

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 A

Attachment 6A – TrailCo Formula Rate Update Filing



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May 16, 2022

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

**Re: Trans-Allegheny Interstate Line Company  
Informational Filing  
2022 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. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2022 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 2021 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2022 Rate Year to become effective on June 1, 2022 (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).

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

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

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

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## **I. Background**

TrAILCo's formula rate implementation protocols ("Protocols") on file with the Commission specify in relevant part that:

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 of 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.

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.<sup>4</sup>

## **II. Description of Filing**

As required under the Protocols, TrAILCo is submitting the Annual Update with the Commission as an informational filing. Concurrently, TrAILCo also will submit the Annual Update to PJM for posting on its Internet website via link to the Formula Rates page that includes a recalculation of TrAILCo's annual transmission revenue requirements.<sup>5</sup>

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). 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 TrAILCo's current revenue requirements are based.

As specified in Section 1 of the Protocols, this filing is informational only. Any challenges to the implementation of the TrAILCo formula rate must be made through the challenge procedures described in Sections 3 and 4 of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

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<sup>4</sup> PJM Interconnection, L.L.C., Open Access Transmission Tariff, Attachment H-18B, Sections 1(b) and 1(c).

<sup>5</sup> See <https://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>.

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**III. Communications**

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket:<sup>6</sup>

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<sup>6</sup> TrailCo requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

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**IV. Conclusion**

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

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*Attorneys for  
Trans-Allegheny Interstate Line Company*

Enclosures

# **Attachment 1**

## **Reconciliation of 2021 Annual Transmission Revenue Requirements**

**May 16, 2022**

## 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

2021 Reconciliation

## Allocators

<b>Wages &amp; Salary Allocation Factor</b>			
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	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	(Note B) Attachment 5	2,224,457,205
7	Total Plant In Service	(Line 6)	2,224,457,205
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	400,997,785
9	Total Accumulated Depreciation	(Line 8)	400,997,785
10	Net Plant	(Line 7 - Line 9)	1,823,459,420
11	Transmission Gross Plant	(Line 15 + Line 21)	2,224,457,205
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant	(Line 11 - Line 29)	1,823,459,420
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>

## Plant Calculations

<b>Transmission Plant</b>			
15	Transmission Plant In Service	(Note B) Attachment 5	2,098,263,398
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	<b>Total Transmission Plant</b>	(Line 15 + Line 16)	<b>2,098,263,398</b>
18	General & Intangible	Attachment 5	126,193,807
19	Total General & Intangible	(Line 18)	126,193,807
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>	(Line 19 * Line 20)	<b>126,193,807</b>
22	<b>Transmission Related Plant</b>	<b>(Line 17 + Line 21)</b>	<b>2,224,457,205</b>
<b>Accumulated Depreciation</b>			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	360,769,473
24	Accumulated General Depreciation	Attachment 5	16,264,990
25	Accumulated Intangible Amortization	Attachment 5	23,963,322
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	40,228,312
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>	(Line 26 * Line 27)	<b>40,228,312</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>	<b>(Line 23 + Line 28)</b>	<b>400,997,785</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>	<b>(Line 22 - Line 29)</b>	<b>1,823,459,420</b>



**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-442,911,835
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-442,911,835</b>
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6	<b>0</b>
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5	<b>0</b>
<b>Transmission Related Pre-Commercial Costs Capitalized</b>				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	<b>0</b>
<b>Prepayments</b>				
36	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5	<b>374,267</b>
<b>Materials and Supplies</b>				
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	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)	<b>0</b>
<b>Cash Working Capital</b>				
42	Operation & Maintenance Expense		(Line 74)	6,625,102
43	1/8th Rule		1/8	12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	<b>828,138</b>
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-441,709,430</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,381,749,990</b>

