

Attachment 6A – TrailCo Formula Rate Update Filing

Attachment 6B – BG&E Formula Rate Update Filing

Attachment 6C – PPL Formula Rate Update Filing

Attachment 6D – ACE Formula Rate Update Filing

Attachment 6E – Delmarva Formula Rate Update Filing

Attachment 6F – PEPCO Formula Rate Update Filing

Attachment 6G – PECO Formula Rate Update Filing

Attachment 6A – TrailCo Formula Rate Update Filing

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May 15, 2019

By eFiling

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

Re: Trans-Allegheny Interstate Line Company
Electronic Informational Filing of 2019 Formula Rate Annual Update
Docket No. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2019 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2018 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2019 Rate Year to become effective on June 1, 2019 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

¹ *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

² *Trans-Allegheny Interstate Line Co.*, 124 FERC ¶ 61,075 (2008).

³ The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

Kimberly D. Bose
May 15, 2019
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TrAILCo's tariff on file with the Commission specifies that:

- b. On or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 - Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.
- c. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.⁴

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2019). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Respectfully submitted,

/s/ Mike Naeve

Mike Naeve

*Attorney for
Trans-Allegheny Interstate Line Company*

Enclosures
cc: All Parties

⁴ PJM Interconnection, L.L.C., Open Access Transmission Tariff as filed with the Commission in Docket No. ER10-2710 on September 17, 2010 ("PJM Tariff"), Attachment H-18B, Sections 1(b), (c), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010).

ATTACHMENT 1
Reconciliation of 2018
Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2018 Reconciliation

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) Attachment 5	2,147,372,902
7	Total Plant In Service	(Line 6)	2,147,372,902
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	258,925,382
9	Total Accumulated Depreciation	(Line 8)	258,925,382
10	Net Plant	(Line 7 - Line 9)	1,888,447,520
11	Transmission Gross Plant	(Line 15 + Line 21)	2,147,372,902
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,888,447,520
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	2,057,464,125
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	Total Transmission Plant	(Line 15 + Line 16)	2,057,464,125
18	General & Intangible	Attachment 5	89,908,777
19	Total General & Intangible	(Line 18)	89,908,777
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	89,908,777
22	Transmission Related Plant	(Line 17 + Line 21)	2,147,372,902
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	235,662,997
24	Accumulated General Depreciation	Attachment 5	9,906,603
25	Accumulated Intangible Amortization	Attachment 5	13,355,783
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	23,262,386
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	23,262,386
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	258,925,382
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,888,447,520

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-407,586,644
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-407,586,644
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	141,910
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	119,364
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	10,166,293
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	1,270,787
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-406,054,585
46	Rate Base		(Line 30 + Line 45)	1,482,392,936

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	9,404,658
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,202,319
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	8,202,339
A&G Expenses				
53	Total A&G		p323.197.b	761,635
54	Less Property Insurance Account 924		p323.185.b	32,952
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	728,683
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	728,683
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	32,952
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	32,952
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	32,952
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,202,319
73	Total Account 566		Sum (Lines 70 to 72)	1,202,319
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	10,166,293

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	43,796,533
76	General Depreciation	Attachment 5	1,949,254
77	Intangible Amortization (Note A)	Attachment 5	1,798,331
78	Total	(Line 76 + Line 77)	3,747,586
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,747,586
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,544,118

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	13,279,545
83	Total Taxes Other than Income	(Line 82)	13,279,545

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	936,927,666
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	936,927,666
Capitalization				
90	Long Term Debt (Note N)			624,743,835
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,743,835
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	936,927,666
97	Total Capitalization		(Sum Lines 94 to 96)	1,561,671,501
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	40.0048%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	59.9952%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0860
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	127,420,955

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.62%
111	p	(percent of federal income tax deductible for state purp	0.00%
112	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.02%
113	T / (1-T)		37.03%
114	Income Tax Component =	$CIT = (T / (1 - T)) * \text{Investment Return} * (1 - (WCLTD / R)) =$	38,530,557
115	Total Income Taxes	(Line 114)	38,530,557

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,888,447,520
117	Total Adjustment to Rate Base	(Line 45)	-406,054,585
118	Rate Base	(Line 46)	1,482,392,936
119	Total Transmission O&M	(Line 74)	10,166,293
120	Total Transmission Depreciation & Amortization	(Line 81)	47,544,118
121	Taxes Other than Income	(Line 83)	13,279,545
122	Investment Return	(Line 108)	127,420,955
123	Income Taxes	(Line 115)	38,530,557
124	Gross Revenue Requirement	(Sum Lines 119 to 123)	236,941,468
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,147,372,902
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,147,372,902
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	236,941,468
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	236,941,468
Revenue Credits			
131	Revenue Credits	Attachment 3	1,435,459
132	Net Revenue Requirement	(Line 130 - Line 131)	235,506,009
Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	235,506,009
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,821,943,038
135	FCR	(Line 133 / Line 134)	12.9261%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.5223%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.5223%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.4138%
Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	69,554,497
140	Increased Return and Taxes	Attachment 4	178,138,366
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	247,692,863
142	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,821,943,038
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.5950%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.1911%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.1911%
146	Net Revenue Requirement	(Line 132)	235,506,009.26
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,392,138.61
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	Net Zonal Revenue Requirement	(Line 146 + 147 + 148 + 149)	241,898,147.87
Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A
153	Network Service Rate (\$/MW/Year)	(Line 152)	N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	C	D	E	F	G
			End of Year for					
	Beg of Year Total	End of Year Total	Est. Average for Final Total	Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT
1 ADIT- 282 From Account Total Below	559,422,845	568,563,524	563,993,184		563,993,184	-	-	563,993,184
2 ADIT-283 From Account Total Below	99,335,630	92,932,803	96,134,217		94,925,110	-	-	94,925,110
3 ADIT-190 From Account Total Below	(246,128,398)	(259,063,205)	(252,595,801)		(251,331,650)	-	-	(251,331,650)
4 Subtotal					407,586,644	-	-	407,586,644
5 Wages & Salary Allocator							100.00000%	
6 Gross Plant Allocator						100.00000%		
7 ADIT					407,586,644			407,586,644

Enter Negative

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
Amount 0 < From Acct 283, below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed,
Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
ADIT-190	p234.18.b.	p234.18.c.							
Accelerated Tax Dep't FED-Norm	-	(3)	(2)			(2)			Additional tax depreciation over book
AMT Carryforward	982,089	815,017	898,553			898,553			Paid AMT tax which generates a credit
Charitable Contribution - VA RTA	-	135	68			68			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	280	1,761	1,020			1,020			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	13,455	-	6,728			6,728			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	341,077	1,330,290	835,684			835,684			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,593	1,892,585	1,892,594			1,892,594			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,594	21,594			21,594			Taxable CIAC
CIAC-PA-Norm	60,344	103,436	81,890			81,890			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(48,080)	(38,945)	(42,512)			(42,512)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,557	20,558	20,557			20,557			Taxable CIAC
CIAC-WV-Norm	22,367	100,900	61,833			61,833			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,678	157,677	157,678			157,678			Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	-	2,049,003	1,024,502			1,024,502			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-Up	(3,457,109)	(7,531,112)	(5,494,111)			(5,494,111)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	146,951,695	157,650,152	152,300,923			152,300,923			Result of bonus depreciation
Merger Costs: D&O Insurance	1,333	1,003	1,168		1,168				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	61,482	46,271	53,876		53,876				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	3,563,101	2,847,069	3,205,085			3,205,085			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	17,735,335	17,926,330	17,830,833			17,830,833			Result of bonus depreciation
Pension/OPB - Other Def Cr. or Dr.	2,187,156	1,456,511	1,821,833			1,821,833			Pension related temporary difference associated with Service Company allocations
Purch Acct LTD FAV	1,231,306	1,186,908	1,208,107		1,209,107				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	443,800	1,557,234	1,000,517			1,000,517			Deductions related to state income taxes
Tax Interest Capitalized Fed-Norm	29,507,775	28,837,213	29,172,494			29,172,494			Actual amount of tax interest capitalized
Tax Interest Capitalized Fed-Norm-Incurred-CWIP	32,415,858	32,573,737	32,494,797			32,494,797			Actual amount of tax interest capitalized
Tax Interest Capitalized MD-Norm	418,062	408,742	413,402			413,402			Actual amount of tax interest capitalized
Tax Interest Capitalized MD-Norm-Incurred-CWIP	308,401	311,239	309,820			309,820			Actual amount of tax interest capitalized
Tax Interest Capitalized PA-Norm	693,023	683,025	688,024			688,024			Actual amount of tax interest capitalized
Tax Interest Capitalized PA-Norm-Incurred-CWIP	1,016,849	1,031,080	1,023,964			1,023,964			Actual amount of tax interest capitalized
Tax Interest Capitalized VA-Norm	499,957	488,746	494,353			494,353			Actual amount of tax interest capitalized
Tax Interest Capitalized VA-Norm-Incurred-CWIP	331,688	334,330	333,009			333,009			Actual amount of tax interest capitalized
Tax Interest Capitalized WV-Norm	2,671,993	2,616,645	2,644,319			2,644,319			Actual amount of tax interest capitalized
Tax Interest Capitalized WV-Norm-Incurred-CWIP	2,554,468	2,579,782	2,567,124			2,567,124			Actual amount of tax interest capitalized
Subtotal	242,671,286	251,532,093	247,101,690	-	1,264,151	245,637,539	-	-	
Less FASB 109 included above	(3,457,109)	(7,531,112)	(5,494,111)	-	-	(5,494,111)	-	-	
Less FASB 106 included above				-			-	-	
Total	246,128,398	250,063,205	252,595,801	-	1,264,151	251,331,650	-	-	

Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADIT- 282	p274.9.b	p275.9.k							JUSTIFICATION
A&G Expenses Capitalized	7,837,378	9,478,039	8,657,709			8,657,709			Basis difference relating to A&G expense
Accelerated Tax Depreciation	520,665,679	524,573,764	522,619,732			522,619,732			Additional tax depreciation over book
Additional State Depreciation MD	2,433,745	2,863,698	2,648,721			2,648,721			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	7,539,621	8,191,045	7,865,333			7,865,333			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	3,602,727	3,989,249	3,795,988			3,795,988			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	46,894,821	47,583,246	47,239,034			47,239,034			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,248,659	4,207,355	4,228,007			4,228,007			Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Equity Flow Through	3	-	2			2			Portion of AFUDC Equity that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	109,560	113,822	111,691			111,691			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(2,537,660)	(2,478,894)	(2,508,277)			(2,508,277)			Temporary difference arising for removal of plant/property
FASB 109 Gross-Up	(176,952,100)	(178,308,361)	(177,630,230)			(177,630,230)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(34,044,286)	(32,849,822)	(33,447,054)			(33,447,054)			Other property related temporary differences
Sale of Property - Book Gain or (Loss)	(123,056)	(167,759)	(145,407)			(145,407)			
T&D Repairs	2,930,713	3,246,731	3,088,722			3,088,722			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(135,059)	(186,970)	(161,015)			(161,015)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	382,470,745	390,255,164	386,362,954	-	-	386,362,954	-	-	
Less FASB 109 included above	(176,952,100)	(178,308,361)	(177,630,230)			(177,630,230)			
Less FASB 106 included above	-	-	-			-			
Total	559,422,845	568,563,524	563,993,184			563,993,184			

Instructions for Account 282:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION	
	Trans-Allegheny Interstate Company									
	End of Year for Est. Average for									
ADIT-283	Beg of Year Balance	End of Year Balance	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related		
	p276.19.b	p277.19.k								
Charitable Contribution State & Local RTA	260	2,853	1,557			1,557			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years	
CIAC Fed Norm-Reversal-CWIP	648,550	1,892,583	1,370,566			1,370,566			Taxable CIAC	
CIAC MD Norm	(68,524)	(78,133)	(73,328)			(73,328)			Taxable CIAC	
CIAC MD Norm-Reversal-CWIP	11,542	21,814	16,678			16,678			Taxable CIAC	
CIAC PA Norm-Reversal-CWIP	75,880	121,734	98,807			98,807			Taxable CIAC	
CIAC VA Norm-Reversal-CWIP	5,256	14,553	9,904			9,904			Taxable CIAC	
CIAC WV Norm-Reversal-CWIP	53,850	135,495	94,673			94,673			Taxable CIAC	
Deferred Charge-EIB	20,304	20,739	20,521			20,521			Allocated portion of total liabilities relating to captive insurance	
FASB 109 Gross-Up	9,066,511	17,820,512	13,443,511			13,443,511			Reclass of the tax portion (gross-up) for property items included in account 283	
PAA - LT Regulatory Asset Amort	1,231,305	1,186,908	1,209,107		1,209,107				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FEIAYE merger	
PJM Receivable	42,616,309	34,784,038	38,700,173			38,700,173			Comparison of actual to forecast revenues - non-property related	
SC01 Timing Allocation	382,269	319,254	350,761			350,761			Timing differences related to service company allocations	
Tax Interest Capitalized Fed Norm-Reversal-CWIP	32,111,359	32,198,345	32,154,852			32,154,852			Actual amount of tax interest capitalized	
Tax Interest Capitalized MD Norm-Reversal-CWIP	305,994	307,012	306,503			306,503			Actual amount of tax interest capitalized	
Tax Interest Capitalized PA Norm-Reversal-CWIP	1,013,950	1,021,294	1,017,622			1,017,622			Actual amount of tax interest capitalized	
Tax Interest Capitalized VA Norm-Reversal-CWIP	328,125	329,176	328,650			328,650			Actual amount of tax interest capitalized	
Tax Interest Capitalized WV Norm-Reversal-CWIP	2,528,807	2,541,838	2,535,322			2,535,322			Actual amount of tax interest capitalized	
Valuation Allowance NOL WV	17,735,335	17,926,331	17,830,833			17,830,833			Valuation allowances recorded against state NOL carryforwards not expected to be realized	
Vegetation Management	135,059	186,970	161,015			161,015			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules	
Subtotal	108,402,141	110,753,315	109,577,728		1,209,107	108,368,621	-	-		
Less FASB 109 included above	9,066,511	17,820,512	13,443,511	-	-	13,443,511	-	-		
Less FASB 106 included above										
Total	99,335,630	92,932,803	96,134,217		1,209,107	94,925,110	-	-		

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
 - ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or Production are directly assigned to Column D.
 - ADIT items related only to Transmission are directly assigned to Column E.
 - ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 - ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
Plant Related			Gross Plant Allocator		
1.1	2017 State Property WV	p263.27(i)	4,609,024	100.0000%	\$ 4,609,024
1.2	2018 State Property WV	p263.28(i)	5,488,280	100.0000%	5,488,280
1.3	2017 State Property PA (PURTA)	p263.17(i)	33,000	100.0000%	33,000
1.4	2018 Local Property WV	p263.36(i)	18,575	100.0000%	18,575
1.5	2018 Local Property VA	p263.39(i)	1,586,744	100.0000%	1,586,744
1.6	2018 Local Property PA	p263.1.2(i)	4,211	100.0000%	4,211
1.7	2017 Local Property MD	p263.1.5(i)	1,487,452	100.0000%	1,487,452
1.8					
1.9					
2.0					
2.1					
2.2					
2.3	State Sales/Use Tax PA	p263.15(i)	170	100.0000%	170
4	Total Plant Related		13,227,455	100.0000%	13,227,455
Labor Related			Wages & Salary Allocator		
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Federal - Other		52,090		
9	Total Labor Related		52,090	100.0000%	52,090
Other Included			Gross Plant Allocator		
10			0		0
11			0		0
12			0		0
13	Total Other Included		0	100.0000%	0
14	Total Included (Lines 4 + 9 + 13)		13,279,545		<u>13,279,545</u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
15	Federal Income Tax	p263.2(i)	35,728,079		
16	Corporate Net Income Tax MD	p263.8(i)	165,731		
17	Corporate Net Income Tax PA	p263.14(i)	1,752,242		
18	Corporate Net Income Tax VA	p263.21(i)	146,602		
19	Corporate Net Income Tax WV	p263.25(i)	4,758,895		
20	Subtotal, Excluded		42,551,548		
21	Total, Included and Excluded (Line 14 + Line 20)		55,831,093		
22	Total Other Taxes from p114.14.c		13,279,545		
23	Difference (Line 21 - Line 22)		42,551,548		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

		Amount	FERC Form No.1 page, line & Col
Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	
Account 456 - Other Electric Revenues (Note 1)			
3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,435,459	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	1,435,459	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,435,459	Input to Appendix A, Line 131
Revenue Adjustment to determine Revenue Credit			
14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-	
14b	Costs associated with revenues in line 14a	-	
14c	Net Revenues (14a - 14b)	-	
14d	50% Share of Net Revenues (14c / 2)	-	
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-	
14f	Net Revenue Credit (14d + 14e)	-	
14g	Line 14a less line 14f	-	
15	Amount offset in line 4 above	-	
16	Total Account 454 and 456	1,435,459	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.		
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
20	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.		

Trans-Allegheny Interstate Line Company

Attachment 4 - Calculation with Incentive ROE

EXHIBIT NO. TRC-203
ATTACHMENT H-18A
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A	Return and Taxes at High End of the range of Reasonableness			
	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	178,138,366	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

Source Reference

1	Rate Base		Appendix A, Line 46	1,482,392,936
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	936,927,666
4	Less Accumulated Other Comprehensive Income Account 219		Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	936,927,666
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,743,835
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,743,835
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	936,927,666
15	Total Capitalization		Appendix A, Line 97	1,561,671,501
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.0048%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.9952%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70%	0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0158
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0762
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0920
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	136,314,598

Composite Income Taxes

Income Tax Rates

27	FIT=Federal Income Tax Rate	Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.62%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	27.02%
31	T/(1-T)	Appendix A, Line 113	37.03%
32	Income Tax Component =	CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =	41,823,767
33	Total Income Taxes	(Line 32)	41,823,767

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet																
Attachment A Line B, Descriptions, Notes, Form 1 Page B5 and Instructions																
13 Month Balance for Reconciliation				EOY Balance for Estimate												
Calculation of Transmission Plant in Service				Total												
Source	Total	EOY Balance for Estimate	EOY Balance for Estimate	Black Oak	Wyle Ridge	900 Junction - National Line	Porter SS	Chapin/Holmes	Meadowbrook Transformer	North Standabout	Bedington Transformer	Meadowbrook Capacity	Karnes	Deoubs #2 Trans	Deoubs #3 Trans	Deoubs #4 Trans
c206.58.b	For 2017	2,048,762.196	47,198,352	17,653,081	1,077,646,185	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,572,702	5,149,271	4,686,053	5,700,307	
company records	For 2018	2,049,448.620	47,231,349	17,653,081	1,077,611,207	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,580,362	5,149,271	4,686,053	5,700,307	
company records	For 2018	2,049,521.680	47,246,265	17,653,081	1,077,617,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,591,609	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,050,368.592	47,443,360	17,653,081	1,078,146,835	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,567,784	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,050,293.344	47,491,189	17,653,081	1,077,837,792	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,588,247	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,050,341.438	47,520,400	17,653,081	1,077,798,868	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,050,382.855	47,522,678	17,653,081	1,077,976,133	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,051,867.776	47,522,678	17,653,081	1,078,613,334	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,051,536.799	47,522,678	17,653,081	1,078,195,319	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,052,025.885	47,522,678	17,653,081	1,078,173,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,051,751.629	47,522,678	17,653,081	1,078,173,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
company records	For 2018	2,055,287.358	47,522,678	17,653,081	1,078,195,826	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
2,054,895.515	For 2018	2,054,895.515	48,015,763	17,653,081	1,077,652,743	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,239	39,590,645	5,149,271	4,686,053	5,691,357	
2,057,484.125		2,054,865.510	47,483,134	17,653,081	1,077,876,964	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,493,279	39,586,605	5,149,271	4,686,053	5,693,422	

Totals																	
Cable SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502_Act Substation	Conemaugh Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,310,947	657,191	10,780,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,315,377	657,191	10,791,881	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,315,340	657,191	10,792,209	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,321,444	657,191	10,792,219	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,363,310	657,191	10,792,244	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,321	832,202	5,037,644	61,684,515	657,191	10,793,548	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,684,984	657,191	10,793,548	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,688,798	657,191	10,797,221	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,688,516	657,191	10,795,834	27,112,063	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,697,129	657,191	10,795,834	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,786	832,202	5,037,644	61,696,137	657,191	10,288,483	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,699,266	657,191	13,864,398	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,709,895	657,191	14,046,826	27,749,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,593	15,623,574	2,067,143	832,202	5,034,256	61,551,656	657,191	11,239,637	27,539,383	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

1,808,581,717

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service					
December	Source	For 2017			
	p206.75.b				
January	company records	For 2018			
February	company records	For 2018			
March	company records	For 2018			
April	company records	For 2018			
May	company records	For 2018			
June	company records	For 2018			
July	company records	For 2018			
August	company records	For 2018			
September	company records	For 2018			
October	company records	For 2018			
November	company records	For 2018			
December	p207.75.g	For 2018			
Distribution Plant In Service					
Calculation of Intangible Plant In Service					
December	Source	For 2017	21,131,400		
	p204.5.b				
December	p205.5.g	For 2018	32,459,306		32,459,306
Intangible Plant In Service				25,795,878	32,459,306
				Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of General Plant In Service					
December	Source	For 2017	61,598,454		
	p206.99.b				
December	p207.99.g	For 2018	64,630,345		64,630,345
General Plant In Service				63,113,490	64,630,345
				Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of Production Plant In Service					
December	Source	For 2017			
	p204.46b				
January	company records	For 2018			
February	company records	For 2018			
March	company records	For 2018			
April	company records	For 2018			
May	company records	For 2018			
June	company records	For 2018			
July	company records	For 2018			
August	company records	For 2018			
September	company records	For 2018			
October	company records	For 2018			
November	company records	For 2018			
December	p205.46.g	For 2018			
Production Plant In Service					
Total Plant In Service				2,147,372,902	2,161,955,160
				Sum of averages above	
				Link to Appendix A, line 6	Link to Appendix A, line 6

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet									
Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions									
13 Month Balance for Reconciliation				EOY Balance for Estimate					
				Black Oak		Wade Ridge		902 Junction - Territorial	
				Potters SS		Osage Whiskey		Meadowbrook Transformer	
				North Shawnee		Bedington Transformer		Meadowbrook Transformer	
				Kammer		Doubts #2 Trans		Doubts #3 Trans	
				Doubts #4 Trans		Doubts #4 Trans		Cabel SS	
Calculation of Transmission Accumulated Depreciation									
Source									
For 2017	214,622,366								
For 2018	218,241,217								
For 2019	221,776,822								
For 2020	225,562,054								
For 2021	229,018,246								
For 2022	232,254,072								
For 2023	235,778,719								
For 2024	239,393,080								
For 2025	243,088,969								
For 2026	246,864,442								
For 2027	250,723,372								
For 2028	254,663,379								
For 2029	258,683,793								
For 2030	262,789,793								
For 2031	266,980,793								
For 2032	271,259,793								
For 2033	275,622,793								
For 2034	280,079,793								
For 2035	284,622,793								
For 2036	289,252,793								
For 2037	293,967,793								
For 2038	298,767,793								
For 2039	303,652,793								
For 2040	308,622,793								
For 2041	313,677,793								
For 2042	318,817,793								
For 2043	324,042,793								
For 2044	329,352,793								
For 2045	334,747,793								
For 2046	340,227,793								
For 2047	345,792,793								
For 2048	351,442,793								
For 2049	357,177,793								
For 2050	363,000,000								
For 2051	368,909,000								
For 2052	374,904,000								
For 2053	380,984,000								
For 2054	387,148,000								
For 2055	393,396,000								
For 2056	399,727,000								
For 2057	406,141,000								
For 2058	412,638,000								
For 2059	419,219,000								
For 2060	425,884,000								
For 2061	432,633,000								
For 2062	439,466,000								
For 2063	446,383,000								
For 2064	453,384,000								
For 2065	460,467,000								
For 2066	467,631,000								
For 2067	474,875,000								
For 2068	482,198,000								
For 2069	489,600,000								
For 2070	497,082,000								
For 2071	504,644,000								
For 2072	512,286,000								
For 2073	520,008,000								
For 2074	527,810,000								
For 2075	535,692,000								
For 2076	543,654,000								
For 2077	551,696,000								
For 2078	559,818,000								
For 2079	567,920,000								
For 2080	576,002,000								
For 2081	584,164,000								
For 2082	592,406,000								
For 2083	600,728,000								
For 2084	609,130,000								
For 2085	617,612,000								
For 2086	626,174,000								
For 2087	634,816,000								
For 2088	643,538,000								
For 2089	652,340,000								
For 2090	661,222,000								
For 2091	670,184,000								
For 2092	679,226,000								
For 2093	688,348,000								
For 2094	697,550,000								
For 2095	706,832,000								
For 2096	716,194,000								
For 2097	725,636,000								
For 2098	735,158,000								
For 2099	744,760,000								
For 2100	754,442,000								
For 2101	764,204,000								
For 2102	774,046,000								
For 2103	783,968,000								
For 2104	793,970,000								
For 2105	804,052,000								
For 2106	814,214,000								
For 2107	824,456,000								
For 2108	834,778,000								
For 2109	845,180,000								
For 2110	855,662,000								
For 2111	866,224,000								
For 2112	876,866,000								
For 2113	887,588,000								
For 2114	898,390,000								
For 2115	909,272,000								
For 2116	920,234,000								
For 2117	931,276,000								
For 2118	942,398,000								
For 2119	953,500,000								
For 2120	964,682,000								
For 2121	975,944,000								
For 2122	987,286,000								
For 2123	998,708,000								
For 2124	1,010,210,000								
For 2125	1,021,792,000								
For 2126	1,033,454,000								
For 2127	1,045,196,000								
For 2128	1,057,018,000								
For 2129	1,068,920,000								
For 2130	1,080,902,000								
For 2131	1,092,964,000								
For 2132	1,105,106,000								
For 2133	1,117,328,000								
For 2134	1,129,630,000								
For 2135	1,142,012,000								
For 2136	1,154,474,000								
For 2137	1,167,016,000								
For 2138	1,179,638,000								
For 2139	1,192,340,000								
For 2140	1,205,122,000								
For 2141	1,217,984,000								
For 2142	1,230,926,000								
For 2143	1,243,948,000								
For 2144	1,257,050,000								
For 2145	1,270,232,000								
For 2146	1,283,494,000								
For 2147	1,296,836,000								
For 2148	1,310,258,000								
For 2149	1,323,760,000								
For 2150	1,337,342,000								
For 2151	1,351,004,000								
For 2152	1,364,746,000								
For 2153	1,378,568,000								
For 2154	1,392,470,000								
For 2155	1,406,452,000								
For 2156	1,420,514,000								
For 2157	1,434,656,000								
For 2158	1,448,878,000								
For 2159	1,463,180,000								
For 2160	1,477,562,000								
For 2161	1,492,024,000								
For 2162	1,506,566,000								
For 2163	1,521,188,000								
For 2164	1,535,890,000								
For 2165	1,550,672,000								
For 2166	1,565,534,000								
For 2167	1,580,476,000								
For 2168	1,595,498,000								
For 2169	1,610,590,000								
For 2170	1,625,762,000								
For 2171	1,641,014,000								
For 2172	1,656,346,000								
For 2173	1,671,758,000								
For 2174	1,687,250,000								
For 2175	1,702,822,000								
For 2176	1,718,474,000								
For 2177	1,734,206,000								
For 2178	1,749,918,000								
For 2179	1,765,710,000								
For 2180	1,781,582,000								
For 2181	1,797,534,000								
For 2182	1,813,566,000								
For 2183	1,829,678,000								
For 2184	1,845,870,000								
For 2185	1,862,142,000								
For 2186	1,878,494,000								
For 2187	1,894,926,000								
For 2188	1,911,438,000								
For 2189	1,928,030,000								
For 2190	1,944,702,000								
For 2191	1,961,454,000								
For 2192	1,978,286,000								
For 2193	1,995,198,000								
For 2194	2,012,190,000								
For 2195	2,029,262,000								
For 2196	2,046,414,000								
For 2197	2,063,646,000								
For 2198	2,080,958,000								
For 2199	2,098,350,000								
For 2200	2,115,822,000								
For 2201	2,133,374,000								
For 2202	2,150,906,000								
For 2203	2,168,518,000								
For 2204	2,186,210,000								

Details																
13 Month Balance For Reconciliation																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
1,119,731	77,518	60,263	501,602	6,302,751	58,885	627,016	2,552,223	63,488	152,437	1,011,529	2,555,827	245,636	40,554	3,255,059	352,193	31,276
1,201,362	79,558	67,719	410,287	4,608,994	60,016	637,394	2,145,178	89,611	135,542	1,034,577	2,720,279	251,469	41,591	3,342,057	370,643	32,044
1,220,054	81,199	69,176	418,672	4,715,237	61,147	647,771	2,169,333	87,723	138,648	1,037,626	2,763,791	257,262	42,947	3,418,045	376,492	32,812
1,256,605	82,840	70,632	419,218	4,821,480	62,318	658,149	2,252,888	89,835	141,754	1,080,673	2,847,183	263,108	43,584	3,496,033	388,142	33,580
1,284,517	84,481	72,088	427,903	4,927,724	63,489	668,527	2,306,444	91,947	144,860	1,100,721	2,910,656	268,929	44,580	3,573,022	398,762	34,348
1,312,228	86,122	73,545	436,588	5,033,967	64,620	678,904	2,359,999	94,059	147,966	1,120,769	2,974,087	274,763	45,577	3,650,010	405,441	35,115
1,339,940	87,763	75,001	445,273	5,140,210	65,771	689,282	2,413,554	96,171	151,072	1,140,817	3,037,539	280,576	46,573	3,726,998	414,091	35,883
1,367,651	89,404	76,457	453,958	5,246,454	66,922	699,660	2,467,110	98,283	154,178	1,172,865	3,100,981	286,401	47,570	3,803,986	422,741	36,651
1,395,363	91,045	77,914	462,643	5,352,697	68,074	710,037	2,520,508	100,395	157,284	1,195,913	3,164,443	292,223	48,566	3,880,974	431,391	37,419
1,423,074	92,686	79,370	471,328	5,458,940	69,225	720,415	2,575,941	102,507	160,389	1,218,961	3,227,895	298,046	49,563	3,957,962	440,040	38,187
1,450,786	94,328	80,826	480,013	5,565,183	70,376	730,793	2,629,187	104,619	163,495	1,242,009	3,291,347	303,870	50,559	4,034,950	448,690	38,955
1,478,497	95,967	82,283	488,698	5,671,427	71,527	741,170	2,683,332	106,732	166,601	1,265,057	3,354,799	309,693	51,556	4,111,939	457,340	39,723
1,506,209	97,608	83,739	497,383	5,777,670	72,678	751,548	2,737,477	108,844	169,707	1,288,105	3,418,252	315,517	52,553	4,189,927	465,990	40,491
1,339,940	87,763	75,001	447,220	5,140,210	65,771	689,282	2,414,100	96,171	151,072	1,149,817	3,037,539	280,576	46,573	3,726,998	414,091	35,883

																										Total
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mohrley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grever Sub	Rider Sub	Shawville	Monacaacy SS	Mainsburg SS	Yeagertown	Nyewaser	Oak Mount	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercetbrook SS	
427,313	4,084,867	588,876	68,042	125,153	27,356	1,116,287	2,100,387	105,464	415,353	70,024	29,076	922,587	114,806	1,781,773	605,372	80,866	48,287	2,782,201	879,041	2,201,052	1,277,056	2,031,365	15,217	275,742	-	214,622,368
440,886	4,232,651	602,768	69,602	131,837	28,588	1,188,475	2,188,231	109,142	428,802	72,419	30,017	943,487	118,723	1,848,794	640,347	82,882	41,926	2,953,702	983,105	2,315,660	1,344,388	2,185,868	17,402	310,805	-	218,241,217
453,859	4,368,867	618,861	61,161	134,863	29,803	1,198,603	2,203,074	112,810	442,802	74,415	30,968	954,442	122,841	1,915,815	670,312	84,438	43,565	3,103,288	1,087,160	2,403,360	1,413,137	2,340,030	19,862	307,868	-	221,795,423
467,033	4,480,084	634,953	62,721	137,330	31,020	1,208,802	2,238,918	116,497	456,151	77,210	31,901	1,026,439	126,692	1,982,836	1,010,281	86,825	45,204	3,266,701	1,191,210	2,545,035	1,483,090	2,494,403	21,782	308,804	-	225,582,954
480,206	4,604,993	650,446	64,281	140,887	32,232	1,277,548	2,416,761	120,174	480,751	79,688	32,844	1,096,492	130,476	2,049,757	1,046,261	88,811	46,843	3,483,331	1,295,361	2,693,744	1,552,492	2,644,797	23,573	442,804	-	229,216,178
493,380	4,728,724	666,539	65,840	142,884	33,443	1,317,228	2,493,605	123,852	483,350	82,001	33,788	1,107,516	134,394	2,116,576	1,080,222	88,797	48,482	3,640,253	1,386,312	2,774,395	1,621,942	2,803,220	26,164	484,075	8,228	232,254,072
506,553	4,853,021	682,232	67,400	146,621	34,655	1,357,419	2,570,449	127,529	496,650	84,507	34,728	1,148,572	138,311	2,183,395	1,115,192	82,783	50,121	3,812,446	1,503,363	2,889,084	1,681,226	2,957,874	28,361	528,149	24,946	235,776,715
519,726	4,977,472	698,125	68,960	148,398	35,869	1,387,058	2,647,282	131,207	510,549	86,170	35,670	1,189,616	142,220	2,252,215	1,150,162	84,770	51,780	3,964,617	1,607,475	3,053,770	1,760,608	3,113,163	30,664	568,165	42,306	239,303,690
532,900	5,107,864	714,017	70,520	149,286	37,078	1,437,797	2,724,136	134,884	524,149	88,188	36,612	1,230,679	146,147	2,317,034	1,189,132	86,756	53,300	4,149,621	1,711,488	3,118,470	1,830,393	3,268,658	32,767	610,169	60,108	242,188,569
546,073	5,226,327	729,810	72,079	151,255	38,289	1,477,886	2,800,979	138,952	537,748	91,084	37,555	1,271,785	150,084	2,380,883	1,220,103	88,742	55,038	4,351,430	1,815,524	3,253,170	1,899,781	3,421,144	34,970	659,159	78,165	245,826,633
559,247	5,350,872	745,603	73,639	153,075	39,501	1,518,175	2,877,823	142,239	551,348	93,079	38,487	1,312,884	153,382	2,450,872	1,250,073	90,729	56,878	4,603,688	1,918,584	3,347,865	1,969,165	3,575,945	37,173	694,133	96,104	249,483,379
572,420	5,475,407	761,696	75,159	155,021	40,712	1,558,264	2,954,466	145,617	564,367	95,375	39,438	1,353,347	157,690	2,517,460	1,280,043	92,715	58,917	4,866,220	2,023,693	3,462,693	2,038,545	3,730,161	39,377	735,110	114,333	253,011,972
585,593	5,599,960	777,589	76,759	156,244	41,924	1,599,154	3,031,510	149,094	578,547	96,770	40,381	1,395,044	161,817	2,584,308	1,325,014	94,701	60,968	4,038,734	2,127,724	3,577,260	2,107,630	3,894,887	41,580	770,080	131,878	256,263,720
506,553	4,851,753	682,232	67,400	136,116	34,655	1,357,419	2,570,449	127,529	496,950	84,397	34,728	1,148,645	138,311	2,183,271	1,115,193	82,783	50,121	3,502,593	1,503,371	2,889,111	1,691,418	2,957,817	28,379	526,035	42,753	235,662,997

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

25	Calculation of Distribution Accumulated Depreciation		Source			
	December	Prior year FERC Form 1 p219.26.b	For 2017	-		
	January	company records	For 2018	-		
	February	company records	For 2018	-		
	March	company records	For 2018	-		
	April	company records	For 2018	-		
	May	company records	For 2018	-		
	June	company records	For 2018	-		
	July	company records	For 2018	-		
	August	company records	For 2018	-		
	September	company records	For 2018	-		
	October	company records	For 2018	-		
	November	company records	For 2018	-		
	December	p219.26.b	For 2018	-		
	Distribution Accumulated Depreciation					
	Calculation of Intangible Accumulated Depreciation		Source			
	December	Prior year FERC Form 1 p200.21.b	For 2017	12,460,765		14,750,801
	December	p200.21b	For 2018	14,250,997		14,750,801
	Accumulated Intangible Depreciation			13,355,793		14,459,801
				Link to Appendix A, line 25		Link to Appendix A, line 25
	Calculation of General Accumulated Depreciation		Source			
	December	Prior year FERC Form 1 p219.28b	For 2017	9,830,498		
	December	p219.28.b	For 2018	9,882,707		9,882,707
	Accumulated General Depreciation			9,882,707		9,882,707
				Link to Appendix A, line 24		Link to Appendix A, line 24
	Calculation of Production Accumulated Depreciation		Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2017	-		
	January	company records	For 2018	-		
	February	company records	For 2018	-		
	March	company records	For 2018	-		
	April	company records	For 2018	-		
	May	company records	For 2018	-		
	June	company records	For 2018	-		
	July	company records	For 2018	-		
	August	company records	For 2018	-		
	September	company records	For 2018	-		
	October	company records	For 2018	-		
	November	company records	For 2018	-		
	December	p219.20.b thru 219.24.b	For 2018	-		-
	Production Accumulated Depreciation			-		-
	Total Accumulated Depreciation		Sum of averages above	258,925,382		280,417,301
				Link to Appendix A, line 8		Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Line Item	Electric Related	Non-electric Related	Details
			Beginning of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies	p227 B	-	-	-	
37	Transmission Materials & Supplies	p227 B	-	-	-	
	Undistributed Status Expenses	p227 1A	-	-	-	
	Allocated General Expenses		-	-	-	
51	Plus Property Under Capital Leases	0 p390 4.c	-	-	-	

Transmission / Non-transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beginning of year	End of Year (for estimate)	Average of Beginning and Ending Balances	Details
34	Transmission Related Land Held for Future Use	Total Non-transmission Related Transmission Related	-	-	-	Enter Details Here

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Days of use	CWIP to Form 1 Amount	Expensed Lease to Form 1 Amount	Details
6	Plant Allocation Factors					
	Electric Plant In Service	(Note B) Attachment 5	2,131,490,000	-	-	
	Plant In Service					
15	Transmission Plant In Service	(Note B) Attachment 5	2,048,762,166	-	-	
	Accumulated Depreciation					
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	214,032,365	-	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Cost for Licenses and ROL for Form 1	Amortization Amount (Line 4 & 5a)(c)	Calculated End of year balance	Average of Beginning and Ending Balances (for estimate and reconciliation)
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beginning of year	Ending Balance	Details
58	Allocated General & Common Expenses				
	Less EPRI Dues	(Note B) p352 & 363	0	0	Enter Details Here

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Line Item	Transmission Related	Non-transmission Related	Details
	Directly Assigned A&G					
62	Regulatory Commission Fee Account 928	(Note C) p323 19B.b			Link to Appendix A, line 62	Enter Details Here

Safety Related Advertising Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Line Item	Safety Related	Non-safety Related	Details
	Directly Assigned A&G					
66	General Advertising Exp Account 930.1	(Note F) p323 191.b			Link to Appendix A, line 66	Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates		MD 6.25%	WV 6.5%	PA 9.99%	VA 6.0%		
110 SIT -State Income Tax Rate or Composite	(Note H)	Composite	Composite to be calculated based on sales, payroll and property for each jurisdiction				
		7.626%					

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Early Outreach	Education & Outreach	Other	Details
Directly Assigned A&G					
63 General Advertising Exp Account 990.1	(Note J) p.373.199 b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126 Excluded Transmission Facilities	(Note L)		General Description of the Facilities
Step-Up Facilities			
Instructions:		Enter \$	
1 Remove all investment below 69 KV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP Process			
2 If unable to determine the investment below 69KV in a substation with investment of 69 KV and higher as well as below 69 KV, the following formula will be used	Example	Or	
A Total investment in substation	1,000,000	Enter \$	
B Identifiable investment in Transmission (provide worksheets)	900,000		
C Identifiable investment in Distribution (provide worksheets)	400,000		
D Amount to be included (A x (C / (B + C)))	444,444		
		Add more lines if necessary	

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36 Prepayments				Enter \$		Amount	
Prepayments	Prepaid Insurance	237,647	1,080	119,364	100%	119,364	
Prepaid Pensions if not included in Prepayments		-	0	0	100%	0	
Total Prepayments		237,647	1,080	119,364		119,364	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Details
70 Amortization Expense on Pre-Commercial Cost		\$ -	Summary of Pre-Commercial Expenses Total Labor & Overhead (1) Miscellaneous (2) Outside Services Legal (3) Outside Services Other (4) Outside Services Rates (5) Advertising (6) Travel, Lodging and Meals (7) Total (1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, FedEx fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P&M application fee. (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability. (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services. (5) Outside services rates includes the salary of a rate consultant regarding rate design. (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
71 Pre-Commercial Expense		\$ -	
72 Miscellaneous Transmission Expense		\$ 1,202,319	
Total Account 566 Miscellaneous Transmission Expenses	p.321.97 b	\$ 1,202,319	
Net Revenue Requirement			
Facility Credits under Section 30.1 of the PJM OATT			

Trans-Allegheny Interstate Line Company
Attachment 5 - Cost Support

Depreciation Rates																		
					Net	Accrual												
					Survivor	Salvage	Rate (Annual)											
TRANSMISSION PLANT		Life	Curve	Percent	Percent	Black Oak	Web Ridge	50 Junction Line	Meadowbrook Transformer	North Howard	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacement Transformer #4		
350.2	Land & Land Rights - Easements	70	-	R4	0	1.43		2,474,480										
352	Structures & Improvements	50	-	R3	(10)	2.20	16,761	1,368,372										
	SVC	35	-			2.86												
353	Station Equipment																	
	Other	50	-	R2	(5)	2.10												
	SVC	Note 1	-	80 R2 - 35-yr truncation		2.96												
	SCADA	15	-	S3	0	6.67												
354	Towers & Fixtures	65	-	R4	(25)	1.92		7,291,946										
355	Poles & Fixtures	55	-	R2.5	(20)	2.18		2,926,959										
356	Overhead Conductors & Devices																	
	Other	55	-	R2.5	(40)	2.80		5,372,683										
	Cleaning	70	-	R4	0	1.43		1,073,526										
357	Underground conduit	55	-	S3	(5)	1.91												
358	Underground conductor and devices	45	-	R3	(5)	2.33												
	SVC	35	-			2.86												
Total Transmission Plant Depreciation																		
Total Transmission Depreciation Expense (must tie to p336.7 f)																		
Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.																		
						43,796,533												
							1,389,539	577,067	21,246,883	169,777	40,402	162,194	145,082	831,327	94,890	83,033	149,570	

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osgoe Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	582 Jct Substation	Conemaugh-Seward	Luzer	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
152	281		14,882	326 2,358	1,255				124,532	2,688		3,450		
149,366	13,533	34,383	170,514	329,706	18,436	17,476	104,220	1,274,919		249,350	21,896	37,270		761,425

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						84,630	6,328		2,076		153,903				18,586
69,881	11,958	923,858	103,796	9,216	158,081	1,296,436	184,386	18,717	30,630	14,538	328,364	922,123	44,130	146,608	28,746
						85,158									
						30,034									
69,881	11,958	923,858	103,796	9,216	158,081	1,491,227	190,714	18,717	32,698	14,538	482,267.03	922,123	44,130	163,194	28,746

															Total
Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nywaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebroke SS	Total
	113,360 56,982								118,519	12,132	248,484	675,830	37,889		2,591,238 2,877,101
															-
11,307	116,278	47,011	802,535	419,641	23,836	19,669	63,079	1,130,164	1,384,076	584,390	1,237,492	26,362	466,457	131,976	18,305,034
															-
															-
															-
	(1,036)						853,469								7,407,812 4,064,588
															-
	206,905						655,604 497,421								391,548 6,590,265 1,568,946
															-
															-
															-
11,307	492,476	47,011	802,535	419,641	23,836	19,669	2,063,593	1,248,684	1,376,208	832,874	1,853,321	26,362	504,346	131,976	43,796,533

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	868,519
391	Office Furniture & Equipment	20	SQ	0	5.00	100,000
	Information Systems	10	SQ	0	10.00	353,019
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	1,380
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	625,380
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,949,254
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						1,949,254
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,798,331
Total Intangible Plant						1,798,331
Total Intangible Plant Amortization (must tie to p336.1 d & e)						1,798,331

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

1	Total PBOP accounts	22,896,433
2	Amount related to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TAAILCo FTEs (labor not capitalized) current year	6,000
7	TAAILCo PBOP Expense for base year	-
8	TAAILCo PBOP Expense in Account 926 for current year	0
57	PBOP Adjustment for Appendix A, Line 57	-
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Step 2 For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A		Column B	Column C	Column D	Column E	Column F	Column G
		Pre-Commercial Costs			CWIP		
Step 1	For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Estimate Step 2	Average of 13 Monthly Balances	
	Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-	
	Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-	
	502 Junction - Territorial Line (CWIP)	-	-	-	-	-	
	Total	-	-	-	-	-	
Step 3	For Reconciliation:	Pre-Commercial Costs			For Reconciliation Step 2	CWIP	AFUDC In CWIP
	Prexy - 502 Junction 138 kV (CWIP)	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year			AFUDC (if CWIP was not in Rate Base)
	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	-	-	-	-	-	-
	4	-	-	-	-	-	-
	...						
	Total	-	-	-	-	-	-
	Prexy - 502 Junction 500 kV (CWIP)						
	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	-	-	-	-	-	-
	4	-	-	-	-	-	-
	...						
	Total	-	-	-	-	-	-
	502 Junction - Territorial Line (CWIP)						
	1	-	-	-	142,845	-	136,129,170
	2	-	-	-	-	-	-
	3	-	-	-	-	-	-
	4	-	-	-	-	-	-
	...						
	Total	-	-	-	142,845	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)		Refer to Attachment 5 - Cost Support Plant in Service Worksheet					136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1		Refer to Attachment 5 - Cost Support Plant in Service Worksheet					
Difference (must be zero)							

Notes:

- 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefitting multiple projects will be allocated to projects based on the estimated plant in service of each project.

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

- 2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

EXHIBIT NO. TRC-203
ATTACHMENT H-18A
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Step	Month	Year	Action
Exec Summary			
1	April	Year 2	TO populates the formula with Year 1 data
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3	April	Year 2	TO adds Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO estimates all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3.
7	April	Year 3	Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
8	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	Results of Step 8 go into effect

Reconciliation Details			
1	April	Year 2	TO populates the formula with Year 1 data Rev Req based on Year 1 data
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Richwood Hill	Erie South	Joffre Sub	Oak Mount	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
			(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2)16.5.43	Actual	-	-	-	-	-	-	-	-	-
	Jan 2018	Actual	63,709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)
	Feb	Actual	3,559	6,962	(4,876)	87,121	1,194	11,247	6,629	-
	Mar	Actual	6,771	2,954	25,819	73,539	-	3,328	(23,826)	528,780
	Apr	Budget	-	35,000	-	237,047	-	-	-	944,653
	May	Budget	-	-	-	357,090	-	-	-	95,945
	Jun	Budget	-	-	-	357,090	-	-	-	1,707,012
	Jul	Budget	-	-	-	30,391	-	-	-	1,958,492
	Aug	Budget	-	-	-	-	-	-	-	677,647
	Sep	Budget	-	-	-	-	-	-	-	353,671
	Oct	Budget	-	-	-	-	-	-	-	335,750
	Nov	Budget	-	-	-	-	-	-	-	186,565
	Dec	Budget	-	-	-	-	-	-	-	33,915
Total			74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Piercesbrook Substation	Doubs SS	Bartonville	
			(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2)16.5.43	Actual	-	-	-	-	-	-	-	-	-
	Jan 2018	Actual	4,430	11,773	34,996	-	-	44,040	0	-
	Feb	Actual	2,963	328	14,856	-	-	-	-	-
	Mar	Actual	3,104	11	197,155	(8,950)	-	-	-	-
	Apr	Budget	-	-	-	-	-	-	-	-
	May	Budget	-	-	-	8,649,666	-	-	-	-
	Jun	Budget	-	-	-	48,792	-	-	-	-
	Jul	Budget	-	-	-	3,793	-	-	-	-
	Aug	Budget	-	-	-	3,793	-	-	-	-
	Sep	Budget	-	-	234,412	3,793	-	-	-	-
	Oct	Budget	-	-	839,883	-	-	-	-	-
	Nov	Budget	-	-	12,341	-	-	-	-	-
	Dec	Budget	-	-	48,625	-	-	-	-	-
Total			10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monrocity
			(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2)16.5.43	Actual	-	-	-	-	-	-	-	-	-
	Jan 2018	Actual	-	5	249,985	-	-	2,022	-	0
	Feb	Actual	47,488	-	(147,640)	-	-	13,837	-	-
	Mar	Actual	-	-	51,209	-	-	880	-	-
	Apr	Budget	-	-	-	-	-	-	-	-
	May	Budget	-	-	-	-	-	-	-	-
	Jun	Budget	-	-	-	-	-	-	-	-
	Jul	Budget	-	-	-	-	-	-	-	-
	Aug	Budget	-	-	-	-	-	-	-	-
	Sep	Budget	-	-	-	-	-	-	-	-
	Oct	Budget	-	-	-	-	-	-	-	-
	Nov	Budget	-	-	-	-	-	-	-	-
	Dec	Budget	-	-	-	-	-	-	-	-
Total			47,488	5	153,554	-	-	16,739	-	0

Month End Balances									
Other Projects PIS (Monthly additions)	Richwood Hill	Joffre Sub	Oak Mount	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)		
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWP	
-	-	-	-	-	-	-	-	-	-
63,709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)		
67,268	17,410	(11,275)	386,701	5,586	(756)	18,907	(31,327)		
74,039	20,364	14,544	460,239	5,586	2,573	(4,919)	497,452		
74,039	55,364	14,544	697,286	5,586	2,573	(4,919)	1,442,105		
74,039	55,364	14,544	1,094,376	5,586	2,573	(4,919)	1,538,050		
74,039	55,364	14,544	1,411,466	5,586	2,573	(4,919)	3,245,062		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,203,554		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,881,201		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,234,872		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,570,622		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,757,187		
74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102		
671,370	546,500	127,767	12,960,791	65,583	23,020	(22,618)	44,091,925		
67,028	42,038	8,828	996,984	5,045	1,771	(1,740)	3,391,687		
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)		(Appendix A, Line 33)				

Month End Balances									
Other Projects PIS (Monthly additions)	Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Piercesbrook Substation	Doubs SS	Bartonville	0	
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-	-
4,430	11,773	34,996	-	-	44,040	0	-	-	-
7,393	12,101	49,853	-	-	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	-	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	-	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	8,649,666	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	8,698,458	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	8,702,251	44,040	0	-	-	-
10,498	12,112	247,007	(8,950)	8,706,044	44,040	0	-	-	-
10,498	12,112	481,419	(8,950)	8,709,837	44,040	0	-	-	-
10,498	12,112	1,321,302	(8,950)	8,709,837	44,040	0	-	-	-
10,498	12,112	1,333,643	(8,950)	8,709,837	44,040	0	-	-	-
10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-	-	-
116,799	144,995	6,085,527	(89,505)	69,595,767	528,481	3	-	-	-

Month End Balances									
Other Projects PIS (Monthly additions)	Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS	0	0	Rider	0	Monrocity	
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-	-
-	5	249,985	-	-	2,022	-	-	0	0
47,488	5	102,345	-	-	15,859	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
47,488	5	153,554	-	-	16,739	-	-	0	0
522,368	63	1,887,866	-	-	185,272	-	-	0	0

Month End Balances						EXHIBIT NO. TRC-203	
Other Projects PIS		Mainburg		Farmers Valley Substation		ATTACHMENT H-18A	
(Monthly additions)		0	0	0	0	0	0
(in service)		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-
(15,688)	-	-	15,688	-	-	-	-
(10,636)	-	-	18,565	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(10,636)	-	-	24,651	-	-	-	-
(132,679)	-	-	280,733	-	-	-	-

4	May	Year 2	Post results of Step 3 on PJM web site
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Wylie Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiskey (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)	
\$ 2,435,994	5,014,684.81	204,599.36	833,407.08	790,935.59	678,187.76	4,104,662	539,936	494,161	614,388	773,198	4,996,778	218,600	94,072	567,498	219,276	2,769,164	6,956,784	120,940,038	
502 Junction Substation	Waldo Run	Conemaugh	Blainville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
\$ 1,140,693.52	6,699,016.43	3,174,738.95	378,092.61	1,099,555.63	561,857.37	132,255	73,648	4,121,663	136,943	202,169	866,551	64,840	262,390	12,811,042	175,836	49,973	-	96,956	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Millard)	Erie South	Monrocity SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Joffe Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyonsaw	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation	
\$ 9,067,597.78	1,461,844.42	102,043.14	2,061,003.28	5,810,927.43	4,455,899.84	79,200	2,751,235	158,636	894,705	5,517,309	2,240,649	3,843,085	209,068	109,303	1,777,566	4,621,661	138,832	2,649,932	
																		Piercbrook Substation	Joffe Substation S1041
Total Revenue Requirement \$ 233,780,444.15																		535,366	-

6 April Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3.

[illegible][illegible]

7	April	Year 3	Reconciliation - TC calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
						502 Junction - Terrestrial Line (monthly additions)		
						CYBP		
Actual	-	-	-	-		(79,813)		
Actual	-	-	-	-		(693)		
Actual	-	-	-	-		(2,076)		
Actual	-	-	-	-		(3,787)		
Actual	-	-	-	-		1,815		
Actual	-	-	-	-		1,095		
Actual	-	-	-	-		(798)		
Actual	-	-	-	-		250		
Actual	-	-	-	-		1,159		
Actual	-	-	-	-		(3,716)		
Actual	-	-	-	-		1,158		
Actual	-	-	-	-		949		
Actual	-	-	-	-		1,735		
						(82,722)		

Month End Balances							
Other Projects PIS (Monthly additions)				502 Junction - Territorial Line (monthly additions)			
C.W.P.							
-	-	-	-	-	145,754	-	-
-	-	-	-	-	145,061	-	-
-	-	-	-	-	142,985	-	-
-	-	-	-	-	139,198	-	-
-	-	-	-	-	141,013	-	-
-	-	-	-	-	142,108	-	-
-	-	-	-	-	141,310	-	-
-	-	-	-	-	141,560	-	-
-	-	-	-	-	142,718	-	-
-	-	-	-	-	139,003	-	-
-	-	-	-	-	140,161	-	-
-	-	-	-	-	141,110	-	-
-	-	-	-	-	142,845	-	-
-	-	-	-	-	1,844,825	-	-
-	-	-	-	-	141,910	-	-

Result of Formula for Reconciliation

Page 32 of 49																		
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiskey	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 241,898,147.87	227,118.12	799,545.12	630,960.86	512,028.31	558,211.98	4,234,550	698,071	815,222	859,986	211,045	5,110,133	2,498,406	124,472,155	2,854,251	1,835,498	227,966	97,151	586,880
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
7,210,675	51,615	1,509,172	76,044	141,435	208,816	4,257,002	390,504	3,288,992	1,234,667	66,972	5,160,772	580,306	896,859	6,950,862	1,136,964	105,408	83,734	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywarner	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
136,660	2,165,761	4,594,178	181,096	2,870,456	163,903	100,832	924,371	2,307,101	3,947,040	215,300	112,948	271,160	13,200,773	6,089,477	5,970,776	4,794,333	9,361,559	
Damascus SS	Warren Substation	Joffre Substation S1041	Piercedbrook Substation															
155,446	2,975,619	-	779,384															

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8			The forecast in Prior Year			8,117,704			<Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.		
241,898,148			233,780,444								
Interest on Amount of Refunds or Surcharges			0.4300%								
Interest 35.19a for March Current Yr			1/12 of Step 9			Interest 35.19a for March Current Yr			Interest		
Month Yr						Months			Surcharge (Refund) Owed		
Jun	Year 1		676,475	0.4300%		11.5	33,452		709,927		
Jul	Year 1		676,475	0.4300%		10.5	30,543		707,018		
Aug	Year 1		676,475	0.4300%		9.5	27,634		704,109		
Sep	Year 1		676,475	0.4300%		8.5	24,725		701,200		
Oct	Year 1		676,475	0.4300%		7.5	21,816		698,292		
Nov	Year 1		676,475	0.4300%		6.5	18,907		695,383		
Dec	Year 1		676,475	0.4300%		5.5	15,999		692,474		
Jan	Year 2		676,475	0.4300%		4.5	13,090		689,565		
Feb	Year 2		676,475	0.4300%		3.5	10,181		686,656		
Mar	Year 2		676,475	0.4300%		2.5	7,272		683,747		
Apr	Year 2		676,475	0.4300%		1.5	4,363		680,839		
May	Year 2		676,475	0.4300%		0.5	1,454		677,930		
Total			8,117,704						8,327,140		
Balance			Interest			Amort			Balance		
Jun	Year 2		8,327,140	0.4300%		713,476	7,649,471				
Jul	Year 2		7,649,471	0.4300%		713,476	6,968,887				
Aug	Year 2		6,968,887	0.4300%		713,476	6,285,377				
Sep	Year 2		6,285,377	0.4300%		713,476	5,598,928				
Oct	Year 2		5,598,928	0.4300%		713,476	4,909,527				
Nov	Year 2		4,909,527	0.4300%		713,476	4,217,162				
Dec	Year 2		4,217,162	0.4300%		713,476	3,521,820				
Jan	Year 3		3,521,820	0.4300%		713,476	2,823,487				
Feb	Year 3		2,823,487	0.4300%		713,476	2,122,152				
Mar	Year 3		2,122,152	0.4300%		713,476	1,417,801				
Apr	Year 3		1,417,801	0.4300%		713,476	710,421				
May	Year 3		710,421	0.4300%		713,476	(0)				
Total with interest						8,561,715					
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest						8,561,715			Input to Appendix A, Line 143		
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)						\$					
Revenue Requirement for Year 3						8,561,715					

Reconciliation Amount by Project																		
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiskey	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 8,561,715	8,271	27,788	17,479	18,845	19,275	136,992	20,970	25,614	28,033	6,798	100,669	65,826	3,725,311	89,741	61,101	9,878	3,247	20,442
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
267,778	1,732	49,916	2,528	4,737	7,010	142,741	13,090	120,503	99,114	2,248	172,964	19,458	31,967	265,621	39,454	3,549	4,782	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywarner	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
4,646	110,487	145,841	5,548	125,742	5,556	4,088	31,289	70,087	109,641	6,573	3,844	9,249	411,048	603,463	168,592	182,117	310,040	
Damascus SS	Warren Substation	Joffre SS	Piercedbrook SS															
17,522	343,501	-	257,365															

9 May Year 3

Post results of Step 8 on PJM web site
\$ 8,561,715

10 June Year 3

Results of Step 8 go into effect
\$ 8,561,715

Revenue Requirement By Project

The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years.

For Plant in Service
 "Pre-Commercial Exp" is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.
 Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount".
 "Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29, Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast - End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation - Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229				PJM Upgrade ID: b0559			
North Shawsandrah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)				Meadowbrook Capacitor (Plant In Service)			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%			
1,621,731				6,559,516				6,206,153				5,255,419			
40,402				169,777				162,194				145,082			
Reconciliation Amount				Reconciliation Amount				Reconciliation Amount				Reconciliation Amount			
Return	Depreciation		Revenue	Return	Depreciation		Revenue	Return	Depreciation		Revenue	Return	Depreciation		Revenue
170,642.61	40,401.96	0.00	211,044.57	690,208.97	169,777.01	0.00	859,985.98	653,027.23	162,194.28	0.00	815,221.51	552,988.49	145,082.04	0.00	698,070.53
170,642.61	40,401.96	0.00	211,044.57	690,208.97	169,777.01	0.00	859,985.98	653,027.23	162,194.28	0.00	815,221.51	552,988.49	145,082.04	0.00	698,070.53

For Plant In Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in #

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29. Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Add.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: b0495				PJM Upgrade ID: b0343				PJM Upgrade ID: b0344				PJM Upgrade ID: b0345			
Kammer Transformers (Plant In Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3				Doubs Replace Transformer #4			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%			
32,343,092				4,403,253				4,077,028				4,574,978			
831,327				94,890				83,033				149,570			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
3,403,222.29	831,327.35	0.00	4,234,549.64	463,321.50	94,890.48	0.00	558,211.98	428,995.22	83,033.09	0.00	512,028.31	481,390.82	149,570.04	0.00	630,960.86
3,403,222.29	831,327.35	0.00	4,234,549.64	463,321.50	94,890.48	0.00	558,211.98	428,995.22	83,033.09	0.00	512,028.31	481,390.82	149,570.04	0.00	630,960.86

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29, Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast - End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation - Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0563				PJM Upgrade ID: b0564			
Cabot SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor				Harvey Run Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%			
6,177,637				14,283,634				1,979,380				757,201			
149,518				332,538				19,691				17,476			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
650,026.70	149,518.42	0.00	799,545.12	1,502,960.24	332,538.12	0.00	1,835,498.36	208,275.41	19,690.68	0.00	227,966.09	79,674.56	17,476.20	0.00	97,150.76
650,026.70	149,518.42	0.00	799,545.12	1,502,960.24	332,538.12	0.00	1,835,498.36	208,275.41	19,690.68	0.00	227,966.09	79,674.56	17,476.20	0.00	97,150.76

For Plant in Service
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17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: b1803				PJM Upgrade ID: b1243				PJM Upgrade ID: b0674, b1023, b1023.3				PJM Upgrade ID: b1804					
Doubts SS				Potter SS				Orange Whiteley				Meadowbrook SS					
Yes				Yes				Yes				Yes					
	No				No				No				No				
	11.70%				11.70%				11.70%				11.70%				
	10.5223%				10.5223%				10.5223%				10.5223%				
	10.5223%				10.5223%				10.5223%				10.5223%				
4,587,036				1,831,687				21,700,956				56,411,446					
104,220				34,383				570,821				1,274,919					
Reconciliation				Reconciliation				Reconciliation				Reconciliation					
Return	Depreciation	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	amount	Revenue	Return	Depreciation	Amount	Revenue
482,659.54	104,220.36	0.00	586,879.90	192,735	34,383	0	0	227,118.12	2,263,430	570,821	0	0	2,854,251.03	5,935,755.68	1,274,919.24	0.00	7,210,674.92
482,659.54	104,220.36	0.00	586,879.90	192,735	34,383	0	0	227,118.12	2,263,430	570,821	0	0	2,854,251.03	5,935,755.68	1,274,919.24	0.00	7,210,674.92

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PJM Upgrade ID: b1990				PJM Upgrade ID: b0674 & b1023.1				PJM Upgrade ID: b1153				PJM Upgrade ID: b1965			
Grandview Capacitor				502 Jct Substation				Conemaugh-Seward				Luxor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%			
591,419				10,550,355				25,125,204				1,103,275			
13,814				124,532				645,255				25,345			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
62,230.63	13,813.68	0.00	76,044.31	1,110,135.21	124,532.16	0.00	1,234,667.37	2,643,737.81	645,254.61	0.00	3,288,992.42	116,089.40	25,345.20	0.00	141,434.60
62,230.63	13,813.68	0.00	76,044.31	1,110,135.21	124,532.16	0.00	1,234,667.37	2,643,737.81	645,254.61	0.00	3,288,992.42	116,089.40	25,345.20	0.00	141,434.60

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PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
Grandpoint & Guilford				Handsome Lake-Homer City				Altoona				Blairsville			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%			
1,630,308				11,714,177				33,220,796				3,047,095			
37,270				276,577				761,425				69,881			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
171,545.15	37,270.44	0.00	208,815.59	1,232,595.46	276,576.66	0.00	1,509,172.12	3,495,576.58	761,424.96	0.00	4,257,001.54	320,623.13	69,881.04	0.00	390,504.17
171,545.15	37,270.44	0.00	208,815.59	1,232,595.46	276,576.66	0.00	1,509,172.12	3,495,576.58	761,424.96	0.00	4,257,001.54	320,623.13	69,881.04	0.00	390,504.17

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PJM Upgrade ID: b1672				PJM Upgrade ID: b1800				PJM Upgrade ID: b1945				PJM Upgrade ID: b1770				PJM Upgrade ID: b1964			
Carbon Center				Hunterstown				Johnstown				Buffalo Road				Moshannon			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
522,835				40,266,224				4,528,593				402,953				7,021,105			
11,958				923,858				103,796				9,216				158,081			
Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
55,014.05	11,957.52	0.00	66,971.57	4,238,914.40	923,857.68	0.00	5,160,772.08	476,510.08	103,796.40	0.00	580,306.48	42,399.75	9,215.64	0.00	51,615.39	738,778.51	158,080.80	0.00	896,859.31
55,014.05	11,957.52	0.00	66,971.57	4,238,914.40	923,857.68	0.00	5,160,772.08	476,510.08	103,796.40	0.00	580,306.48	42,399.75	9,215.64	0.00	51,615.39	738,778.51	158,080.80	0.00	896,859.31

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PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yeagertown				Rider Sub			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
\$1,886,554				8,992,846				823,883				1,410,328				1,072,243				15,902,338			
1,491,227				190,714				18,717				32,498				23,836				492,476			
Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
5,459,635.11	1,491,227.27	0.00	6,950,862.38	946,250.08	190,713.85	0.00	1,136,963.93	86,491.02	18,716.88	0.00	105,407.90	148,398.29	32,497.58	0.00	181,095.87	112,624.18	23,835.60	0.00	136,659.78	1,673,284.45	492,476.17	0.00	2,165,760.62
5,459,635.11	1,491,227.27	0.00	6,950,862.38	946,250.08	190,713.85	0.00	1,136,963.93	86,491.02	18,716.88	0.00	105,407.90	148,398.29	32,497.58	0.00	181,095.87	112,624.18	23,835.60	0.00	136,659.78	1,673,284.45	492,476.17	0.00	2,165,760.62

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balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1843			
Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
36,034,511				657,617				23,291,724				1,284,484				850,821				7,233,970			
802,535				14,538				419,641				28,746				11,307				163,194			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
3,791,642.80	802,534.92	0.00	4,594,177.72	69,196.15	14,537.76	0.00	83,733.91	2,450,814.35	419,641.33	0.00	2,870,455.68	135,156.70	28,746.48	0.00	163,903.18	89,525.51	11,306.52	0.00	100,832.03	761,176.72	163,194.12	0.00	924,370.84
3,791,642.80	802,534.92	0.00	4,594,177.72	69,196.15	14,537.76	0.00	83,733.91	2,450,814.35	419,641.33	0.00	2,870,455.68	135,156.70	28,746.48	0.00	163,903.18	89,525.51	11,306.52	0.00	100,832.03	761,176.72	163,194.12	0.00	924,370.84

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balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
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PJM Upgrade ID: b2364 & b2364.1				PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b1998			
Squab Hollow SS				Squab Hollow SVC				Shingletown Capacitor				Nyswaner				Shawville			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
17,342,619				28,747,808				1,626,748				886,491				2,130,229			
482,267				922,123				44,130				19,669				47,011			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
1,624,834.42	482,267.03	0.00	2,307,101.45	3,024,917.37	922,122.56	0.00	3,947,039.93	171,170.57	44,129.76	0.00	215,300.33	93,278.89	19,668.87	0.00	112,947.76	224,148.09	47,011.44	0.00	271,159.53
1,624,834.42	482,267.03	0.00	2,307,101.45	3,024,917.37	922,122.56	0.00	3,947,039.93	171,170.57	44,129.76	0.00	215,300.33	93,278.89	19,668.87	0.00	112,947.76	224,148.09	47,011.44	0.00	271,159.53

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reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
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PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545				PJM Upgrade ID: b2261			
Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill				Damascus SS			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
105,844,050				46,005,285				43,665,251				37,648,389				71,355,787				1,226,764			
2,063,593				1,248,684				1,376,208				832,874				1,853,321				26,362			
Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
11,137,179.96	2,063,592.90	0.00	13,200,772.86	4,840,793.04	1,248,683.79	0.00	6,089,476.83	4,594,568.63	1,376,207.77	0.00	5,970,776.40	3,961,459.20	832,874.26	0.00	4,794,333.46	7,508,217.22	1,853,321.43	0.00	9,361,538.65	129,083.18	26,362.42	0.00	155,445.60
11,137,179.96	2,063,592.90	0.00	13,200,772.86	4,840,793.04	1,248,683.79	0.00	6,089,476.83	4,594,568.63	1,376,207.77	0.00	5,970,776.40	3,961,459.20	832,874.26	0.00	4,794,333.46	7,508,217.22	1,853,321.43	0.00	9,361,538.65	129,083.18	26,362.42	0.00	155,445.60

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balances plus prior year 13-mo CWIP balances.
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19 See Calculations for each item below
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PJM Upgrade ID: b2494				PJM Upgrade ID: s1041				PJM Upgrade ID: b2587						
Warren Substation				Joffre Substation S1041				Piercebrook Substation						
Yes				Yes				Yes						
No				No				No						
11.70%				11.70%				11.70%						
10.5223%				10.5223%				10.5223%						
10.5223%				10.5223%				10.5223%						
23,486,154				0				6,152,745						
504,346				0				131,976						
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Total	Incentive Charged	Revenue Credit
2,471,272.83	504,345.88	0.00	2,975,618.71	0.00	0.00	0.00	0.00	647,407.46	131,976.28	0.00	779,383.74	235,506,009.26	241,898,147.87	235,506,009.26
2,471,272.83	504,345.88	0.00	2,975,618.71	0.00	0.00	0.00	0.00	647,407.46	131,976.28	0.00	779,383.74	241,898,147.87	241,898,147.87	

\$6,392,138.81
As A Line 148

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in /

TABLE 1: Summary Cost of Long Term Debt

YEAR ENDED	12/31/2018
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* = time
The current portion of long term debt is included in the Net Amount Outstanding at $t = N$ in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* = a value of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interest (individual debentures) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2682%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

YEAR ENDED	12/31/2018
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* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	
Origination Fees	7,780,954
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079
Revolving Credit Commitment Fee	New Borrowing 0.005 Old Borrowing 0.0050
Revolving Credit Commitment Fee	0.0037

After borrowing is at the midpoint (\$275,000)

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

		GL '224100		GL '220204		GL '181100/654106		GL '220202					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees		
2008													
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-			
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132		
02/4/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853		
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409		
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752		
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042		
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)		
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230		
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289		
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931		
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)		
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402		
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516		
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084		
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667		
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)		
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461		
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485		
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714		
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487		
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903		
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)		
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580		
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645		
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650		
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235		
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439		
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901		
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404		
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511		

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
Internal Rate of Return ¹	4.886348%
Based on following Financial Formula ² :	
$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$	
Origination Fees	
Origination Fees	7,780,954
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079
Revolving Credit Commitment Fee	
Revolving Credit Commitment Fee	
New Borrowing	0.005
Old Borrowing	0.0050
Revolving Credit Commitment Fee	0.0037

After borrowing is at the midpoint (\$275,000)

(1)	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31		24,281,001	174,431	(544,569)
	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-	618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-	-	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50		39,066,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202		1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144		549,166.67	(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062			50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11		38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899			-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586		453,194.44	(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,198			30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071			50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11		(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06		44,792,084	794,450	586,534
	10/16/2009	Q4		-	375,000,000	365,095,468		321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-		30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688			50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000	-	455,000,000	447,760,519	1,374,479.16		(1,374,479)	702,843	(671,636)
	1/4/2010	Q1		-	447,088,883	447,088,883		138,489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11		29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304		18,489.58	(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	477,411,847	477,411,847	423,000.00		(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)		4,533,000.00	445,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	439,061,764		5,852,578.67	39,147,421	-	-
	1/27/2010	Q1		-	495,000,000	477,209,186		6,979.59	(6,980)	124,763	124,763
	2/3/2010	Q1		-	495,000,000	477,326,969		58,000.00	(58,000)	436,922	436,922
	2/3/2010	Q1		-	495,000,000	477,705,891		5,500.00	(5,500)	-	-
	2/5/2010	Q1		-	495,000,000	477,700,391		82,116.73	(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231			20,000,000	437,300	437,300
	2/24/2010	Q1		-	515,000,000	498,177,531		23,770.00	(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00	29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20	(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04	19,982,179	623,885	623,885
	4/1/2010	Q2		-	565,000,000	550,854,823		255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2		-	565,000,000	550,831,415		123,660.90	(123,661)	288,060	288,060
	4/7/2010	Q2		-	565,000,000	550,995,814		201,250.00	(201,250)	144,054	144,054
	4/8/2010	Q2		-	565,000,000	550,938,618		224,587.75	(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045			30,000,000	288,036	288,036
	4/14/2010	Q2		-	595,000,000	581,074,082		194,134.74	(194,135)	151,918	151,918
	4/21/2010	Q2		-	595,000,000	581,031,865		18,977.41	(18,977)	531,848	531,848
	4/26/2010	Q2	(65,000,000)	530,000,000	581,544,735		369,573.75		(65,369,574)	380,177	10,603
	4/26/2010	Q2	65,000,000	595,000,000	516,555,339		55,920.56		64,944,079	-	(55,921)
	4/28/2010	Q2		595,000,000	581,499,418		-	2,300.79	(2,301)	152,029	152,029
	4/30/2010	Q2		595,000,000	581,649,147			2,156.70	(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058			30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608			(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44		79,839,306	-	(160,694)
	5/12/2010	Q2		-	625,000,000	612,571,218			-	(81,275)	(81,275)
	5/12/2010	Q2		-	625,000,000	612,489,943	170,100.00		(170,100)	-	(170,100)
	5/20/2010	Q2		-	625,000,000	612,319,843		182,500.00	(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942			20,000,000	480,746	480,746
	6/14/2010	Q2		-	645,000,000	633,258,687		150,071.58	(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		-	645,000,000	634,683,197			(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		-	645,000,000	635,864,253		1,168.50	(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200			35,000,000	415,741	415,741
	7/15/2010	Q3		-	680,000,000	671,361,942	8,500,000.00		(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3	(65,000,000)	615,000,000	663,564,309				(65,000,000)	954,726	954,726
	7/26/2010	Q3		595,000,000	599,519,036				(20,000,000)	-	-
	7/26/2010	Q3	115,000,000	710,000,000	579,519,036				115,000,000	-	-
	7/26/2010	Q3		-	710,000,000	694,519,036	115,798.33		-	(115,798)	(115,798)
	7/26/2010	Q2		710,000,000	694,403,237		544,837.22		(544,837)	-	(544,837)
	8/9/2010	Q3	(35,000,000)	675,000,000	693,858,400		107,415.00		(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	-		35,000,000	-	-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814		271,680.83	(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89		(80,699,609)	-	(699,609)
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106			110,000,000	-	-
	8/30/2010	Q3		-	710,000,000	694,323,106		407,816.09	(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735			30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408			-	1,805,872	1,805,872
	10/1/2010	Q4		-	740,000,000	728,084,280			(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478			30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33		(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133			115,000,000	-	-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133			30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11		(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50		(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33		(30,086,853)	-	(86,853)
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958			95,000,000	-	-
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56		(110,955,216)	310,092	(645,123)
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67		(30,018,947)	-	(18,947)
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83		139,999,994	-	(6)
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882			20,000,000	2,482,059	2,482,059
	12/23/2010	Q4		-	820,000,000	812,484,941		8,281.46	(8,281)	1,807,331	1,807,331
	1/3/2011	Q1		-	820,000,000	814,283,991			(140,278)	1,171,579	1,171,579
	1/18/2011	Q1		-	820,000,000	815,315,292	9,000,000		(9,000,000)	1,600,050	(7,399,950)
	1/26/2011	Q1		(115,000,000)	705,000,000	807,915,342	966,600.56		(115,966,601)	845,228	(121,373)
	1/26/2011	Q1		115,000,000	820,000,000	692,793,969			115,000,000	-	-
	2/9/2011	Q1		(20,000,000)	800,000,000	807,793,969	118,552.78		(20,118,553)	1,479,507	1,360,954

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$ 900,000,000
Internal Rate of Return ¹		4.886348%
Based on following Financial Formula ² :		
$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$		
Origination Fees		
Origination Fees		7,780,954
Addition Origination Fees		15,125
Total Issuance Expense		7,796,079
Revolving Credit Commitment Fee		New Borrowing 0.005 Old Borrowing 0.0050
Revolving Credit Commitment Fee		0.0037

After borrowing is at the midpoint (\$275,000)

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-		115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-		235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-		235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289	-		50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513	-		20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,647	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105
								-	-

Commitment fees for 4th quarter 2008

ATTACHMENT 2
Annual Transmission Revenue Requirements
For 2019 Rate Year

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2019 Forecast

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) Attachment 5	2,161,955,160
7	Total Plant In Service	(Line 6)	2,161,955,160
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	280,417,301
9	Total Accumulated Depreciation	(Line 8)	280,417,301
10	Net Plant	(Line 7 - Line 9)	1,881,537,859
11	Transmission Gross Plant	(Line 15 + Line 21)	2,161,955,160
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,881,537,859
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	2,064,865,510
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	10,253,911
17	Total Transmission Plant	(Line 15 + Line 16)	2,075,119,421
18	General & Intangible	Attachment 5	97,089,650
19	Total General & Intangible	(Line 18)	97,089,650
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	97,089,650
22	Transmission Related Plant	(Line 17 + Line 21)	2,172,209,071
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	256,283,793
24	Accumulated General Depreciation	Attachment 5	9,882,707
25	Accumulated Intangible Amortization	Attachment 5	14,250,801
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	24,133,508
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	24,133,508
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	280,417,301
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,891,791,771

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-402,480,396
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-402,480,396
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	0
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	119,364
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	10,166,293
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	1,270,787
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-401,090,246
46	Rate Base		(Line 30 + Line 45)	1,490,701,524

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	9,404,658
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,202,319
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	8,202,339
A&G Expenses				
53	Total A&G		p323.197.b	761,635
54	Less Property Insurance Account 924		p323.185.b	32,952
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	728,683
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	728,683
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	32,952
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	32,952
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	32,952
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,202,319
73	Total Account 566		Sum (Lines 70 to 72)	1,202,319
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	10,166,293

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	43,796,533
76	General Depreciation	Attachment 5	1,949,254
77	Intangible Amortization (Note A)	Attachment 5	1,798,331
78	Total	(Line 76 + Line 77)	3,747,586
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,747,586
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,544,118

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	13,279,545
83	Total Taxes Other than Income	(Line 82)	13,279,545

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	936,927,666
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	936,927,666
Capitalization				
90	Long Term Debt (Note N)			624,743,835
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,743,835
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	936,927,666
97	Total Capitalization		(Sum Lines 94 to 96)	1,561,671,501
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	40.0048%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	59.9952%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0860
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	128,135,130

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.62%
111	p	(percent of federal income tax deductible for state purp	0.00%
112	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.02%
113	T / (1-T)		37.03%
114	Income Tax Component =	$CIT = (T / (1 - T)) * \text{Investment Return} * (1 - (WCLTD / R)) =$	38,746,515
115	Total Income Taxes	(Line 114)	38,746,515

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,891,791,771
117	Total Adjustment to Rate Base	(Line 45)	-401,090,246
118	Rate Base	(Line 46)	1,490,701,524
119	Total Transmission O&M	(Line 74)	10,166,293
120	Total Transmission Depreciation & Amortization	(Line 81)	47,544,118
121	Taxes Other than Income	(Line 83)	13,279,545
122	Investment Return	(Line 108)	128,135,130
123	Income Taxes	(Line 115)	38,746,515
124	Gross Revenue Requirement	(Sum Lines 119 to 123)	237,871,601

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,172,209,071
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,172,209,071
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	237,871,601
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	237,871,601
131	Revenue Credits	Attachment 3	1,435,459

132	Net Revenue Requirement	(Line 130 - Line 131)	236,436,142
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Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	236,436,142
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,818,835,629
135	FCR	(Line 133 / Line 134)	12.9993%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.5914%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.5914%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.4162%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	69,554,497
140	Increased Return and Taxes	Attachment 4	179,136,804
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	248,691,301
142	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,818,835,629
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.6731%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.2652%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.2652%
146	Net Revenue Requirement	(Line 132)	236,436,142.46
147	Reconciliation amount	Attachment 6	8,561,714.84
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,371,305.58
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	Net Zonal Revenue Requirement	(Line 146 + 147 + 148 + 149)	251,369,162.88

Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

153	Network Service Rate (\$/MW/Year)	(Line 152)	N/A
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Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47. If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	D	E	F	G	
	Beg of Year Total	End of Year Total	End of Year Est. for Final Total	C Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT
1 ADIT- 282 From Account Total Below	559,422,845	568,563,524	568,563,524		568,563,524	-	-	568,563,524
2 ADIT-283 From Account Total Below	99,335,630	92,932,803	92,932,803		91,745,895	-	-	91,745,895
3 ADIT-190 From Account Total Below	(246,128,398)	(259,063,205)	(259,063,205)		(257,829,023)	-	-	(257,829,023)
4 Subtotal					402,480,396	-	-	402,480,396
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					402,480,396			402,480,396

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
Amount 0 < From Acct 283, below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed.
Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Depri-FED-Norm	-	(3)	(3)			(3)			Additional tax depreciation over book
AMT Carryforward	982,089	815,017	815,017			815,017			Paid AMT tax which generates a credit
Charitable Contribution - VA RTA	-	135	135			135			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	280	1,761	1,761			1,761			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	13,455	-	-			-			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	341,077	1,330,290	1,330,290			1,330,290			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,583	1,892,585	1,892,585			1,892,585			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,594	21,594			21,594			Taxable CIAC
CIAC-PA-Norm	60,344	103,436	103,436			103,436			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(48,080)	(36,945)	(36,945)			(36,945)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,557	20,558	20,558			20,558			Taxable CIAC
CIAC-WV-Norm	22,357	100,900	100,900			100,900			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,678	157,677	157,677			157,677			Taxable CIAC
Deferral Amortization of Excess Dif Income Taxes	-	2,049,003	2,049,003			2,049,003			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(3,457,109)	(7,531,112)	(7,531,112)			(7,531,112)			Reclass of the tax portion (gross-up) for property items included in account
Federal NOL	146,951,695	157,650,152	157,650,152			157,650,152			190
Merger Costs: D&O Insurance	1,333	1,003	1,003		1,003				Result of bonus depreciation
Merger Costs: Licenses	61,482	46,271	46,271		46,271				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	3,563,101	2,847,069	2,847,069			2,847,069			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT WV	17,735,335	17,926,330	17,926,330			17,926,330			Result of bonus depreciation
Pension/OPEB - Other Def Cr. or Dr.	2,187,156	1,456,511	1,456,511			1,456,511			Result of bonus depreciation
									Pension related temporary difference associated with Service Company allocations
Purch Acct-LTD FMV	1,231,306	1,196,908	1,196,908		1,186,908				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	443,800	1,557,234	1,557,234			1,557,234			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	29,507,775	28,837,213	28,837,213			28,837,213			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,415,858	32,573,737	32,573,737			32,573,737			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	418,062	408,742	408,742			408,742			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	308,401	311,239	311,239			311,239			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	693,023	683,025	683,025			683,025			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,016,849	1,031,080	1,031,080			1,031,080			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	499,957	488,748	488,748			488,748			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,698	334,330	334,330			334,330			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,671,993	2,616,645	2,616,645			2,616,645			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,554,466	2,579,782	2,579,782			2,579,782			Actual amount of tax interest capitalized
Subtotal	242,671,288	251,532,093	251,532,093	-	1,234,182	250,297,911	-	-	
Less FASB 109 included above	(3,457,109)	(7,531,112)	(7,531,112)	-	-	(7,531,112)	-	-	
Less FASB 106 included above				-	-		-	-	
Total	246,128,308	259,063,205	259,063,205	-	1,234,182	257,829,023	-	-	

Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D, & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
ADIT- 282	p274.9.b	p275.9.k							
A&G Expenses Capitalized	7,837,378	9,478,039	9,478,039			9,478,039			Basis difference relating to A&G expense
Accelerated Tax Depreciation	520,665,679	524,573,784	524,573,784			524,573,784			Additional tax deprecation over book
Additional State Depreciation MD	2,433,745	2,863,698	2,863,698			2,863,698			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	7,539,621	8,191,045	8,191,045			8,191,045			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	3,602,727	3,980,249	3,980,249			3,980,249			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	46,894,821	47,583,246	47,583,246			47,583,246			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,248,659	4,207,355	4,207,355			4,207,355			Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Equity Flow Through	3	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	109,560	113,822	113,822			113,822			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(2,537,660)	(2,478,894)	(2,478,894)			(2,478,894)			Temporary difference arising for removal of plant/property
FASB 109 Gross-Up	(176,952,100)	(178,308,361)	(178,308,361)			(178,308,361)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(34,044,286)	(32,849,822)	(32,849,822)			(32,849,822)			Other property related temporary differences
Sale of Property - Book Gain or (Loss)	(123,056)	(167,759)	(167,759)			(167,759)			
T&D Repairs	2,930,713	3,246,731	3,246,731			3,246,731			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(135,059)	(186,970)	(186,970)			(186,970)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	382,470,745	390,255,164	390,255,164	-	-	390,255,164	-	-	
Less FASB 109 included above	(176,952,100)	(178,308,361)	(178,308,361)	-	-	(178,308,361)	-	-	
Less FASB 106 included above				-	-		-	-	
Total	559,422,845	568,563,524	568,563,524	-	-	568,563,524	-	-	

Instructions for Account 282:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	p276.19.b	p277.19.k							
Charitable Contribution State & Local RTA	260	2,853	2,853			2,853			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	848,550	1,892,583	1,892,583			1,892,583			Taxable CIAC
CIAC-MD-Norm	(68,524)	(78,133)	(78,133)			(78,133)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	11,542	21,814	21,814			21,814			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	75,880	121,734	121,734			121,734			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	5,256	14,553	14,553			14,553			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	53,850	135,495	135,495			135,495			Taxable CIAC
Deferred Charge-EIB	20,304	20,739	20,739			20,739			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	9,066,511	17,820,512	17,820,512			17,820,512			Reclass of the tax portion (gross-up) for property items included in account 283
PAA- LT Regulatory Asset Amort	1,231,305	1,186,908	1,186,908		1,186,908				Reflects the adjustments and subsequent amortization of adjusted debt
PJM Receivable	42,616,309	34,784,038	34,784,038			34,784,038			balances associated with the FEAYE merger
SC01 Timing Allocation	382,269	319,254	319,254			319,254			Comparison of actual to forecast revenues - non-property related
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,111,359	32,198,345	32,198,345			32,198,345			Timing differences related to service company allocations
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	305,894	307,012	307,012			307,012			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,013,950	1,021,294	1,021,294			1,021,294			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	328,125	329,176	329,176			329,176			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,528,807	2,541,838	2,541,838			2,541,838			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	17,735,335	17,926,331	17,926,331			17,926,331			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	135,059	186,970	186,970			186,970			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	108,402,141	110,753,315	110,753,315		1,186,908	109,566,407	-	-	
Less FASB 109 included above	9,066,511	17,820,512	17,820,512	-	-	17,820,512	-	-	
Less FASB 106 included above									
Total	99,335,630	92,932,803	92,932,803	-	1,186,908	91,745,895	-	-	

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
Plant Related			Gross Plant Allocator		
1.1	2017 State Property WV	p263.27(i)	4,609,024	100.0000%	\$ 4,609,024
1.2	2018 State Property WV	p263.28(i)	5,488,280	100.0000%	5,488,280
1.3	2017 State Property PA (PURTA)	p263.17(i)	33,000	100.0000%	33,000
1.4	2018 Local Property WV	p263.36(i)	18,575	100.0000%	18,575
1.5	2018 Local Property VA	p263.39(i)	1,586,744	100.0000%	1,586,744
1.6	2018 Local Property PA	p263.1.2(i)	4,211	100.0000%	4,211
1.7	2017 Local Property MD	p263.1.5(i)	1,487,452	100.0000%	1,487,452
1.8					
1.9					
2.0					
2.1					
2.2					
2.3	State Sales/Use Tax PA	p263.15(i)	170	100.0000%	170
4	Total Plant Related		13,227,455	100.0000%	13,227,455
Labor Related			Wages & Salary Allocator		
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
	Federal - Other		52,090		
8	Total Labor Related		52,090	100.0000%	52,090
Other Included			Gross Plant Allocator		
9			0		0
10			0		0
11			0		0
12	Total Other Included		0	100.0000%	0
13	Total Included (Lines 4 + 8 + 12)		13,279,545		13,279,545 Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	35,728,079		
15	Corporate Net Income Tax MD	p263.8(i)	165,731		
16	Corporate Net Income Tax PA	p263.14(i)	1,752,242		
17	Corporate Net Income Tax VA	p263.21(i)	146,602		
18	Corporate Net Income Tax WV	p263.25(i)	4,758,895		
19	Subtotal, Excluded		42,551,548		
20	Total, Included and Excluded (Line 13 + Line 19)		55,831,093		
21	Total Other Taxes from p114.14.c		13,279,545		
22	Difference (Line 20 - Line 21)		42,551,548		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

		Amount	FERC Form No.1 page, line & Col
Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	
Account 456 - Other Electric Revenues (Note 1)			
3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,435,459	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	1,435,459	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,435,459	Input to Appendix A, Line 131
Revenue Adjustment to determine Revenue Credit			
14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-	
14b	Costs associated with revenues in line 14a	-	
14c	Net Revenues (14a - 14b)	-	
14d	50% Share of Net Revenues (14c / 2)	-	
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-	
14f	Net Revenue Credit (14d + 14e)	-	
14g	Line 14a less line 14f	-	
15	Amount offset in line 4 above	-	
16	Total Account 454 and 456	1,435,459	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.		
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
20	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.		

