SECTION 1
THE ELECTRIC DELIVERY RATE SCHEDULE

1.1 FILING

A copy of the Rate Schedule, which constitutes the Rates, Service Territory, and Terms & Conditions under which electric delivery service will be provided to its customers by Central Maine Power Company, together with a copy of the Company's Handbook of Requirements for Electric Service and Meter Installations revised October 30, 2026, and Supplement to The Handbook of Requirements revised October 30, 2026 are on file with the Public Utilities Commission of the State of Maine and are also open to inspection at the commercial offices of the Company.

1.2 REVISIONS

This Rate Schedule may be revised, amended, supplemented, or otherwise changed from time to time in accordance with the Laws of Maine, and such changes when effective, shall be subject to the Terms & Conditions as effectively as though originally incorporated therein.

1.3 APPLICATION

The provisions of the Rate Schedule apply to everyone lawfully receiving electric delivery service from the Company, under the rates therein, and receipt of electric delivery service shall constitute the receiver a customer of the Company as the term is used herein, whether service is based upon contract, agreement, accepted signed application or otherwise.

1.4 BASIS OF CHARGE

Except as otherwise specifically provided for short term service or temporary service, the rates named in this Rate Schedule are predicated upon the furnishing of service for periods of not less than one year, but are priced upon a monthly basis and provide that service shall be billed at monthly intervals and be subject to monthly minimum payments.

1.5 TERMS & CONDITIONS

The Terms & Conditions filed as a part of this Rate Schedule are a part of every contract for service made by the Company and govern all classes of service where applicable, unless specifically modified by a rate provision.

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1.6 BILLING LIMITATION FOR CERTAIN GENERAL SERVICE RATES

This Section cancelled effective May 1, 1993.

1.7 APPLICATION OF SEASONAL RATES

Customers who take service under certain rates contained in this Rate Schedule are subject to seasonally differentiated prices. As specified in these seasonal rates, applicable prices differ for the months of December through February, July through August, and all other months. Price changes implemented in the months of July, September, December, and March, as a result of a change in seasonally differentiated prices, will occur on a prorated basis.

1.8 CONTRIBUTIONS IN AID OF CONSTRUCTION

Customers required by the Company to make contributions in aid of construction must make contributions sufficient to reimburse the Company for the net federal and state income tax impacts of such contribution.

The amount by which the contribution in aid of construction must increase to cover the income taxes is based upon current federal and state depreciation deduction schedules and CMP's cost of capital. CMP will revise this income tax adder whenever federal or state depreciation deduction schedules or CMP's cost of capital change materially. Below are the income tax adder rates in affect since 2001.

Construction Dates	Income Tax Adder
January 1, 2001 through September 10, 2001	29.5%
September 11, 2001 through December 31, 2001	20.6%
January 1, 2002 through May 31, 2002	22.0%
June 1, 2002 through May 4, 2003	20.6%
May 5, 2003 through December 31, 2004	16.9%
January 1, 2005 through December 31, 2007	29.5%
Beginning January 1, 2008 through June 30, 2008	16.9%
Beginning July 1, 2008 through September 8, 2010	15.6%
Beginning September 9, 2010 through December 31, 2011	3.9%
Beginning January 1, 2012 through August 31, 2014	15.6%
Beginning September 1, 2014 through December 31, 2017	15.1%
Beginning January 1, 2018 through February 29, 2020	15.4%
Beginning March 1, 2020 through March 31, 2022	14.2%
Beginning April 1, 2022	15.0%

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1.8 CONTRIBUTIONS IN AID OF CONSTRUCTION (Continued)

If CMP determines that these rates should have been materially different due to changes in the underlying depreciation deduction schedules, CMP will make the appropriate changes to these rates and any CIAC tax charged to customers based upon these rates.

Examples of some situations that can result in contributions in aid of construction that will be subject to the income tax provision are:

1. The construction portion only of residential and single-phase line extensions is subject to the income tax adder. Maintenance charges such as removal costs, transfer costs, and transformer removal and transfer costs, are not subject to the tax adder.

2. The construction portion only of polyphase line extensions, including transformer installation. Maintenance charges, such as removal costs, transfer costs, and transformer removal and transfer costs, are not subject to the tax adder.