**O&M**

<b>Transmission O&amp;M</b>				
47	Transmission O&M		p321.112.b	9,572,853
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,354,935
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	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)	<b>8,217,918</b>
<b>A&amp;G Expenses</b>				
53	Total A&G		p323.197.b	-2,947,751
54	Less Property Insurance Account 924		p323.185.b	156,235
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	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)	<b>-3,103,986</b>
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>-3,103,986</b>
<b>Directly Assigned A&amp;G</b>				
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)	<b>0</b>
65	Property Insurance Account 924		p323.185.b	156,235
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	156,235
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	<b>156,235</b>
<b>Account 566 Miscellaneous Transmission Expense</b>				
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	1,354,935
73	Total Account 566		Sum (Lines 70 to 72)	<b>1,354,935</b>
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>6,625,102</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	44,556,469
76	General Depreciation	Attachment 5	2,908,389
77	Intangible Amortization	(Note A) Attachment 5	4,570,464
78	Total	(Line 76 + Line 77)	7,478,853
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	7,478,853
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>52,035,323</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	14,618,004
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>14,618,004</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	941,613,905
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	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	941,613,905
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		624,863,549
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)	624,863,549
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	941,613,905
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,566,477,454
98	Debt %	Total Long Term Debt	(Note N) (Line 94 / Line 97)	39.8897%
99	Preferred %	Preferred Stock	(Note N) (Line 95 / Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 / Line 97)	60.1103%
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)	0.0157
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0703
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0860</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>118,893,470</b>

**Composite Income Taxes**

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.71%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.09%
113	T/(1-T)		37.16%
114	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	<b>36,106,899</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>36,106,899</b>

**REVENUE REQUIREMENT**

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,823,459,420
117	Total Adjustment to Rate Base	(Line 45)	-441,709,430
118	<b>Rate Base</b>	<b>(Line 46)</b>	<b>1,381,749,990</b>
119	Total Transmission O&M	(Line 74)	6,625,102
120	Total Transmission Depreciation & Amortization	(Line 81)	52,035,323
121	Taxes Other than Income	(Line 83)	14,618,004
122	Investment Return	(Line 108)	118,893,470
123	Income Taxes	(Line 115)	36,106,899

<b>124</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 119 to 123)</b>	<b>228,278,798</b>
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**Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities**

125	Transmission Plant In Service	(Line 22)	2,224,457,205
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,224,457,205
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	228,278,798
130	<b>Adjusted Gross Revenue Requirement</b>	<b>(Line 128 * Line 129)</b>	<b>228,278,798</b>

**Revenue Credits**

131	<b>Revenue Credits</b>	Attachment 3	2,644,218
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<b>132</b>	<b>Net Revenue Requirement</b>	<b>(Line 130 - Line 131)</b>	<b>225,634,580</b>
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**Net Plant Carrying Charge**

133	Net Revenue Requirement	(Line 132)	225,634,580
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,737,493,925
135	FCR	(Line 133 / Line 134)	12.9862%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.4218%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.4218%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.5009%

**Net Plant Carrying Charge Calculation with Incentive ROE**

139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	70,634,210
140	Increased Return and Taxes	Attachment 4	166,392,167
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	237,026,377
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,737,493,925
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.6419%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.0774%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.0774%

146	<b>Net Revenue Requirement</b>	(Line 132)	225,634,579.89
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	5,831,436.77
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150	<b>Net Zonal Revenue Requirement</b>	<b>(Line 146 + 147 + 148 + 149)</b>	<b>231,466,016.65</b>
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**Network Zonal Service Rate**

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

<b>153</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 152)</b>	<b>N/A</b>
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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	C	D	E	F	G
	<i>Beg of Year Total</i>	<i>End of Year Total</i>	<i>End of Year for Est. Average for Final Total</i>	<i>Retail Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
1 ADIT- 282 From Account Total Below	569,588,413	569,306,013	569,447,213		569,447,213	-	-	569,447,213
2 ADIT-283 From Account Total Below	85,869,051	82,311,791	84,090,421		83,000,329	-	-	83,000,329
3 ADIT-190 From Account Total Below	(239,223,146)	(182,081,741)	(210,652,444)		(209,535,708)	-	-	(209,535,708)
4 Subtotal					442,911,835	-	-	442,911,835
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					442,911,835	-	-	442,911,835