Trans-Allegheny Interstate Line Company

Attachment 4 - Calculation with Incentive ROE

EXHIBIT NO. TRC-203
ATTACHMENT H-18A
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A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	179,136,804	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source	Reference	
1	Rate Base	Appendix A, Line 46		1,490,701,524
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital	Appendix A, Line 85		936,927,666
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86		0
5	Less Preferred Stock	Appendix A, Line 87		0
6	Less Account 216.1	Appendix A, Line 88		0
7	Common Stock	Appendix A, Line 89		936,927,666
	Capitalization			
8	Long Term Debt	Appendix A, Line 90		624,743,835
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91		0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92		0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93		0
12	Total Long Term Debt	Appendix A, Line 94		624,743,835
13	Preferred Stock	Appendix A, Line 95		0
14	Common Stock	Appendix A, Line 96		936,927,666
15	Total Capitalization	Appendix A, Line 97		1,561,671,501
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.0048%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.9952%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70%	0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0158
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0762
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0920
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	137,078,621

Composite Income Taxes

	Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109		21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110		7.62%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111		0.00%
30	T	Appendix A, Line 112		27.02%
31	T/(1-T)	Appendix A, Line 113		37.03%
32	Income Tax Component =	CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =		42,058,183
33	Total Income Taxes	(Line 32)		42,058,183

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet																		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																		
13 Month Balance for Reconciliation										EDY Balance for Estimate								
Calculation of Transmission Plant in Service																		
Source										Black Oak								
0206.58.0										Wells Ridge								
0207.55.0										ISO Junction								
0207.55.0										Territorial Line								
0207.55.0										Potter SS								
0207.55.0										Ozark/Whiskey								
0207.55.0										Madisonbrook Transformer								
0207.55.0										North Chancellorsburg Transformer								
0207.55.0										Bridgton Transformer								
0207.55.0										Madisonbrook Capacitor								
0207.55.0										Kennel								
0207.55.0										Double #2 Trans								
0207.55.0										Double #3 Trans								
0207.55.0										Double #4 Trans								
0207.55.0										Double #5 Trans								
0207.55.0										Double #6 Trans								
0207.55.0										Double #7 Trans								
0207.55.0										Double #8 Trans								
0207.55.0										Double #9 Trans								
0207.55.0										Double #10 Trans								
0207.55.0										Double #11 Trans								
0207.55.0										Double #12 Trans								
0207.55.0										Double #13 Trans								
0207.55.0										Double #14 Trans								
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Details																	
13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh Sew and	Luxor	Grandpique & Guilford	Horseshoe Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	2,068,959	832,202	4,993,804	61,310,947	657,191	10,792,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,068,959	832,202	5,037,844	61,316,377	657,191	10,791,881	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,068,959	832,202	5,037,844	61,318,340	657,191	10,792,259	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,068,959	832,202	5,037,844	61,321,444	657,191	10,792,219	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,068,959	832,202	5,037,844	61,363,310	657,191	10,792,244	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,321	832,202	5,037,844	61,684,510	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,844	61,684,684	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,844	61,686,786	657,191	10,797,221	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,844	61,688,516	657,191	10,795,834	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,844	61,697,129	657,191	10,795,834	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,786	832,202	5,037,844	61,696,137	657,191	10,264,463	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,844	61,699,256	657,191	13,898,336	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,844	61,700,385	657,191	14,546,826	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,593	15,623,574	2,067,143	832,202	5,034,256	61,551,656	657,191	11,238,637	27,539,303	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

1,808,581,717

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

			Link to Appendix A, line 15		Link to Appendix A, line 15
Calculation of Distribution Plant In Service					
December	Source	For 2017	-		
January	o206.75.b	company records	For 2018	-	
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	o207.75.q	For 2018	-		
Distribution Plant In Service					
Calculation of Intangible Plant In Service					
December	Source	For 2017	21,131,450		
December	o204.5.b	For 2018	30,459,305		30,459,305
Intangible Plant In Service			26,795,878		32,459,305
			Link to Appendix A, line 18		Link to Appendix A, line 18
Calculation of General Plant In Service					
December	Source	For 2017	61,596,454		-
December	o205.99.b	For 2018	64,630,345		64,630,345
General Plant In Service			63,113,400		64,630,345
			Link to Appendix A, line 18		Link to Appendix A, line 18
Calculation of Production Plant In Service					
December	Source	For 2017	-		
January	o204.46b	company records	For 2018	-	
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	o205.46.c	For 2018	-		
Production Plant In Service					
			Link to Appendix A, line 6		Link to Appendix A, line 6
6 Total Plant In Service			Sum of averages above		
			2,147,372,902		2,161,955,160
			Link to Appendix A, line 6		Link to Appendix A, line 6

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet																					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																					
				13 Month Balance for Reconciliation	EOY Balance for Estimate																
Calculation of Transmission Accumulated Depreciation				Source			Black Oak	Wells Ridge	902 Junction - Territorial View	Potter SS	Osage Whiskey	Meadowbrook Transformer	North Shawanabok	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans		
December				Prior year FERC Form 1 6219.25.b	For 2017	214,622,368	13,543,163	789,218	145,511,819	173,975	2,688,959	1,971,867	281,970	1,438,267	1,165,326	6,827,873	688,928	587,511	1,043,384		
January				company records	For 2018	218,241,217	13,898,505	887,128	147,240,021	176,541	2,618,086	1,988,080	288,337	1,448,803	1,177,470	6,897,132	708,896	674,407	1,057,828		
February				company records	For 2018	221,785,422	13,773,870	(769,040)	148,808,741	179,408	2,684,111	1,988,850	288,704	1,463,319	1,189,500	6,966,407	714,743	681,342	1,070,260		
March				company records	For 2018	225,352,364	13,888,481	(760,981)	150,860,242	182,271	2,711,677	1,883,053	292,071	1,476,838	1,201,090	7,038,871	722,188	688,270	1,086,540		
April				company records	For 2018	229,216,176	14,005,268	(752,862)	152,698,472	185,136	2,759,245	1,817,178	294,438	1,480,352	1,213,680	7,106,933	730,005	696,189	1,093,000		
May				company records	For 2018	232,254,072	14,121,118	(664,772)	153,788,381	188,002	2,804,813	1,831,319	298,894	1,503,888	1,225,771	7,174,215	738,003	692,108	1,103,469		
June				company records	For 2018	235,778,715	14,238,999	(658,685)	155,427,660	190,867	2,854,383	1,846,462	302,171	1,517,384	1,237,881	7,245,488	745,910	699,028	1,117,833		
July				company records	For 2018	239,393,680	14,352,881	(558,598)	157,166,734	193,732	2,901,954	1,859,805	305,538	1,530,900	1,249,951	7,312,782	753,818	675,947	1,130,397		
August				company records	For 2018	243,188,993	14,468,783	(513,507)	158,958,241	196,598	2,949,225	1,873,748	308,905	1,544,477	1,262,041	7,380,085	761,726	622,868	1,140,881		
September				company records	For 2018	246,826,633	14,584,645	(462,418)	160,877,700	199,463	2,997,090	1,887,895	312,272	1,557,033	1,274,131	7,451,343	769,633	620,788	1,152,325		
October				company records	For 2018	249,493,373	14,700,207	(414,320)	162,467,307	202,328	3,044,670	1,792,947	315,638	1,571,448	1,286,221	7,520,633	777,541	638,325	1,167,790		
November				company records	For 2018	253,011,972	14,816,409	(368,240)	164,143,582	205,193	3,092,245	1,798,199	319,005	1,584,965	1,298,312	7,589,918	785,448	643,025	1,180,254		
December				6219.25.b	For 2018	256,293,793	14,932,722	(318,121)	165,521,628	208,059	3,139,821	1,799,261	322,322	1,598,491	1,310,402	7,659,200	793,355	650,544	1,192,718		
23	Transmission Accumulated Depreciation					256,293,792	256,293,793		14,297,364	(606,685)	155,635,598	199,867	2,854,393	1,647,202	302,171	1,517,384	1,237,861	7,243,513	746,917	699,025	1,118,444

Totals																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Colemanough Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Albion	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
883,004	1,173,871	77,918	68,263	457,602	4,502,761	58,868	627,016	2,062,223	83,488	132,437	1,011,529	2,898,827	245,638	40,584	3,388,989	382,193	31,278
886,614	1,281,382	79,688	67,710	418,287	4,608,994	60,918	627,396	2,146,778	85,811	139,842	1,084,977	2,729,279	251,449	41,867	3,340,057	370,843	32,944
907,974	1,229,094	81,196	66,179	418,972	4,715,237	61,167	647,771	2,189,333	87,723	138,048	1,087,626	2,783,731	257,282	42,087	3,416,046	379,492	32,812
920,434	1,268,898	82,840	70,632	419,218	4,821,480	62,318	688,148	2,352,880	89,830	147,754	1,089,875	2,847,183	263,106	43,884	3,468,033	386,142	33,066
932,684	1,284,517	84,481	72,088	477,863	4,907,734	63,469	688,527	2,306,444	91,947	144,880	1,103,721	2,910,635	268,528	44,985	3,573,022	386,752	34,348
945,384	1,312,228	86,122	73,045	436,588	5,033,967	64,620	678,954	2,359,959	94,039	147,885	1,126,769	2,974,087	274,763	46,077	3,650,070	405,441	35,115
957,814	1,339,840	87,783	75,001	446,273	5,146,710	65,771	689,262	2,413,564	96,171	151,072	1,149,817	3,037,038	280,376	46,973	3,726,866	414,091	35,883
970,274	1,367,651	89,424	76,457	453,858	5,248,944	66,922	689,680	2,467,110	98,283	154,178	1,172,885	3,100,891	286,400	47,570	3,803,986	422,741	36,651
981,566	1,395,363	91,045	77,914	460,243	5,352,697	68,074	710,037	2,520,928	100,395	157,284	1,195,913	3,164,443	292,223	48,566	3,880,974	431,261	37,419
993,905	1,423,074	92,686	79,370	471,328	5,458,940	69,225	720,415	2,575,041	102,507	160,389	1,218,961	3,227,895	298,046	49,563	3,957,962	440,040	38,187
996,434	1,450,786	94,326	80,828	480,313	5,565,183	70,376	730,793	2,629,187	104,619	163,495	1,242,009	3,291,347	303,870	50,559	4,034,950	448,600	38,955
978,684	1,478,497	95,967	82,283	488,698	5,671,427	71,527	741,170	2,683,332	106,732	166,601	1,265,057	3,354,799	309,693	51,556	4,111,939	457,040	39,723
997,344	1,506,209	97,608	83,739	497,083	5,777,670	72,678	751,548	2,737,477	108,844	169,703	1,288,105	3,418,252	315,517	52,552	4,189,927	465,589	40,491
941,956	1,339,840	87,783	75,001	447,220	5,140,210	65,771	689,262	2,414,100	96,171	151,072	1,149,817	3,037,039	280,576	46,973	3,726,898	414,091	35,883

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Run	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nyewaser	Oak Mound	Juffie SS	Erie South	Farmers Valley Substation	Richwood HR	Damascus SS	Warren Substation	Pinebrook SS	Total
427,813	4,084,087	586,876	58,042	120,153	27,386	1,118,287	2,109,387	105,464	415,353	70,024	29,076	862,587	114,806	1,781,773	905,372	50,866	40,287	2,782,201	878,041	2,201,052	1,275,096	2,031,965	16,217	273,742	-	214,622,308
440,686	4,234,851	602,788	69,862	131,837	28,398	1,158,475	2,188,231	109,162	428,932	72,419	30,610	882,487	118,725	1,848,794	940,347	52,862	41,995	2,903,762	885,105	2,215,695	1,344,389	2,186,866	17,402	315,805	-	218,241,217
453,859	4,358,867	618,681	61,161	134,063	29,809	1,198,863	2,263,074	112,919	442,032	74,815	30,959	894,442	122,641	1,919,815	976,312	54,838	43,668	3,125,268	1,087,160	2,430,359	1,413,737	2,340,032	19,002	357,868	-	221,765,422
467,033	4,483,084	634,563	62,721	137,330	31,020	1,239,852	2,338,918	116,467	456,131	77,210	31,561	1,026,439	130,598	1,992,838	1,010,281	56,825	45,234	3,286,761	1,191,210	2,640,036	1,483,583	2,494,453	21,782	398,934	-	225,052,964
480,206	4,608,585	650,446	64,281	140,587	32,232	1,277,040	2,413,761	120,174	469,791	79,606	31,844	1,046,462	132,476	2,042,797	1,045,251	58,811	46,843	3,468,351	1,255,261	2,693,714	1,552,462	2,648,797	23,973	442,004	-	229,216,176
493,380	4,728,724	666,330	65,840	142,884	33,443	1,317,229	2,490,605	123,852	483,090	82,001	32,186	1,107,516	134,394	2,118,576	1,080,222	60,797	48,482	3,640,263	1,366,312	2,774,095	1,621,842	2,803,220	26,184	484,075	8,228	232,254,072
506,553	4,853,021	682,232	67,400	145,031	34,655	1,357,419	2,571,460	127,529	496,090	84,397	34,728	1,148,572	138,311	2,189,395	1,115,162	62,783	50,121	3,812,446	1,432,363	2,869,084	1,691,226	2,897,474	28,381	528,145	24,846	235,775,715
519,726	4,977,412	698,125	68,960	146,338	35,866	1,397,608	2,647,292	131,267	510,549	86,792	36,812	1,200,679	146,147	2,250,215	1,150,162	64,770	51,760	3,984,917	1,507,415	3,003,779	1,760,808	3,112,163	30,584	568,195	42,295	239,393,690
532,900	5,101,864	714,017	70,520	148,036	37,078	1,437,797	2,724,136	134,884	524,148	88,188	38,612	1,230,679	148,147	2,317,054	1,185,132	66,766	53,089	4,140,821	1,711,486	3,114,476	1,830,393	3,286,668	32,787	610,189	60,198	242,185,050
546,073	5,226,357	729,910	72,079	151,255	38,289	1,477,986	2,800,979	138,562	537,748	91,584	37,555	1,271,765	150,084	2,389,853	1,220,103	68,742	55,038	4,321,490	1,815,524	3,223,170	1,899,781	3,421,144	34,970	652,159	78,105	245,826,613
559,247	5,350,872	745,803	73,539	153,875	39,501	1,518,175	2,877,823	142,203	551,348	93,079	38,497	1,312,854	153,955	2,450,672	1,255,073	70,729	56,878	4,503,888	1,919,584	3,347,865	1,980,765	3,575,845	37,173	694,125	96,194	249,483,379
572,420	5,475,407	761,696	75,109	157,621	40,712	1,558,364	2,954,666	145,917	564,947	95,375	39,439	1,353,947	157,890	2,517,460	1,280,043	72,715	58,317	4,686,220	2,022,650	3,462,563	2,038,548	3,738,161	39,377	736,110	114,032	253,011,972
585,593	5,599,909	777,589	76,739	159,244	41,924	1,598,554	3,031,510	149,264	578,547	96,773	40,789	1,395,044	161,617	2,596,306	1,305,014	74,261	59,556	4,838,734	2,127,794	3,577,260	2,107,660	3,984,897	41,566	779,089	131,676	255,263,762
506,553	4,851,793	682,232	67,400	136,116	34,655	1,357,419	2,570,449	127,529	496,090	84,397	34,728	1,148,545	138,311	2,183,271	1,115,193	62,783	50,121	3,562,593	1,503,371	2,889,111	1,691,418	2,957,817	28,379	526,035	42,753	235,662,987

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

				Link to Appendix A, line	
Calculation of Distribution Accumulated Depreciation				Link to Appendix A, line 23	
December	Source	Prior year FERC Form 1 p219.26.b	For 2017	-	-
January	company records	For 2018	-	-	-
February	company records	For 2018	-	-	-
March	company records	For 2018	-	-	-
April	company records	For 2018	-	-	-
May	company records	For 2018	-	-	-
June	company records	For 2018	-	-	-
July	company records	For 2018	-	-	-
August	company records	For 2018	-	-	-
September	company records	For 2018	-	-	-
October	company records	For 2018	-	-	-
November	company records	For 2018	-	-	-
December	p219.26.b	For 2018	-	-	-
Distribution Accumulated Depreciation					-
Calculation of Intangible Accumulated Depreciation					
December	Source	Prior year FERC Form 1 p200.21.b	For 2017	12,460,765	
December	p200.21.b	For 2018	14,260,891	14,260,891	
25	Accumulated Intangible Depreciation			13,355,793	14,260,891
Calculation of General Accumulated Depreciation				Link to Appendix A, line 25	
December	Source	Prior year FERC Form 1 p219.26b	For 2017	9,882,707	9,882,707
December	p219.26.b	For 2018	9,882,707	9,882,707	
24	Accumulated General Depreciation			9,882,707	9,882,707
Calculation of Production Accumulated Depreciation				Link to Appendix A, line 24	
December	Source	Prior year FERC Form 1 p219.20.b-24.b	For 2017	-	-
January	company records	For 2018	-	-	-
February	company records	For 2018	-	-	-
March	company records	For 2018	-	-	-
April	company records	For 2018	-	-	-
May	company records	For 2018	-	-	-
June	company records	For 2018	-	-	-
July	company records	For 2018	-	-	-
August	company records	For 2018	-	-	-
September	company records	For 2018	-	-	-
October	company records	For 2018	-	-	-
November	company records	For 2018	-	-	-
December	p219.20.b thru 219.24.b	For 2018	-	-	-
Production Accumulated Depreciation					-
8	Total Accumulated Depreciation	Sum of averages above		258,925,382	260,417,301
				Link to Appendix A, line 8	

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Bag of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies		p227.8	-	-	-	
37	Undistributed Skew Expense		p227.16	-	-	-	
51	Allocated General Expenses Plus Property Under Capital Leases	0	p200.4 c	-	-	-	

Transmission / Non-transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Bag of year	End of Year (for estimate)	Average of Beginning and Ending Balances	Details
34	Transmission Related Land Held for Future Use	Total Non-Transmission Related Transmission Related		-	-	-	Enter Details Here

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Bag of year	CWIP account 1 Amount	Expensed Leases in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B) Attachment 5		-	2,137,490,070	-	
15	Plant in Service Transmission Plant in Service	(Note B) Attachment 5		-	2,048,762,146	-	
23	Accumulated Depreciation Transmission Accumulated Depreciation	(Note B) Attachment 5		-	214,022,264	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				CCR by Estimate and RCR for Prior	Amortization Amount (Check & Transfer)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)
35	Unamortized Capitalized Pre-Commercial Costs			\$ -	\$ -	\$ -	\$ -

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Bag of year	EPRI Dues	Details
58	Allocated General & Common Expenses Less EPRI Dues	(Note D) p352 & 353		0	0	Enter Details Here

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-Transmission Related	Details
62	Directly Assigned AAG Regulatory Commission Exp Account 928	(Note C) p223.189 b					Link to Appendix A, line 62 Enter Details Here

Safety Related Advertising Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
66	Directly Assigned AAG General Advertising Exp Account 930.1	(Note F) p223.191 b					Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5
Income Tax Rates		MD: 8.25%	WV: 4.5%	PA: 9.99%	VA: 4.0%	
110	ST-State Income Tax Rate or Composite (Note H)	Composite	Composite is calculated based on sales, payroll and property for each jurisdiction			
		7.438%				

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Item 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G: General Advertising Exp Account 930.1 (Note J) p223 TRC b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Note L)		General Description of the Facilities
Instructions: 1 Remove all investment below 69 KV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69KV in a substation with investment of 69 KV and higher as well as below 69 KV, the following formula will be used: Example: A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x [C / (B + C)]) 444,444		Enter \$ Or Enter \$	
Add more lines if necessary			

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balance	Allocation	Transmission Related	Details
36	Prepayments			Enter \$		Amount	
	Prepayments				100%		
	Prepaid/Pensions if not included in Prepayments	237,647	1,080	119,364	100%	119,364	
	Total Prepayments	237,647	1,080	119,364		119,364	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Details	
70	Amortization Expense on Pre-Commercial Cost	\$ -	Summary of Pre-Commercial Expenses	
71	Pre-Commercial Expense	-		
72	Miscellaneous Transmission Expense	1,202,319		
	Total Account 566 Miscellaneous Transmission Expenses	\$ 1,202,319	Cost Element Name	Total
			Letter & Overhead (1)	
			Miscellaneous (2)	
			Outside Services Legal (3)	
			Outside Services Other (4)	
			Outside Services Rates (5)	
			Advertising (6)	
			Travel, Lodging and Meals (7)	
			Total	
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation	
			(2) Miscellaneous amount includes rental of vehicles for the department facilities for open houses, Field EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P&M application fee	
			(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability	
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services	
			(5) Outside services rates includes the advice of a rate consultant regarding rate design	
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project	
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings	
Net Revenue Requirement				
149	Facility Credits under Section 30.9 of the PJM OATT			

Attachment 5 - Cost Support

						Net		Accrual								
						Survivor	Salvage	Rate (Annual)								
TRANSMISSION PLANT		Life	Curve	Percent	Percent	Black Oak	Wyle Ridge	S&T Junction Verdugo Line	Mudbrook Transformer	North Shoshonai	Bedington Transformer	Mudbrook Capacitor	Kammer Transformers	Douha Replacement Transformer #2	Douha Replacement Transformer #3	Douha Replacement Transformer #4
350.2	Land & Land Rights - Easements	70	- R4	0	1.43			2,474,682								
352	Structures & Improvements	50	- R3	(10)	2.20		16,767	1,388,312								
	SVC	35	-		2.86											
353	Station Equipment	50	- R2	(5)	2.10	1,332,278	577,067	622,978	169,777	40,402	162,194	145,082	831,327	94,890	83,033	149,570
	Other	Note 1	- 80 R2 - 35-yr truncation		2.96											
	SVC	15	- S3	0	6.67											
	SCADA															
354	Towers & Fixtures	65	- R4	(25)	1.92			7,201,946								
355	Poles & Fixtures	55	- R2.5	(20)	2.18			2,438,999								
356	Overhead Conductors & Devices															
	Other	55	- R2.5	(40)	2.80			5,312,683								
	Cleaning	70	- R4		1.43			1,097,525								
357	Underground conduit	55	- S3	(5)	1.91											
358	Underground conductor and devices	45	- R3	(5)	2.33											
	SVC	35	-		2.86											
Total Transmission Plant Depreciation						1,388,539	577,067	21,246,883	169,777	40,402	162,194	145,082	831,327	94,890	83,033	149,570
Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.																

Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osgood Whately	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Gulfport	Handsome Lake- Homer City
152	281		14,882	326 2,856	1,276				124,532	2,448	3,450		
149,366	13,533	34,383	110,514	329,706	18,436	17,476	104,220	1,274,919		249,760	21,896	37,270	
			96,590							8,429			35,708
			348,832							385,009			198,757
													42,712
149,518	13,814	34,383	670,821	332,638	19,691	17,476	104,220	1,274,919	124,632	645,255	25,346	37,270	276,577

Aboona	Blairville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman HillMobility	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shinglestown	Clayburg Ring Bus	Johnstown SS Capacitor
							84,632	6,328		2,078		153,903			18,586	
761,425	49,881	11,958	923,858	103,796	9,216	158,081	1,296,436	184,386	18,717	32,698	14,538	328,364	922,123	44,130	144,608	28,746
							80,158									
							38,024									
761,425	49,881	11,958	923,858	103,796	9,216	158,081	1,491,227	180,714	18,717	32,698	14,538	482,267	922,123	44,130	143,194	28,746

															Total
Grove Sub	Rider Sub	Shawville	Monocacy SS	Mtainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood HB	Damascus SS	Warren Substation	Piercedbrook SS	Total
	113,365 96,992							118,519	12,132	246,458	615,830		37,889		2,591,238 2,877,101
															-
11,307	176,218	47,011	802,535	419,641	23,836	19,669	63,079	1,130,364	1,364,076	584,390	1,237,692	26,362	466,457	131,978	18,305,034
															-
															-
															-
	[0.054]							853,499							7,407,812 4,064,988
															-
	276,925							655,604 891,421							391,548 6,590,265 1,568,945
															-
															-
11,307	482,476	47,011	802,535	419,641	23,836	19,669	2,063,593	1,248,684	1,376,208	832,874	1,863,321	26,362	504,945	131,978	43,796,533

Attachment 5 - Cost Support

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TRAILCO FTEs (labor not capitalized) current year	0,000
7	TRAILCO PBOP Expense for base year	-
8	TRAILCO PBOP Expense in Account 626 for current year	0
57	PBOP Adjustment for Appendix A, Line 57	-
<p>Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.</p>		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Step 2 For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A	Column B	Column C	Column D	Column E	Column F	Column G		
Pre-Commercial Costs				CWIP				
Step 1	For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Estimate Step 2	Average of 13 Monthly Balances		
	Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-		
	Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-		
	502 Junction - Territorial Line (CWIP)	-	-	-	-	-		
	Total	-	-	-	-	-		
Step 3	For Reconciliation:	Pre-Commercial Costs			For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
		Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year				
	Prexy - 502 Junction 138 kV (CWIP)							
	1	-	-	-	-	-	-	-
	2	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-
	...							
	Total	-	-	-	-	-	-	-
	Prexy - 502 Junction 500 kV (CWIP)							
	1	-	-	-	-	-	-	-
	2	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-
	...							
	Total	-	-	-	-	-	-	-
	502 Junction - Territorial Line (CWIP)							
	1	-	-	-	142,845	-	-	136,129,170
	2	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	
...								
Total	-	-	-	142,845	-	-	136,129,170	
Total Additions to Plant in Service (sum of the above for each project)				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		136,129,170		
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1				Refer to Attachment 5 - Cost Support Plant in Service Worksheet				
Difference (must be zero)								

Notes:

- 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefitting multiple projects will be allocated to projects based on the estimated plant in service of each project.

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

- 2 Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

Attachment 6 - Estimate and Reconciliation Worksheet

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) p216.5-43	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	-	5	249,885	-	-	2,022	-	0
Feb	Actual	47,488	-	(147,640)	-	-	13,837	-	-
Mar	Actual	-	-	51,209	-	-	880	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		47,488	5	153,554	-	-	16,739	-	0

Month End Balances								
Other Projects PIS (Monthly additions)	Shuman Hill Sub	Farmers Valley Capactor	Walds Run SS	0	0	Rider	0	Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
-	-	5	249,985	-	-	2,022	-	0
47,488	5		102,345	-	-	15,859	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
47,488	5		153,554	-	-	16,739	-	0
522,368	63		1,887,866	-	-	185,272	-	0

Dec (Prior Year
CWIP) p216.b.43
Jan 2018
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Total

[illegible]

4	May	Year 2	Post results of Step 3 on PJM web site
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Total Revenue Requirement	
\$	233,780,444.15

Piercebrook Substation	Joffre Substation S1041
535,366	-

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWP during Year 3 based each projects cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill	Erie South	Joffe Sub	Oak Mound	Damascus SS	Warren SS	Kammer SS	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)		-	-	-	-	-	-	-	-
Jan 2019		1,006	-	29	(3,362)	-	-	-	(812,095)
Feb		940	212	3,450	28,257	-	-	-	28,310
Mar		940	84	29	143,936	-	-	-	14,497
Apr		940	1,002	889	259,584	-	-	-	23,185
May		-	-	-	629,365	-	-	-	1,689,941
Jun		-	-	-	863,547	-	-	-	283,923
Jul		-	-	-	863,547	-	-	-	2,121
Aug		-	-	-	585,456	-	-	-	11
Sep		-	-	-	526,910	-	-	-	4
Oct		-	-	-	-	-	-	-	0
Nov		-	-	-	-	-	-	-	0
Dec		-	-	-	-	-	-	-	0
Total		3,826	1,298	4,396	3,897,240	-	-	-	1,220,898

New Transmission Plant Additions for Year 3 (13 month average balance)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		502 Jct Substation	Black Oak						Wylie Ridge
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)		-	-	-	-	-	-	-	-
Jan 2019		-	58,243	591	-	-	-	-	-
Feb		-	115,251	-	-	-	-	-	-
Mar		-	9,108	-	-	-	-	-	-
Apr		-	(1,312)	584,812	-	-	-	-	-
May		-	-	5,299	-	-	-	-	56,626
Jun		-	-	155,076	-	-	-	-	93,834
Jul		-	-	-	-	-	-	-	-
Aug		-	-	-	-	-	-	-	-
Sep		-	-	-	-	-	-	-	-
Oct		-	-	-	-	-	-	-	-
Nov		-	-	-	-	-	-	-	-
Dec		-	-	-	-	-	-	-	-
Total		-	181,291	745,779	-	-	-	-	150,460

New Transmission Plant Additions for Year 3 (13 month average balance)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Waldo Run SS	Meadowbrook SS Capacitor	Conemaugh	Rider	Cabot Substation		
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)		-	-	-	-	-	-	-	-
Jan 2019		-	-	40,535	461	-	126	-	-
Feb		-	-	(17,992)	38	4,230	-	-	-
Mar		-	-	34,116	-	1,052	2,871	-	-
Apr		-	-	(2,576)	-	-	8,411	-	-
May		-	-	-	-	-	-	101,759	-
Jun		-	-	-	-	-	-	-	-
Jul		-	-	-	-	-	-	-	-
Aug		-	-	-	-	-	-	-	-
Sep		-	-	-	-	-	-	-	-
Oct		-	-	-	-	-	-	-	-
Nov		-	-	-	-	-	-	-	-
Dec		-	-	-	-	-	-	-	-
Total		-	-	54,083	499	5,281	11,409	101,759	-

New Transmission Plant Additions for Year 3 (13 month average balance)

Month End Balances								
Other Projects PIS (Monthly additions)	Richwood Hill	Erie South	Joffe Sub	Oak Mound	Damascus SS	Warren SS	Kammer SS	502 Junction - Territorial Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)	-	-	-	-	-	-	-	-
Jan 2019	1,006	-	29	(3,362)	-	-	-	(812,095)
Feb	1,946	212	3,479	24,894	-	-	-	(783,785)
Mar	2,886	296	3,507	168,830	-	-	-	(769,288)
Apr	3,826	1,298	4,396	428,414	-	-	-	(746,103)
May	3,826	1,298	4,396	1,057,779	-	-	-	934,839
Jun	3,826	1,298	4,396	1,921,327	-	-	-	1,218,762
Jul	3,826	1,298	4,396	2,784,874	-	-	-	1,220,883
Aug	3,826	1,298	4,396	3,370,330	-	-	-	1,220,894
Sep	3,826	1,298	4,396	3,897,240	-	-	-	1,220,898
Oct	3,826	1,298	4,396	3,897,240	-	-	-	1,220,898
Nov	3,826	1,298	4,396	3,897,240	-	-	-	1,220,898
Dec	3,826	1,298	4,396	3,897,240	-	-	-	1,220,898
Total	40,267	12,192	46,581	25,342,049	-	-	-	6,367,699
	3,097	938	3,583	1,949,388	-	-	-	489,823

Month End Balances								
Other Projects PIS (Monthly additions)	502 Jct Substation	Black Oak						Wylie Ridge
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)	-	-	-	-	-	-	-	-
Jan 2019	-	58,243	591	-	-	-	-	-
Feb	-	173,495	591	-	-	-	-	-
Mar	-	182,603	591	-	-	-	-	-
Apr	-	181,291	585,404	-	-	-	-	-
May	-	181,291	590,703	-	-	-	-	56,626
Jun	-	181,291	745,779	-	-	-	-	150,460
Jul	-	181,291	745,779	-	-	-	-	150,460
Aug	-	181,291	745,779	-	-	-	-	150,460
Sep	-	181,291	745,779	-	-	-	-	150,460
Oct	-	181,291	745,779	-	-	-	-	150,460
Nov	-	181,291	745,779	-	-	-	-	150,460
Dec	-	181,291	745,779	-	-	-	-	150,460
Total	-	2,045,959	6,398,334	-	-	-	-	1,109,849
	-	157,381.43	492,179.53	-	-	-	-	85,372.97

Month End Balances								
Other Projects PIS (Monthly additions)	Waldo Run SS	Meadowbrook SS Capacitor	Conemaugh	Rider	Cabot Substation			
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016.6)	-	-	-	-	-	-	-	-
Jan 2019	-	-	40,535	461	126	-	-	-
Feb	-	-	22,543	499	4,230	126	-	-
Mar	-	-	56,659	499	5,281	2,998	-	-
Apr	-	-	54,083	499	5,281	11,409	-	-
May	-	-	54,083	499	5,281	11,409	101,759	-
Jun	-	-	54,083	499	5,281	11,409	101,759	-
Jul	-	-	54,083	499	5,281	11,409	101,759	-
Aug	-	-	54,083	499	5,281	11,409	101,759	-
Sep	-	-	54,083	499	5,281	11,409	101,759	-
Oct	-	-	54,083	499	5,281	11,409	101,759	-
Nov	-	-	54,083	499	5,281	11,409	101,759	-
Dec	-	-	54,083	499	5,281	11,409	101,759	-
Total	-	-	606,480	5,947	57,041	105,930	814,074	-
	-	-	46,652.28	457.45	4,387.75	8,146.45	62,621.09	-

Dec (Prior Year
CWIP) p216.b.43
Jan 2019
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Total
New Transmissi

91,353,603	29,174	(1,083,637)	49,309	-	-	-	-
7,027,200.21	2,244.18	(83,356.71)	3,793.01	-	-	-	-

[illegible]

Month End Balances									
(Monthly additions)	0	0	0	0	(Monthly additions)				
				(in service)	(in service)	CWP			
-	-	-	-	-	-	145,754	-	-	-
-	-	-	-	-	-	145,061	-	-	-
-	-	-	-	-	-	142,985	-	-	-
-	-	-	-	-	-	139,198	-	-	-
-	-	-	-	-	-	141,013	-	-	-
-	-	-	-	-	-	142,108	-	-	-
-	-	-	-	-	-	141,310	-	-	-
-	-	-	-	-	-	141,560	-	-	-
-	-	-	-	-	-	142,718	-	-	-
-	-	-	-	-	-	139,003	-	-	-
-	-	-	-	-	-	140,161	-	-	-
-	-	-	-	-	-	141,110	-	-	-
-	-	-	-	-	-	142,845	-	-	-
-	-	-	-	-	-	1,844,825	-	-	-
-	-	-	-	-	-	141,910	-	-	-

[illegible]

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8		The Reconciliation in Prior Year					
241,898,148		233,750,444		=		8,117,704	
						~Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.	
Interest on Amount of Refunds or Surcharges		0.4300%					
Interest 35.19u for March Current Yr		1/12 of Sep 9		Interest 35.19u for March Current Yr			
Month	Yr			Months	Interest	Surcharge (Refund) Owed	
Jun	Year 1	676,475		11.5	33,452	709,927	
Jul	Year 1	676,475		10.5	30,543	707,018	
Aug	Year 1	676,475		9.5	27,634	704,109	
Sep	Year 1	676,475		8.5	24,725	701,200	
Oct	Year 1	676,475		7.5	21,816	698,292	
Nov	Year 1	676,475		6.5	18,907	695,383	
Dec	Year 1	676,475		5.5	15,999	692,474	
Jan	Year 2	676,475		4.5	13,090	689,565	
Feb	Year 2	676,475		3.5	10,181	686,656	
Mar	Year 2	676,475		2.5	7,272	683,747	
Apr	Year 2	676,475		1.5	4,363	680,839	
May	Year 2	676,475		0.5	1,454	677,930	
Total		8,117,704				8,327,140	
		Balance		Interest		Amort	
Jun	Year 2	8,327,140		0.4300%	713,476	7,649,471	
Jul	Year 2	7,649,471		0.4300%	713,476	6,968,887	
Aug	Year 2	6,968,887		0.4300%	713,476	6,285,377	
Sep	Year 2	6,285,377		0.4300%	713,476	5,598,928	
Oct	Year 2	5,598,928		0.4300%	713,476	4,909,527	
Nov	Year 2	4,909,527		0.4300%	713,476	4,217,162	
Dec	Year 2	4,217,162		0.4300%	713,476	3,521,820	
Jan	Year 3	3,521,820		0.4300%	713,476	2,823,487	
Feb	Year 3	2,823,487		0.4300%	713,476	2,122,152	
Mar	Year 3	2,122,152		0.4300%	713,476	1,417,801	
Apr	Year 3	1,417,801		0.4300%	713,476	710,421	
May	Year 3	710,421		0.4300%	713,476	(0)	
Total with Interest					8,561,715		
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest						8,561,715	
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)						Input to Appendix A, Line 147	
Revenue Requirement for Year 3						\$ 242,807,448	
						251,369,163	

Reconciliation Amount by Project																			
Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)		Osage Whiskey	Armstrong	Farmers Valley	Harvey Run	Doubs SS	
8,271	27,788	17,479	18,845	19,275	136,992	20,970	25,614	28,033	6,798	100,669	65,826	3,725,311		89,741		61,101	9,878	3,247	20,442
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albion	Blairville	Conemaugh Transformer	502 Junction Substation	Calbron Center	Hunkertown	Johnstown	Mechanmon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor		
267,778	1,732	49,916	2,528	4,737	7,010	142,741	13,090	120,503	99,114	2,248	172,964	19,458	31,967	265,621	39,454	3,549	4,782		
Yeastertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Greer SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shanville	Oak Mound	Joffre SS	Eric South	Farmers Valley Substation	Richwood Hill		
4,646	110,487	145,841	5,548	125,742	5,556	4,088	31,289	70,087	109,641	6,573	3,844	9,249	411,048	603,463	168,592	182,117	310,040		
Darnestown SS	Warren Substation	Joffre SS	Piercedbrook SS																
17,522	343,501	-	257,365																

9 May Year 3

Post results of Step 8 on PJM web site
\$ 251,369,163

10 June Year 3

Results of Step 8 go into effect
\$ 251,369,163

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project			
Fixed Charge Rate (FCR) if not a CIAC			
A	137	FCR without Depreciation and Pre-Commercial Costs	10.5914%
B	145	FCR with Incentive RCE without Depreciation and Pre-Commercial	11.2652%
C		Line B less Line A	0.6738%
FCR if a CIAC			
D	138	FCR without Depreciation - Default, no Incentive Taxes	1.4392%

The FCR results from Formula 1 is shown here is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years

		PJM Upgrade ID: 30228.1 30228.2 30247.1 30247.2 30247.3 30247.4				PJM Upgrade ID: 30219 30220 30195				PJM Upgrade ID: 30276			
		850 Jordan - Hartung Line 3750' - Plant in Service				Wells Ridge Transformer Plant in Service				Black Oak 300V Dynamic Reactive Device Plant in Service			
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes			
11	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"	No				No				No			
12	Input the allowed RCE	12.30%				11.30%				12.30%			
13	From line 5 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.5914%				10.5914%				10.5914%			
14	FCR without Incentive RCE	11.2652%				11.2652%				11.2652%			
15	FCR for This Project	912,014.928				10,026.605				35,575.221			
16	Forecast - End of prior year net plant plus current year forecast of CHPP or Cap Add, reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.	21,746,480				2,773,621				5,389,539			
17	Annual Depreciation Expense Adjustment 5												
18	See Calculations for each item below	Invest Yr	Return	Depreciation	Pre-Commercial	Reconciliation	Return	Depreciation	Reconciliation	Return	Depreciation	Reconciliation	Return
19	See Calculations for each item below	2011	96,556,474.85	21,746,480.24	0.00	3,172,191.34	121,560,968.95	1,902,441.85	577,047.28	65,626.08	2,005,135.44	3,054,975.84	1,389,538.96
20	See Calculations for each item below	2011	102,138,925.44	21,746,480.24	0.00	3,172,191.34	127,770,597.52	1,902,441.85	577,047.28	65,626.08	2,005,135.44	3,162,702.80	1,390,538.96

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-commercial expenses on Attachment 6a for each project expensed in year and amortized in year.
Revenues is equal to the "Netnet" ("Investment" times FCR) less "Depreciation" less "Pre-Commercial Exp" plus prior year "Reconciliation amount"
"Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

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"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"

Input the allowed ROE

From line 3 above, if "No" on line 12, and from line 7 above, if "Yes" on line 12

If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7

Forecast – End of prior year net plant plus current year forecast of CWP or Cap Add.

reconciliation – Average of 15 month prior year net plant balances plus prior year 15-mo CWP balances.

Annual Depreciation (See Item Attachment 5)

See Calculations for each item below

See Calculations for each item below

PJM Upgrade ID: 16221				PJM Upgrade ID: 16226				PJM Upgrade ID: 16229			
North Chesapeake Transformer (Plant in Service)				Middlebrook Transformer (Plant in Service)				Baltimore Transformer (Plant in Service)			
Yes				Yes				Yes			
No				No				No			
11.70%				11.70%				11.70%			
10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%			
1.401.530				4.476.367				4.126.556			
40.403				168.171				162.198			
Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
569,621.92	40,401.56	6,787.74	216,625.42	685,936.00	368,777.01	38,032.68	882,145.31	648,727.36	162,198.28	25,414.27	876,335.91
569,621.92	40,401.56	6,787.74	216,625.42	685,936.00	368,777.01	38,032.68	882,145.31	648,727.36	162,198.28	25,414.27	876,335.91

For Plant in Service
"Pre-Commercial E&P" is equal to the amount of pre-commercial
Revenue is equal to the "Return" ("Prepayment" minus FCR) +
"Reconciliation Amount" is created in the reconciliation in AEs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 29. Otherwise "No"
14 input the allowed ROE
15 From line 3 above if "No" on line 12 and From line 7 above
16 if "Yes" on line 12 equals 12.7%, then line 4, if line 13 equals 11.7%,
17 then line 3, and if line 12 is "Yes" then line 7
Forecast - End of prior year net plant plus current year
reconciliation - Average of 12 month prior year net plant
balances plus prior year 12-mo CWP balances.
Annual Depreciation Cap Item Adjustment 5

18 See Calculations for each item below
19 See Calculations for each item below

PJM Upgrade ID: 10559				PJM Upgrade ID: 10595				PJM Upgrade ID: 10543				PJM Upgrade ID: 10544			
Modularize Capacity (Place in Service)				Renewal Transformer Plant in Service				Double Replace Transformer #2				Double Replace Transformer #3			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
5,176.67%				21,931,445				4,325,915				4,325,509			
145,882				622,221				94,980				62,022			
Reconciliation Amount				Reconciliation Amount				Reconciliation Amount				Reconciliation Amount			
Return	Depreciation	Reconciliation	Reconciliation	Return	Depreciation	Reconciliation	Reconciliation	Return	Depreciation	Reconciliation	Reconciliation	Return	Depreciation	Reconciliation	Reconciliation
548,281.85	145,882.04	20,970.30	714,221.19	3,381,877.48	831,327.35	134,902.28	4,282,297.09	461,321.06	94,896.48	19,275.39	576,514.93	427,415.70	83,033.09	18,846.11	529,261.89
548,281.85	145,882.04	20,970.30	714,221.19	3,381,877.48	831,327.35	134,902.28	4,282,297.09	461,321.06	94,896.48	19,275.39	576,514.93	427,415.70	83,033.09	18,846.11	529,261.89

For Plant in Service
"Pre-Commercial Est" is equal to the amount of one-dollar
Revenue is equal to the "Recovery" Investment times FCR
"Reconciliation Amount" is created in the reconciliation in AIs

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11 "Yes" if a project under PJM OATT Schedule 12,
12 otherwise "No"
13 "Yes" if the customer has paid a lump sum payment in the
14 amount of the investment on line 25. Otherwise "No"
15 Input the allowed ROE
16 From line 3 above if "Yes" on line 12 and From line 7 above
17 if "Yes" on line 13
18 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%,
19 then line 3. and if line 12 is "Yes" then line 7
20 Forecast - End of prior year net plant plus current year
forecast of CWP or Cap Add.
reconciliation - Average of 15 month prior year net plant
balances plus prior year 15-mo CWP balances.
Annual Depreciation Cap from Attachment 5

PJM Upgrade ID: 16745				PJM Upgrade ID: 16746				PJM Upgrade ID: 16747				PJM Upgrade ID: 16748			
Double Replace Transformer #4				Cable SS - Install Autotransformer				Autotrans				Farmer Valley Calculator			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.594%				10.594%				10.594%				10.594%			
10.594%				10.594%				10.594%				10.594%			
4,498,639				6,190,747				14,177,365				1,969,713			
149,620				149,620				333,636				19,491			
Reconciliation Amount				Reconciliation Amount				Reconciliation Amount				Reconciliation Amount			
Return	Depreciation		Reconciliation	Return	Depreciation		Reconciliation	Return	Depreciation		Reconciliation	Return	Depreciation		Reconciliation
476,467.48	149,670.04		17,479.44	645,536.97	149,518.42		27,788.38	822,990.76	133,538.12		41,101.39	1,088,861.14	19,690.68		9,878.43
476,467.48	149,670.04		17,479.44	645,536.97	149,518.42		27,788.38	822,990.76	133,538.12		41,101.39	1,088,861.14	19,690.68		9,878.43

For Plant in Service
"Pre-Commercial End" is equal to the amount of pre-commercial
Reconciliation is equal to the "Reconciliation" times FORB 1.
"Reconciliation Amount" is created in the reconciliation in AB

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 28. Otherwise "No"
14 Input the allowed ROE
15 From line 3 above if "No" on line 12 and From line 7 above
16 if "Yes" on line 12
17 If line 15 equals 12.7%, then line 4. If line 15 equals 11.7%,
18 then line 5, and if line 12 is "Yes" then line 7
19 Forecast - End of prior year net plant plus current year
20 forecast of CWP or Cap Add.
21 reconciliation - Average of 15 month prior year net plant
22 balances plus prior year 15-mo CWP balances.
23 Annual Depreciation (See Item Attachment 5)

24 See Calculations for each item below
25 See Calculations for each item below

For Plant in Service
"Pre-Commercial End" is equal to the amount of pre-commercial
Repayment is equal to the "Repayment" amount times FCR, 1.
"Reconciliation Amount" is created in the reconciliation in ARI

PJM Upgrade ID: 50554				PJM Upgrade ID: 51553				PJM Upgrade ID: 51243				PJM Upgrade ID: 50574, 51025, 51023.3			
Henry Run Capacitor				Rogers 10				Rogers 35				Orange Meadows			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
740,462				4,540,261				1,816,495				21,415,528			
12.45%				100.00%				14.36%				53.62%			
Return Depreciation Reconciliation				Return Depreciation Reconciliation				Pre-Commercial End Depreciation Reconciliation				Pre-Commercial End Depreciation Reconciliation			
79,225.42	17,436.20	3,547.12	99,992.14	481,675.80	104,220.36	25,442.29	605,138.45	162,180	34,365	0	8,271	234,834.15	2,348,198	576,671	0
79,225.42	17,436.20	3,547.12	99,992.14	481,675.80	104,220.36	25,442.29	605,138.45	162,180	34,365	0	8,271	234,834.15	2,348,198	576,671	0

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 29. Otherwise "No"
14 Input the allowed ROE
15 From line 3, above: If "No" on line 12 and From line 7, above:
16 If "Yes" on line 1, then line 12 is "Yes" then line 7
17 Forecast - End of prior year net plant plus current year
reconciliation - Average of 13 month prior year net plant
balances plus prior year 13-mo CWP balances.
Annual Depreciation CapEx from Attachment 5

18 See Calculations for each item below
19 See Calculations for each item below
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PJM Upgrade ID: h1800, h1804				PJM Upgrade ID: h1800				PJM Upgrade ID: h2433.1, h2433.2, h2433.3				PJM Upgrade ID: h1153			
Reconciliation 05				Reconciliation				Values from 05				Reconciliation			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
55,923,215				39,684,265				51,345,420				25,016,539			
1,274,919				923,468				1,491,227				445,255			
Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount			
Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue	
5,923,035	1,274,919	267,778	7,465,731.44	4,716,820	923,468	112,964	5,312,841.51	5,438,184	1,491,227	265,421	7,189,832.58	2,449,594	445,255	128,553	3,415,351.53
5,923,035	1,274,919	267,778	7,465,731.44	4,716,820	923,468	112,964	5,312,841.51	5,438,184	1,491,227	265,421	7,189,832.58	2,449,594	445,255	128,553	3,415,351.53

For Plant in Service
*Pre-Commercial EoF is equal to the amount of one-dollar
Revenue is equal to the "Recovery" (Investment) times FCR; i
*Reconciliation Amount is created in the reconciliation in AEs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
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13 "Yes" if the customer has paid a lump sum payment in the
14 amount of the investment on line 29. Otherwise "No"
15
16 Input the allowed ROE
17 From line 3, above "No" on line 12 and From line 7, above
18 If "Yes" on line 1, then line 12 is "Yes" then line 7
19 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
20 then line 3, and if line 12 is "Yes" then line 7
21 Forecast - End of prior year net plant plus current year
22 forecast of CWP or Cap Assets
23 reconciliation - Average of 13 month prior year net plant
24 balances plus prior year 13-mo CWP balances.
25 Annual Depreciation Cap Asset Adjustment 5

PJM Upgrade ID: 31987				PJM Upgrade ID: 31989, 31789				PJM Upgrade ID: 31945				PJM Upgrade ID: 31939			
Balance \$				Firm Mkt \$				Interconnect \$ (prior year)				Interconnect			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
3,012,155				3,097,380				4,475,495				1,060,326			
49,880				190,764				303,796				23,636			
Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount			
Return	Depreciation	Revenue	Reconciliation amount	Return	Depreciation	Revenue	Reconciliation amount	Return	Depreciation	Revenue	Reconciliation amount	Return	Depreciation	Revenue	Reconciliation amount
216,026	69,887	13,090	405,999.96	642,376	190,714	39,454	1,122,543.88	474,143	333,796	19,458	587,389.45	112,303	23,636	4,946	140,304.61
192,026	69,887	13,090	407,999.96	642,376	190,714	39,454	1,122,543.88	474,143	333,796	19,458	587,389.45	112,303	23,636	4,946	140,304.61

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of one-dollar
Revenue is equal to the "Recovery" Investment times FCR
"Reconciliation Amount" is created in the reconciliation in AIs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 28. Otherwise "No"
14 Input the allowed ROCE
15 From line 5 above if "No" on line 12 and From line 7 above
16 if "Yes" on line 13
17 If line 15 equals 12.7%, then line 4. If line 15 equals 11.7%,
then line 5, and if line 12 is "Yes" then line 7
Forecast - End of prior year net plant plus current year
forecast of CHWP or Cap Add.
reconciliation - Average of 15 month prior year net plant
balances plus prior year 15-mo CHWP balances.
Annual Depreciation Exclusion Amounted 5

18 For Plant in Service
19 "Pre-Commercial End" is equal to the amount of pre-commercial
20 Revenues is equal to the "Netplant" Investment" times FCRB.
"Reconciliation Amount" is created in the reconciliation in A/B.

PJM Upgrade ID: 31980				PJM Upgrade ID: 31981				PJM Upgrade ID: 31985				PJM Upgrade ID: 31939			
Cape Henry Capacitor				Atlantic VVO				Luzon				Grand Point & Guilford			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
594,512				32,940,083				1,590,402				1,611,433			
12,494				761,425				26,345				32,229			
Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount			
Return	Depreciation	Reconciliation amount	Revenues	Return	Depreciation	Reconciliation amount	Revenues	Return	Depreciation	Reconciliation amount	Revenues	Return	Depreciation	Reconciliation amount	Revenues
41,908	13,814	2,528	78,249.10	3,478,215	741,425	142,741	4,382,381.08	115,510	25,345	4,737	148,592.37	170,498	32,229	2,810	214,978.17
47,899	13,814	2,528	78,249.10	3,478,215	741,425	142,741	4,382,381.08	115,510	25,345	4,737	148,592.37	170,498	32,229	2,810	214,978.17

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PJM Upgrade ID: 01984				PJM Upgrade ID: 01972				PJM Upgrade ID: 01998				PJM Upgrade ID: 01999, 02002				PJM Upgrade ID: 02042			
Distribution				Customer Center				Browns				Northbrook				Whisper #8 Sub			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
6,658,708				516,856				2,106,723				0				1,395,143			
158,589				17,855				47,001				0				33,608			
Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue			
776,431 158,581 31,967 954,478.02				54,742 11,958 2,248 68,947.52				223,133 47,001 9,295 279,369.01				0 0 0 0.00				146,872 33,608 5,548 185,928.02			
776,431 159,381 31,967 959,478.02				54,742 11,958 2,248 68,947.52				223,133 47,001 9,295 279,369.01				0 0 0 0.00				146,872 33,608 5,548 185,928.02			

For Plant In Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" Investment times FCR, i
"Reconciliation Amount" is created in the reconciliation in AR

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PJM Upgrade ID: 61779				PJM Upgrade ID: 62748				PJM Upgrade ID: 68556				PJM Upgrade ID: 61021.1				PJM Upgrade ID: 61941			
Buffer/Spill				Reconciliation/Spill				Owner/CS/Spill				NO Spill/Spill				Wapatomka Lake/Spill/CS			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
396.346				0				845.167				13,451,459				11,575,888			
9.236				0				13,307				134,522				296,537			
Return Depreciation Reconciliation Revenue				Return Depreciation Reconciliation Revenue				Return Depreciation Reconciliation Revenue				Return Depreciation Reconciliation Revenue				Return Depreciation Reconciliation Revenue			
42,190 9,216 1,722 53,128.12				0 0 0 0				89,515 11,307 4,088 104,909.22				1,424,755 134,522 99,114 1,658,391.92				1,256,945 276,577 49,916 1,583,438.17			
42,190 9,216 1,722 53,128.12				0 0 0 0				89,515 11,307 4,088 104,909.22				1,424,755 134,522 99,114 1,658,391.92				1,256,945 276,577 49,916 1,583,438.17			

For Plant in Service
"Pre-Commercial Exit" is equal to the amount of pre-commercial
Revenue is equal to the "Return" ("Investment") times FCR. 1
"Reconciliation Amount" is created in the reconciliation in AEs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 28. Otherwise "No"
14 Input the allowed ROCE
15 From line 5 above if "No" on line 12 and From line 7 above
16 if "Yes" on line 13
17 If line 15 equals 12.7%, then line 4. If line 15 equals 11.7%,
then line 3, and if line 12 is "Yes" then line 7
Forecast = End of prior year net plant plus current year
forecast of OMP or Cap Add.
reconciliation = Average of 15 month prior year net plant
balances plus prior year 15-mo OMP balances.

Annual Generation Excludes Ancillary S

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19 See Calculations for each item below
20 See Calculations for each item below

PJM Upgrade ID: 32343				PJM Upgrade ID: 31548				PJM Upgrade ID: 32295				PJM Upgrade ID: 32288			
West Valley				Bridle Gap Power Station				Mississippi 35				Baltimore 66 Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%			
614,524				15,864,914				35,597,376				493,348			
16,757				492,476				492,525				14,528			
Return		Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount
86,269	18,717	1,549	108,534.95	1,659,129	492,476	110,487	2,262,082.41	3,170,250	801,535	146,881	4,708,625.96	68,681	14,538	4,192	88,209.46
86,269	18,717	1,549	108,534.95	1,659,129	492,476	110,487	2,262,082.41	3,170,250	801,535	146,881	4,708,625.96	68,681	14,538	4,192	88,209.46

For Plant in Service
"Pre-Commercial End" is equal to the amount of pre-commercial
Repayment is equal to the "Netplant" Investment times FCR.
"Reconciliation Amount" is created in the reconciliation in ABB.

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"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

"Yes" if the customer has paid a lump sum payment in the amount of the investment in line 25. Otherwise "No"

input the allowed ROE

From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12

If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 5. and if line 12 is "Yes" then line 7

Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.

reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.

Annual Depreciation Use from Attachment 2

See Calculations for each item below

See Calculations for each item below

PJM Upgrade ID: 41882 & 41888				PJM Upgrade ID: 44555				PJM Upgrade ID: 44543				PJM Upgrade ID: 44378				PJM Upgrade ID: 42364 & 42364.1			
Maintenance 10				Customer Full Capacity				Customer 50% Bus				Customer 75% Capacity				Signal Meter 10			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
30,108,802				1,210,111				7,152,373				0				17,021,640			
479,641				20,746				163,196				0				462,247			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
3,188,935	479,641	135,762	3,724,338.04	114,522	20,746	5,554	148,824.34	757,534	163,196	31,269	952,017.14	0	0	0	0.00	1,811,298	462,247	76,087	2,363,421.19
3,188,935	479,641	135,762	3,724,338.04	114,522	20,746	5,554	148,824.34	757,534	163,196	31,269	952,017.14	0	0	0	0.00	1,811,298	462,247	76,087	2,363,421.19

For Plant In Service
"Pre-Commercial Exit" is equal to the amount of pre-commercial
Revenue is equal to the "Return" ("Investment" times FCR) +
"Reconciliation Amount" is created in the reconciliation in AEs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12
13 "Yes" if the customer has paid a lump sum payment in the
14 amount of the investment on line 29. Otherwise "No"
15
16 Input the allowed ROE
17 From line 3, allowed "Y" or "N" on line 12 and From line 7 above
18 If "Yes" on line 1, then line 12 is "Yes" then line 7
19 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
20 then line 3, and if line 12 is "Yes" then line 7
21 Forecast - End of prior year net plant plus current year
22 forecast of CWP or Cap Assets
23 reconciliation - Average of 13 month prior year net plant
24 balances plus prior year 13-mo CWP balances.
25 Annual Depreciation Cap Asset Adjustment 5

PJM Upgrade ID: 32552 & 32552.1				PJM Upgrade ID: 32555				PJM Upgrade ID: 32546				PJM Upgrade ID: 32545				PJM Upgrade ID: 32547				PJM Upgrade ID: 32547, 32547.1, 32547.2			
Single Voltage VVO				Stepdown Capacitor				Reformer				Reheat/Reheat				Elev. Reheat				Other Equip			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.30%				11.30%				11.30%				11.30%				11.30%				11.30%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
10.5914%				10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
20,286.74%				1,634,862				876,665				70,496,045				42,963,086				45,432,094			
623,123				96,100				10,669				1,653,121				1,376,208				1,348,684			
Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount			
Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue
2,995,954	622,123	109,441	4,027,717.49	168,958	44,130	4,573	250,660.72	92,853	19,669	3,844	176,364.25	7,446,861	1,853,121	130,040	9,429,222.35	4,552,498	1,376,208	168,958	4,087,287.46	4,838,870	1,348,684	463,463	6,660,954.74
2,995,954	622,123	109,441	4,027,717.49	168,958	44,130	4,573	250,660.72	92,853	19,669	3,844	176,364.25	7,446,861	1,853,121	130,040	9,429,222.35	4,552,498	1,376,208	168,958	4,087,287.46	4,838,870	1,348,684	463,463	6,660,954.74

For Plant in Service
*Pre-Commercial EoF is equal to the amount of one-dollar
Revenue is equal to the "Reheat" Investment times FCR - 1
*Reconciliation Amount is created in the reconciliation in AIs

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 25. Otherwise "No"
14 Input the allowed ROE
15 From line 3, divide F "No" on line 13 and From line 7 above
16 If "Yes" on line 13
17 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%
18 then line 3, and if line 12 is "Yes" then line 2
19 Forecast = End of prior year net plant plus current year
20 forecast of CWP or Cap Add.
reconciliation = Average of 13 month prior year net plant
balances plus prior year 13-mo CWP balances.
Annual Reconciliation Cap from Attachment 2

PJM Upgrade ID: 62675				PJM Upgrade ID: 61981				PJM Upgrade ID: 62281				PJM Upgrade ID: 62684				PJM Upgrade ID: 61981				PJM Upgrade ID: 62587					
Cap Expend				Farmers Valley Substation				Damascus Substation				Warren Substation				Joffre Substation 91041				Pinebrook Substation					
Yes				Yes				Yes				Yes				Yes				Yes					
No				No				No				No				No				No					
11.30%				11.30%				11.30%				11.30%				11.30%				11.30%					
10.5014%				10.5014%				10.5014%				10.5014%				10.5014%				10.5014%					
10.5014%				10.5014%				10.5014%				10.5014%				10.5014%				10.5014%					
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10.5014%				10.5014%				10.5014%				10.5014%				10.5014%				10.5014%					
10.5014%				10.5014%				10.5014%				10.5014%				10.5014%				10.5014%					
10.5014%				10.5014%				10.5014%				10.5014%				10.5014%				10.5014%					
10.5014																									

TABLE 1: Summary Cost of Long Term Debt

YEAR ENDED	12/31/2018
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t = time

The current portion of long term debt is included in the Net Amount Outstanding at $t = N$ in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding

* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month)

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

YEAR ENDED	12/31/2018
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* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation

Effective Cost Rate of Individual Debenture (YTM at issuance): the $t=0$ Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{0.5}, C_{1.5}, \dots$)

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
-------------------	----------------

Internal Rate of Return ¹	4.886348%
Based on following Financial Formula ² :	

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	
Origination Fees	7,780,954
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079
Revolving Credit Commitment Fee	New Borrowing 0.005 Old Borrowing 0.0050
Revolving Credit Commitment Fee	0.0037

After borrowing is at the midpoint (\$275,000)

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	Interest at effective rate	Amortization of origination fees and commitment fees
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	
2008										
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132
02/24/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount	\$ 900,000,000
-------------------	----------------

Internal Rate of Return ¹	4.886348%
Based on following Financial Formula ² :	

$$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$$

Origination Fees	
Origination Fees	7,780,954
Addition Origination Fees	15,125
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

After borrowing is at the midpoint (\$275,000)

(1)	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31		24,281,001	174,431	(544,569)
	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-	618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-	-	30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50	-	39,086,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202	-	1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144	-	549,166.67	(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062	-	-	50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11	-	38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899	-	-	-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586	-	453,194.44	(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,198	-	-	30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071	-	-	50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11	-	(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06	-	44,792,084	794,450	586,534
	10/16/2009	Q4		-	375,000,000	365,095,468	-	321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-	-	30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688	-	-	50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000	-	455,000,000	447,760,519	1,374,479.16	-	(1,374,479)	702,843	(671,636)
	1/4/2010	Q1		-	447,088,883	447,088,883	-	138,489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11	-	29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304	-	18,489.58	(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	477,411,847	477,411,847	423,000.00	-	(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	-	4,533,000.00	445,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	439,061,764	-	5,852,578.67	39,147,421	-	-
	1/27/2010	Q1		-	495,000,000	477,209,186	-	6,979.59	(6,980)	124,763	124,763
	2/3/2010	Q1		-	495,000,000	477,326,969	-	58,000.00	(58,000)	436,922	436,922
	2/3/2010	Q1		-	495,000,000	477,705,891	-	5,500.00	(5,500)	-	-
	2/5/2010	Q1		-	495,000,000	477,700,391	-	82,116.73	(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231	-	-	20,000,000	437,300	437,300
	2/24/2010	Q1		-	515,000,000	498,177,531	-	23,770.00	(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743	-	90,000.00	29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564	-	195,720.20	(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759	-	17,821.04	19,982,179	623,885	623,885
	4/1/2010	Q2		-	565,000,000	550,854,823	-	255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2		-	565,000,000	550,831,415	-	123,660.90	(123,661)	288,060	288,060
	4/7/2010	Q2		-	565,000,000	550,995,814	-	201,250.00	(201,250)	144,054	144,054
	4/8/2010	Q2		-	565,000,000	550,938,618	-	224,587.75	(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045	-	-	30,000,000	288,036	288,036
	4/14/2010	Q2		-	595,000,000	581,074,082	-	194,134.74	(194,135)	151,918	151,918
	4/21/2010	Q2		-	595,000,000	581,031,865	-	18,977.41	(18,977)	531,848	531,848
	4/26/2010	Q2	(65,000,000)	530,000,000	581,544,735	-	369,573.75	-	(65,369,574)	380,177	10,603
	4/26/2010	Q2	65,000,000	595,000,000	516,555,339	55,920.56	-	-	64,944,079	-	(55,921)
	4/28/2010	Q2		595,000,000	581,499,418	-	-	2,300.79	(2,301)	152,029	152,029
	4/30/2010	Q2		595,000,000	581,649,147	-	-	2,156.70	(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058	-	-	30,000,000	532,550	532,550
	5/12/2010	Q2	(80,000,000)	545,000,000	612,331,608	-	-	-	(80,000,000)	400,304	400,304
	5/12/2010	Q2	80,000,000	625,000,000	532,731,912	160,694.44	-	-	79,839,306	-	(160,694)
	5/12/2010	Q2		625,000,000	612,571,218	-	170,100.00	-	(81,275)	-	(81,275)
	5/12/2010	Q2		625,000,000	612,489,943	-	-	-	(170,100)	-	(170,100)
	5/20/2010	Q2		625,000,000	612,319,843	-	-	182,500.00	(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942	-	-	20,000,000	480,746	480,746
	6/14/2010	Q2		-	645,000,000	633,258,687	-	150,071.58	(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		-	645,000,000	634,683,197	-	230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		-	645,000,000	635,864,253	-	1,168.50	(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200	-	-	35,000,000	415,741	415,741
	7/15/2010	Q3		-	680,000,000	671,361,942	8,500,000.00	-	(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3	(65,000,000)	615,000,000	663,564,309	-	-	-	(65,000,000)	954,726	954,726
	7/26/2010	Q3		595,000,000	599,519,036	-	-	-	(20,000,000)	-	-
	7/26/2010	Q3	115,000,000	710,000,000	579,519,036	-	-	-	115,000,000	-	-
	7/26/2010	Q3		710,000,000	694,519,036	115,798.33	-	-	(115,798)	-	(115,798)
	7/26/2010	Q2		710,000,000	694,403,237	544,837.22	-	-	(544,837)	-	(544,837)
	8/9/2010	Q3	(35,000,000)	675,000,000	693,858,400	107,415.00	-	-	(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	-	-	35,000,000	-	-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	-	-	(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	271,680.83	-	(80,699,609)	-	(699,609)
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-	-	110,000,000	-	-
	8/30/2010	Q3		-	710,000,000	694,323,106	-	407,816.09	(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-	-	30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-	-	-	1,805,872	1,805,872
	10/1/2010	Q4		-	740,000,000	728,084,280	-	-	(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-	-	30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33	-	(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-	-	115,000,000	-	-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133	-	-	30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11	-	(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50	-	(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33	-	(30,086,853)	-	(86,853)
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958	-	-	95,000,000	-	-
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56	-	(110,955,216)	310,092	(645,123)
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67	-	(30,018,947)	-	(18,947)
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83	-	139,999,994	-	(6)
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882	-	-	20,000,000	2,482,059	2,482,059
	12/23/2010	Q4		-	820,000,000	812,484,941	-	8,281.46	(8,281)	1,807,331	1,807,331
	1/3/2011	Q1		-	820,000,000	814,283,991	-	-	(140,278)	1,171,579	1,171,579
	1/18/2011	Q1		-	820,000,000	815,315,292	9,000,000	-	(9,000,000)	1,600,050	(7,399,950)
	1/26/2011	Q1		(115,000,000)	705,000,000	807,915,342	966,600.56	-	(115,966,601)	845,228	(121,373)
	1/26/2011	Q1		115,000,000	820,000,000	692,793,969	-	-	115,000,000	-	-
	2/9/2011	Q1		(20,000,000)	800,000,000	807,793,969	118,552.78	-	(20,118,553)	1,479,507	1,360,954

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$ 900,000,000
Internal Rate of Return ¹		4.886348%
Based on following Financial Formula ² :		
$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$		
Origination Fees		7,780,954
Origination Fees		15,125
Addition Origination Fees		
Total Issuance Expense		7,796,079
Revolving Credit Commitment Fee		New Borrowing 0.005 Old Borrowing 0.0050
Revolving Credit Commitment Fee		0.0037

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-		115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-		235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-		235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289	-		50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513	-		20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,647	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105
								-	-

