVER SKI CORP	P O Box	4500	NEWRY	ME	4261
7	TEXAS INSTRUMENTS INC	5	FODEN RD	SOUTH PORTLAND	ME	04106-1706
8	SAPPI NORTH AMERICA INC	P O Box	9004	WESTBROOK	ME	4098
9	HANCOCK LUMBER	1267	POLAND SPRING RD	CASCO	ME	04015-3218
10	PRATT WHITNEY	113	WELLS ST	NORTH BERWICK	ME	03906-6751
11	POLAND SPRING BOTTLING	P O Box	2440	SPOKANE	WA	99210-2440
12	HELIX MAINE WIND DEV LLC	P O Box	114	EUSTIS	ME	04936-0114
13	RECORD HILL WIND LLC	P O Box	160	LYME	NH	03768-0160
14	PEJEPSCOT INDUST PARK INC	177	RECYCLE DR	TOPSHAM	ME	04086-6273
15	KENNEBEC RIVER DEVELOP PK	100	BENTON AVE	WINSLOW	ME	04901-6716
16	TOPSHAM HYDRO PARTNERS	75	STATE ST STE 2701	BOSTON	MA	2109
17	REENERGY LIVERMORE FALLS	267	DIAMOND RD	LIVERMORE FALLS	ME	04254-4010
18	BUCKSPORT MILL LLC	P O Box	1874	BUCKSPORT	ME	04416-1874
19	BONNY EAGLE REWNEWABLE BESS	399	BIG BAY RD	QUEENSBURY	NY	12804-7854
20	SAPPI NORTH AMERICA INC	P O Box	9004	WESTBROOK	ME	4098
21	DRAGON PRODUCTS CO INC	P O Box	191	THOMASTON	ME	04861-0191
22	ELMET TECHNOLOGIES LLC	1560	LISBON ST	LEWISTON	ME	04240-3519
23	CASCO BAY STORAGE	677	COUSINS ST	YARMOUTH	ME	04096-5314
24	ROXWIND LLC	54	HORSESHOE VALLEY RD	ROXBURY	ME	04275-1008
25	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
26	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
27	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
28	MESSALONSKEE STREAM HYDRO	55	UNION ST, FL 4	BOSTON	MA	02108-2425
29	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
30	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
31	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
32	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
33	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
34	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
35	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
36	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
37	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
38	COMMANDER NAVY REGION	9226	3RD AVE	NORFOLK	VA	23511-2313
39	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
40	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
41	FPL ENERGY WYMAN IV LLC	677	COUSINS ST	YARMOUTH	ME	04096-5314
42	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
43	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
44	FPL ENERGY WYMAN 123 LLC	677	COUSINS ST	YARMOUTH	ME	4096
45	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
46	CALPINE CORP	P O Box	2728	HOUSTON	TX	77252
47	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
48	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1
49	RUMFORD POWER INC	43	INDUSTRIAL PARK RD	RUMFORD	ME	4276
50	PIXELLE ANDROSCOGGIN LLC	300	RILEY RD	JAY	ME	04239-4840
51	ND PAPER INC	35	HARTFORD ST	RUMFORD	ME	04276-2045
52	BROWN BEAR II HYDRO INC	P O Box	167	NESHKORO	WI	54960
53	SUGARLOAF MOUNTAIN CORP	5092	ACCESS RD	CARRABASSETT VALLEY	ME	04947-5803
54	HUHTAMAKI FOODSERVICE INC	9201	PACKAGING DR	DE SOTO	KS	66018
55	SUGARLOAF MOUNTAIN CORP	5092	ACCESS RD	CARABASET VLY	ME	4947
56	MESSER LLC	P O Box	223566	DALLAS	TX	75222-3566
57	BLUE SKY WEST LLC	7621	LITTLE AVE	CHARLOTTE	NC	28226-8162
58	SADDLEBACK RIDGE WIND LLC	8403	COLESVILLE RD, SUITE 915	SILVER SPRING	MD	20910
59	PORTLAND PIPE LINE CORP	30	HILL ST	S PORTLAND	ME	4106
60	CANTON MOUNTAIN WIND LLC	549	SOUTH ST	QUINCY	MA	02169-7318
61	PORTLAND PIPE LINE CORP	30	HILL ST	S PORTLAND	ME	4106
62	PORTLAND PIPE LINE CORP	30	HILL ST	S PORTLAND	ME	4106
63	BUCKSPORT GENERATION LLC	30	GENERATION LN	BUCKSPORT	ME	04416-4200
64	SANFORD SOLAR LLC	P O Box	13198	NORTH PALM BEACH	FL	33408-7198
65	ROEHM AMERICA LLC	8	CAMPUS DRIVE SUITE 450	PARSIPPANY	NJ	7054
66	BATH IRON WORKS CORP	700	WASHINGTON ST	BATH	ME	4530
67	NEXTERA ENERGY RESOURCES INTERCONNECTION	P O Box	13198	NORTH PALM BEACH	FL	33408-7198
68	ECO MAINE	64	BLUEBERRY RD	PORTLAND	ME	04102-1924
69	KEI USA POWER MANAGEMENT	423	BRUNSWICK AVE	GARDINER	ME	4345
70	HYDRO KENNEBEC LLC	300	DONALD LYNCH BLVD STE 300	MARLBOROUGH	MA	1752
71	DIODES US MANUFACTURING INC	333	WESTERN AVE	SOUTH PORTLAND	ME	04106-1705
72	DUVAL TEX US	P O Box	179	GUILFORD	ME	04443-0179
73	PIXELLE ANDROSCOGGIN LLC	300	RILEY RD	JAY	ME	4239
74	PIXELLE ANDROSCOGGIN LLC	300	RILEY RD	JAY	ME	4239
75	PIXELLE ANDROSCOGGIN LLC	300	RILEY RD	JAY	ME	4239
76	BROOKFIELD WHITE PINE	41	VICTORIA ST	GATINEAU	QC	J8X 2A1