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	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Accelerated Tax Depr-FED-Norm	(7)	6	(1)			(1)			Additional tax depreciation over book
AFUDC Debt-VA-Norm-Incurred-CWIP	(1)	-	(1)			(1)			Portion of AFUDC Debt that relates to property and booked to account 189
Charitable Contribution - VA RTA	102	70	86		86				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	1,582	1,648	1,615		1,615				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	2,131	4,559	3,345		3,345				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,269,101	1,242,530	1,255,816			1,255,816			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,585	1,892,584	1,892,585			1,892,585			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,595	21,594	21,595			21,595			Taxable CIAC
CIAC-PA-Norm	98,596	96,435	97,516			97,516			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,175	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(35,004)	(34,093)	(34,549)			(34,549)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,558	20,558	20,558			20,558			Taxable CIAC
CIAC-WV-Norm	96,259	94,259	95,259			95,259			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,677	157,677	157,677			157,677			Taxable CIAC
Deferral Amortization of Excess Deferred Income Taxes	3,923,465	3,554,796	3,739,131			3,739,131			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(1,935,983)	980,373	(477,805)			(477,805)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	143,291,694	87,317,982	115,304,838			115,304,838			Result of bonus depreciation
General Business Credit Carryforward	-	176,874	88,437			88,437			Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit
Merger Costs: D&O Insurance	566	459	513		513				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	26,137	21,202	23,670		23,670				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	805,160	(293,499)	255,831			255,831			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	18,308,323	18,499,318	18,403,821			18,403,821			Result of bonus depreciation
Pension EDCP-SERP Payments	3,121	-	1,561			1,561			Pension related temporary difference associated with Service Company allocations
Pension/OPEB : Other Deferred Credit or Debit	2,122,361	635,490	1,378,926			1,378,926			Pension related temporary difference associated with Service Company allocations
PJM Revenue Over/Under Recovery	-	25,598	12,799			12,799			Comparison of actual to forecast revenues – non-property related
Purchase Accounting-LTD FMV	1,104,904	1,070,112	1,087,508		1,087,508				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	1,028,829	1,630,966	1,329,898			1,329,898			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	27,497,168	26,910,336	27,203,752			27,203,752			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	33,030,082	33,921,585	33,475,834			33,475,834			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	389,599	381,231	385,415			385,415			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	320,872	333,706	327,289			327,289			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	663,498	657,421	660,460			660,460			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,077,832	1,176,735	1,127,284			1,127,284			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	466,976	456,910	461,943			461,943			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	342,323	357,278	349,801			349,801			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,504,328	2,455,556	2,479,942			2,479,942			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,643,023	2,777,479	2,710,251			2,710,251			Actual amount of tax interest capitalized
Subtotal	241,210,628	186,616,910	213,913,769	-	1,116,736	212,797,033	-	-	
Less: FASB 109 included above	1,987,482	4,535,169	3,261,326	-	-	3,261,326	-	-	
Less: FASB 106 included above	-	-	-	-	-	-	-	-	
Total	239,223,146	182,081,741	210,652,444	-	1,116,736	209,535,708	-	-	

## 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								
			End of Year for Est. Average for Final						
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses Capitalized	12,170,860	13,588,845	12,879,852			12,879,852			Basis difference relating to A&G expense
Accelerated Tax Depreciation	518,350,723	516,039,594	517,195,158			517,195,158			Additional tax depreciation over book
Additional State Depreciation MD	3,607,978	3,905,917	3,756,947			3,756,947			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	9,434,048	10,151,631	9,792,840			9,792,840			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	4,658,902	4,971,979	4,815,441			4,815,441			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	47,524,948	47,590,579	47,557,764			47,557,764			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,243,691	4,563,570	4,403,631			4,403,631			Portion of AFUDC Debt that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	176,700	140,628	158,664			158,664			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(2,359,564)	(2,304,123)	(2,331,843)			(2,331,843)			Temporary difference arising from removal of plant/property
FASB 109 Gross-Up	(174,611,782)	(167,035,439)	(170,823,610)			(170,823,610)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(30,922,724)	(32,726,582)	(31,824,653)			(31,824,653)			Other property related temporary differences
Sale of Property - Book Gain or (Loss)	(338,396)	-	(169,198)			(169,198)			Residual basis differences between book and tax on property
T&D Repairs	3,199,188	3,383,974	3,291,581			3,291,581			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(157,942)	-	(78,971)			(78,971)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	394,976,631	402,270,574	398,623,603	-	-	398,623,603	-	-	
Less FASB 109 included above	(174,611,782)	(167,035,439)	(170,823,610)			(170,823,610)			
Less FASB 106 included above	-	-	-			-			
Total	569,588,413	569,306,013	569,447,213			569,447,213			