Commitment fees for 4th quarter 2008

ATTACHMENT 3
Accounting of Transfers Between
CWIP and Plant In Service

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
502 Junction to Territorial Line					
15062809	821498358	35610	PEVA-Loudoun-Mdw Brk #535 Repl LAPP	196,614.80	March 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	523.51	January 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	February 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	March 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	April 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	May 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	June 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	7,500.00	August 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	September 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	<u>11,250.00</u>	November 1, 2018
13412255			Total	41,773.51	
13416100	478316423	35022, 35400, 35610, 35620	Line Construction 16	105,053.00	August 1, 2018
13418596	478437863	35022, 35400, 35500, 35610, 35620	Line Construction 1	298.71	May 1, 2018
13419997	478541318	35500 35610	Line Construction 3	3,048.71	February 1, 2018
13420168	478541516	35500 35610	Appalachian TrAIL - Loudoun Line	3,050.00	April 1, 2018
	740069164	35610	502 Jct. Mt Storm 500kv	0.96	January 1, 2018
	740069164	35610	502 Jct. Mt Storm 500kv	867.26	March 1, 2018
14620046	740069164	35610	502 Jct. Mt Storm 500kv	<u>(3.21)</u>	April 1, 2018
			Total	865.01	
14692817	759166158	35610	TrAIL - VA TL 500 kv	0.33	January 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	0.08	January 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	(64,210.90)	March 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	<u>19,876.32</u>	April 1, 2018
14732069			Total	(44,334.50)	
	770346587	35610	Mt Storm-Mdwbrk 500kV	0.08	January 1, 2018
	770346587	35610	Mt Storm-Mdwbrk 500kV	202.88	November 1, 2018
	770346587	35610	Mt Storm-Mdwbrk 500kV	<u>(8,937.35)</u>	December 1, 2018
14732988			Total	(8,734.39)	
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	3,949.09	January 1, 2018
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(78,800.61)	November 1, 2018
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	<u>(303,414.46)</u>	December 1, 2018
14936079			Total	(378,265.98)	
14940439	806721858	35610	502 Junction-MT Storm 500kv	90,143.86	November 1, 2018
	811995625	35300	FE South Trans HQ-Inst MPLS Router	3.11	January 1, 2018
	811995625	35300	FE South Trans HQ-Inst MPLS Router	<u>(353,190.09)</u>	April 1, 2018
14991086			Total	(353,186.98)	
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	153,334.81	March 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	(8,660.41)	April 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	68,862.56	May 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	9,299.51	June 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	24,857.39	July 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	11,461.79	August 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	19,835.42	September 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	(70.39)	October 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	<u>2.25</u>	November 1, 2018
15036221			Total	278,922.93	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
15036222	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	38,687.59	May 1, 2018
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	4,810.18	June 1, 2018
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	2,784.72	July 1, 2018
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>76.33</u>	August 1, 2018
			Total	46,358.82	
15036223	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	57,583.87	March 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	17,809.26	April 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	(15,270.07)	May 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	9,873.66	June 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	3,866.95	July 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	71.51	September 1, 2018
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	<u>0.62</u>	October 1, 2018
			Total	73,935.80	
15036224	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	(180,295.85)	May 1, 2018
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	145,442.01	June 1, 2018
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	4,268.71	July 1, 2018
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	33.98	August 1, 2018
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	71.67	September 1, 2018
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>(21.99)</u>	October 1, 2018
			Total	(30,501.47)	
15062809	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	10,298.27	April 1, 2018
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	13,823.57	May 1, 2018
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	1,708.34	June 1, 2018
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	(10,731.49)	July 1, 2018
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	139.20	August 1, 2018
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	<u>77.56</u>	October 1, 2018
			Total	15,315.45	
15062810	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	179,956.06	March 1, 2018
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	3,854.85	April 1, 2018
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	32,429.70	May 1, 2018
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	3,999.95	June 1, 2018
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	10,534.63	July 1, 2018
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	<u>12,702.07</u>	August 1, 2018
			Total	243,477.26	
15280841	850588822	35610	Meadow Brook - Mt. Storm	(42,266.93)	January 1, 2018
	850588822	35610	Meadow Brook - Mt. Storm	<u>0.02</u>	February 1, 2018
			Total	(42,266.91)	
15556076	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	(9,619.22)	September 1, 2018
15706652	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	1,054.78	March 1, 2018
	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	(5,528.09)	April 1, 2018
	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	<u>121.02</u>	May 1, 2018
			Total	(4,352.29)	
Various	Various	35620	Vegetation Management	6,821.77	January 1, 2018
	Various	35620	Vegetation Management	14,021.64	February 1, 2018
	Various	35620	Vegetation Management	6,869.37	March 1, 2018
	Various	35620	Vegetation Management	12,116.71	April 1, 2018
	Various	35620	Vegetation Management	17,389.68	May 1, 2018
	Various	35620	Vegetation Management	32,307.02	June 1, 2018
	Various	35620	Vegetation Management	3,566.20	July 1, 2018
	Various	35620	Vegetation Management	6,407.57	August 1, 2018
	Various	35620	Vegetation Management	11,228.88	September 1, 2018
	Various	35620	Vegetation Management	69,819.85	October 1, 2018
	Various	35620	Vegetation Management	4,639.04	November 1, 2018
	Various	35620	Vegetation Management	<u>11,126.07</u>	December 1, 2018
			Total	196,313.80	
			Total 502 Junction to Territorial Line	<u><u>423,910.25</u></u>	

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TrAIL Projects					
Other Projects					
13241102	499618586	35011, 35220, 35300	Four Mile Junction 230/115kV	108.00	November 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	110.87	January 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	15.68	February 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	<u>17.97</u>	August 1, 2018
13302963			Total	144.52	
	509201475	35500	Rider 138kV Line ext	327.40	January 1, 2018
	509201475	35500	Rider 138kV Line ext	<u>2,511.29</u>	December 1, 2018
13469732			Total	2,838.69	
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	15,657.58	January 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	2,907.21	February 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	6,086.29	March 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	9,093.51	April 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	3,650.20	May 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	537.89	June 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	225,106.42	July 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(221,658.09)	August 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(2,094.62)	September 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(2,091.97)	October 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	100.95	November 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	<u>43.95</u>	December 1, 2018
13547208			Total	37,339.32	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,279.14	January 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	13,184.59	February 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	880.15	March 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	61.76	April 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	8,215.74	May 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(16,634.39)	June 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	514.29	July 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	110.88	August 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	<u>9.58</u>	September 1, 2018
13721318			Total	7,621.74	
13722767	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	777.27	February 1, 2018
13722842	713632077	35210, 35220, 35300	Rider SS: Ring Bus & 138 kV Line	(630.48)	February 1, 2018
13729656	654797192	35300	Mobley SS: Add Capacitor	(27,305.32)	August 1, 2018
14057705	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	506.99	April 1, 2018
	544395083	35610	Oak Mound - Waldo Run 138 kv	730.70	January 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	63,891.60	February 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	5,801.95	March 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	2,426.27	April 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	20,098.16	May 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	(30,644.85)	June 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	294,097.08	July 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	(1,898.82)	August 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	528,947.45	September 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	86,276.01	October 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	54,777.06	November 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	<u>5,274.50</u>	December 1, 2018
14080138			Total	1,029,777.11	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	10,448.86	January 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	6,961.50	February 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	2,953.72	March 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(223.94)	April 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,221.38	May 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	5,109.89	June 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	433.98	July 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	194.87	August 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(1,582.35)	September 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,887.54	October 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	622.81	November 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	<u>(1,632.46)</u>	December 1, 2018
14197715			Total	26,395.80	

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TrAIL Projects					
14203423	540946829	35300	Monocacy SS - Install SVC	1,480,294.17	April 1, 2018
	540946841	35300	Monocacy SS - Inst. SVC Facilities	0.04	January 1, 2018
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(1,595,719.93)	April 1, 2018
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	<u>(756.24)</u>	October 1, 2018
			Total	(1,596,476.13)	
	544496386	35022	Oak Mound - Waldo Run #1	7,464.21	January 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	7,400.00	February 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	11,842.69	March 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	25,500.89	April 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	14,206.81	May 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	(9,699.23)	June 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	608.92	July 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	31,920.72	August 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	2,791.27	September 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	85.13	October 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	<u>85.13</u>	December 1, 2018
14258354			Total	92,206.54	
	544530217	35300	Oak Mound Terminal Addition	0.35	January 1, 2018
	544530217	35300	Oak Mound Terminal Addition	2,234.59	February 1, 2018
	544530217	35300	Oak Mound Terminal Addition	4,152.25	March 1, 2018
	544530217	35300	Oak Mound Terminal Addition	70.87	April 1, 2018
	544530217	35300	Oak Mound Terminal Addition	<u>3,496.54</u>	October 1, 2018
14258663			Total	9,954.60	
14265429	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	0.25	January 1, 2018
	545657671	35300	Const New Richwood Hill SS	63,707.21	January 1, 2018
	545657671	35300	Const New Richwood Hill SS	3,559.33	February 1, 2018
	545657671	35300	Const New Richwood Hill SS	6,771.49	March 1, 2018
	545657671	35300	Const New Richwood Hill SS	19,466.92	April 1, 2018
	545657671	35300	Const New Richwood Hill SS	13,262.07	May 1, 2018
	545657671	35300	Const New Richwood Hill SS	23,997.37	June 1, 2018
	545657671	35300	Const New Richwood Hill SS	18,654.95	July 1, 2018
	545657671	35300	Const New Richwood Hill SS	(11,075.65)	August 1, 2018
	545657671	35300	Const New Richwood Hill SS	1,235.32	September 1, 2018
	545657671	35300	Const New Richwood Hill SS	16,670.77	October 1, 2018
	545657671	35300	Const New Richwood Hill SS	941.93	November 1, 2018
	545657671	35300	Const New Richwood Hill SS	<u>11,596.32</u>	December 1, 2018
14276743			Total	168,788.03	
	678978199	35300	Waldo Run Sub	2,689.96	January 1, 2018
	678978199	35300	Waldo Run Sub	263.44	February 1, 2018
	678978199	35300	Waldo Run Sub	20.90	April 1, 2018
	678978199	35300	Waldo Run Sub	102.72	July 1, 2018
	678978199	35300	Waldo Run Sub	<u>9.08</u>	August 1, 2018
14435971			Total	3,086.10	
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	288,694.35	January 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	13,331.34	February 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	51,741.74	March 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	152,323.60	April 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	147,677.68	May 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	118,598.73	June 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(128,238.64)	July 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	162,206.06	August 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(222,427.65)	September 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	215,685.24	October 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(98,142.51)	November 1, 2018
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	<u>13,334.46</u>	December 1, 2018
14464108			Total	714,784.40	

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TrAIL Projects					
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(1,949.80)	January 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,194.01	February 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	3,328.33	March 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	598.29	April 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,031.02	May 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,503.82	June 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(33,051.44)	July 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(26,154.56)	August 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(1,884.72)	September 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	5,124.45	October 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	<u>208.08</u>	December 1, 2018
14490072			Total	(50,052.52)	
14492232	696960233	35300	Nyswaner - Install a 51.8 MVAR	36.91	October 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	415.44	January 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	505.59	February 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	<u>542.85</u>	April 1, 2018
14516970			Total	1,463.88	
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(6,619.65)	January 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	879.62	February 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	27.34	March 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	29.34	April 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	491.80	May 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(37.72)	June 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(44.90)	July 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	2,259.58	August 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,125.48	September 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	3,823.45	October 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	2,514.32	November 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	<u>6,922.07</u>	December 1, 2018
14528199			Total	11,370.73	
14567379	722336291	35300	Doubs SS: Replace Stn Svc Transform	(8,950.48)	March 1, 2018
14592565	731243898	35300	At Joffre-Inst Bkr Equip for MarkWe	(5,755.73)	February 1, 2018
14627180	739201180	35300	Shuman Hill/Mobley Add Capacitor	47,488.02	February 1, 2018
	745092783	35011	Joffre SS Land Purchase	165.25	January 1, 2018
	745092783	35011	Joffre SS Land Purchase	25,791.35	March 1, 2018
	745092783	35011	Joffre SS Land Purchase	<u>255.86</u>	April 1, 2018
14651143			Total	26,212.46	
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	4,142.10	January 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	1,443.45	February 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	114.33	April 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	6,619.37	June 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	<u>363.37</u>	July 1, 2018
14667784			Total	12,682.62	
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	9,403,242.40	May 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	299,903.33	June 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	421,428.99	July 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	107,947.03	August 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	103,388.83	September 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(101,481.42)	October 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	20,289.72	November 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	<u>(1,783.64)</u>	December 1, 2018
14674519			Total	10,252,935.24	
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(15,806.71)	January 1, 2018
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	5,036.61	February 1, 2018
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	<u>382.16</u>	April 1, 2018
14674548			Total	(10,387.94)	
14716425	765959807	35300	Mainsburg Substation	7.97	January 1, 2018
14744334	774109364	35300	Doubs-Repl Arresters on T3 Xfmr	44,040.12	January 1, 2018
14744355	774109415	35300	Cabot-Repl Arresters on Bank #3	(200.93)	August 1, 2018
	802538931	35300	Meadow Brook SS: Replace CVT	(0.02)	January 1, 2018
	802538931	35300	Meadow Brook SS: Replace CVT	<u>(11,293.11)</u>	February 1, 2018
14918464			Total	(11,293.13)	
	827341817	35300	502 Junction-Inst DWDM Node	2,362.25	January 1, 2018
	827341817	35300	502 Junction-Inst DWDM Node	<u>(507,351.83)</u>	October 1, 2018
14991389			Total	(504,989.58)	

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TrAIL Projects					
15036221	818278878	35610	PEWV-Mdw Brk-Mt Storm#529-Repl LAPP	(807,059.84)	August 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	1,311.97	January 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	153.87	February 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	827.66	March 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	467.94	April 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	52.76	May 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	153.87	June 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	3,894.78	July 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	(271.31)	August 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	3,709.40	September 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	962.00	October 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	1,118.83	November 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	<u>552.50</u>	December 1, 2018
15045085			Total	12,934.27	
	819168369	35300	Meadow Brook-Inst MPLS Router	317,853.38	May 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	202.49	June 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	9.25	July 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	<u>1,076.67</u>	December 1, 2018
15045134			Total	319,141.79	
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	42,335.19	April 1, 2018
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	3,299.27	May 1, 2018
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	<u>12.28</u>	June 1, 2018
15045135			Total	45,646.74	
	819169432	35300	502 Junction-Inst MPLS Router	9,411.04	January 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	328.06	February 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	10.67	March 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	24.74	April 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	1,301.53	May 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	3,675.03	July 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	<u>(1,386.22)</u>	August 1, 2018
15045170			Total	13,364.85	
15082975	823826588	35300	Joffe-Inst Microwave Tower at Joff	0.11	January 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	7,660.19	March 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	11,247.06	April 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	(23,825.75)	May 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	20,463.45	July 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	<u>2,397.80</u>	August 1, 2018
15085575			Total	17,942.75	
15144925	833593997	35300	Joffre SS: Construct 138kv Switch	50.05	January 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	249,984.91	January 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	(147,640.38)	February 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	51,209.15	March 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	26,654.47	April 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	118,028.97	May 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	61,623.03	June 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	41,924.93	July 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	24,043.45	August 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	20,361.59	September 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	2,916.39	October 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	18,803.41	November 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	<u>471.47</u>	December 1, 2018
15150073			Total	468,381.39	
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	1,128.50	April 1, 2018
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	<u>250.76</u>	May 1, 2018
15165673			Total	1,379.26	
15223087	844707107	35300	Richwood Hill 138KV Line CCVT	1.32	January 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	1.61	January 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	4,903.64	September 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	<u>45.66</u>	October 1, 2018
15251957			Total	4,950.91	
	857642589	35300	Black Oak MD- Trail EHV	34,996.42	January 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	14,856.28	February 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	197,154.70	March 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	3,204.51	April 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	801.71	May 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	<u>281.74</u>	June 1, 2018
15330859			Total	251,295.36	
15351980	860526747	35300	Joffre Sub-Inst fence within substation	5.69	January 1, 2018

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
15417099	3369924630	35011	Real Estate for Pierce Brook Shunt	5.21	January 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	361.82	May 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	(241.28)	June 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	706.10	October 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	(465.02)	November 1, 2018
			Total	366.83	
15435831	3372644707	35300	Black Oak SVC-Inst Physical Securit	493,085.53	December 1, 2018
15528779	3384867816	35300	502 JCT-Int enhanced security syst	3,567,853.49	November 1, 2018
	3384867816	35300	502 JCT-Int enhanced security syst	<u>189,489.58</u>	December 1, 2018
			Total	3,757,343.07	
15556076	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	3,116.45	January 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	14,102.60	February 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	2,276.49	March 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	<u>(938.09)</u>	April 1, 2018
			Total	18,557.45	
15677526	3402355290	35300	Conemaugh RTU Replacement	36,665.25	September 1, 2018
15677573	3402357354	35300	Conemaugh- Install Security (ESS)	300,529.53	August 1, 2018
15727156	3407928404	35300	Black Oak SVC - Replace coils	44,624.32	April 1, 2018
	3407928404	35300	Black Oak SVC - Replace coils	28,470.14	May 1, 2018
	3407928404	35300	Black Oak SVC - Replace coils	<u>1,935.78</u>	June 1, 2018
			Total	75,030.24	
13729656	654797192	35300	Mobley SS: Add Capacitor	(55,025.16)	November 1, 2018
			Total Other Projects	<u>16,709,406.63</u>	
			Total Additions	<u><u>17,133,316.88</u></u>	

Attachment 6B – BG&E Formula Rate Update Filing

New Plant Carrying Charge

FCR if not a CIAC

	Formula Line			
A	159	Net Plant Carrying Charge without Depreciation		11.7939%
B	166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		12.4301%
C		Line B less Line A		0.6362%

FCR if a CIAC

D	160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		3.9803%
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The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years
Per FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%.
The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details		Conastone 500kV Substation Project- 2008				Waugh Chapel 500 kV Substation Project 2008				Downtown Project 2007				Northwest to Finksburg 2009				Downtown Project 2008				Conastone kV Substat	
Schedule 12	(Yes or No)	Yes				Yes				No				No				No			Yes		
Life		44				44				44				44				44			44		
CIAC	(Yes or No)	No				No				No				No				No			No		
ROE Incentive (Basis Points)		100				100				100				100				100			100		
FCR W/O Incentive		11.7939%				0.117939207				0.117939207				0.117939207				0.117939207			0.117939207		
FCR for This Project		0.124301107				0.124301107				0.124301107				0.124301107				0.124301107			0.124301107		
Investment		19,614,847	may be weighted average of small projects			5,096,993				13,438,469	may be weighted average of small projects			5,249,918	may be weighted average of small projects			2,565,891	may be weighted average of small projects		30,504,919	may be weighted	
Annual Depreciation Exp		445,792				115,841				305,420				119,316				58,316			693,294		
In Service Month (1-12)		9	may be weighted average of small projects			6				9	may be weighted average of small projects			10	may be weighted average of small projects			2	may be weighted average of small projects		10	may be weighted	
Invest Yr		Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.
W/O Enhancement	2004																						
W Enhancement	2004																						
W/O Enhancement	2005																						
W Enhancement	2005																						
W/O Enhancement	2006																						
W Enhancement	2006																						
W/O Enhancement	2007									13,438,469	76,355	13,362,115	470,334										
W Enhancement	2007									13,438,469	76,355	13,362,115	491,586										
W/O Enhancement	2008	19,614,847		19,503,399	686,502	5,096,993	57,920	5,039,073	355,072	13,362,115	305,420	13,056,695	1,845,316					2,565,891	48,596	2,517,295	296,003		
W Enhancement	2008	19,614,847	111,448	19,503,399	717,522	5,096,993	57,920	5,039,073	371,102	13,362,115	305,420	13,056,695	1,928,381					2,565,891	48,596	2,517,295	309,349	30,504,919	115,549
W/O Enhancement	2009	19,503,399	445,792	19,057,607	2,693,431	5,039,073	115,841	4,923,232	696,483	13,056,695	305,420	12,751,275	1,809,295	5,249,918	19,886	5,230,032	122,690	5,249,918	58,316	2,458,979	348,326		
W Enhancement	2009	19,503,399	445,792	19,057,607	2,814,674	5,039,073	115,841	4,923,232	727,804	13,056,695	305,420	12,751,275	1,890,417					5,249,918	58,316	2,458,979	363,970	30,504,919	115,549
W/O Enhancement	2010	19,057,607	445,792	18,611,815	2,640,855	4,923,232	115,841	4,807,391	682,821	12,751,275	305,420	12,445,855	1,773,274	5,230,032	119,316	5,110,716	722,070	2,458,979	58,316	2,400,663	341,448	30,389,370	693,294
W Enhancement	2010	19,057,607	445,792	18,611,815	2,759,261	4,923,232	115,841	4,807,391	713,405	12,751,275	305,420	12,445,855	1,852,453	5,230,032	119,316	5,110,716	754,584	2,458,979	58,316	2,400,663	356,721	30,389,370	693,294
W/O Enhancement	2011	18,611,815	445,792	18,166,023	2,588,278	4,807,391	115,841	4,691,550	669,158	12,445,855	305,420	12,140,436	1,737,253	5,110,716	119,316	4,991,399	707,998	2,400,663	58,316	2,342,348	334,570	29,696,076	693,294
W Enhancement	2011	18,611,815	445,792	18,166,023	2,703,849	4,807,391	115,841	4,691,550	699,006	12,445,855	305,420	12,140,436	1,814,489	5,110,716	119,316	4,991,399	739,753	2,400,663	58,316	2,342,348	349,472	29,696,076	693,294
W/O Enhancement	2012	18,166,023	445,792	17,720,231	2,535,702	4,691,550	115,841	4,575,710	655,496	12,140,436	305,420	11,835,016	1,701,232					4,872,083	58,316	2,284,032	327,693	29,002,783	693,294
W Enhancement	2012	18,166,023	445,792	17,720,231	2,648,436	4,691,550	115,841	4,575,710	684,607	12,140,436	305,420	11,835,016	1,776,525					4,872,083	58,316	2,284,032	342,223	29,002,783	693,294
W/O Enhancement	2013	17,720,231	445,792	17,274,439	2,483,126	4,575,710	115,841	4,459,869	641,834	11,835,016	305,420	11,529,596	1,665,211	4,872,083	119,316	4,752,767	679,854	2,284,032	58,316	2,225,716	320,815	28,309,489	693,294
W Enhancement	2013	17,720,231	445,792	17,274,439	2,593,024	4,575,710	115,841	4,459,869	670,207	11,835,016	305,420	11,529,596	1,738,561	4,872,083	119,316	4,752,767	710,090	2,284,032	58,316	2,225,716	334,975	28,309,489	693,294
W/O Enhancement	2014	17,274,439	445,792	16,828,647	2,430,549	4,459,869	115,841	4,344,028	628,172	11,529,596	305,420	11,224,176	1,629,190	4,752,767	119,316	4,633,450	665,782	2,225,716	58,316	2,167,400	313,937	27,616,196	693,294
W Enhancement	2014	17,274,439	445,792	16,828,647	2,537,611	4,459,869	115,841	4,344,028	655,808	11,529,596	305,420	11,224,176	1,700,597	4,752,767	119,316	4,633,450	695,259	2,225,716	58,316	2,167,400	327,726	27,616,196	693,294
W/O Enhancement	2015	16,828,647	445,792	16,382,855	2,377,973	4,344,028	115,841	4,228,187	614,510	11,224,176	305,420	10,918,756	1,593,169					4,633,450	58,316	2,109,085	307,059	26,922,902	693,294
W Enhancement	2015	16,828,647	445,792	16,382,855	2,482,199	4,344,028	115,841	4,228,187	641,409	11,224,176	305,420	10,918,756	1,662,633					4,633,450	58,316	2,109,085	320,477	26,922,902	693,294
W/O Enhancement	2016	16,382,855	445,792	15,937,063	2,325,397	4,228,187	115,841	4,112,347	600,848	10,918,756	305,420	10,613,337	1,557,148	4,514,134	119,316	4,394,818	637,638	2,109,085	58,316	2,050,769	300,182	26,229,608	693,294
W Enhancement	2016	16,382,855	445,792	15,937,063	2,426,787	4,228,187	115,841	4,112,347	627,010	10,918,756	305,420	10,613,337	1,624,669	4,514,134	119,316	4,394,818	665,597	2,109,085	58,316	2,050,769	313,229	26,229,608	693,294
W/O Enhancement	2017	15,937,063	445,792	15,491,271	2,272,820	4,112,347	115,841	3,996,506	587,185	10,613,337	305,420	10,307,917	1,521,127	4,394,818	119,316	4,275,501	623,566	2,050,769	58,316	1,992,453	293,304	25,536,315	693,294
W Enhancement	2017	15,937,063	445,792	15,491,271	2,371,374	4,112,347	115,841	3,996,506	612,611	10,613,337	305,420	10,307,917	1,586,705	4,394,818	119,316	4,275,501	650,766	2,050,769	58,316	1,992,453	305,980	25,536,315	693,294
W/O Enhancement	2018	15,491,271	445,792	15,045,479	2,220,244	3,996,506	115,841	3,880,665	573,523	10,307,917	305,420	10,002,497	1,485,106					4,156,185	58,316	1,934,138	286,426	24,843,021	693,294
W Enhancement	2018	15,491,271	445,792	15,045,479	2,315,962	3,996,506	115,841	3,880,665	598,212	10,307,917	305,420	10,002,497	1,548,741					4,156,185	58,316	1,934,138	298,731	24,843,021	693,294
W/O Enhancement	2019	15,045,479	445,792	14,599,687	2,167,668	3,880,665	115,841	3,764,824	559,861	10,002,497	305,420	9,697,077	1,449,085					4,036,869	58,316	1,875,822	279,549	24,149,728	693,294
W Enhancement	2019	15,045,479	445,792	14,599,687	2,260,549	3,880,665	115,841	3,764,824	583,813	10,002,497	305,420	9,697,077	1,510,777					4,036,869	58,316	1,875,822	291,482	24,149,728	693,294
W/O Enhancement	2020	14,599,687	445,792	14,153,895	2,115,091	3,764,824	115,841	3,648,984	546,199	9,697,077	305,420	9,391,658	1,413,064					4,036,869	58,316	1,817,506	272,671	23,456,434	693,294
W Enhancement	2020	14,599,687	445,792	14,153,895	2,205,137	3,764,824	115,841	3,648,984	569,413	9,697,077	305,420	9,391,658	1,472,813					4,036,869	58,316	1,817,506	284,234	23,456,434	693,294

W Enhancement	2031	9,695,976	445,792	9,250,184	1,595,600	2,490,576	115,841	2,374,735	411,023	6,337,460	305,420	6,032,040	1,055,209	2,724,389	119,316	2,605,073	443,130	1,234,349	58,316	1,176,033	204,498	15,830,204	693,294
W/O Enhancement	2032	9,250,184	445,792	8,804,392	1,484,175	2,374,735	115,841	2,258,895	382,253	6,032,040	305,420	5,726,621	980,813	2,605,073	119,316	2,485,757	412,484	1,176,033	58,316	1,117,718	197,249	15,136,911	693,294
W Enhancement	2032	9,250,184	445,792	8,804,392	1,540,188	2,374,735	115,841	2,258,895	396,624	6,032,040	305,420	5,726,621	1,017,245	2,605,073	119,316	2,485,757	428,299	1,176,033	58,316	1,117,718	197,249	15,136,911	693,294
W/O Enhancement	2033	8,804,392	445,792	8,358,600	1,431,599	2,258,895	115,841	2,143,054	368,591	5,726,621	305,420	5,421,201	944,792	2,485,757	119,316	2,366,440	398,412	1,117,718	58,316	1,059,402	183,261	14,443,617	693,294
W Enhancement	2033	8,804,392	445,792	8,358,600	1,484,775	2,258,895	115,841	2,143,054	382,225	5,726,621	305,420	5,421,201	979,281	2,485,757	119,316	2,366,440	413,467	1,117,718	58,316	1,059,402	190,001	14,443,617	693,294
W/O Enhancement	2034	8,358,600	445,792	7,912,808	1,379,022	2,143,054	115,841	2,027,213	354,929	5,421,201	305,420	5,115,781	908,771	2,366,440	119,316	2,247,124	384,340	1,059,402	58,316	1,001,086	176,383	13,750,323	693,294
W Enhancement	2034	8,358,600	445,792	7,912,808	1,429,363	2,143,054	115,841	2,027,213	367,826	5,421,201	305,420	5,115,781	941,317	2,366,440	119,316	2,247,124	398,636	1,059,402	58,316	1,001,086	182,752	13,750,323	693,294
W/O Enhancement	2035	7,912,808	445,792	7,467,016	1,326,446	2,027,213	115,841	1,911,372	341,266	5,115,781	305,420	4,810,361	872,750	2,247,124	119,316	2,127,808	370,268	1,001,086	58,316	942,771	169,505	13,057,030	693,294
W Enhancement	2035	7,912,808	445,792	7,467,016	1,373,950	2,027,213	115,841	1,911,372	353,426	5,115,781	305,420	4,810,361	903,353	2,247,124	119,316	2,127,808	383,805	1,001,086	58,316	942,771	175,503	13,057,030	693,294
W/O Enhancement	2036	7,467,016	445,792	7,021,224	1,273,870	1,911,372	115,841	1,795,532	327,604	4,810,361	305,420	4,504,941	836,729	2,127,808	119,316	2,008,491	356,196	942,771	58,316	884,455	162,628	12,363,736	693,294
W Enhancement	2036	7,467,016	445,792	7,021,224	1,318,538	1,911,372	115,841	1,795,532	339,027	4,810,361	305,420	4,504,941	865,389	2,127,808	119,316	2,008,491	368,974	942,771	58,316	884,455	168,254	12,363,736	693,294
W/O Enhancement	2037	7,021,224	445,792	6,575,432	1,221,293	1,795,532	115,841	1,679,691	313,942	4,504,941	305,420	4,199,522	800,708	2,008,491	119,316	1,889,175	342,124	884,455	58,316	826,139	155,750	11,670,442	693,294
W Enhancement	2037	7,021,224	445,792	6,575,432	1,263,125	1,795,532	115,841	1,679,691	324,628	4,504,941	305,420	4,199,522	827,425	2,008,491	119,316	1,889,175	354,143	884,455	58,316	826,139	161,006	11,670,442	693,294
W/O Enhancement	2038	6,575,432	445,792	6,129,640	1,168,717	1,679,691	115,841	1,563,850	300,280	4,199,522	305,420	3,894,102	764,687	1,889,175	119,316	1,769,859	328,052	826,139	58,316	767,823	148,872	10,977,149	693,294
W Enhancement	2038	6,575,432	445,792	6,129,640	1,207,713	1,679,691	115,841	1,563,850	310,229	4,199,522	305,420	3,894,102	789,461	1,889,175	119,316	1,769,859	339,312	826,139	58,316	767,823	153,757	10,977,149	693,294
W/O Enhancement	2039	6,129,640	445,792	5,683,848	1,116,140	1,563,850	115,841	1,448,009	286,618	3,894,102	305,420	3,588,682	728,666	1,769,859	119,316	1,650,542	313,980	767,823	58,316	709,508	141,994	10,283,855	693,294
W Enhancement	2039	6,129,640	445,792	5,683,848	1,152,301	1,563,850	115,841	1,448,009	295,830	3,894,102	305,420	3,588,682	751,497	1,769,859	119,316	1,650,542	324,481	767,823	58,316	709,508	146,508	10,283,855	693,294
W/O Enhancement	2040	5,683,848	445,792	5,238,056	1,063,564	1,448,009	115,841	1,332,169	272,956	3,588,682	305,420	3,283,262	692,645	1,650,542	119,316	1,531,226	299,908	709,508	58,316	651,192	135,117	9,590,562	693,294
W Enhancement	2040	5,683,848	445,792	5,238,056	1,096,888	1,448,009	115,841	1,332,169	281,431	3,588,682	305,420	3,283,262	713,533	1,650,542	119,316	1,531,226	309,649	709,508	58,316	651,192	139,260	9,590,562	693,294
W/O Enhancement	2041	5,238,056	445,792	4,792,264	1,010,988	1,332,169	115,841	1,216,328	259,293	3,283,262	305,420	2,977,843	656,624	1,531,226	119,316	1,411,910	285,836	651,192	58,316	592,876	128,239	8,897,268	693,294
W Enhancement	2041	5,238,056	445,792	4,792,264	1,041,476	1,332,169	115,841	1,216,328	267,032	3,283,262	305,420	2,977,843	675,569	1,531,226	119,316	1,411,910	294,818	651,192	58,316	592,876	132,011	8,897,268	693,294
W/O Enhancement	2042	4,792,264	445,792	4,346,472	958,411	1,216,328	115,841	1,100,487	245,631	2,977,843	305,420	2,672,423	620,603	1,411,910	119,316	1,292,593	271,764	592,876	58,316	534,561	121,361	8,203,974	693,294
W Enhancement	2042	4,792,264	445,792	4,346,472	986,063	1,216,328	115,841	1,100,487	252,633	2,977,843	305,420	2,672,423	637,605	1,411,910	119,316	1,292,593	279,987	592,876	58,316	534,561	124,762	8,203,974	693,294
W/O Enhancement	2043	4,346,472	445,792	3,900,680	905,835	1,100,487	115,841	984,646	231,969	2,672,423	305,420	2,367,003	584,582	1,292,593	119,316	1,173,277	257,692	534,561	58,316	476,245	114,484	7,510,681	693,294
W Enhancement	2043	4,346,472	445,792	3,900,680	930,651	1,100,487	115,841	984,646	238,323	2,672,423	305,420	2,367,003	599,641	1,292,593	119,316	1,173,277	265,156	534,561	58,316	476,245	117,513	7,510,681	693,294
W/O Enhancement	2044	3,900,680	445,792	3,454,888	853,259	984,646	115,841	868,806	218,307	2,367,003	305,420	2,061,583	548,561	1,173,277	119,316	1,053,961	243,620	476,245	58,316	417,929	107,606	6,817,387	693,294
W Enhancement	2044	3,900,680	445,792	3,454,888	875,238	984,646	115,841	868,806	223,834	2,367,003	305,420	2,061,583	561,677	1,173,277	119,316	1,053,961	250,325	476,245	58,316	417,929	110,265	6,817,387	693,294
W/O Enhancement	2045	3,454,888	445,792	3,009,096	800,682	868,806	115,841	752,965	204,645	2,061,583	305,420	1,756,164	512,540	1,053,961	119,316	934,644	229,548	417,929	58,316	359,614	100,728	6,124,094	693,294
W Enhancement	2045	3,454,888	445,792	3,009,096	819,826	868,806	115,841	752,965	209,435	2,061,583	305,420	1,756,164	523,713	1,053,961	119,316	934,644	235,494	417,929	58,316	359,614	103,016	6,124,094	693,294
W/O Enhancement	2046	3,009,096	445,792	2,563,304	748,106	752,965	115,841	637,124	190,983	1,756,164	305,420	1,450,744	476,519	934,644	119,316	815,328	215,475	359,614	58,316	301,298	93,851	5,430,800	693,294
W Enhancement	2046	3,009,096	445,792	2,563,304	764,413	752,965	115,841	637,124	195,036	1,756,164	305,420	1,450,744	485,749	934,644	119,316	815,328	220,663	359,614	58,316	301,298	95,767	5,430,800	693,294
W/O Enhancement	2047	2,563,304	445,792	2,117,512	695,530	637,124	115,841	521,283	177,320	1,450,744	305,420	1,145,324	440,498	815,328	119,316	696,012	201,403	301,298	58,316	242,982	86,973	4,737,506	693,294
W Enhancement	2047	2,563,304	445,792	2,117,512	709,001	637,124	115,841	521,283	180,637	1,450,744	305,420	1,145,324	447,785	815,328	119,316	696,012	205,831	301,298	58,316	242,982	88,519	4,737,506	693,294
W/O Enhancement	2048	2,117,512	445,792	1,671,720	642,953	405,443	115,841	289,602	163,658	1,145,324	305,420	839,904	404,477	576,696	119,316	576,696	187,331	242,982	58,316	184,666	80,095	4,044,213	693,294
W Enhancement	2048	2,117,512	445,792	1,671,720	653,589	521,283	115,841	405,443	166,238	1,145,324	305,420	839,904	409,821	576,696	119,316	576,696	191,000	242,982	58,316	184,666	81,270	4,044,213	693,294
W/O Enhancement	2049	1,671,720	445,792	1,225,928	590,377	405,443	115,841	289,602	149,996	839,904	305,420	534,485	368,456	457,379	119,316	457,379	173,259	184,666	58,316	126,351	73,217	3,350,919	693,294
W Enhancement	2049	1,671,720	445,792	1,225,928	598,176	405,443	115,841	289,602	151,839	839,904	305,420	534,485	371,857	457,379	119,316	457,379	176,169	184,666	58,316	126,351	74,021	3,350,919	693,294
W/O Enhancement	2050	1,225,928	445,792	780,136	537,801	289,602	115,841	173,761	136,334	534,485	305,420	229,065	332,435	457,379	119,316	338,063	159,187	126,351	58,316	68,035	66,340	2,657,626	693,294
W Enhancement	2050	1,225,928	445,792	780,136	542,764	289,602	115,841	173,761	137,439	534,485	305,420	229,065	333,893	457,379	119,316	338,063	161,338	126,351	58,316	68,035	66,773	2,657,626	693,294
W/O Enhancement	2051	780,136	445,792	334,344	485,224	173,761	115,841	57,920	122,672	229,065	229,065	-	229,065	338,063	119,316	218,747	145,115	68,035	58,316	9,719	59,462	1,964,332	693,294
W Enhancement	2051	780,136	445,792	334,344	487,351	173,761	115,841	57,920	123,040	229,065	229,065	-	229,065	338,063	119,316	218,747	146,507	68,035	58,316	9,719	59,524	1,964,332	693,294
W/O Enhancement	2052																						

New Plant Carrying Charge

FCR if not a CIAC	
Formula Line	
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a giv
Therefore actual revenues collected in a
Per FERC's orders in Docket No. ER07-5'
The rest of transmission rate base gets a

ion Project 2009		Waugh Chapel 500kV Substation Project- 2009				Downtown Project 2009				Waugh Chapel 500 kV Substation Project 2010				Conastone 500kV Substation Project- 2010				Downtown Project 2010					
Details	(Yes or No)	Yes				No				Yes				Yes				No					
Schedule 12		44				44				44				44				44					
Life		No				No				No				No				No					
CIAC	(Yes or No)	100				100				100				100				100					
ROE Incentive (Basis Points)		0.117939207				0.117939207				0.117939207				0.117939207				0.117939207					
FCR W/O Incentive		0.124301107				0.124301107				0.124301107				0.124301107				0.124301107					
FCR for This Project																							
Investment	average of small projects	19,836,665	may be weighted	average of small projects	202,307	may be weighted	average of small projects		13,004,087	may be weighted	average of small projects		4,878,144	may be weighted	average of small projects		39,817,018	may be weighted	average of small projects				
Annual Depreciation Exp		450,833			4,598				295,547				110,867				904,932						
In Service Month (1-12)	average of small projects	11	may be weighted	average of small projects	6	may be weighted	average of small projects		10	may be weighted	average of small projects		6	may be weighted	average of small projects		9	may be weighted	average of small projects				
Invest Yr	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	
W/O Enhancement	2004																						
W Enhancement	2004																						
W/O Enhancement	2005																						
W Enhancement	2005																						
W/O Enhancement	2006																						
W Enhancement	2006																						
W/O Enhancement	2007																						
W Enhancement	2007																						
W/O Enhancement	2008																						
W Enhancement	2008																						
W/O Enhancement	2009	30,389,370	712,899	19,836,665	37,569	19,799,096	232,160	202,307	2,299	200,008	14,093												
W Enhancement	2009	30,389,370	745,121	19,836,665	37,569	19,799,096	242,657	202,307	2,299	200,008	14,730												
W/O Enhancement	2010	29,696,076	4,195,625	19,799,096	450,833	19,348,262	2,732,752	200,008	4,598	195,410	27,644	13,004,087	49,258	12,954,829	303,905	4,878,144	55,433	4,822,711	339,827	39,817,018	226,233	39,590,785	1,393,560
W Enhancement	2010	29,696,076	4,384,549	19,799,096	450,833	19,348,262	2,855,844	200,008	4,598	195,410	28,888	13,004,087	49,258	12,954,829	317,641	4,878,144	55,433	4,822,711	355,168	39,817,018	226,233	39,590,785	1,456,528
W/O Enhancement	2011	29,002,783	4,113,859	19,348,262	450,833	18,897,429	2,679,581	195,410	4,598	190,812	27,102	12,954,829	295,547	12,659,282	1,788,573	4,822,711	110,867	4,711,844	666,578	39,590,785	904,932	38,685,853	5,467,511
W Enhancement	2011	29,002,783	4,298,372	19,348,262	450,833	18,897,429	2,799,805	195,410	4,598	190,812	28,316	12,954,829	295,547	12,659,282	1,869,110	4,822,711	110,867	4,711,844	696,554	39,590,785	904,932	38,685,853	5,713,627
W/O Enhancement	2012	28,309,489	4,032,092	18,897,429	450,833	18,446,596	2,626,410	190,812	4,598	186,214	26,560	12,659,282	295,547	12,363,734	1,753,716	4,711,844	110,867	4,600,977	653,502	38,685,853	904,932	37,780,921	5,360,784
W Enhancement	2012	28,309,489	4,212,194	18,897,429	450,833	18,446,596	2,743,766	190,812	4,598	186,214	27,745	12,659,282	295,547	12,363,734	1,832,373	4,711,844	110,867	4,600,977	682,773	38,685,853	904,932	37,780,921	5,601,143
W/O Enhancement	2013	27,616,196	3,950,326	18,446,596	450,833	17,995,762	2,573,239	186,214	4,598	181,617	26,018	12,363,734	295,547	12,068,187	1,718,860	4,600,977	110,867	4,490,110	640,427	37,780,921	904,932	36,875,989	5,254,057
W Enhancement	2013	27,616,196	4,126,017	18,446,596	450,833	17,995,762	2,687,726	186,214	4,598	181,617	27,173	12,363,734	295,547	12,068,187	1,795,636	4,600,977	110,867	4,490,110	668,993	37,780,921	904,932	36,875,989	5,488,658
W/O Enhancement	2014	26,922,902	3,868,559	17,995,762	450,833	17,544,929	2,520,068	181,617	4,598	177,019	25,475	12,068,187	295,547	11,772,639	1,684,003	4,490,110	110,867	4,379,243	627,351	36,875,989	904,932	35,971,056	5,147,330
W Enhancement	2014	26,922,902	4,039,840	17,995,762	450,833	17,544,929	2,631,687	181,617	4,598	177,019	26,601	12,068,187	295,547	11,772,639	1,758,900	4,490,110	110,867	4,379,243	655,212	36,875,989	904,932	35,971,056	5,376,174
W/O Enhancement	2015	26,229,608	3,786,793	17,544,929	450,833	17,094,096	2,466,897	177,019	4,598	172,421	24,933	11,772,639	295,547	11,477,092	1,649,147	4,379,243	110,867	4,268,376	614,276	35,971,056	904,932	35,066,124	5,040,603
W Enhancement	2015	26,229,608	3,953,663	17,544,929	450,833	17,094,096	2,575,648	177,019	4,598	172,421	26,030	11,772,639	295,547	11,477,092	1,722,163	4,379,243	110,867	4,268,376	641,431	35,971,056	904,932	35,066,124	5,263,690
W/O Enhancement	2016	25,536,315	3,705,026	17,094,096	450,833	16,643,262	2,413,726	172,421	4,598	167,823	24,391	11,477,092	295,547	11,181,545	1,614,290	4,268,376	110,867	4,157,509	601,200	35,066,124	904,932	34,161,192	4,933,876
W Enhancement	2016	25,536,315	3,867,486	17,094,096	450,833	16,643,262	2,519,609	172,421	4,598	167,823	25,458	11,477,092	295,547	11,181,545	1,685,426	4,268,376	110,867	4,157,509	627,650	35,066,124	904,932	34,161,192	5,151,206
W/O Enhancement	2017	24,843,021	3,623,260	16,643,262	450,833	16,192,429	2,360,556	167,823	4,598	163,225	23,849	11,181,545	295,547	10,885,997	1,579,433	4,157,509	110,867	4,046,642	588,125	34,161,192	904,932	33,256,260	4,827,149
W Enhancement	2017	24,843,021	3,781,309	16,643,262	450,833	16,192,429	2,463,570	167,823	4,598	163,225	24,887	11,181,545	295,547	10,885,997	1,648,689	4,157,509	110,867	4,046,642	613,869	34,161,192	904,932	33,256,260	5,038,722
W/O Enhancement	2018	24,149,728	3,541,493	16,192,429	450,833	15,741,596	2,307,385	163,225	4,598	158,627	23,306	10,885,997	295,547	10,590,450	1,544,577	4,046,642	110,867	3,935,776	575,049	33,256,260	904,932	32,351,327	4,720,422
W Enhancement	2018	24,149,728	3,695,131	16,192,429	450,833	15,741,596	2,407,531	163,225	4,598	158,627	24,315	10,885,997	295,547	10,590,450	1,611,952	4,046,642	110,867	3,935,776	600,088	33,256,260	904,932	32,351,327	4,926,238
W/O Enhancement	2019	23,456,434	3,459,727	15,741,596	450,833	15,290,763	2,254,214	158,627	4,598	154,029	22,764	10,590,450	295,547	10,294,902	1,509,720	3,935,776	110,867	3,824,909	561,974	32,351,327	904,932	31,446,395	4,613,695
W Enhancement	2019	23,456,434	3,608,954	15,741,596	450,833	15,290,763	2,351,492	158,627	4,598	154,029	23,744	10,590,450	295,547	10,294,902	1,575,215	3,935,776	110,867	3,824,909	586,307	32,351,327	904,932	31,446,395	4,813,754
W/O Enhancement	2020	22,763,140	3,377,960	15,290,763	450,833	14,839,929	2,201,043	154,029	4,598	149,431	22,222	10,294,902	295,547	9,999,355	1,474,863	3,824,909	110,867	3,714,042	548,898	31,446,395	904,932	30,541,463	4,506,968
W Enhancement	2020	22,763,140	3,522,777	15,290,763	450,833	14,839,929	2,295,453	154,029	4,598	149,431	23,172	10,294,902	295,547	9,999,355	1,538,478	3,824,909	110,867	3,714,042	572,526	31,446			

Appendix A
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W Enhancement	2031	15,136,911	2,574,828	10,331,596	450,833	9,880,763	1,679,023	103,452	4,598	98,855	16,886	7,043,880	295,547	6,748,333	1,134,373	2,605,373	110,867	2,494,506	420,937	21,492,141	904,932	20,587,208	3,463,945
W/O Enhancement	2032	14,443,617	2,396,762	9,880,763	450,833	9,429,930	1,562,992	98,855	4,598	94,257	15,714	6,748,333	295,547	6,452,786	1,056,584	2,494,506	110,867	2,383,639	391,991	20,587,208	904,932	19,682,276	3,226,244
W Enhancement	2032	14,443,617	2,488,651	9,880,763	450,833	9,429,930	1,622,984	98,855	4,598	94,257	16,314	6,748,333	295,547	6,452,786	1,097,636	2,494,506	110,867	2,383,639	407,156	20,587,208	904,932	19,682,276	3,351,461
W/O Enhancement	2033	13,750,323	2,314,996	9,429,930	450,833	8,979,096	1,509,821	94,257	4,598	89,659	15,172	6,452,786	295,547	6,157,238	1,021,727	2,383,639	110,867	2,272,772	378,916	19,682,276	904,932	18,777,344	3,119,517
W Enhancement	2033	13,750,323	2,402,474	9,429,930	450,833	8,979,096	1,566,945	94,257	4,598	89,659	15,743	6,452,786	295,547	6,157,238	1,060,899	2,383,639	110,867	2,272,772	393,375	19,682,276	904,932	18,777,344	3,238,977
W/O Enhancement	2034	13,057,030	2,233,229	8,979,096	450,833	8,528,263	1,456,650	89,659	4,598	85,061	14,630	6,157,238	295,547	5,861,691	986,871	2,272,772	110,867	2,161,905	365,840	18,777,344	904,932	17,872,412	3,012,790
W Enhancement	2034	13,057,030	2,316,297	8,979,096	450,833	8,528,263	1,510,906	89,659	4,598	85,061	15,171	6,157,238	295,547	5,861,691	1,024,162	2,272,772	110,867	2,161,905	379,594	18,777,344	904,932	17,872,412	3,126,493
W/O Enhancement	2035	12,363,736	2,151,463	8,528,263	450,833	8,077,430	1,403,479	85,061	4,598	80,463	14,088	5,861,691	295,547	5,566,143	952,014	2,161,905	110,867	2,051,038	352,765	17,872,412	904,932	16,967,479	2,906,063
W Enhancement	2035	12,363,736	2,230,120	8,528,263	450,833	8,077,430	1,454,867	85,061	4,598	80,463	14,600	5,861,691	295,547	5,566,143	987,425	2,161,905	110,867	2,051,038	365,813	17,872,412	904,932	16,967,479	3,014,009
W/O Enhancement	2036	11,670,442	2,069,696	8,077,430	450,833	7,626,597	1,350,308	80,463	4,598	75,865	13,545	5,566,143	295,547	5,270,596	917,157	2,051,038	110,867	1,940,171	339,689	16,967,479	904,932	16,062,547	2,799,336
W Enhancement	2036	11,670,442	2,143,943	8,077,430	450,833	7,626,597	1,398,828	80,463	4,598	75,865	14,028	5,566,143	295,547	5,270,596	950,688	2,051,038	110,867	1,940,171	352,032	16,967,479	904,932	16,062,547	2,901,525
W/O Enhancement	2037	10,977,149	1,987,930	7,626,597	450,833	7,175,763	1,297,137	75,865	4,598	71,267	13,003	5,270,596	295,547	4,975,048	882,301	1,940,171	110,867	1,829,304	326,614	16,062,547	904,932	15,157,615	2,692,609
W Enhancement	2037	10,977,149	2,057,765	7,626,597	450,833	7,175,763	1,342,789	75,865	4,598	71,267	13,456	5,270,596	295,547	4,975,048	913,951	1,940,171	110,867	1,829,304	338,251	16,062,547	904,932	15,157,615	2,789,041
W/O Enhancement	2038	10,283,855	1,906,163	7,175,763	450,833	6,724,930	1,243,966	71,267	4,598	66,669	12,461	4,975,048	295,547	4,679,501	847,444	1,829,304	110,867	1,718,437	313,538	15,157,615	904,932	14,252,683	2,585,882
W Enhancement	2038	10,283,855	1,971,588	7,175,763	450,833	6,724,930	1,286,750	71,267	4,598	66,669	12,885	4,975,048	295,547	4,679,501	877,215	1,829,304	110,867	1,718,437	324,471	15,157,615	904,932	14,252,683	2,676,556
W/O Enhancement	2039	9,590,562	1,824,397	6,724,930	450,833	6,274,097	1,190,795	66,669	4,598	62,071	11,919	4,679,501	295,547	4,383,954	812,587	1,718,437	110,867	1,607,570	300,462	14,252,683	904,932	13,347,750	2,479,155
W Enhancement	2039	9,590,562	1,885,411	6,724,930	450,833	6,274,097	1,230,710	66,669	4,598	62,071	12,313	4,679,501	295,547	4,383,954	840,478	1,718,437	110,867	1,607,570	310,690	14,252,683	904,932	13,347,750	2,564,072
W/O Enhancement	2040	8,897,268	1,742,630	6,274,097	450,833	5,823,263	1,137,624	62,071	4,598	57,474	11,376	4,383,954	295,547	4,088,406	777,731	1,607,570	110,867	1,496,703	287,387	13,347,750	904,932	12,442,818	2,372,428
W Enhancement	2040	8,897,268	1,799,234	6,274,097	450,833	5,823,263	1,174,671	62,071	4,598	57,474	11,742	4,383,954	295,547	4,088,406	803,741	1,607,570	110,867	1,496,703	296,909	13,347,750	904,932	12,442,818	2,451,588
W/O Enhancement	2041	8,203,974	1,660,864	5,823,263	450,833	5,372,430	1,084,453	57,474	4,598	52,876	10,834	4,088,406	295,547	3,792,859	742,874	1,496,703	110,867	1,385,836	274,311	12,442,818	904,932	11,537,886	2,265,701
W Enhancement	2041	8,203,974	1,713,057	5,823,263	450,833	5,372,430	1,118,632	57,474	4,598	52,876	11,170	4,088,406	295,547	3,792,859	767,004	1,496,703	110,867	1,385,836	283,128	12,442,818	904,932	11,537,886	2,339,104
W/O Enhancement	2042	7,510,681	1,579,097	5,372,430	450,833	4,921,597	1,031,283	52,876	4,598	48,278	10,292	3,792,859	295,547	3,497,311	708,018	1,385,836	110,867	1,274,970	261,236	11,537,886	904,932	10,632,954	2,158,974
W Enhancement	2042	7,510,681	1,626,880	5,372,430	450,833	4,921,597	1,062,593	52,876	4,598	48,278	10,599	3,792,859	295,547	3,497,311	730,267	1,385,836	110,867	1,274,970	269,347	11,537,886	904,932	10,632,954	2,226,620
W/O Enhancement	2043	6,817,387	1,497,331	4,921,597	450,833	4,470,764	978,112	48,278	4,598	43,680	9,749	3,497,311	295,547	3,201,764	673,161	1,274,970	110,867	1,164,103	248,160	10,632,954	904,932	9,728,022	2,052,247
W Enhancement	2043	6,817,387	1,540,702	4,921,597	450,833	4,470,764	1,006,554	48,278	4,598	43,680	10,027	3,497,311	295,547	3,201,764	693,530	1,274,970	110,867	1,164,103	255,566	10,632,954	904,932	9,728,022	2,114,136
W/O Enhancement	2044	6,124,094	1,415,564	4,470,764	450,833	4,019,930	924,941	43,680	4,598	39,082	9,207	3,201,764	295,547	2,906,216	638,304	1,164,103	110,867	1,053,236	235,085	9,728,022	904,932	8,823,089	1,945,520
W Enhancement	2044	6,124,094	1,454,525	4,470,764	450,833	4,019,930	950,515	43,680	4,598	39,082	9,456	3,201,764	295,547	2,906,216	656,793	1,164,103	110,867	1,053,236	241,785	9,728,022	904,932	8,823,089	2,001,652
W/O Enhancement	2045	5,430,800	1,333,798	4,019,930	450,833	3,569,097	871,770	39,082	4,598	34,484	8,665	2,906,216	295,547	2,610,669	603,448	1,053,236	110,867	942,369	222,009	8,823,089	904,932	7,918,157	1,838,793
W Enhancement	2045	5,430,800	1,368,348	4,019,930	450,833	3,569,097	894,476	39,082	4,598	34,484	8,884	2,906,216	295,547	2,610,669	620,056	1,053,236	110,867	942,369	228,004	8,823,089	904,932	7,918,157	1,889,168
W/O Enhancement	2046	4,737,506	1,252,031	3,569,097	450,833	3,118,264	818,599	34,484	4,598	29,886	8,123	2,610,669	295,547	2,315,122	568,591	942,369	110,867	831,502	208,934	7,918,157	904,932	7,013,225	1,732,066
W Enhancement	2046	4,737,506	1,282,171	3,569,097	450,833	3,118,264	838,437	34,484	4,598	29,886	8,313	2,610,669	295,547	2,315,122	583,320	942,369	110,867	831,502	214,224	7,918,157	904,932	7,013,225	1,776,684
W/O Enhancement	2047	4,044,213	1,170,265	3,118,264	450,833	2,667,430	765,428	29,886	4,598	25,288	7,580	2,315,122	295,547	2,019,574	533,734	831,502	110,867	720,635	195,858	7,013,225	904,932	6,108,293	1,625,339
W Enhancement	2047	4,044,213	1,195,994	3,118,264	450,833	2,667,430	782,398	29,886	4,598	25,288	7,741	2,315,122	295,547	2,019,574	546,583	831,502	110,867	720,635	200,443	7,013,225	904,932	6,108,293	1,664,200
W/O Enhancement	2048	3,350,919	1,088,498	2,667,430	450,833	2,216,597	712,257	25,288	4,598	20,690	7,038	2,019,574	295,547	1,724,027	498,878	720,635	110,867	609,768	182,782	6,108,293	904,932	5,203,360	1,518,612
W Enhancement	2048	3,350,919	1,109,817	2,667,430	450,833	2,216,597	726,359	25,288	4,598	20,690	7,170	2,019,574	295,547	1,724,027	509,846	720,635	110,867	609,768	186,662	6,108,293	904,932	5,203,360	1,551,716
W/O Enhancement	2049	2,657,626	1,006,732	2,216,597	450,833	1,765,764	659,086	20,690	4,598	16,093	6,496	1,724,027	295,547	1,428,479	464,021	609,768	110,867	498,901	169,707	5,203,360	904,932	4,298,428	1,411,885
W Enhancement	2049	2,657,626	1,023,639	2,216,597	450,833	1,765,764	670,320	20,690	4,598	16,093	6,598	1,724,027	295,547	1,428,479	473,109	609,768	110,867	498,901	172,881	5,203,360	904,932	4,298,428	1,439,232
W/O Enhancement	2050	1,964,332	924,965	1,765,764	450,833	1,314,930	605,915	16,093	4,598	11,495	5,954	1,428,479	295,547	1,132,932	429,165	498,901	110,867	388,034	156,631	4,298,428	904,932	3,393,496	1,305,158
W Enhancement	2050	1,964,332	937,462	1,765,764	450,833	1,314,930	614,281	16,093	4,598	11,495	6,027	1,428,479	295,547	1,132,932	436,372	498,901	110,867	388,034	159,100	4,298,428	904,932	3,393,496	1,326,748
W/O Enhancement	2051	1,271,038	843,199	1,314,930	450,833	864,097	552,744	11,495	4,598	6,897	5,411	1,132,932	295,547	837,384	394,308	388,034	110,867	277,167	143,556	3,393,496	904,932	2,488,564	1,198,431
W Enhancement	2051	1,271,038	851,285	1,314,930	450,833	864,097	558,242	11,495	4,598	6,897	5,455	1,132,932	295,547	837									

New Plant Carrying Charge

FCR if not a CIAC	
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a gjv
Therefore actual revenues collected in a
Per FERC's orders in Docket No. ER07-5
The rest of transmission rate base gets :

Details		Northwest to Finksburg 2010				Waugh Chapel 500/230 kV Transformer 2011				Waugh Chapel 500 kV Substation Project 2011				Northwest to Finksburg 2011				Waugh Chapel 500/230 kV Transformer 2012				Second Conastone-Graceton 230kV Circuit 2016				Rebuild Graceton-B	
Schedule 12	(Yes or No)	No				Yes				Yes				No				Yes				Yes			Yes		
Life		44				44				44				44				44				44			44		
CIAC	(Yes or No)	No				No				No				No				No				No			No		
ROE Incentive (Basis Points)		100				0				100				100				0				0			0		
FCR W/O Incentive		0.117939207				0.117939207				0.117939207				0.117939207				0.117939207				0.117939207			0.117939207		
FCR for This Project		0.124301107				0.117939207				0.124301107				0.124301107				0.117939207				0.117939207			0.117939207		
Investment		365,679	may be weighted average of small projects			25,381,014.00	may be weighted average of small projects			2,395,092.48	may be weighted average of small projects			207,901.28	may be weighted average of small projects			543,960.00	may be weighted average of small projects			21,282,433	may be weighted average of small projects		88,780,382	may be weighted average of small projects	
Annual Depreciation Exp		8,311				576,841				54,434				4,725				12,363				483,692			2,017,736		
In Service Month (1-12)		12	may be weighted average of small projects			6	may be weighted average of small projects			7	may be weighted average of small projects			3	may be weighted average of small projects			2	may be weighted average of small projects			9	may be weighted average of small projects		9	may be weighted average of small projects	
	Invest Yr	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.
W/O Enhancement	2004																										
W Enhancement	2004																										
W/O Enhancement	2005																										
W Enhancement	2005																										
W/O Enhancement	2006																										
W Enhancement	2006																										
W/O Enhancement	2007																										
W Enhancement	2007																										
W/O Enhancement	2008																										
W Enhancement	2008																										
W/O Enhancement	2009																										
W Enhancement	2009																										
W/O Enhancement	2010	365,679	-	365,679	-																						
W Enhancement	2010	365,679	-	365,679	-																						
W/O Enhancement	2011	365,679	8,311	357,368	50,459	25,381,014	432,631	24,948,383	1,903,827	2,395,092	40,825	2,354,267	156,517	207,901	3,544	204,358	21,620										
W Enhancement	2011	365,679	8,311	357,368	52,732	25,381,014	432,631	24,948,383	1,903,827	2,395,092	40,825	2,354,267	162,758	207,901	3,544	204,358	22,595										
W/O Enhancement	2012	357,368	8,311	349,057	49,478	24,948,383	576,841	24,371,542	3,451,202	2,354,267	54,434	2,299,833	325,674	204,358	4,725	199,632	28,270	543,960	9,272	534,688	64,913						
W Enhancement	2012	357,368	8,311	349,057	51,699	24,948,383	576,841	24,371,542	3,451,202	2,354,267	54,434	2,299,833	340,306	204,358	4,725	199,632	29,540	543,960	9,272	534,688	64,913						
W/O Enhancement	2013	349,057	8,311	340,746	48,498	24,371,542	576,841	23,794,701	3,383,169	2,299,833	54,434	2,245,399	319,255	199,632	4,725	194,907	27,712	534,688	12,363	522,325	73,965						
W Enhancement	2013	349,057	8,311	340,746	50,666	24,371,542	576,841	23,794,701	3,383,169	2,299,833	54,434	2,245,399	333,540	199,632	4,725	194,907	28,952	534,688	12,363	522,325	73,965						
W/O Enhancement	2014	340,746	8,311	332,435	47,518	23,794,701	576,841	23,217,859	3,315,137	2,245,399	54,434	2,190,965	312,835	194,907	4,725	190,182	27,155	522,325	12,363	509,963	72,507						
W Enhancement	2014	340,746	8,311	332,435	49,633	23,794,701	576,841	23,217,859	3,315,137	2,245,399	54,434	2,190,965	326,773	194,907	4,725	190,182	28,365	522,325	12,363	509,963	72,507						
W/O Enhancement	2015	332,435	8,311	324,125	46,538	23,217,859	576,841	22,641,018	3,247,105	2,190,965	54,434	2,136,531	306,415	190,182	4,725	185,457	26,598	509,963	12,363	497,600	71,049						
W Enhancement	2015	332,435	8,311	324,125	48,600	23,217,859	576,841	22,641,018	3,247,105	2,190,965	54,434	2,136,531	320,007	190,182	4,725	185,457	27,778	509,963	12,363	497,600	71,049						
W/O Enhancement	2016	324,125	8,311	315,814	45,558	22,641,018	576,841	22,064,177	3,179,073	2,136,531	54,434	2,082,097	299,995	185,457	4,725	180,732	26,040	497,600	12,363	485,237	69,591	21,282,433	120,923	21,161,510	744,866	88,780,382	504,434
W Enhancement	2016	324,125	8,311	315,814	47,567	22,641,018	576,841	22,064,177	3,179,073	2,136,531	54,434	2,082,097	313,241	185,457	4,725	180,732	27,190	497,600	12,363	485,237	69,591	21,282,433	120,923	21,161,510	744,866	88,780,382	504,434
W/O Enhancement	2017	315,814	8,311	307,503	44,578	22,064,177	576,841	21,487,336	3,111,041	2,082,097	54,434	2,027,664	293,575	180,732	4,725	176,007	25,483	485,237	12,363	472,874	68,133	21,161,510	483,692	20,677,818	2,922,417	88,275,948	2,017,736
W Enhancement	2017	315,814	8,311	307,503	46,534	22,064,177	576,841	21,487,336	3,111,041	2,082,097	54,434	2,027,664	306,475	180,732	4,725	176,007	26,603	485,237	12,363	472,874	68,133	21,161,510	483,692	20,677,818	2,922,417	88,275,948	2,017,736
W/O Enhancement	2018	307,503	8,311	299,192	43,597	21,487,336	576,841	20,910,494	3,043,008	2,027,664	54,434	1,973,230	287,155	176,007	4,725	171,282	24,926	472,874	12,363	460,512	66,675	20,677,818	483,692	20,194,126	2,865,371	86,258,212	2,017,736
W Enhancement	2018	307,503	8,311	299,192	45,501	21,487,336	576,841	20,910,494	3,043,008	2,027,664	54,434	1,973,230	299,709	176,007	4,725	171,282	26,016	472,874	12,363	460,512	66,675	20,677,818	483,692	20,194,126	2,865,371	86,258,212	2,017,736
W/O Enhancement	2019	299,192	8,311	290,881	42,617	20,910,494	576,841	20,333,653	2,974,976	1,973,230	54,434	1,918,796	280,735	171,282	4,725	166,557	24,369	460,512	12,363	448,149	65,217	20,194,126	483,692	19,710,435	2,808,325	84,240,477	2,017,736
W Enhancement	2019	299,192	8,311	290,881	44,468	20,910,494	576,841	20,333,653	2,974,976	1,973,230	54,434	1,918,796	292,942	171,282	4,725	166,557	25,428	460,512	12,363	448,149	65,217	20,194,126	483,692	19,710,435	2,808,325	84,240,477	2,017,736
W/O Enhancement	2020	290,881	8,311	282,570	41,637	20,333,653	576,841	19,756,812	2,906,944	1,918,796	54,434	1,864,362	274,315	166,557	4,725	161,832	23,811	448,149	12,363	435,786	63,759	19,710,435	483,692	19,226,743	2,751,278	82,222,741	2,017,736
W Enhancement	2020	290,881	8,311	282,570	43,435	20,333,653	576,841	19,756,812	2,906,944	1,918,796	54,434	1,864,362	286,176	166,557	4,725	161,832	24,841	448,149	12,363	435,786	63,759	19,710,435	483,692	19,226,743	2,751,278	82,222,741	2,017,736
W/O Enhancement	2021	282,570	8,311	274,259	40,																						

Appendix A

W Enhancement	2031	199,461	8,311	191,150	32,071	13,988,400	576,841	13,411,559	2,158,590	1,320,023	54,434	1,265,589	211,748	114,582	4,725	109,857	18,380	312,159	12,363	299,796	47,720	14,389,827	483,692	13,906,135	2,123,770	60,027,845	2,017,736
W/O Enhancement	2032	191,150	8,311	182,840	29,875	13,411,559	576,841	12,834,717	2,090,558	1,265,589	54,434	1,211,155	197,277	109,857	4,725	105,132	17,124	299,796	12,363	287,433	46,262	13,906,135	483,692	13,422,443	2,066,724	58,009,909	2,017,736
W Enhancement	2032	191,150	8,311	182,840	31,038	13,411,559	576,841	12,834,717	2,090,558	1,265,589	54,434	1,211,155	204,982	109,857	4,725	105,132	17,793	299,796	12,363	287,433	46,262	13,906,135	483,692	13,422,443	2,066,724	58,009,909	2,017,736
W/O Enhancement	2033	182,840	8,311	174,529	28,895	12,834,717	576,841	12,257,876	2,022,525	1,211,155	54,434	1,156,721	190,857	105,132	4,725	100,407	16,567	287,433	12,363	275,071	44,804	13,422,443	483,692	12,938,752	2,009,678	55,992,173	2,017,736
W Enhancement	2033	182,840	8,311	174,529	30,005	12,834,717	576,841	12,257,876	2,022,525	1,211,155	54,434	1,156,721	198,216	105,132	4,725	100,407	17,206	287,433	12,363	275,071	44,804	13,422,443	483,692	12,938,752	2,009,678	55,992,173	2,017,736
W/O Enhancement	2034	174,529	8,311	166,218	27,914	12,257,876	576,841	11,681,035	1,954,493	1,156,721	54,434	1,102,287	184,437	100,407	4,725	95,682	16,010	275,071	12,363	262,708	43,346	12,938,752	483,692	12,455,060	1,952,632	53,974,437	2,017,736
W Enhancement	2034	174,529	8,311	166,218	28,972	12,257,876	576,841	11,681,035	1,954,493	1,156,721	54,434	1,102,287	191,449	100,407	4,725	95,682	16,618	275,071	12,363	262,708	43,346	12,938,752	483,692	12,455,060	1,952,632	53,974,437	2,017,736
W/O Enhancement	2035	166,218	8,311	157,907	26,934	11,681,035	576,841	11,104,194	1,886,461	1,102,287	54,434	1,047,853	178,017	95,682	4,725	90,957	15,452	262,708	12,363	250,345	41,888	12,455,060	483,692	11,971,368	1,895,585	51,956,701	2,017,736
W Enhancement	2035	166,218	8,311	157,907	27,939	11,681,035	576,841	11,104,194	1,886,461	1,102,287	54,434	1,047,853	184,683	95,682	4,725	90,957	16,031	262,708	12,363	250,345	41,888	12,455,060	483,692	11,971,368	1,895,585	51,956,701	2,017,736
W/O Enhancement	2036	157,907	8,311	149,596	25,954	11,104,194	576,841	10,527,352	1,818,429	1,047,853	54,434	993,419	171,597	90,957	4,725	86,232	14,895	250,345	12,363	237,983	40,430	11,971,368	483,692	11,487,677	1,838,539	49,938,965	2,017,736
W Enhancement	2036	157,907	8,311	149,596	26,906	11,104,194	576,841	10,527,352	1,818,429	1,047,853	54,434	993,419	177,917	90,957	4,725	86,232	15,444	250,345	12,363	237,983	40,430	11,971,368	483,692	11,487,677	1,838,539	49,938,965	2,017,736
W/O Enhancement	2037	149,596	8,311	141,285	24,974	10,527,352	576,841	9,950,511	1,750,397	993,419	54,434	938,985	165,177	86,232	4,725	81,507	14,338	237,983	12,363	225,620	38,972	11,487,677	483,692	11,003,985	1,781,493	47,921,229	2,017,736
W Enhancement	2037	149,596	8,311	141,285	25,873	10,527,352	576,841	9,950,511	1,750,397	993,419	54,434	938,985	171,151	86,232	4,725	81,507	14,856	237,983	12,363	225,620	38,972	11,487,677	483,692	11,003,985	1,781,493	47,921,229	2,017,736
W/O Enhancement	2038	141,285	8,311	132,974	23,984	9,950,511	576,841	9,373,670	1,682,364	938,985	54,434	884,551	158,757	81,507	4,725	76,782	13,781	225,620	12,363	213,257	37,514	11,003,985	483,692	10,520,293	1,724,447	45,903,493	2,017,736
W Enhancement	2038	141,285	8,311	132,974	24,840	9,950,511	576,841	9,373,670	1,682,364	938,985	54,434	884,551	164,385	81,507	4,725	76,782	14,269	225,620	12,363	213,257	37,514	11,003,985	483,692	10,520,293	1,724,447	45,903,493	2,017,736
W/O Enhancement	2039	132,974	8,311	124,663	23,014	9,373,670	576,841	8,796,829	1,614,332	884,551	54,434	830,117	152,337	76,782	4,725	72,057	13,223	213,257	12,363	200,894	36,056	10,520,293	483,692	10,036,602	1,667,400	43,885,757	2,017,736
W Enhancement	2039	132,974	8,311	124,663	23,807	9,373,670	576,841	8,796,829	1,614,332	884,551	54,434	830,117	157,618	76,782	4,725	72,057	13,682	213,257	12,363	200,894	36,056	10,520,293	483,692	10,036,602	1,667,400	43,885,757	2,017,736
W/O Enhancement	2040	124,663	8,311	116,352	22,033	8,796,829	576,841	8,219,987	1,546,300	830,117	54,434	775,683	145,917	72,057	4,725	67,332	12,666	200,894	12,363	188,532	34,598	10,036,602	483,692	9,552,910	1,610,354	41,868,021	2,017,736
W Enhancement	2040	124,663	8,311	116,352	22,774	8,796,829	576,841	8,219,987	1,546,300	830,117	54,434	775,683	150,852	72,057	4,725	67,332	13,094	200,894	12,363	188,532	34,598	10,036,602	483,692	9,552,910	1,610,354	41,868,021	2,017,736
W/O Enhancement	2041	116,352	8,311	108,042	21,053	8,219,987	576,841	7,643,146	1,478,268	775,683	54,434	721,249	139,498	67,332	4,725	62,607	12,109	188,532	12,363	176,169	33,140	9,552,910	483,692	9,069,218	1,553,308	39,850,285	2,017,736
W Enhancement	2041	116,352	8,311	108,042	21,741	8,219,987	576,841	7,643,146	1,478,268	775,683	54,434	721,249	144,086	67,332	4,725	62,607	12,507	188,532	12,363	176,169	33,140	9,552,910	483,692	9,069,218	1,553,308	39,850,285	2,017,736
W/O Enhancement	2042	108,042	8,311	99,731	20,073	7,643,146	576,841	7,066,305	1,410,236	721,249	54,434	666,816	133,078	62,607	4,725	57,882	11,552	176,169	12,363	163,806	31,682	9,069,218	483,692	8,585,527	1,496,262	37,832,549	2,017,736
W Enhancement	2042	108,042	8,311	99,731	20,708	7,643,146	576,841	7,066,305	1,410,236	721,249	54,434	666,816	137,320	62,607	4,725	57,882	11,920	176,169	12,363	163,806	31,682	9,069,218	483,692	8,585,527	1,496,262	37,832,549	2,017,736
W/O Enhancement	2043	99,731	8,311	91,420	19,093	7,066,305	576,841	6,489,464	1,342,203	666,816	54,434	612,382	126,658	57,882	4,725	53,157	10,994	163,806	12,363	151,443	30,224	8,585,527	483,692	8,101,835	1,439,216	35,814,813	2,017,736
W Enhancement	2043	99,731	8,311	91,420	19,674	7,066,305	576,841	6,489,464	1,342,203	666,816	54,434	612,382	130,554	57,882	4,725	53,157	11,332	163,806	12,363	151,443	30,224	8,585,527	483,692	8,101,835	1,439,216	35,814,813	2,017,736
W/O Enhancement	2044	91,420	8,311	83,109	18,113	6,489,464	576,841	5,912,623	1,274,171	612,382	54,434	557,948	120,238	53,157	4,725	48,432	10,437	151,443	12,363	139,081	28,766	8,101,835	483,692	7,618,143	1,382,169	33,797,077	2,017,736
W Enhancement	2044	91,420	8,311	83,109	18,641	6,489,464	576,841	5,912,623	1,274,171	612,382	54,434	557,948	123,787	53,157	4,725	48,432	10,745	151,443	12,363	139,081	28,766	8,101,835	483,692	7,618,143	1,382,169	33,797,077	2,017,736
W/O Enhancement	2045	83,109	8,311	74,798	17,133	5,912,623	576,841	5,335,781	1,206,139	557,948	54,434	503,514	113,818	48,432	4,725	43,707	9,880	139,081	12,363	126,718	27,308	7,618,143	483,692	7,134,452	1,325,123	31,779,341	2,017,736
W Enhancement	2045	83,109	8,311	74,798	17,608	5,912,623	576,841	5,335,781	1,206,139	557,948	54,434	503,514	117,021	48,432	4,725	43,707	10,158	139,081	12,363	126,718	27,308	7,618,143	483,692	7,134,452	1,325,123	31,779,341	2,017,736
W/O Enhancement	2046	74,798	8,311	66,487	16,152	5,335,781	576,841	4,758,940	1,138,107	503,514	54,434	449,080	107,398	43,707	4,725	38,981	9,322	126,718	12,363	114,355	25,850	7,134,452	483,692	6,650,760	1,268,077	29,761,605	2,017,736
W Enhancement	2046	74,798	8,311	66,487	16,575	5,335,781	576,841	4,758,940	1,138,107	503,514	54,434	449,080	110,255	43,707	4,725	38,981	9,570	126,718	12,363	114,355	25,850	7,134,452	483,692	6,650,760	1,268,077	29,761,605	2,017,736
W/O Enhancement	2047	66,487	8,311	58,176	15,172	4,758,940	576,841	4,182,099	1,070,075	449,080	54,434	394,646	100,978	38,981	4,725	34,256	8,765	114,355	12,363	101,993	24,392	6,650,760	483,692	6,167,069	1,211,031	27,743,870	2,017,736
W Enhancement	2047	66,487	8,311	58,176	15,542	4,758,940	576,841	4,182,099	1,070,075	449,080	54,434	394,646	103,489	38,981	4,725	34,256	8,983	114,355	12,363	101,993	24,392	6,650,760	483,692	6,167,069	1,211,031	27,743,870	2,017,736
W/O Enhancement	2048	58,176	8,311	49,865	14,192	4,182,099	576,841	3,605,258	1,002,042	394,646	54,434	340,212	94,558	29,531	4,725	29,531	8,208	101,993	12,363	89,630	22,934	6,167,069	483,692	5,683,377	1,153,985	25,726,134	2,017,736
W Enhancement	2048	58,176	8,311	49,865	14,509	4,182,099	576,841	3,605,258	1,002,042	394,646	54,434	340,212	96,723	34,256	4,725	29,531	8,396	101,993	12,363	89,630	22,934	6,167,069	483,692	5,683,377	1,153,985	25,726,134	2,017,736
W/O Enhancement	2049	49,865	8,311	41,554	13,212	3,605,258	576,841	3,028,416	934,010	340,212	54,434	285,778	88,138	29,531	4,725	24,806	7,651	89,630	12,363	77,267	21,476	5,683,377	483,692	5,199,685	1,096,938	23,708,398	2,017,

New Plant Carrying Charge

FCR if not a CIAC	
Formula Line	
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a give
Therefore actual revenues collected in a
Per FERC's orders in Docket No. ER07-5'
The rest of transmission rate base gets a

agley 230kV 2016				Rebuild Raphael-Bagley 230 kV 2016				Second Conastone-Graceton 230kV Circuit 2017				Rebuild Graceton-Bagley 230kV 2017				Rebuild Raphael-Bagley 230 kV 2017				Second Raphael-Bagley 230kv Circuit 2017				Second Conastone-Graceton 230kV Circuit 2017																	
Details (Yes or No)				Yes				Yes				Yes				Yes				Yes				No																	
Schedule 12				44				44				44				44				44				44																	
Life (Yes or No)				No				No				No				No				No				No																	
CIAC				0				0				0				0				0				0																	
ROE Incentive (Basis Points)				0.117939207				0.117939207				0.117939207				0.117939207				0.117939207				0.117939207																	
FCR W/O Incentive				0.117939207				0.117939207				0.117939207				0.117939207				0.117939207				0.117939207																	
FCR for This Project				29,752,596				may be weighted average of small projects				32,284				may be weighted average of small projects				1,959,350				may be weighted average of small projects				1,084,137													
Investment				ad average of small projects				29,752,596				may be weighted average of small projects				32,284				may be weighted average of small projects				1,959,350				may be weighted average of small projects				1,084,137									
Annual Depreciation Exp				676,195				may be weighted average of small projects				734				may be weighted average of small projects				44,531				may be weighted average of small projects				24,639				may be weighted average of small projects				549,659					
In Service Month (1-12)				ad average of small projects				12				may be weighted average of small projects				6				may be weighted average of small projects				3				may be weighted average of small projects				6				may be weighted average of small projects				2	