3. Facilities necessary to permit the delivery of cogenerators and small power producers capacity and energy to the Company's transmission and distribution system in accordance with IRS Tax Ruling 88-129.

4. Costs of underground service.

5. Customer required facilities that are beyond what is normally supplied by the Company to connect such customers. For example, special facilities as described in Section 13 of the Company's Terms & Conditions.

Contributions in aid of construction related to relocation of Company facilities are subject to the income tax charge, except for relocation work resulting from a State of Maine or municipal road construction or public improvement project, which is not subject to the income tax charge. The charge for Temporary Service is not subject to the income tax charge. Charges to individuals for costs incurred in replacing a broken pole are not subject to the income tax charge.

The fair market value of facilities constructed by the customer and subsequently contributed to the Company is considered a contribution in aid of construction by the Internal Revenue Service and therefore subject to the income tax charge.

In the event that any portion of the contribution in aid of construction is subject to a refund, the amount of such refund shall be determined according to the following table:

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1.8 CONTRIBUTIONS IN AID OF CONSTRUCTION (Continued)

REFUND SCHEDULE

The percentages stated are to be applied only to the applicable tax, which was charged on the portion of the contribution being refunded.

Percent of Tax Adder to be Refunded Year of Refund	
(1)	(2)
1	100%
2	83%
3	69%
4	57%
5	47%
6	38%
7	31%
8	25%
9	20%
10	16%

For example, if the $1,000 contribution referenced above is due to be refunded in the 7th year after it was taken, the amount of tax which was collected on that amount should first be determined by multiplying $1,000 by income tax adder in affect at the time (29.5%) to arrive at the income tax adder amount of $295. Therefore, multiply $295 (income tax amount only) times .31 (amount in column 2) to arrive at $91.45(amount of tax to be refunded) plus $1,000 = $1,091.45 (total amount of refund).

There is no refund of the income tax portion of the contribution after 10 years from the date in which the contribution was collected.

Operation and maintenance charges (O&M) as specified in the Company's Terms & Conditions are to be applied to the base cost of the contribution only. It is not charged to the income tax portion.

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1.9 LEGAL HOLIDAYS FOR TIME-OF-USE RATE APPLICATION

Legal Holidays for time-of-use rate application shall be as follows: New Year's Day, January 1st; Martin Luther King, Jr., Day, the 3rd Monday in January; Washington's Birthday, the 3rd Monday in February; Patriot's Day, the 3rd Monday in April;

Memorial Day, the last Monday in May; the 4th of July; Labor Day, the first Monday of September; Columbus Day, the 2nd Monday in October; Veterans' Day, November 11th; Thanksgiving Day, the 4th Thursday in November; and Christmas Day. When any one of the holidays named in this section falls on Sunday, the Monday following shall be observed as a holiday.

1.10 PRORATED BILLS

When any service (year-round, seasonal, short-term or temporary) is billed on other than a full month basis, the base bill, including minimum charges if applicable, shall be prorated. The base bill is defined as the amount calculated under the rate before application of the fuel adjustment provision and Maine State Sales Tax.

When no meter reading is taken for several months and it is known that energy usage occurred in some but not all of the months, kilowatt-hours may be billed for the month(s) energy was used and minimum charges billed for the remaining month(s) of zero energy use.

The following shall not be prorated: 1) Charge for Establishment of Service, 2) Short-Term Service Charge, 3) Installation and Removal Charges for Temporary Service and 4) Initial and Recurring Monthly Charges for the Smart Meter Opt-Out Program.

1.11 ADMINISTRATIVE SUPPORT CHARGE

For services performed at the Customer’s request, CMP will include in its costs a charge to recover indirect administrative and general expenses. An Administrative Support Charge to recover such costs will be applied as follows:

a. For single-phase and polyphase line extensions, the Administrative Support Charge will be 16% of the total cost associated with the construction of the line, excluding the Contribution in Aid of Construction as described in Section 1.8 of CMP’s Terms and Conditions;

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1.11 ADMINISTRATIVE SUPPORT CHARGE (Continued)

b. For miscellaneous services whereby CMP charges upfront for such services, the Administrative Support Charge will be 16% of the total cost of the service, excluding the Contribution in Aid of Construction as described in Section 1.8 of CMP's Terms and Conditions.