## 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	
	<b>Trans-Allegheny Interstate Company</b>								
			End of Year for Est. Average for						
<b>ADIT-283</b>	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution State & Local RTA	2,550	2,618	2,584		2,584				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	1,892,595	1,892,595	1,892,595			1,892,595			Taxable CIAC
CIAC-MD-Norm	(74,075)	(72,234)	(73,155)			(73,155)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,816	21,815	21,816			21,816			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	121,734	121,734			121,734			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,552	14,553	14,553			14,553			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,497	135,498	135,498			135,498			Taxable CIAC
Deferred Charge-EIB	38,386	62,188	50,287			50,287			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	24,523,772	24,468,684	24,496,228			24,496,228			Reclass of the tax portion (gross-up) for property items included in account 283 Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit
FIN 48 - R&D Credit	-	70,749	35,375			35,375			Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PAA - LT Regulatory Asset Amort	1,104,904	1,070,112	1,087,508		1,087,508				
Pensions Expense	-	90,055	45,028			45,028			Estimate based on December Reopen 1/14/2022. Will most likely reverse with 2021 Federal RTA process in Q3 2022. Pension related temporary timing difference
PJM Receivable	27,151,743	23,261,809	25,206,776			25,206,776			Comparison of actual to forecast revenues - non-property related
Post Retirement Benefits SFAS 106 Accrual	-	8,117	4,059			4,059			Estimate based on December Reopen 1/14/2022. Will most likely reverse with 2021 Federal RTA process in Q3 2022. PBOP/OPEB related temporary timing difference
SCD1 Timing Allocation	256,872	258,378	257,625			257,625			Timing differences related to service company allocations
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,437,733	32,576,354	32,507,044			32,507,044			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	312,079	314,226	313,153			313,153			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,044,525	1,059,701	1,052,113			1,052,113			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	333,724	336,051	334,888			334,888			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,575,555	2,596,271	2,585,913			2,585,913			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	18,308,323	18,499,318	18,403,821			18,403,821			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Year-End Additional Temp Adjustments L/T	190,538	-	95,269			95,269			Other non-property related temporary differences
Subtotal	110,392,823	106,788,592	108,590,708		1,090,092	107,500,616	-	-	
Less FASB 109 included above	24,523,772	24,468,684	24,496,228	-	-	24,496,228	-	-	
Less FASB 106 included above	-	8,117	4,059			4,059			
Total	85,869,051	82,311,791	84,090,421		1,090,092	83,000,329	-	-	

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
<b>Plant Related</b>		<b>Gross Plant Allocator</b>		
1.1	2020 State Property WV	p263.31(l) 5,715,344	100.0000%	\$ 5,715,344
1.2	2021 State Property WV	p263.32(l) 5,652,524	100.0000%	5,652,524
1.3	2020 State Property PA (PURTA)	p263.17(l) 44,884	100.0000%	44,884
1.4	2019 Local Property MD	p263.6(l) (24,770)	100.0000%	(24,770)
1.5	2020 Local Property MD	p263.8(l) 768,537	100.0000%	768,537
1.6	2021 Local Property MD	p263.9(l) 840,701	100.0000%	840,701
1.7	2019 Local Property WV	p263.14(l) (582)	100.0000%	(582)
1.8	2020 Local Property WV	p263.15(l) 7,400	100.0000%	7,400
1.9	2021 Local Property WV	p263.7(l) 4,070	100.0000%	4,070
2.0	2021 Local Property VA	p263.11(l) 1,563,016	100.0000%	1,563,016
2.1	2021 Local Property PA	p263.10(l) 4,051	100.0000%	4,051
<b>3</b>	<b>Total Plant Related</b>	<b>14,575,175</b>	<b>100.0000%</b>	<b>14,575,175</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>		
4	Accrued Federal FICA	p263.39(l) 42,829		
5				
6				
7				
<b>8</b>	<b>Total Labor Related</b>	<b>42,829</b>	<b>100.0000%</b>	<b>42,829</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>		
9			100.0000%	0
10				0
11				0
<b>12</b>	<b>Total Other Included</b>	<b>0</b>	<b>100.0000%</b>	<b>0</b>
<b>13</b>	<b>Total Included (Lines 4 + 9 + 13)</b>	<b>14,618,004</b>		<b>14,618,004</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>				
14	Federal Income Tax	p263.22(l) \$ (25,331,011.00)		
15	Corporate Net Income Tax MD	p263.23(l) 127,506		
16	Corporate Net Income Tax PA	p263.24(l) 2,265,578		
17	Corporate Net Income Tax VA	p263.25(l) 198,747		
18	Corporate Net Income Tax WV	p263.26(l) 5,190,837		
<b>19</b>	<b>Subtotal, Excluded</b>	<b>-17,548,343</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 14 + Line 20)</b>	<b>-2,930,339</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>	<b>14,618,004</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>	<b>-17,548,343</b>		