Appendix A

W Enhancement	2031	58,009,909	8,859,379	20,285,861	676,195	19,609,666	2,988,944	22,379	734	21,645	3,287	1,347,053	44,531	1,302,522	198,149	751,504	24,639	726,864	110,365	16,581,374	549,659	16,031,715	2,440,427	610,639	19,593
W/O Enhancement	2032	55,992,173	8,621,408	19,609,666	676,195	18,933,470	2,909,194	21,645	734	20,911	3,200	1,302,522	44,531	1,257,992	192,897	726,864	24,639	702,225	107,459	16,031,715	549,659	15,482,056	2,375,600	591,047	19,593
W Enhancement	2032	55,992,173	8,621,408	19,609,666	676,195	18,933,470	2,909,194	21,645	734	20,911	3,200	1,302,522	44,531	1,257,992	192,897	726,864	24,639	702,225	107,459	16,031,715	549,659	15,482,056	2,375,600	591,047	19,593
W/O Enhancement	2033	53,974,437	8,383,438	18,933,470	676,195	18,257,275	2,829,444	20,911	734	20,177	3,113	1,257,992	44,531	1,213,461	187,645	702,225	24,639	677,586	104,553	15,482,056	549,659	14,932,398	2,310,774	571,454	19,593
W Enhancement	2033	53,974,437	8,383,438	18,933,470	676,195	18,257,275	2,829,444	20,911	734	20,177	3,113	1,257,992	44,531	1,213,461	187,645	702,225	24,639	677,586	104,553	15,482,056	549,659	14,932,398	2,310,774	571,454	19,593
W/O Enhancement	2034	51,956,701	8,145,468	18,257,275	676,195	17,581,080	2,749,694	20,177	734	19,444	3,027	1,213,461	44,531	1,168,930	182,393	677,586	24,639	652,946	101,647	14,932,398	549,659	14,382,739	2,245,948	551,861	19,593
W Enhancement	2034	51,956,701	8,145,468	18,257,275	676,195	17,581,080	2,749,694	20,177	734	19,444	3,027	1,213,461	44,531	1,168,930	182,393	677,586	24,639	652,946	101,647	14,932,398	549,659	14,382,739	2,245,948	551,861	19,593
W/O Enhancement	2035	49,938,965	7,907,498	17,581,080	676,195	16,904,884	2,669,944	19,444	734	18,710	2,940	1,168,930	44,531	1,124,399	177,141	652,946	24,639	628,307	98,741	14,382,739	549,659	13,833,080	2,181,121	532,268	19,593
W Enhancement	2035	49,938,965	7,907,498	17,581,080	676,195	16,904,884	2,669,944	19,444	734	18,710	2,940	1,168,930	44,531	1,124,399	177,141	652,946	24,639	628,307	98,741	14,382,739	549,659	13,833,080	2,181,121	532,268	19,593
W/O Enhancement	2036	47,921,229	7,669,528	16,904,884	676,195	16,228,689	2,590,194	18,710	734	17,976	2,854	1,124,399	44,531	1,079,869	171,890	628,307	24,639	603,667	95,835	13,833,080	549,659	13,283,421	2,116,295	512,676	19,593
W Enhancement	2036	47,921,229	7,669,528	16,904,884	676,195	16,228,689	2,590,194	18,710	734	17,976	2,854	1,124,399	44,531	1,079,869	171,890	628,307	24,639	603,667	95,835	13,833,080	549,659	13,283,421	2,116,295	512,676	19,593
W/O Enhancement	2037	45,903,493	7,431,558	16,228,689	676,195	15,552,494	2,510,444	17,976	734	17,243	2,767	1,079,869	44,531	1,035,338	166,638	603,667	24,639	579,028	92,930	13,283,421	549,659	12,733,762	2,051,469	493,083	19,593
W Enhancement	2037	45,903,493	7,431,558	16,228,689	676,195	15,552,494	2,510,444	17,976	734	17,243	2,767	1,079,869	44,531	1,035,338	166,638	603,667	24,639	579,028	92,930	13,283,421	549,659	12,733,762	2,051,469	493,083	19,593
W/O Enhancement	2038	43,885,757	7,193,587	15,552,494	676,195	14,876,298	2,430,694	17,243	734	16,509	2,681	1,035,338	44,531	990,807	161,386	579,028	24,639	554,388	90,024	12,733,762	549,659	12,184,104	1,986,642	473,490	19,593
W Enhancement	2038	43,885,757	7,193,587	15,552,494	676,195	14,876,298	2,430,694	17,243	734	16,509	2,681	1,035,338	44,531	990,807	161,386	579,028	24,639	554,388	90,024	12,733,762	549,659	12,184,104	1,986,642	473,490	19,593
W/O Enhancement	2039	41,868,021	6,955,617	14,876,298	676,195	14,200,103	2,350,944	16,509	734	15,775	2,594	990,807	44,531	946,277	156,134	554,388	24,639	529,749	87,118	12,184,104	549,659	11,634,445	1,921,816	453,898	19,593
W Enhancement	2039	41,868,021	6,955,617	14,876,298	676,195	14,200,103	2,350,944	16,509	734	15,775	2,594	990,807	44,531	946,277	156,134	554,388	24,639	529,749	87,118	12,184,104	549,659	11,634,445	1,921,816	453,898	19,593
W/O Enhancement	2040	39,850,285	6,717,647	14,200,103	676,195	13,523,907	2,271,194	15,775	734	15,041	2,508	946,277	44,531	901,746	150,882	529,749	24,639	505,109	84,212	11,634,445	549,659	11,084,786	1,856,990	434,305	19,593
W Enhancement	2040	39,850,285	6,717,647	14,200,103	676,195	13,523,907	2,271,194	15,775	734	15,041	2,508	946,277	44,531	901,746	150,882	529,749	24,639	505,109	84,212	11,634,445	549,659	11,084,786	1,856,990	434,305	19,593
W/O Enhancement	2041	37,832,549	6,479,677	13,523,907	676,195	12,847,712	2,191,444	15,041	734	14,308	2,421	901,746	44,531	857,215	145,630	505,109	24,639	480,470	81,306	11,084,786	549,659	10,535,127	1,792,163	414,712	19,593
W Enhancement	2041	37,832,549	6,479,677	13,523,907	676,195	12,847,712	2,191,444	15,041	734	14,308	2,421	901,746	44,531	857,215	145,630	505,109	24,639	480,470	81,306	11,084,786	549,659	10,535,127	1,792,163	414,712	19,593
W/O Enhancement	2042	35,814,813	6,241,707	12,847,712	676,195	12,171,517	2,111,694	14,308	734	13,574	2,335	857,215	44,531	812,685	140,378	480,470	24,639	455,830	78,400	10,535,127	549,659	9,985,468	1,727,337	395,120	19,593
W Enhancement	2042	35,814,813	6,241,707	12,847,712	676,195	12,171,517	2,111,694	14,308	734	13,574	2,335	857,215	44,531	812,685	140,378	480,470	24,639	455,830	78,400	10,535,127	549,659	9,985,468	1,727,337	395,120	19,593
W/O Enhancement	2043	33,797,077	6,003,736	12,171,517	676,195	11,495,321	2,031,944	13,574	734	12,840	2,248	812,685	44,531	768,154	135,126	455,830	24,639	431,191	75,494	9,985,468	549,659	9,435,810	1,662,511	375,527	19,593
W Enhancement	2043	33,797,077	6,003,736	12,171,517	676,195	11,495,321	2,031,944	13,574	734	12,840	2,248	812,685	44,531	768,154	135,126	455,830	24,639	431,191	75,494	9,985,468	549,659	9,435,810	1,662,511	375,527	19,593
W/O Enhancement	2044	31,779,341	5,765,766	11,495,321	676,195	10,819,126	1,952,195	12,840	734	12,106	2,162	768,154	44,531	723,623	129,874	431,191	24,639	406,551	72,588	9,435,810	549,659	8,886,151	1,597,684	355,934	19,593
W Enhancement	2044	31,779,341	5,765,766	11,495,321	676,195	10,819,126	1,952,195	12,840	734	12,106	2,162	768,154	44,531	723,623	129,874	431,191	24,639	406,551	72,588	9,435,810	549,659	8,886,151	1,597,684	355,934	19,593
W/O Enhancement	2045	29,761,605	5,527,796	10,819,126	676,195	10,142,931	1,872,445	12,106	734	11,373	2,075	723,623	44,531	679,093	124,622	406,551	24,639	381,912	69,682	8,886,151	549,659	8,336,492	1,532,858	336,341	19,593
W Enhancement	2045	29,761,605	5,527,796	10,819,126	676,195	10,142,931	1,872,445	12,106	734	11,373	2,075	723,623	44,531	679,093	124,622	406,551	24,639	381,912	69,682	8,886,151	549,659	8,336,492	1,532,858	336,341	19,593
W/O Enhancement	2046	27,743,870	5,289,826	10,142,931	676,195	9,466,735	1,792,695	11,373	734	10,639	1,988	679,093	44,531	634,562	119,370	381,912	24,639	357,272	66,776	8,336,492	549,659	7,786,833	1,468,032	316,749	19,593
W Enhancement	2046	27,743,870	5,289,826	10,142,931	676,195	9,466,735	1,792,695	11,373	734	10,639	1,988	679,093	44,531	634,562	119,370	381,912	24,639	357,272	66,776	8,336,492	549,659	7,786,833	1,468,032	316,749	19,593
W/O Enhancement	2047	25,726,134	5,051,856	9,466,735	676,195	8,790,540	1,712,945	10,639	734	9,905	1,902	634,562	44,531	590,031	114,119	357,272	24,639	332,633	63,870	7,786,833	549,659	7,237,174	1,403,205	297,156	19,593
W Enhancement	2047	25,726,134	5,051,856	9,466,735	676,195	8,790,540	1,712,945	10,639	734	9,905	1,902	634,562	44,531	590,031	114,119	357,272	24,639	332,633	63,870	7,786,833	549,659	7,237,174	1,403,205	297,156	19,593
W/O Enhancement	2048	23,708,398	4,813,886	8,790,540	676,195	8,114,344	1,633,195	9,905	734	9,172	1,815	590,031	44,531	545,501	108,867	332,633	24,639	307,993	60,964	7,237,174	549,659	6,687,516	1,338,379	277,563	19,593
W Enhancement	2048	23,708,398	4,813,886	8,790,540	676,195	8,114,344	1,633,195	9,905	734	9,172	1,815	590,031	44,531	545,501	108,867	332,633	24,639	307,993	60,964	7,237,174	549,659	6,687,516	1,338,379	277,563	19,593
W/O Enhancement	2049	21,690,662	4,575,915	8,114,344	676,195	7,438,149	1,553,445	9,172	734	8,438	1,729	545,501	44,531	500,970	103,615	307,993	24,639	283,354	58,058	6,687,516	549,659	6,137,857	1,273,553	257,971	19,593
W Enhancement	2049	21,690,662	4,575,915	8,114,344	676,195	7,438,149	1,553,445	9,172	734	8,438	1,729	545,501	44,531	500,970	103,615	307,993	24,639	283,354	58,058	6,687,516	549,659	6,137,857	1,273,553	257,971	19,593
W/O Enhancement	2050	19,672,926	4,337,945	7,438,149	676,195	6,761,954	1,473,695	8,438	734	7,704	1,642	500,970	44,531	456,439	98,363	283,354	24,639	258,714	55,152	6,137,857	549,659	5,588,198	1,208,726	238,378	19,593
W Enhancement	2050	19,672,926	4,337,945	7,438,149	676,195	6,761,954	1,473,695	8,438	734	7,704	1,642	500,970	44,531	456,439	98										

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are:
Per FERC's orders in Docket No. ER07-51, the FCR is to be set at 4.5%
The rest of transmission rate base gets a return of 10.5%

[illegible]

W Enhancement	2031	591,047	89,300	261,316	8,296	253,020	38,137	38,003	1,216	36,787	5,555	(227,256)	(7,120)	(220,136)	(33,083)	\$ 32,292,190	\$	32,292,190		
W/O Enhancement	2032	571,454	86,990	253,020	8,296	244,725	37,158	36,787	1,216	35,571	5,411	(220,136)	(7,120)	(213,016)	(32,243)	\$ 30,855,046			\$	30,855,046
W Enhancement	2032	571,454	86,990	253,020	8,296	244,725	37,158	36,787	1,216	35,571	5,411	(220,136)	(7,120)	(213,016)	(32,243)	\$ 31,328,238	\$	31,328,238		
W/O Enhancement	2033	551,861	84,679	244,725	8,296	236,429	36,180	35,571	1,216	34,354	5,268	(213,016)	(7,120)	(205,895)	(31,403)	\$ 29,913,821			\$	29,913,821
W Enhancement	2033	551,861	84,679	244,725	8,296	236,429	36,180	35,571	1,216	34,354	5,268	(213,016)	(7,120)	(205,895)	(31,403)	\$ 30,364,286	\$	30,364,286		
W/O Enhancement	2034	532,268	82,368	236,429	8,296	228,133	35,202	34,354	1,216	33,138	5,124	(205,895)	(7,120)	(198,775)	(30,564)	\$ 28,972,595			\$	28,972,595
W Enhancement	2034	532,268	82,368	236,429	8,296	228,133	35,202	34,354	1,216	33,138	5,124	(205,895)	(7,120)	(198,775)	(30,564)	\$ 29,400,335	\$	29,400,335		
W/O Enhancement	2035	512,676	80,057	228,133	8,296	219,837	34,223	33,138	1,216	31,922	4,981	(198,775)	(7,120)	(191,655)	(29,724)	\$ 28,031,369			\$	28,031,369
W Enhancement	2035	512,676	80,057	228,133	8,296	219,837	34,223	33,138	1,216	31,922	4,981	(198,775)	(7,120)	(191,655)	(29,724)	\$ 28,436,383	\$	28,436,383		
W/O Enhancement	2036	493,083	77,747	219,837	8,296	211,542	33,245	31,922	1,216	30,706	4,838	(191,655)	(7,120)	(184,534)	(28,884)	\$ 27,090,144			\$	27,090,144
W Enhancement	2036	493,083	77,747	219,837	8,296	211,542	33,245	31,922	1,216	30,706	4,838	(191,655)	(7,120)	(184,534)	(28,884)	\$ 27,472,431	\$	27,472,431		
W/O Enhancement	2037	473,490	75,436	211,542	8,296	203,246	32,266	30,706	1,216	29,490	4,694	(184,534)	(7,120)	(177,414)	(28,044)	\$ 26,148,918			\$	26,148,918
W Enhancement	2037	473,490	75,436	211,542	8,296	203,246	32,266	30,706	1,216	29,490	4,694	(184,534)	(7,120)	(177,414)	(28,044)	\$ 26,508,479	\$	26,508,479		
W/O Enhancement	2038	453,898	73,125	203,246	8,296	194,950	31,288	29,490	1,216	28,274	4,551	(177,414)	(7,120)	(170,294)	(27,205)	\$ 25,207,693			\$	25,207,693
W Enhancement	2038	453,898	73,125	203,246	8,296	194,950	31,288	29,490	1,216	28,274	4,551	(177,414)	(7,120)	(170,294)	(27,205)	\$ 25,544,528	\$	25,544,528		
W/O Enhancement	2039	434,305	70,814	194,950	8,296	186,654	30,310	28,274	1,216	27,058	4,407	(170,294)	(7,120)	(163,174)	(26,365)	\$ 24,266,467			\$	24,266,467
W Enhancement	2039	434,305	70,814	194,950	8,296	186,654	30,310	28,274	1,216	27,058	4,407	(170,294)	(7,120)	(163,174)	(26,365)	\$ 24,580,576	\$	24,580,576		
W/O Enhancement	2040	414,712	68,504	186,654	8,296	178,359	29,331	27,058	1,216	25,842	4,264	(163,174)	(7,120)	(156,053)	(25,525)	\$ 23,325,242			\$	23,325,242
W Enhancement	2040	414,712	68,504	186,654	8,296	178,359	29,331	27,058	1,216	25,842	4,264	(163,174)	(7,120)	(156,053)	(25,525)	\$ 23,616,624	\$	23,616,624		
W/O Enhancement	2041	395,120	66,193	178,359	8,296	170,063	28,353	25,842	1,216	24,626	4,120	(156,053)	(7,120)	(148,933)	(24,685)	\$ 22,384,016			\$	22,384,016
W Enhancement	2041	395,120	66,193	178,359	8,296	170,063	28,353	25,842	1,216	24,626	4,120	(156,053)	(7,120)	(148,933)	(24,685)	\$ 22,652,673	\$	22,652,673		
W/O Enhancement	2042	375,527	63,882	170,063	8,296	161,767	27,374	24,626	1,216	23,410	3,977	(148,933)	(7,120)	(141,813)	(23,846)	\$ 21,442,790			\$	21,442,790
W Enhancement	2042	375,527	63,882	170,063	8,296	161,767	27,374	24,626	1,216	23,410	3,977	(148,933)	(7,120)	(141,813)	(23,846)	\$ 21,688,721	\$	21,688,721		
W/O Enhancement	2043	355,934	61,571	161,767	8,296	153,471	26,396	23,410	1,216	22,194	3,834	(141,813)	(7,120)	(134,692)	(23,006)	\$ 20,501,565			\$	20,501,565
W Enhancement	2043	355,934	61,571	161,767	8,296	153,471	26,396	23,410	1,216	22,194	3,834	(141,813)	(7,120)	(134,692)	(23,006)	\$ 20,724,769	\$	20,724,769		
W/O Enhancement	2044	336,341	59,261	153,471	8,296	145,176	25,418	22,194	1,216	20,977	3,690	(134,692)	(7,120)	(127,572)	(22,166)	\$ 19,560,339			\$	19,560,339
W Enhancement	2044	336,341	59,261	153,471	8,296	145,176	25,418	22,194	1,216	20,977	3,690	(134,692)	(7,120)	(127,572)	(22,166)	\$ 19,760,817	\$	19,760,817		
W/O Enhancement	2045	316,749	56,950	145,176	8,296	136,880	24,439	20,977	1,216	19,761	3,547	(127,572)	(7,120)	(120,452)	(21,326)	\$ 18,619,114			\$	18,619,114
W Enhancement	2045	316,749	56,950	145,176	8,296	136,880	24,439	20,977	1,216	19,761	3,547	(127,572)	(7,120)	(120,452)	(21,326)	\$ 18,796,866	\$	18,796,866		
W/O Enhancement	2046	297,156	54,639	136,880	8,296	128,584	23,461	19,761	1,216	18,545	3,403	(120,452)	(7,120)	(113,331)	(20,487)	\$ 17,677,888			\$	17,677,888
W Enhancement	2046	297,156	54,639	136,880	8,296	128,584	23,461	19,761	1,216	18,545	3,403	(120,452)	(7,120)	(113,331)	(20,487)	\$ 17,832,914	\$	17,832,914		
W/O Enhancement	2047	277,563	52,328	128,584	8,296	120,288	22,482	18,545	1,216	17,329	3,260	(113,331)	(7,120)	(106,211)	(19,647)	\$ 16,736,662			\$	16,736,662
W Enhancement	2047	277,563	52,328	128,584	8,296	120,288	22,482	18,545	1,216	17,329	3,260	(113,331)	(7,120)	(106,211)	(19,647)	\$ 16,868,962	\$	16,868,962		
W/O Enhancement	2048	257,971	50,018	120,288	8,296	111,993	21,504	17,329	1,216	16,113	3,116	(106,211)	(7,120)	(99,091)	(18,807)	\$ 15,795,437			\$	15,795,437
W Enhancement	2048	257,971	50,018	120,288	8,296	111,993	21,504	17,329	1,216	16,113	3,116	(106,211)	(7,120)	(99,091)	(18,807)	\$ 15,905,010	\$	15,905,010		
W/O Enhancement	2049	238,378	47,707	111,993	8,296	103,697	20,526	16,113	1,216	14,897	2,973	(99,091)	(7,120)	(91,971)	(17,967)	\$ 14,854,211			\$	14,854,211
W Enhancement	2049	238,378	47,707	111,993	8,296	103,697	20,526	16,113	1,216	14,897	2,973	(99,091)	(7,120)	(91,971)	(17,967)	\$ 14,941,059	\$	14,941,059		
W/O Enhancement	2050	218,785	45,396	103,697	8,296	95,401	19,547	14,897	1,216	13,681	2,830	(91,971)	(7,120)	(84,850)	(17,127)	\$ 13,912,986			\$	13,912,986
W Enhancement	2050	218,785	45,396	103,697	8,296	95,401	19,547	14,897	1,216	13,681	2,830	(91,971)	(7,120)	(84,850)	(17,127)	\$ 13,977,107	\$	13,977,107		
W/O Enhancement	2051	199,192	43,085	95,401	8,296	87,105	18,569	13,681	1,216	12,465	2,686	(84,850)	(7,120)	(77,730)	(16,288)	\$ 12,904,410			\$	12,904,410
W Enhancement	2051	199,192	43,085	95,401	8,296	87,105	18,569	13,681	1,216	12,465	2,686	(84,850)	(7,120)	(77,730)	(16,288)	\$ 12,946,291	\$	12,946,291		
W/O Enhancement	2052	179,600	40,775	87,105	8,296	78,810	17,591	12,465	1,216	11,249	2,543	(77,730)	(7,120)	(70,610)	(15,448)	\$ 11,577,883			\$	11,577,883
W Enhancement	2052	179,600	40,775	87,105	8,296	78,810	17,591	12,465	1,216	11,249	2,543	(77,730)	(7,120)	(70,610)	(15,448)	\$ 11,600,367	\$	11,600,367		
W/O Enhancement	2053	160,007	38,464	78,810	8,296	70,514	16,612	11,249	1,216	10,033	2,399	(70,610)	(7,120)	(63,489)	(14,608)	\$ 10,189,183			\$	10,189,183
W Enhancement	2053	160,007	38,464	78,810	8,296	70,514	16,612	11,249	1,216	10,033	2,399	(70,610)	(7,120)	(63,489)	(14,608)	\$ 10,195,943	\$	10,195,943		
W/O Enhancement	2054	140,414	36,153	70,514	8,296	62,218	15,634	10,033	1,216	8,817	2,256	(63,489)	(7,120)	(56,369)	(13,768)	\$ 8,122,013			\$	8,122,013
W Enhancement	2054	140,414	36,153	70,514	8,296	62,218	15,634	10,033	1,216	8,817	2,256	(63,489)	(7,120)	(56,369)	(13,768)	\$ 8,122,107	\$	8,122,107		
W/O Enhancement	2055	120,822	33,842	62,218	8,296	53,922	14,655	8,817	1,216	7,601	2,112	(56,369)	(7,120)	(49,249)	(12,929)	\$ 6,185,639			\$	6,185,639
W Enhancement	2055	120,822	33,842	62,218	8,296	53,922	14,655	8,817	1,216	7,601	2,112	(56,369)	(7,120)	(49,249)	(12,929)	\$ 6,185,639	\$	6,185,639		
W/O Enhancement	2056	101,229	31,532	53,922	8,296	45,627	13,677	7,601	1,216	6,384	1,969	(49,249)	(7,120)	(42,128)	(12,089)	\$ 5,566,573			\$	5,566,573
W Enhancement	2056	101,229	31,532	53,922	8,296	45,627	13,677	7,601	1,216	6,384	1,969	(49,249)	(7,120)	(42,128)	(12,089)	\$ 5,566,573	\$	5,566,573		
W/O Enhancement	2057	81,636	29,221	45,627	8,296	37,331	12,699	6,384	1,216	5,168	1,826	(42,128)	(7,120)	(35,008)	(11,249)	\$ 5,113,052			\$	5,113,052
W Enhancement	2057	81,636	29,221	45,627	8,296	37,331	12,699	6,384	1,216	5,168	1,826	(42,128)	(7,120)	(35,008)	(11,249)	\$ 5,113,052	\$	5,113,052		
W/O Enhancement	2058	62,044	26,910	37,331	8,296	29,035	11,720	5,168	1,216	3,952	1,682	(35,008)	(7,120)	(27,888)	(10,409)	\$ 4,662,622			\$	4,662,622
W Enhancement	2058	62,044	26,910	37,331	8,296	29,035	11,720	5,168	1,216	3,952	1,682	(35,008)	(7,120)	(27,888)	(10,409)	\$ 4,662,622	\$	4,662,622		
W/O Enhancement	2059	42,451	24,599	29,035	8,296	20,739	10,742	3,952	1,216	2,736	1,539	(27,888)	(7,120)	(20,768)	(9,570)	\$ 4,212,192			\$	4,212,192
W Enhancement	2059	42,451	24,599	29,035	8,296	20,739	10,742	3,952	1,216	2,736</										

FCR if not a CIAC	Formula Line
A	159
B	166
C	

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-54, the FCR is to be calculated as follows:
The rest of transmission rate base gets a return of 10.0%.

Dedicated Facility Project 2014					Dedicated Facility Project 2014				Dedicated Facility Project 2014				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015	
Details (Yes or No)					No				No				No				No				No				No	
Schedule 12					10				10				10				10				10				10	
Life (Yes or No)					No				No				No				No				No				No	
CIAC (Yes or No)					No				No				No				No				No				No	
ROE Incentive (Basis Points)					0.150139562				0.1501396				0.150139562				0.150139562				0.150139562				0.150139562	
FCR W/O Incentive					0.150139562				0.1501396				0.150139562				0.150139562				0.150139562				0.150139562	
FCR for This Project					1,404,586				169,603				12,538				40,332,600				530,533				539,067	
Investment					140,459				16,960				1,254				4,033,260				53,053				53,907	
Annual Depreciation Exp					11				12				2				3				7				7	
In Service Month (1-12)					may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects	
Invest Yr					Beginning				Beginning				Beginning				Beginning				Beginning				Beginning	
Depr. or Amort.					Depr. or Amort.				Depr. or Amort.				Depr. or Amort.				Depr. or Amort.				Depr. or Amort.				Depr. or Amort.	
Ending					Ending				Ending				Ending				Ending				Ending				Ending	
Revenue					Revenue				Revenue				Revenue				Revenue				Revenue				Revenue	
2004					2004				2004				2004				2004				2004				2004	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2005					2005				2005				2005				2005				2005				2005	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2006					2006				2006				2006				2006				2006				2006	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2007					2007				2007				2007				2007				2007				2007	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2008					2008				2008				2008				2008				2008				2008	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2009					2009				2009				2009				2009				2009				2009	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2010					2010				2010				2010				2010				2010				2010	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2011					2011				2011				2011				2011				2011				2011	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2012					2012				2012				2012				2012				2012				2012	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2013					2013				2013				2013				2013				2013				2013	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2014					2014				2014				2014				2014				2014				2014	
W/O Enhancement					W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement				W/O Enhancement	
2015					2015				2015				2015				2015				2015				2015	
W/O Enhancement					2015				2015				2015				2015				2015				2015	
2016					2016				2016				2016				2016				2016				2016	
W/O Enhancement					2016				2016				2016				2016				2016				2016	
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W/O Enhancement					2017				2017				2017				2017				2017				2017	
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W/O Enhancement					2018				2018				2018				2018				2018				2018	
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W/O Enhancement					2019				2019				2019				2019				2019				2019	
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W/O Enhancement					2020				2020				2020				2020				2020				2020	
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W/O Enhancement					2021				2021				2021				2021				2021				2021	
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W/O Enhancement					2023				2023				2023				2023				2023				2023	
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W/O Enhancement					2024				2024				2024				2024				2024				2024	
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W/O Enhancement					2025				2025				2025				2025				2025				2025	
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W/O Enhancement					2026				2026				2026				2026				2026				2026	
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W/O Enhancement					2027				2027				2027				2027				2027				2027	
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W/O Enhancement					2028				2028				2028				2028				2028				2028	
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W/O Enhancement					2030				2030				2030				2030				2030				2030	
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W/O Enhancement					2031				2031				2031				2031				2031				2031	

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W/O Enhancement	2062						
W Enhancement	2062						
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NOTES:

To accommodate varying in-service dates for different projects

Lives shown above are illustrative only

The Dedicated Facility Project revenue requirement is shown above

The revenue requirement associated with this project is shown above

This same revenue requirement is in turn allocated to the PJM

In this way BGE's wholesale transmission cost is recovered

In the event the facilities associated with the Dedicated Facility Project are abandoned

The Dedicated Facility Project- Abandonment Revenue Requirement is shown above as it pertains to the directly assigned facility charges. Line 152 of Attachment H-2A ("the Gross Revenue Requirement") is shown above H-2A ("Revenue Credits") such that abandonment Revenue Requirement"). In this way BGE's wholesale transmission cost is recovered related to the directly assigned facility charges.

Revenue requirements associated with abandonment are shown above in accordance with existing PJM cost assignment.

FCR if a CIAC	
D	160

The FCR resulting from Formula in a given year is:

$$FCR = \frac{\text{Actual Revenues} - \text{Actual Costs}}{\text{Actual Revenues}}$$

Therefore actual revenues collected in a given year are:

$$\text{Actual Revenues} = \frac{\text{Actual Costs}}{1 - FCR}$$

Per FERC's orders in Docket No. ER07-514, the FCR is to be 10%.

The rest of transmission rate base gets a return of 10%.

Details of Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2016				Dedicated Facility Project 2017				Dedicated Facility Project 2018				Total	Dedicated Facility Project 2019		
Schedule 12 (Yes or No)				No				No				No				No				No							
Life				10				10				10				10				10							
CIAC (Yes or No)				No				No				No				No				No							
ROE Incentive (Basis Points)				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562			
FCR W/O Incentive				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562			
FCR for This Project				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562				0.150139562			
Investment				33,275,228				497,856				1,756,062				36,868,091				80,280,477				-			
Annual Depreciation Exp				3,327,523				49,786				175,606				3,686,809				8,028,048				-			
In Service Month (1-12)				10				11				6				5				8				-			
average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects			
average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects				may be weighted average of small projects			
W/O Enhancement	Invest Yr	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Total	Beginning		
W/O Enhancement	2004																										
W/O Enhancement	2004																										
W/O Enhancement	2005																										
W/O Enhancement	2005																										
W/O Enhancement	2006																										
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W/O Enhancement	2013																										
W/O Enhancement	2014																										
W/O Enhancement	2014																										
W/O Enhancement	2015	(516,606)	(54,779)	33,275,228	554,587	32,720,640	1,373,364	497,856	4,149	493,707	10,326																
W/O Enhancement	2015	(516,606)	(54,779)	33,275,228	554,587	32,720,640	1,373,364	497,856	4,149	493,707	10,326																
W/O Enhancement	2016	(462,699)	(123,376)	32,720,640	3,327,523	29,393,118	7,740,593	493,707	49,786	443,921	116,436	1,756,062	87,803	1,668,259	213,039												
W/O Enhancement	2016	(462,699)	(123,376)	32,720,640	3,327,523	29,393,118	7,740,593	493,707	49,786	443,921	116,436	1,756,062	87,803	1,668,259	213,039												
W/O Enhancement	2017	(408,792)	(115,283)	29,393,118	3,327,523	26,065,595	7,241,000	443,921	49,786	394,136	108,961	1,668,259	175,606	1,492,653	399,712	36,868,091	2,150,639	34,717,452	5,191,242								
W/O Enhancement	2017	(408,792)	(115,283)	29,393,118	3,327,523	26,065,595	7,241,000	443,921	49,786	394,136	108,961	1,668,259	175,606	1,492,653	399,712	36,868,091	2,150,639	34,717,452	5,191,242								
W/O Enhancement	2018	(354,886)	(107,189)	26,065,595	3,327,523	22,738,072	6,741,407	394,136	49,786	344,350	101,486	1,492,653	175,606	1,317,046	373,347	34,717,452	3,686,809	31,030,643	8,345,736	80,280,477	2,676,016	77,604,461	6,559,849	34,194,521			
W/O Enhancement	2018	(354,886)	(107,189)	26,065,595	3,327,523	22,738,072	6,741,407	394,136	49,786	344,350	101,486	1,492,653	175,606	1,317,046	373,347	34,717,452	3,686,809	31,030,643	8,345,736	80,280,477	2,676,016	77,604,461	6,559,849	34,194,521			
W/O Enhancement	2019	(300,979)	(99,096)	22,738,072	3,327,523	19,410,549	6,241,814	344,350	49,786	294,565	94,011	1,317,046	175,606	1,141,440	346,982	31,030,643	3,686,809	27,343,834	7,792,200	77,604,461	8,028,048	69,576,413	18,474,220	44,067,607			
W/O Enhancement	2019	(300,979)	(99,096)	22,738,072	3,327,523	19,410,549	6,241,814	344,350	49,786	294,565	94,011	1,317,046	175,606	1,141,440	346,982	31,030,643	3,686,809	27,343,834	7,792,200	77,604,461	8,028,048	69,576,413	18,474,220	44,067,607			
W/O Enhancement	2020	(247,072)	(91,002)	19,410,549	3,327,523	16,083,027	5,742,221	294,565	49,786	244,779	86,537	1,141,440	175,606	965,834	320,616	27,343,834	3,686,809	23,657,025	7,238,664	69,576,413	8,028,048	61,548,365	17,268,892				
W/O Enhancement	2020	(247,072)	(91,002)	19,410,549	3,327,523	16,083,027	5,742,221	294,565	49,786	244,779	86,537	1,141,440	175,606	965,834	320,616	27,343,834	3,686,809	23,657,025	7,238,664	69,576,413	8,028,048	61,548,365	17,268,892				
W/O Enhancement	2021	(193,166)	(82,909)	16,083,027	3,327,523	12,755,504	5,242,629	244,779	49,786	194,994	79,062	965,834	175,606	790,228	294,251	23,657,025	3,686,809	19,970,216	6,685,129	61,548,365	8,028,048	53,520,318	16,063,565				
W/O Enhancement	2021	(193,166)	(82,909)	16,083,027	3,327,523	12,755,504	5,242,629	244,779	49,786	194,994	79,062	965,834	175,606	790,228	294,251	23,657,025	3,686,809	19,970,216	6,685,129	61,548,365	8,028,048	53,520,318	16,063,565				
W/O Enhancement	2022	(139,259)	(74,815)	12,755,504	3,327,523	9,427,981	4,743,036	194,994	49,786	145,208	71,587	790,228	175,606	614,622	267,885	19,970,216	3,686,809	16,283,407	6,131,593	53,520,318	8,028,048	45,492,270	14,858,237				
W/O Enhancement	2022	(139,259)	(74,815)	12,755,504	3,327,523	9,427,981	4,743,036	194,994	49,786	145,208	71,587	790,228	175,606	614,622	267,885	19,970,216	3,686,809	16,283,407	6,131,593	53,520,318	8,028,048	45,492,270	14,858,237				
W/O Enhancement	2023	(85,352)	(66,721)	9,427,981	3,327,523	6,100,458	4,243,443	145,208	49,786	95,422	64,112	614,622	175,606	439,015	241,520	16,283,407	3,686,809	12,596,598	5,578,057	45,492,270	8,028,048	37,464,222	13,652,910				
W/O Enhancement	2023	(85,352)	(66,721)	9,427,981	3,327,523	6,100,458	4,243,443	145,208	49,786	95,422	64,112	614,622	175,606	439,015	241,520	16,283,407	3,686,809	12,596,598	5,578,057	45,492,270	8,028,048	37,464,222	13,652,910				
W/O Enhancement	2024	(31,446)	(58,628)	6,100,458	3,327,523	2,772,936	3,743,850	95,422	49,786	45,637	56,637	439,015	175,606	263,409	215,154	12,596,598	3,686,809	8,909,789	5,024,521	37,464,222	8,028,048	29,436,175	12,447,582				
W/O Enhancement	2024	(31,446)	(58,628)	6,100,458	3,327,523	2,772,936	3,743,850	95,422	49,786	45,637	56,637	439,015	175,606	263,409	215,154	12,596,598	3,686,809	8,909,789	5,024,521	37,464,222	8,028,048	29,436,175	12,447,582				
W/O Enhancement	2025	(0)	(31,446)	2,772,936	2,772,936	0	2,772,936	45,637	45,637	-	45,637	263,409	175,606	87,803	188,789	8,909,789	3,686,809	5,222,980	4,470,985	29,436,175	8,028,048	21,408,127	11,242,254				
W/O Enhancement	2025	(0)	(31,446)	2,772,936	2,772,936	0	2,772,936	45,637	45,637	-	45,637	263,409	175,606	87,803	188,789	8,909,789	3,686,809	5,222,980	4,470,985	29,436,175	8,028,048	21,408,127	11,242,254				
W/O Enhancement	2026											87,803	87,803	0	87,803	5,222,980	3,686,809	1,536,170	3,917,449	21,408,127	8,028,048	13,380,079	10,036,927				
W/O Enhancement	2026											87,803	87,803	0	87,803	5,222,980	3,686,809	1,536,170	3,917,449	21,408,127	8,028,048	13,380,079	10,036,927				
W/O Enhancement	2027															1,536,170	1,536,170	0	1,536,170	13,380,079	8,028,048	5,352,032	8,831,599				
W/O Enhancement	2027															1,536,170	1,536,170	0	1,536,170	13,380,079	8,028,048	5,352,032	8,831,599				
W/O Enhancement	2028																			5,352,032	5,352,032	-	5,352,032				
W/O Enhancement	2028																			5,352,032	5,352,032	-	5,352,032				
W/O Enhancement	2029																										
W/O Enhancement	2029																										
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W/O Enhancement	2062						
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NOTES:

To accomodate varying in-service dates for different projects

Lives shown above are illustrative only

The Dedicated Facility Project revenue requirement is based on the revenue requirement associated with the transmission line. This same revenue requirement is in turn credited to the transmission line. In this way BGE's wholesale transmission costs are recovered.

In the event the facilities associated with the Dedicated Facility Project- Abandonment are not used, the revenue requirement associated with the transmission line 152 of Attachment H-2A ("the Gross Revenue Requirement") such that the abandonment Revenue Requirement"). In this way BGE's revenue requirement is recovered.

Revenue requirements associated with abandonment are based on the revenue requirement associated with the transmission line 152 of Attachment H-2A ("the Gross Revenue Requirement") such that the abandonment Revenue Requirement"). In this way BGE's revenue requirement is recovered.

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ed Facility Project - Abandonment Costs					MAPP Project - Abandonment Costs				Baseline Upgrade b1254 - Abandonment Costs			
Details Schedule 12 (Yes or No) Life CIAC (Yes or No) ROE Incentive (Basis Points) FCR W/O Incentive see Att. 5, Abandoned Plant Carrying Charge FCR for This Project see Att. 5, Abandoned Plant Carrying Charge Investment Annual Depreciation Exp In Service Month (1-12)					1 No 0.0909913 see Att. 5, Abandoned Plant Carrying Charge 0.0909913 see Att. 5, Abandoned Plant Carrying Charge 1,159,350 1,159,350 -				1 No 0 see Att. 5, Abandoned Plant Carrying Charge 0 see Att. 5, Abandoned Plant Carrying Charge - - -			
	Invest Yr	Depr. Or Amort.	Ending	Revenue	Beginning	Depr. Or Amort.	Ending	Revenue	Beginning	Depr. Or Amort.	Ending	Revenue
W/O Enhancement	2004											
W Enhancement	2004											
W/O Enhancement	2005											
W Enhancement	2005											
W/O Enhancement	2006											
W Enhancement	2006											
W/O Enhancement	2007											
W Enhancement	2007											
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W Enhancement	2013											
W/O Enhancement	2014											
W Enhancement	2014											
W/O Enhancement	2015											
W Enhancement	2015											
W/O Enhancement	2016											
W Enhancement	2016											
W/O Enhancement	2017				1,159,350	1,159,350	579,675	1,212,095	-	-	-	-
W Enhancement	2017				1,159,350	1,159,350	579,675	1,212,095	-	-	-	-
W/O Enhancement	2018											
W Enhancement	2018											
W/O Enhancement	2019											
W Enhancement	2019											
W/O Enhancement	2020											
W Enhancement	2020											
W/O Enhancement	2021											
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W/O Enhancement	2038			
W Enhancement	2038			
W/O Enhancement	2039			
W Enhancement	2039			
W/O Enhancement	2040			
W Enhancement	2040			
W/O Enhancement	2041			
W Enhancement	2041			
W/O Enhancement	2042			
W Enhancement	2042			
W/O Enhancement	2043			
W Enhancement	2043			
W/O Enhancement	2044			
W Enhancement	2044			
W/O Enhancement	2045			
W Enhancement	2045			
W/O Enhancement	2046			
W Enhancement	2046			
W/O Enhancement	2047			
W Enhancement	2047			
W/O Enhancement	2048			
W Enhancement	2048			
W/O Enhancement	2049			
W Enhancement	2049			
W/O Enhancement	2050			
W Enhancement	2050			
W/O Enhancement	2051			
W Enhancement	2051			
W/O Enhancement	2052			
W Enhancement	2052			
W/O Enhancement	2053			
W Enhancement	2053			
W/O Enhancement	2054			
W Enhancement	2054			
W/O Enhancement	2055			
W Enhancement	2055			
W/O Enhancement	2056			
W Enhancement	2056			
W/O Enhancement	2057			
W Enhancement	2057			
W/O Enhancement	2058			
W Enhancement	2058			
W/O Enhancement	2059			
W Enhancement	2059			
W/O Enhancement	2060			
W Enhancement	2060			
W/O Enhancement	2061			
W Enhancement	2061			
W/O Enhancement	2062			
W Enhancement	2062			
....			

NOTES:
To accomodate varying in-service dates for different g

Lives shown above are illustrative only
The Dedicated Facility Project revenue req
The revenue requirement associated with tr
This same revenue requirement is in turn cr
In this way BGE's wholesale transmission ci

In the event the facilities associated with
The Dedicated Facility Project- Abandonme
asset as it pertains to the directly assigned t
line 152 of Attachment H-2A ("the Gross Re
H-2A ("Revenue Credits") such that abando
Revenue Requirement"). In this way BGE's
related to the directly assigned facility char

Revenue requirements associated with aban
accordance with existing PJM cost assignm

Baltimore Gas and Electric Company

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ATTACHMENT H-2A

Baltimore Gas and Electric Company			FERC Form 1	Page # or
Formula Rate			Notes	Instruction
Shaded cells are input cells			2018	
Allocators				
1	Wages & Salary Allocation Factor			
	Transmission Wages Expense		p354.21.b	19,611,425
2	Total Wages Expense		p354.28b	162,235,597
3	Less A&G Wages Expense		p354.27b	25,918,890
4	Total		(Line 2 - 3)	136,316,707
5	Wages & Salary Allocator		(Line 1 / 4)	14.3867%
Plant Allocation Factors				
6	Electric Plant in Service		Attachment 5	7,947,344,788
7	Common Plant In Service - Electric	(Note A)	(Line 24)	624,338,313
8	Total Plant In Service		(Sum Lines 6 & 7)	8,571,683,100
9	Accumulated Depreciation (Total Electric Plant)		Attachment 5	2,765,762,343
10	Accumulated Intangible Amortization	(Note A)	p200.21c	46,495,491
11	Accumulated Common Amortization - Electric	(Note A)	p356	0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	Attachment 5	222,611,389
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	3,034,869,223
14	Net Plant		(Line 8 - 13)	5,536,813,878
15	Transmission Gross Plant		(Line 29 - Line 28)	1,948,444,064
16	Gross Plant Allocator		(Line 15 / 8)	22.7312%
17	Transmission Net Plant		(Line 39 - Line 28)	1,467,237,115
18	Net Plant Allocator		(Line 17 / 14)	26.4997%
Plant Calculations				
Plant In Service				
19	Transmission Plant In Service		Attachment 5	1,810,121,174
20	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar	For Reconciliation Only	Attachment 6	0
21	New Transmission Plant Additions for Current Calendar Year (weighted by months in ser	(Note B)	Attachment 6	28,554,092
22	Total Transmission Plant In Service		(Line 19 - 20 + 21)	1,838,675,266
23	General & Intangible		Attachment 5	138,651,678
24	Common Plant (Electric Only)	(Notes A)	Attachment 5	624,338,313
25	Total General & Common		(Line 23 + 24)	762,989,991
26	Wage & Salary Allocation Factor		(Line 5)	14.38666%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	109,768,797
28	Plant Held for Future Use (Including Land)	(Note C)	Attachment 5	1,003,037
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,949,447,101
Accumulated Depreciation				
30	Transmission Accumulated Depreciation		Attachment 5	443,654,325
31	Accumulated General Depreciation		Attachment 5	8,316,680
32	Accumulated Intangible Amortization		Attachment 5	30,095,802
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	222,611,389
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	261,023,871
36	Wage & Salary Allocation Factor		(Line 5)	14.38666%
37	General & Common Allocated to Transmission		(Line 35 * 36)	37,552,624
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	481,206,949
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,468,240,152

Baltimore Gas and Electric Company

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Adjustment To Rate Base

Accumulated Deferred Income Taxes				
40	ADIT net of FASB 106 and 109		Attachment 1	-350,845,972
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	0
42	Net Plant Allocation Factor		(Line 18)	26.50%
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	-350,845,972
Transmission O&M Reserves				
44	Current Period Changes in Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	0
Abandonment Transmission Projects				
44a	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	2,077,251
Prepayments				
45	Prepayments	(Note A)	Attachment 5	43,123,502
46	Total Prepayments Allocated to Transmission		(Line 45)	43,123,502
Materials and Supplies				
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
48	Wage & Salary Allocation Factor		(Line 5)	14.39%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies		p227.8c	3,660,663
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	3,660,663
Cash Working Capital				
52	Operation & Maintenance Expense		(Line 84)	71,494,983
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	8,936,873
Network Credits				
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network C	(Note N)	From PJM	0
57	Net Outstanding Credits		(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 44 + 44a + 46 + 51)	-293,047,683
59	Rate Base		(Line 39 + 58)	1,175,192,469

O&M

Transmission O&M				
60	Transmission O&M		Attachment 5	43,613,247
61	Less extraordinary property losses		Attachment 5	0
62	Plus amortization of extraordinary property losses		Attachment 5	0
63	Less Account 565		p321.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
65	Plus Transmission Lease Payments	(Note A)	Attachment 5	0
66	Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	43,613,247
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		Attachment 5	194,429,032
68a	For Informational Purposes: PBOP Expenses in FERC Account 926	(Note S)	Attachment 5	5,826,054
69	Less Property Insurance Account 924		p323.185.b	248,388
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	55,725
71	Less General Advertising Exp Account 930.1		p323.191.b	779,777
72	Less EPRI Dues	(Note D)	p352-353	0
73	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	193,345,142
74	Wage & Salary Allocation Factor		(Line 5)	14.3867%
75	General & Common Expenses Allocated to Transmission		(Line 73 * 74)	27,815,914
Directly Assigned A&G				
76	Regulatory Commission Exp Account 928	(Note G)	p323.189b	0
77	General Advertising Exp Account 930.1	(Note K)	p323.191.b	0
78	Subtotal - Transmission Related		(Line 76 + 77)	0
79	Property Insurance Account 924		p323.156b	248,388
80	General Advertising Exp Account 930.1	(Note F)	p323.191.b	0
81	Total		(Line 79 + 80)	248,388
82	Net Plant Allocation Factor		(Line 18)	26.50%
83	A&G Directly Assigned to Transmission		(Line 81 * 82)	65,822
84	Total Transmission O&M		(Line 66 + 75 + 78 + 83)	71,494,983

Baltimore Gas and Electric Company

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Depreciation & Amortization Expense

Depreciation Expense				
85	Transmission Depreciation Expense		Attachment 5	47,598,055
85a	Transmission Amortization Expense	(Note R)	Attachment 5	593,500
86	General Depreciation		Attachment 5	6,272,873
87	Intangible Amortization	(Note A)	Attachment 5	4,296,855
88	Total		(Line 86 + 87)	10,569,728
89	Wage & Salary Allocation Factor		Line 5	14.3867%
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	1,520,631
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	19,662,349
92	Common Amortization - Electric Only	(Note A)	Attachment 5	27,300,581
93	Total		(Line 91 + 92)	46,962,930
94	Wage & Salary Allocation Factor		(Line 5)	14.3867%
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	6,756,398
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	56,468,585

Taxes Other than Income

97	Taxes Other than Income		Exhibit B	25,848,641
98	Total Taxes Other than Income		(Line 97)	25,848,641

Return / Capitalization Calculations

Long Term Interest				
99	Long Term Interest		p117.62c through 67c	106,589,915
100	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
101	Long Term Interest		(Line 99 - 100)	106,589,915
102	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
103	Proprietary Capital		p112.16c	3,353,481,344
104	Less Preferred Stock	enter negative	(Line 192)	0
105	Less Account 216.1	enter negative	p112.12c	0
106	Common Stock		(Sum Lines 103 to 105)	3,353,481,344
Capitalization				
107	Long Term Debt		p112.18d through 21d	2,900,000,000
108	Less Loss on Reacquired Debt	enter negative	p111.81.c	-10,619,637
109	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
110	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	2,046,138
111	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
112	Total Long Term Debt		(Sum Lines 107 to 111)	2,891,426,501
113	Preferred Stock		p112.3c	0
114	Common Stock		(Line 106)	3,353,481,344
115	Total Capitalization		(Sum Lines 112 to 114)	6,244,907,845
116	Debt %	Total Long Term Debt	(Line 112 / 115)	46%
117	Preferred %	Preferred Stock	(Line 113 / 115)	0%
118	Common %	Common Stock	(Line 114 / 115)	54%
119	Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0369
120	Preferred Cost	Preferred Stock	(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J) Fixed	0.1050
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0171
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0564
125	Total Return (R)		(Sum Lines 122 to 124)	0.0735
126	Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	86,321,081

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Composite Income Taxes

Income Tax Rates				
127	FIT=Federal Income Tax Rate			21.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		8.25%
129	p	(percent of federal income tax deductible for state pur Per State Tax Code		0.00%
130	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.52%
131	T / (1-T)			37.96%
ITC Adjustment				
132	Amortized Investment Tax Credit	enter negative	p266.17f	-121,235
133	T/(1-T)		(Line 131)	37.96%
134	Net Plant Allocation Factor		(Line 18)	26.4997%
135	ITC Adjustment Allocated to Transmission		[Line 129 * (1 + Line 130) * Lir	-44,324
Other Income Tax Adjustment				
135a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-3,262,151
135b	T/(1-T)		(Line 131)	37.96%
135c	Other Income Tax Adjustment		[Line 135a * (1 + Line 135b)]	-4,500,605
136	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R))$	[Line 131 * 126 * (1-(122 / 125	25,156,138
137	Total Income Taxes		(Line 135 + 135c + 136)	20,611,210

REVENUE REQUIREMENT

Summary				
138	Net Property, Plant & Equipment		(Line 39)	1,468,240,152
139	Adjustment to Rate Base		(Line 58)	-293,047,683
140	Rate Base		(Line 59)	1,175,192,469
141	O&M		(Line 84)	71,494,983
142	Depreciation & Amortization		(Line 96)	56,468,585
143	Taxes Other than Income		(Line 98)	25,848,641
144	Investment Return		(Line 126)	86,321,081
145	Income Taxes		(Line 137)	20,611,210
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	260,744,500
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
147	Transmission Plant In Service		(Line 19)	1,810,121,174
148	Excluded Transmission Facilities	(Note M)	Attachment 5	0
149	Included Transmission Facilities		(Line 147 - 148)	1,810,121,174
150	Inclusion Ratio		(Line 149 / 147)	100.00%
151	Gross Revenue Requirement		(Line 146)	260,744,500
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	260,744,500
Revenue Credits & Interest on Network Credits				
153	Revenue Credits		Attachment 3	51,741,440
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	209,003,060
Net Plant Carrying Charge				
156	Net Revenue Requirement		(Line 155)	209,003,060
157	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,368,544,100
158	Net Plant Carrying Charge		(Line 156 / 157)	15.2719%
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	11.7939%
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	3.9803%
Net Plant Carrying Charge Calculation per 100 basis point increase in ROE				
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	102,070,769
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	115,638,833
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	217,709,602
164	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,368,544,100
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	15.9081%
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	12.4301%
167	Net Revenue Requirement		(Line 155)	209,003,060
168	True-up amount		Attachment 6	(11,776,046)
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	643,223
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169 + 170)	197,870,237
Network Zonal Service Rate				
172	1 CP Peak	(Note L)	PJM Data	6,626.5
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	29,860
174	Network Service Rate (\$/MW/Year)		(Line 173)	29,860

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Notes

- A** Electric portion only
- B** Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C** Transmission Portion Only
- D** All EPRI Annual Membership Dues
- E** All Regulatory Commission Expenses
- F** Safety related advertising included in Account 930.1
- G** Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I** The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$ "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/1-T)$. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J** Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K** Education and outreach expenses relating to transmission, for example siting or billing
- L** As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M** Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N** Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O** Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M. If they are booked to account 565, they are included in on line 64.
- P** Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q** On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R** Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ('b1254') approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S** See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- T** See Attachment 5, Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

Baltimore Gas and Electric Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	0	(1,467,831,083)	(38,205,653)	
ADIT-283	0	(53,359,957)	(987,936)	
ADIT-190	0	29,504,729	(42,605,679)	
Subtotal	0	(1,491,686,311)	(81,799,268)	(1,573,485,579)
Wages & Salary Allocator /1			14.3867%	
Gross Plant Allocator		22.7312%		
ADIT	0	(339,077,787)	(11,768,185)	(350,845,972)

Note ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 110 Amount (2,046,138)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns A-D and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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ADIT-190	A Gas, Prod Or Other Related	B Only Transmission Related	C Plant Related	D Labor Related	E Justification for Assignment to Columns A-D
190 Pension Expense Provision Asset	(17,810,202)			(42,605,679)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
190 Bad Debt - Change in Provision	3,939,253				Excluded because the underlying account(s) are not included in model.
190 Accrued Bonus	9,724,438				Excluded because the underlying account(s) are not included in model.
190 Deferred Investment Tax Credit	990,892				Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
190 AMI Reg Liability Adjustment CEG	30,321,008				Excluded because the underlying account(s) are not included in model.
190 Workers Compensation Reserve	1,232,239				Excluded because the underlying account(s) are not included in model.
190 Gas Inventory Overheads CEG	593,295				Gas-related & accordingly excluded
190 BCBS Claim Adjustment CEG	774,166				Excluded because the underlying account(s) are not included in model.
190 Addback of Other Equity Compensation	125,441				Excluded because the underlying account(s) are not included in model.
190 Miscellaneous	2,938,130				Excluded because the underlying account(s) are not included in model.
190 Gas Demand Charge CEG	1,129,415				Gas-related & accordingly excluded
190 GCRC Expenses CEG	840,566				Gas-related & accordingly excluded
190 Charitable Contributions NC	4,404,158				Excluded because the underlying account(s) are not included in model.
190 Miscellaneous Accrued Expenses	48,131				Excluded because the underlying account(s) are not included in model.
190 Post Retirement Benefits	41,843,727				Excluded because the underlying account(s) are not included in model.
190 Net Operating Losses (Federal and State)	11,341,724		29,504,729		Electric portion included because rate base should include BGE's receivable from Maryland for tax benefits accounted for but deferred due to the NOL
190 Vacation Pay	921,187				Excluded because the underlying account(s) are not included in model.
Subtotal - p234	93,357,568	0	29,504,729	(42,605,679)	
Less FASB 109 Above if not separately removed	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	
Total	93,357,568	0	29,504,729	(42,605,679)	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
- ADIT items related only to Transmission are directly assigned to Column B
- ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates - therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

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Instructions for Account 282:

1. ADIT items related only to Non-Electric Generations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
2. ADIT items related only to Transmission are directly assigned to Column B
3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
5. Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates - therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Page 4 of 4

ADIT-283		A Gas, Prod Or Other Related	B Only Transmission Related	C Plant Related	D Labor Related	E Justification for Assignment to Columns A-D
283	AMI Reg Asset Adjustment CEG	(38,677,212)				Excluded because the underlying account(s) are not included in model
283	DEFERRED FUEL - NC	(957,352)				Excluded because the underlying account(s) are not included in model
283	ORI Program CEG	(663,677)				Excluded because the underlying account(s) are not included in model
283	ENERGY EFFICIENCY PROGRAMS	(54,989,514)				Excluded because the underlying account(s) are not included in model
283	ENVIRONMENTAL CLEAN-UP COSTS PRV	(37,895)				Excluded because the underlying account(s) are not included in model
283	Loss on Recquired Debt CEG	(2,046,138)				Included in cost of debt computation
283	POLR CEG	(1,515,257)				Excluded because the underlying account(s) are not included in model
283	Reg Asset Elec Trans Rt True Up CEG	(1,297,143)				Excluded because the underlying account(s) are not included in model
283	Reg Asset -ARO Electric & Gas	(3,019,514)				Excluded because the underlying account(s) are not included in model
283	Reg Asset- Cost to Achieve	(572,532)				Excluded because the underlying account(s) are not included in model
283	Reg Asset - Rate Case Case Expense	(121,125)				Excluded because the underlying account(s) are not included in model
283	Reg Asset - Smart Energy Rewards	(1,172,124)				Excluded because the underlying account(s) are not included in model
283	Servnce Cost-Reg Asset	78,414				Excluded because the underlying account(s) are not included in model
283	STRIDE Overrecovery	42,713				Excluded because the underlying account(s) are not included in model
283	ERI Overrecovery	220,948				Excluded because the underlying account(s) are not included in model
283	Generation Assets	(1)				Excluded because the underlying account(s) are not included in model
283	Prepaid IT Expense	(8,108)		(330,165)		Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
283	Property Tax Payable	(4,239,552)		(10,109,453)		Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
283	Rabbie Trust & Maxi Flat Income	(179,623)				Excluded because the underlying account(s) are not included in model
283	Deferred Compensation	850,638				Excluded because the underlying account(s) are not included in model
283	Legacy Meters	(9,085,814)				Excluded because the underlying account(s) are not included in model
283	Tax Reform	(957,659)				Excluded because the underlying account(s) are not included in model
283	Deferral of Maryland State Income Tax	(10,718,825)		(42,920,339)	(987,936)	Included to the extent underlying book-tax basis differences are included in the model.
Subtotal - p277		(129,066,352)	-	(53,359,957)	(987,936)	
Less FASB 109 Above If not separately removed						
Less FASB 106 Above If not separately removed						
Total		(129,066,352)	-	(53,359,957)	(987,936)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
- ADIT items related only to Transmission are directly assigned to Column B
- ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates - therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

	Item	Balance	Amortization
1	Rate Base Treatment		0
2	Balance to line 41 of Appendix A	Total	
3	Amortization		
4	Amortization to line 132 of Appendix A	Total	664,111 121,235
5	Total	664,111	121,235
6	Total Form No. 1 (p xxx.z)	Form No. 1 balance (p.266)	664,111 121,235
7	Difference /1	-	-
8	/1 Difference must be zero		

Baltimore Gas and Electric Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 Real property (State, Municipal or Local)	9,641,707		
2 Personal property			
3 Capital Stock Tax	96,385,963		
4 Gross Premium (insurance) Tax			
5 PURTA			
6 Corp License			
Total Plant Related	106,027,670	22.7312%	24,101,332
Labor Related		Wages & Salary Allocator	
7 Federal FICA	11,533,884		
8 Unemployment	195,337		
Total Labor Related	11,729,221	14.3867%	1,687,443
Other Included		Gross Plant Allocator	
9 Miscellaneous	412,046		
10 Use & Sales Tax	(148,683)		
Total Other Included	263,363	22.7312%	59,865
Total Included			25,848,641
Currently Excluded			
11 Federal Income	24,275,051		
12 Maryland Income	14,394,822		
13 Pennsylvania Income			
14 Franchise	45,018,875		
15 PSC Assessment	4,272,014		
16 Environmental Surcharge	4,371,744		
17 Pole License	357,665		
18 Fuel Energy	3,202,883		
19 Montgomery County Fuel Energy	-		
20 Universal Service Fund	22,826,937		
21 Total as reported on p. 263(i)	236,740,245		
Difference	-		
Criteria for Allocation:			
A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included			
B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included			
C Other taxes that are assessed based on labor, will be allocated based on the Wages and Salary Allocator			
D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that			

Baltimore Gas and Electric Company**Attachment 3 - Revenue Credit Workpaper**

Account 454 - Rent from Electric Property		
1 Rent from Electric Property - Transmission Related (Note 3)		12,507,960
2 Total Rent Revenues	(Sum Line 1)	12,507,960
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		1,406,072
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-
Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		1,275,479
6 PJM Transitional Revenue Neutrality (Note 1)		-
7 PJM Transitional Market Expansion (Note 1)		-
8 Professional Services (Note 3)		701,817
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		44,067,607
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	59,958,935
12 Less line 17g		(8,217,495)
13 Total Revenue Credits		51,741,440
Revenue Adjustment to determine Revenue Credit		
14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.		
15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
16 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
17a Revenues included in lines 1-11 which are subject to 50/50 sharing		12,507,960
17b Costs associated with revenues in line 17a		4,134,876
17c Net Revenues (17a - 17b)		8,373,084
17d 50% Share of Net Revenues (17c/2)		4,186,542
17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		103,923
17f Net Revenue Credit (17d + 17e)		4,290,465
17g Line 17f less line 17a		(8,217,495)
18 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		
		44,876,425
19 Amount offset in line 4 above		243,970,397
20 Total Account 454 and 456		304,036,333
FN1 #		304,036,333
Difference		-

Baltimore Gas and Electric Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	(Line 126 + Line 137)	115,638,833
B	100 Basis Point increase in ROE		1.00%

Return Calculation

59	Rate Base	(Line 39 + 58)	1,175,192,469
99	Long Term Interest		
100	Long Term Interest	p117.62c through 67c	106,589,915
101	Less LTD Interest on Securitization B (Note P)	Attachment 8	0
101	Long Term Interest	(Line 105 - 99)	106,589,915
102	Preferred Dividends	enter positive	0
102	Preferred Dividends	p118.29c	0
103	Common Stock		
103	Proprietary Capital	p112.16c	3,353,481,344
104	Less Preferred Stock	enter negative	0
105	Less Account 216.1	p112.12c	0
106	Common Stock	(Sum Lines 103 to 105)	3,353,481,344
107	Capitalization		
107	Long Term Debt	p112.18d through 21d	2,900,000,000
108	Less Loss on Reacquired Debt	enter negative	-10,619,637
109	Plus Gain on Reacquired Debt	enter positive	0
110	Less ADIT associated with Gain or Loss	enter negative	2,046,138
111	Less LTD on Securitization Bonds	Attachment 8	0
112	Total Long Term Debt	(Sum Lines 107 to 111)	2,891,426,501
113	Preferred Stock	p112.3c	0
114	Common Stock	(Line 106)	3,353,481,344
115	Total Capitalization	(Sum Lines 112 to 114)	6,244,907,845
116	Debt %	Total Long Term Debt	46%
116	Preferred %	Preferred Stock	0%
116	Common %	Common Stock	54%
119	Debt Cost	Total Long Term Debt	0.0369
120	Preferred Cost	Preferred Stock	0.0000
121	Common Cost	See (Note J) on Appendix A Common Stock	Appendix A % plus 100 Basis Pts 0.1150
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * 119) 0.0171
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120) 0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121) 0.0618
125	Total Return (R)	(Sum Lines 122 to 124)	0.0788
126	Investment Return = Rate Base * Rate of Return	(Line 59 * 125)	92,631,801

Composite Income Taxes

(Note L)

127	Income Tax Rates		
127	FIT=Federal Income Tax Rate	0	21.00%
128	SIT=State Income Tax Rate or Composite	0	8.25%
129	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
130	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	27.52%
131	T / (1-T)		37.96%
132	ITC Adjustment		
132	Amortized Investment Tax Credit	enter negative	-121,235
133	T/(1-T)	p266.17f	37.96%
134	Net Plant Allocation Factor	(Line 18)	26.4997%
135	ITC Adjustment Allocated to Transmission	(Note I)	[Line 129 * (1 + Line 130) * Line 131] -44,324
135a	Other Income Tax Adjustment		
135a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5 -3,262,151
135b	T/(1-T)	(Line 131)	37.96%
135c	Other Income Tax Adjustment	[Line 135a * (1 + Line 135b)]	-4,500,605
136	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$	27,551,961
137	Total Income Taxes	(Lines 135 + 135c + 136)	23,007,032

Baltimore Gas and Electric Company

Attachment 5a - Allocations of Costs to Affiliates**Summary of Administrative and General Expense (A&G) Charged to BGE by
Exelon Business Services Company (BSC)**

Expense Items	Amount	Amount
	Allocated to BG&E Electric	Allocated to BG&E Gas
A&G	\$102,446,580	\$44,115,051

Explanation of the method

Exelon Business Services Company (BSC) costs are distributed to all affiliates. Appropriate cost allocation factors are assigned to the various headquarters functions to be distributed. This BSC cost distribution approach is documented in BGE's Cost Allocation Manual which is periodically filed with the Maryland Public Service Commission.

Costs distributed to BGE are recorded to the appropriate common A&G expense accounts on BGE's books. All common expenses (including allocations of cost from the BSC) are distributed to the electric and gas lines of business as noted on page 356.1 of the FERC Form 1. Specifically, the ratio to distribute common regulated utility expenses to gas and electric is based on a modified version of the Massachusetts formula and is influenced by each line of business's share of total utility labor, depreciation, amortization, and taxes. BGE has consistently used this approach to distribute common costs to the gas and electric lines of business for the last 20 plus years with no adverse comment from state or federal regulators during this interval.

Actual calculation of the results of the method for 2018:

In 2018 the regulated electric business received 69.9% of common utility expenses and gas received a 30.1% share.

Attachment 6C – PPL Formula Rate Update Filing

ATTACHMENT H-8G

PPL Electric Utilities Corporation

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2018 Data

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	6,177,931
2	Total Wages Expense	p354.28.b	70,989,896
3	Less A&G Wages Expense	p354.27.b	1,426,717
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	69,563,179
5	Wages & Salary Allocator	(Line 1 / Line 4)	8.8810%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g	11,982,211,334
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	2,667,119,242
8	Accumulated Amortization	(Note A) p200.21.c	109,719,988
9	Total Accumulated Depreciation	(Line 7 + 8)	2,776,839,230
10	Net Plant	(Line 6 - Line 9)	9,205,372,104
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	5,528,064,393
12	Gross Plant Allocator	(Line 11 / Line 6)	46.1356%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	4,869,778,277
14	Net Plant Allocator	(Line 13 / Line 10)	52.9015%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	5,210,364,255
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B) Attachment 6	227,147,388
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	5,437,511,643
19	General	p207.99.g	794,030,775
20	Intangible	p205.5.g	225,588,430
21	Total General and Intangible Plant	(Line 19 + Line 20)	1,019,619,205
22	Wage & Salary Allocator	(Line 5)	8.8810%
23	Total General and Intangible Functionalized to Transmission	(Line 21 * Line 22)	90,552,749
24	Land Held for Future Use	(Note C) (Note P) Attachment 5	21,217,341
25	Total Plant In Rate Base	(Line 18 + Line 23 + Line 24)	5,549,281,734
Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	622,192,635
27	Accumulated General Depreciation	(Note J) p219.28.c	296,690,713
28	Accumulated Amortization	(Line 8)	109,719,988
29	Total Accumulated Depreciation	(Line 27 + 28)	406,410,701
30	Wage & Salary Allocator	(Line 5)	8.8810%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	36,093,481
32	Total Accumulated Depreciation	(Sum Lines 26 + 31)	658,286,116
33	Total Net Property, Plant & Equipment	(Line 25 - Line 32)	4,890,995,618

Adjustment To Rate Base

34	Accumulated Deferred Income Taxes			
	ADIT net of FASB 106 and 109	Attachment 1		-826,686,142
35	CWIP for Incentive Transmission Projects			
	CWIP Balances for Current Rate Year	(Note H)	Attachment 6	0
36	Prepayments			
	Prepayments	(Note A) (Note O)	Attachment 5	223,147
	Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	p227.16.c	3,667,076
38	Wage & Salary Allocator		(Line 5)	8.8810%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	325,674
40	Transmission Materials & Supplies		p227.8.c	4,539,332
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	4,865,006
	Cash Working Capital			
42	Operation & Maintenance Expense		(Line 70)	56,580,735
43	1/8th Rule		1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	7,072,592
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	-814,525,396
46	Rate Base		(Line 33 + Line 45)	4,076,470,221

Operations & Maintenance Expense

	Transmission O&M			
47	Transmission O&M		Attachment 5	179,831,230
48	Less Account 565		Attachment 5	138,780,889
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5	0
50	Transmission O&M		(Lines 47 - 48 + 49)	41,050,341
	Allocated Administrative & General Expenses			
51	Total A&G		323.197b	168,215,352
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 8	0
53	Plus: Fixed PBOP expense	(Note J)	Attachment 5	1,518,585
54	Less: Actual PBOP expense		Attachment 5	-64,038
55	Less Property Insurance Account 924		p323.185.b	1,619,278
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	6,755,111
57	Less General Advertising Exp Account 930.1		p323.191.b	135
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	Administrative & General Expenses		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	161,423,451
60	Wage & Salary Allocator		(Line 5)	8.8810%
61	Administrative & General Expenses Allocated to Transmission		(Line 59 * Line 60)	14,336,075
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	337,697
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	337,697
65	Property Insurance Account 924	(Note G)	Attachment 5	1,619,278
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	1,619,278
68	Net Plant Allocator		(Line 14)	52.9015%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	856,622
70	Total Transmission O&M		(Lines 50 + 61 + 64 + 69)	56,580,735

Depreciation & Amortization Expense

Depreciation Expense			
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J) Attachment 5	101,532,406
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J) Attachment 5	52,831,297
73	Intangible Amortization	(Note A) p336.1.d&e	47,276,400
74	Total	(Line 72 + Line 73)	100,107,697
75	Wage & Salary Allocator	(Line 5)	8.8810%
76	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 74 * Line 75)	8,890,601
77	Total Transmission Depreciation & Amortization	(Lines 71 + 76)	110,423,007

Taxes Other than Income Taxes

78	Taxes Other than Income Taxes	Attachment 2	3,421,346
79	Total Taxes Other than Income Taxes	(Line 78)	3,421,346

Return \ Capitalization Calculations

Long Term Interest			
80	Long Term Interest	p117.62.c through 66.c	159,392,857
81	Less LTD Interest on Securitization Bonds	(Note O) Attachment 8	0
82	Long Term Interest	(Line 80 - Line 81)	159,392,857
83	Preferred Dividends	enter positive p118.29.c	-
Common Stock			
84	Proprietary Capital	p112.16.c	4,459,940,796
85	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	0
86	Less Preferred Stock	(Line 94)	0
87	Less Account 216.1	p112.12.c	644,022
88	Common Stock	(Line 84 - 85 - 86 - 87)	4,459,296,774
Capitalization			
89	Long Term Debt	p112.18.c, 19.c & 21.c	3,738,750,000
90	Less Loss on Reacquired Debt	p111.81.c	21,675,204
91	Plus Gain on Reacquired Debt	p113.61.c	0
92	Less LTD on Securitization Bonds	(Note O) Attachment 8	0
93	Total Long Term Debt	(Line 89 - 90 + 91 - 92)	3,717,074,796
94	Preferred Stock	p112.3.c	0
95	Common Stock	(Line 88)	4,459,296,774
96	Total Capitalization	(Sum Lines 93 to 95)	8,176,371,570
97	Debt %	Total Long Term Debt (Line 93 / Line 96)	45.5%
98	Preferred %	Preferred Stock (Line 94 / Line 96)	0.0%
99	Common %	Common Stock (Line 95 / Line 96)	54.5%
100	Debt Cost	Total Long Term Debt (Line 82 / Line 93)	0.0429
101	Preferred Cost	Preferred Stock (Line 83 / Line 94)	0.0000
102	Common Cost	Common Stock (Note J) Fixed	0.1168
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 97 * Line 100)	0.0195
104	Weighted Cost of Preferred	Preferred Stock (Line 98 * Line 101)	0.0000
105	Weighted Cost of Common	Common Stock (Line 99 * Line 102)	0.0637
106	Rate of Return on Rate Base (ROR)	(Sum Lines 103 to 105)	0.0832
107	Investment Return = Rate Base * Rate of Return	(Line 46 * Line 106)	339,144,676

Composite Income Taxes

Income Tax Rates				
108	FIT=Federal Income Tax Rate	(Note I)		21.00%
109	SIT=State Income Tax Rate or Composite			9.99%
110	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
111	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		28.89%
112	T / (1-T)			40.63%
ITC Adjustment				
113	Amortized Investment Tax Credit - Transmission Related		Attachment 5	-13,577
114	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 113 * (1 / (1 - Line 111))	-19,094
Income Tax Adjustments				
114a	Other Income Tax Adjustments	(Note Q, Note R)	Attachment 5	-1,959,873
114b	Other Income Tax Adjustments - Grossed Up	Other Income Tax Adjustment x 1 / (1-T)	Line 114a * (1 / (1 - Line 111))	-2,756,196
115	Income Tax Component =	$(T/(1-T)) * \text{Investment Return} * (1 - (\text{WCLTD/ROR})) =$	[Line 112 * Line 107 * (1 - (Line 103 / Line 106))]	105,510,123
116	Total Income Taxes		(Line 114 + Line 114b + Line 115)	102,734,834

Revenue Requirement

Summary				
117	Net Property, Plant & Equipment		(Line 33)	4,890,995,618
118	Total Adjustment to Rate Base		(Line 45)	-814,625,396
119	Rate Base		(Line 46)	4,076,470,221
120	Total Transmission O&M		(Line 70)	56,580,735
121	Total Transmission Depreciation & Amortization		(Line 77)	110,423,007
122	Taxes Other than Income		(Line 79)	3,421,346
123	Investment Return		(Line 107)	339,144,676
124	Income Taxes		(Line 116)	102,734,834
125	Gross Revenue Requirement		(Sum Lines 120 to 124)	612,304,598
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
126	Transmission Plant In Service		(Line 15)	5,210,364,255
127	Excluded Transmission Facilities	(Note M)	Attachment 5	0
128	Included Transmission Facilities		(Line 126 - Line 127)	5,210,364,255
129	Inclusion Ratio		(Line 128 / Line 126)	100.00%
130	Gross Revenue Requirement		(Line 125)	612,304,598
131	Adjusted Gross Revenue Requirement		(Line 129 * Line 130)	612,304,598
Revenue Credits				
132	Revenue Credits		Attachment 3	102,976,062
133	Net Revenue Requirement		(Line 131 - Line 132)	509,328,536
Net Plant Carrying Charge				
134	Gross Revenue Requirement		(Line 130)	612,304,598
135	Net Transmission Plant		(Line 18 - Line 26 + Line 35)	4,815,319,008
136	Net Plant Carrying Charge		(Line 134 / Line 135)	12.7158%
137	Net Plant Carrying Charge without Depreciation		(Line 134 - Line 71) / Line 135	10.6072%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	1.4307%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
139	Gross Revenue Requirement Less Return and Taxes		(Line 130 - Line 123 - Line 124)	170,425,088
140	Increased Return and Taxes		Attachment 4	473,145,499
141	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 139 + Line 140)	643,570,588
142	Net Transmission Plant		(Line 18 - Line 26 + Line 35)	4,815,319,008
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 141 / Line 142)	13.3651%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 141 - Line 71) / Line 142	11.2565%
145	Net Revenue Requirement		(Line 133)	509,328,536
146	True-up amount		Attachment 6	3,175,565
147	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	-
148	Net Zonal Revenue Requirement		(Line 145 + 146 + 147)	512,504,101
Network Zonal Service Rate				
149	1 CP Peak	(Note L)	PJM Data	7,681.3
150	Rate (\$/MW-Year)		(Line 148 / 149)	\$ 66,721
151	Network Service Rate (\$/MW/Year)		(Line 150)	\$ 66,721

Notes

- A Electric portion only.
- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes all Regulatory Commission Expenses.
- F Includes Safety-related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h. Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$ the percentage of federal income tax deductible for state income taxes.
The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- J ROE will be as follows: (i.) 11.60% for the period November 1, 2008 through May 31, 2009; (ii.) 11.64% for the period June 1, 2009 through May 31, 2010; (iii.) 11.68% on June 1, 2010 through May 31, 2011 and thereafter. No change in ROE will be made absent a filing at FERC.
PBOP expense is fixed until changed as the result of a filing at FERC.
Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.
Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.
- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L As provided for in Section 34.1 of the PJM OATT, the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- Q Includes amounts associated with amortization of any deficient or excess deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority), and amounts associated with the tax effect of the AFUDC Equity permanent difference. See Attachment 5 for a detailed breakdown of these amounts.
- R PPL Electric must submit a FPA section 205 filing to obtain Commission approval prior to reflecting in rates any regulatory assets and liabilities arising from future tax changes.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT	
ADIT- 282	(939,823,299)	0	(73,194,141)		From Acct. 282 total, below
ADIT-283	0	(6,262,421)	(609,494)		From Acct. 283 total, below
ADIT-190	121,994,142	0	11,377,683		From Acct. 190 total, below
Subtotal	(817,829,157)	(6,262,421)	(62,425,952)		Sum lines 1 through 3
Wages & Salary Allocator		52.9015%	8.8810%		
Net Plant Allocator					
ADIT	(817,829,157) row 4	(3,312,914) row 5 * row 4	(5,544,071) row 5 * row 4	(826,686,142)	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
Accumulated Deferred Investment Tax Credits (Transmission)	69,585		69,585			Basis difference between book plant and tax plant basis related to investment tax credits on transmission property. Removed as a FAS109 item below.
Regulatory Liability - Income Taxes Related to ITC (Tx)	28,273		28,273			Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on transmission property. Removed as a FAS109 item below.
Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	181,145,956	89,229,999	90,815,138		1,100,819	Deferred tax asset recorded for the income tax gross-up on the regulatory liability account 254 related to ASC 740 (FAS109) tax adjustments on plant related book and tax basis differences. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
Contributions in Aid of Construction (Non-Tx)	92,348,956	92,348,956				Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
Contributions in Aid of Construction (Tx-related)	25,308,262		25,308,262			Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs	(92,560,469)	(47,515,207)	(45,045,262)			ASC740 (FAS109) adjustment to adjust deferred tax assets for the differences in regulatory versus GAAP treatment of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. Removed as a FAS109 item below.
Pensions and Post-Retirement	25,324,328	25,324,328				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
FAS158 Regulatory Liability	161,193,720	161,193,720				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs
Bad Debts	8,048,488	8,048,488				Retail related book expense not deductible for tax return purposes
Service Company Labor Related Costs	9,225,113				9,225,113	Book expense not deductible for tax return purposes - labor related to all functions
Service Company Other Related Costs	(6,720,685)	(6,720,685)				Book expense not deductible for tax return purposes
Vacation Pay	1,872,847				1,872,847	Book expense not deductible for tax return purposes - labor related to all functions
Deferred Compensation	279,723				279,723	Book expense not deductible for tax return purposes - labor related to all functions
Taxes Other Than Income Taxes	2,148,207	2,148,207				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes
AMT Tax Carryforward	438,636	438,636				Tax credits carryforward to a future period.
Obsolete Inventory	785,526	785,526				Distribution related book expense not deductible for tax return purposes
Environmental Liability	3,233,988	3,233,988				Distribution related book expense for manufactured gas plants not deductible for tax return purposes
Post Employment Liabilities	1,292,166	1,292,166				Book expense not deductible for tax return purposes
State NOL Carryforwards	14,179,622	14,179,622				State net operating loss carryforward
Tax Credit Carryforward	164,560	164,560				Tax credits carryforward to a future period.
Universal Service Rider overcollection	7,722,092	7,722,092				Distribution related expense deferred for book purposes and deducted for tax purposes.
Generation Service Charge overcollection	9,444,036	9,444,036				Distribution related expense deferred for book purposes and deducted for tax purposes.
Transmission Formula Rate overcollection	928,761		928,761			Transmission related expense deferred for book purposes and deducted for tax purposes.
Transmission Service Charge overcollection	767,188	767,188				Distribution related expense deferred for book purposes and deducted for tax purposes.
Distribution System Improvement Charge overcollection	4,612	4,612				Distribution related expense deferred for book purposes and deducted for tax purposes.
Distribution TCJA Refund	11,867,846	11,867,846				Distribution related income that is taxable for tax return purposes, but deferred into a regulatory liability for book purposes to reflect the future refund to customers for overcollected income taxes from January 1 thru June 30, 2018.
Distribution TCJA overcollection	782,849	782,849				Distribution related income that is taxable for tax return purposes, but deferred for book purposes.
Competitive Enhancement Rider overcollection	21,824	21,824				Distribution related expense deferred for book purposes and deducted for tax purposes.
Storm Damage overcollection	1,594,329	1,594,329				Distribution related expense deferred for book purposes and deducted for tax purposes.
Book Contingencies	488,130	488,130				Distribution related book expense not deductible for tax return purposes.
Charitable Contributions	1,707,501	1,707,501				Distribution related tax deduction carryforward to a future period.
Federal NOL Carryforward	77,605,435	19,904,912	57,700,523			Federal net operating loss carryforward
2018 Rate Change on NOL deferred taxes assets	60,360,994	22,304,398	38,056,596			21% to reflect NOL deferred tax assets at the funded amount prior to the rate change. The related FAS 109 deferred tax adjustment is recorded in Account 282.
Subtotal - p224	601,102,399	420,762,021	167,861,876	0	12,478,502	
Less FASB 109 Above if not separately removed	88,683,345	41,714,792	45,867,734	0	1,100,819	
Less FASB 106 Above if not separately removed	24,233,956	24,233,956				
Total	488,185,098	354,813,273	121,994,142	0	11,377,683	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
ADIT-282	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
ACRS/MACRS Property (Non-Transmission)	(814,953,430)	(814,953,430)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate
ACRS/MACRS Property (General Plant)	(72,742,073)				(72,742,073)	Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates
ACRS/MACRS Property (Transmission)	(887,040,863)		(887,040,863)			Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property, ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
FAS109 regulatory assets/liabilities related to excess ADIT on plant	753,422,384	435,288,133	315,262,719		2,871,532	ASC740 (FAS109) adjustment to adjust deferred tax liabilities for income tax rate changes on plant related book and tax differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
FAS109 regulatory assets/liabilities related to plant	(215,033,869)	(168,164,181)	(46,707,440)		(162,248)	ASC740 (FAS109) adjustment to adjust deferred tax liabilities for the differences in regulatory versus GAAP treatment of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
Basis adjustments between book and tax plant (Non-Tx)	(359,961,975)	(359,961,975)				Basis difference between Distribution related book plant and tax plant basis at federal & state rates
Basis adjustments between book and tax plant (General Plant)	(452,068)				(452,068)	Basis difference between book plant and tax plant basis at federal & state rates
Basis adjustments between book and tax plant (Tx-related)	(52,782,436)		(52,782,436)			Basis difference between Transmission related plant and tax plant basis at federal & state rates
RAR adjustments related to plant (Non-Transmission)	2,199,479	2,199,479				Settled IRS audit adjustments related to Distribution plant
Non-Utility Property	9,776	9,776				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax depreciation in excess of book depreciation and cost basis differences between book plant and tax plant at federal and state tax rates
Subtotal - p275	(1,647,335,075)	(905,582,198)	(671,268,020)	-	(70,484,857)	
Less FASB 109 Above if not separately removed	538,388,515	267,123,952	268,535,279	-	2,709,284	
Less FASB 106 Above if not separately removed						
Total	(2,185,723,590)	(1,172,706,150)	(939,823,299)	-	(73,194,141)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Reacquired debt costs	(6,262,421)			(6,262,421)		Plant related expense deferred for book purposes and deducted for tax purposes
Pension and post-retirement	(89,381,245)	(89,381,245)				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
FAS158 Regulatory Asset	(161,193,720)	(161,193,720)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs
Storms Deferrals	(6,358,658)	(6,358,658)				Distribution related expense deferred for book purposes and deducted for tax purposes
Clearing accounts	(429,808)				(429,808)	Expense deferred for book purposes and deducted for tax purposes
Prepaid Insurance	(1,044,119)	(864,433)			(179,686)	Distribution related expense deferred for book purposes and deducted for tax purposes.
Conservation Program undercollection	(5,509,830)	(5,509,830)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Smart Meter Technology undercollection	(3,106,641)	(3,106,641)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Subtotal - p277	(273,286,442)	(266,414,527)	-	(6,262,421)	(609,494)	
Less FASB 109 Above if not separately removed	-	-	-	-	-	
Less FASB 106 Above if not separately removed						
Total	(273,286,442)	(266,414,527)	-	(6,262,421)	(609,494)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
1 Real Property (State, Municipal or Local)	3,457,471		
2 PURTA	2,144,942		
3			
4			
5			
6			
7			
8 Total Plant Related	5,602,413	52.9015%	2,963,760
Labor Related		Wages & Salary Allocator	
9 Federal FICA	4,912,921		
10 Federal Unemployment	26,861		
11 State Unemployment	212,473		
12			
13			
14 Total Labor Related	5,152,255	8.8810%	457,574
Other Included		Net Plant Allocator	
15 PA Capital Stock Tax	0		
16 Tax on Insurance Premiums	0		
17 Local Business License Tax	25		
18			
19 Total Other Included	25	52.9015%	13
20 Total Included (Lines 8 + 14 + 19)	10,754,693		3,421,346
Currently Excluded			
21 Gross Receipts	103,489,511		
22 Sales and Use	108,709		
23 Indirect Tax	0		
24			
25			
26			
27			
28 Subtotal, Excluded	103,598,220		
29 Total, Included and Excluded (Line 20 + Line 28)	114,352,913		
30 Total Other Taxes from p114.14.c less Tax on Securitization Bonds	114,352,913		
31 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PPL Electric Utilities Corporation**Attachment 3 - Revenue Credit Worksheet**

Account 454 - Rent from Electric Property	
1 Rent from Electric Property - Transmission Related	4,718,173
Account 456 - Other Electric Revenues (Note 1)	
2 Transmission for Others (Note 3)	-
3 Schedule 12 Revenues (Note 3)	91,531,892
4 Schedule 1A	2,694,323
5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)	-
6 Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (e.g. Schedule 8)	2,505,320
7 Professional Services provided to others	1,207,214
8 Facilities Charges including Interconnection Agreements (Note 2)	319,140
9 Gross Revenue Credits (Sum Lines 1-10)	<u>102,976,062</u>
10 Amount offset from Note 3 below	-
11 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.	
12 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
13 Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.	

