

**Versant Power**  
**Appendix D to Attachment F of the ISO New England OATT**  
**Depreciation and Amortization Rates**

Line No.	FERC Account Number	FERC Account Description	Annual Rate Percentage
<b><u>I. Transmission Plant</u></b>			
1	350	Land and Land Rights	N/A
2	350.2	Rights of Way	1.39%
3	352	Structures and Improvements	N/A
4	353	Station Equipment	2.13%
5	353.1	Station Equipment - SCADA	3.61%
6	354	Towers and Fixtures	2.19%
7	354.1	Towers and Fixtures - 115 kV	6.47%
8	354.2	Towers and Fixtures - 345 kV	2.69%
9	355	Poles and Fixtures	3.36%
10	355.1	Poles and Fixtures - 115 kV	3.06%
11	355.2	Poles and Fixtures - 345 kV	2.69%
12	355.3	Poles and Fixtures - Steel Poles	2.02%
13	356	Overhead Conductor and Devices	3.34%
14	356.1	Overhead Conductor and Devices - 115 kV	2.31%
15	356.2	Overhead Conductor and Devices - 345 kV	2.51%
16	357	Underground Conduit	1.41%
17	358	Underground Conductor and Devices	1.76%
18	359	Roads and Trails	1.68%
<b><u>II. General Plant</u></b>			
19	389	Land and Land Rights	N/A
20	390	Structures & Improvements (Average Rate)	4.83%
21	390 Item	Park Street	2.81%
22	390 Item	Main St. - Bus Garage and Store / Boiler Bldg.	15.47%
23	390 Item	Main St. - Stockroom	0.55%
24	390 Item	Main St. - Quonset Hut	2.35%
25	390 Item	Main St. - Meter / Planner Bldg.	0.84%
26	390 Item	Eddington	6.10%
27	390 Item	Ellsworth Office Bldg. - New	4.05%
28	390 Item	Graham Sta. - Internal Combustion Bldg.	0.81%
29	390 Item	Graham Sta. - Steam Plant Bldg.	1.19%
30	390 Item	Graham Sta. - Transformer Bldg.	2.13%
31	390 Item	Graham Sta. - Car Barn	2.69%
32	390 Item	Lamoine Service Center	2.74%
33	390 Item	Lamoine Transformer Bldg.	0.00%

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34	390 Item	Lincoln Service Center - New	2.67%
35	390 Item	Lincoln Transformer Bldg. (Northern)	2.39%
36	390 Item	Machias Transformer Bldg.	1.65%
37	390 Item	Machias Division Office	0.75%
38	390 Item	Machias Garage and Washbay	2.40%
39	390 Item	West Enfield	0.00%
40	390 Item	Charleston	2.10%
41	390 Item	Hampden Fleet Maintenance Bldg.	1.83%
42	390 Item	Hampden Rte. 202 Site	1.81%
43	390 Item	Cranberry Isle	1.12%
44	390 Item	Illinois Avenue	2.81%
45	390 Item	Telecom	2.73%
46	391	Office Furniture & Equipment	N/A
47	391.12	Office Furniture and Equipment - PC	25.90%
48	391.13	Office Furniture and Equipment - Office Machines	14.19%
49	391.14	Office Furniture and Equipment - Furniture	5.82%
50	391.15	Office Furniture and Equipment - Unallocated	20.51%
51	392	Transportation Equipment - Cars	3.18%
52	393	Stores Equipment	9.47%
53	394	Tools, Shop & Garage Equipment	5.82%
54	395	Laboratory Equipment	7.67%
55	396	Power Operated Equipment - Trucks	6.97%
56	397	Communication Equipment	N/A
57	397.1	Communication Equipment-General Equip.	6.52%
58	397.2	Communication Equipment - AMR Substation Equip.	4.42%
59	397.21	Communication Equipment - Fiber	4.28%
60	397.3	Communication Equipment - General Equip. - SCADA	4.28%
61	398	Miscellaneous Equipment	6.30%
62	399	Other Intangible Property	N/A
<b>III. Intangible Plant</b>			
63	301	Organization	0.00%
64	302.02	Franchises and Consents	20.00%
65	302.03	Franchises and Consents	20.00%
66	302.04	Franchises and Consents	20.00%
67	302.10	Franchises and Consents	2.50%

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68	302.11	Franchises and Consents	2.50%
69	302.12	Franchises and Consents	2.50%
70	302.13	Franchises and Consents	2.50%
71	302.14	Franchises and Consents	2.50%
72	302.15	Franchises and Consents	2.50%
73	303.03	Miscellaneous Intangible Plant	33.30%
74	303.05	Miscellaneous Intangible Plant	20.00%
75	303.07	Miscellaneous Intangible Plant	14.29%
76	303.10	Miscellaneous Intangible Plant	10.00%
77	303.15	Miscellaneous Intangible Plant	6.67%
78	303.21	Miscellaneous Intangible Plant	10.00%
79	303.22	Miscellaneous Intangible Plant	10.00%
80	303.23	Miscellaneous Intangible Plant	10.00%