## 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
<b>Account 454 - Rent from Electric Property</b>		
1 Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2 Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
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)	-	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,644,218	
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)	2,644,218	
12 Less line 14g	-	
13 Total Revenue Credits (Line 11 - Line 12)	<u>2,644,218</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>		
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	2,644,218	
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  
Page 12 of 49

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)	166,392,167	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	1,381,749,990
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	941,613,905
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	941,613,905
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,863,549
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	624,863,549
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	941,613,905
15	Total Capitalization		Appendix A, Line 97	1,566,477,454
16	Debt %	Total Long Term Debt	Appendix A, Line 98	39.8897%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	60.1103%
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	Appendix A, Line 100	12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0157
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0763
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0921
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	127,199,207

**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	7.71%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	Appendix A, Line 112	27.09%
31	T/(1-T)		Appendix A, Line 113	37.16%
32	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1 - (WCLTD/R)) =$		39,192,959
33	Total Income Taxes		(Line 32)	39,192,959

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	EOY Balance for Estimate														
Calculation of Transmission Plant in Service				Total	Total	Black Oak	Wylie Ridge	502 Junction - Territorial Line	Patzer SS	Osage/Whiskey	Meadowbrook Transformer	North Sherardiah	Bedington Transformer	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	
December	p206.58.b	For 2020	2,077,276,433	48,694,342	17,780,494	1,072,946,307	2,022,554	24,537,262	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
January	company records	For 2021	2,081,880,083	48,694,809	17,780,494	1,072,938,786	2,022,554	24,537,262	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
February	company records	For 2021	2,080,914,293	48,695,344	17,780,494	1,071,947,003	2,022,554	24,537,316	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
March	company records	For 2021	2,088,852,404	48,705,385	17,780,494	1,071,898,207	2,022,554	24,538,041	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
April	company records	For 2021	2,088,732,529	48,703,897	17,755,640	1,071,898,207	2,022,554	24,565,621	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
May	company records	For 2021	2,089,142,329	48,703,897	17,755,640	1,071,898,207	2,022,554	24,566,800	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
June	company records	For 2021	2,089,362,816	48,704,007	17,755,640	1,071,872,240	2,123,044	24,567,091	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357			
July	company records	For 2021	2,089,611,260	48,704,468	17,755,640	1,071,872,240	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
August	company records	For 2021	2,089,681,386	48,705,492	17,755,640	1,071,873,515	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
September	company records	For 2021	2,089,610,945	48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
October	company records	For 2021	2,089,637,392	48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
November	company records	For 2021	2,089,675,070	48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
December	p207.58.g	For 2021	2,233,048,119	49,576,724	17,755,640	1,071,767,339	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588			
<b>Transmission Plant in Service</b>				<b>2,098,263,398</b>	<b>2,233,048,119</b>	<b>48,769,351</b>	<b>17,757,134</b>	<b>1,072,018,642</b>	<b>2,079,463</b>	<b>24,563,883</b>	<b>8,206,718</b>	<b>1,923,902</b>	<b>7,723,538</b>	<b>6,486,620</b>	<b>39,616,235</b>	<b>5,149,271</b>	<b>4,686,053</b>	<b>5,691,463</b>	

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Details																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,297,352	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,330	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,019,430	4,942,684	438,837
7,297,346	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,306	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,018,428	4,942,684	438,837
7,297,346	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,749	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,579,808	657,191	14,733,585	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,582,066	657,191	14,734,423	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,585,172	657,191	14,823,412	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,590,624	657,191	14,841,035	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,035	657,191	14,903,899	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,592,734	657,191	14,881,157	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,879,748	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,882,152	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,884,300	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	19,021,573	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,017,130	4,942,684	438,837
<b>7,297,339</b>	<b>15,623,982</b>	<b>2,067,128</b>	<b>832,202</b>	<b>5,024,478</b>	<b>61,586,772</b>	<b>657,191</b>	<b>15,137,618</b>	<b>28,432,359</b>	<b>1,199,446</b>	<b>1,781,142</b>	<b>12,863,994</b>	<b>36,258,413</b>	<b>3,329,830</b>	<b>569,408</b>	<b>44,017,048</b>	<b>4,942,684</b>	<b>438,837</b>