PPL Electric Utilities Corporation

Exhibit 1
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Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 29 + Line 39 from below	473,145,499.26
B	100 Basis Point increase in ROE		1.00%
Return Calculation			
		Appendix A Line or Source Reference	
1	Rate Base	(Attachment A Line 46)	4,076,470,221
	Long Term Interest		
2	Long Term Interest	(Attachment A Line 80)	159,392,857
3	Less LTD Interest on Securitization Bonds	Attachment 8	-
4	Long Term Interest	(Line 2 - Line 3)	159,392,857
5	Preferred Dividends	enter positive	p118.29.c 0
	Common Stock		
6	Proprietary Capital	p112.16.c	4,459,940,796
7	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	0
8	Less Preferred Stock	(Attachment A Line 86)	0
9	Less Account 216.1	p112.12.c	644,022
10	Common Stock	(Line 6 - 7 - 8 - 9)	4,459,296,774
	Capitalization		
11	Long Term Debt	p112.18.c, 19.c & 21.c	3,738,750,000
12	Less Loss on Reacquired Debt	p111.81.c	21,675,204
13	Plus Gain on Reacquired Debt	p113.61.c	0
14	Less LTD on Securitization Bonds	Attachment 8	0
15	Total Long Term Debt	(Line 11 - 12 + 13 - 14)	3,717,074,796
16	Preferred Stock	p112.3.c	0
17	Common Stock	(Line 10)	4,459,296,774
18	Total Capitalization	(Sum Lines 15 to 17)	8,176,371,570
19	Debt %	Total Long Term Debt	(Line 15 / Line 18) 45.5%
20	Preferred %	Preferred Stock	(Line 16 / Line 18) 0.0%
21	Common %	Common Stock	(Line 17 / Line 18) 54.5%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15) 0.0429
23	Preferred Cost	Preferred Stock	(Line 5 / Line 16) 0.0000
24	Common Cost	Common Stock	Fixed 0.1268
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22) 0.0195
26	Weighted Cost of Preferred	Preferred Stock	(Line 20 * Line 23) 0.0000
27	Weighted Cost of Common	Common Stock	(Line 21 * Line 24) 0.0692
28	Rate of Return on Rate Base (ROR)	(Sum Lines 25 to 27)	0.0886
29	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 28)	361,377,264
Composite Income Taxes			
	Income Tax Rates		
30	FIT=Federal Income Tax Rate		21.00%
31	SIT=State Income Tax Rate or Composite		9.99%
32	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
33	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	28.89%
34	CIT = T / (1-T)		40.63%
35	1 / (1-T)		140.63%
	ITC Adjustment		
36	Amortized Investment Tax Credit	Attachment 5	(13,577)
37	ITC Adjust. Allocated to Trans. - Grossed Up	(Line 36 * (1 / (1 - Line 33))	-19,094
	Income Tax Adjustments		
37a	Other Income Tax Adjustments	Attachment 5	-1,959,873
37b	Other Income Tax Adjustments - Gross Up	Line 37a * (1 / (1 - Line 33))	-2,756,196
38	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) + Line\ 37b =$	111,787,328
39	Total Income Taxes		111,768,235

PPL Electric Utilities Corporation

Exhibit 1
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Attachment 5 - Cost Support

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
113	Amortized Investment Tax Credit Company Records	-33,116	-13,577	-19,539	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Major Items	Transmission Related Minor Items	Non-transmission Related	Details
24	Land Held for Future Use (Note C) p.214.d - p214.6.d & Company Records (Note P) Company Records	23,810,510	18,113,471 0 0 18,113,471	3,103,870 0 0 3,103,870	2,593,169	Removal of land held for future use (if any) that is included in CWIP balance Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses					
53	Fixed PBOP expense	1,518,585			Current year actual PBOP expense Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)
54	Actual PBOP expense	-64,038			
65	Property Insurance Account 924 FERC Authorized Company Records p323.185.b	1,619,278	0	1,619,278	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G					
62	Regulatory Commission Exp Account 928 (Note G) p350-151h	6,755,111	337,697	6,417,414	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G					
66	General Advertising Exp Account 930.1 (Note F) p323.191.b	135	-	135	

MultiState Workpaper

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates		PA					
109	SIT=State Income Tax Rate or Composite (Note I)	9.99%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G					
63	General Advertising Exp Account 930.1 (Note K) p323.191.b	135	-	135	-

Excluded Plant Cost Support

Prepayments and Prepaid Pension Asset

Adjustments to Transmission O&M

Facility Credits under Section 30.9 of the PJM OATT

PJM Load Cost Support

Depreciation Expense

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
	Amortized Excess Deferred Taxes	(Note Q) Company Records	-2,298,474
	Amortized Deficient Deferred Taxes	(Note Q) Company Records	0
	Tax effect of AFUDC Equity Permanent Difference	(Note Q) Company Records	338,601
114a	Total Other Income Tax Adjustments		<u>-1,959,873</u>

PPL Electric Utilities Corporation
Attachment 6 - Estimate and Reconciliation Worksheet

Slip Month Year Action

Exec Summary

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)
- 2 April Year 2 TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)
- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
- 4 May Year 2 Post results of Step 3 on PJM web site
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
- 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8 April Year 3 TO estimates Cap Adds and CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10 May Year 3 Post results of Step 9 on PJM web site
- 11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)
- \$ 413,855,178 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

- 2 April Year 2 TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWP	(C) Monthly Additions Susq-Rose CWP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWP ≥ 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWP Amount (B x G)	(J) Susq-Rose CWP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWP Amount (E x G) ≥ 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) ≥ 500kV (b0487)	(N) Other Plant In Service (H / 12)	(O) NPR CWP (I / 12)	(P) Susq-Rose CWP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWP (L / 12) ≥ 500kV (b0487)	(S) Susq-Rose PIS (M / 12) ≥ 500kV (b0487)	Total
CWP Balance Dec (prior yr.)							12													
Jan	17,095,816	0	-	-	-	-	11.5	196,601,884	-	-	-	-	-	-	16,383,490	-	-	-	-	-
Feb	24,301,926	0	-	-	-	-	10.5	255,170,223	-	-	-	-	-	-	21,264,185	-	-	-	-	-
Mar	20,322,227	0	-	-	-	-	9.5	193,061,157	-	-	-	-	-	-	16,088,430	-	-	-	-	-
Apr	36,859,111	0	-	-	-	-	8.5	313,302,444	-	-	-	-	-	-	26,108,537	-	-	-	-	-
May	32,820,732	0	-	-	-	-	7.5	246,155,490	-	-	-	-	-	-	20,512,958	-	-	-	-	-
Jun	90,169,760	0	-	-	-	-	6.5	586,103,440	-	-	-	-	-	-	48,841,953	-	-	-	-	-
Jul	48,246,672	0	-	-	-	-	5.5	265,356,696	-	-	-	-	-	-	22,113,058	-	-	-	-	-
Aug	21,625,534	0	-	-	-	-	4.5	96,909,903	-	-	-	-	-	-	8,075,825	-	-	-	-	-
Sep	32,561,440	0	-	-	-	-	3.5	113,965,040	-	-	-	-	-	-	9,497,087	-	-	-	-	-
Oct	26,544,510	0	-	-	-	-	2.5	66,361,275	-	-	-	-	-	-	5,530,106	-	-	-	-	-
Nov	120,676,843	0	-	-	-	-	1.5	181,015,265	-	-	-	-	-	-	15,084,605	-	-	-	-	-
Dec	90,016,631	0	-	-	-	-	0.5	45,008,316	-	-	-	-	-	-	3,750,693	-	-	-	-	-
Total	561,151,202	-	-	-	-	-		2,559,011,131	-	-	-	-	-	-	213,250,928	-	-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																				
														Input to Line 17 of Appendix A Input to Line 35 of Appendix A Month in Service or Month for CWP	213,250,928	-	-	-	-	213,250,928
														7.44	-	#DIV/0!	-	#DIV/0!	-	-

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
- \$ 437,357,581 Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

- 4 May Year 2 Post results of Step 3 on PJM web site
- \$ 437,357,581 Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)
- \$ 437,357,581

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A.)

\$ 619,178,996 Input to Formula Line 16

\$	442,740.583	Result of Formula for Reconciliation (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)	Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)
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Interest rate pursuant to 35.19a for March of the Current Yr			0.4500%			
Month	Yr	1/12 of Step 8 (See Note #1)	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	250,291.92	0.4500%	11.5	12,953	263,245
Jul	Year 1	250,292	0.4500%	10.5	11,826	262,118
Aug	Year 1	250,292	0.4500%	9.5	10,700	260,992
Sep	Year 1	250,292	0.4500%	8.5	9,574	259,866
Oct	Year 1	250,292	0.4500%	7.5	8,447	258,739
Nov	Year 1	250,292	0.4500%	6.5	7,321	257,613
Dec	Year 1	250,292	0.4500%	5.5	6,195	256,487
Jan	Year 2	250,292	0.4500%	4.5	5,068	255,360
Feb	Year 2	250,292	0.4500%	3.5	3,942	254,234
Mar	Year 2	250,292	0.4500%	2.5	2,816	253,108
Apr	Year 2	250,292	0.4500%	1.5	1,689	251,981
May	Year 2	250,292	0.4500%	0.5	563	250,855
Total		3,003,503				3,084,598
		Balance	Interest rate from above	Amortization over Rate Year	Balance	
Jun	Year 2	3,084,598	0.4500%	264,630	2,833,848	
Jul	Year 2	2,833,848	0.4500%	264,630	2,581,970	
Aug	Year 2	2,581,970	0.4500%	264,630	2,328,958	
Sep	Year 2	2,328,958	0.4500%	264,630	2,074,808	
Oct	Year 2	2,074,808	0.4500%	264,630	1,819,514	
Nov	Year 2	1,819,514	0.4500%	264,630	1,563,072	
Dec	Year 2	1,563,072	0.4500%	264,630	1,305,475	
Jan	Year 3	1,305,475	0.4500%	264,630	1,046,720	
Feb	Year 3	1,046,720	0.4500%	264,630	786,799	
Mar	Year 3	786,799	0.4500%	264,630	525,710	
Apr	Year 3	525,710	0.4500%	264,630	263,445	
May	Year 3	263,445	0.4500%	264,630	-	
Total with interest					3,175,565	
The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest				3,175,565		
Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9)				\$	-	
Revenue Requirement for Year 3					3,175,565	

April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)																									
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	Total				
		Monthly Additions Other Plant In Service	Monthly Additions Northeast Pocono Reliability Project CWIP	Monthly Additions Susq-Rose CWIP < 500kV (\$0487.1)	Monthly Additions Susq-Rose PIS < 500kV (\$0487.1)	Monthly Additions Susq-Rose CWIP >= 500kV (\$0487)	Monthly Additions Susq-Rose PIS >= 500kV (\$0487)	Weighting	Other Plant In Service Amount (A x G)	NPR CWIP Amount (B x G)	Susq-Rose CWIP Amount (C x G) < 500kV (\$0487.1)	Susq-Rose PIS Amount (D x G) < 500kV (\$0487.1)	Susq-Rose CWIP Amount (E x G) >= 500kV (\$0487)	Susq-Rose PIS Amount (F x G) >= 500kV (\$0487)	Other Plant In Service (H / I2)	NPR CWIP (I / I2)	Susq-Rose CWIP (J / I2) < 500kV (\$0487.1)	Susq-Rose PIS (K / I2) < 500kV (\$0487.1)	Susq-Rose CWIP (L / I2) >= 500kV (\$0487)	Susq-Rose PIS (M / I2) >= 500kV (\$0487)					
CWIP Balance Dec (prior yr.)								12		-	-	-	-	-		-	-	-	-	-					
Jan		22,958,322	-	-	-	-	-	11.5	264,020,704	-	-	-	-	-	22,001,725	-	-	-	-	-					
Feb		50,663,823	-	-	-	-	-	10.5	531,970,137	-	-	-	-	-	44,330,845	-	-	-	-	-					
Mar		34,381,633	-	-	-	-	-	9.5	326,625,514	-	-	-	-	-	27,218,793	-	-	-	-	-					
Apr		8,616,675	-	-	-	-	-	8.5	73,241,741	-	-	-	-	-	6,103,478	-	-	-	-	-					
May		68,979,017	-	-	-	-	-	7.5	517,342,629	-	-	-	-	-	43,111,886	-	-	-	-	-					
Jun		49,862,295	-	-	-	-	-	6.5	324,104,921	-	-	-	-	-	27,038,743	-	-	-	-	-					
Jul		24,485,432	-	-	-	-	-	5.5	124,504,875	-	-	-	-	-	11,208,740	-	-	-	-	-					
Aug		24,741,127	-	-	-	-	-	4.5	111,335,071	-	-	-	-	-	9,277,923	-	-	-	-	-					
Sep		28,875,745	-	-	-	-	-	3.5	101,065,109	-	-	-	-	-	8,422,092	-	-	-	-	-					
Oct		60,822,146	-	-	-	-	-	2.5	152,055,364	-	-	-	-	-	12,671,280	-	-	-	-	-					
Nov		98,143,010	-	-	-	-	-	1.5	147,214,515	-	-	-	-	-	12,267,876	-	-	-	-	-					
Dec		84,576,167	-	-	-	-	-	0.5	42,288,083	-	-	-	-	-	3,524,007	-	-	-	-	-					
Total		557,075,392	-	-	-	-	-		2,725,768,662	-	-	-	-	-	227,147,388	-	-	-	-	-					
New Transmission Plant Additions and CWIP (weighted by months in service)																									
											Input to Line 17 of Appendix A					227,147,388					227,147,388				
10		May	Year 3 Post results of Step 9 on PJM web site																						
		\$	512,504,101	Post results of Step 3 on PJM web site																					
11		June	Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)																						
		\$	512,504,101																						

Attachment 7 - Transmission Enhancement

1	New Plant Carrying Charge
2	Fixed Charge Rate (FCR) if not a CMAC
3	Formula Line
4	A 137
5	B 144
6	Net Plant Carrying Charge without Depreciation 10.6072%
7	Net Plant Carrying Charge per 100 Base Point in ROE without Depreciation 11.25555%
8	Net Loss Line A 0.6493%
9	FCR if a CIAC
10	D 138
11	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 1.4307%

The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years

11	Notes	Scogaham - Rostard v09 (2008) - 500KV				Actual Scogaham - Rostard PG 500KV - 500KV				Hessuck Wavcap (2011) 5				Alberts Wavcap (2011) 5				Jorda Wavcap (2011) 5				Scogaham - Rostard v09 (2008) 1 - 500KV				Actual Scogaham - Rostard PG 500KV 1 - 500KV					
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
13	Useful life of the project	Life	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	
14	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CMAC	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
15	Input the allowed increase in ROE	Increased ROE (Base Point)	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	
16	"Yes" on line 13	11.68% ROE	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	10.6072%	
17	FCR for Trs Project	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	11.4307%	
18	Project subaccount of Plant in Service Account 101 or 106, if not yet classified	Investment	0	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	638,969,596	
19	Line 17 divided by line 12	Annual Depreciation Cap	-	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	14,737,371	
20	Month in which project is placed in service (e.g. Jan=1)	Month in Service or Month in CMAC	-	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	2.063	
21	Month in which project is placed in service (e.g. Jan=1)	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning
22	W 11.68 % ROE	2008	5,534,456	-	5,534,456	433,142	-	-	-	-	86,626	1,454	85,172	12,927	62,067	991	61,076	8,891	-	-	-	-	-	-	-	-	-	-	-	-	-
23	W Increased ROE	2008	5,534,456	-	5,534,456	433,142	-	-	-	-	86,626	1,454	85,172	12,927	62,067	991	61,076	8,891	-	-	-	-	-	-	-	-	-	-	-	-	-
24	W 11.68 % ROE	2009	25,703,638	-	25,703,638	3,344,399	-	-	-	-	85,172	2,063	83,109	19,836	61,076	1,478	59,598	14,233	123,504	2,941	120,563	28,723	395,068	-	395,068	41,823	-	-	-	-	-
25	W Increased ROE	2009	25,703,638	-	25,703,638	3,344,399	-	-	-	-	85,172	2,063	83,109	19,836	61,076	1,478	59,598	14,233	123,504	2,941	120,563	28,723	395,068	-	395,068	41,823	-	-	-	-	-
26	W 11.68 % ROE	2010	32,334,326	-	32,334,326	7,002,386	-	-	-	-	83,109	2,063	81,047	19,834	59,598	1,478	58,121	14,064	120,563	2,941	117,623	28,413	983,034	-	983,034	212,883	2,138,193	15,436	2,122,717	105,221	92,808
27	W Increased ROE	2010	32,334,326	-	32,334,326	7,002,386	-	-	-	-	83,109	2,063	81,047	19,834	59,598	1,478	58,121	14,064	120,563	2,941	117,623	28,413	983,034	-	983,034	212,883	2,138,193	15,436	2,122,717	105,221	92,808
28	W 11.68 % ROE	2011	41,267,823	-	41,267,823	8,153,665	-	-	-	-	78,964	2,063	76,902	17,668	58,121	1,478	56,643	12,689	117,623	2,941	114,682	25,599	338,809	-	338,809	66,961	2,122,717	50,909	2,071,807	481,385	401,858
29	W Increased ROE	2011	41,267,823	-	41,267,823	8,153,665	-	-	-	-	78,964	2,063	76,902	17,668	58,121	1,478	56,643	12,689	117,623	2,941	114,682	25,599	338,809	-	338,809	66,961	2,122,717	50,909	2,071,807	481,385	401,858
30	W 11.68 % ROE	2012	49,100,120	-	49,100,120	9,122,068	-	-	-	-	76,902	2,063	74,840	17,668	56,643	1,478	55,165	12,689	114,682	2,941	111,742	25,975	362,626	-	362,626	75,762	2,047,287	62,414	2,484,814	538,364	538,364
31	W Increased ROE	2012	49,100,120	-	49,100,120	9,122,068	-	-	-	-	76,902	2,063	74,840	17,668	56,643	1,478	55,165	12,689	114,682	2,941	111,742	25,975	362,626	-	362,626	75,762	2,047,287	62,414	2,484,814	538,364	538,364
32	W 11.68 % ROE	2013	188,668,692	-	188,668,692	22,050,437	-	-	-	-	74,840	2,063	72,778	17,668	54,687	10,596	53,687	10,596	111,742	2,941	108,801	21,423	1,441,083	-	1,441,083	246,626	2,103,748	67,702	2,638,096	501,942	501,942
33	W Increased ROE	2013	188,668,692	-	188,668,692	22,050,437	-	-	-	-	74,840	2,063	72,778	17,668	54,687	10,596	53,687	10,596	111,742	2,941	108,801	21,423	1,441,083	-	1,441,083	246,626	2,103,748	67,702	2,638,096	501,942	501,942
34	W 11.68 % ROE	2014	387,896,324	-	387,896,324	57,604,085	-	-	-	-	72,778	2,063	70,716	17,668	52,209	9,231	51,687	9,231	108,801	2,941	105,861	18,662	4,346,118	-	4,346,118	645,425	2,047,121	513,766	5,137,766	1,043,766	1,043,766
35	W Increased ROE	2014	387,896,324	-	387,896,324	57,604,085	-	-	-	-	72,778	2,063	70,716	17,668	52,209	9,231	51,687	9,231	108,801	2,941	105,861	18,662	4,346,118	-	4,346,118	645,425	2,047,121	513,766	5,137,766	1,043,766	1,043,766
36	W 11.68 % ROE	2015	148,924,599	-	148,924,599	20,708,388	-	-	-	-	70,716	2,063	68,654	17,668	50,123	8,532	49,123	8,532	105,861	2,941	102,920	17,262	1,232,451	-	1,232,451	171,376	8,694,885	214,806	8,480,079	1,393,985	1,393,985
37	W Increased ROE	2015	148,924,599	-	148,924,599	20,708,388	-	-	-	-	70,716	2,063	68,654	17,668	50,123	8,532	49,123	8,532	105,861	2,941	102,920	17,262	1,232,451	-	1,232,451	171,376	8,694,885	214,806	8,480,079	1,393,985	1,393,985
38	W 11.68 % ROE	2016	602,372,114	-	602,372,114	14,715,666	-	-	-	-	68,654	2,063	66,592	17,668	48,048	7,734	47,048	7,734	102,920	2,941	99,979	15,257	14,328,346	-	14,328,346	266,796	13,971,549	2,077,966	15,049,515	2,077,966	2,077,966
39	W Increased ROE	2016	602,372,114	-	602,372,114	14,715,666	-	-	-	-	68,654	2,063	66,592	17,668	48,048	7,734	47,048	7,734	102,920	2,941	99,979	15,257	14,328,346	-	14,328,346	266,796	13,971,549	2,077,966	15,049,515	2,077,966	2,077,966
40	W 11.68 % ROE	2017	99,856,448	-	99,856,448	14,737,371	-	-	-	-	66,592	2,063	64,530	17,668	46,026	6,944	44,944	6,944	99,979	2,941	97,039	14,895	13,971,583	-	13,971,583	266,467	13,615,083	2,033,724	14,648,807	2,033,724	2,033,724
41	W Increased ROE	2017	99,856,448	-	99,856,448	14,737,371	-	-	-	-	66,592	2,063	64,530	17,668	46,026	6,944	44,944	6,944	99,979	2,941	97,039	14,895	13,971,583	-	13,971,583	266,467	13,615,083	2,033,724	14,648,807	2,033,724	2,033,724
42	W 11.68 % ROE	2018	173,917,077	-	173,917,077	15,881,356	-	-	-	-	64,530	2,063	62,468	17,668	44,000	5,875	42,848	5,875	97,039	2,941	94,096	13,971	13,615,083	-	13,615,083	266,467	13,258,616	1,788,758	14,047,374	1,788,758	14,047,374
43	W Increased ROE	2018	173,917,077	-	173,917,077	15,881,356	-	-	-	-	64,530	2,063	62,468	17,668	44,000	5,875	42,848	5,875	97,039	2,941	94,096	13,971	13,615,083	-	13,615,083	266,467	13,258,616	1,788,758	14,047,374	1,788,758	14,047,374
44	W 11.68 % ROE	2019	568,181,706	-	568,181,706	14,737,371	-	-	-	-	62,468	2,063	60,406	17,668	42,848	4,621	41,748	4,621	94,096	2,941	91,148	12,871	13,258,616	-	13,258,616	266,467	12,902,149	1,228,028	13,630,177	1,228,028	13,630,177
45	W Increased ROE	2019	568,181,706	-	568,181,706	14,737,371	-	-	-	-	62,468	2,063	60,406	17,668	42,848	4,621	41,748	4,621	94,096	2,941	91,148	12,871	13,258,616	-	13,258,616	266,467	12,902,149	1,228,028	13,630,177	1,228,028	13,630,177
46	W 11.68 % ROE	2020	-	-	-	-	-	-	-	-	60,406	2,063	58,364	17,668	40,748	3,784	39,648	3,784	91,148	2,941	88,200	11,751	12,902,149	-	12,902,149	266,467	12,546,671	1,178,000	13,124,671	1,178,000	13,124,671
47	W Increased ROE	2020	-	-	-	-	-	-	-	-</																					

Charge Worksheet

New Plant Carrying Charge

Fixed Charge Rate (FCR) if not a CAC

Formula Line
A 137
B 144
C

FCR if a CAC

D 138

The FCR resulting from Formula in a &
Therefore actual revenues collected in

Saratoga 6th Transformer (207V)				Lackawanna 5002/0 to Sub (500V)				Lackawanna 5002/0 to Sub (500V-1)				Lackawanna 5002/0 to Sub (507V)				Lackawanna 5002/0 to Sub (508V)				Albion 500V (207V)				Actual Depreciation Substation (500V)								
Schedule 12 Life	(Yes or No)	Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00		Yes 42.00				
CAC	(Yes or No)	No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0		No 0				
Increased ROE (Base Points)																																
11.68% ROE		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%				
FCR for This Project		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%		10.6072%				
Investment		3,733,896		9,576,147		40,111,847		12,464,874		13,700,081		14,912,944		22,776,763		547,329																
Annual Depreciation Exp.		88,902		228,004		965,182		303,021		126,210		355,010																				
Months in Service or Month for CAPP																																
W 11.68 % ROE	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
W 11.68 % ROE	2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	465,371	\$	465,371
W 11.68 % ROE	2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	475,473	\$	475,473
W 11.68 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	3,881,381	\$	3,881,381
W 11.68 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	4,037,148	\$	4,037,148
W 11.68 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	7,606,140	\$	7,606,140
W 11.68 % ROE	2013	3,733,896	25,673	3,708,222	237,250	-	-	-	-	-	-	-	-	-	-	-	-	918,555	11,846	906,709	108,083	\$	9,449,462	\$	9,449,462				\$	9,911,793	\$	9,911,793
W 11.68 % ROE	2014	3,733,896	25,673	3,708,222	237,250	-	-	-	-	-	-	-	-	-	-	-	-	918,555	11,846	906,709	108,083	\$	9,911,793	\$	9,911,793				\$	13,394,951	\$	13,394,951
W 11.68 % ROE	2015	3,708,222	88,902	3,619,320	85,093	-	-	-	-	-	-	-	-	-	-	-	-	906,709	21,870	884,838	204,796	\$	14,016,520	\$	14,016,520				\$	14,016,520	\$	14,016,520
W 11.68 % ROE	2016	3,708,222	88,902	3,619,320	85,093	-	-	-	-	-	-	-	-	-	-	-	-	906,709	21,870	884,838	204,796	\$	14,016,520	\$	14,016,520				\$	14,016,520	\$	14,016,520
W 11.68 % ROE	2017	3,619,320	88,902	3,530,418	686,630	-	-	-	-	-	-	-	-	-	-	-	-	22,044,721	529,606	21,705,126	4,226,603	\$	42,505,719	\$	42,505,719				\$	42,505,719	\$	42,505,719
W 11.68 % ROE	2018	3,619,320	88,902	3,530,418	686,630	-	-	-	-	-	-	-	-	-	-	-	-	22,044,721	529,606	21,705,126	4,226,603	\$	42,505,719	\$	42,505,719				\$	42,505,719	\$	42,505,719
W 11.68 % ROE	2019	3,530,418	88,902	3,441,515	599,680	-	-	-	-	-	-	-	-	-	-	-	-	21,776,090	541,328	21,234,762	3,694,818	\$	71,452,672	\$	71,452,672				\$	71,452,672	\$	71,452,672
W 11.68 % ROE	2020	3,530,418	88,902	3,441,515	599,680	-	-	-	-	-	-	-	-	-	-	-	-	21,776,090	541,328	21,234,762	3,694,818	\$	71,452,672	\$	71,452,672				\$	71,452,672	\$	71,452,672
W 11.68 % ROE	2021	3,441,515	88,902	3,352,613	555,093	-	-	-	-	-	-	-	-	-	-	-	-	21,234,762	541,328	20,693,433	3,418,899	\$	62,376,507	\$	62,376,507				\$	62,376,507	\$	62,376,507
W 11.68 % ROE	2022	3,441,515	88,902	3,352,613	555,093	-	-	-	-	-	-	-	-	-	-	-	-	21,234,762	541,328	20,693,433	3,418,899	\$	62,376,507	\$	62,376,507				\$	62,376,507	\$	62,376,507
W 11.68 % ROE	2023	3,352,613	88,902	3,263,711	490,962	-	-	-	-	-	-	-	-	-	-	-	-	20,693,433	541,328	20,152,105	3,023,888	\$	54,141,004	\$	54,141,004				\$	54,141,004	\$	54,141,004
W 11.68 % ROE	2024	3,263,711	88,902	3,263,711	490,962	-	-	-	-	-	-	-	-	-	-	-	-	20,152,105	541,328	20,152,105	3,023,888	\$	54,141,004	\$	54,141,004				\$	54,141,004	\$	54,141,004
W 11.68 % ROE	2025	3,263,711	88,902	3,174,809	400,010	9,576,147	232,538	9,343,609	1,406,477	37,979,941	434,438	37,345,503	3,862,201	-	-	-	-	11,861,165	216,799	11,644,366	1,405,168	\$	94,141,004	\$	94,141,004				\$	94,141,004	\$	94,141,004
W 11.68 % ROE	2026	3,263,711	88,902	3,174,809	400,010	9,576,147	232,538	9,343,609	1,406,477	37,979,941	434,438	37,345,503	3,862,201	-	-	-	-	11,861,165	216,799	11,644,366	1,405,168	\$	94,141,004	\$	94,141,004				\$	94,141,004	\$	94,141,004
W 11.68 % ROE	2027	3,174,809	88,902	3,085,906	414,576	9,343,609	228,004	9,115,606	1,790,032	39,483,203	460,182	38,528,021	5,071,249	12,464,874	203,902	12,481,972	1,987,888	13,700,081	93,878	13,606,935	507,140	\$	103,348,319	\$	103,348,319				\$	103,348,319	\$	103,348,319
W 11.68 % ROE	2028	3,174,809	88,902	3,085,906	414,576	9,343,609	228,004	9,115,606	1,790,032	39,483,203	460,182	38,528,021	5,071,249	12,464,874	203,902	12,481,972	1,987,888	13,700,081	93,878	13,606,935	507,140	\$	103,348,319	\$	103,348,319				\$	103,348,319	\$	103,348,319
W 11.68 % ROE	2029	3,085,906	88,902	2,997,004	404,802	9,115,606	228,004	8,887,602	1,710,712	38,528,021	460,182	37,572,839	4,940,407	12,481,972	203,902	12,279,070	1,950,173	13,606,935	93,878	13,512,057	1,527,240	\$	88,000,334	\$	88,000,334				\$	88,000,334	\$	88,000,334
W 11.68 % ROE	2030	3,085,906	88,902	2,997,004	404,802	9,115,606	228,004	8,887,602	1,710,712	38,528,021	460,182	37,572,839	4,940,407	12,481,972	203,902	12,279,070	1,950,173	13,606,935	93,878	13,512,057	1,527,240	\$	88,000,334	\$	88,000,334				\$	88,000,334	\$	88,000,334
W 11.68 % ROE	2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 11.68 % ROE	2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-

was placed in service) is the "Ending" for the prior year after the first twelve times the difference of thirteen minus the quotient line 19 divided by 13 plus "Depn

PPL Electric Utilities Corporation

Attachment 8 - Company Exhibit - Securitization Worksheet

Line #

Prepayments			
36	Less Prepayments on Securitization Bonds	0	(See FM 1, note to page 110, line 57)
Administrative and General Expenses			
52	Less Administrative and General Expenses on Securitization Bonds	0	(See FM 1, note to page 114, line 4)
Taxes Other Than Income			
78	Less Taxes Other Than Income on Securitization Bonds	0	(See FM 1, note to page 114, line 14)
Long Term Interest			
81	Less LTD Interest on Securitization Bonds	0	(See FM 1, note to page 114, lines 62 + 63)
Capitalization			
92	Less LTD on Securitization Bonds	0	(See FM 1, note to page 112, line 18)

Calculation of the above Securitization Adjustments

The amounts above are associated with transition bonds issued to securitize the recovery of retail stranded costs, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.

PPL Electric Utilities Corporation

Attachment 9 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$
Transmission										
350.4	Land Rights	80	S4	15.3	64.70	1.5116	218,904,892	51,487,669	167,417,223	2,530,718
352	Structures and Improvements	65	R3	8.3	56.70	1.5806	134,629,039	20,148,743	114,480,296	1,809,521
353	Station Equipment	46	R1.5	6.1	39.90	2.3010	1,708,526,312	215,910,513	1,492,615,799	34,345,550
354	Towers and Fixtures	75	R3	7.3	67.70	1.1804	1,852,507,369	193,800,318	1,658,707,051	19,578,593
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	33.7	46.30	2.6010	11,335,284	7,678,473	3,656,811	95,114
355	Poles and Fixtures	53	R0.5	14.8	38.20	2.6533	130,811,040	2,062,274	128,748,766	3,416,048
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	18.0	62.00	1.5966	12,465,210	4,620,699	7,844,511	125,244
356	Overhead Conductors and Devices	65	R2.5	7.8	57.20	1.9037	994,242,724	111,770,661	882,472,063	16,799,527
357	Underground Conduit	55	S4	9.0	46.00	2.0049	19,688,059	4,113,211	15,574,848	312,253
358	Underground Conductors and Devices	45	S3	8.2	36.80	2.7346	64,051,010	13,520,996	50,530,014	1,381,789
359	Roads and Trails	80	R4	33.0	47.00	2.1607	6,572,347	3,455,579	3,116,768	67,344
										80,461,701
General										
389.4	Land Rights	75	R4	44.4	30.60	3.2312	4,399	2,016	2,383	77
390.2	Structures and Improvements - Buildings	52	S0.5	33.8	18.20	7.0549	396,813,405	114,998,573	281,814,832	19,881,741
390.21	Structures and Improvements - Leaseholds	10	SQ		6.50	62.1289	931,821	879,256	52,565	32,658
390.4	Structures and Improvements - Air Conditioning	30	S1	9.0	21.00	4.5544	51,774,094	15,253,143	36,520,951	1,663,317
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	SQ		2.60	18.3910	23,122,338	7,877,000	15,245,338	4,252,428
391.2	Office Furniture and Equipment - Furniture	20	SQ		9.30	4.8755	23,371,275	11,907,818	11,463,457	1,139,462
391.4	Office Furniture and Equipment - Equipment	15	SQ		6.70	6.3345	4,115,098	1,849,472	2,265,626	260,672
391.6	Office Furniture and Equipment - Computers	5	SQ		2.20	20.0851	93,320,991	44,529,015	48,791,976	18,743,615
392.1	Transportation Equipment - Automobiles	9	S3	2.1	6.90	9.7579	8,044,798	6,704,412	1,340,386	130,793
392.2	Transportation Equipment - Light Duty Trucks	9	R1	2.9	6.10	9.4584	17,842,895	8,764,661	9,078,234	858,653
392.3	Transportation Equipment - Heavy Duty Trucks	13	S3	4.4	8.60	7.2216	86,824,496	52,542,779	34,281,717	2,475,689
392.4	Transportation Equipment - Trailers	23	L2	7.4	15.60	3.3943	8,270,185	3,148,342	5,121,843	173,852
392.5	Transportation Equipment - Large Tankers/Tractors	15	L4	8.1	6.90	8.9210	2,706,373	1,204,684	1,501,689	133,965
392.6	Transportation Equipment - Large Crane Trucks	13	S3	10.4	2.60	31.8145	526,575	398,432	128,143	40,768
393	Stores Equipment	25	SQ		9.30	4.4651	2,308,537	1,129,453	1,179,084	103,078
394	Tools and Work Equipment - L&S Line Crews	20	SQ		5.80	5.7167	4,542,464	2,971,165	1,571,299	259,679
394.2	Tools and Work Equipment - Tools	20	SQ		7.70	5.3812	169,163	94,804	74,359	9,103
394.4	Tools and Work Equipment - Construction Dept.	20	SQ		8.40	5.0161	1,253,451	740,457	512,994	62,874
394.6	Tools and Work Equipment - Other	20	SQ		12.70	4.8200	30,003,804	10,725,613	19,278,191	1,446,189
394.8	Tools and Work Equipment - Garage Equipment	20	SQ		12.70	4.5837	2,235,660	761,637	1,474,023	102,475
395	Laboratory Equipment	20	SQ		9.50	5.1884	4,513,449	2,382,447	2,131,002	234,175
396	Power Operated Equipment	16	R1	4.4	11.60	8.3148	1,734,020	642,772	1,091,248	90,735
397	Communication Equipment	15	SQ		11.20	6.0188	16,089,070	6,586,148	9,502,922	968,375
398	Miscellaneous Equipment	20	SQ		13.00	5.1799	3,910,105	1,198,984	2,711,121	202,540
										53,266,913
Intangible										
303.2	Miscellaneous Intangible Plant - Software	5	SQ		2.60	20.00	143,270,509	75,236,136	68,034,373	29,938,571
303.5	Smart Meter Software	5	SQ		1.00	20.00	1,290,325	1,230,362	59,963	569,696
303.6	Smart Meter Software - RF Mesh	5	SQ		2.50	20.00	80,261,961	32,661,398	47,600,563	16,768,133
										47,276,400

Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
- Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which a Mortality Curve is identified.
- Column (F) is the average remaining life of the assets in the account based on their vintage.
- Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
- Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
- Column (J) is the depreciable net plant in the account or subaccount.
- Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
- Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).
- Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- Column (K) for Accounts Nos. 303.2, 303.5, and 303.6 are calculated using individual asset depreciation and, therefore, are not derived values.
- Column (K) for Account No. 392 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
- For those General Plant accounts that do not have Mortality Curves as indicated by "SQ" in Column (D), additional detail is provided in Attachment 9 - Supplemental General Plant Depreciation Details.

PPL Electric Utilities Corporation

Exhibit 1
Page 20 of 20Attachment 9 - Supplemental
General Plant Depreciation Details

(A) Number	(B) Plant Type	(C) Estimated Life	(G) Applied Depreciation Rate	(H) Gross Depreciable Plant \$	(I) Accumulated Depreciation \$	(J) Depreciable Balance \$	(K) Depreciation Expense \$
General							
390.21	Structures and Improvements - Leaseholds - Net Method	10	62.1289	931,821	879,256	52,565	32,658
391.1	Structures and Improvements - Leaseholds - Net Method	5	18.3910	23,122,338	7,877,000	15,245,338	4,252,428
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.7839	21,799,323	10,414,268	11,385,055	1,042,861
391.2	Office Furniture and Equipment - Furniture - Net Method	20	123.2124	1,571,952	1,493,550	78,402	96,601
				23,371,275	11,907,818	11,463,457	1,139,462
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.3333	4,110,182	1,845,054	2,265,128	260,312
391.4	Office Furniture and Equipment - Mechanical Equipment - Net Method	15	72.2892	4,916	4,418	498	360
				4,115,098	1,849,472	2,265,626	260,672
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	20.0851	93,320,991	44,529,015	48,791,976	18,743,615
393	Store Equipment - Gross Method	25	3.5435	1,693,166	756,436	936,730	59,997
393	Store Equipment - Net Method	25	17.7761	615,371	373,017	242,354	43,081
				2,308,537	1,129,453	1,179,084	103,078
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,042	1,420,128	950,914	118,553
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	22.7481	2,171,422	1,551,037	620,385	141,126
				4,542,464	2,971,165	1,571,299	259,679
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	4.9641	138,818	68,887	69,931	6,891
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	49.9548	30,345	25,917	4,428	2,212
				169,163	94,804	74,359	9,103
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.0000	1,245,500	733,105	512,395	62,275
394.4	Tools, Shop and Garage Equipment - Construction Department - Net Method	20	100.0000	7,951	7,352	599	599
				1,253,451	740,457	512,994	62,874
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.8128	30,003,804	10,725,431	19,278,373	1,444,023
394.6	Tools, Shop and Garage Equipment - Net Method	20	(1,190.1099)	0	182	(182)	2,166
				30,003,804	10,725,613	19,278,191	1,446,189
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	4.4495	2,106,475	662,561	1,443,914	93,727
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	29.0544	129,185	99,076	30,109	8,748
				2,235,660	761,637	1,474,023	102,475
395	Laboratory Equipment - Gross Method	20	5.0000	3,172,894	1,486,191	1,686,703	158,645
395	Laboratory Equipment - Net Method	20	16.9998	1,340,555	896,256	444,299	75,530
				4,513,449	2,382,447	2,131,002	234,175
397	Communication Equipment - Gross Method	15	6.0131	16,018,072	6,522,464	9,495,608	963,189
397	Communication Equipment - Net Method	15	70.9051	70,998	63,684	7,314	5,186
				16,089,070	6,586,148	9,502,922	968,375
398	Miscellaneous Equipment - Gross Method	20	4.8036	3,341,353	863,814	2,477,539	160,504
398	Miscellaneous Equipment - Net Method	20	17.9962	568,752	335,170	233,582	42,036
				3,910,105	1,198,984	2,711,121	202,540

Notes:

1 This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (H)) and the Net Plant Method (i.e., Column (G) multiplied by Column (J)) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).

Attachment 6D – ACE Formula Rate Update Filing



An Exelon Company

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May 15, 2019

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E. Room 1A
Washington, DC 20426

Re: Atlantic City Electric Company ("Atlantic City"), Docket No. ER09-1156
Informational Filing of 2019 Formula Rate Annual Update;
Notice of Annual Update

Dear Ms. Bose,

Atlantic City hereby submits electronically, for informational purposes, its 2019 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹. Formula Rate implementation protocols contained in the Settlement provide that:

[o]n or before May 15 of each year, Atlantic [Atlantic City Electric Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.²

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation

¹ Baltimore Gas and Electric Company, *et al.*, 153 FERC ¶ 61,140 (2015).

² See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.b.

Page 2

protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.³

Atlantic City's 2019 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

Atlantic City has made no accounting changes as defined in the Settlement (and any accounting changes, including accounting policy harmonization changes related to the merger between Exelon and Pepco Holdings, Inc., are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and within the FERC Form No. 1).⁴ Atlantic City has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Settlement.⁵

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

³ See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1156 (February 17, 2010).

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H-1B, Section 2.f.(iii)(d). Accounting entries related to the merger between Exelon and Pepco Holdings, Inc. were approved by FERC in Docket AC16-203 on March 17, 2017 and April 11, 2017.

⁵ See Settlement, Exhibit A containing PJM Tariff Attachment H-1B, Section 2.h.

ATTACHMENT H-1A

Atlantic City Electric Company				
Formula Rate - Appendix A			Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells				2018
Allocators				
1	Wages & Salary Allocation Factor			
	Transmission Wages Expense		p354.21.b	\$ 2,474,708
2	Total Wages Expense		p354.28b	\$ 34,808,682
3	Less A&G Wages Expense		p354.27b	\$ 2,184,746
4	Total		(Line 2 - 3)	32,623,936
5	Wages & Salary Allocator		(Line 1 / 4)	7.5856%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	p207.104g (see Attachment 5)	\$ 3,862,703,616
7	Common Plant In Service - Electric		(Line 24)	0
8	Total Plant In Service		(Sum Lines 6 & 7)	3,862,703,616
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (see Attachment 5)	\$ 798,222,803
10	Accumulated Intangible Amortization	(Note A)	p200.21c (see Attachment 5)	\$ 16,279,657
11	Accumulated Common Amortization - Electric	(Note A)	p356	\$ -
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	\$ -
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	814,502,460
14	Net Plant		(Line 8 - 13)	3,048,201,156
15	Transmission Gross Plant		(Line 29 - Line 28)	1,426,028,303
16	Gross Plant Allocator		(Line 15 / 8)	36.9179%
17	Transmission Net Plant		(Line 39 - Line 28)	1,158,489,689
18	Net Plant Allocator		(Line 17 / 14)	38.0057%
Plant Calculations				
Plant In Service				
19	Transmission Plant In Service	(Note B)	p207.58.g (see Attachment 5)	\$ 1,352,265,978
20	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6 - Enter Negative	\$ -
21	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		Attachment 6	60,818,215
22	Total Transmission Plant In Service		(Line 19 - 20 + 21)	1,413,084,193
23	General & Intangible		p205.5.g & p207.99.g (see Attachment 5)	\$ 170,641,480
24	Common Plant (Electric Only)	(Notes A & B)	p356	\$ -
25	Total General & Common		(Line 23 + 24)	170,641,480
26	Wage & Salary Allocation Factor		(Line 5)	7.58556%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	12,944,111
28	Plant Held for Future Use (Including Land)	(Note C)	p214	1,194,950
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,427,223,253
Accumulated Depreciation				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 263,374,727
31	Accumulated General Depreciation		p219.28.c (see Attachment 5)	\$ 38,612,628
32	Accumulated Intangible Amortization		(Line 10)	16,279,657
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	54,892,286
36	Wage & Salary Allocation Factor		(Line 5)	7.58556%
37	General & Common Allocated to Transmission		(Line 35 * 36)	4,163,887
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	267,538,614
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,159,684,639
Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
40	ADIT net of FASB 106 and 109		Attachment 1	-344,880,760
41	Accumulated Investment Tax Credit Account No. 255	Enter Negative	p266.h	0
42	Net Plant Allocation Factor	(Notes A & I)	(Line 18)	38.01%
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	-344,880,760
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	0
Transmission O&M Reserves				
44	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-4,202,945
Prepayments				
45	Prepayments	(Note A)	Attachment 5	5,149,649
46	Total Prepayments Allocated to Transmission		(Line 45)	5,149,649
Materials and Supplies				
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
48	Wage & Salary Allocation Factor		(Line 5)	7.59%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies		p227.8c	\$ 2,776,866
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	2,776,866
Cash Working Capital				
52	Operation & Maintenance Expense		(Line 85)	30,304,689
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	3,788,086
Network Credits				
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits		(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-337,369,104
59	Rate Base		(Line 39 + 58)	822,315,536

O&M				
Transmission O&M				
60	Transmission O&M		p321.112.b (see Attachment 5)	\$ 22,331,650
61	Less extraordinary property loss		Attachment 5	0
62	Plus amortized extraordinary property loss		Attachment 5	0
63	Less Account 565		p321.96.b	\$ -
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	\$ -
65	Plus Transmission Lease Payments	(Note A)	p200.3c	\$ -
66	Transmission O&M		(Lines 60 - 63 + 64 + 65)	22,331,650
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	\$ -
68	Total A&G		p323.197.b (see Attachment 5)	\$ 105,129,795
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	\$ (2,264)
69	Less Property Insurance Account 924		p323.185b	\$ 421,997
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 4,103,426
71	Less General Advertising Exp Account 930.1		p323.191b	\$ 276,448
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	\$ -
73	Less EPRI Dues	(Note D)	p352-353 (see Attachment 5)	\$ 225,854
74	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 73)	100,102,070
75	Wage & Salary Allocation Factor		(Line 5)	7.5856%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	7,593,302
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b (see Attachment 5)	219,354
78	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	219,354
80	Property Insurance Account 924		p323.185b	\$ 421,997
81	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
82	Total		(Line 80 + 81)	421,997
83	Net Plant Allocation Factor		(Line 18)	38.01%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	160,383
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	30,304,689

Depreciation & Amortization Expense				
Depreciation Expense				
86	Transmission Depreciation Expense		p336.7b&c	32,689,573
87	General Depreciation		p336.10b&c (see Attachment 5)	4,914,838
88	Intangible Amortization	(Note A)	p336.1d&e (see Attachment 5)	1,044,375
89	Total		(Line 87 + 88)	5,959,213
90	Wage & Salary Allocation Factor		(Line 5)	7.5856%
91	General Depreciation Allocated to Transmission		(Line 89 * 90)	452,040
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0
94	Total		(Line 92 + 93)	0
95	Wage & Salary Allocation Factor		(Line 5)	7.5856%
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortization		(Line 86 + 91 + 96)	33,141,613

Taxes Other than Income				
98	Taxes Other than Income		Attachment 2	1,112,603
99	Total Taxes Other than Income		(Line 98)	1,112,603

Return / Capitalization Calculations				
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	61,808,684
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	4,181,583
102	Long Term Interest		"(Line 100 - line 101)"	57,627,101
103	Preferred Dividends	enter positive	p118.29c	\$ -
Common Stock				
104	Proprietary Capital		p112.16c	\$ 1,125,259,955
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	\$ -
107	Common Stock		(Sum Lines 104 to 106)	1,125,259,955
Capitalization				
108	Long Term Debt		p112.17c through 21c	\$ 1,165,120,304
109	Less Loss on Reacquired Debt	enter negative	p111.81.c	\$ (4,563,203)
110	Plus Gain on Reacquired Debt	enter positive	p113.61.c	\$ -
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	1,282,716
112	Less LTD on Securitization Bonds	(Note P) enter negative	Attachment 8	-28,105,304
113	Total Long Term Debt		(Sum Lines Lines 108 to 112)	1,133,734,513
114	Preferred Stock		p112.3c	\$ -
115	Common Stock		(Line 107)	1,125,259,955
116	Total Capitalization		(Sum Lines 113 to 115)	2,258,994,468
117	Debt %	Total Long Term Debt	(Note Q) (Line 113 / 116)	50%
118	Preferred %	Preferred Stock	(Note Q) (Line 114 / 116)	0%
119	Common %	Common Stock	(Note Q) (Line 115 / 116)	50%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0508
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J) Fixed	0.1050
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0254
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0525
126	Total Return (R)		(Sum Lines 123 to 125)	0.0779
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	64,070,489

Composite Income Taxes

Income Tax Rates				
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		9.00%
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		28.11%
132	T/ (1-T)			39.10%
ITC Adjustment				
133	Amortized Investment Tax Credit	(Note I)	p266.8f	\$ (337,483)
134	T/(1-T)	enter negative	(Line 132)	39.10%
135	Net Plant Allocation Factor		(Line 18)	38.0057%
136	ITC Adjustment Allocated to Transmission		(Line 133 * (1 + 134) * 135)	-178,415
Other Income Tax Adjustment				
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-2,596,725
136b	T/(1-T)		(Line 132)	39.10%
136c	Other Income Tax Adjustment		Line 136b * (1 + 136b)	-3,612,081
137	Income Tax Component =	$CIT=(T/(1-T) * Investment\ Return * (1-(WCLTD/R))) =$	[Line 132 * 127 * (1-(123 / 126))]	16,880,689
138	Total Income Taxes		(Line 136 +136c+ 137)	13,090,193

REVENUE REQUIREMENT

Summary				
139	Net Property, Plant & Equipment		(Line 39)	1,159,684,639
140	Adjustment to Rate Base		(Line 58)	-337,369,104
141	Rate Base		(Line 59)	822,315,536
142	O&M		(Line 85)	30,304,689
143	Depreciation & Amortization		(Line 97)	33,141,613
144	Taxes Other than Income		(Line 99)	1,112,603
145	Investment Return		(Line 127)	64,070,489
146	Income Taxes		(Line 138)	13,090,193
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	141,719,586
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service		(Line 19)	1,352,265,978
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0
150	Included Transmission Facilities		(Line 148 - 149)	1,352,265,978
151	Inclusion Ratio		(Line 150 / 148)	100.00%
152	Gross Revenue Requirement		(Line 147)	141,719,586
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	141,719,586
Revenue Credits & Interest on Network Credits				
154	Revenue Credits		Attachment 3	2,615,939
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	139,103,647
Net Plant Carrying Charge				
157	Net Revenue Requirement		(Line 156)	139,103,647
158	Net Transmission Plant		(Line 19 - 30)	1,088,891,251
159	Net Plant Carrying Charge		(Line 157 / 158)	12.7748%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	9.7727%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	2.6865%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	61,942,965
163	Increased Return and Taxes		Attachment 4	82,879,944
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	144,822,909
165	Net Transmission Plant		(Line 19 - 30)	1,088,891,251
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	13.3000%
167	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 163 - 86) / 165	10.2979%
168	Net Revenue Requirement		(Line 156)	139,103,647
169	True-up amount		Attachment 6	6,150,341
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	301,934
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits paid to Vineland per settlement in ER05-515 (Note R)		Attachment 5	-
172	Net Zonal Revenue Requirement		(Line 168 - 169 +171)	145,555,921
Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data	2,591
174	Rate (\$/MW-Year)		(Line 172 / 173)	56,171
175	Network Service Rate (\$/MW/Year)		(Line 174)	56,171

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

Atlantic City Electric Company

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	-	(938,243,899)	-	
ADIT-283	(3,083,861)	-	(29,200,471)	
ADIT-190	-	16,660,638	8,531,038	
Subtotal	(3,083,861)	(921,583,261)	(20,669,433)	
Wages & Salary Allocator			7.5856%	
Gross Plant Allocator		36.9179%		
ADIT	(3,083,861)	(340,229,006)	(1,567,892)	(344,880,760)

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 111.

Amount (1,282,716)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B Total	C	D	E	F	G
ADIT-190		Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	Justifications
190 1999 AMT	443,467	-	-	443,467	-	Reflects the deferred tax asset related to New Jersey Alternative Minimum Assessment (AMA) credit. Relates to both Transmission and Distribution.
190 Accrual Labor Related	6,671,019	-	-	-	6,671,019	Represents deferred income taxes on labor related book accruals that are only deductible for tax purposes as economic performance occurs. The deferred taxes are related to Company personnel across all functions.
190 Accrued Liab - Misc.	3,180,588	3,180,588	-	-	-	Represents accrued book liabilities that can not be deducted for tax purposes until the "all events" test is met. Amounts in Gas, Production or Other Related represent deferred taxes on Unbilled Revenues which are retail related. Deferred taxes on Other Miscellaneous Accrued Liabilities relate to both Transmission and Distribution and are being allocated using both the Plant and Labor allocators.
190 Accrued Liability - General	3,510,168	2,345,367	-	1,164,801	-	Amounts in Gas, Production or Other Related represent deferred income taxes on Accrued Merger Commitments made as part of the 2016 merger with Exelon that have not been paid to date. These amounts are excluded from Rate Base. Other General Accrued liabilities are related to both Transmission and Distribution and are being allocated using the Plant Allocator.
190 Accumulated Deferred Investment Tax Credit	944,439	-	-	944,439	-	Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes on the Investment Tax Credit regulatory liability. Related to all plant. These amounts are removed below.
190 BAD DEBT RESERVE	5,282,742	5,282,742	-	-	-	Under the Tax Reform Act of 1986, taxpayers were required to account for bad debts using the specific write-off method. The reserve method is used for book purposes. The amount represents the deferred tax asset related to the add-back of book reserves for tax purposes.. The deferred tax asset is retail related.
190 Charitable Contribution Limit	582,060	582,060	-	-	-	ACE accrued Charitable Contribution Commitments made as part of the 2016 merger with Exelon that have not been paid to date. In addition, ACE has deducted Charitable Contributions for book purposes that could not be used in ACE's federal income tax return because of limitations caused by its tax net operating losses. Charitable Contributions are not included in Operating Income and any related deferred income taxes are excluded from Rate Base.
190 ENVIRONMENTAL EXPENSE	230,634	230,634	-	-	-	These deferred taxes are the result of a deduction taken for book purposes to set aside a reserve for environmental site clean-up expenses. For tax, no deduction is permitted until the "all events" test is met, typically when economic performance has occurred. This book reserve is primarily related to Deepwater and BL England sites which should not be in transmission service. It is Generation related.
190 OPEB	4,961,359	-	-	-	4,961,359	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects Company personnel across all functions.
190 Stranded Costs	481,301	481,301	-	-	-	Stranded Costs incurred when Generation was deregulated were deferred for book purposes pending collection from/refund to customers in the future. These amounts were included for tax purposes when incurred. The deferred tax asset is Generation related.
190 Use Tax Reserve	741,012	741,012	-	-	-	Represents deferred taxes for FAS 5/ASC 450 Use Tax Reserves which are not fixed and determinable and therefore not deductible for income tax purposes.
190 State NOL	25,983,481	7,448,837	-	18,534,643	-	Represents the deferred tax asset related to state net operating loss carryforwards available to offset future state taxable income. Related to both Transmission and Distribution.
190 FAS 109 Deferred Taxes - 190	369,289	-	-	369,289	-	Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of unamortized ITC. These amoutns are removed from rate base below.
190 Gross up on TCJA FAS 109 Excess Deferred Taxes	8,093,126	4,041,733	475,363	1,408,086	2,167,944	Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the 2017 Tax Cuts and Jobs Act (2017) Federal Tax Rate reduction. These amounts are removed from rate base below.
190 Gross up on FAS 109 Deferred Taxes	102,389,309	229,700	-	102,159,609	-	Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the prior flow-through amounts. Related to all plant. These amounts are removed from rate base below.
190 Subtotal - p234	163,863,995	24,563,975	475,363	125,024,334	13,800,322	
Less FASB 109 Above if not separately removed	107,208,866	(1,938,117)	475,363	108,363,696	307,925	
190 Less FASB 106 Above if not separately removed	4,961,359	-	-	-	4,961,359	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects company personnel across all functions.
190 Total	51,693,769	26,502,093	-	16,660,638	8,531,038	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	B Total	C	D	E	F	G
ADIT-282		Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	Justifications
282 Plant Related - APB 11 Deferred Taxes	(938,662,473)	(418,574)	-	(938,243,899)		This deferred tax balance relates to our plant and results from life and method differences. Related to both T & D plant.
282 CIAC	37,751,326	37,751,326	-	-		Contributions in Aid of Construction (CIAC) are a reduction to Plant for book accounting purposes, but are included in taxable income and depreciated for income tax purposes. This different book/tax treatment results in deferred income taxes which must be recorded in accordance with SFAS 109. The Company collects an income tax gross-up from the customer which is reimbursement for the time value of money on the additional tax liability incurred until such time as the amounts are fully depreciated for tax purposes. The deferred income tax asset on CIAC's is excluded from Rate Base because the underlying plant is not included in Rate Base.
282 Leased Vehicles	(5,474,970)	(5,474,970)	-	-		The Company leases its vehicles under arrangements that are treated as Operating Leases for book purposes, but financing leases for tax purposes. The differing income tax treatment between Rent Expense deducted for book purposes and tax depreciation expense deducted for income tax purposes, results in deferred income taxes being recorded on the books. Since Leased Vehicles are not included in Rate Base, the deferred income taxes are being excluded as well.
282 Plant Related - FAS109 Deferred Taxes	261,858,592	587,448	-	261,271,144		Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes on prior flow-through items. Related to all plant. These amounts are removed below.
Subtotal - p275	(644,527,525)	32,445,230	-	(676,972,755)	-	
Less FASB 109 Above if not separately removed	261,858,592	587,448	-	261,271,144	-	
Less FASB 106 Above if not separately removed	-					
282 Total	(906,386,117)	31,857,782	-	(938,243,899)	-	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A		B	C	D	E	F	G
ADIT-283		Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	Justifications
283	Accrual Labor Related	(1,412,178)	-	-	-	(1,412,178)	Represents deferred income tax liability on Vacation Accrual Regulatory Asset. The deferred taxes are related to Company personnel across all functions.
283	BGS Deferred Related - Retail	(6,603,730)	(6,603,730)	-	-	-	Relates to deferred costs associated with Basic Generation Service. Retail related.
283	Loss on Reacquired Debt	(1,282,716)	(1,282,716)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
283	Misc. Deferred Debits - Retail	(340,297)	(340,297)	-	-	-	Represents deferred taxes on miscellaneous deferred debits deducted for tax purposes in advance of book purposes. Retail related.
283	PENSION PAYMENT RESERVE	(18,861,406)	-	-	-	(18,861,406)	The Company claims tax deductions for payments made to fund its Retirement Income Plan to the extent permitted under the IRC Section 415 contribution limitations. For book purposes, Pension Plan expense is recorded in accordance with SFAS 158. This deferred tax liability reflects the difference between the tax versus book deductions. It affects Company personnel across all functions.
283	Reg Asset - FERC Formula Rate Adj. Trans. Svc	(1,868,143)	-	(1,868,143)	-	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. The deferred tax asset is 100% Transmission related.
283	Reg Asset-NJ Rec-Base	(5,674,755)	(5,674,755)	-	-	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax liability is retail related.
283	Regulatory Asset - General	(1,834,236)	(1,834,236)				For book purposes, regulatory assets are established with an increase to book income. For tax purposes the regulatory assets are not recognized and book income is reversed.
283	Stranded Costs	(13,937,331)	(13,937,331)	-	-	-	These deferred taxes relate to Regulatory Assets created during Generation deregulation. The underlying costs were deducted for tax purposes as incurred. Amortization Expense recorded for book purposes as amounts are collected from customers is reversed for tax purposes. It is Generation related.
283	Subtotal - p277 (Form 1-F filer: see note 6, below)	(51,814,793)	(29,673,065)	(1,868,143)	-	(20,273,585)	
283	Less FASB 109 Above if not separately removed	25,285,086	15,142,481	1,215,719	-	8,926,886	
283	Less FASB 106 Above if not separately removed	-					
283	Total	(77,099,879)	(44,815,547)	(3,083,861)	-	(29,200,471)	
check							

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ADITC-255		Balance		Amortization
1	Rate Base Treatment			
2	Balance to line 41 of Appendix A	Total		
3	Amortization			
4	Amortization to line 133 of Appendix A	Total	3,359,797	337,483
5	Total		3,359,797	337,483
6	Form No. 1 balance (p.266) for amortization	Total Form No. 1 (p 266 & 267	3,359,797	337,483
7	Difference /1		-	-

/1 Difference must be zero

Atlantic City Electric Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 Real property (State, Municipal or Local)	2,400,045		
2 Personal property	-		
3 City License	-		
4 Federal Excise	11,813		
	.		
Total Plant Related	2,411,858	36.9179%	890,407
Labor Related		Wages & Salary Allocator	
5 Federal FICA & Unemployment and Unemployment(State)	2,929,205		
6			
Total Labor Related	2,929,205	7.5856%	222,197
Other Included		Gross Plant Allocator	
7 Miscellaneous			
Total Other Included	0	36.9179%	0
Total Included			1,112,603
Excluded			
8 State Franchise tax	-		
9 TEFA	-		
10 Use & Sales Tax	(364,501)		
10.1 Excluded State Dist RA Amort in line 5	61,348		
11 Total "Other" Taxes (included on p. 263)	5,037,910		
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>5,037,910</u>		
13 Difference	-		

- Criteria for Allocation:
- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
 - B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included
 - C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator
 - D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above
 - E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year

Atlantic City Electric Company

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property

1 Rent from Electric Property - Transmission Related (Note 3)		928,790
2 Total Rent Revenues	(Sum Line 1)	928,790

Account 456 - Other Electric Revenues (Note 1)

3 Schedule 1A		\$ 850,042
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		812,664
6 PJM Transitional Revenue Neutrality (Note 1)		-
7 PJM Transitional Market Expansion (Note 1)		-
8 Professional Services (Note 3)		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	3,210,876
12 Less line 17g		(594,937)
13 Total Revenue Credits		2,615,939

Revenue Adjustment to determine Revenue Credit

- 14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.
- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 16 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a Revenues included in lines 1-11 which are subject to 50/50 sharing.		928,790
17b Costs associated with revenues in line 17a	Attachment 5 - Cost Support	261,083
17c Net Revenues (17a - 17b)		667,707
17d 50% Share of Net Revenues (17c / 2)		333,854
17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f Net Revenue Credit (17d + 17e)		333,854
17g Line 17f less line 17a		(594,937)
18 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		14,750,791
19 Amount offset in line 4 above		129,292,403
20 Total Account 454, 456 and 456.1		147,254,070
21 Note 4: SECA revenues booked in Account 447.		

Atlantic City Electric Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE					
A	100 Basis Point increase in ROE and Income Taxes		(Line 127 + Line 138)	82,879,944	
B	100 Basis Point increase in ROE			1.00%	
Return Calculation					
59	Rate Base		(Line 39 + 58)	822,315,536	
Long Term Interest					
100	Long Term Interest		p117.62c through 67c	61,808,684	
101	Less LTD Interest on Securitization Bonds (Note P)		Attachment 8	4,181,583	
102	Long Term Interest		"(Line 100 - line 101)"	57,627,101	
103	Preferred Dividends	enter positive	p118.29c	0	
Common Stock					
104	Proprietary Capital		p112.16c	1,125,259,955	
105	Less Preferred Stock	enter negative	(Line 114)	0	
106	Less Account 216.1	enter negative	p112.12c	0	
107	Common Stock		(Sum Lines 104 to 106)	1,125,259,955	
Capitalization					
108	Long Term Debt		p112.17c through 21c	1,165,120,304	
109	Less Loss on Reacquired Debt	enter negative	p111.81.c	-4,563,203	
110	Plus Gain on Reacquired Debt	enter positive	p113.61.c	0	
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	1,282,716	
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-28,105,304	
113	Total Long Term Debt		(Sum Lines Lines 108 to 112)	1,133,734,513	
114	Preferred Stock		p112.3c	0	
115	Common Stock		(Line 107)	1,125,259,955	
116	Total Capitalization		(Sum Lines 113 to 115)	2,258,994,468	
117	Debt %	(Note Q from Appendix A)	Total Long Term Debt	(Line 113 / 116)	50%
118	Preferred %	(Note Q from Appendix A)	Preferred Stock	(Line 114 / 116)	0%
119	Common %	(Note Q from Appendix A)	Common Stock	(Line 115 / 116)	50%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0508
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0254
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0575
126	Total Return (R)		(Sum Lines 123 to 125)	0.0829	
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	68,182,066	
Composite Income Taxes (Note L)					
Income Tax Rates					
128	FIT=Federal Income Tax Rate			21.00%	
129	SIT=State Income Tax Rate or Composite			9.00%	
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%	
131	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) } =		28.11%	
132	T/ (1-T)			39.10%	
ITC Adjustment					
133	Amortized Investment Tax Credit	enter negative	p266.8f	-337,483	
134	T/(1-T)		(Line 132)	39.10%	
135	Net Plant Allocation Factor		(Line 18)	38.0057%	
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	-178,415	
Other Income Tax Adjustment					
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-2,596,725	
136b	T/(1-T)		(Line 132)	39.10%	
136c	Other Income Tax Adjustment		Line 136b * (1 + 136b)	-3,612,081	
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		18,488,373	
138	Total Income Taxes		(Line 136 +136c+ 137)	14,697,877	

Atlantic City Electric Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (see Attachment	16,457,588	16,457,588	0	Respondent is Electric Utility only.
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	0	0	0	
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	3,359,797	3,359,797	0	Respondent is Electric Utility only.
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0	Respondent is Electric Utility only.
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.3c	0			
67	Common Plant O&M	(Note A)	p356	0	0	0	
Depreciation Expense							
88	Intangible Amortization	(Note A)	p336.1d&e	1,208,288	1,208,288	0	Respondent is Electric Utility only.
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0	0	0	
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214	13,263,755	1,194,950	12,068,805	Transmission Right of Way - Carll's Corner to Landis, Terrace Substation - Land Expansion for Storm Water

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant in Service	(Note B)	p207.104g	3,866,163,037	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Servie without AROs
Plant In Service							
19	Transmission Plant In Service	(Note B)	p207.58.g (see Attachment	1,352,265,978	0	0	
24	Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	See Form 1
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	263,374,727	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
73	Less EPRI Dues	(Note D)	p352-353 (see Attachment	225,854	225,854	See Form 1

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Allocated General & Common Expenses							
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	4,103,426	219,354	3,884,072	FERC Form 1 page 351 line 9 (h) and 10 (h)
Directly Assigned A&G							
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	4,103,426	219,354	3,884,072	FERC Form 1 page 351 line 9 (h) and 10 (h)

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
81	General Advertising Exp Account 930.1	(Note K)	p323.191b	276,448	-	276,448	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates									
				NJ	PA				Enter Calculation
129	SIT=State Income Tax Rate or Composite	(Note I)	9.0000%	9.00%					Apportioned: NJ 100.00000%, PA 0.00000%

Atlantic City Electric Company

Attachment 5 - Cost Support

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Education & Outreach			
				Form 1 Amount	Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191b	276,448	-	276,448	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
149	Excluded Transmission Facilities	(Note M) Attachment 5	-	General Description of the Facilities
Instructions:			Enter \$	None
1	Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process			
2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:		Or	
	Example		Enter \$	
A	Total investment in substation	1,000,000		
B	Identifiable investment in Transmission (provide workpapers)	500,000		
C	Identifiable investment in Distribution (provide workpapers)	400,000		
D	Amount to be excluded (A x (C / (B + C)))	444,444		
			Add more lines if necessary	

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Outstanding Network Credits	
				Credits	Description of the Credits
55	Network Credits Outstanding Network Credits	(Note N)	From PJM	Enter \$ 0	General Description of the Credits None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	None
				Add more lines if necessary	

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Allocation	Transmission Related	Details
44	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
	Directly Assignable to Transmission	0	100%	-	
	Labor Related, General plant related or Common Plant related	32,939,082	7.59%	2,498,614	
	Plant Related	4,616,548	36.92%	1,704,332	
	Other		0.00%	-	
	Total Transmission Related Reserves	37,555,629		4,202,945	

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Description of the Prepayments
45 Prepayments				
5	Wages & Salary Allocator		7.586%	To Line 45
	Pension Liabilities, if any, in Account 242	-	7.586%	-
	Prepayments	\$ 902,968	7.586%	68,495
	Prepaid Pensions if not included in Prepayments	\$ 66,984,565	7.586%	5,081,154
		67,887,533		5,149,649
				Add more lines if necessary

Atlantic City Electric Company

Attachment 5 - Cost Support

Extraordinary Property Loss			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
61	Less extraordinary property loss	Attachment 5	Amount
62	Plus amortized extraordinary property loss	Attachment 5	Number of years
			Amortization
			w/ interest
			\$ -
		5	\$ -
			\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Interest on Network Credits	Description of the Interest on the Credits
155	Revenue Credits & Interest on Network Credits	(Note N)	PJM Data	0	General Description of the Credits
				Enter \$	None
Add more lines if necessary					

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits paid to Vineland per settlement in ER05-515 (Note R)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & PJM Documentation
171	Net Revenue Requirement				
	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits paid to Vineland per settlement in ER05-515 (Note R)			-	Settlement agreement.

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
173	Network Zonal Service Rate				
	1 CP Peak	(Note L)	PJM Data	2,591.3	See Form 1

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
ACE zone						
Total						

Supporting documentation for FERC Form 1 reconciliation

Compliance with FERC Order on the Exelon Merger			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
6	Electric Plant in Service	p207.104g	Form 1 Amount
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	Merger Costs
10	Accumulated Intangible Amortization	p200.21c	Non Merger & Dist RA Related
23	General & Intangible	p205.5.g & p207.99.g	
60	Transmission O&M	p321.112.b	
68	Total A&G	p323.197.b	
87	General Depreciation	p336.10b&c	
88	Intangible Amortization	p336.1d&e	
			3,866,163,037
			969,311
			3,865,193,726
			798,632,112
			7,340
			798,624,772
			16,457,588
			177,931
			16,279,657
			172,208,786
			969,311
			171,239,475
			22,331,650
			-
			22,331,650
			105,185,696
			53,670
			105,132,026
			Removal of \$53,670 of 2018 merger related costs in 923
			4,921,980
			7,142
			4,914,838
			1,208,288
			163,913
			1,044,375

ARO Exclusion - Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
6	Electric Plant in Service	p207.104g	Form 1 Amount
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	ARO's
23	General & Intangible	p205.5.g & p207.99.g	Non-ARO's
31	Accumulated General Depreciation	p219.28.c	
			3,866,163,037
			2,381,887
			3,863,781,150
			798,632,112
			293,746
			798,338,366
			172,208,786
			489,772
			171,719,014
			General ARO-\$489,772
			38,829,866
			101,674
			38,728,192
			General ARO-\$101,674

Atlantic City Electric Company

Attachment 5 - Cost Support

Plant Related Exclusions - Cost Support							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	ARO's	Merger Costs	Capital Leases	Non-ARO's & Non Merger Related & Non-Leases
6	Electric Plant in Service	p207.104g	3,866,163,037	2,381,887	969,311	108,223	3,862,703,616 Distribution ARO-\$1,892,115, General ARO-\$489,772, Merger Cost \$969,311, and General Capital Lease \$108,223
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	798,632,112	293,746	7,340	108,223	798,222,803 Distribution ARO-\$192,072 and General ARO-\$101,674, Merger Cost \$7,340, and General Capital Lease \$108,223
10	Accumulated Intangible Amortization	p200.21c	16,457,588	-	177,931	-	16,279,657 Intangible Merger Cost \$177,931
19	Transmission Plant In Service	p207.58.g	1,352,265,978	-	-	-	1,352,265,978
23	General & Intangible	p205.5.g & p207.99.g	172,208,786	489,772	969,311	108,223	170,641,480 General ARO-\$489,772, General and Intangible Merger Cost \$969,311 and General Capital Lease \$108,223
31	Accumulated General Depreciation	p219.28.c	38,829,866	101,674	7,340	108,223	38,612,628 General ARO-\$101,674, General Merger Cost \$7,340, and General Capital Lease \$108,223

Expense Related Exclusions - Cost Support							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Merger Costs	State Approved Distribution Reg Asset Amortization	Below the line Membership Dues in 923 current rate year	Non Merger & Non Dist RA Amot & Membership Dues Below the Line
68	Total A&G	Total: p.323.197.b	105,185,696	53,670	-	2,231	105,129,795 Merger costs in 923 \$53,670. Below the Line Membership Dues \$2,231.

PBOP Expense in FERC 926							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	105,185,696	10,669,967	(2,264)	773,511	The actuarially determined amount of OPEB expense in FERC 926 decreased \$0.8 million from the prior year; the decrease primarily represents a change in the discount rate from 4.0% in 2017 to 3.6% in 2018, a -40 basis points change. Inaddition, expected return on plan assets increased due to year over year assets base growth.

Attachment 5 - Cost Support

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$	261,083
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$	928,790
	Federal Income Tax Rate		21.00%
	Federal Tax on Revenue subject to 50/50 sharing		195,046
	Net Revenue subject to 50/50 sharing		733,744
	Composite State Income Tax Rate		9.000%
	State Tax on Revenue subject to 50/50 sharing		66,037
	Total Tax on Revenue subject to 50/50 sharing	\$	261,083

Other Income Tax Adjustments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Transmission-Related FAS 109 Amortization			
				Form 1 Amount	Expense	Remainder	Details
Attach. A							
Line #s	Form 1 Lines	Form 1 Page #s					
	Income Taxes - Federal (409.1)	p114.15.c		(14,165,955)	-	(14,165,955)	
	Income Taxes - Other (409.1)	p114.16.c		4,000	-	4,000	
	Provision for Deferred Income Taxes (410.1)	p114.17.c		80,579,927	52,764	80,527,162	
	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	p114.18.c		54,758,183	2,649,489	52,108,694	
	Total				2,702,253		Total amount taken to Line 136a. See additional details, calculations, and instructions below.
	Component Descriptions	Instruction References		Transmission Depreciation Expense Amount	Tax Rate from Attachment A Line 132	Amount to Line 136a	
	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3, 4 below		\$ 173,464	X 28.11%	= \$ 48,761	
	Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 4, 5 below				\$ (2,657,060)	
	Amortized Excess Deferred Taxes	Instr. 4, 5 below				\$ -	
	Amortized Deficient Deferred Taxes	Instr. 4, 5 below				\$ 11,575	
136a	Amortization of Other Flow-Through Items - Transmission Component	Instr. 4, 6 below				\$ (2,596,725)	
	Total Other Income Tax Adjustments to Line 136a						
Instr. #s	Instructions						
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant						
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.						
Inst. 3	"AFUDC-Equity" category reflects the non-deductibility of a component of depreciation expense related to the capitalized equity portion of Allowance for						
Inst. 4	FAS 109 amortized tax expense taken directly from the Company's tax accounting records and included in the Form 1 income tax lines noted above.						
Inst. 5	Upon enactment of changes in tax law, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient						
Inst. 6	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences						

Atlantic City Electric Company

Attachment 5 - Cost Support

Compliance with the FERC order issued April 26, 2019 in Docket No. ER19-18
Adjustment so that customers receive the benefit of FAS 109 net credits effective October 1, 2018

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Title of Account	FERC Form 1	Transmission ¹	TCJA Related FAS109 Amortization ²	Non-TCJA Related FAS109 Amortization ³	Subtotal FAS109 Amortization (Column B + C)	Total Transmission (Column A + D)	Distribution / Other ⁴	FERC Form 1 ⁵ (Column E + F)
Income Taxes - Federal (409.1)	Pg. 114, Line 15	5,280,304	-	-	-	5,280,304	(19,446,259)	(14,165,955)
- Other (409.1)	Pg. 114, Line 16	1,373	-	-	-	1,373	2,627	4,000
Provision for Deferred Income Taxes (410.1)	Pg. 114, Line 17	7,810,934	-	52,764	52,764	7,863,698	72,716,228	80,579,927
(Less) Provision for Deferred Income Taxes-Cr. (411.1)	Pg. 114, Line 18	4,905,745	2,649,489	-	2,649,489	7,555,234	47,202,949	54,758,183
Investment Tax Credit Adj. - Net (411.4)	Pg. 114, Line 19	(115,847)	-	-	-	(115,847)	(221,636)	(337,483)
Total - Income Tax Expense / (Benefit)		8,071,019	(2,649,489)	52,764	(2,596,725)	5,474,295	5,848,011	11,322,306

Notes

¹Represents the income tax accrual attributable to transmission related activity.
²Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).
³Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").
⁴Represents income tax accrual attributable to distribution and other related activity.
⁵Represents total income tax accrual reflected on the FERC Form 1.

		(A)	(B)	(C)	(D)	(E)
Current Year Activity	FERC Form 1	TCJA Related FAS 109 Amortization ¹	Gross-Up Factor	Gross-Up TCJA Related FAS 109 Amortization (Column A x B)	Interest ²	Total (Column C + D)
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 18	(2,649,489)	1.3910	(3,685,476)	(206,355)	(3,891,831)
Expense / (Benefit) - 9 Month Activity	NA	(1,987,117)	1.3910	(2,764,107)	(154,766)	(2,918,873)
Expense / (Benefit) - 3 Month Activity	NA	(662,372)	1.3910	(921,369)	(51,589)	(972,958)

		(A)	(B)	(C)	(D)	(E)
Current Year Activity	FERC Form 1	Non-TCJA Related FAS 109 Amortization ³	Gross-Up Factor	Gross-Up Non-TCJA Related FAS 109 Amortization (Column A x B)	Interest ²	Total (Column C + D)
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 17	52,764	1.3910	73,396	4,110	77,505
Expense / (Benefit) - 9 Month Activity	NA	39,573	1.3910	55,047	3,082	58,129
Expense / (Benefit) - 3 Month Activity	NA	13,191	1.3910	18,349	1,027	19,376

Notes

¹Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).
²Interest component related to True-Up adjustment.
³Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").

Atlantic City Electric Company

Attachment 5 - Cost Support

I - INTEREST ON REFUND OF TCJA-RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		(3,685,476)	-	The forecast in Prior Year	-	=	(3,685,476)
Interest on Amount of Refunds or Surcharges							
Interest 35.19a for March Current Yr			0.4400%				
Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Refunds Owed	
Jun	Year 1	(307,123)	0.4400%	11.5	(15,540)	(322,663)	
Jul	Year 1	(307,123)	0.4400%	10.5	(14,189)	(321,312)	
Aug	Year 1	(307,123)	0.4400%	9.5	(12,838)	(319,961)	
Sep	Year 1	(307,123)	0.4400%	8.5	(11,486)	(318,609)	
Oct	Year 1	(307,123)	0.4400%	7.5	(10,135)	(317,258)	
Nov	Year 1	(307,123)	0.4400%	6.5	(8,784)	(315,907)	
Dec	Year 1	(307,123)	0.4400%	5.5	(7,432)	(314,555)	
Jan	Year 1	(307,123)	0.4400%	4.5	(6,081)	(313,204)	
Feb	Year 1	(307,123)	0.4400%	3.5	(4,730)	(311,853)	
Mar	Year 1	(307,123)	0.4400%	2.5	(3,378)	(310,501)	
Apr	Year 1	(307,123)	0.4400%	1.5	(2,027)	(309,150)	
May	Year 1	(307,123)	0.4400%	0.5	(676)	(307,799)	
Total		(3,685,476)				(3,782,773)	
		Balance	Interest	Amort	Balance		
Jun	Year 2	(3,782,773)	0.4400%	(324,319)	(3,475,098)		
Jul	Year 2	(3,475,098)	0.4400%	(324,319)	(3,166,069)		
Aug	Year 2	(3,166,069)	0.4400%	(324,319)	(2,855,680)		
Sep	Year 2	(2,855,680)	0.4400%	(324,319)	(2,543,926)		
Oct	Year 2	(2,543,926)	0.4400%	(324,319)	(2,230,800)		
Nov	Year 2	(2,230,800)	0.4400%	(324,319)	(1,916,296)		
Dec	Year 2	(1,916,296)	0.4400%	(324,319)	(1,600,409)		
Jan	Year 2	(1,600,409)	0.4400%	(324,319)	(1,283,132)		
Feb	Year 2	(1,283,132)	0.4400%	(324,319)	(964,458)		
Mar	Year 2	(964,458)	0.4400%	(324,319)	(644,382)		
Apr	Year 2	(644,382)	0.4400%	(324,319)	(322,898)		
May	Year 2	(322,898)	0.4400%	(324,319)	-		
Total with interest				(3,891,831)			
Interest Component				(206,355)			

II - INTEREST ON CHARGE OF NON-TCJA RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		73,396	-	The forecast in Prior Year	-	=	73,396
Interest on Amount of Refunds or Surcharges							
Interest 35.19a for March Current Yr			0.4400%				
Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Refunds Owed	
Jun	2005	6,116	0.4400%	11.5	309	6,426	
Jul	2005	6,116	0.4400%	10.5	283	6,399	
Aug	2005	6,116	0.4400%	9.5	256	6,372	
Sep	2005	6,116	0.4400%	8.5	229	6,345	
Oct	2005	6,116	0.4400%	7.5	202	6,318	
Nov	2005	6,116	0.4400%	6.5	175	6,291	
Dec	2005	6,116	0.4400%	5.5	148	6,264	
Jan	2006	6,116	0.4400%	4.5	121	6,237	
Feb	2006	6,116	0.4400%	3.5	94	6,210	
Mar	2006	6,116	0.4400%	2.5	67	6,184	
Apr	2006	6,116	0.4400%	1.5	40	6,157	
May	2006	6,116	0.4400%	0.5	13	6,130	
Total		73,396				75,333	
		Balance	Interest	Amort	Balance		
Jun	2006	75,333	0.4400%	6,459	69,206		
Jul	2006	69,206	0.4400%	6,459	63,052		
Aug	2006	63,052	0.4400%	6,459	56,870		
Sep	2006	56,870	0.4400%	6,459	50,662		
Oct	2006	50,662	0.4400%	6,459	44,426		
Nov	2006	44,426	0.4400%	6,459	38,163		
Dec	2006	38,163	0.4400%	6,459	31,872		
Jan	2007	31,872	0.4400%	6,459	25,553		
Feb	2007	25,553	0.4400%	6,459	19,207		
Mar	2007	19,207	0.4400%	6,459	12,833		
Apr	2007	12,833	0.4400%	6,459	6,430		
May	2007	6,430	0.4400%	6,459	-		
Total with interest				77,505			
Interest Component				4,110			

Atlantic City Electric Company

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	Non - Regulated	Total
Executive Management	4,875,571	4,307,859	7,892,720	252,593	17,328,743
Support Services	8,342,374	7,137,810	16,891,980	9,334,933	41,707,096
Financial Services	8,620,022	7,839,457	14,237,822	321,268	31,018,569
Human Resources	2,970,230	1,995,005	4,623,403		9,588,639
Legal Services	1,591,533	1,395,319	2,561,029	61,321	5,609,203
Customer Services	34,125,272	31,730,548	20,731,716		86,587,535
Information Technology	15,774,392	13,619,269	25,214,770	141,795	54,750,226
Government Affiars	4,070,462	4,866,070	4,287,890	303,274	13,527,696
Communication Services	1,677,247	1,384,237	2,579,728	79,993	5,721,205
Regulatory Services	8,053,611	7,834,441	10,985,709	24,478	26,898,239
Regulated Electric and Gas Operation Service	45,015,118	36,371,380	56,088,680	226,884	137,702,062
Supply Services	849,195	858,437	2,009,193	4,024	3,720,848
Total	\$ 135,965,026	\$ 119,339,831	\$ 168,104,640	\$ 10,750,563	\$ 434,160,061

Name of Respondent PHI Service Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2018
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For services rendered to associate companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company	42,887,851	125,181,615	35,174	188,104,640
2	Delmarva Power & Light Company	39,980,848	95,963,532	20,848	135,965,028
3	Atlantic City Electric Company	31,498,311	87,822,853	18,667	119,339,831
4	Elexon Business Services Company, LLC	256,817	8,551,813		8,808,630
5	Pepco Holdings LLC	231,909	891,548	884	1,124,341
6	Constellation NewEnergy, Inc.		759,294		759,294
7	PECO Energy Company	23,368			23,368
8	Baltimore Gas and Electric Company	21,932			21,932
9	Commonwealth Edison Company	12,999			12,999
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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27					
28					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Total	114,913,833	319,170,655	75,573	434,160,061

Service Company Billing Analysis by Utility FERC Account
YTD Dec 2018
Total PHI

FERC Accounts	FERC Account Name	DPL	ACE	PEPCO	Other	Total	Inclusion in ATRR
107	Constr Work In Progress	22,798,058	19,208,474	28,152,373		70,158,905	Not included
108	Accumulated Provision for Depreciation	1,904,199	1,641,360	1,469,307		5,014,866	Not included
163	Stores Expense Undistributed	771,976	784,564	1,889,546		3,446,086	Not included
182.3	Other Regulatory Assets	1,257,480	124,458	2,855,045		4,236,983	Not included
184	Clearing Accounts - Other	1,996,577	1,276,234	6,890,505		10,163,316	Not included
416-421.2	Other Income -Below the Line	49,812	78,143	168,761	10,750,564	11,047,080	Not included
426.1-426.5	Other Income Deductions - Below the Line	708,131	524,119	1,036,361		2,268,611	Not included
430	Interest-Debt to Associated Companies	(17,976)	(15,703)	(28,059)		(61,738)	Not included
431	Interest-Short Term Debt	250,017	220,196	400,637		870,850	Not included
556	System cont & load dispatch	1,179,336	935,836	1,556,362		3,671,534	Not included
557	Other expenses	1,102,794	823,961	1,307,258		3,234,013	Not included
560	Operation Supervision & Engineering	1,139,212	737,865	371,449		2,248,526	100% included
561.1	Load Dispatching - Reliability	(59)	59	-		-	100% included
561.2	Load Dispatch - Monitor & Operate Transmissi	2,710	119	81,074		83,903	100% included
561.3	Load Dispatch - Transmission Service & Sched	(26)	59	341		374	100% included
561.5	Reliability, Planning and Standards	108,769	52,212	-		160,981	100% included
562	Station expenses	-	-	485		485	100% included
564	Underground Line Expenses - Transmission	-	-	140		140	100% included
566	Miscellaneous transmission expenses	1,815,456	1,670,655	2,893,667		6,379,778	100% included
567	Rents	-	-	811		811	100% included
568	Maintenance Supervision & Engineering	32,511	29,063	105,439		167,013	100% included
569	Maint of structures	2,402	217	896		3,515	100% included
569.2	Maintenance of Computer Software	9,783	-	6,176		15,959	100% included
570	Maintenance of station equipment	119,193	2,240	9,889		131,322	100% included
571	Maintenance of overhead lines	323,919	441,091	763,833		1,528,843	100% included
572	Maintenance of underground lines	-	-	96		96	100% included
573	Maintenance of miscellaneous transmission pl	5,310	136	5,441		10,887	100% included
580	Operation Supervision & Engineering	519,318	555,814	503,893		1,579,025	Not included
581	Load dispatching	125,332	104,480	97,442		327,254	Not included
582	Station expenses	-	-	35,092		35,092	Not included
584	Underground line expenses	-	-	7,317		7,317	Not included
586	Meter expenses	921,518	287,880	-		1,209,398	Not included
587	Customer installations expenses	310,915	134,602	258,950		704,467	Not included
588	Miscellaneous distribution expenses	1,880,391	1,550,925	2,785,874		6,217,190	Not included
590	Maintenance Supervision & Engineering	361,187	44,777	306,952		712,916	Not included
592	Maintain equipment	235,513	277,300	203,574		716,387	Not included
593	Maintain overhead lines	893,980	709,868	1,820,588		3,424,436	Not included
594	Maintain underground line	1,128	-	-		1,128	Not included
595	Maintain line transformers	-	-	25,768		25,768	Not included
597	Maintain meters	466,609	-	(102)		466,507	Not included
598	Maintain distribution plant	19,929	27,506	10,350		57,785	Not included
800-894	Total Gas Accounts	1,351,785	-	-		1,351,785	Not included
902	Meter reading expenses	99,862	312,837	-		412,699	Not included
903	Customer records and collection expenses	40,789,128	39,647,851	30,635,785		111,072,764	Not included
907	Supervision - Customer Svc & Information	-	148,251	-		148,251	Not included
908	Customer assistance expenses	1,547,000	521,246	77,803		2,146,049	Not included
909	Informational & instructional advertising	416,658	323,833	662,679		1,403,170	Not included
923	Outside services employed	48,852,788	44,869,956	77,863,539		171,586,283	Wage & Salary Factor
924	Property insurance	11,623	10,227	18,569		40,419	Net Plant Factor
925	Injuries & damages	(88)	(43)	(131)		(262)	Wage & Salary Factor
928	Regulatory commission expenses	1,142,635	826,663	2,024,242		3,993,540	Direct Transmission Only
930.1	General ad expenses	25,472	22,346	40,678		88,496	Direct Transmission Only
930.2	Miscellaneous general expenses	432,375	428,136	787,952		1,648,463	Wage & Salary Factor
935	Maintenance of general plant	584	18	(7)		595	Wage & Salary Factor
Total		135,965,026	119,339,831	168,104,640	10,750,564	434,160,061	

Atlantic City Electric Company

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula
- 4

May

Year 2

Post results of Step 3 on PJM web site
- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
- 7

April

Year 3

Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8

April

Year 3

TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
- 9

April

Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10

May

Year 3

Post results of Step 9 on PJM web site
- 11

June

Year 3

Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
136,632,319 Rev Req based on Year 1 data
Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
Jan					11.5	-	-	-	-	-	-	-	-
Feb					10.5	-	-	-	-	-	-	-	-
Mar					9.5	-	-	-	-	-	-	-	-
Apr					8.5	-	-	-	-	-	-	-	-
May					7.5	-	-	-	-	-	-	-	-
Jun					6.5	-	-	-	-	-	-	-	-
Jul					5.5	-	-	-	-	-	-	-	-
Aug					4.5	-	-	-	-	-	-	-	-
Sep					3.5	-	-	-	-	-	-	-	-
Oct					2.5	-	-	-	-	-	-	-	-
Nov					1.5	-	-	-	-	-	-	-	-
Dec					0.5	-	-	-	-	-	-	-	-
Total	-	-	-	-		-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)										-	-	-	-
										Input to Line 21 of Appendix A			-
										Input to Line 43a of Appendix A		-	-
										Month In Service or Month for CWIP	#DIV/0!	#DIV/0!	#DIV/0!

- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula
\$ - Input to Formula Line 21

- 4

May

Year 2

Post results of Step 3 on PJM web site
136,632,319
Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)

- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
\$ 136,632,319

- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
134,804,161 Rev Req based on Prior Year data
Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 7		The forecast in Prior Year			
131,356,557	-	128,241,383	=	3,115,174	
Interest on Amount of Refunds or Surcharges					
Interest rate pursuant to 35.19a for March of		0.4400%	updated		
Month	Yr	1/12 of Step 9	Interest rate for		Interest Surcharge (Refund) Owed
			March of the Current Yr	Months	
Jun	Year 1	259,598	0.4400%	11.5	13,136 272,733
Jul	Year 1	259,598	0.4400%	10.5	11,993 271,591
Aug	Year 1	259,598	0.4400%	9.5	10,851 270,449
Sep	Year 1	259,598	0.4400%	8.5	9,709 269,307
Oct	Year 1	259,598	0.4400%	7.5	8,567 268,165
Nov	Year 1	259,598	0.4400%	6.5	7,424 267,022
Dec	Year 1	259,598	0.4400%	5.5	6,282 265,880
Jan	Year 2	259,598	0.4400%	4.5	5,140 264,738
Feb	Year 2	259,598	0.4400%	3.5	3,998 263,596
Mar	Year 2	259,598	0.4400%	2.5	2,856 262,453
Apr	Year 2	259,598	0.4400%	1.5	1,713 261,311
May	Year 2	259,598	0.4400%	0.5	571 260,169
Total		3,115,174			3,197,414

		Amortization over			
		Balance	Interest rate from above	Rate Year	Balance
Jun	Year 2	3,197,414	0.4400%	274,133	2,937,350
Jul	Year 2	2,937,350	0.4400%	274,133	2,676,141
Aug	Year 2	2,676,141	0.4400%	274,133	2,413,783
Sep	Year 2	2,413,783	0.4400%	274,133	2,150,271
Oct	Year 2	2,150,271	0.4400%	274,133	1,885,599
Nov	Year 2	1,885,599	0.4400%	274,133	1,619,763
Dec	Year 2	1,619,763	0.4400%	274,133	1,352,757
Jan	Year 3	1,352,757	0.4400%	274,133	1,084,576
Feb	Year 3	1,084,576	0.4400%	274,133	815,215
Mar	Year 3	815,215	0.4400%	274,133	544,669
Apr	Year 3	544,669	0.4400%	274,133	272,932
May	Year 3	272,932	0.4400%	274,133	0
Total with interest				3,289,596	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest		3,289,596	
True-up Adjustment for FAS 109 Order		2,860,744	Attachment 5 - Cost Support (In compliance with the FERC order issued April 26, 2019 in Docket No. ER19-18)
Total true-up amount		6,150,341	

Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8)	\$	139,405,580
Revenue Requirement for Year 3		145,555,921

10 May Year 3 irts of Step 9 on PJM web site
\$ 145,555,921

11 June Year 3 r the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)
\$ 145,555,921

Atlantic City Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge				
2	Fixed Charge Rate (FCR) if not a CIAC				
3	Formula Line				
4	A	160	Net Plant Carrying Charge without Depreciation		9.7727%
5	B	167	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		10.2979%
6	C		Line B less Line A		0.5252%
7	FCR if a CIAC				
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		2.6865%

9 **The FCR resulting from Formula in a given year is used for that year only.**
10 **Therefore actual revenues collected in a year do not change based on cost data for subsequent years**

11 **The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects**

"Yes" if a project under PJM OATT Schedule 12, otherwise "No" 12 "No" 13 Useful life of project "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, otherwise "No" 14 15 Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 16 Line 6 times line 15 divided by 100 basis points Columns A, B or C from Attachment 6 18 19 Line 18 divided by line 13 From Columns H, I or J from Attachment 6 20	Details		B0265 Mickelton				B0276 Monroe				B0211 Union-Corson			
	Schedule 12 (Yes or No)		Yes				Yes				Yes			
	Life		35				35				35			
	CIAC (Yes or No)		No				No				No			
	Increased ROE (Basis Points)		150				0				0			
	Base FCR		9.7727%	0.788%			9.7727%				9.7727%			
	FCR for This Project		10.5606%				9.7727%				9.7727%			
	Investment		4,854,660	may be weighted average of small projects			7,878,071				13,722,120			
	Annual Depreciation Exp		138,705				225,088				392,061			
	Month In Service or Month for CWIP		6.00				6.00				9.00			
43	Base FCR	Invest Yr 2019	Beginning 3,536,967	Depreciation 138,705	Ending 3,398,262	Revenue 470,807	Beginning 5,739,737	Depreciation 225,088	Ending 5,514,650	Revenue 764,018	Beginning 9,703,499	Depreciation 392,061	Ending 9,311,439	Revenue 1,302,040
44	W Increased ROE	2019	3,536,967	138,705	3,398,262	497,580	5,739,737	225,088	5,514,650	764,018	9,703,499	392,061	9,311,439	1,302,040
45	Base FCR	2020	3,398,262	138,705	3,259,557	457,251	5,514,650	225,088	5,289,562	742,021	9,311,439	392,061	8,919,378	1,263,725
46	W Increased ROE	2020	3,398,262	138,705	3,259,557	482,932	5,514,650	225,088	5,289,562	742,021	9,311,439	392,061	8,919,378	1,263,725
47	Base FCR	2021	3,259,557	138,705	3,120,853	443,696	5,289,562	225,088	5,064,474	720,024	8,919,378	392,061	8,527,317	1,225,410
48	W Increased ROE	2021	3,259,557	138,705	3,120,853	468,284	5,289,562	225,088	5,064,474	720,024	8,919,378	392,061	8,527,317	1,225,410
49	Base FCR	2022	3,120,853	138,705	2,982,148	430,141	5,064,474	225,088	4,839,386	698,026	8,527,317	392,061	8,135,257	1,187,095
50	W Increased ROE	2022	3,120,853	138,705	2,982,148	453,636	5,064,474	225,088	4,839,386	698,026	8,527,317	392,061	8,135,257	1,187,095
51	Base FCR	2023	2,982,148	138,705	2,843,444	416,586	4,839,386	225,088	4,614,299	676,029	8,135,257	392,061	7,743,196	1,148,780
52	W Increased ROE	2023	2,982,148	138,705	2,843,444	438,988	4,839,386	225,088	4,614,299	676,029	8,135,257	392,061	7,743,196	1,148,780
53	Base FCR	2024	2,843,444	138,705	2,704,739	403,031	4,614,299	225,088	4,389,211	654,032	7,743,196	392,061	7,351,136	1,110,465
54	W Increased ROE	2024	2,843,444	138,705	2,704,739	424,340	4,614,299	225,088	4,389,211	654,032	7,743,196	392,061	7,351,136	1,110,465
55	Base FCR	2025	2,704,739	138,705	2,566,035	389,475	4,389,211	225,088	4,164,123	632,035	7,351,136	392,061	6,959,075	1,072,150
56	W Increased ROE	2025	2,704,739	138,705	2,566,035	409,692	4,389,211	225,088	4,164,123	632,035	7,351,136	392,061	6,959,075	1,072,150
57	Base FCR	2026	2,566,035	138,705	2,427,330	375,920	4,164,123	225,088	3,939,035	610,038	6,959,075	392,061	6,567,015	1,033,835
58	W Increased ROE	2026	2,566,035	138,705	2,427,330	395,044	4,164,123	225,088	3,939,035	610,038	6,959,075	392,061	6,567,015	1,033,835
59	Base FCR	2027	2,427,330	138,705	2,288,625	362,365	3,939,035	225,088	3,713,948	588,041	6,567,015	392,061	6,174,954	995,520
60	W Increased ROE	2027		138,705	(138,705)	124,057	3,939,035	225,088	3,713,948	588,041	6,567,015	392,061	6,174,954	995,520
61		****		****	****	****	****	****	****	****	****	****	****	****
62		****		****	****	****	****	****	****	****	****	****	****	****

63

identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

B0210 Orchard-500kV				B0210 Orchard-Below 500kV				B0277 Cumberland Sub:2nd Xfmr				B1398.5 Reconductor Mickleton - Depford - 230 Kv line				B1398.3.1 Mickleton Dep			
Yes 35				Yes 35				No 35				Yes 35				Yes 35			
No				No				No				No				No			
150				150				150				0				0			
9.7727%				9.7727%				9.7727%				9.7727%				9.7727%			
10.5606%				10.5606%				10.5606%				9.7727%				9.7727%			
26,046,638				18,572,212				6,759,777				4,045,398				13,176,210			
744,190				530,635				193,136				115,583				376,463			
7.00				7				2				5				5			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation		
18,294,662	744,190	17,550,473	2,459,345	13,044,768	530,635	12,514,133	1,753,603	5,053,738	193,136	4,860,602	668,148	3,711,571	115,583	3,595,988	467,008	11,451,929	376,463		
18,294,662	744,190	17,550,473	2,597,617	13,044,768	530,635	12,514,133	1,852,197	5,053,738	193,136	4,860,602	706,443	3,711,571	115,583	3,595,988	467,008	11,451,929	376,463		
17,550,473	744,190	16,806,283	2,386,617	12,514,133	530,635	11,983,499	1,701,746	4,860,602	193,136	4,667,465	649,274	3,595,988	115,583	3,480,405	455,712	11,075,466	376,463		
17,550,473	744,190	16,806,283	2,519,027	12,514,133	530,635	11,983,499	1,796,159	4,860,602	193,136	4,667,465	686,047	3,595,988	115,583	3,480,405	455,712	11,075,466	376,463		
16,806,283	744,190	16,062,093	2,313,890	11,983,499	530,635	11,452,864	1,649,889	4,667,465	193,136	4,474,329	630,399	3,480,405	115,583	3,364,823	444,417	10,699,003	376,463		
16,806,283	744,190	16,062,093	2,440,436	11,983,499	530,635	11,452,864	1,740,121	4,667,465	193,136	4,474,329	665,650	3,480,405	115,583	3,364,823	444,417	10,699,003	376,463		
16,062,093	744,190	15,317,904	2,241,162	11,452,864	530,635	10,922,229	1,598,031	4,474,329	193,136	4,281,192	611,525	3,364,823	115,583	3,249,240	433,121	10,322,539	376,463		
16,062,093	744,190	15,317,904	2,361,845	11,452,864	530,635	10,922,229	1,684,083	4,474,329	193,136	4,281,192	645,254	3,364,823	115,583	3,249,240	433,121	10,322,539	376,463		
15,317,904	744,190	14,573,714	2,168,435	10,922,229	530,635	10,391,595	1,546,174	4,281,192	193,136	4,088,056	592,650	3,249,240	115,583	3,133,657	421,826	9,946,076	376,463		
15,317,904	744,190	14,573,714	2,283,255	10,922,229	530,635	10,391,595	1,628,045	4,281,192	193,136	4,088,056	624,858	3,249,240	115,583	3,133,657	421,826	9,946,076	376,463		
14,573,714	744,190	13,829,524	2,095,708	10,391,595	530,635	9,860,960	1,494,317	4,088,056	193,136	3,894,919	573,775	3,133,657	115,583	3,018,074	410,530	9,569,613	376,463		
14,573,714	744,190	13,829,524	2,204,664	10,391,595	530,635	9,860,960	1,572,007	4,088,056	193,136	3,894,919	604,462	3,133,657	115,583	3,018,074	410,530	9,569,613	376,463		
13,829,524	744,190	13,085,335	2,022,980	9,860,960	530,635	9,330,326	1,442,459	3,894,919	193,136	3,701,783	554,901	3,018,074	115,583	2,902,491	399,235	9,193,150	376,463		
13,829,524	744,190	13,085,335	2,126,074	9,860,960	530,635	9,330,326	1,515,969	3,894,919	193,136	3,701,783	584,065	3,018,074	115,583	2,902,491	399,235	9,193,150	376,463		
13,085,335	744,190	12,341,145	1,950,253	9,330,326	530,635	8,799,691	1,390,602	3,701,783	193,136	3,508,646	536,026	2,902,491	115,583	2,786,909	387,939	8,816,687	376,463		
13,085,335	744,190	12,341,145	2,047,483	9,330,326	530,635	8,799,691	1,459,931	3,701,783	193,136	3,508,646	563,669	2,902,491	115,583	2,786,909	387,939	8,816,687	376,463		
12,341,145	744,190	11,596,955	1,877,525	8,799,691	530,635	8,269,056	1,338,745	3,508,646	193,136	3,315,510	517,151	2,786,909	115,583	2,671,326	376,643	8,440,224	376,463		
12,341,145	744,190	11,596,955	1,968,893	8,799,691	530,635	8,269,056	1,403,893	3,508,646	193,136	3,315,510	543,273	2,786,909	115,583	2,671,326	376,643	8,440,224	376,463		
....		
....		

tford 230kv terminal		B1600 Upgrade Mill T2 138/69 kV Transformer							
		Yes							
		35							
		No							
		0							
		9.7727%							
		9.7727%							
		14,841,978							
		424,057							
		6							
Ending	Revenue	Beginning	Depreciation	Ending	Revenue		Total	Incentive Charged	Revenue Credit
11,075,466	1,458,835	13,799,277	424,057	13,375,221	1,731,177		\$ 11,074,980		\$ 11,074,980
11,075,466	1,458,835	13,799,277	424,057	13,375,221	1,731,177		\$ 11,376,914	\$ 11,376,914	
10,699,003	1,422,045	13,375,221	424,057	12,951,164	1,689,735		\$ 10,768,126		\$ 10,768,126
10,699,003	1,422,045	13,375,221	424,057	12,951,164	1,689,735		\$ 11,057,401	\$ 11,057,401	
10,322,539	1,385,254	12,951,164	424,057	12,527,107	1,648,293		\$ 10,461,271		\$ 10,461,271
10,322,539	1,385,254	12,951,164	424,057	12,527,107	1,648,293		\$ 10,737,888	\$ 10,737,888	
9,946,076	1,348,463	12,527,107	424,057	12,103,051	1,606,851		\$ 10,154,416		\$ 10,154,416
9,946,076	1,348,463	12,527,107	424,057	12,103,051	1,606,851		\$ 10,418,376	\$ 10,418,376	
9,569,613	1,311,673	12,103,051	424,057	11,678,994	1,565,410		\$ 9,847,562		\$ 9,847,562
9,569,613	1,311,673	12,103,051	424,057	11,678,994	1,565,410		\$ 10,098,863	\$ 10,098,863	
9,193,150	1,274,882	11,678,994	424,057	11,254,938	1,523,968		\$ 9,540,707		\$ 9,540,707
9,193,150	1,274,882	11,678,994	424,057	11,254,938	1,523,968		\$ 9,779,350	\$ 9,779,350	
8,816,687	1,238,091	11,254,938	424,057	10,830,881	1,482,526		\$ 9,233,853		\$ 9,233,853
8,816,687	1,238,091	11,254,938	424,057	10,830,881	1,482,526		\$ 9,459,837	\$ 9,459,837	
8,440,224	1,201,301	10,830,881	424,057	10,406,825	1,441,084		\$ 8,926,998		\$ 8,926,998
8,440,224	1,201,301	10,830,881	424,057	10,406,825	1,441,084		\$ 9,140,324	\$ 9,140,324	
8,063,761	1,164,510	10,406,825	424,057	9,982,768	1,399,643		\$ 8,620,144		\$ 8,620,144
8,063,761	1,164,510	10,406,825	424,057	9,982,768	1,399,643		\$ 8,564,472	\$ 8,564,472	
....				\$ -
....			\$ -	
							\$ 209,082,301	\$ 202,495,282	

Atlantic City Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

Long Term Interest		
101	Less LTD Interest on Securitization Bonds	4,181,583
Capitalization		
112	Less LTD on Securitization Bonds	28,105,304

Calculation of the above Securitization Adjustments

Inputs from Atlantic City Electric Company 2017 FERC Form 1
Pages 256-257 "Long Term Debt (Account 221, 222, 223, and 224)"
Line 17 "Note Payable to ACE Transition Funding - variable"
LTD Interest on Securitization Bonds in column (i)
LTD on Securitization Bonds in column (h)

Attachment 6E – Delmarva Formula Rate Update Filing

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delmarva.com
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May 15, 2019

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E. Room 1A
Washington, DC 20426

Re: Delmarva Power & Light Company ("Delmarva"), Docket No. ER09-1158
Informational Filing of 2019 Formula Rate Annual Update;
Notice of Annual Meeting

Dear Ms. Bose,

Delmarva hereby submits electronically, for informational purposes, its 2019 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹ Formula Rate implementation protocols contained in the Settlement provide that:

[o]n or before May 15 of each year, Delmarva [Delmarva Power & Light Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.²

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the

¹ Baltimore Gas and Electric Company, *et al.*, 153 FERC ¶ 61,140 (2015).

² See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.b.

Page 2

Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.³

Delmarva's 2019 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

Delmarva has made no accounting changes as defined in the Settlement (and any accounting changes, including accounting policy harmonization changes related to the merger between Exelon and Pepco Holdings, Inc., are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and within the FERC Form No. 1).⁴ Delmarva has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Settlement.⁵

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

³ See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1158 (February 17, 2010).

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.f.(iii)(d). Accounting entries related to the merger between Exelon and Pepco Holdings, Inc. were approved by FERC in Docket AC16-203 on March 17, 2017 and April 11, 2017.

⁵ See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.h.

ATTACHMENT H-3D

Delmarva Power & Light Company				
Formula Rate - Appendix A			Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells				2018
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21.b	\$ 2,815,357
2	Total Wages Expense		p354.28b	\$ 32,069,717
3	Less A&G Wages Expense		p354.27b	\$ 2,282,712
4	Total		(Line 2 - 3)	29,787,005
5	Wages & Salary Allocator		(Line 1 / 4)	9.4516%
Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	p207.104g (see attachment 5)	\$ 4,188,854,138
7	Common Plant In Service - Electric		(Line 24)	111,675,240
8	Total Plant In Service		(Sum Lines 6 & 7)	4,300,529,378
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (see attachment 5)	\$ 1,001,405,333
10	Accumulated Intangible Amortization	(Note A)	p200.21c (see attachment 5)	\$ 10,919,474
11	Accumulated Common Amortization - Electric	(Note A)	p356	15,219,495
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	\$ 56,225,607
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	1,083,769,908
14	Net Plant		(Line 8 - 13)	3,216,759,469
15	Transmission Gross Plant		(Line 29 - Line 28)	1,635,466,332
16	Gross Plant Allocator		(Line 15 / 8)	38.0294%
17	Transmission Net Plant		(Line 39 - Line 28)	1,259,971,241
18	Net Plant Allocator		(Line 17 / 14)	39.1690%
Plant Calculations				
Plant In Service				
19	Transmission Plant In Service	(Note B)	p207.58.g	\$ 1,604,798,634
20	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6 - Enter Negative	0
21	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		Attachment 6	258,833
22	Total Transmission Plant In Service		(Line 19 - 20 + 21)	1,605,057,467
23	General & Intangible		p205.5.g & p207.99.g (see attachment 5)	210,056,261
24	Common Plant (Electric Only)	(Notes A & B)	p356	111,675,240
25	Total General & Common		(Line 23 + 24)	321,731,501
26	Wage & Salary Allocation Factor		(Line 5)	9.45163%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	30,408,866
28	Plant Held for Future Use (Including Land)	(Note C)	p214	0
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,635,466,332
Accumulated Depreciation				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 362,144,323
31	Accumulated General Depreciation		p219.28.c (see attachment 5)	\$ 58,889,059
32	Accumulated Intangible Amortization		(Line 10)	10,919,474
33	Accumulated Common Amortization - Electric		(Line 11)	15,219,495
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	56,225,607
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	141,253,634
36	Wage & Salary Allocation Factor		(Line 5)	9.45163%
37	General & Common Allocated to Transmission		(Line 35 * 36)	13,350,768
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	375,495,091
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,259,971,241
Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
40	ADIT net of FASB 106 and 109		Attachment 1	-367,440,483
41	Accumulated Investment Tax Credit Account No. 255	Enter Negative	p266.h	-2,041,404
42	Net Plant Allocation Factor	(Notes A & I)	(Line 18)	39.17%
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	-368,240,080
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	-
43b	Unamortized Abandoned Transmission Plant		Attachment 5	-
Transmission O&M Reserves				
44	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-4,185,029
Prepayments				
45	Prepayments	(Note A)	Attachment 5	16,643,762
46	Total Prepayments Allocated to Transmission		(Line 45)	16,643,762
Materials and Supplies				
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	\$ -
48	Wage & Salary Allocation Factor		(Line 5)	9.452%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies		p227.8c	3,799,260
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	3,799,260
Cash Working Capital				
52	Operation & Maintenance Expense		(Line 85)	37,987,616
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	4,748,452
Network Credits				
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits		(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-347,233,635
59	Rate Base		(Line 39 + 58)	912,737,605

O&M				
Transmission O&M				
60	Transmission O&M		p321.112.b (see attachment 5)	\$ 28,527,766
61	Less extraordinary property loss		Attachment 5	\$ -
62	Plus amortized extraordinary property loss		Attachment 5	\$ -
63	Less Account 565		p321.96.b	\$ -
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	\$ -
65	Plus Transmission Lease Payments	(Note A)	p200.3.c	\$ -
66	Transmission O&M		(Lines 60 - 63 + 64 + 65)	28,527,766
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		p323.197.b (see attachment 5)	\$ 106,736,492
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	-615,302
69	Less Property Insurance Account 924		p323.185b	491,763
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	4,418,266
71	Less General Advertising Exp Account 930.1		p323.191b	383,314
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	7,126,730
73	Less EPRI Dues	(Note D)	p352-353	219,062
74	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 73)	94,097,357
75	Wage & Salary Allocation Factor		(Line 5)	9.4516%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	8,893,732
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	373,499
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	373,499
80	Property Insurance Account 924		p323.185b	491,763
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
82	Total		(Line 80 + 81)	491,763
83	Net Plant Allocation Factor		(Line 18)	39.17%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	192,618
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	37,987,616
Depreciation & Amortization Expense				
Depreciation Expense				
86	Transmission Depreciation Expense		p336.7b&c	39,977,089
86a	Amortization of Abandoned Transmission Plant		Attachment 5	0
87	General Depreciation		p336.10b&c (see attachment 5)	8,135,926
88	Intangible Amortization	(Note A)	p336.1d&e (see attachment 5)	339,232
89	Total		(Line 87 + 88)	8,475,158
90	Wage & Salary Allocation Factor		(Line 5)	9.4516%
91	General Depreciation Allocated to Transmission		(Line 89 * 90)	801,040
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	4,080,116
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0
94	Total		(Line 92 + 93)	4,080,116
95	Wage & Salary Allocation Factor		(Line 5)	9.4516%
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)	385,637
97	Total Transmission Depreciation & Amortization		(Line 86 + 91 + 96)	41,163,767
Taxes Other than Income				
98	Taxes Other than Income		Attachment 2	10,137,906
99	Total Taxes Other than Income		(Line 98)	10,137,906
Return / Capitalization Calculations				
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	\$ 56,362,579
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
102	Long Term Interest		"(Line 100 - line 101)"	56,362,579
103	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
104	Proprietary Capital		p112.16c	1,504,630,612
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	1,506,808,391
Capitalization				
108	Long Term Debt		p112.17c through 21c	1,504,230,000
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-6,506,178
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	1,803,187
112	Less LTD on Securitization Bonds	(Note P) enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines Lines 108 to 112)	1,499,527,009
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	1,506,808,391
116	Total Capitalization		(Sum Lines 113 to 115)	3,006,335,400
117	Debt %	Total Long Term Debt	(Line 113 / 116)	49.88%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0.00%
119	Common %	Common Stock	(Line 115 / 116)	50.12%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0376
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J) Fixed	0.1050
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0187
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0526
126	Total Return (R)		(Sum Lines 123 to 125)	0.0714
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	65,146,729

Composite Income Taxes				
Income Tax Rates				
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		8.50%
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		27.72%
132	T / (1-T)			38.34%
ITC Adjustment				
133	Amortized Investment Tax Credit	(Note I)	Attachment 1	-74,095
134	T/(1-T)	enter negative	(Line 132)	38.34%
135	Net Plant Allocation Factor		(Line 18)	39.1690%
136	ITC Adjustment Allocated to Transmission		(Line 133 * (1 + 134) * 135)	-40,150
Other Income Tax Adjustment				
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-2,782,527
136b	T/(1-T)		(Line 132)	38.34%
136c	Other Income Tax Adjustment		Line 136b * (1 + 136b)	-3,849,383
137	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 132 * 127 * (1-(123 / 126))]	18,417,155
138	Total Income Taxes		(Line 136 + 136c+137)	14,527,622
REVENUE REQUIREMENT				
Summary				
139	Net Property, Plant & Equipment		(Line 39)	1,259,971,241
140	Adjustment to Rate Base		(Line 58)	-347,233,635
141	Rate Base		(Line 59)	912,737,605
142	O&M		(Line 85)	37,987,616
143	Depreciation & Amortization		(Line 97)	41,163,767
144	Taxes Other than Income		(Line 99)	10,137,906
145	Investment Return		(Line 127)	65,146,729
146	Income Taxes		(Line 138)	14,527,622
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	168,963,640
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service		(Line 19)	1,604,798,634
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0
150	Included Transmission Facilities		(Line 148 - 149)	1,604,798,634
151	Inclusion Ratio		(Line 150 / 148)	100.00%
152	Gross Revenue Requirement		(Line 147)	168,963,640
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	168,963,640
Revenue Credits & Interest on Network Credits				
154	Revenue Credits		Attachment 3	7,137,684
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	161,825,955
Net Plant Carrying Charge				
157	Net Revenue Requirement		(Line 156)	161,825,955
158	Net Transmission Plant		(Line 19 - 30)	1,242,654,311
159	Net Plant Carrying Charge		(Line 157 / 158)	13.0226%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	9.8055%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	3.3939%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	82,151,605
163	Increased Return and Taxes		Attachment 4	86,003,107
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	168,154,711
165	Net Transmission Plant		(Line 19 - 30)	1,242,654,311
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	13.5319%
167	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 163 - 86) / 165	10.3148%
168	Net Revenue Requirement		(Line 156)	161,825,955
169	True-up amount		Attachment 6	12,837,223
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	411,786
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515		Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607		Attachment 5	-
172	Net Zonal Revenue Requirement		(Line 168 + 169 +170+ 171+171a)	175,074,964
Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data	4,002
174	Rate (\$/MW-Year)		(Line 172 / 173)	43,744
175	Network Service Rate (\$/MW/Year)		(Line 174)	43,744

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos.
- J ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

Delmarva Power & Light Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet Tax Detail

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	-	(971,256,911)	-	(971,256,911)
ADIT-283	(4,649,943)	(3,805,485)	(65,204,413)	(73,659,841)
ADIT-190	-	35,250,544	8,224,240	43,474,784
Subtotal	(4,649,943)	(939,811,852)	(56,980,173)	(1,001,441,968)
Wages & Salary Allocator			9.4516%	
Gross Plant Allocator		38.02942%		
ADIT Total	(4,649,943)	(357,404,986)	(5,385,554)	(367,440,483)

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 111
Amount (1,803,187)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B Total	C Gas, Prod Or Other Distribution Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
Allowance for Doubtful Accounts	3,520,359	3,520,359	-	-	-	Under the Tax Reform Act of 1986, taxpayers are required to account for bad debts using the specific write-off method. The reserve method is used for book purposes. This amount represents the deferred tax asset related to the add-back of book reserves for tax purposes. This deferred tax asset is retail related.
Charitable Contributions	648,295	648,295	-	-	-	DPL is in a Net Operating Loss Carryforward position, therefore, DPL's charitable contributions are carried forward until such time as either DPL or its Parent Company can use them in its consolidated federal income tax return. For book purposes, the contributions are expensed when incurred. Charitable contributions are not included in Operating Income and any related deferred income taxes are excluded from Rate Base.
Claims Reserve	557,574	78,060	-	-	479,513	These deferred taxes are the result of a deduction taken for book purposes to set aside a reserve for General and Auto liability claims. For tax, no deduction is permitted until the "all events" test is met, typically when payment is made. Relates to property across all functions.
Deferred TTC	651,469	91,206	-	560,263	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
Environmental Expense	338,269	338,269	-	-	-	These deferred taxes are the result of deductions taken for book purposes to set aside a reserve for environmental site clean-up expenses. For tax, no deduction is permitted until the "all events" test is met, typically when economic performance has occurred.
Merrill Creek	236,609	236,609	-	-	-	These deferred taxes are the result of rent being recorded ratably over the life of the Merrill Creek lease for book purposes. For tax purposes, rent is deductible only as economic performance occurs. In addition, an extraordinary charge was recorded for book purposes in a prior year to reflect the impairment of the Merrill Creek asset due to deregulation. For tax purposes, the book impairment did not give rise to a tax deduction when recorded. The accrued impairment liability is being amortized to book income on a monthly basis. The monthly book income is being reversed for tax purposes. This asset is Generation related.
OPEB	5,077,561	710,859	-	-	4,366,703	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amount paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects Company personnel across all functions.
Other (190)	6,331,126	3,243,151	-	2,631,066	456,909	Reflects deferred income taxes on other Property and Labor related items related to all functions.
Other Labor Related Accruals	5,978,783	837,030	-	-	5,141,754	Represents deferred income taxes on labor related book accruals that are only deductible for tax purposes as economic performance occurs. The deferred taxes are related to Company personnel across all functions.
Reg Asset - DSM	25,710	25,710	-	-	-	Represents various Demand Side Management costs that are deducted for tax purposes as incurred. For books, these costs are deferred and amortized to expense when collected in rates. This deferred tax asset is retail related.
Reg Liab - Other	7,620,237	7,136,276	-	483,961	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax asset is retail related.
Renewable Energy Credits	1,010,895	1,010,895	-	-	-	Represents deferred taxes on renewable energy credits which have not been realized yet. This deferred tax asset is retail related.
FAS 109 Deferred Taxes - 190	249,781	34,969	-	214,812	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to Unamortized Investment Tax Credit. These items are removed below.
FAS 109 Deferred Taxes - Property Gross Up	122,298,546	12,229,855	-	110,068,691	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
FAS 109 Deferred Taxes - Tax Cuts and Jobs Act Gross Up	18,789,645	9,775,638	333,720	2,311,183	6,369,104	Pursuant to the requirements of FAS 109, DPL's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the 2017 Tax Cuts and Jobs Act (2017 Federal Tax Rate reduction. These amounts are removed from rate base below.
Federal and State NOL	49,890,559	10,888,583	-	39,001,976	-	Represents deferred income tax asset related to federal and state net operating loss carryforwards available to offset future taxable income.
Subtotal - p234	223,225,419	50,805,763	333,720	155,271,952	16,813,983	
Less FASB 109 Above if not separately removed	142,209,837	17,631,669	333,720	120,021,409	4,223,040	
Less FASB 106 Above if not separately removed	5,077,561	710,859	-	-	4,366,703	
Total	75,938,020	32,463,236	-	35,250,544	8,224,240	

Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 6. Re: Form I-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. I-F, p.113.57.c
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Delmarva Power & Light Company
Attachment I- Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B Total	C Gas, Prod Or Other Distribution Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT- 282						
Plant Related - APB 11 Deferred Taxes	(1,080,441,950)	(109,185,040)	-	(971,256,911)	-	This deferred tax balance relates to plant and results from life and method differences. Related to Gas, and T & D plant.
Plant Related - FAS109 Deferred Taxes	325,395,000	33,293,733	-	292,101,267	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
CIAC - Non Rate Base	29,603,847	29,603,847	-	-	-	Deferred taxes resulting from tax basis differences in Contributions in Aid of Construction (CIAC) assets. Since CIAC's are excluded from Rate Base, the related deferred income taxes are excluded as well.
Leased Vehicles - Non Rate Base	(8,627,968)	(8,627,968)	-	-	-	Deferred taxes resulting from tax basis differences in leased vehicles. Since leased vehicles are treated as operating leases for book purposes and not included in Rate Base, the related deferred income taxes are excluded from Rate Base as well.
FAS 109 AFUDC Equity Deferred Taxes	(6,421,508)	(642,151)	-	(5,779,357)	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal - p275	(740,492,579)	(55,557,578)	-	(684,935,001)	-	
Less FASB 109 Above if not separately removed	318,973,492	32,651,583	-	286,321,910	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(1,059,466,071)	(88,209,161)	-	(971,256,911)	-	

Instructions for Account 282: 1. ADIT items related only to Non-Electric Operations 2. ADIT items related only to Transmission are directly assigned to Column D
--

3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Delmarva Power & Light Company

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADIT-283	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Distribution Related	Only Transmission Related	Plant Related	Labor Related	Justification
Materials Reserve		130,922	18,329	-	112,593	-	This represents deferred tax generated as a result of a deduction taken for amounts set aside in a reserve for book purposes. For tax no deduction is permitted until economic performance takes place. Impacts Gas, Transmission and Distribution.
Merger Commitment Fees		3,730,189	3,730,189	-	-	-	Deferred taxes recognized for commitments made as part of the 2016 merger with Exelon that have not been paid to date. These amounts are excluded from Rate Base.
Pension		(51,460,615)	(7,204,486)	-	-	(44,256,129)	The Company claims tax deductions for payments made to fund its Retirement Income Plan to the extent permitted under the IRC Section 415 contribution limitations. For book purposes, Pension Plan expense is recorded in accordance with SFAS 158. This deferred tax liability reflects the difference between the tax versus book deductions. It affects Company personnel across all functions.
Property Taxes		(4,671,693)	(654,037)	-	(4,017,656)	-	For book purposes, certain real estate taxes were expensed. For tax purposes, those taxes were capitalized and are being depreciated. Relates to property across all functions.
Reacquired Debt		(1,803,187)	(1,803,187)	-	-	-	Reflects the deferred taxes generated as a result of the tax deductions taken for the cost to reacquire debt. For book purposes, these amounts were recorded as an asset in account 189 and are amortized over future periods.
Reg Asset - DSM		(14,011,050)	(14,011,050)	-	-	-	For books, Demand Side Management Costs are deferred. For tax purposes, these costs are expensed when paid. These deferred taxes are the result of the book/tax difference which is retail in nature.
Reg Asset - FERC Formula Rate Adj.		(3,779,550)	-	(3,779,550)	-	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This item is 100% Transmission related.
Reg Liab - Other		(35,707,474)	(33,909,384)	-	-	(1,798,090)	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. Relates to various functions across the Company.
Reg Liab - Other		(793,043)	(793,043)	-	-	-	Amortization of COPCO acquisition adjustment. Beginning unamortized balance \$40,456,550.00 represents recovery of the regulatory asset per Docket 9093, Order 81518, refers to MD Docket 8583, Order 71719; offset account 114000 Plant Acq Adj. Amortizing monthly. Fully amortized in 2010.
Subtotal - p277 (Form 1-F filer: see note 6, below)		(108,365,502)	(54,626,669)	(3,779,550)	(3,905,063)	(46,054,219)	
Less FASB 109 Above if not separately removed		48,785,898	28,864,889	870,393	(99,578)	19,150,194	
Less FASB 106 Above if not separately removed		(7,204,486)	(7,204,486)	-	-	-	The FERC Transmission Pension Asset included in rate base does not include any deferred tax adjustment and therefore an allocated portion from the Attachment 1 should be allocated to the FERC Transmission Accumulated Deferred Income Tax rate base reserve.
Total		(149,946,914)	(76,287,072)	(4,649,943)	(3,805,485)	(65,204,413)	

- Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations
2. ADIT items related only to Transmission are directly assigned to Column B
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Delmarva Power & Light Company

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

	Item		Balance	Amortization	
Rate Base Treatment					
Balance to line 41 of Appendix A	Total		2,041,404	320,141	Post 1980
Amortization					
Amortization to line 133 of Appendix A	Total		309,196	74,095	Pre 1981
Total			2,350,600	394,236	
Total Form No. 1 (p 266 & 267)			2,350,600	394,236	
Difference /1		check	(0)	(0)	

/1 Difference must be zero

Delmarva Power & Light Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator		
1	Real property (State, Municipal or Local)	25,785,423		
2	Personal property			
3	Federal/State Excise	27,197		
4				
5				
6				
Total Plant Related		25,812,619	38.0294%	9,816,389
Labor Related		Wages & Salary Allocator		
7	Federal FICA & Unemployment & State unemployment	3,401,711		
8				
9				
10				
11				
Total Labor Related		3,401,711	9.4516%	321,517
Other Included		Gross Plant Allocator		
12	Miscellaneous	-		
Total Other Included		0	38.0294%	0
Total Included		29,214,330		10,137,906
Excluded				
13	MD State Franchise Tax	8,087,118		
14	DE Gross Receipts Tax	275,372		
15	MD Sales and Use Tax	(6,000)		
16	Sales and Use tax VA	2,535		
17	PA Franchise	-		
18	DE Public Utility Tax	6,954,270		
19	Wilmington City Franchise Tax	903,992		
20	MD Environmental Surcharge	612,056		
21	Exclude State Dist RA amort in line 7	24,300		
22 Total "Other" Taxes (included on p. 263)		46,067,973		
23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)		46,067,973		
24 Difference		-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year

Delmarva Power & Light Company

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		
1 Rent from Electric Property - Transmission Related (Note 3)		947,590
2 Total Rent Revenues	(Sum Line 1)	947,590
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		\$ 1,494,139
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		885,732
6 PJM Transitional Revenue Neutrality (Note 1)		
7 PJM Transitional Market Expansion (Note 1)		-
8 Professional Services (Note 3)		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		4,415,331
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	7,742,792
12 Less line 17g		(605,107)
13 Total Revenue Credits		7,137,684
<u>Revenue Adjustment to determine Revenue Credit</u>		
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.	
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
16	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).	
17a Revenues included in lines 1-11 which are subject to 50/50 sharing.		947,590
17b Costs associated with revenues in line 17a	Attachment 5 - Cost Support	262,625
17c Net Revenues (17a - 17b)		684,966
17d 50% Share of Net Revenues (17c / 2)		342,483
17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f Net Revenue Credit (17d + 17e)		342,483
17g Line 17f less line 17a		(605,107)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
		29,799,203
19 Amount offset in line 4 above		143,182,210
20 Total Account 454, 456 and 456.1		180,724,204
21 Note 4: SECA revenues booked in Account 447.		

Delmarva Power & Light Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	(Line 127 + Line 138)	86,003,107
B	100 Basis Point increase in ROE		1.00%

Return Calculation

59	Rate Base		(Line 39 + 58)	912,737,605
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	56,362,579
101	Less LTD Interest on Securitization Bonds		Attachment 8	0
102	Long Term Interest		"(Line 100 - line 101)"	56,362,579
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	1,504,630,612
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	1,506,808,391
	Capitalization			
108	Long Term Debt		p112.17c through 21c	1,504,230,000
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-6,506,178
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	1,803,187
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines Lines 108 to 112)	1,499,527,009
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	1,506,808,391
116	Total Capitalization		(Sum Lines 113 to 115)	3,006,335,400
117	Debt %	Total Long Term Debt	(Line 113 / 116)	49.88%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0.00%
119	Common %	Common Stock	(Line 115 / 116)	50.12%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0376
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J from Appendix A) Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost o Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0187
124	Weighted Cost o Preferred Stock		(Line 118 * 121)	0.0000
125	Weighted Cost o Common Stock		(Line 119 * 122)	0.0576
126	Total Return (R)		(Sum Lines 123 to 125)	0.0764
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)
				69,721,470

Composite Income Taxes

	Income Tax Rates			
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite			8.50%
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.72%
132	T/ (1-T)			38.34%
	ITC Adjustment			
133	Amortized Investment Tax Credit	enter negative	Attachment 1	(74,095)
134	T/(1-T)		(Line 132)	38%
135	Net Plant Allocation Factor		(Line 18)	39.1690%
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	-40,150
	Other Income Tax Adjustment			
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-2,782,527
136b	T/(1-T)		(Line 132)	38.34%
136c	Other Income Ta		Line 136b * (1 + 136b)	-3,849,383
137	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$		20,171,170
138	Total Income Taxes		(Line 136 + 136c+137)	16,281,637

Delmarva Power & Light Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (see attachment)	31,071,877	11,106,230	19,965,647	See Form 1
11	Accumulated Common Amortization - Electric	(Note A)	p356	18,598,919	15,219,495	3,379,424	See Form 1
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	68,710,261	56,225,607	12,484,654	See Form 1
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356	136,472,250	111,675,240	24,797,010	See Form 1
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	2,350,600	2,120,230	230,370	See Form 1
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0	
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.3.c	0	0	0	
67	Common Plant O&M	(Note A)	p356	0	0	0	
Depreciation Expense							
88	Intangible Amortization	(Note A)	p336.1d&e (see attachment)	511,847	511,847	0	See FERC Form 2, Page 337, Line 1, Column h for non-electric portion.
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	4,080,116	4,080,116	0	See Form 1, electric only.
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	See Form 1, electric only.

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214	2,123,347	0	2,123,347	Specific identification based on plant records: The following plant investments are included: 1 2 3 4 5

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g	4,195,282,026	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Service without AROs
Plant In Service							
19	Transmission Plant In Service	(Note B)	p207.58.g	1,604,798,634	0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356	111,675,240	0	0	
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	362,144,323	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses Less EPRI Dues	(Note D)	p352-353	219,062	219,062	See Form 1

Delmarva Power & Light Company

Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
70	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	4,418,266	373,499	4,044,767	FERC Form 1 page 351 lines 18 (h) to 21 (h)
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b	4,418,266	373,499	4,044,767	FERC Form 1 page 351 lines 18 (h) to 21 (h)

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191b	383,314	0	383,314	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
129	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note I)	8.50%	MD 8.25%	DE 8.7%				Apportioned: DE 5.600%, MD 2.900% Enter Calculation

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	383,314	0	383,314	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
Instructions:				Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
Example				Enter \$	
A Total investment in substation					
B Identifiable investment in Transmission (provide workpapers)					
C Identifiable investment in Distribution (provide workpapers)					
D Amount to be excluded (A x (C / (B + C)))					
Add more lines if necessary					

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Outstanding Network Credits	Description of the Credits
55	Network Credits Outstanding Network Credits	(Note N)	From PJM	Enter \$ 0	General Description of the Credits
					None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
					None
Add more lines if necessary					

Delmarva Power & Light Company

Attachment 5 - Cost Support

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Allocation	Transmission Related	Details
44	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
	Directly Assignable to Transmission	-	100%	-	
	Labor Related, General plant related or Common Plant related	33,820,389	9.452%	3,196,577	
	Plant Related	2,599,176	38.029%	988,452	
	Other		0.00%	-	
	Total Transmission Related Reserves	36,419,565		4,185,029	

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Description of the Prepayments			
45	Prepayments				
		Allocator	To Line 45		
	Pension Liabilities, if any, in Account 242	-	8.196%	-	
	Prepayments	\$ 17,480,714	8.196%	1,432,798	
	Prepaid Pensions if not included in Prepayments	\$ 185,579,847	8.196%	15,210,963	
		203,060,561	8.20%	16,643,762	
					Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
5	Wages & Salary Allocator	9.452%			
	Electric vs Gas	87%	Based on Modified Wisconsin Method		
	Modified Wages & Salaries Allocator	8.196%			
					Add more lines if necessary

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ Interest
61	Less extraordinary property loss	\$ -			
62	Plus amortized extraordinary property loss			5 \$ -	\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits			
155	Interest on Network Credits (Note N) PJM Data	0	General Description of the Credits
		Enter \$	None
			Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
Net Revenue Requirement			
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Attachment 5	-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
173	1 CP Peak (Note L) PJM Data	4,002.3	See Form 1

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
DPL zone						
Total						

Delmarva Power & Light Company

Attachment 5 - Cost Support

Abandoned Tranmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Ammortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		DPL	Pepco		Total
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	\$	22,476,061
171a	2014-15 rate period	\$ 14,666,395	16,524,210	\$	31,190,605
171a	2015-16 rate period	\$ 12,208,522	14,624,812	\$	26,833,334
	Total	\$ 36,625,566	\$ 43,874,434	\$	80,500,000

Supporting documentation for FERC Form 1 reconciliation

Compliance with FERC Order on the Exelon Merger					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Merger Costs	Non Merger Related
6	Electric Plant in Service	p207.104g	4,195,282,026	1,023,601	4,194,258,425
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,002,152,552	22,392	1,002,130,160
10	Accumulated Intangible Amortization	p200.21c	11,106,230	186,756	10,919,474
23	General & Intangible	p205.5.g & p207.99.g	211,442,704	1,023,601	210,419,103
60	Transmission O&M	p321.112.b	28,527,766	-	28,527,766
68	Total A&G	p323.197.b	106,938,981	59,868	106,879,113
87	General Depreciation	p336.10b&c	8,156,970	21,044	8,135,926
88	Intangible Amortization	p336.1d&e	511,847	172,615	339,232

ARO Exclusion - Cost Support					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	ARO's	Non-ARO's
6	Electric Plant in Service	p207.104g	4,195,282,026	5,180,354	4,190,101,672
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,002,152,552	500,894	1,001,651,658
23	General & Intangible	p205.5.g & p207.99.g	211,442,704	138,909	211,303,795
31	Accumulated General Depreciation	p219.28.c	59,242,969	107,585	59,135,384

Plant Related Exclusions - Cost Support							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	ARO's	Merger Costs	Capital Leases	Non-ARO's & Non Merger Related & Non-Capital Leases
6	Electric Plant in Service	p207.104g	4,195,282,026	5,180,354	1,023,601	223,934	4,188,854,138 Distribution ARO-\$5,041,445 and General & Intangible ARO-\$138,909 and Intangible Merger Cost \$223,934 and General Capital Lease \$223,934
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,002,152,552	500,894	22,392	223,934	1,001,405,333 Distribution ARO-\$393,309 and General ARO-\$107,585 and General Merger Cost \$22,392 and Capital Lease Accumulated Amortization \$223,934
23	General & Intangible	p205.5.g & p207.99.g	211,442,704	138,909	1,023,601	223,934	210,056,261 General & Intangible ARO-\$138,909 and Intangible Merger Cost \$1,023,601 and General Capital Lease \$223,934
31	Accumulated General Depreciation	p219.28.c	59,242,969	107,585	22,392	223,934	58,889,059 General ARO-\$107,585 and General Merger Cost \$22,392 and Capital Lease Accumulated Amortization \$223,934

Expense Related Exclusions - Cost Support							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Merger Costs	State Approved Distribution Reg Asset Amortization	Below the line Membership Dues in 923 current rate year	Non Merger & Non Dist RA Amot & Membership Dues Below the Line
68	Total A&G	Total: p.323.197.b	106,938,981	59,868	140,313	2,308	106,736,492 Distribution Reg Asset amortization \$140,313, and Below the Line Membership Dues \$2,308.

Delmarva Power & Light Company

Attachment 5 - Cost Support

PBOP Expense in FERC 926							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	106,938,981	7,999,345	(615,302)	(199,886)	The actuarially determined amount of OPEB expense in FERC 926 decreased \$0.4 million from the prior year; the decrease primarily represents a change in the discount rate from 4.0% in 2017 to 3.6% in 2018, a -40 basis points change. In addition, expected return on plan assets increased due to year over year assets base growth.

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$	262,625
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$	947,590
	Federal Income Tax Rate		21.00%
	Federal Tax on Revenue subject to 50/50 sharing		198,994
	Net Revenue subject to 50/50 sharing		748,596
	Composite State Income Tax Rate		8.500%
	State Tax on Revenue subject to 50/50 sharing		63,631
	Total Tax on Revenue subject to 50/50 sharing	\$	262,625

Delmarva Power & Light Company

Attachment 5 - Cost Support

Other Income Tax Adjustments					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Transmission-Related FAS 109 Amortization		
			Form 1 Amount	Expense	Remainder
			Details		
Attach. A					
Line #s	Form 1 Lines	Form 1 Page #s			
	Income Taxes - Federal (409.1)	p114.15.c	(1,337,606)	-	(1,337,606)
	Income Taxes - Other (409.1)	p114.16.c	(87,017)	-	(87,017)
	Provision for Deferred Income Taxes (410.1)	p114.17.c	102,449,945	159,301	102,290,644
	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	p114.18.c	77,530,284	2,941,827	74,588,456
	Total			(2,782,527)	Total amount taken to Line 136a. See additional details, calculations, and instructions below.
			Transmission Depreciation Expense Amount	Tax Rate from Attachment A Line 131	Amount to Line 136a
	Component Descriptions	Instruction References			
	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3, 4 below	\$ 560,548	X 27.72%	= \$ 155,356
	Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 4, 5 below			
	Amortized Excess Deferred Taxes	Instr. 4, 5 below			\$ (2,941,827)
	Amortized Deficient Deferred Taxes	Instr. 4, 5 below			\$ 3,326
	Amortization of Other Flow-Through Items - Transmission Component	Instr. 4, 6 below			\$ 619
136a	Total Other Income Tax Adjustments to Line 136a				\$ (2,782,527)
Instr. #s	Instructions				
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant				
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Inst. 3	"AFUDC-Equity" category reflects the non-deductibility of a component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Inst. 4	FAS 109 amortized tax expense taken directly from the Company's tax accounting records and included in the Form 1 income tax lines noted above.				
Inst. 5	Upon enactment of changes in tax law, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Excess/Deficient Deferrals are amortized over the remaining useful life of assets impacted by the tax rate change.				
Inst. 6	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences.				

Delmarva Power & Light Company

Attachment 5 - Cost Support

Compliance with the FERC order issued April 26, 2019 in Docket No. ER19-6
Adjustment so that customers receive the benefit of FAS 109 net credits effective October 1, 2018

(A)	(B)	(C)	(D)	(E)	(F)	(G)
TCJA Related FAS109 Amortization2	Non-TCJA Related FAS109 Amortization3	Subtotal FAS109 Amortization (Column B + C)	Total Transmission (Column A + D)	Distribution / Other4	FERC Form 15 (Column E + F)	
Title of FERC Form 1	Transmission1					
Incorr Pg. 114, Line 15	(1,652,807)	-	-	(1,652,807)	315,201	(1,337,606)
Pg. 114, Line 16	(31,466)	-	-	(31,466)	(55,551)	(87,017)
Provis Pg. 114, Line 17	19,311,917	-	159,301	19,471,218	82,978,727	102,449,945
(Less Pg. 114, Line 18	1,645,245	2,941,827	-	4,587,073	72,943,211	77,530,284
Invest Pg. 114, Line 19	(142,557)	-	-	(142,557)	(251,679)	(394,236)
Total - Income Tax Expense / (Benefit)	15,839,841	(2,941,827)	159,301	(2,782,527)	13,057,315	10,043,487
Notes						
1Represents the income tax accrual attributable to transmission related activity.						
2Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).						
3Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").						
4Represents income tax accrual attributable to distribution and other related activity.						
5Represents total income tax accrual reflected on the FERC Form 1.						

(A)	(B)	(C)	(D)	(E)
TCJA Related FAS 109 Amortization1	Gross-Up Factor	Gross-Up TCJA Related FAS 109 Amortization (Column A x B)	Interest2	Total (Column C + D)
Current Year Activity	FERC Form 1			
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 18	(2,941,827)	1.3834	(4,069,762)
Expense / (Benefit) - 9 Month Activity	NA	(2,206,371)	1.3834	(3,052,322)
Expense / (Benefit) - 3 Month Activity	NA	(735,457)	1.3834	(1,017,441)
(A)	(B)	(C)	(D)	(E)
Non-TCJA Related FAS 109 Amortization3	Gross-Up Factor	Gross-Up Non-TCJA Related FAS 109 Amortization (Column A x B)	Interest2	Total (Column C + D)
Current Year Activity	FERC Form 1			
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 17	159,301	1.3834	220,379
Expense / (Benefit) - 9 Month Activity	NA	119,476	1.3834	165,284
Expense / (Benefit) - 3 Month Activity	NA	39,825	1.3834	55,095
Notes				
1Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).				
2Interest component related to True-Up adjustment.				
3Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").				

Delmarva Power & Light Company

Attachment 5 - Cost Support

I - INTEREST ON REFUND OF TCJA-RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		(4,069,762)	-	The forecast in Prior Year	-	=	(4,069,762)		
Interest on Amount of Refunds or Surcharges									
Interest 35.19a for March Current Yr				0.4400%					
Month	Yr	1/12 of Step 9		Interest 35.19a for March Current Yr	Months	Interest	Refunds Owed		
Jun	2005	(339,147)		0.4400%	11.5	(17,161)	(356,308)		
Jul	2005	(339,147)		0.4400%	10.5	(15,669)	(354,815)		
Aug	2005	(339,147)		0.4400%	9.5	(14,176)	(353,323)		
Sep	2005	(339,147)		0.4400%	8.5	(12,684)	(351,831)		
Oct	2005	(339,147)		0.4400%	7.5	(11,192)	(350,339)		
Nov	2005	(339,147)		0.4400%	6.5	(9,700)	(348,846)		
Dec	2005	(339,147)		0.4400%	5.5	(8,207)	(347,354)		
Jan	2006	(339,147)		0.4400%	4.5	(6,715)	(345,862)		
Feb	2006	(339,147)		0.4400%	3.5	(5,223)	(344,370)		
Mar	2006	(339,147)		0.4400%	2.5	(3,731)	(342,877)		
Apr	2006	(339,147)		0.4400%	1.5	(2,238)	(341,385)		
May	2006	(339,147)		0.4400%	0.5	(746)	(339,893)		
Total		(4,069,762)					(4,177,204)		
		Balance		Interest	Amort	Balance			
Jun	2006	(4,177,204)		0.4400%	(358,136)	(3,837,447)			
Jul	2006	(3,837,447)		0.4400%	(358,136)	(3,496,196)			
Aug	2006	(3,496,196)		0.4400%	(358,136)	(3,153,443)			
Sep	2006	(3,153,443)		0.4400%	(358,136)	(2,809,182)			
Oct	2006	(2,809,182)		0.4400%	(358,136)	(2,463,406)			
Nov	2006	(2,463,406)		0.4400%	(358,136)	(2,116,109)			
Dec	2006	(2,116,109)		0.4400%	(358,136)	(1,767,284)			
Jan	2007	(1,767,284)		0.4400%	(358,136)	(1,416,924)			
Feb	2007	(1,416,924)		0.4400%	(358,136)	(1,065,022)			
Mar	2007	(1,065,022)		0.4400%	(358,136)	(711,572)			
Apr	2007	(711,572)		0.4400%	(358,136)	(356,567)			
May	2007	(356,567)		0.4400%	(358,136)	0			
Total with interest						(4,297,633)			
Interest Component						(227,871)			

II - INTEREST ON CHARGE OF NON-TCJA RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		220,379	-	The forecast in Prior Year		-	=	220,379	
Interest on Amount of Refunds or Surcharges									
Interest 35.19a for March Current Yr				0.4400%					
Month	Yr	1/12 of Step 9		Interest 35.19a for March Current Yr	Months	Interest	Refunds Owed		
Jun	2005	18,365		0.4400%	11.5	929	19,294		
Jul	2005	18,365		0.4400%	10.5	848	19,213		
Aug	2005	18,365		0.4400%	9.5	768	19,133		
Sep	2005	18,365		0.4400%	8.5	687	19,052		
Oct	2005	18,365		0.4400%	7.5	606	18,971		
Nov	2005	18,365		0.4400%	6.5	525	18,890		
Dec	2005	18,365		0.4400%	5.5	444	18,809		
Jan	2006	18,365		0.4400%	4.5	364	18,729		
Feb	2006	18,365		0.4400%	3.5	283	18,648		
Mar	2006	18,365		0.4400%	2.5	202	18,567		
Apr	2006	18,365		0.4400%	1.5	121	18,486		
May	2006	18,365		0.4400%	0.5	40	18,405		
Total		220,379					226,197		
		Balance		Interest	Amort	Balance			
Jun	2006	226,197		0.4400%	19,393	207,799			
Jul	2006	207,799		0.4400%	19,393	189,320			
Aug	2006	189,320		0.4400%	19,393	170,760			
Sep	2006	170,760		0.4400%	19,393	152,118			
Oct	2006	152,118		0.4400%	19,393	133,394			
Nov	2006	133,394		0.4400%	19,393	114,588			
Dec	2006	114,588		0.4400%	19,393	95,699			
Jan	2007	95,699		0.4400%	19,393	76,727			
Feb	2007	76,727		0.4400%	19,393	57,671			
Mar	2007	57,671		0.4400%	19,393	38,532			
Apr	2007	38,532		0.4400%	19,393	19,308			
May	2007	19,308		0.4400%	19,393	-			
Total with interest					232,718				
Interest Component					12,339				

Delmarva Power & Light Company

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	Non - Regulated	Total
Executive Management	4,875,571	4,307,859	7,892,720	252,593	17,328,743
Support Services	8,342,374	7,137,810	16,891,980	9,334,933	41,707,096
Financial Services	8,620,022	7,839,457	14,237,822	321,268	31,018,569
Human Resources	2,970,230	1,995,005	4,623,403		9,588,639
Legal Services	1,591,533	1,395,319	2,561,029	61,321	5,609,203
Customer Services	34,125,272	31,730,548	20,731,716		86,587,535
Information Technology	15,774,392	13,619,269	25,214,770	141,795	54,750,226
Government Affiars	4,070,462	4,866,070	4,287,890	303,274	13,527,696
Communication Services	1,677,247	1,384,237	2,579,728	79,993	5,721,205
Regulatory Services	8,053,611	7,834,441	10,985,709	24,478	26,898,239
Regulated Electric and Gas Operation Service	45,015,118	36,371,380	56,088,680	226,884	137,702,062
Supply Services	849,195	858,437	2,009,193	4,024	3,720,848
Total	<u>\$ 135,965,026</u>	<u>\$ 119,339,831</u>	<u>\$ 168,104,640</u>	<u>\$ 10,750,563</u>	<u>\$ 434,160,061</u>

Name of Respondent PHI Service Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2018
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For services rendered to associate companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company	42,887,851	125,181,615	35,174	168,104,640
2	Delmarva Power & Light Company	39,980,646	95,963,532	20,848	135,965,026
3	Atlantic City Electric Company	31,498,311	87,822,853	18,667	119,339,831
4	Exelon Business Services Company, LLC	256,817	8,551,813		8,808,630
5	Pepco Holdings LLC	231,909	891,548	884	1,124,341
6	Constellation NewEnergy, Inc.		759,294		759,294
7	PECO Energy Company	23,368			23,368
8	Baltimore Gas and Electric Company	21,932			21,932
9	Commonwealth Edison Company	12,999			12,999
10					
11					
12					
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37					
38					
39					
40	Total	114,913,833	319,170,655	75,573	434,160,061

Service Company Billing Analysis by Utility FERC Account
YTD Dec 2018

Total PHI

FERC Accounts	FERC Account Name	DPL	ACE	PEPCO	Other	Total	Inclusion in ATRR
107	Constr Work In Progress	22,798,058	19,208,474	28,152,373		70,158,905	Not included
108	Accumulated Provision for Depreciation	1,904,199	1,641,360	1,463,307		5,014,866	Not included
163	Stores Expense Undistributed	771,976	784,564	1,889,546		3,446,086	Not included
182.3	Other Regulatory Assets	1,257,480	124,458	2,855,045		4,236,983	Not included
184	Clearing Accounts - Other	1,996,577	1,276,234	6,890,505		10,163,316	Not included
416-421.2	Other Income -Below the Line	49,612	78,143	168,761	10,750,564	11,047,080	Not included
426.1-426.5	Other Income Deductions - Below the Line	708,131	524,119	1,036,361		2,268,611	Not included
430	Interest-Debt to Associated Companies	(17,976)	(15,703)	(28,059)		(61,738)	Not included
431	Interest-Short Term Debt	250,017	220,196	400,637		870,850	Not included
556	System cont & load dispatch	1,179,336	935,836	1,556,362		3,671,534	Not included
557	Other expenses	1,102,794	823,961	1,307,258		3,234,013	Not included
560	Operation Supervision & Engineering	1,139,212	737,865	371,449		2,248,526	100% included
561.1	Load Dispatching - Reliability	(59)	59	-		-	100% included
561.2	Load Dispatch - Monitor & Operate Transmissi	2,710	119	81,074		83,903	100% included
561.3	Load Dispatch - Transmission Service & Sched	(26)	59	341		374	100% included
561.5	Reliability, Planning and Standards	108,769	52,212	-		160,981	100% included
562	Station expenses	-	-	485		485	100% included
564	Underground Line Expenses - Transmission	-	-	140		140	100% included
566	Miscellaneous transmission expenses	1,815,456	1,670,655	2,893,667		6,379,778	100% included
567	Rents	-	-	811		811	100% included
568	Maintenance Supervision & Engineering	32,511	29,063	105,439		167,013	100% included
569	Maint of structures	2,402	217	896		3,515	100% included
569.2	Maintenance of Computer Software	9,783	-	6,176		15,959	100% included
570	Maintenance of station equipment	119,193	2,240	9,889		131,322	100% included
571	Maintenance of overhead lines	323,919	441,091	763,833		1,528,843	100% included
572	Maintenance of underground lines	-	-	96		96	100% included
573	Maintenance of miscellaneous transmission pl	5,310	136	5,441		10,887	100% included
580	Operation Supervision & Engineering	519,318	555,814	503,893		1,579,025	Not included
581	Load dispatching	125,332	104,480	97,442		327,254	Not included
582	Station expenses	-	-	35,092		35,092	Not included
584	Underground line expenses	-	-	7,317		7,317	Not included
586	Meter expenses	921,518	287,880	-		1,209,398	Not included
587	Customer installations expenses	310,915	134,602	258,950		704,467	Not included
588	Miscellaneous distribution expenses	1,880,391	1,550,925	2,785,874		6,217,190	Not included
590	Maintenance Supervision & Engineering	361,187	44,777	306,952		712,916	Not included
592	Maintain equipment	235,513	277,300	203,574		716,387	Not included
593	Maintain overhead lines	893,980	709,868	1,820,588		3,424,436	Not included
594	Maintain underground line	1,128	-	-		1,128	Not included
595	Maintain line transformers	-	-	25,768		25,768	Not included
597	Maintain meters	466,609	-	(102)		466,507	Not included
598	Maintain distribution plant	19,929	27,506	10,350		57,785	Not included
800-894	Total Gas Accounts	1,351,785	-	-		1,351,785	Not included
902	Meter reading expenses	99,862	312,837	-		412,699	Not included
903	Customer records and collection expenses	40,789,128	39,647,851	30,635,785		111,072,764	Not included
907	Supervision - Customer Svc & Information	-	148,251	-		148,251	Not included
908	Customer assistance expenses	1,547,000	521,246	77,803		2,146,049	Not included
909	Informational & instructional advertising	416,658	323,833	662,679		1,403,170	Not included
923	Outside services employed	48,852,788	44,869,956	77,863,539		171,586,283	Wage & Salary Factor
924	Property insurance	11,623	10,227	18,569		40,419	Net Plant Factor
925	Injuries & damages	(88)	(43)	(131)		(262)	Wage & Salary Factor
928	Regulatory commission expenses	1,142,635	826,663	2,024,242		3,993,540	Direct Transmission Only
930.1	General ad expenses	25,472	22,346	40,678		88,496	Direct Transmission Only
930.2	Miscellaneous general expenses	432,375	428,136	787,952		1,648,463	Wage & Salary Factor
935	Maintenance of general plant	584	18	(7)		595	Wage & Salary Factor
Total		135,965,026	119,339,831	168,104,640	10,750,564	434,160,061	

Delmarva Power & Light Company

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula
- 4

May

Year 2

Post results of Step 3 on PJM web site
- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
- 7

April

Year 3

Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8

April

Year 3

TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
- 9

April

Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10

May

Year 3

Post results of Step 9 on PJM web site
- 11

June

Year 3

Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)

154,974,494

Rev Req based on Year 1 data

Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
Jan			-		11.5	-	-	-	-	-	-	-	-
Feb					10.5	-	-	-	-	-	-	-	-
Mar	5,492,768		-		9.5	52,181,296	-	-	-	4,348,441	-	-	-
Apr					8.5	-	-	-	-	-	-	-	-
May	68,209,058				7.5	511,567,935	-	-	-	42,630,661	-	-	-
Jun					6.5	-	-	-	-	-	-	-	-
Jul					5.5	-	-	-	-	-	-	-	-
Aug					4.5	-	-	-	-	-	-	-	-
Sep					3.5	-	-	-	-	-	-	-	-
Oct					2.5	-	-	-	-	-	-	-	-
Nov					1.5	-	-	-	-	-	-	-	-
Dec					0.5	-	-	-	-	-	-	-	-
Total	73,701,826	-	-	-		563,749,231	-	-	-	46,979,103	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)										46,979,103	-	-	-
										46,979,103	-	-	-
										Input to Line 21 of Appendix A			
										Input to Line 43a of Appendix A			
										Month In Service or Month for CWIP	4.35	#DIV/0!	#DIV/0!

- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula

\$ 46,979,103

Input to Formula Line 21

- 4

May

Year 2

Post results of Step 3 on PJM web site

158,674,066

Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)

- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)

\$ 158,674,066

- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

162,244,559

Rev Req based on Prior Year data

Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2
For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 \$ - 190,986,642 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)	
Jan	3,823,007				11.5	43,964,583	-	-	-	3,663,715	-	-	-	
Feb	291,596				10.5	3,061,760	-	-	-	255,147	-	-	-	
Mar	4,080,041				9.5	38,760,391	-	-	-	3,230,033	-	-	-	
Apr	7,282,419				8.5	61,900,564	-	-	-	5,158,380	-	-	-	
May	93,422,960				7.5	700,672,203	-	-	-	58,389,350	-	-	-	
Jun	21,318,375				6.5	138,569,438	-	-	-	11,547,453	-	-	-	
Jul	9,611,768				5.5	52,864,723	-	-	-	4,405,394	-	-	-	
Aug	(392,278)				4.5	(1,765,252)	-	-	-	(147,104)	-	-	-	
Sep	1,945,309				3.5	6,808,581	-	-	-	567,382	-	-	-	
Oct	(147,654)				2.5	(369,134)	-	-	-	(30,761)	-	-	-	
Nov	8,982,587				1.5	13,473,880	-	-	-	1,122,823	-	-	-	
Dec	40,768,511				0.5	20,384,255	-	-	-	1,698,688	-	-	-	
Total	190,986,642	-	-	-		1,078,325,992	-	-	-	89,860,499	-	-	-	
New Transmission Plant Additions and CWIP (weighted by months in service)										89,860,499	-	-	-	
										Input to Line 21 of Appendix A	-	-	-	89,860,499
										Input to Line 43a of Appendix A	-	-	-	-
										Month In Service or Month for CWIP	6.35	#DIV/0!	#DIV/0!	#DIV/0!
154,401,509	Result of Formula for Reconciliation Must run Appendix A with cap adds in line 21 & line 20 (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)													

8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)	
Jan			-		11.5	-	-	-	-	-	-	-	-	
Feb					10.5	-	-	-	-	-	-	-	-	
Mar			-		9.5	-	-	-	-	-	-	-	-	
Apr					8.5	-	-	-	-	-	-	-	-	
May					7.5	-	-	-	-	-	-	-	-	
Jun					6.5	-	-	-	-	-	-	-	-	
Jul	564,726				5.5	3,105,993	-	-	-	258,833	-	-	-	
Aug					4.5	-	-	-	-	-	-	-	-	
Sep					3.5	-	-	-	-	-	-	-	-	
Oct					2.5	-	-	-	-	-	-	-	-	
Nov					1.5	-	-	-	-	-	-	-	-	
Dec					0.5	-	-	-	-	-	-	-	-	
Total	564,726	-	-	-		3,105,993	-	-	-	258,833	-	-	-	
New Transmission Plant Additions and CWIP (weighted by months in service)										0	258,833	-	-	
162,237,741														
										Input to Line 21 of Appendix A	258,833	-	-	258,833
										Input to Line 43a of Appendix A	-	-	-	-
										Month In Service or Month for CWIP	6.50	#DIV/0!	#DIV/0!	#DIV/0!

9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 7		The forecast in Prior Year				
154,401,509	-	145,131,985	=	9,269,524		
Interest on Amount of Refunds or Surcharges						
Interest rate pursuant to 35.19a for March of		0.4400%				
Month	Yr	1/12 of Step 9	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	772,460	0.4400%	11.5	39,086	811,547
Jul	Year 1	772,460	0.4400%	10.5	35,688	808,148
Aug	Year 1	772,460	0.4400%	9.5	32,289	804,749
Sep	Year 1	772,460	0.4400%	8.5	28,890	801,350
Oct	Year 1	772,460	0.4400%	7.5	25,491	797,952
Nov	Year 1	772,460	0.4400%	6.5	22,092	794,553
Dec	Year 1	772,460	0.4400%	5.5	18,694	791,154
Jan	Year 2	772,460	0.4400%	4.5	15,295	787,755
Feb	Year 2	772,460	0.4400%	3.5	11,896	784,356
Mar	Year 2	772,460	0.4400%	2.5	8,497	780,957
Apr	Year 2	772,460	0.4400%	1.5	5,098	777,559
May	Year 2	772,460	0.4400%	0.5	1,699	774,160
Total		9,269,524				9,514,240

		Balance	Interest rate from above	Amortization over Rate Year	Balance
Jun	Year 2	9,514,240	0.4400%	815,711	8,740,391
Jul	Year 2	8,740,391	0.4400%	815,711	7,963,137
Aug	Year 2	7,963,137	0.4400%	815,711	7,182,464
Sep	Year 2	7,182,464	0.4400%	815,711	6,398,355
Oct	Year 2	6,398,355	0.4400%	815,711	5,610,796
Nov	Year 2	5,610,796	0.4400%	815,711	4,819,772
Dec	Year 2	4,819,772	0.4400%	815,711	4,025,268
Jan	Year 3	4,025,268	0.4400%	815,711	3,227,268
Feb	Year 3	3,227,268	0.4400%	815,711	2,425,756
Mar	Year 3	2,425,756	0.4400%	815,711	1,620,718
Apr	Year 3	1,620,718	0.4400%	815,711	812,138
May	Year 3	812,138	0.4400%	815,711	(0)
Total with interest				9,788,537	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest				9,788,537
True-up Adjustment for FAS 109 Order				3,048,686
Total true-up amount				12,837,223

Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8)	\$	162,237,741
Revenue Requirement for Year 3		175,074,964

10 May Year 3 ilts of Step 9 on PJM web site
\$ 175,074,964

11 June Year 3 ir the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)
\$ 175,074,964

63

Incentive Charged		Revenue Credit	
	\$	\$	9,056,214
\$	9,468,000	\$	8,808,556
\$	9,204,504	\$	8,560,897
\$	8,941,008	\$	8,313,239
\$	8,677,512	\$	8,065,580
\$	8,414,017	\$	7,817,922
\$	8,150,521	\$	7,570,263
\$	7,887,025	\$	7,322,605
\$	7,623,529	\$	7,074,946
\$	7,360,033	\$	-
\$	-	\$	-
\$	220,172,951	\$	211,819,442

Delmarva Power & Light Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

	Long Term Interest	
101	Less LTD Interest on Securitization Bonds	0
	Capitalization	
112	Less LTD on Securitization Bonds	0

Calculation of the above Securitization Adjustments

Attachment 6F – PEPCO Formula Rate Update Filing

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May 15, 2019

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E. Room 1A
Washington, DC 20426

Re: Potomac Electric Power Company ("Pepco"), Docket No. ER09-1159
Informational Filing of 2019 Formula Rate Annual Update;
Notice of Annual Meeting

Dear Ms. Bose,

Pepco hereby submits electronically, for informational purposes, its 2019 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹ Formula Rate implementation protocols contained in the Settlement provide that:

[o]n or before May 15 of each year, Pepco [Potomac Electric Power Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.²

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation

¹ Baltimore Gas and Electric Company, *et al.*, 153 FERC ¶ 61,140 (2015).

² See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.b.

Page 2

protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.³

Pepco's 2019 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

Pepco has made no accounting changes as defined in the Settlement (and any accounting changes, including accounting policy harmonization changes related to the merger between Exelon and Pepco Holdings, Inc., are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and within the FERC Form No. 1).⁴ Pepco has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Settlement.⁵

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

³ See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1159 (February 17, 2010).

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.f.(iii)(d). Accounting entries related to the merger between Exelon and Pepco Holdings, Inc. were approved by FERC in Docket AC16-203 on March 17, 2017 and April 11, 2017.

⁵ See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.h.

ATTACHMENT H-9A

Potomac Electric Power Company					
Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells					2018
Allocators					
1	Wages & Salary Allocation Factor				
	Transmission Wages Expense		p354.21b	\$	7,668,416
2	Total Wages Expense		p354.28b	\$	65,333,816
3	Less A&G Wages Expense		p354.27b	\$	3,738,619
4	Total		(Line 2 - 3)		61,595,197
5	Wages & Salary Allocator		(Line 1 / 4)		12.4497%
Plant Allocation Factors					
6	Electric Plant in Service	(Note B)	p207.104g (See attachment 5)	\$	9,047,585,378
7	Common Plant In Service - Electric		(Line 24)		0
8	Total Plant In Service		(Sum Lines 6 & 7)		9,047,585,378
9	Accumulated Depreciation (Total Electric Plant)		p219.29c See attachment 5)	\$	3,048,867,964
10	Accumulated Intangible Amortization	(Note A)	p200.21c	\$	27,052,879
11	Accumulated Common Amortization - Electric	(Note A)	p356		0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356		0
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)		3,075,920,843
14	Net Plant		(Line 8 - 13)		5,971,664,535
15	Transmission Gross Plant		(Line 29 - Line 28)		1,655,217,659
16	Gross Plant Allocator		(Line 15 / 8)		18.2946%
17	Transmission Net Plant		(Line 39 - Line 28)		1,141,652,572
18	Net Plant Allocator		(Line 17 / 14)		19.1178%
Plant Calculations					
Plant In Service					
19	Transmission Plant In Service	(Note B)	p207.58.g (see attachment 5)	\$	1,607,235,422
20	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6 - Enter Negative		
21	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		Attachment 6		
22	Total Transmission Plant In Service		(Line 19 - 20 + 21)		1,607,235,422
23	General & Intangible		p205.5.g & p207.99.g (see attachment 5)		385,408,840
24	Common Plant (Electric Only)	(Notes A & B)	p356		0
25	Total General & Common		(Line 23 + 24)		385,408,840
26	Wage & Salary Allocation Factor		(Line 5)		12.44970%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)		47,982,237
28	Plant Held for Future Use (Including Land)	(Note C)	p214		0
29	TOTAL Plant In Service		(Line 22 + 27 + 28)		1,655,217,659
Accumulated Depreciation					
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c		495,242,449
31	Accumulated General Depreciation		p219.28.c (see attachment 5)		120,120,474
32	Accumulated Intangible Amortization		(Line 10)		27,052,879
33	Accumulated Common Amortization - Electric		(Line 11)		0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)		0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)		147,173,353
36	Wage & Salary Allocation Factor		(Line 5)		12.44970%
37	General & Common Allocated to Transmission		(Line 35 * 36)		18,322,638
38	TOTAL Accumulated Depreciation		(Line 30 + 37)		513,565,087
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)		1,141,652,572
Adjustment To Rate Base					
Accumulated Deferred Income Taxes					
40	ADIT net of FASB 106 and 109		Attachment 1		-327,240,107
41	Accumulated Investment Tax Credit Account No. 255	Enter Negative	p266.h		0
42	Net Plant Allocation Factor	(Notes A & I)	(Line 18)		19.12%
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40		-327,240,107
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6		0
43b	Unamortized Abandoned Transmission Plant		Attachment 5		0
44	Transmission O&M Reserves				
	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5		-12,617,303
Prepayments					
45	Prepayments	(Note A)	Attachment 5		45,808,901
46	Total Prepayments Allocated to Transmission		(Line 45)		45,808,901
Materials and Supplies					
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c		0
48	Wage & Salary Allocation Factor		(Line 5)		12.45%
49	Total Transmission Allocated		(Line 47 * 48)		0
50	Transmission Materials & Supplies		p227.8c		11,585,315
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)		11,585,315
Cash Working Capital					
52	Operation & Maintenance Expense		(Line 85)		60,016,254
53	1/8th Rule		x 1/8		12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)		7,502,032
Network Credits					
55	Outstanding Network Credits	(Note N)	From PJM		0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		0
57	Net Outstanding Credits		(Line 55 - 56)		0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)		-274,961,162
59	Rate Base		(Line 39 + 58)		866,691,410

O&M

Transmission O&M				
60	Transmission O&M		p321.112.b (see attachment 5)	37,287,944
61	Less extraordinary property loss		Attachment 5	0
62	Plus amortized extraordinary property loss		Attachment 5	0
63	Less Account 565		p321.96.b	0
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
65	Plus Transmission Lease Payments	(Note A)	p200.3.c	0
66	Transmission O&M		(Lines 60 - 63 + 64 + 65)	37,287,944
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		p323.197.b (see attachment 5)	185,559,598
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	1,122,513
69	Less Property Insurance Account 924		p323.185b	1,232,329
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	4,126,707
71	Less General Advertising Exp Account 930.1		p323.191b	873,677
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	0
73	Less EPRI Dues	(Note D)	p352-353 (see attachment 5)	416,788
74	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 73)	178,910,097
75	Wage & Salary Allocation Factor		(Line 5)	12.4497%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	22,273,767
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	218,949
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	218,949
80	Property Insurance Account 924		p323.185b	1,232,329
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
82	Total		(Line 80 + 81)	1,232,329
83	Net Plant Allocation Factor		(Line 18)	19.12%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	235,595
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	60,016,254

Depreciation & Amortization Expense

Depreciation Expense				
86	Transmission Depreciation Expense		p336.7b&c	35,995,875
86a	Amortization of Abandoned Transmission Plant		Attachment 5	0
87	General Depreciation		p336.10b&c (see attachment 5)	7,566,861
88	Intangible Amortization	(Note A)	p336.1d&e (see attachment 5)	1,806,925
89	Total		(Line 87 + 88)	9,373,786
90	Wage & Salary Allocation Factor		(Line 5)	12.4497%
91	General Depreciation Allocated to Transmission		(Line 89 * 90)	1,167,008
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0
94	Total		(Line 92 + 93)	0
95	Wage & Salary Allocation Factor		(Line 5)	12.4497%
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortization		(Line 86 + 86a + 91 + 96)	37,162,883

Taxes Other than Income

98	Taxes Other than Income		Attachment 2	12,103,230
99	Total Taxes Other than Income		(Line 98)	12,103,230

Return / Capitalization Calculations

Long Term Interest				
100	Long Term Interest		p117.62c through 67c	136,178,295
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
102	Long Term Interest		*(Line 100 - line 101)"	136,178,295
103	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
104	Proprietary Capital		p112.16c	\$ 2,739,522,928
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	-1,646,367
107	Common Stock		(Sum Lines 104 to 106)	2,737,876,561
Capitalization				
108	Long Term Debt		p112.17c through 21c	2,736,878,971
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-13,337,623
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	3,675,449
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,727,216,797
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	2,737,876,561
116	Total Capitalization		(Sum Lines 113 to 115)	5,465,093,358
117	Debt %	Total Long Term Debt	(Line 113 / 116)	50%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0%
119	Common %	Common Stock	(Line 115 / 116)	50%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0499
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J) Fixed	0.1050
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0249
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0526
126	Total Return (R)		(Sum Lines 123 to 125)	0.0775
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	67,186,124

Composite Income Taxes

Income Tax Rates				
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite			8.30%
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.56%
132	T/ (1-T)			38.04%
ITC Adjustment				
133	Amortized Investment Tax Credit	(Note I)		
134	T/(1-T)	enter negative	p266.8f	-130,337
135	Net Plant Allocation Factor		(Line 132)	38.04%
136	ITC Adjustment Allocated to Transmission		(Line 18)	19.1178%
			(Line 133 * (1 + 134) * 135)	-34,396
Other Income Tax Adjustment				
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-3,172,957
136b	T/(1-T)		(Line 132)	38.04%
136c	Other Income Tax Adjustment		Line 136b * (1 + 136b)	-4,379,936
137	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 132 * 127 * (1-(123 / 126))]	17,342,255
138	Total Income Taxes		(Line 136 + 136c +137)	12,927,924

REVENUE REQUIREMENT

Summary				
139	Net Property, Plant & Equipment		(Line 39)	1,141,652,572
140	Adjustment to Rate Base		(Line 58)	-274,961,162
141	Rate Base		(Line 59)	866,691,410
142	O&M		(Line 85)	60,016,254
143	Depreciation & Amortization		(Line 97)	37,162,883
144	Taxes Other than Income		(Line 99)	12,103,230
145	Investment Return		(Line 127)	67,186,124
146	Income Taxes		(Line 138)	12,927,924
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	189,396,415
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service		(Line 19)	1,607,235,422
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0
150	Included Transmission Facilities		(Line 148 - 149)	1,607,235,422
151	Inclusion Ratio		(Line 150 / 148)	100.00%
152	Gross Revenue Requirement		(Line 147)	189,396,415
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	189,396,415
Revenue Credits & Interest on Network Credits				
154	Revenue Credits		Attachment 3	5,708,159
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	183,688,256
Net Plant Carrying Charge				
157	Net Revenue Requirement		(Line 156)	183,688,256
158	Net Transmission Plant		(Line 19 - 30)	1,111,992,973
159	Net Plant Carrying Charge		(Line 157 / 158)	16.5188%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	13.2818%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	6.0772%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	103,574,209
163	Increased Return and Taxes		Attachment 4	86,107,600
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	189,681,809
165	Net Transmission Plant		(Line 19 - 30)	1,111,992,973
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	17.0578%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 163 - 86) / 165	13.8208%
168	Net Revenue Requirement		(Line 156)	183,688,256
169	True-up amount		Attachment 6	15,472,839
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	953,297
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515		Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607		Attachment 5	-
172	Net Zonal Revenue Requirement		(Line 168 + 169 +170+ 171+171a)	200,114,392
Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data	6,412
174	Rate (\$/MW-Year)		(Line 172 / 173)	31,209
175	Network Service Rate (\$/MW/Year)		(Line 174)	31,209

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- J have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P **Securitization bonds may be included in the capital structure per settlement in ER05-515.**
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.

Potomac Electric Power Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	0	(1,695,380,672)	0	
ADIT-283	(3,093,473)	(10,227,113)	(138,558,603)	
ADIT-190	0	5,639,101	32,977,573	
Subtotal	(3,093,473)	(1,699,968,684)	(105,581,030)	
Wages & Salary Allocator			12.4497%	
Gross Plant Allocator		18.2946%		
ADIT	(3,093,473)	(311,002,115)	(13,144,519)	(327,240,107)

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 111
Amount (3,675,449)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-E and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190						
Deferred Compensation	746,136	-	-	-	746,136	For book purposes, deferred compensation and deferred payments are expensed when accrued. For tax purposes, they are deducted when paid. Affects company personnel across all functions.
Allowance for Doubtful Accounts	5,812,884	5,812,884	-	-	-	Under the Tax Reform Act of 1986, taxpayers were required to switch from the reserve method for bad debts to the specific write-off method. The amounts previously accumulated in a reserve were required to be included in taxable income over a four year period. The reserve method is used for book purposes. Related to all revenues.
Accrued Liabilities	82,342,453	64,373,689	-	-	17,968,765	These accrued liabilities are all related to labor. For book purposes the liabilities are accrued with an offset to book expense. For tax purposes, a deduction is not allowed until the liability is paid.
Environmental Expense	6,794,434	6,794,434	-	-	-	For book purposes an environmental reserve is established with an offset to book expense for future environmental costs to be paid for clean-up. For tax purposes, no deduction is allowed until the environmental liability is paid.
Charitable Contribution Carryforward	1,850,836	1,850,836	-	-	-	PHI's consolidated tax return is in an NOL situation, therefore, Pepco's charitable contributions are carried forward until such time as PHI is in a taxable income position. For book purposes, the contributions are expensed when incurred.
Capital Loss Limitation	18,263	18,263	-	-	-	- Tax capital losses are limited to the amount of tax capital gains.
FAS 106 OPEB Adjustment	9,025,386	-	-	-	9,025,386	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects company personnel across all functions.
Regulatory Liabilities	1,355,997	1,355,997	-	-	-	When a regulatory asset/liability is established, books credits/debits income, which for tax purposes needs to be reversed along with the associated amortization
FAS 109 - Deferred Taxes on ITC	497,232	-	-	497,232	-	Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant.
FAS 109 - Regulatory Liability	217,227,927	-	-	217,227,927	-	Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant.
Federal & State NOL	12,481,236	6,842,135	-	5,639,101	-	PHI's consolidated return is in an NOL situation, therefore, they are carried forward until such time as PHI is in a taxable income position.
Other 190 Deferred Taxes	1,117,013	1,117,013	-	-	-	- Miscellaneous temporary differences including DC Gross Receipts Tax and Sales and Use Tax
Merger Commitment Deferrals	6,074,576	6,074,576	-	-	-	- Deferral of Merger Commitment expenses that are non-deductible until paid.
Interest on Contingent Taxes	-	-	-	-	-	- Estimated book interest expense on prior year taxes not deductible for tax purposes until paid
Subtotal - p234	345,344,374	94,239,826	-	223,364,260	27,740,287	
Less FASB 109 Above if not separately removed	176,105,804	(27,356,683)	-	217,725,159	(14,262,672)	
Less FASB 106 Above if not separately removed	9,025,386				9,025,386	
Total	160,213,183	121,596,509	-	5,639,101	32,977,573	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT- 282						
Plant Related Deferred Taxes	(1,688,053,494)	3,759,454	-	(1,691,812,948)	-	This deferred tax balance relates to the life and method differences on property related items for book and tax.
FAS109 AFUDC Equity	(12,714,508)	(9,146,784)	-	(3,567,724)	-	Under SFAS 109, deferred income taxes must be provided on all book/tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
CIAC - Non Rate Base	61,065,524	61,065,524	-	-	-	Contributions in Aid of Construction (CIAC) are a reduction to Plant for book accounting purposes, but are included in taxable income and depreciated for income tax purposes. This different book/tax treatment results in deferred income taxes which must be recorded in accordance with SFAS 109. The company collects an income tax gross-up from the customer which is reimbursement for the time value of money on the additional tax liability incurred until such time as the amounts are fully depreciated for tax purposes. The deferred income tax asset on CIAC's is excluded from Rate Base because the underlying plant is not included in Rate Base.
Leased Vehicles - Non Rate Base	(5,864,149)	(5,864,149)	-	-	-	The Company leases its vehicles under arrangements that are treated as Operating Leases for book purposes, but financing leases for tax purposes. The differing income tax treatment between Rent Expense deducted for book purposes and tax depreciation expense deducted for income tax purposes, results in deferred income taxes being recorded on the books. Since Leased Vehicles are not included in Rate Base, the deferred income

Plant Related - FAS109 Deferred Taxes	497,530,459	1,514,416	-	496,016,043	-	Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(1,148,036,168)	51,328,461	-	(1,199,364,629)	-	
Less FASB 109 Above if not separately removed	497,530,459	1,514,416	-	496,016,043		
Less FASB 106 Above if not separately removed	-					
Total	(1,645,566,627)	49,814,045	-	(1,695,380,672)	-	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Reacquired Debt	(3,675,449)	(3,675,449)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Related to all functions. Excluded here since it is included in Cost of Debt.
Maryland Property Taxes	(7,362,744)	-	-	(7,362,744)	-	For book purposes, the MD property taxes are accrued over the fiscal year. For tax purposes payments are deducted when paid based on the lien date.
Prepaid Interest	(418,834)	-	-	-	(418,834)	For book purposes, prepaid expenses, which related to a future period but are paid in the current period, must be capitalized and amortized to the balance sheet as an asset. For tax purposes, there is "12-month rule" which allows taxpayers that meet the 12-month rule to currently deduct the amount, as long as the benefits does not extend beyond 12 months. The prepaid interest relates to the Life Insurance plans, that is why this is labor related
Prepayments	(282,477)	-	-	-	(282,477)	For book purposes, prepaid expenses, which related to a future period but are paid in the current period, must be capitalized and amortized to the balance sheet as an asset. For tax purposes, there is "12-month rule" which allows taxpayers that meet the 12-month rule to currently deduct the amount, as long as the benefits does not extend beyond 12 months
Regulatory Asset - DSM	(40,475,056)	(40,475,056)	-	-	-	For books, Demand Side Management Costs are deferred. For tax these costs are expensed when paid. These deferred taxes are the result of this book/tax difference which is retail in nature.
Regulatory Asset - FERC Formula Rate True-up	(2,737,189)	-	(2,737,189)	-	-	For book purposes, a regulatory asset has been established for the FERC Formula Rate Filing true-up and book income has been increased. For tax purposes, this regulatory asset is not recognized and the book income must be reversed.
Regulatory Assets	(117,635,561)	(108,280,331)	-	-	(9,355,231)	For book purposes, regulatory assets are established with an increase to book income. For tax purposes the regulatory assets are not recognized and book income is reversed.
Pension Plan Contribution	(87,144,048)	-	-	-	(87,144,048)	The company is allowed to deduct for tax purposes all payments made to fund the General Retirement Plan per ERISA. For book purposes pension plan contributions are governed by FAS 106. This timing difference represents the excess tax payment over book. Affects company personnel across all functions.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(259,731,357)	(152,430,835)	(2,737,189)	(7,362,744)	(97,200,589)	
Less FASB 109 Above if not separately removed	114,649,555	70,070,889	356,284	2,864,368	41,358,014	
Less FASB 106 Above if not separately removed	-					
Total	(374,380,912)	(222,501,724)	(3,093,473)	(10,227,113)	(138,558,603)	

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

		Item	Balance	Amortization
1	Rate Base Treatment			
2	Balance to line 41 of Appendix A	Total		
3	Amortization			
4	Amortization to line 133 of Appendix A	Total	1,804,376	130,337
5	Total		1,804,376	130,337
6	Total Form No. 1 (p 266 & 267)	Form No. 1 balance (p	1,804,376	130,337
7	Difference /1		-	-

/1 Difference must be zero

Potomac Electric Power Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator		
1	Transmission Personal Property Tax (directly assigned to Transmission)	\$ 11,323,735	100%	\$ 11,323,735
1a	Other Personal Property Tax (excluded)	\$ 38,157,331	0%	\$ -
2	Capital Stock Tax		18.2946%	\$ -
3	Gross Premium (insurance) Tax		18.2946%	\$ -
4	PURTA		18.2946%	\$ -
5	Corp License		18.2946%	\$ -
Total Plant Related		49,481,066		11,323,735
Labor Related		Wages & Salary Allocator		
6	Federal FICA & Unemployment & state unemployment	\$ 6,149,710		
Total Labor Related		6,149,710	12.4497%	765,620
Other Included		Gross Plant Allocator		
7	Miscellaneous	75,843		
Total Other Included		75,843	18.2946%	13,875
Total Included				12,103,230

Currently Excluded

8	MD Franchise Tax	26,132,772
9	MD Environmental Surcharge	2,019,586
10	MD Universal Surcharge	9,210,710
11	MD Montgomery County Fuel	136,846,102
12	MD PSC Assessment	2,431,714
13	MD Sales & Use Tax	(7,690)
14	MD Real Property Taxes	720,978
15	DC PSC Assessment	9,368,172
16	DC Delivery Tax	85,890,436
17	DC Real Property Tax	5,831,730
18	DC Business Improvement Tax	167,325
19	DC Ballpark	16,500
20	DC Right-of-Way	21,928,715
21	DC RETF, SETF and EATF Funds	20,602,697
22	VA Property Taxes	551,043
23	Misc. Other-Sales and Use DC	282,238
24.1	Exclude State Dist RA amort in line 6	30,033
25	Total "Other" Taxes (included on p. 263)	377,729,680
26	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	377,729,680
27	Difference	-

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year

**Allocation of Property taxes to
Transmission Function
Year Ended December 31, 2018**

Assessable Plant

Transmission	\$ 1,052,418,759
Distribution	\$ 3,454,473,694
General	\$ 201,403,769
Total T,D&Genl	<u>\$ 4,708,296,222</u>

Plant ratios by Jurisdiction

Transmission Ratio	0.2235243301
Distribution ratio	0.7336993109
General Ratio	<u>0.0427763589</u>
	1.0000000000

Property Taxes \$ 49,481,066

Transmission Property Tax	\$ 11,060,222
Distribution Property tax	\$ 36,304,224
General Property Tax	\$ 2,116,620
Total check	<u>\$ 49,481,066</u>

General Property Tax	\$ 2,116,620
Trans Labor Ratio	12.450%
Trans General	263,513

Total Transmission Property Taxes

Transmission	\$ 11,060,222
General	\$ 263,513
Total Transmission Property Taxes	<u>\$ 11,323,735</u>

Potomac Electric Power Company

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		
1 Rent from Electric Property - Transmission Related (Note 3)		\$ 11,295,834
2 Total Rent Revenues	(Sum Lines 1)	11,295,834
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		\$ 598,427
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		\$ 1,018,211
6 PJM Transitional Revenue Neutrality (Note 1)		
7 PJM Transitional Market Expansion (Note 1)		
8 Professional Services (Note 3)		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	12,912,472
12 Less line 17g		(7,204,314)
13 Total Revenue Credits		5,708,159
Revenue Adjustment to determine Revenue Credit		
14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.		
15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
16 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
17a Revenues included in lines 1-11 which are subject to 50/50 sharing.		11,295,834
17b Costs associated with revenues in line 17a	Attachment 5 - Cost Support	3,112,793
17c Net Revenues (17a - 17b)		8,183,041
17d 50% Share of Net Revenues (17c / 2)		4,091,521
17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f Net Revenue Credit (17d + 17e)		4,091,521
17g Line 17f less line 17a		(7,204,314)
18 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		39,060,570
19 Amount offset in line 4 above		165,694,298
20 Total Account 454, 456 and 456.1		217,667,340
21 Note 4: SECA revenues booked in Account 447.		

Potomac Electric Power Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase in ROE			
A	100 Basis Point increase in ROE and Income Taxes		(Line 127 + Line 138)	86,107,600
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	866,691,410
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	136,178,295
101	Less LTD Interest on Securitization Bc (Note P)		Attachment 8	0
102	Long Term Interest		"(Line 100 - line 101)"	136,178,295
103	Preferred Dividends	enter positive	p118.29c	0
Common Stock				
104	Proprietary Capital		p112.16c	2,739,522,928
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	-1,646,367
107	Common Stock		(Sum Lines 104 to 106)	2,737,876,561
Capitalization				
108	Long Term Debt		p112.17c through 21c	2,736,878,971
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-13,337,623
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	3,675,449
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,727,216,797
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	2,737,876,561
116	Total Capitalization		(Sum Lines 113 to 115)	5,465,093,358
117	Debt %	Total Long Term Debt	(Line 113 / 116)	50%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0%
119	Common %	Common Stock	(Line 115 / 116)	50%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0499
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A) Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0249
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0576
126	Total Return (R)		(Sum Lines 123 to 125)	0.0825
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	71,528,033
Composite Income Taxes				
Income Tax Rates				
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite			8.30%
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
131	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		27.56%
132	T/ (1-T)			38.04%
ITC Adjustment				
133	Amortized Investment Tax Credit	enter negative	p266.8f	(130,337)
134	T/(1-T)		(Line 132)	38%
135	Net Plant Allocation Factor		(Line 18)	19.1178%
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	-34,396
Other Income Tax Adjustment				
136a	FAS 109 Amortized Tax Expense	(Note T)	Attachment 5	-3,172,957
136b	T/(1-T)		(Line 132)	38.04%
136c	Other Income Tax Adjustment		Line 136b * (1 + 136b)	-4,379,936
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		18,993,899
138	Total Income Taxes		(Line 136 + 136c +137)	14,579,567

Potomac Electric Power Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c	\$ 165,506,121	165,506,121	0	Respondent is Electric Utility only.
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	0	0	0	
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	\$ 1,804,377	1,804,377	0	Respondent is Electric Utility only.
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	\$ -	0	0	Respondent is Electric Utility only.
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356	0	0	0	
Depreciation Expense							
88	Intangible Amortization	(Note A)	p336.1d&e (see attachment)	\$ 2,159,074	2,159,074	0	Respondent is Electric Utility only.
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0	0	0	
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214	\$ 51,570,926	0	51,570,926	Specific identification based on plant records: The following plant investments are included: 1 2 3 4 5

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g	\$ 9,216,982,389	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Servie without AROs
Plant In Service							
19	Transmission Plant In Service	(Note B)	p207.58.g (see attachment)	\$ 1,683,235,422	0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 495,242,449	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
73	Less EPRI Dues	(Note D)	p352-353 (see attachment)	\$ 416,788	416,788	See Form 1

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
70	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 4,126,707	218,949	3,907,758	FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$ 4,126,707	218,949	3,907,758	FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 873,677	-	873,677	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
129	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note I)	8.30%	Maryland 8.25%	DC 8.25%	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Apportioned: MD 5.10%, DC 3.20%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	\$ 873,677	0	873,677	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
Instructions:				Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
Example				Enter \$	
A Total investment in substation				1,000,000	
B Identifiable investment in Transmission (provide workpapers)				500,000	
C Identifiable investment in Distribution (provide workpapers)				400,000	
D Amount to be excluded (A x (C / (B + C)))				444,444	
Add more lines if necessary					

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Interest on Network Credits	Description of the Interest on the Credits
155	Revenue Credits & Interest on Network Credits Interest on Network Credits	(Note N) PJM Data	0 Enter \$	General Description of the Credits None Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & PJM Documentation
171	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515		-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
173	Network Zonal Service Rate 1 CP Peak	(Note L) PJM Data	6,412.0	See Form 1

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
Pepco zone				-	-	-
Total				-	-	-

Abandoned Tranmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Ammortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		DPL	Pepco	Total	
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	\$ 22,476,061	
171a	2014-15 rate period	\$ 14,666,395	16,524,210	\$ 31,190,605	
171a	2015-16 rate period	\$ 12,208,522	14,624,812	\$ 26,833,334	
	Total	\$ 36,625,566	\$ 43,874,434	\$ 80,500,000	

Brandywine Fly Ash Landfill Environmental Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Step 9	Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1	\$	(2,617,572)
Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.			

Supporting documentation for FERC Form 1 reconciliation

Compliance with FERC Order on the Exelon Merger			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Form 1 AmountMerger CostsNon Merger Related			
6	Electric Plant in Service	p207.104g	9,216,982,3892,115,7769,214,866,613
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	3,049,645,74226,5583,049,619,184
10	Accumulated Intangible Amortization	p200.21c	165,506,121379,662165,126,459
23	General & Intangible	p205.5.g & p207.99.g	387,824,2432,115,776385,708,467
60	Transmission O&M	p321.112.b	38,454,490-38,454,490
68	Total A&G	p323.197.b	186,321,247122,937186,198,310
87	General Depreciation	p336.10b&c	7,591,80124,9407,566,861
88	Intangible Amortization	p336.1d&e	2,159,074352,1491,806,925
(Note A)			

ARO Exclusion - Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Form 1 AmountARO'sNon-ARO's			
6	Electric Plant in Service	p207.104g	9,216,982,38915,240,5509,201,741,839
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	3,049,645,742710,5353,048,935,207
23	General & Intangible	p205.5.g & p207.99.g	387,824,243258,942387,565,301
31	Accumulated General Depreciation	p219.28.c	120,365,722178,005120,187,717
Distribution ARO-\$14,981,608 and General & Intangible ARO-\$258,942			
Distribution ARO-\$532,530 and General ARO-\$178,005			
General & Intangible ARO-\$258,942			
General ARO-\$178,005			

Plant Related Exclusions - Cost Support			Non-ARO's & Non Merger Related & Non-Leases				
			Form 1 Amounts	ARO's	Merger Costs	Capital Leases	
6	Electric Plant in Service	p207.104g	9,216,982,389	15,240,550	2,115,776	152,040,685	Distribution ARO-\$14,981,608 and General & Intangible ARO-\$258,942 and Intangible Merger Cost \$2,115,776, Transmission Capital Lease
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	3,049,645,742	710,535	26,558	40,685	9,047,585,378 \$76,000,000, Distribution Capital Lease \$76,000,000, and General capital lease \$40,685
10	Accumulated Intangible Amortization	p200.21c	165,506,121		379,662	138,073,580	3,048,867,964 Distribution ARO-\$532,530 and General ARO-\$178,005, General Merger Cost \$26,558 and General capital lease \$40,685
19	Transmission Plant In Service	p207.58.g	1,683,235,422			76,000,000	Transmission Capital Lease Amortization \$69,036,790 and Distribution Capital Lease Amortization \$69,036,790 and Intangible Merger Cost
23	General & Intangible	p205.5.g & p207.99.g	387,824,243	258,942	2,115,776	40,685	27,052,879 \$379,662
31	Accumulated General Depreciation	p219.28c	120,365,722	178,005	26,558	40,685	1,607,235,422 Transmission Capital Lease included Acct 352-\$76,000,000
							385,408,840 General & Intangible ARO-\$258,942, Intangible Merger Cost \$2,115,776, and General capital lease \$40,685
							120,120,474 General ARO-\$178,005, General Merger Cost \$26,558, and General capital lease \$40,685

Expense Related Exclusions - Cost Support									
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Total Form 1 Amount	Merger Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Glebe Road Expenses	Total Amount After Exclusion
68	Total A&G	Total: p.323.197.b		186,321,247	122,937	634,183	4,529	185,559,598	Distribution Reg Asset Amortization \$634,183, and Membership Dues \$4,529.
60	Transmission O&M	p321.112.b		38,454,490				37,287,944	Glebe Road expenses \$1,166,546
								1,166,546	

PBOP Expense in FERC 926							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	186,321,247	18,795,623	1,122,513	1,830,717	The actuarially determined amount of OPEB expense in FERC 926 decreased \$0.7 million from the prior year; the decrease primarily represents a change in the discount rate from 4.0% in 2017 to 3.6% in 2018, a -40 basis points change. Inaddition, expected return on plan assets increased due to year over year assets base growth.

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$	3,112,793
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$	11,295,834
	Federal Income Tax Rate		21.00%
	Federal Tax on Revenue subject to 50/50 sharing		2,372,125
	Net Revenue subject to 50/50 sharing		8,923,709
	Composite State Income Tax Rate		8.300%
	State Tax on Revenue subject to 50/50 sharing		740,668
	Total Tax on Revenue subject to 50/50 sharing	\$	3,112,793

Other Income Tax Adjustments			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Transmission-Related FAS 109 Amortization
Form 1 Amount	Expense	Remainder	Details
Attach. A			
Line #s	Form 1 Lines	Form 1 Page #s	
	Income Taxes - Federal (409.1)	p114.15.c	36,774,320
	Income Taxes - Other (409.1)	p114.16.c	1,373
	Provision for Deferred Income Taxes (410.1)	p114.17.c	154,592,773
	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	p114.18.c	173,080,869
	Total		(3,172,957)
			Total amount taken to Line 136a. See additional details, calculations, and instructions below.
	Component Descriptions	Instruction References	
	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3, 4 below	
	Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 4, 5 below	
	Amortized Excess Deferred Taxes	Instr. 4, 5 below	
	Amortized Deficient Deferred Taxes	Instr. 4, 5 below	
	Amortization of Other Flow-Through Items - Transmission Component	Instr. 4, 6 below	
136a	Total Other Income Tax Adjustments to Line 136a		
Instr. #s	Instructions		
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross p		
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.		
Inst. 3	"AFUDC-Equity" category reflects the non-deductibility of a component of depreciation expense related to the capitalized equity portion of		
Inst. 4	FAS 109 amortized tax expense taken directly from the Company's tax accounting records and included in the Form 1 income tax lines noted		
	Upon enactment of changes in tax law, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in exess or		
Inst. 5	deficient accumulated deterred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax		
	records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting		
	purposes. Exess/Deficient Deferrals are amortized over the remaining useful life of assets impacted by the tax rate change.		
	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary		
Inst. 6	differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax		
	liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances,		
	based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through		
	expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through		
	Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences.		

Compliance with the FERC order issued April 26, 2019 in Docket No. ER19-10
Adjustment so that customers receive the benefit of FAS 109 net credits effective October 1, 2018

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Title of . FERC Form 1	Transmission1	TCJA Related FAS109 Amortization2	Non-TCJA Related FAS109 Amortization3	Subtotal FAS109 Amortization (Column B + C)	Total Transmission (Column A + D)	Distribution / Other4	FERC Form 15 (Column E + F)
Incom Pg. 114, Line 15	18,193,896	-	-	-	18,193,896	18,580,423	36,774,320
- Pg. 114, Line 16	244	-	-	-	244	1,129	1,373
Provis Pg. 114, Line 17	8,577,753	-	7,317	7,317	8,585,070	146,007,704	154,592,773
(Less, Pg. 114, Line 18	6,684,476	3,180,274	-	3,180,274	9,864,749	163,216,120	173,080,869
Invest Pg. 114, Line 19	(23,188)	-	-	-	(23,188)	(107,149)	(130,337)
Total - Income Tax Expense / (Benefit)	20,064,230	(3,180,274)	7,317	(3,172,957)	16,891,273	1,265,986	18,157,260

Notes

- ¹Represents the income tax accrual attributable to transmission related activity.
- ²Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).
- ³Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").
- ⁴Represents income tax accrual attributable to distribution and other related activity.
- ⁵Represents total income tax accrual reflected on the FERC Form 1.

	(A)	(B)	(C)	(D)	(E)	
			Gross-Up TCJA Related FAS 109			
Current Year Activity	FERC Form 1	TCJA Related FAS 109 Amortization1	Gross-Up Factor	Amortization (Column A x B)	Interest2	Total (Column C + D)
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 18	(3,180,274)	1.3804	(4,390,036)	(245,804)	(4,635,840)
Expense / (Benefit) - 9 Month Activity	NA	(2,385,205)	1.3804	(3,292,527)	(184,353)	(3,476,880)
Expense / (Benefit) - 3 Month Activity	NA	(795,068)	1.3804	(1,097,509)	(61,451)	(1,158,960)

	(A)	(B)	(C)	(D)	(E)	
			Gross-Up Non-TCJA Related FAS 109			
Current Year Activity	FERC Form 1	Non-TCJA Related FAS 109 Amortization3	Gross-Up Factor	Amortization (Column A x B)	Interest2	Total (Column C + D)
Expense / (Benefit) - 12 Month Activity	Pg. 114, Line 17	7,317	1.3804	10,100	566	10,666
Expense / (Benefit) - 9 Month Activity	NA	5,488	1.3804	7,575	424	7,999
Expense / (Benefit) - 3 Month Activity	NA	1,829	1.3804	2,525	141	2,666

Notes

- ¹Represents the current year amortization of excess deferred taxes attributable to the Tax Jobs & Cuts Act (TCJA).
- ²Interest component related to True-Up adjustment.
- ³Represents the current year reversal / amortization of income tax regulatory assets / liabilities (i.e. AFUDC Equity, Excess Deferred Taxes [Non-TCJA]), and "Other Flow-Through").

I - INTEREST ON REFUND OF TCJA-RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		(4,390,036)		The forecast in Prior Year		-		-		(4,390,036)	
Interest on Amount of Refunds or Surcharges											
Interest 35.19a for March Current Yr				0.4400%							
Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Refunds Owed					
Jun	2005	(365,836)	0.4400%	11.5	(18,511)	(384,348)					
Jul	2005	(365,836)	0.4400%	10.5	(16,902)	(382,738)					
Aug	2005	(365,836)	0.4400%	9.5	(15,292)	(381,128)					
Sep	2005	(365,836)	0.4400%	8.5	(13,682)	(379,519)					
Oct	2005	(365,836)	0.4400%	7.5	(12,073)	(377,909)					
Nov	2005	(365,836)	0.4400%	6.5	(10,463)	(376,299)					
Dec	2005	(365,836)	0.4400%	5.5	(8,853)	(374,690)					
Jan	2006	(365,836)	0.4400%	4.5	(7,244)	(373,080)					
Feb	2006	(365,836)	0.4400%	3.5	(5,634)	(371,470)					
Mar	2006	(365,836)	0.4400%	2.5	(4,024)	(369,861)					
Apr	2006	(365,836)	0.4400%	1.5	(2,415)	(368,251)					
May	2006	(365,836)	0.4400%	0.5	(805)	(366,641)					
Total		(4,390,036)				(4,505,933)					
		Balance	Interest	Amort	Balance						
Jun	2006	(4,505,933)	0.4400%	(386,320)	(4,139,439)						
Jul	2006	(4,139,439)	0.4400%	(386,320)	(3,771,332)						
Aug	2006	(3,771,332)	0.4400%	(386,320)	(3,401,606)						
Sep	2006	(3,401,606)	0.4400%	(386,320)	(3,030,253)						
Oct	2006	(3,030,253)	0.4400%	(386,320)	(2,657,267)						
Nov	2006	(2,657,267)	0.4400%	(386,320)	(2,282,639)						
Dec	2006	(2,282,639)	0.4400%	(386,320)	(1,906,362)						
Jan	2007	(1,906,362)	0.4400%	(386,320)	(1,528,430)						
Feb	2007	(1,528,430)	0.4400%	(386,320)	(1,148,835)						
Mar	2007	(1,148,835)	0.4400%	(386,320)	(767,570)						
Apr	2007	(767,570)	0.4400%	(386,320)	(384,628)						
May	2007	(384,628)	0.4400%	(386,320)	-						
Total with interest				(4,635,840)							
Interest Component				(245,804)							

II - INTEREST ON CHARGE OF NON-TCJA RELATED FAS 109 AMORTIZATION

Note: Interest calculation below taken directly from "Attachment 6 - Estimate & True-up Worksheet" of the PJM Tariff

The true-up in Step 8		10,100		-		The forecast in Prior Year		-		=		10,100	
Interest on Amount of Refunds or Surcharges													
Interest 35.19a for March Current Yr				0.4400%									
Month	Yr	1/12 of Step 9		Interest 35.19a for March Current Yr		Months	Interest		Refunds Owed				
Jun	2005	842		0.4400%		11.5	43		884				
Jul	2005	842		0.4400%		10.5	39		881				
Aug	2005	842		0.4400%		9.5	35		877				
Sep	2005	842		0.4400%		8.5	31		873				
Oct	2005	842		0.4400%		7.5	28		869				
Nov	2005	842		0.4400%		6.5	24		866				
Dec	2005	842		0.4400%		5.5	20		862				
Jan	2006	842		0.4400%		4.5	17		858				
Feb	2006	842		0.4400%		3.5	13		855				
Mar	2006	842		0.4400%		2.5	9		851				
Apr	2006	842		0.4400%		1.5	6		847				
May	2006	842		0.4400%		0.5	2		844				
Total		10,100							10,367				
		Balance		Interest		Amort		Balance					
Jun	2006	10,367		0.4400%		889		9,524					
Jul	2006	9,524		0.4400%		889		8,677					
Aug	2006	8,677		0.4400%		889		7,826					
Sep	2006	7,826		0.4400%		889		6,972					
Oct	2006	6,972		0.4400%		889		6,114					
Nov	2006	6,114		0.4400%		889		5,252					
Dec	2006	5,252		0.4400%		889		4,386					
Jan	2007	4,386		0.4400%		889		3,516					
Feb	2007	3,516		0.4400%		889		2,643					
Mar	2007	2,643		0.4400%		889		1,766					
Apr	2007	1,766		0.4400%		889		885					
May	2007	885		0.4400%		889		-					
Total with interest						10,666							
Interest Component						566							

Potomac Electric Power Company

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	Non - Regulated	Total
Executive Management	4,875,571	4,307,859	7,892,720	252,593	17,328,743
Support Services	8,342,374	7,137,810	16,891,980	9,334,933	41,707,096
Financial Services	8,620,022	7,839,457	14,237,822	321,268	31,018,569
Human Resources	2,970,230	1,995,005	4,623,403		9,588,639
Legal Services	1,591,533	1,395,319	2,561,029	61,321	5,609,203
Customer Services	34,125,272	31,730,548	20,731,716		86,587,535
Information Technology	15,774,392	13,619,269	25,214,770	141,795	54,750,226
Government Affiars	4,070,462	4,866,070	4,287,890	303,274	13,527,696
Communication Services	1,677,247	1,384,237	2,579,728	79,993	5,721,205
Regulatory Services	8,053,611	7,834,441	10,985,709	24,478	26,898,239
Regulated Electric and Gas Operation Service	45,015,118	36,371,380	56,088,680	226,884	137,702,062
Supply Services	849,195	858,437	2,009,193	4,024	3,720,848
Total	\$ 135,965,026	\$ 119,339,831	\$ 168,104,640	\$ 10,750,563	\$ 434,160,061

Name of Respondent PHI Service Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2018
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For services rendered to associate companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company	42,887,851	125,181,615	35,174	188,104,640
2	Delmarva Power & Light Company	39,980,646	95,953,532	20,848	135,965,026
3	Atlantic City Electric Company	31,498,311	87,822,853	18,667	119,339,831
4	Exelon Business Services Company, LLC	256,817	8,551,813		8,808,630
5	Pepco Holdings LLC	231,909	891,548	884	1,124,341
6	Constellation NewEnergy, Inc.		759,294		759,294
7	PECO Energy Company	23,368			23,368
8	Baltimore Gas and Electric Company	21,932			21,932
9	Commonwealth Edison Company	12,999			12,999
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Total	114,913,833	319,170,655	75,573	434,160,061

Service Company Billing Analysis by Utility FERC Account
YTD Dec 2018
Total PHI

FERC Accounts	FERC Account Name	DPL	ACE	PEPCO	Other	Total	Inclusion in ATRR
107	Constr Work In Progress	22,798,058	19,208,474	28,152,373		70,158,905	Not included
108	Accumulated Provision for Depreciation	1,904,199	1,641,360	1,469,307		5,014,866	Not included
163	Stores Expense Undistributed	771,976	784,564	1,889,546		3,446,086	Not included
182.3	Other Regulatory Assets	1,257,480	124,458	2,855,045		4,236,983	Not included
184	Clearing Accounts - Other	1,996,577	1,276,234	6,890,505		10,163,316	Not included
416-421.2	Other Income -Below the Line	49,612	78,143	168,761	10,750,564	11,047,080	Not included
426.1-426.5	Other Income Deductions - Below the Line	708,131	524,119	1,036,361		2,268,611	Not included
430	Interest-Debt to Associated Companies	(17,976)	(15,703)	(28,059)		(61,738)	Not included
431	Interest-Short Term Debt	250,017	220,196	400,637		870,850	Not included
556	System cont & load dispatch	1,179,336	935,836	1,556,362		3,671,534	Not included
557	Other expenses	1,102,794	823,961	1,307,258		3,234,013	Not included
560	Operation Supervision & Engineering	1,139,212	737,865	371,449		2,248,526	100% included
561.1	Load Dispatching - Reliability	(59)	59				100% included
561.2	Load Dispatch - Monitor & Operate Transmissi	2,710	119	81,074		83,903	100% included
561.3	Load Dispatch - Transmission Service & Sched	(26)	59	341		374	100% included
561.5	Reliability, Planning and Standards	108,769	52,212	-		160,981	100% included
562	Station expenses	-	-	485		485	100% included
564	Underground Line Expenses - Transmission	-	-	140		140	100% included
566	Miscellaneous transmission expenses	1,815,456	1,670,655	2,893,667		6,379,778	100% included
567	Rents	-	-	811		811	100% included
568	Maintenance Supervision & Engineering	32,511	29,063	105,439		167,013	100% included
569	Maint of structures	2,402	217	896		3,515	100% included
569.2	Maintenance of Computer Software	9,783	-	6,176		15,959	100% included
570	Maintenance of station equipment	119,193	2,240	9,889		131,322	100% included
571	Maintenance of overhead lines	323,919	441,091	763,833		1,528,843	100% included
572	Maintenance of underground lines	-	-	96		96	100% included
573	Maintenance of miscellaneous transmission pl	5,310	136	5,441		10,887	100% included
580	Operation Supervision & Engineering	519,318	555,814	503,893		1,579,025	Not included
581	Load dispatching	125,332	104,480	97,442		327,254	Not included
582	Station expenses	-	-	35,092		35,092	Not included
584	Underground line expenses	-	-	7,317		7,317	Not included
586	Meter expenses	921,518	287,880	-		1,209,398	Not included
587	Customer installations expenses	310,915	134,602	258,950		704,467	Not included
588	Miscellaneous distribution expenses	1,880,391	1,550,925	2,785,874		6,217,190	Not included
590	Maintenance Supervision & Engineering	361,187	44,777	306,952		712,916	Not included
592	Maintain equipment	235,513	277,300	203,574		716,387	Not included
593	Maintain overhead lines	893,980	709,868	1,820,588		3,424,436	Not included
594	Maintain underground line	1,128	-	-		1,128	Not included
595	Maintain line transformers	-	-	25,768		25,768	Not included
597	Maintain meters	466,609	-	(102)		466,507	Not included
598	Maintain distribution plant	19,929	27,506	10,350		57,785	Not included
800-894	Total Gas Accounts	1,351,785	-	-		1,351,785	Not included
902	Meter reading expenses	99,862	312,837	-		412,699	Not included
903	Customer records and collection expenses	40,789,128	39,647,851	30,635,785		111,072,764	Not included
907	Supervision - Customer Svc & Information	-	148,251	-		148,251	Not included
908	Customer assistance expenses	1,547,000	521,246	77,803		2,146,049	Not included
909	Informational & instructional advertising	416,658	323,833	662,679		1,403,170	Not included
923	Outside services employed	48,852,788	44,869,956	77,863,539		171,586,283	Wage & Salary Factor
924	Property insurance	11,623	10,227	18,569		40,419	Net Plant Factor
925	Injuries & damages	(88)	(43)	(131)		(262)	Wage & Salary Factor
928	Regulatory commission expenses	1,142,635	826,663	2,024,242		3,993,540	Direct Transmission Only
930.1	General ad expenses	25,472	22,346	40,678		88,496	Direct Transmission Only
930.2	Miscellaneous general expenses	432,375	428,136	787,952		1,648,463	Wage & Salary Factor
935	Maintenance of general plant	584	18	(7)		595	Wage & Salary Factor
Total		135,965,026	119,339,831	168,104,640	10,750,564	434,160,061	

Potomac Electric Power Company

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula
- 4

May

Year 2

Post results of Step 3 on PJM web site
- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
- 7

April

Year 3

Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8

April

Year 3

TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
- 9

April

Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10

May

Year 3

Post results of Step 9 on PJM web site
- 11

June

Year 3

Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

- 1

April

Year 2

TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)

173,789,871

Rev Req based on Year 1 data

Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

- 2

April

Year 2

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
Jan					11.5	-	-	-	-	-	-	-	-
Feb					10.5	-	-	-	-	-	-	-	-
Mar					9.5	-	-	-	-	-	-	-	-
Apr					8.5	-	-	-	-	-	-	-	-
May					7.5	-	-	-	-	-	-	-	-
Jun					6.5	-	-	-	-	-	-	-	-
Jul					5.5	-	-	-	-	-	-	-	-
Aug					4.5	-	-	-	-	-	-	-	-
Sep					3.5	-	-	-	-	-	-	-	-
Oct					2.5	-	-	-	-	-	-	-	-
Nov					1.5	-	-	-	-	-	-	-	-
Dec					0.5	-	-	-	-	-	-	-	-
Total	-	-	-	-		-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)										-	-	-	-
										-	-	-	-
										Input to Line 21 of Appendix A			
										Input to Line 43a of Appendix A			
										Month In Service or Month for CWIP	#DIV/0!	#DIV/0!	#DIV/0!

- 3

April

Year 2

TO adds weighted Cap Adds to plant in service in Formula

\$ -

Input to Formula Line 21

- 4

May

Year 2

Post results of Step 3 on PJM web site

173,789,871

Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)

- 5

June

Year 2

Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)

\$ 173,789,871

- 6

April

Year 3

TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

184,640,608

Rev Req based on Prior Year data

Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2
For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 \$ - 57,097,818 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Monthly Additions Other Plant In Service	Monthly Additions Other Plant In Service	Monthly Additions MAPP CWIP	Monthly Additions MAPP In Service	Weighting	Other Plant In Service Amount (A x E)	Other Plant In Service Amount (B x E)	MAPP CWIP Amount (C x E)	MAPP In Service Amount (D x E)	Other Plant In Service (F / 12)	Other Plant In Service (G / 12)	MAPP CWIP (H / 12)	MAPP In Service (I / 12)	
Jan	(\$1,570,801)				11.5	(18,064,217)	-	-	-	(1,505,351)	-	-	-	
Feb	\$10,533,153				10.5	110,598,107	-	-	-	9,216,509	-	-	-	
Mar	\$529,216				9.5	5,027,556	-	-	-	418,963	-	-	-	
Apr	\$1,699,723				8.5	14,447,647	-	-	-	1,203,971	-	-	-	
May	(\$2,594,762)				7.5	(19,460,714)	-	-	-	(1,621,726)	-	-	-	
Jun	(\$1,036,192)				6.5	(6,735,249)	-	-	-	(561,271)	-	-	-	
Jul	\$671,557				5.5	3,693,566	-	-	-	307,797	-	-	-	
Aug	\$290,717				4.5	1,308,229	-	-	-	109,019	-	-	-	
Sep	\$21,445,325				3.5	75,058,637	-	-	-	6,254,886	-	-	-	
Oct	(\$2,298,987)				2.5	(5,747,466)	-	-	-	(478,956)	-	-	-	
Nov	\$19,761,545				1.5	29,642,318	-	-	-	2,470,193	-	-	-	
Dec	\$9,667,323				0.5	4,833,661	-	-	-	402,805	-	-	-	
Total	57,097,818	-	-	-		194,602,076	-	-	-	16,216,840	-	-	-	
New Transmission Plant Additions and CWIP (weighted by months in service)										16,216,840	-	-	-	
										16,216,840	-	-	-	
										Input to Line 21 of Appendix A			-	16,216,840
										Input to Line 43a of Appendix A		-	-	-
										Month In Service or Month for CWIP	8.59	#DIV/0!	#DIV/0!	#DIV/0!
181,395,901	Result of Formula for Reconciliation													
Must run Appendix A with cap adds in line 21 & line 20														
(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)														

8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Monthly Additions Other Plant In Service	Monthly Additions Other Plant In Service	Monthly Additions MAPP CWIP	Monthly Additions MAPP In Service	Weighting	Other Plant In Service Amount (A x E)	Other Plant In Service Amount (B x E)	MAPP CWIP Amount (C x E)	MAPP In Service Amount (D x E)	Other Plant In Service (F / 12)	Other Plant In Service (G / 12)	MAPP CWIP (H / 12)	MAPP In Service (I / 12)
Jan					11.5	-	-	-	-	-	-	-	-
Feb					10.5	-	-	-	-	-	-	-	-
Mar					9.5	-	-	-	-	-	-	-	-
Apr					8.5	-	-	-	-	-	-	-	-
May					7.5	-	-	-	-	-	-	-	-
Jun	-				6.5	-	-	-	-	-	-	-	-
Jul					5.5	-	-	-	-	-	-	-	-
Aug					4.5	-	-	-	-	-	-	-	-
Sep					3.5	-	-	-	-	-	-	-	-
Oct					2.5	-	-	-	-	-	-	-	-
Nov					1.5	-	-	-	-	-	-	-	-
Dec					0.5	-	-	-	-	-	-	-	-
Total	-	-	-	-		-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)										0	-	-	-
184,641,553													
										Input to Line 21 of Appendix A	-	-	-
										Input to Line 43a of Appendix A		-	-
										Month In Service or Month for CWIP	#DIV/0!	#DIV/0!	#DIV/0!

9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

Footnote 1: See Attachment 5 - Cost Support in regards to Brandywine Fly Ash Environmental Expenses

The Reconciliation in Step 7	The forecast in Prior Year				
181,395,901	-	170,028,423	=	11,367,478	See footnote 1 Attachment 5 - Cost Support 1

Interest on Amount of Refunds or Surcharges

Interest rate pursuant to 35.19a for March of t		0.4400%				
Month	Yr	1/12 of Step 9	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	947,290	0.4400%	11.5	47,933	995,223
Jul	Year 1	947,290	0.4400%	10.5	43,765	991,055
Aug	Year 1	947,290	0.4400%	9.5	39,597	986,887
Sep	Year 1	947,290	0.4400%	8.5	35,429	982,718
Oct	Year 1	947,290	0.4400%	7.5	31,261	978,550
Nov	Year 1	947,290	0.4400%	6.5	27,092	974,382
Dec	Year 1	947,290	0.4400%	5.5	22,924	970,214
Jan	Year 2	947,290	0.4400%	4.5	18,756	966,046
Feb	Year 2	947,290	0.4400%	3.5	14,588	961,878
Mar	Year 2	947,290	0.4400%	2.5	10,420	957,710
Apr	Year 2	947,290	0.4400%	1.5	6,252	953,542
May	Year 2	947,290	0.4400%	0.5	2,084	949,374
Total		11,367,478				11,667,580

		Balance	Interest rate from above	Amortization over Rate Year	Balance
Jun	Year 2	11,667,580	0.4400%	1,000,330	10,718,587
Jul	Year 2	10,718,587	0.4400%	1,000,330	9,765,419
Aug	Year 2	9,765,419	0.4400%	1,000,330	8,808,057
Sep	Year 2	8,808,057	0.4400%	1,000,330	7,846,483
Oct	Year 2	7,846,483	0.4400%	1,000,330	6,880,677
Nov	Year 2	6,880,677	0.4400%	1,000,330	5,910,622
Dec	Year 2	5,910,622	0.4400%	1,000,330	4,936,299
Jan	Year 3	4,936,299	0.4400%	1,000,330	3,957,689
Feb	Year 3	3,957,689	0.4400%	1,000,330	2,974,773
Mar	Year 3	2,974,773	0.4400%	1,000,330	1,987,532
Apr	Year 3	1,987,532	0.4400%	1,000,330	995,948
May	Year 3	995,948	0.4400%	1,000,330	(0)
Total with interest				12,003,958	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest		12,003,958	
True-up Adjustment for FAS 109 Order		3,468,880	Attachment 5 - Cost Support (In compliance with the FERC order issued April 26, 2019 in Docket No. ER19-10)
Total true-up amount		15,472,839	

Rev Req based on Year 2 data with estimated Cap Add's and CWIP for Year 3 (Step 8)	\$	184,641,553
Revenue Requirement for Year 3		200,114,392

10 May Year 3 Post results of Step 9 on PJM web site
\$ 200,114,392 Post results of Step 3 on PJM web site

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)
\$ 200,114,392

⚡: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

B0252 Northern System Rel -3 230 Caps				B0319 Burches Hill 500/230 kV transformer - second 1000 MVA				B0367.1/B0367.2 Reconductor Dickerson-Quince Orchard 230 kV				B0512.7 Chalk Point 230 kV Breaker 1A			
No				No				Yes				Yes			
35				35				35				35			
No				No				No				No			
0				150				150				0			
13.2818%				13.2818%				13.2818%				13.2818%			
13.2818%				14.0903%				14.0903%				13.2818%			
5,013,166				36,700,000				20,000,000				2,000,000			
143,233				1,048,571				571,429				57,143			
5.50				8.00				8.00				8.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
3,789,715	143,233	3,646,481	627,551	29,010,476	1,048,571	27,961,905	4,762,408	15,809,524	571,429	15,238,095	2,595,318	1,580,952	57,143	1,523,810	259,532
3,789,715	143,233	3,646,481	627,551	29,010,476	1,048,571	27,961,905	4,988,477	15,809,524	571,429	15,238,095	2,718,516	1,580,952	57,143	1,523,810	259,532
3,646,481	143,233	3,503,248	608,527	27,961,905	1,048,571	26,913,333	4,623,139	15,238,095	571,429	14,666,667	2,519,422	1,523,810	57,143	1,466,667	251,942
3,646,481	143,233	3,503,248	608,527	27,961,905	1,048,571	26,913,333	4,840,730	15,238,095	571,429	14,666,667	2,638,000	1,523,810	57,143	1,466,667	251,942
3,503,248	143,233	3,360,015	589,503	26,913,333	1,048,571	25,864,762	4,483,870	14,666,667	571,429	14,095,238	2,443,526	1,466,667	57,143	1,409,524	244,353
3,503,248	143,233	3,360,015	589,503	26,913,333	1,048,571	25,864,762	4,692,984	14,666,667	571,429	14,095,238	2,557,484	1,466,667	57,143	1,409,524	244,353
3,360,015	143,233	3,216,782	570,479	25,864,762	1,048,571	24,816,190	4,344,601	14,095,238	571,429	13,523,810	2,367,630	1,409,524	57,143	1,352,381	236,763
3,360,015	143,233	3,216,782	570,479	25,864,762	1,048,571	24,816,190	4,545,237	14,095,238	571,429	13,523,810	2,476,969	1,409,524	57,143	1,352,381	236,763
3,216,782	143,233	3,073,548	551,455	24,816,190	1,048,571	23,767,619	4,205,333	13,523,810	571,429	12,952,381	2,291,734	1,352,381	57,143	1,295,238	229,173
3,216,782	143,233	3,073,548	551,455	24,816,190	1,048,571	23,767,619	4,397,491	13,523,810	571,429	12,952,381	2,396,453	1,352,381	57,143	1,295,238	229,173
3,073,548	143,233	2,930,315	532,431	23,767,619	1,048,571	22,719,048	4,066,064	12,952,381	571,429	12,380,952	2,215,839	1,295,238	57,143	1,238,095	221,584
3,073,548	143,233	2,930,315	532,431	23,767,619	1,048,571	22,719,048	4,249,745	12,952,381	571,429	12,380,952	2,315,937	1,295,238	57,143	1,238,095	221,584
2,930,315	143,233	2,787,082	513,407	22,719,048	1,048,571	21,670,476	3,926,795	12,380,952	571,429	11,809,524	2,139,943	1,238,095	57,143	1,180,952	213,994
2,930,315	143,233	2,787,082	513,407	22,719,048	1,048,571	21,670,476	4,101,998	12,380,952	571,429	11,809,524	2,235,421	1,238,095	57,143	1,180,952	213,994
2,787,082	143,233	2,643,848	494,383	21,670,476	1,048,571	20,621,905	3,787,526	11,809,524	571,429	11,238,095	2,064,047	1,180,952	57,143	1,123,810	206,405
2,787,082	143,233	2,643,848	494,383	21,670,476	1,048,571	20,621,905	3,954,252	11,809,524	571,429	11,238,095	2,154,906	1,180,952	57,143	1,123,810	206,405
2,643,848	143,233	2,500,615	475,359	20,621,905	1,048,571	19,573,333	3,648,257	11,238,095	571,429	10,666,667	1,988,151	1,123,810	57,143	1,066,667	198,815
2,643,848	143,233	2,500,615	475,359	20,621,905	1,048,571	19,573,333	3,806,505	11,238,095	571,429	10,666,667	2,074,390	1,123,810	57,143	1,066,667	198,815

BO512.8 Chalk Point 230 kV Breaker 1B				BO512.9 Chalk Point 230 kV Breaker 2A				B0512.12 Chalk Point 230 kV Breaker 3A				B0478 Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93			
Yes				Yes				Yes				Yes			
35				35				35				35			
No				No				No				No			
0				0				0				150			
13.2818%				13.2818%				13.2818%				13.2818%			
13.2818%				13.2818%				13.2818%				14.0903%			
2,000,000				2,000,000				2,000,000				15,875,382			
57,143				57,143				57,143				453,582			
8.00				8.00				12.00				6.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,580,952	57,143	1,523,810	259,532	1,580,952	57,143	1,523,810	259,532	1,600,000	57,143	1,542,857	262,062	12,927,097	453,582	12,473,514	2,110,286
1,580,952	57,143	1,523,810	259,532	1,580,952	57,143	1,523,810	259,532	1,600,000	57,143	1,542,857	262,062	12,927,097	453,582	12,473,514	2,211,133
1,523,810	57,143	1,466,667	251,942	1,523,810	57,143	1,466,667	251,942	1,542,857	57,143	1,485,714	254,472	12,473,514	453,582	12,019,932	2,050,042
1,523,810	57,143	1,466,667	251,942	1,523,810	57,143	1,466,667	251,942	1,542,857	57,143	1,485,714	254,472	12,473,514	453,582	12,019,932	2,147,222
1,466,667	57,143	1,409,524	244,353	1,466,667	57,143	1,409,524	244,353	1,485,714	57,143	1,428,571	246,882	12,019,932	453,582	11,566,350	1,989,799
1,466,667	57,143	1,409,524	244,353	1,466,667	57,143	1,409,524	244,353	1,485,714	57,143	1,428,571	246,882	12,019,932	453,582	11,566,350	2,083,311
1,409,524	57,143	1,352,381	236,763	1,409,524	57,143	1,352,381	236,763	1,428,571	57,143	1,371,429	239,293	11,566,350	453,582	11,112,767	1,929,555
1,409,524	57,143	1,352,381	236,763	1,409,524	57,143	1,352,381	236,763	1,428,571	57,143	1,371,429	239,293	11,566,350	453,582	11,112,767	2,019,400
1,352,381	57,143	1,295,238	229,173	1,352,381	57,143	1,295,238	229,173	1,371,429	57,143	1,314,286	231,703	11,112,767	453,582	10,659,185	1,869,311
1,352,381	57,143	1,295,238	229,173	1,352,381	57,143	1,295,238	229,173	1,371,429	57,143	1,314,286	231,703	11,112,767	453,582	10,659,185	1,955,489
1,295,238	57,143	1,238,095	221,584	1,295,238	57,143	1,238,095	221,584	1,314,286	57,143	1,257,143	224,114	10,659,185	453,582	10,205,603	1,809,067
1,295,238	57,143	1,238,095	221,584	1,295,238	57,143	1,238,095	221,584	1,314,286	57,143	1,257,143	224,114	10,659,185	453,582	10,205,603	1,891,578
1,238,095	57,143	1,180,952	213,994	1,238,095	57,143	1,180,952	213,994	1,257,143	57,143	1,200,000	216,524	10,205,603	453,582	9,752,020	1,748,824
1,238,095	57,143	1,180,952	213,994	1,238,095	57,143	1,180,952	213,994	1,257,143	57,143	1,200,000	216,524	10,205,603	453,582	9,752,020	1,827,667
1,180,952	57,143	1,123,810	206,405	1,180,952	57,143	1,123,810	206,405	1,200,000	57,143	1,142,857	208,935	9,752,020	453,582	9,298,438	1,688,580
1,180,952	57,143	1,123,810	206,405	1,180,952	57,143	1,123,810	206,405	1,200,000	57,143	1,142,857	208,935	9,752,020	453,582	9,298,438	1,763,757
1,123,810	57,143	1,066,667	198,815	1,123,810	57,143	1,066,667	198,815	1,142,857	57,143	1,085,714	201,345	9,298,438	453,582	8,844,856	1,628,336
1,123,810	57,143	1,066,667	198,815	1,123,810	57,143	1,066,667	198,815	1,142,857	57,143	1,085,714	201,345	9,298,438	453,582	8,844,856	1,699,846

BO499 Burches Hill Sub: Add 3rd 500/230kV				BO526 Ritchie-Benning: Install (2) 230kV Lines				BO701.1 Benning Sub: Add 3rd 230/69kV, 250MVA				BO496 Brighton Sub: Upgrade T1 500/230kv Transormer			
Yes				Yes				Yes				Yes			
35				35				35				35			
No				No				No				No			
150				0				0				150			
13.2818%				13.2818%				13.2818%				13.2818%			
14.0903%				13.2818%				13.2818%				14.0903%			
29,544,357				58,581,170				5,226,954				19,021,804			
844,124				1,673,748				149,342				543,480			
6.00				6.00				6.00				2.00			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
24,057,548	844,124	23,213,423	3,927,279	47,701,810	1,673,748	46,028,062	7,787,090	4,256,234	149,342	4,106,892	694,810	16,036,804	543,480	15,493,324	2,601,268
24,057,548	844,124	23,213,423	4,114,956	47,701,810	1,673,748	46,028,062	7,787,090	4,256,234	149,342	4,106,892	694,810	16,036,804	543,480	15,493,324	2,726,530
23,213,423	844,124	22,369,299	3,815,164	46,028,062	1,673,748	44,354,314	7,564,787	4,106,892	149,342	3,957,551	674,974	15,493,324	543,480	14,949,844	2,529,084
23,213,423	844,124	22,369,299	3,996,017	46,028,062	1,673,748	44,354,314	7,564,787	4,106,892	149,342	3,957,551	674,974	15,493,324	543,480	14,949,844	2,649,952
22,369,299	844,124	21,525,174	3,703,049	44,354,314	1,673,748	42,680,567	7,342,484	3,957,551	149,342	3,808,209	655,139	14,949,844	543,480	14,406,364	2,456,901
22,369,299	844,124	21,525,174	3,877,078	44,354,314	1,673,748	42,680,567	7,342,484	3,957,551	149,342	3,808,209	655,139	14,949,844	543,480	14,406,364	2,573,374
21,525,174	844,124	20,681,050	3,590,935	42,680,567	1,673,748	41,006,819	7,120,180	3,808,209	149,342	3,658,868	635,304	14,406,364	543,480	13,862,884	2,384,717
21,525,174	844,124	20,681,050	3,758,138	42,680,567	1,673,748	41,006,819	7,120,180	3,808,209	149,342	3,658,868	635,304	14,406,364	543,480	13,862,884	2,496,797
20,681,050	844,124	19,836,925	3,478,820	41,006,819	1,673,748	39,333,071	6,897,877	3,658,868	149,342	3,509,526	615,469	13,862,884	543,480	13,319,404	2,312,533
20,681,050	844,124	19,836,925	3,639,199	41,006,819	1,673,748	39,333,071	6,897,877	3,658,868	149,342	3,509,526	615,469	13,862,884	543,480	13,319,404	2,420,219
19,836,925	844,124	18,992,801	3,366,705	39,333,071	1,673,748	37,659,324	6,675,574	3,509,526	149,342	3,360,185	595,634	13,319,404	543,480	12,775,923	2,240,349
19,836,925	844,124	18,992,801	3,520,260	39,333,071	1,673,748	37,659,324	6,675,574	3,509,526	149,342	3,360,185	595,634	13,319,404	543,480	12,775,923	2,343,641
18,992,801	844,124	18,148,676	3,254,590	37,659,324	1,673,748	35,985,576	6,453,270	3,360,185	149,342	3,210,843	575,798	12,775,923	543,480	12,232,443	2,168,165
18,992,801	844,124	18,148,676	3,401,320	37,659,324	1,673,748	35,985,576	6,453,270	3,360,185	149,342	3,210,843	575,798	12,775,923	543,480	12,232,443	2,267,063
18,148,676	844,124	17,304,552	3,142,476	35,985,576	1,673,748	34,311,828	6,230,967	3,210,843	149,342	3,061,502	555,963	12,232,443	543,480	11,688,963	2,095,982
18,148,676	844,124	17,304,552	3,282,381	35,985,576	1,673,748	34,311,828	6,230,967	3,210,843	149,342	3,061,502	555,963	12,232,443	543,480	11,688,963	2,190,486
17,304,552	844,124	16,460,427	3,030,361	34,311,828	1,673,748	32,638,080	6,008,663	3,061,502	149,342	2,912,160	536,128	11,688,963	543,480	11,145,483	2,023,798
17,304,552	844,124	16,460,427	3,163,442	34,311,828	1,673,748	32,638,080	6,008,663	3,061,502	149,342	2,912,160	536,128	11,688,963	543,480	11,145,483	2,113,908

B1125 Convert Buzzard to Ritchie Line - 138kV to 230kV				b2008 Reconductor feeder Dickerson to Quince Orchard					
Yes 35				Yes 35					
	No				No				
	0				0				

Potomac Electric Power Company***Attachment 8 - Company Exhibit - Securitization Workpaper***

Line #

Long Term Interest

101	Less LTD Interest on Securitization Bonds	0
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Capitalization

112	Less LTD on Securitization Bonds	0
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Calculation of the above Securitization Adjustments



Attachment 6G – PECO Formula Rate Update Filing

To be completed in conjunction with Attachment H-7.

Line No.	(1)	(2) Attachment H-7 Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	1,659,200,189	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,143,059,669	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	71,335,696.8	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.04	0.04
GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H)	7,757,483.6	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	3,657,732.63	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	9,644,502	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		0.05
INCOME TAXES				
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	21,752,202	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
RETURN				
14	Return on Rate Base	Attach H-7, p 3, line 47 col 5	75,842,620	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.07	0.07
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	0.09	0.09

Attachment 1
Project Revenue Requirement Worksheet
PECO Energy Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	(Sum Col. 14 & 15 (Note G))
17a	Zonal	Zonal	\$	1,443,491,022	0.05	71,992,638.87	\$	949,238,188	0.09	81,046,278	20,348,750	173,387,667	-	-	173,387,667	(863,026)	172,524,641
17b	Center Point 500-230 kV Substation Addition	b0269	\$	34,906,892	0.05	1,740,945.53	\$	28,756,742	0.09	2,455,260	670,362	4,866,568	-	-	4,866,568	1,889,676	6,756,243
17c	Center Point 500-230 kV Substation Addition	b0269	\$	17,453,446	0.05	870,472.77	\$	14,378,371	0.09	1,227,630	335,181	2,433,284	-	-	2,433,284	(1,550,990)	882,294
17d	Richmond-Waneta 230 kV Line Re-conductor	b1591	\$	4,605,741	0.05	229,706.61	\$	4,278,158	0.09	365,271	109,023	704,000	-	-	704,000	31,440	735,440
17e	Richmond-Waneta 230 kV Line Re-conductor	b1398.8	\$	1,535,247	0.05	76,568.87	\$	1,426,053	0.09	121,757	36,341	234,667	-	-	234,667	10,480	245,147
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$	3,258,302	0.05	162,504.49	\$	2,679,456	0.09	228,773	62,403	453,681	-	-	453,681	21,058	474,739
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$	4,456,731	0.05	222,274.92	\$	3,579,592	0.09	305,627	83,367	611,269	-	-	611,269	28,579	639,848
17h	Canden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (cans	\$	13,978,667	0.05	697,171.71	\$	12,568,879	0.09	1,073,135	323,046	2,093,353	-	-	2,093,353	94,704	2,188,057
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$	24,482,803	0.05	1,221,054.78	\$	29,785,373	0.09	2,543,085	761,693	4,525,834	-	-	4,525,834	270,979	4,796,813
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$	18,633,213	0.05	929,312.46	\$	16,364,229	0.09	1,397,183	490,050	2,816,545	-	-	2,816,545	129,227	2,945,772
17k	Emilie 230-138 kV Transformer Addition	b2140	\$	17,048,149	0.05	850,259.00	\$	15,826,155	0.09	1,351,242	374,124	2,575,625	-	-	2,575,625	115,193	2,690,818
17l	Chichester-Saville 138 kV Line Re-conductor	b1182	\$	17,950,807	0.05	895,278.13	\$	15,294,526	0.09	1,305,852	423,993	2,625,123	-	-	2,625,123	120,942	2,746,065
17m	Waneta 230-138 kV Transformer Addition	b1717	\$	11,220,087	0.05	559,590.38	\$	10,482,188	0.09	894,973	251,716	1,706,279	-	-	1,706,279	76,188	1,782,467
17n	Chichester 230-138 kV Transformer Addition	b1178	\$	8,362,590	0.05	417,075.61	\$	7,173,247	0.09	612,454	167,197	1,196,727	-	-	1,196,727	54,830	1,251,557
17p	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$	1,712,754	0.05	85,421.87	\$	1,549,021	0.09	132,256	36,076	253,754	-	-	253,754	11,438	265,192
17q	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$	2,229,232	0.05	111,180.66	\$	1,814,989	0.09	154,964	50,893	317,038	-	-	317,038	14,774	331,812
17r	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$	2,546,903	0.05	127,024.18	\$	2,006,944	0.09	171,354	56,275	354,653	-	-	354,653	16,690	371,343
17s	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$	2,359,200	0.05	117,662.69	\$	2,113,265	0.09	180,431	49,217	347,311	-	-	347,311	15,702	363,012
17t	Planebrook 230 kV Capacitor Bank Addition	b0206	\$	3,631,396	0.05	181,112.15	\$	2,685,288	0.09	229,271	62,539	472,922	-	-	472,922	22,680	495,602
17v	Newlinville 230 kV Capacitor Bank Addition	b0207	\$	4,811,873	0.05	239,987.26	\$	3,656,113	0.09	312,160	85,149	637,296	-	-	637,296	30,309	667,606
17w	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$	2,699,444	0.05	134,631.99	\$	2,083,968	0.09	177,930	48,535	361,096	-	-	361,096	17,090	378,186
17x	Chichester-Mickleton 230 kV Line Re-conductor	b0264	\$	2,221,241	0.05	110,782.13	\$	1,683,389	0.09	143,728	47,203	301,713	-	-	301,713	14,365	316,078
17y	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$	1,723,078	0.05	85,936.77	\$	1,884,077	0.09	160,863	55,139	301,939	-	-	301,939	13,014	314,953
17z	Elroy 500 kV Dynamic Reactive Device	b0287	\$	5,325,225	0.05	265,590.13	\$	4,603,243	0.09	393,026	107,207	765,824	-	-	765,824	35,004	800,828
17aa	Heaton 230 kV Capacitor Bank Addition	b0208	\$	4,315,230	0.05	215,217.71	\$	3,278,758	0.09	279,941	76,361	571,520	-	-	571,520	27,181	598,701
17ab	Peach Bottom 500-230 kV Transformer Rating Increase	b2694	\$	4,240,916	0.05	211,511.36	\$	3,869,459	0.09	330,376	93,603	635,490	-	-	635,490	-	635,490
18	Annual Totals			1,659,200,189			1,143,059,669		97,594,822	25,205,442	205,551,177	-	205,551,177	-	205,551,177	647,525	206,198,702

- Note Letter
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Gross plant does not include Unamortized Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation Expense.
- J The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
- K Requires approval by FERC of incentive return applicable to the specified project(s)
- M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment 1.
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- P Zonal on line 17a refers to all projects not qualifying for regional recovery

**Privileged and Confidential Settlement Communication –
Subject to FERC Rules 602 and 606**

ATTACHMENT H-7A
FORMULA RATE TEMPLATE

Attachment H-7
Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2019

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			205,551,177
2	REVENUE CREDITS	Attachment 5A, line 15	Total 9,644,501.93	TP 100.00%	9,644,502
3	NET REVENUE REQUIREMENT	(line 1 minus line 2)			195,906,675
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			32,163,510
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			1,510,551
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			33,674,061
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			163,743,165
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			(863,026)
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			162,880,139
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,608
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$18,922

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2019

(1)		(2)	(3)		(4)	(5)
Line No.		Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
RATE BASE:						
GROSS PLANT IN SERVICE (Notes U and R)						
1	Production	205.46.g for end of year, records for other months	-	NA		-
2	Transmission	Attachment 4, Line 14, Col. (b)	1,659,200,189	TP	100.00%	1,659,200,189
3	Distribution	207.75.g for end of year, records for other months	6,533,310,281	NA	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	276,521,152	W/S	9.88%	27,322,008
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	180,221,841	DA		20,241,324
6	Common	Attachment 4, Line 14, Col. (d)	657,475,390	W/S	9.88%	64,962,654
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(3,229,861)	W/S	9.88%	(319,130)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	9,303,498,993	GP=	19.04%	1,771,407,045
ACCUMULATED DEPRECIATION (Notes U and R)						
9	Production	219.20-24.c for end of year, records for other months	-	NA		-
11	Transmission	Attachment 4, Line 14, Col. (i)	516,140,521	TP	100.00%	516,140,521
12	Distribution	219.26.c for end of year, records for other months	1,799,359,435	NA	0.00%	-
13	General	Attachment 4, Line 14, Col. (j)	82,113,056	W/S	9.88%	8,113,280
14	Intangible	Attachment 4D, Line 40, Col. (s) and Line 42, Col. (s)	121,546,008	DA		11,085,007
15	Common	Attachment 4, Line 14, Col. (k)	300,168,149	W/S	9.88%	29,658,478
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(1,030,928)	W/S	9.88%	(101,862)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	2,818,296,242			564,895,424
NET PLANT IN SERVICE						
18	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,143,059,669			1,143,059,669
21	Distribution	(line 3 minus line 12)	4,733,950,846			-
22	General	(line 4 minus line 13)	194,408,096			19,208,728
23	Intangible	(line 5 minus line 14)	58,675,833			9,156,317
24	Common	(line 6 minus line 15)	357,307,241			35,304,176
25	Costs To Achieve	(line 7 minus line 16)	(2,198,934)			(217,268)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	6,485,202,751	NP=	18.60%	1,206,511,621
ADJUSTMENTS TO RATE BASE (Note R)						
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(288,801,346)	TP	100.00%	(288,801,346)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(12,011,984)	TP	100.00%	(12,011,984)
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	15,685,029	TP	100.00%	15,685,029
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(3,223,752)	DA	100.00%	(3,223,752)
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%	-
35	Pension Asset	Attachment 4, Line 28, Col. (i)	27,945,369	DA	100.00%	27,945,369
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%	-
38	Outstanding Network Credits	From PJM	-	DA	100.00%	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(260,406,684)			(260,406,684)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	685,204	TP	100.00%	685,204
WORKING CAPITAL						
42	CWC	(Note D)				
43		1/8*(Page 3, Line 12 minus Page 3, Line 7)	30,999,461			8,916,962
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	13,305,129	TP	100.00%	13,305,129
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,449,879	DA	100.00%	1,449,879
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	45,754,469			23,671,969
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	6,271,235,740			970,462,111

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2019

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
1	O&M				
1	Transmission	Attachment 5, Line 1, Col. (a)	188,583,461	TP	188,583,461
2	Less Account 566 (Misc Trans Expense)	Attachment 5, Line 1, Col. (b)	11,664,574	TP	11,664,574
3	Less Account 565	Attachment 5, Line 1, Col. (c)	-	TP	-
4	Less Accounts 561.4 and 561.8	Attachment 5, Line 1, Col. (d)	136,634,127	TP	136,634,127
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	195,655,730	DA	19,347,767
6	Account 566				
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col. (f)	11,664,574	TP	11,664,574
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	11,664,574		11,664,574
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	999,785	W/S	98,785
11	O&M Cost to Achieve Included in O&M Above	Attachment 4E, Line 11, Col. (x)	609,158	W/S	60,189
12	TOTAL O&M	(Sum of Lines 1, 5, 9, & 10 less Lines 2, 3, 4 & 11)	247,995,690		71,335,697
13	DEPRECIATION EXPENSE (Note U)				
14	Transmission	Attachment 5, Line 1, Col. (g)	25,205,442	TP	25,205,442
15	General	Attachment 5, Line 2, Col. (a)	16,933,386	W/S	1,673,124
16	Intangible	Attachment 4D, Line 82, Col. (f) and Line 84, Col. (f)	18,804,420	DA	3,678,842
17	Common - Electric	Attachment 5, Line 1, Col. (h)	25,075,648	W/S	2,477,630
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(729,832)	W/S	(72,112)
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	-
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	85,289,063		32,962,926
21	TAXES OTHER THAN INCOME TAXES	(Note F)			
22	LABOR RELATED				
23	Payroll	Attachment 5, Line 2, Col. (c)	12,636,392	W/S	1,248,554
24	Other Payroll Related	Attachment 5, Line 2, Col. (d)	-	W/S	-
25	PLANT RELATED				
26	Property	Attachment 5, Line 2, Col. (e)	12,111,350	GP	2,306,028
27	Gross Receipts	Attachment 5, Line 2, Col. (f)	130,943,417	NA	-
28	Other	Attachment 5, Line 2, Col. (g)	537,456	GP	102,333
29	Misc.	Attachment 5, Line 2, Col. (h)	4,294	GP	818
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	156,232,909		3,657,733
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	-
32	INCOME TAXES	(Note G)			
33	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 19	0.2889		
34	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	R = Page 4, Line 15	0.3066		
35	$FIT \& SIT \& P$	(Note G)			
36					
37	$1 / (1 - T) = (T \text{ from line 33})$		1.4063		
38	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 2, Col. (i)	(3,979)		
39	Excess Deferred Income Taxes	(enter negative) Attachment 5, Line 2, Col. (j)	(1,360,026)		
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	296,018		
41	Income Tax Calculation	(Line 34 times Line 47)	150,270,788	NA	23,254,126
42	ITC adjustment	(Line 37 times Line 38)	(5,596)	TP	(5,596)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(1,912,623)	TP	(1,912,623)
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	416,294	TP	416,294
45	Total Income Taxes	(Sum of Lines 41 through 44)	148,768,863		21,752,202
46	RETURN				
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	490,103,576	NA	75,842,620
48	REV. REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,128,390,102		205,551,177

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2019

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,659,200,189
2	Less Transmission plant excluded from PJM rates	(Note H)			-
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			-
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)			1,659,200,189
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
7	Electric Production	354.20.b	-	0.0%	-
8	Electric Transmission	354.21.b	14,301,727	100.0%	14,301,727
9	Electric Distribution	354.23.b	96,537,443	0.0%	-
10	Electric Other	354.24,25,26.b	33,906,048	0.0%	-
11	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	144,745,218		14,301,727 =
12	RETURN (R)	(Note V)			
13					\$
14			\$	%	Cost
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	3,126,726,301	46.39%	(Notes K, Q, & R)
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	-	0.00%	4.13%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	3,613,749,579	53.61%	0.00%
18	Total	(Attachment 5, line 13)	6,740,475,881		11.00%
					Weighted
					1.92% =WCLTD
					0.00%
					5.90%
					7.82% =R

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2019

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	Reserved
B	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
C	Reserved
D	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1.
E	Page 3, Line 5: Attachment 5B, Lines, 11, and 12 – Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, , and non-safety related advertising included in Account 930.1 found at 323.191.b; Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h
F	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
G	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).
	Inputs Required:
	FIT = 21.00%
	SIT= 9.99% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of federal income tax deductible for state purposes)
H	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
I	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
J	Reserved
K	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
L	Reserved
M	Reserved
N	Reserved
O	Reserved
P	Reserved
Q	Reserved
R	Calculate using 13 month average balance, except ADIT.
S	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.
T	Recovery of Regulatory Asset is permitted only as authorized by the Commission. Recovery of any regulatory assets requires authorization from the Commission.
U	Excludes Asset Retirement Obligation balances
V	Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
W	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference
X	Calculated on Attachment 4A.
Y	Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.

Attachment 2
Incentive ROE
PECO Energy Company

Page 1 of 1

1	Rate Base	Attachment H-7, Page 2 line 47, Col.5					970,462,111
2	100 Basis Point Incentive Return						
					Cost	\$	
						Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)	\$	%			
4	Preferred Stock	(Attachment H-7, Notes Q and R)	3,126,726,301	46.4%	4.1%	1.9%	
			-	0.0%	0.0%	0.0%	
5	Common Stock	(Attachment H-7, Notes K, Q and R)					
6	Total (sum lines 3-5)	Cost = Attachment H-7, Page 4 Line 17, Cost plus .01	3,613,749,579	53.6%	12.0%	6.4%	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)		6,740,475,881			8.4%	81,045,527.49
8	INCOME TAXES						
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		28.8921%				
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		31.3011%				
11	WCLTD = Line 3						
12	and FIT, SIT & p are as given in footnote K.						
13	$1 / (1 - T) =$ (from line 9)		1.4063				
14	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H-7, Page 3, Line 38	(3,979)				
15	Excess Deferred Income Taxes (enter negative)	Attachment H-7, Page 3, Line 39	(1,360,026)				
16	Tax Effect of Permanent Differences (Note B)	Attachment H-7, Page 3, Line 40	296,018				
17	Income Tax Calculation = line 10 * line 7		25,368,137	NA		25,368,137	
18	ITC adjustment (line 13 * line 14)		(5,596)	TP	100.0%	(5,596)	
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)		(1,912,623)	TP	100.0%	(1,912,623)	
20	Permanent Differences Tax Adjustment (line 13 * 16)		416,294	TP	100.0%	416,294	
21	Total Income Taxes (sum lines 17 - 20)		23,866,213			23,866,213	23,866,213
22	Return and Income Taxes with 100 basis point increase in ROE	(Sum lines 7 & 21)					104,911,741
23	Return (Attach. H-7, page 3 line 47 col 5)						75,842,620
24	Income Tax (Attach. H-7, page 3 line 45 col 5)						21,752,202
25	Return and Income Taxes without 100 basis point increase in ROE	(Sum lines 23 & 24)					97,594,822
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	(Line 22 - line 25)					7,316,919
27	Rate Base (line 1)						##### ###
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	(Line 26 / line 27)					0.0075

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.
For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Attachment 3
Project True-Up
PECO Energy Company

1 2	Rate Year being Trued-Up		Revenue Requirement Projected		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
			For Rate Year		\$ 188,797,040					
	A	B	C	D	E	F	G	H	I	J
			Projected	% of Total	Revenue	Actual	Net		Interest	
		Net Revenue Requirement ¹	Revenue Requirement	Received (E, Line 2) x (D)	Net Revenue Requirement ²	Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Income (Expense) ⁴	Total True-Up (G) + (H) + (I)	
3		PJM Project Number or Zonal								
		Project Name								
		Zonal								
		Center Point 500-230 kV Substation Addition		0.83	157,396,709	156,588,632	(808,077)	-	(863,026)	
3a		h0269		0.02	3,259,924	5,029,283	1,769,359	-	120,316	
3b		h0269		0.02	3,966,879	2,514,642	(1,452,237)	-	(98,752)	
3c		b1591		0.00	696,439	725,877	29,438	-	2,002	
3d		b1398.8		0.00	232,146	241,959	9,813	-	667	
3e		h0269.6		0.00	449,079	468,796	19,717	-	1,341	
3f		h0171.1		0.00	605,005	631,765	26,760	-	1,820	
3g		b1590.1 and b159		0.01	2,076,717	2,165,392	88,674	-	6,030	
3h		b1900		0.02	4,622,651	4,876,377	253,726	-	17,253	
3i		h0727		0.01	2,813,481	2,934,480	120,999	-	8,228	
3j		b2140		0.01	2,551,344	2,659,202	107,858	-	7,334	
3k		b1182		0.01	2,608,989	2,722,231	113,241	-	7,700	
3l		b1717		0.01	1,690,733	1,762,071	71,337	-	4,851	
3m		b1178		0.01	1,184,815	1,236,154	51,339	-	3,491	
3o		h0790		0.00	251,284	261,994	10,710	-	728	
3p		b0506		0.00	314,363	328,197	13,834	-	941	
3q		b0505		0.00	351,604	367,231	15,627	-	1,063	
3r		h0789		0.00	343,917	358,618	14,702	-	1,000	
3s		h0206		0.00	467,902	489,137	21,236	-	1,444	
3v		h0207		0.00	630,609	658,988	28,379	-	1,930	
3u		h0209		0.00	357,333	373,334	16,002	-	1,088	
3w		B0264		0.00	299,061	312,511	13,450	-	915	
3x		b0357		0.00	302,312	314,497	12,185	-	829	
3y		b0287		0.00	758,222	790,998	32,775	-	2,229	
3z		h0208		0.00	565,523	590,973	25,450	-	1,731	
				-	-	-	-	-	-	
4		Total Annual Revenue Requirements (Note A)		1.00	188,797,040	189,403,337	606,297		41,228	
									647,525	

Monthly Interest Rate
Interest Income (Expense)

0.00
41,228.19

Notes:

- 1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
2) From Attachment 1, line 17, col. 14 for that project based on the actual costs for the Rate Year.
3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.
Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.
Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
4) Interest from Attachment 6.
5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments (Note B)	Amount In Dollars	Interest Note B	Total Col. (b) + Col. (c)
5	-	-	-	-

Notes:

A

For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

B

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

Line No	Month (a)	Gross Plant In Service			CWIP	LHFFU	Working Capital	Accumulated Depreciation				
		Transmission (b)	General (c)	Common (d) (Note J)	CWIP in Rate Base (e)	Held for Future Use (f)	Materials & Supplies (g)	Prepayments (h) (Note K)	Transmission (i) (Note J)	General (j) (Note J)	Common (k) (Note J)	
Attachment H, Page 2, Line No:		2	4	5	27	31	34	35	9	11	12	
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)			Electric Only, Form No 1, page 356 for end of year, records for other months (Note C)		214.17.d, 214.20.d and 214.22.d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) for end of year, records for other months	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year	1,611,375,788	273,765,316	589,225,121	-	1,141,405	12,899,807	1,171,509	502,822,050	74,681,276	283,339,967	
2	January	1,622,558,713	274,164,101	622,958,374	-	1,141,405	13,355,355	1,177,694	505,005,889	75,966,861	285,812,476	
3	February	1,625,225,092	274,550,849	628,770,148	-	1,141,405	13,191,641	1,468,673	507,199,560	77,238,572	288,562,417	
4	March	1,628,832,332	274,956,588	635,077,820	-	1,141,405	14,054,170	1,504,054	509,395,139	78,496,729	291,323,272	
5	April	1,633,171,102	275,431,529	643,059,923	-	1,141,405	13,177,740	1,642,819	511,594,365	79,741,910	294,126,026	
6	May	1,646,924,876	275,906,818	649,996,794	-	1,141,405	13,012,950	1,399,885	513,807,820	80,974,634	296,973,755	
7	June	1,660,987,013	276,406,668	657,233,762	-	360,384	13,132,446	1,827,185	516,045,622	82,195,261	299,859,431	
8	July	1,666,005,018	276,938,936	664,949,164	-	360,384	13,299,114	1,322,437	518,298,603	83,404,220	302,786,596	
9	August	1,670,786,409	277,499,860	673,247,162	-	360,384	13,604,274	1,134,940	520,557,047	84,601,944	305,764,097	
10	September	1,680,365,670	278,051,075	682,702,070	-	244,519	13,564,404	1,235,283	522,825,704	85,788,762	308,792,053	
11	October	1,690,267,767	278,570,913	690,638,115	-	244,519	13,207,641	1,580,115	525,111,396	86,964,806	311,850,365	
12	November	1,698,507,384	279,036,991	697,660,029	-	244,519	13,249,406	1,753,356	527,411,190	88,130,084	314,921,623	
13	December	1,734,595,294	279,495,337	711,661,588	-	244,519	13,217,723	1,630,473	529,752,381	89,284,675	318,073,862	
14	Average of the 13 Monthly Balances	1,659,200,189	276,521,152	657,475,390	-	685,204	13,305,129	1,449,879	516,140,521	82,113,056	300,168,149	

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)	Pension Asset (i)
		28	29	22	23	24	25	26	27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up	Attachment 4A, line 34 for the projection and line 47 for the true-up	Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Pension Asset booked to Account 186
15	December Prior Year	-	-	-	-	-	-	-	26,927,375
16	January	-	-	-	-	-	-	-	28,643,301
17	February	-	-	-	-	-	-	-	28,546,635
18	March	-	-	-	-	-	-	-	28,432,559
19	April	-	-	-	-	-	-	-	28,313,623
20	May	-	-	-	-	-	-	-	28,190,629
21	June	-	-	-	-	-	-	-	28,067,635
22	July	-	-	-	-	-	-	-	27,953,863
23	August	-	-	-	-	-	-	-	27,835,217
24	September	-	-	-	-	-	-	-	27,708,455
25	October	-	-	-	-	-	-	-	27,587,206
26	November	-	-	-	-	-	-	-	27,468,755
27	December	-	-	-	-	-	-	-	27,614,546
28	Average of the 13 Monthly Balances	-	-	Zero	(288,801,346)	(12,011,984)	15,685,029	-	27,945,369

(except ADIT which is the amount shown on Attachment 4A)

Attachment 4
Rate Base Worksheet
PECO Energy Company

Unfunded Reserves (Notes G & H)
(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Page 2 of 2

				Enter 1 if the accrual account is included in the formula rate, enter (0) if O					
				Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account		Enter the percentage paid for by the transmission formula customers		Allocation (Plant or Labor Allocator)	
		Amount		NOT included in the formula rate				Amount Allocated, col. c x col. d x col. e x col. f x col. g	
29	List of all reserves:								
30a	Environmental Liab - Superfund	(1,280,525)	1.00	1.00	100%	9.88%		(126,524)	
30b	Accrued Severance Plans	(173,263)	1.00	1.00	100%	9.88%		(17,119)	
30c	Workers Compensation - short term	(1,172,299)	1.00	1.00	100%	9.88%		(115,830)	
30d	Workers Compensation - long term	(9,929,165)	1.00	1.00	100%	9.88%		(981,063)	
30e	Public claims - Short Term	(323,448)	1.00	1.00	100%	9.88%		(31,959)	
30f	Public Claims - Long term	(19,748,313)	1.00	1.00	100%	9.88%		(1,951,256)	
30g	Accrued Septa Railroad Rent - transmission	-	1.00	1.00	100%	100.00%		-	
30h								-	
30i								-	
30j								-	
30k								-	
30l								-	
30m								-	
30x	...	-	-					-	
31	Total	(32,627,015)						(3,223,752)	

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J Excludes ARO amounts.
- K Total prepayments allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.

For True-Up
Page 1 of 1

PECO Energy Company
ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2018

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1904 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0988 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
ADIT- 282												
38	Balance	December	2017		(1,217,638,235)	(266,240,038)	-	-	-	(33,359,806)		
39	Balance	December	2018		(1,236,594,468)	(279,795,404)	-	-	-	(32,402,074)		
40	Average				(1,227,116,352)	(273,017,721)	(273,017,721)	-	-	(32,880,940)	(3,248,841)	(276,266,562)
ADIT-283												
41	Balance	December	2017		(139,744,365)	-	-	(6,327,128)	(1,204,699)	(108,024,770)	(10,673,519)	
42	Balance	December	2018		(136,693,380)	-	-	(5,597,527)	(1,065,782)	(107,696,385)	(10,641,072)	
43	Average				(138,218,873)	-	-	(5,962,327)	(1,135,240)	(107,860,577)	(10,657,295)	(11,792,536)
ADIT-281												
44	Balance	December	2017		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2018		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	Average				Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
ADIT-190												
47	Balance	December	2017		185,826,860	-	-	7,420,671	1,412,912	153,189,182	15,136,043	16,548,955
48	Balance	December	2018		178,672,639	-	-	14,054,398	2,675,989	135,033,252	13,342,124	16,018,113
49	Average				182,249,749	-	-	10,737,534	2,044,451	144,111,217	14,239,084	16,283,534

Notes:

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

Attachment 4B
PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet
Page 1 of 3

	A	B	C	D	E	F
		<i>Total</i>		<i>Only Related</i>	<i>Related</i>	<i>Related</i>
a	ADIT- 282	(1,217,638,235)		(266,240,038)	-	(33,359,806) (From line 17 for the column)
b	ADIT-283	(139,744,365)		-	(6,327,128)	(108,024,770) (From line 29 for the column)
c	ADIT-190	185,826,860		-	7,420,671	153,189,182 (From line 5 for the column)
d	Subtotal	(1,171,555,740)		(266,240,038)	1,093,543	11,804,606 (Sum a - c)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

Line	A	B	C	D	E	F	G
		<i>Total</i>	<i>Gas, Prod Retail Or Other Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
1	ACCRUED BENEFITS	849,467	-	-	-	849,467	Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through
1a	ADDBACK OF NQSO EXPENSE	1,877,516	-	-	-	1,877,516	No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
1b	ADDBACK OF OTHER EQUITY COMP EXPENSE	1,247,830	-	-	-	1,247,830	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
1c	AMORT-ORGANIZATIONAL COSTS	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1d	BAD DEBT - CHANGE IN PROVISION	13,778,093	13,778,092	-	-	-	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
1e	CHARITABLE CARRYFORWARD	1,570,195	1,570,195	-	-	-	Excluded because the underlying account(s) are not included in model
1f	CUSTOMER ADVANCES - CONSTRUCTION	158,593	158,593	-	-	-	Excluded because the underlying account(s) are not included in model
1g	DEFERRED COMPENSATION	2,077,910	-	-	-	2,077,910	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1h	DEFERRED REVENUE	220,916	220,916	-	-	-	Excluded because the underlying account(s) are not included in model
1i	FAS 112	207,942	-	-	-	207,942	Employer provided benefits to former employees but before retirement.
1j	FEDERAL NOL	1,141,419	-	-	1,141,419	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1k	FIN 47 ARO	-	-	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
1l	Gross Up-Bill E Credit	9,573,744	9,573,744	-	-	-	Excluded because the underlying account(s) are not included in model
1m	INCENTIVE PAY	9,947,772	-	-	-	9,947,772	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
1n	INJURIES AND DAMAGE PAYMENTS	-	-	-	-	-	Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are made.
1o	MERGER COSTS NC	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1p	DEFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST	1,153,652	1,153,652	-	-	-	Excluded because the underlying account(s) are not included in model
1q	OBSOLETE MATERIALS PROVISION	429,796	429,796	-	-	-	Excluded because the underlying account(s) are not included in model
1r	OTHER CURRENT	0	0	-	-	-	-
1s	FACILITY COMMITMENT FEES	10,794	-	-	10,794	-	Debt related
1t	FINES & OTHER	192,052	192,052	-	-	-	Excluded because the underlying account(s) are not included in model
1u	OTHER NONCURRENT- RAILROAD LIABILITY	83,758	-	-	83,758	-	Related to reserve for required maintenance on right of ways.
1v	OTHER UNEARNED REVENUE-DEFERRED RENTS	265,981	-	-	265,981	-	Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
1w	PAYROLL TAXES	626,979	-	-	-	626,979	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1x	PENNSYLVANIA NOL	6,078,222	-	-	6,078,222	-	PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1y	PENSION EXPENSE PROVISION	-	-	-	-	-	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
1z	POLE ATTACHMENT RESERVE	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1aa	POST RETIREMENT BENEFITS	77,957,835	-	-	-	77,957,835	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1ab	RESERVE FOR EMPLOYEE LITIGATIONS Current	-	-	-	-	-	Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possible liability payments upon resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax reserve.
1ac	SA UNBILLED RESERVE	3,827,688	3,827,688	-	-	-	Retail related
1ad	SECA REFUND	-	-	-	-	-	Retail related
1ae	SEPTA RAILROAD RENT	-	-	-	-	-	Reserve for potential transmission rent expense
1af	SEVERANCE PMTS CHANGE IN PROVISION	61,677	-	-	-	61,677	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1ag	VACATION PAY CHANGE IN PROVISION	1,004,916	-	-	-	1,004,916	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
1ah	VEGETATION MGMT ACCRUAL	1,560,924	1,560,924	-	-	-	Excluded because the underlying account(s) are not included in model
1ai	WORKERS COMPENSATION RESERVE	10,806,431	-	-	-	10,806,431	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid. Related to all functions.
1aj							
1ak		-					
1al							
1am							
1an							
...							
2	Subtotal - p234.8 b	146,712,102	32,465,652	-	7,580,174	106,666,275	
3	Less FASB 109 Above If not separately removed	(39,114,758)	7,248,646	-	159,503	(46,522,907)	Includes FASB 109 related to TCJA

4	Less FASB 106 Above if not separately removed					
5	Total	185,826,860	25,217,006	-	7,420,671	153,189,182
6	Instructions for Account 190:					
7	1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C					
8	2. ADIT items related only to Transmission are directly assigned to Column D					
9	3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E					
10	4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F					
11	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,					
12	the associated ADIT amount shall be excluded					

PECO Energy Company

ADIT BOY Worksheet

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(28,709,490)				(28,709,490)	Included because plant in service is included in rate base.
13c	Distribution	(1,121,038,511)	(1,121,038,511)	-	-	-	Related to Distribution property.
13d	Electric General	(3,411,310)	-	-	-	(3,411,310)	Included because plant in service is included in rate base.
13e	Transmission	(213,299,037)	-	(213,299,037)	-	-	Included because plant in service is included in rate base.
13f							
13g		-					
13h							
...							
14	Subtotal - p275.2 b	(1,366,458,348)	(1,121,038,511)	(213,299,037)	-	(32,120,800)	
15	Less FASB 109 Above: If not separately removed	(148,820,113)	(203,000,120)	52,941,001	-	1,239,006	
16	Less FASB 106 Above: If not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	(1,217,638,235)	(918,038,391)	(266,240,038)	-	(33,359,806)	

18	Instructions for Account 282:
19	1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
20	2. ADIT items related only to Transmission are directly assigned to Column D
21	3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
22	4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
23	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,
24	the associated ADIT amount shall be excluded

ADIT BOY Worksheet

PECO Energy Company

ADIT BOY Worksheet
Page 3 of 3

	A	B	C	D	E	F	G
		Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283							
25	ACT 129 SMART METER	(6,674,279)	(6,674,279)	-	-	-	Retail related
25a	AEC RECEIVABLE	(1,172,108)	(1,172,108)	-	-	-	Retail related
25b	AMORT-BK-PREMIUMS ON REACQD DEBT-9.5%	(432,825)	-	-	(432,825)	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25c	CAP FORGIVENESS REG ASSET	(2,105,889)	(2,105,889)	-	-	-	Retail related
25d	CAP SHOPPING REG ASSET	0	0	-	-	-	Retail related
25e	DSP 2 - REGULATORY ASSET	(74,577)	(74,577)	-	-	-	Retail related
25f	ELEC RATE CASE EXP - REG ASSET	(19,564)	(19,564)	-	-	-	Retail related
25g	ENERGY EFFICIENCY REG ASSET	(198,976)	(198,976)	-	-	-	Retail related
25h	Gross Up on State Def Tax Adj- AMR Reg Asset	(577,496)	(577,496)	-	-	-	Retail related
25i	HOLIDAY PAY CHANGE IN PROVISION	-	-	-	-	-	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25j	OCI-Def FIT & SIT	(568,355)	(568,355)	-	-	-	Excluded because the underlying account(s) are not included in model
25k	OTHER CURRENT REG ASSET:	-	-	-	-	-	0
25l	LOSS OF REAQUIRED DEBT	(153,763)	-	-	(153,763)	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on Appendix A, line 111.
25m	VACATION ACCRUAL	(1,461,442)	-	-	-	(1,461,442)	Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25n	SMART METER	(3,581,502)	(3,581,502)	-	-	-	Retail related
25o	CAP SHOPPING REG ASSET - CURRENT	(245,786)	(245,786)	-	-	-	Retail related
....							
26	Subtotal - p276.9 b	(122,737,492)	(26,973,976)	-	(3,968,822)	(91,794,694)	
27	Less FASB 109 Above if not separately removed	17,006,873	(1,581,508)	-	2,358,306	16,230,075	Includes FASB 109 related to TCJA
28	Less FASB 106 Above if not separately removed						
29	Total	(139,744,365)	(25,392,468)	-	(6,327,128)	(108,024,770)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 4C
PECO Energy Company

ADIT EOY Worksheet

	A	B	C	D Only Transmission Related	E Plant Related	F Labor Related
		Total				
a	ADIT- 282	(1,236,594,468)		(279,795,404)	-	(32,402,074)
b	ADIT-283	(136,693,380)		-	(5,597,527)	(107,696,385)
c	ADIT-190	178,672,639		-	14,054,398	135,033,252
d	Subtotal	(1,194,615,210)		(279,795,404)	8,456,870	(5,065,207)

ADIT EOY Worksheet
Page 1 of 3

Line In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

	A	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT-190							
1c	ACCURED BENEFITS	237,053	-	-	-	237,053	Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1d	ADDBACK OF NQSO EXPENSE	1,773,851	-	-	-	1,773,851	No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
1e	ADDBACK OF OTHER EQUITY COMP EXPENSE	1,863,208	-	-	-	1,863,208	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
1f	AMORT-ORGANIZATIONAL COSTS	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1g	BAD DEBT - CHANGE IN PROVISION	15,064,698	15,064,698	-	-	-	Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
1h	CHARITABLE CARRYFORWARD	1,013,502	1,013,502	-	-	-	Excluded because the underlying account(s) are not included in model
1i	CUSTOMER ADVANCES - CONSTRUCTION	335,650	335,650	-	-	-	Excluded because the underlying account(s) are not included in model
1j	DEFERRED COMPENSATION	1,698,133	-	-	-	1,698,133	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1k	DEFERRED REVENUE - CURRENT	225,134	225,134	-	-	-	Excluded because the underlying account(s) are not included in model
1l	FAS 112	18,627	-	-	-	18,627	Employer provided benefits to former employees but before retirement.
1m	FEDERAL NOL	-	-	-	-	-	-
1n	FIN 47	5,371,606	5,371,606	-	-	-	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
1o	Gross Up-Bill E Credit	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1p	INCENTIVE PAY	9,990,749	-	-	-	9,990,749	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
1q	INJURIES AND DAMAGE PAYMENTS	-	-	-	-	-	Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are made.
1r	MERGER COSTS NC	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1s	DEFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST	67,489	67,489	-	-	-	Excluded because the underlying account(s) are not included in model
1t	OBSOLETE MATERIALS PROVISION	428,906	428,906	-	-	-	Excluded because the underlying account(s) are not included in model
1u	OTHER CURRENT	(15,328)	(15,328)	-	-	-	-
1v	FACILITY COMMITMENT FEES	10,794	-	-	10,794	-	Debt related
1w	FINES & OTHER	192,052	192,052	-	-	-	Excluded because the underlying account(s) are not included in model
1x	OTHER NONCURRENT- RAILROAD LIABILITY	83,758	-	-	83,758	-	Related to reserve for required maintenance on right of ways.
1y	OTHER UNEARNED REVENUE-DEFERRED RENTS	262,092	-	-	262,092	-	Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
1z	PAYROLL TAXES	-	-	-	-	-	-
1aa	PENNSYLVANIA NOL	13,825,356	-	-	13,825,356	-	-
1ab	PENSION EXPENSE PROVISION	-	-	-	-	-	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
1ac	POLE ATTACHMENT RESERVE	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
1ad	POST RETIREMENT BENEFITS	71,389,972	-	-	-	71,389,972	Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund.
1ae	RESERVE FOR EMPLOYEE LITIGATIONS Current	48,886	48,886	-	-	-	Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possible liability payments upon resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax reserve.
1af	SA UNBILLED RESERVE	3,158,623	3,158,623	-	-	-	Retail related
1ag	SECA REFUND	-	-	-	-	-	Retail related
1ah	SEPTA RAILROAD RENT	132,515	132,515	-	-	-	Reserve for potential transmission rent expense
1ai	SEVERANCE PMTS CHANGE IN PROVISION	51,322	-	-	-	51,322	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1aj	VACATION PAY CHANGE IN PROVISION	1,145,678	-	-	-	1,145,678	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
1ak	VEGETATION MGMT ACCRUAL	1,701,178	1,701,178	-	-	-	Excluded because the underlying account(s) are not included in model
1al	WORKERS COMPENSATION RESERVE	9,646,333	-	-	-	9,646,333	These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not deductible until paid. Related to all functions.
1am							
1an							
1ao							
1ap							
1aq							
1ar							
1as							
1at							
1au							
1av							
1aw							
1ax							

...						
2	Subtotal - p234.8.c	139,721,837	27,724,911	-	14,182,000	97,814,926
3	Less FASB 109 Above if not separately removed	(38,950,802)	(1,860,078)	-	127,602	(37,218,326)
4	Less FASB 106 Above if not separately removed					
5	Total (Line 2 - Line 3 - Line 4)	178,672,639	29,584,990	-	14,054,398	135,033,252
6	Instructions for Account 190:					
7	1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C					
8	2. ADIT items related only to Transmission are directly assigned to Column D					
9	3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E					
10	4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F					
11	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,					
12	the associated ADIT amount shall be excluded					

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet
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PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet
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	A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification	
							(156,019)
25a	ACT 129 SMART METER	(3,337,244)	(3,337,244)	-	-	-	Retail related
25b	AEC RECEIVABLE	(848,268)	(848,268)	-	-	-	Retail related
25c	AMORT-BK-PREMIUMS ON REACQD DEBT-9.5%	(321,464)	-	-	(321,464)	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25d	CAP FORGIVENESS REG ASSET	(417,587)	(417,587)	-	-	-	Retail related
25e	CAP SHOPPING REG ASSET	(1,350,453)	(1,350,453)	-	-	-	Retail related
25f	DSP 2 - REGULATORY ASSET	(68,443)	(68,443)	-	-	-	Retail related
25g	ELEC RATE CASE EXP - REG ASSET	(415,762)	(415,762)	-	-	-	Retail related
25h	ENERGY EFFICIENCY REG ASSET	-	-	-	-	-	Retail related
25i	Gross Up on State Def Tax Adj- AMR Reg Asset	(385,014)	(385,014)	-	-	-	Retail related
25j	HOLIDAY PAY CHANGE IN PROVISION	(242,518)	-	-	(242,518)	-	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25k	OCI-Def FIT & SIT	(575,647)	(575,647)	-	-	-	Excluded because the underlying account(s) are not included in model
25l	OTHER CURRENT REG ASSET:	-	-	-	-	-	
25m	LOSS OF REAQUIRED DEBT	(111,361)	-	-	(111,361)	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on Appendix A, line 111.
25n	VACATION ACCRUAL	(1,595,005)	-	-	-	(1,595,005)	Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25o	SMART METER	(3,337,244)	(3,337,244)	-	-	-	Retail related
25p	CAP SHOPPING REG ASSET - CURRENT	(0)	(0)	-	-	-	Retail related
25q	CAP FORGIVENESS REG ASSET - CURRENT	(1,567,342)	(1,567,342)	-	-	-	Retail related
25r	FAS 112	(205,034)	-	-	(205,034)	-	Employer provided benefits to former employees but before retirement.
25s	ELEC RATE CASE EXP - REG ASSET - CURRENT	(0)	-	-	(0)	-	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. .
25t	PURTA	-	-	-	-	-	Relates to all functions.
25u	SEAMLESS MOVES	(0)	-	-	(0)	-	Retail related
25v	ENERGY EFFICIENCY REG ASSET - CURRENT	(203,599)	(203,599)	-	-	-	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
25w	OTHER CURRENT REG ASSET	237,902	237,902	-	-	-	Gas Related
25x	PENSION EXPENSE PROVISION	(92,669,768)	-	-	-	(92,669,768)	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
25y	RATE CHANGE REG ASSET	(7,896,920)	(7,896,920)	-	-	-	Gross up related to non-property tax rate change/TCJA
25z	STATE TAX RESERVE	(3,278,057)	-	-	(3,278,057)	-	The state income tax is cash basis
25aa	ARO- Reg Asset	(5,001,186)	(5,001,186)	-	-	-	
25ab							
25ac							
25ad							
25ae							
25af							
....							
....							
26	Subtotal - p277-9 k:	(123,590,014)	(25,166,807)	-	(3,710,882)	(94,712,325)	
27	Less FASB 109 Above if not separately removed	13,103,366	(1,767,339)	-	1,886,645	12,984,060	
28	Less FASB 106 Above if not separately removed						
29	Total	(136,693,380)	(23,399,468)	-	(5,597,527)	(107,696,385)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

PECO Energy Company
Attachment 4D - Intangible Plant Worksheet

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Total Intangible Plant		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Gross Plant			December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
1	Intangible - General		18,519,045	21,569,069	22,858,712	24,239,888	25,759,412	30,718,906	32,356,637	34,122,091	35,983,459	37,770,081	39,503,868	41,010,443	42,505,508	=average(bn)			31,301,317	=sum(pr)
2	IT NERC CIP - Transmission		11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262	11,596,262		11,596,262			31,301,317
3	IT NERC CIP - Distribution		2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415	2,369,415			2,369,415		2,369,415
4	IT DSP - Distribution		2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703	2,872,703			2,872,703		2,872,703
5	IT Business Intelligence Data Analysis - Distribution		16,318,757	16,705,463	17,086,062	19,044,749	19,513,110	19,969,944	20,446,162	20,953,601	21,499,676	22,047,391	22,558,397	23,010,205	23,457,157	20,200,821		20,200,821		20,200,821
6	IT Post 2010 and Other - Distribution		19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929	19,607,929		19,607,929		19,607,929
7	IT Smart Meter - Distribution		86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084	86,110,084		86,110,084		86,110,084
8	IT Other - Transmission		5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297	5,552,297			5,552,297
9	IT CIMS - Distribution only portion		-	88,459	175,342	269,846	375,653	478,831	586,372	700,948	824,276	948,032	1,063,445	1,165,507	1,266,470	611,014		611,014		611,014
10																				-
11																				-
12																				-
13																				-
14																				-
15																				-
16																				-
17																				-
18																				-
19	Total		162,946,492	166,471,681	168,228,806	171,663,172	173,756,864	179,276,371	181,497,860	183,885,329	186,416,101	188,874,193	191,234,400	193,294,845	195,337,825	180,221,841	17,148,560	131,771,965	31,301,317	180,221,841
20																Allocation Factor	100.00%	0.00%	9.88%	
21																Total Intangible - Transmission	17,148,560	-	3,092,765	20,241,324
Accumulated Depreciation		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
			December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
22	Intangible - General		7,733,452	8,021,226	8,345,163	8,691,358	9,061,725	9,486,083	9,965,419	10,473,114	11,011,033	11,579,352	12,177,008	12,801,667	13,451,339	=average(bn)			10,215,226	=sum(pr)
23	IT NERC CIP - Transmission		6,329,993	6,523,318	6,716,643	6,909,968	7,103,293	7,296,618	7,489,943	7,683,268	7,876,593	8,069,918	8,263,243	8,456,568	8,649,893		7,489,943			7,489,943
24	IT NERC CIP - Distribution		1,032,561	1,072,668	1,112,775	1,152,883	1,192,990	1,233,098	1,273,205	1,313,313	1,353,420	1,393,528	1,433,635	1,473,743	1,513,850	1,273,205		1,273,205		1,273,205
25	IT DSP - Distribution		2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925	2,222,925		2,222,925		2,222,925
26	IT Business Intelligence Data Analysis - Distribution		3,928,994	3,969,512	4,014,598	4,073,613	4,147,079	4,226,054	4,310,584	4,400,972	4,497,632	4,600,804	4,710,281	4,825,490	4,946,050	4,357,820		4,357,820		4,357,820
27	IT Post 2010 and Other - Distribution		16,855,601	17,300,007	17,744,412	18,188,817	18,688,555	19,188,294	19,688,032	20,187,770	20,687,509	21,187,247	21,686,985	22,186,723	22,663,452	19,711,800		19,711,800		19,711,800
28	IT Smart Meter - Distribution		71,779,518	72,112,873	72,446,229	72,779,585	73,112,940	73,446,296	73,756,705	74,044,168	74,330,951	74,599,937	74,849,048	75,095,400	75,341,753	73,668,877		73,668,877		73,668,877
29	IT Other - Transmission		1,102,456	1,349,669	1,596,883	1,844,096	2,091,310	2,338,523	2,585,736	2,832,950	3,080,163	3,327,377	3,574,590	3,821,804	4,069,017	2,585,736	2,585,736			2,585,736
30	IT CIMS - Distribution only portion		-	369	1,468	3,323	6,012	9,573	14,011	19,375	25,730	33,114	41,496	50,783	60,916	20,475		20,475		20,475
31																				-
32																				-
33																				-
34																				-
35																				-
36																				-
37																				-
38																				-
39																				-
40	Total		110,985,499	112,572,566	114,201,096	115,866,567	117,626,830	119,447,464	121,306,561	123,177,855	125,085,956	127,014,202	128,959,211	130,935,102	132,919,195	121,546,008	10,075,680	101,255,102	10,215,226	121,546,008
41																Allocation Factor	100.00%	0.00%	9.88%	
42																Total Intangible - Transmission	10,075,680	-	1,009,328	11,085,007

Attachment 4D - Intangible Plant Workpaper

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r)
43	Intangible - General	10,785,593	13,547,843	14,513,549	15,548,530	16,697,687	21,232,823	22,391,218	23,648,977	24,972,426	26,190,729	27,326,860	28,208,776	29,054,169	21,086,091			21,086,091	21,086,091
44	IT NERC CIP - Transmission	5,266,270	5,072,945	4,879,620	4,686,294	4,492,969	4,299,644	4,106,319	3,912,994	3,719,669	3,526,344	3,333,019	3,139,694	2,946,369	4,106,319	4,106,319			4,106,319
45	IT NERC CIP - Distribution	1,336,854	1,296,747	1,256,639	1,216,532	1,176,424	1,136,317	1,096,209	1,056,102	1,015,994	975,887	935,779	895,672	855,564	1,096,209		1,096,209		1,096,209
46	IT DSP - Distribution	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778	649,778		649,778		649,778
47	IT Business Intelligence Data Analysis - Distribution	12,389,763	12,735,951	13,071,463	14,971,136	15,366,031	15,743,890	16,135,578	16,552,629	17,002,045	17,446,587	17,848,116	18,184,715	18,511,107	15,843,001		15,843,001		15,843,001
48	IT Post 2010 and Other - Distribution	2,752,327	2,307,922	1,863,517	1,419,112	919,733	419,635	(80,103)	(579,841)	(1,079,580)	(1,579,318)	(2,079,056)	(2,578,795)	(3,055,523)	(103,871)		(103,871)		(103,871)
49	IT Smart Meter - Distribution	14,330,566	13,997,210	13,663,855	13,330,499	12,997,143	12,663,788	12,353,378	12,065,915	11,779,133	11,510,146	11,261,035	11,014,683	10,768,331	12,441,206		12,441,206		12,441,206
50	IT Other - Transmission	4,449,841	4,202,628	3,955,415	3,708,201	3,460,988	3,213,774	2,966,561	2,719,347	2,472,134	2,224,921	1,977,707	1,730,494	1,483,280	2,966,561	2,966,561			2,966,561
51	IT CIMS - Distribution only portion	-	88,091	173,874	266,523	369,640	469,258	572,361	681,573	798,546	914,917	1,021,950	1,114,724	1,205,554	590,539		590,539		590,539
52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
61	Total	51,960,993	53,899,115	54,027,710	55,796,605	56,130,035	59,828,908	60,191,299	60,707,474	61,330,145	61,859,991	62,275,189	62,359,742	62,418,630	58,675,833	7,072,880	30,516,863	21,086,091	58,675,833
62															Allocation Factor	100.00%	0.00%	9.88%	
63														Total Intangible - Transmission		7,072,880	-	2,083,437	9,156,317
	(a)	(b)	(c)	(d)	(e)	(f)													
		Total	Transmission	Distribution	S&W Allocation	Total													
	Depreciation Expense					=sum(c:f)													
64	Intangible - General	2,811,571			2,811,571	2,811,571													
65	IT NERC CIP - Transmission	2,298,585	2,298,585			2,298,585													
66	IT NERC CIP - Distribution	445,766		445,766		445,766													
67	IT DSP - Distribution	-		-		-													
68	IT Business Intelligence Data Analysis - Distribution	458,584		458,584		458,584													
69	IT Post 2010 and Other - Distribution	5,526,523		5,526,523		5,526,523													
70	IT Smart Meter - Distribution	6,160,935		6,160,935		6,160,935													
71	IT Other - Transmission	1,102,456	1,102,456			1,102,456													
72	-	-		-		-													
73	-	-		-		-													
74	-	-		-		-													
75	-	-		-		-													
76	-	-		-		-													
77	-	-		-		-													
78	-	-		-		-													
79	-	-		-		-													
80	-	-		-		-													
81	-	-		-		-													
82	Total	18,804,420	3,401,041	12,591,808	2,811,571	18,804,420													
83		Allocation Factor	100.00%	0.00%	9.88%														
84	Total Intangible - Transmission	3,401,041		-	277,801	3,678,842													

PECO Energy Company

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Attachment 4E - Cost to Achieve Mergers

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
O&M Cost To Achieve							
FERC Account		Constellation Merger	PHI Merger				Total
1	923	0	\$ 609,158				\$ 609,158
2	926	0	\$ -				\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7							\$ -
8							\$ -
9							\$ -
10							\$ -
11 Total		\$ -	\$ 609,158				\$ 609,158

Capital Cost To Achieve included in the Electric Portion of Common Plant

Gross Plant	Constellation Merger	PHI Merger	Total
12 December Prior Year	-	3,229,861	\$ 3,229,861
13 January	-	3,229,861	\$ 3,229,861
14 February	-	3,229,861	\$ 3,229,861
15 March	-	3,229,861	\$ 3,229,861
16 April	-	3,229,861	\$ 3,229,861
17 May	-	3,229,861	\$ 3,229,861
18 June	-	3,229,861	\$ 3,229,861
19 July	-	3,229,861	\$ 3,229,861
20 August	-	3,229,861	\$ 3,229,861
21 September	-	3,229,861	\$ 3,229,861
22 October	-	3,229,861	\$ 3,229,861
23 November	-	3,229,861	\$ 3,229,861
24 December	-	3,229,861	\$ 3,229,861
25 Average	-	3,229,861	3,229,861

Accumulated Depreciation	Constellation Merger	PHI Merger	Total
26 December Prior Year	-	662,090	\$ 662,090
27 January	-	724,976	\$ 724,976
28 February	-	787,446	\$ 787,446
29 March	-	849,513	\$ 849,513
30 April	-	911,190	\$ 911,190
31 May	-	972,488	\$ 972,488
32 June	-	1,033,419	\$ 1,033,419
33 July	-	1,093,995	\$ 1,093,995
34 August	-	1,154,228	\$ 1,154,228
35 September	-	1,214,126	\$ 1,214,126
36 October	-	1,273,702	\$ 1,273,702
37 November	-	1,332,964	\$ 1,332,964
38 December	-	1,391,923	\$ 1,391,923
39 Average	-	1,030,928	1,030,928

PECO Energy Company

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Attachment 4E - Cost to Achieve Mergers

	(a)	(b)	(c)	(d)	(e)	(...)	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger				Total
40	December Prior Year	-	2,567,771	-	-	-	\$ 2,567,771
41	January	-	2,504,885	-	-	-	\$ 2,504,885
42	February	-	2,442,415	-	-	-	\$ 2,442,415
43	March	-	2,380,348	-	-	-	\$ 2,380,348
44	April	-	2,318,672	-	-	-	\$ 2,318,672
45	May	-	2,257,374	-	-	-	\$ 2,257,374
46	June	-	2,196,442	-	-	-	\$ 2,196,442
47	July	-	2,135,866	-	-	-	\$ 2,135,866
48	August	-	2,075,634	-	-	-	\$ 2,075,634
49	September	-	2,015,735	-	-	-	\$ 2,015,735
50	October	-	1,956,160	-	-	-	\$ 1,956,160
51	November	-	1,896,897	-	-	-	\$ 1,896,897
52	December	-	1,837,939	-	-	-	\$ 1,837,939
53	Average	-	2,198,934	-	-	-	2,198,934
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger				Total
54	January	-	62,886				\$ 62,886
55	February	-	62,470				\$ 62,470
56	March	-	62,067				\$ 62,067
57	April	-	61,676				\$ 61,676
58	May	-	61,298				\$ 61,298
59	June	-	60,932				\$ 60,932
60	July	-	60,576				\$ 60,576
61	August	-	60,232				\$ 60,232
62	September	-	59,899				\$ 59,899
63	October	-	59,575				\$ 59,575
64	November	-	59,262				\$ 59,262
65	December	-	58,959				\$ 58,959
66	Total	-	729,832				\$ 729,832

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
PECO Energy Company

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
	Attachment H, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566	Balance of Account 566	336.7.b, d & e	336.11.b, d & e			
1	Total	188,583,461	\$ 11,664,574	\$ -	\$ 136,634,127	\$ -	\$ 11,664,574	\$ 25,205,442	\$ 25,075,648			
		Depreciation Expense - General	Amortization of Abandoned Plant	Payroll Taxes	Other Payroll Related	Property Taxes	Gross Receipts Taxes	Other (capital stock, use taxes, etc.)	Miscellaneous	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Taxes - Transmission	Tax Effect of Permanent Differencesm - Transmission
	Attachment H, Page 3, Line Number	(a) 17	(b) 19	(c) (Note F) 23	(d) 24	(e) 26	(f) 27	(g) 28	(h) 29	(i) 38	(j) 39	(k) 40
	Form No. 1	336.10.b, d & e	(Note S)	263.3.i, 263.5.i & 263.18.i		263.31.i & 263.16.i	263.14.i, & 263.16.i	263.29.i & 263.33.i	263.24.i	(Note E)	(Note G)	(Note W)
2	Total	\$ 16,933,386	\$ -	\$ 12,636,392	\$ -	\$ 12,111,350	\$ 130,943,417	\$ 537,456	\$ 4,294	\$ 3,979	\$ 1,360,026	\$ 296,018

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
PECO Energy Company

3	Long Term Interest (117, sum of 62.c through 67.c)	\$ 129,262,726
4	Preferred Dividends (118.29c) (positive number)	-
5	Proprietary Capital (112.16.c)	3,615,441,080
6	Less Preferred Stock (112.3.c)	-
7	Less Account 216.1 (112.12.c) (enter negative) (Note D)	-
8	Less Account 219.1 (112.15.c) (enter negative)	(1,691,501)
9	Common Stock (Sum of Line 5 - Line 6 + Line 7 + Line 8)	3,613,749,579

			\$	%	Cost	Weighted
10	Long Term Debt	Note A	3,126,726,301	46.39%	4.13%	1.92% =WCLTD
11	Preferred Stock (112.3.c)	Note B	-	-	-	0.00%
12	Common Stock	Note C	3,613,749,579	53.61%	11.00%	5.90%
13	Total	(Sum of Lines 10-12)	6,740,475,881			7.82% =R

- Note:
- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1, the cost is calculated by dividing line 3 by the Long Term Debt balance in line 10.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above
- D ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission;
- E (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- F Merger related payroll taxes are to be excluded consistent with hold harmless commitment.

PECO Energy Company
Attachment 5A - Revenue Credit Workpaper

Page 1 of 2

Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3)	7,551,396
2	Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)	759,541
3	Total Rent Revenues (Sum Lines 1 to 2)	8,310,937
Account 456 & 456.1 - Other Electric Revenues (Note 1)		
4	Schedule 1A	\$ 5,108,495
	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner	\$ 927,381
5		-
6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)	301,483
7	Intercompany Professional Services	-
8	PJM Transitional Revenue Neutrality (Note 1)	-
9	PJM Transitional Market Expansion (Note 1)	-
10	Professional Services (Note 3)	-
11	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-
13	Gross Revenue Credits (Sum Lines 3, 4-12)	14,648,296
14	Less line 17g	(5,003,794)
15	Total Revenue Credits	9,644,502
Revenue Adjustment to determine Revenue Credit		
16a	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.	
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
16c	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.	
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	7,551,396
17b	Costs associated with revenues in line 17a	2,617,742
17c	Net Revenues (17a - 17b)	4,933,654
17d	50% Share of Net Revenues (17c / 2)	2,466,827
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	80,775
17f	Net Revenue Credit (17d + 17e)	2,547,602
17g	Line 17f less line 17a	(5,003,794)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
19	Reserved	-
20	Total Account 454, 456 and 456.1	14,648,296

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

Cost Item	Accounts booked to	Total Costs	Costs Allocation to Transmission (Note A)	Transmission Costs	S&W Allocation Factor	Costs Recovered Through A&G Costs
22a Administrative and General Salaries	920000	678,532	75%	508,899	9.88%	67,043
22b Employee Pensions and Benefits	926000	138,977	75%	104,233	9.88%	13,732
...						
23 Total Lines 22		\$ 817,509		\$ 613,132		\$ 80,775

24a	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24b	Rent from Electric Distribution	\$ 12,723,689	\$ 12,723,689				
24b	Rent from Electric Transmission	264,492		264,492			
24c	Tower Rentals and Land Leasing - Transmission	7,551,396		7,551,396			
24d	Tower Rentals and Land Leasing - Distribution	3,410,228	3,410,228				
24e	Intercompany Rent	2,660,969			2,660,969		
...							
	Total Lines 24	\$ 26,610,774	\$ 16,133,917	\$ 7,815,888	\$ 2,660,969	\$ -	
	Allocation Factors		0%	100%	18.60%	9.88%	
	Allocated Amount		\$ -	\$ 7,815,888	\$ 495,049	\$ -	\$ 8,310,937

25a	FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25b	Decommissioning remittances to Generation	\$ (3,859,745)	\$ (3,859,745)				
25b	Make Ready	6,138,390	6,138,390				
25c	Intercompany Billings - Transmission	179,941		179,941			
25d	Intercompany Billings - Labor Related	3,022				3,022	
25e	Intercompany Billings - Other	2,377,641	2,377,641				
25f	Mutual Assistance	7,314,198	7,314,198				
25g	Other	798,950	108,246		607,536	83,168	
...							
	Total Lines 25	\$ 12,952,397	\$ 12,078,730	\$ 179,941	\$ 607,536	\$ 86,190	
	Allocation Factors		0%	100%	18.60%	9.88%	
	Allocated Amount		\$ -	\$ 179,941	\$ 113,026	\$ 8,516	\$ 301,483

26a	FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26b	Network Integration Credit	\$ 150,520,913	\$ 150,520,913				
26b	Transmission Owner Scheduling Credits	5,108,495		5,108,495			
26c	Revenue - Firm Point to Point	927,381		927,381			
26d	Transmission Enhancement	31,755,664	31,755,664				
26e	Other	2,620,527	2,620,527				
...							
	Total Lines 26	\$ 190,932,980	\$ 184,897,104	\$ 6,035,876	\$ -	\$ -	
	Allocation Factors		0%	100%	18.60%	9.88%	
	Allocated Amount		\$ -	\$ 6,035,876	\$ -	\$ -	\$ 6,035,876

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

PECO Energy Company
Attachment 5B - A&G Workpaper

		(a)	(b)	(c)	(d)	(e)
		323.181.b to 323.196.b				
		Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 27,642,490	\$ 27,642,490		\$ -
2	Office Supplies and Expenses	921.0	12,903,052	12,903,052		-
3	Administrative Expenses Transferred-Credit	922.0	-	-		-
4	Outside Service Employed	923.0	90,787,879	90,787,879		-
5	Property Insurance	924.0	432,444	432,444		-
6	Injuries and Damages	925.0	14,565,488	14,565,488		-
7	Employee Pensions and Benefits	926.0	30,527,267	30,527,267		-
8	Franchise Requirements	927.0	-	-		-
9	Regulatory Commission Expenses (Note E)	928.0	9,438,542	-	8,262,295	1,176,247
10	Duplicate Charges-Credit	929.0	(2,308,136)	(2,308,136)		-
11	General Advertising Expenses (Note E)	930.1	2,188,999		2,188,999	-
12	Miscellaneous General Expenses (Note E)	930.2	3,736,404	3,218,023	518,381	-
13	Rents	931.0	-	-		-
14	Maintenance of General Plant	935	\$ 5,741,301	\$ 5,741,301		\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$ 195,655,730	\$ 183,077,364	\$ 10,969,675	\$ 1,176,247
16	Allocation Factor		9.88%	19.04%	0.00%	100.00%
17	Transmission A&G ¹		18,089,181	82,338	-	1,176,247
18					Total ²	\$19,347,767

¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

² Sum of line 17, columns (b), (c), (d), (e).

Attachment 6
True-Up Interest Rate
PECO Energy Company

Page 1 of 1

[A]

FERC
Monthly
Interest Rate

Month (Note A)

1	January	0.0036
2	February	0.0033
3	March	0.0036
4	April	0.0037
5	May	0.0038
6	June	0.0037
7	July	0.0040
8	August	0.0040
9	September	0.0039
10	October	0.0042
11	November	0.0041
12	December	0.0042
13	January	0.0044
14	February	0.0040
15	March	0.0044
16	April	0.0045
17	May	0.0046

18 Average of lines 1-17 above 0.0040

Note A:
(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year
20

	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 3, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
21	Zonal	Zonal	(808,077)	17	0.0040	(54,949)
21a	Center Point 500-230 kV Substation A b0269		1,769,359	17	0.0040	120,316
21b	Center Point 500-230 kV Substation A b0269		(1,452,237)	17	0.0040	(98,752)
21c	Richmond-Waneeta 230 kV Line Re-co b1591		29,438	17	0.0040	2,002
21d	Richmond-Waneeta 230 kV Line Re-co b1398.8		9,813	17	0.0040	667
21e	Whitpain 500 kV Circuit Breaker Add b0269.6		19,717	17	0.0040	1,341
21f	Elroy-Hoensack 500 kV Line Rating I b0171.1		26,760	17	0.0040	1,820
21g	Camden-Richmond 230 kV Line Rating b1590.1 and b1590.2 (cancelled)		88,674	17	0.0040	6,030
21h	Chichester-Linwood 230 kV Line Upg b1900		253,726	17	0.0040	17,253
21i	Bryn Mawr-Plymouth 138 kV Line Re b0727		120,999	17	0.0040	8,228
21j	Emilie 230-138 kV Transformer Addit b2140		107,858	17	0.0040	7,334
21k	Chichester-Saville 138 kV Line Re-con b1182		113,241	17	0.0040	7,700
21l	Waneeta 230-138 kV Transformer Add b1717		71,337	17	0.0040	4,851
21m	Chichester 230-138 kV Transformer A b1178		51,339	17	0.0040	3,491
21n	Bradford-Planebrook 230 kV Line Upg b0790		10,710	17	0.0040	728
21o	North Wales-Hartman 230 kV Line Re b0506		13,834	17	0.0040	941
21p	North Wales-Whitpain 230 kV Line Re b0505		15,627	17	0.0040	1,063
21q	Bradford-Planebrook 230 kV Line Upg b0789		14,702	17	0.0040	1,000
21r	Planebrook 230 kV Capacitor Bank Add b0206		21,236	17	0.0040	1,444
21s	Newlinville 230 kV Capacitor Bank Add b0207		28,379	17	0.0040	1,930
21t	Chichester-Mickleton 230 kV Series R b0209		16,002	17	0.0040	1,088
21u	Chichester-Mickleton 230 kV Line Re B0264		13,450	17	0.0040	915
21v	Buckingham-Pleasant Valley 230 kV I b0357		12,185	17	0.0040	829
21w	Elroy 500 kV Dynamic Reactive Device b0287		32,775	17	0.0040	2,229
21x	Heaton 230 kV Capacitor Bank Addit b0208		25,450	17	0.0040	1,731
			-	17	0.0040	-
			-	17	0.0040	-
			-	17	0.0040	-
			-	17	0.0040	-

Attachment 7
PBOPs
PECO Energy Company

Calculation of PBOP Expenses

		(a)	(b) PECO Total	(c) Portion not Capitalized	(d) Electric Col. (c) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	544,398
2	Total PBOP Expenses in A&G in the current year			(568,579)	(455,386)
3	PBOP Adjustment	Line 1 minus line 2			999,785

Note
Letter

- A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.
- | | | |
|-----------------------------|-------------|--------|
| | \$ | % |
| B Electric Labor (354.28.b) | 174,664,333 | 80.09% |
| Gas Labor sum(355.62.b) | 43,415,326 | 19.91% |
| Total | 218,079,659 | |
- C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

PECO Energy Company
Attachment 8 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Estimated	Mortality	Weighted Average	Applied	Gross Depreciable	Accumulated	Net Depreciable	Depreciation
Number	Plant Type	Life	Curve	Remaining Life	Depreciation Rate	Plant	Depreciation	Plant	Expense
		Note 1	Note 1	Note 2	(F) = (J)/(I)	\$	\$	\$	\$
						Note 4	Note 4	(I)=(G)-(H)	Note 6
						As of 12/31/2018			FY 2018
352	Structures and Improvements	50	R2.5	37.49	2.57%	75,390,205	20,575,797	54,814,408	1,411,318
353	Station Equipment	57	R2.5	42.96	2.27%	854,998,094	195,819,068	659,179,026	14,957,484
354	Towers and Fixtures	65	R4	31.25	2.85%	286,188,012	157,330,075	128,857,937	3,666,760
355	Poles and Fixtures	65	R4	53.78	1.79%	17,313,544	2,740,693	14,572,851	261,335
356	Overhead Conductors and Devices	60	R4	35.92	2.68%	195,917,893	81,514,576	114,403,317	3,068,804
357	Underground Conduit	65	R4	45.68	2.14%	15,245,948	3,987,566	11,258,382	240,786
358	Underground Conductors and Devices	60	R3	37.60	2.78%	101,104,523	43,879,010	57,225,513	1,589,699
359	Roads and Trails	50	R4	10.73	2.13%	2,491,293	2,057,672	433,621	9,256
						1,548,649,512	507,904,457	1,040,745,055	25,205,442
	Electric General								
390	Structures and Improvements	40	R1	27.09	3.73%	49,393,587	11,771,540	37,622,047	1,401,686
391.1	Office Furniture and Equipment - Office Machines	10	SQ	2.26	56.97%	83,462	56,913	26,549	15,125
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	7.38	14.12%	509,566	113,111	396,455	55,996
391.3	Office Furniture and Equipment - Computers	5	SQ	3.30	27.53%	22,992,598	7,539,039	15,453,559	4,254,552
391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	3.30	34.33%	2,902,800	1,901,872	1,000,928	343,643
393	Stores Equipment	15	SQ	10.32	10.22%	46,470	6,982	39,488	4,034
394	Tools, Shop, Garage Equipment	15	SQ	9.95	9.88%	34,588,353	10,806,819	23,781,534	2,348,428
395.1	Laboratory Equipment - Testing	20	SQ	7.58	14.20%	311,026	214,531	96,495	13,697
395.2	Laboratory Equipment - Meters	15	SQ	4.50	25.15%	101,381	75,266	26,115	6,567
397	Communication Equipment	20	L3	14.79	6.35%	125,639,703	29,840,526	95,799,177	6,081,810
397.1	Communication Equipment - Smart Meters	15	S2	10.64	10.00%	35,480,218	12,177,653	23,302,565	2,330,786
398	Miscellaneous Equipment	15	SQ	1.29	123.45%	652,693	590,273	62,420	77,060
						272,701,857	75,094,525	197,607,332	16,933,386
	Electric Intangible								
303	Software	N/A	N/A	N/A	Note 10	144,986,799	104,115,380	40,871,419	18,804,420
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	0.00%	17,796,758	6,870,119	10,926,639	Zero
						162,783,557	110,985,499	51,798,058	18,804,420

PECO Energy Company
Attachment 8 - Depreciation Rates

Common General									
303	Software	N/A	N/A	N/A	Note 10	234,268,379	192,303,821	41,964,558	17,164,782
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	0.00%	190,679	154,132	36,547	Zero
390	Structures and Improvements	50	R1	36.57	2.71%	276,613,564	77,358,711	199,254,853	5,391,531
391.1	Office Furniture and Equipment - Office Machines	10	SQ	1.95	68.76%	90,319	57,791	32,528	22,367
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.78	9.30%	15,732,611	3,417,635	12,314,976	1,145,469
391.3	Office Furniture and Equipment - Computers	5	SQ	3.11	32.84%	31,957,627	14,117,570	17,840,057	5,858,644
392.1	Transportation Equipment - Automobiles	6	L3	5.03	22.19%	93,641	92,857	784	174
392.2	Transportation Equipment - Light Trucks	12	L4	7.99	12.89%	33,344,723	16,446,700	16,898,023	2,178,707
392.3	Transportation Equipment - Heavy Trucks	14	R4	8.87	11.67%	79,052,417	35,954,218	43,098,199	5,029,012
392.4	Transportation Equipment - Tractors	11	L2	2.58	48.38%	279,351	281,544	(2,193)	(1,061)
392.5	Transportation Equipment - Trailers	15	R2	9.59	10.43%	4,929,447	2,426,502	2,502,945	260,985
392.6	Transportation Equipment - Other Vehicles	15	R2	6.81	15.92%	5,071,551	3,836,237	1,235,314	196,644
392.7	Transportation Equipment -Medium Trucks	N/A	N/A	7.50	8.97%	8,909,932	827,531	8,082,401	725,030
393	Stores Equipment	15	SQ	9.44	11.23%	1,237,256	298,787	938,469	105,353
394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	4.50	25.15%	11,617	(31,889)	43,506	10,940
394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	9.25	2.72%	1,031,452	54,001	977,451	26,578
394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	8.62	11.87%	2,676,683	1,525,126	1,151,557	136,669
396	Power Operated Equipment	11	L2	2.93	41.35%	185,066	181,409	3,657	1,512
397	Communication Equipment	20	L3	9.45	6.98%	50,308,247	17,760,487	32,547,760	2,272,035
398	Miscellaneous Equipment	15	SQ	6.69	15.98%	1,198,075	481,813	716,262	114,448
						747,182,637	367,544,983	379,637,654	40,639,819

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation expense is calculated separately for each row.
- 2 Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 Column (F) is equal to Column (J) / Column (I).
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Column (J) is equal to depreciation expense as reported in the annual FERC Form No. 1 filing on page 336 (Electric). Annual depreciation expense is determined by multiplying the beginning of the month net plant balance plus additions (using a half month convention for the first month placed in service) by the remaining life rate divided by 12 for each month.
- 7 Each year, PECO Energy Company will provide a copy of the annual report submitted to the PA PUC and underlying supporting documentation that shows the depreciation expense recognized by account or subaccount for each of the three preceding calendar years.
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- 10 The amortization rates for Account 303 are weighted based on the relative amount of underlying plant booked to the accounts. The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 11 The depreciation expenses related to Common General recovered through this formula rate reflect only electric common plant. The depreciation expenses associated with Transportation Equipment, Garage Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Attachment 7 PJM Deactivation Listing

Unit Name	Capacity	Fuel Type	Reliability Must Run (RMR)	Status	State	Age	Transmission Owner Zone	Owner Notification Date	Actual Deactivation Date
Conesville 5	405	Coal	No	Deactivated Generator	Ohio	42	AEP	11/14/2018	6/1/2019
Conesville 6	405	Coal	No	Deactivated Generator	Ohio	40	AEP	11/14/2018	6/1/2019
Gould Street Generation Station	98	Natural Gas	No	Deactivated Generator	Maryland	66	BGE	2/25/2019	6/1/2019
Marcus Hook Refinery Co-gen (MH50) (Sun Oil)	49.6	Natural Gas	No	Deactivated Generator	Pennsylvania	28	PECO	1/17/2018	6/1/2019
Warren County NUG	10	Other	No	Deactivated Generator	New Jersey	30	JCPL	12/20/2018	6/1/2019
CHESAPEAKE GT2	12.4	Oil	No	Deactivated Generator	Virginia	0	Dominion	4/18/2019	5/31/2019
BL England 2	155	Coal	Yes	Deactivated Generator	New Jersey	52	ACE	12/28/2016	4/30/2019
Riverside 7	20	Oil	No	Deactivated Generator	Maryland	48	BGE	12/14/2018	3/14/2019
Yorktown 1	159	Coal	Yes	Deactivated Generator	Virginia	54	Dominion	11/7/2011	3/8/2019
Yorktown 2	165	Coal	Yes	Deactivated Generator	Virginia	53	Dominion	10/9/2012	3/8/2019
Montour ATG	11.4	Oil	No	Deactivated Generator	Pennsylvania	45	PPL	11/19/2018	2/18/2019
Mansfield 1	830	Coal	No	Deactivated Generator	Pennsylvania	42	ATSI	11/7/2018	2/5/2019
Mansfield 2	830	Coal	No	Deactivated Generator	Pennsylvania	41	ATSI	11/7/2018	2/5/2019
Chesterfield 3	100	Coal	No	Deactivated Generator	Virginia	66	Dominion	1/16/2018	12/13/2018
Chesterfield 4	162.1	Coal	No	Deactivated Generator	Virginia	58	Dominion	1/16/2018	12/13/2018
Possum Point 3	96.7	Natural Gas	No	Deactivated Generator	Virginia	63	Dominion	1/16/2018	12/13/2018
Possum Point 4	221	Natural Gas	No	Deactivated Generator	Virginia	56	Dominion	1/16/2018	12/13/2018
Northeastern Power NEPCO	51	Coal	No	Deactivated Generator	Pennsylvania	29	PPL	8/24/2018	10/24/2018
Oyster Creek Nuclear Generating Station	607.7	Nuclear	No	Deactivated Generator	New Jersey	46	JCPL	2/2/2018	9/17/2018
Zanesville Landfill	0	Methane	No	Deactivated Generator	Ohio	8	AEP	8/14/2018	9/8/2018
Barbados AES Battery	0.1	Storage	No	Deactivated Generator	Pennsylvania	10	PECO	4/30/2018	7/29/2018
Hurt NUG	83	Biomass	No	Deactivated Generator	Virginia	24	Dominion	5/1/2018	7/24/2018
Spruance NUG 2	86	Coal	No	Deactivated Generator	Virginia	25	Dominion	4/18/2017	7/5/2018
Sewaren 1	102.8	Natural Gas	No	Deactivated Generator	New Jersey	67	PSEG	5/7/2018	6/6/2018
Sewaren 2	118	Natural Gas	No	Deactivated Generator	New Jersey	67	PSEG	5/7/2018	6/6/2018
Sewaren 3	106.2	Natural Gas	No	Deactivated Generator	New Jersey	66	PSEG	5/7/2018	6/6/2018
Sewaren 4	123.6	Natural Gas	No	Deactivated Generator	New Jersey	64	PSEG	5/7/2018	6/6/2018
Bayonne Cogen Plant (CC)	163	Natural Gas	No	Deactivated Generator	New Jersey	12	PSEG	2/28/2018	6/1/2018
Crane 1	190	Coal	No	Deactivated Generator	Maryland	55	BGE	10/27/2017	6/1/2018
Crane 2	195	Coal	No	Deactivated Generator	Maryland	53	BGE	10/27/2017	6/1/2018
Crane GT1	14	Oil	No	Deactivated Generator	Maryland	49	BGE	10/27/2017	6/1/2018
Killen 2	600	Coal	No	Deactivated Generator	Ohio	35	Dayton	3/17/2017	6/1/2018
Killen GT1	18	Oil	No	Deactivated Generator	Ohio	35	Dayton	3/17/2017	6/1/2018
Stuart 2 (joint owned unit)	580	Coal	No	Deactivated Generator	Ohio	47	Dayton	3/17/2017	6/1/2018
Stuart 3 (joint owned unit)	580.4	Coal	No	Deactivated Generator	Ohio	45	Dayton	3/17/2017	6/1/2018
Stuart 4 (joint owned unit)	577	Coal	No	Deactivated Generator	Ohio	43	Dayton	3/17/2017	6/1/2018
Stuart Diesels 1-4	9.2	Oil	No	Deactivated Generator	Ohio	48	Dayton	3/17/2017	6/1/2018
Morris Landfill Generator	1.9	Methane	No	Deactivated Generator	Illinois	17	ComEd	2/16/2018	5/31/2018
Reichs Ford Road Landfill Generator	1.7	Methane	No	Deactivated Generator	Maryland	9	APS	3/1/2018	5/31/2018
Evergreen Power United Corstack	25	Biomass	No	Deactivated Generator	Pennsylvania	8	ME	2/2/2018	5/1/2018
Bellemeade	265.7	Natural Gas	No	Deactivated Generator	Virginia	21	Dominion	1/16/2018	4/16/2018
Bremo 3	71	Natural Gas	No	Deactivated Generator	Virginia	68	Dominion	1/16/2018	4/16/2018
Bremo 4	156	Natural Gas	No	Deactivated Generator	Virginia	60	Dominion	1/16/2018	4/16/2018
Buggs Island 1 (Mecklenberg)	69	Coal	No	Deactivated Generator	Virginia	26	Dominion	1/16/2018	4/9/2018
Buggs Island 2 (Mecklenberg)	69	Coal	No	Deactivated Generator	Virginia	26	Dominion	1/16/2018	4/9/2018
Brunner Island Diesels	8.1	Oil	No	Deactivated Generator	Pennsylvania	50	PPL	11/27/2017	2/25/2018
BL England 3	148.9	Oil	No	Deactivated Generator	New Jersey	42	ACE	12/28/2016	1/24/2018
Dixon Lee Landfill Generator	3.7	Methane	No	Deactivated Generator	Illinois	18	ComEd	12/6/2017	1/10/2018
Tait Battery Storage	0	Battery	No	Deactivated Generator	Ohio	4	Dayton	9/1/2017	12/13/2017
Stuart 1 (joint owned unit)	580.6	Coal	No	Deactivated Generator	Ohio	46	Dayton	6/30/2017	9/30/2017
GUDE Landfill	0.8	Methane	No	Deactivated Generator	Maryland	11	PEPCO	5/26/2017	8/24/2017
Hudson 2	617.9	Coal	No	Deactivated Generator	New Jersey	48	PSEG	10/5/2016	6/1/2017