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										Farmers Valley					Total		
										Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation		Piercebroke SS	Flint Run Substation
7,527,658	56,990,614	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,821,215	2,268,540	38,181,684	32,986,519	1,135,027	936,641	112,332,359	47,713,045	46,570,662	39,115,082	74,394,777	2,081,326	24,003,975	10,438,307	-	2,077,276,433
7,527,658	61,432,685	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,825,980	2,268,540	38,181,684	33,134,562	1,135,027	936,641	112,347,620	47,713,045	46,571,383	39,115,082	74,395,653	2,081,326	24,003,975	10,438,307	-	2,081,880,083
7,527,658	61,432,788	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,834,944	2,268,540	38,181,684	33,133,994	1,135,027	936,641	112,364,871	47,713,045	46,571,383	39,115,082	74,396,529	2,081,326	24,003,975	10,438,307	-	2,080,914,293
7,527,658	61,690,045	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,856,400	2,268,019	38,172,921	33,126,240	1,134,766	936,426	112,355,041	47,702,094	46,560,694	39,106,105	74,380,532	2,081,038	23,998,466	10,435,912	7,798,678	2,088,852,404
7,527,658	61,356,349	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,875,882	2,268,019	38,172,921	33,113,805	1,134,766	936,426	112,381,737	47,702,094	46,561,253	39,106,105	74,381,208	2,081,038	23,998,466	10,436,093	7,952,868	2,088,732,529
7,527,658	61,359,103	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,904,414	2,268,019	38,172,921	33,132,554	1,134,766	936,426	112,406,386	47,702,094	46,561,253	39,106,105	74,382,084	2,081,038	23,998,466	10,436,093	8,193,834	2,089,142,329
7,527,658	61,215,236	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,053,558	2,268,019	38,172,921	33,140,507	1,134,766	936,426	112,428,334	47,702,094	46,561,264	39,107,198	74,382,960	2,081,038	23,998,466	10,436,093	8,279,165	2,089,862,816
7,527,658	61,215,378	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,074,837	2,268,019	38,172,921	33,235,626	1,134,766	936,426	112,447,181	47,702,094	46,567,200	39,107,198	74,383,836	2,081,038	24,003,165	10,437,126	8,266,407	2,088,611,280
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,080,483	2,268,019	38,172,921	33,233,751	1,134,766	936,426	112,467,409	47,711,168	46,567,200	39,107,198	74,384,712	2,081,038	24,003,165	10,437,126	8,350,743	2,089,681,386
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,089,511	2,268,019	38,172,921	33,234,275	1,134,766	936,426	112,485,645	47,711,168	46,567,200	39,107,198	74,385,588	2,081,038	24,003,165	10,437,126	8,351,014	2,089,610,045
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,096,804	2,268,019	38,172,921	33,234,468	1,134,766	936,426	112,500,564	47,711,168	46,567,200	39,107,198	74,386,464	2,081,038	24,003,165	10,437,126	8,352,677	2,089,637,392
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,096,213	2,268,019	38,172,921	33,234,132	1,134,766	936,426	112,519,435	47,711,168	46,567,200	39,107,198	74,387,340	2,081,038	24,003,165	10,437,126	8,369,386	2,089,675,070
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,730,326	1,408,503	885,549	19,121,650	2,268,019	38,172,921	33,234,132	1,134,766	936,426	112,525,641	47,711,168	46,567,200	39,107,198	74,388,216	2,081,038	24,003,165	10,437,126	146,707,901	2,233,046,119
7,527,658	60,982,455	9,675,164	891,272	1,490,132	692,150	18,829,673	31,312,727	1,753,968	7,729,646	1,408,564	885,549	18,979,396	2,268,140	38,174,943	33,167,274	1,134,827	936,476	112,427,871	47,708,111	46,566,238	39,108,765	74,386,900	2,081,104	24,001,906	10,437,067	16,973,282	2,098,263,398

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp.

			Link to Appendix A, line 15	Link to Appendix A, line 15
<b>Calculation of Distribution Plant In Service</b>				
	Source			
December	p206.75.b	For 2020	-	
January	company records	For 2021	-	
February	company records	For 2021	-	
March	company records	For 2021	-	
April	company records	For 2021	-	
May	company records	For 2021	-	
June	company records	For 2021	-	
July	company records	For 2021	-	
August	company records	For 2021	-	
September	company records	For 2021	-	
October	company records	For 2021	-	
November	company records	For 2021	-	
December	p207.75.g	For 2021	-	-
<b>Distribution Plant In Service</b>			-	-
<b>Calculation of Intangible Plant In Service</b>				
	Source			
December	p204.5.b	For 2020	45,687,185	
December	p205.5.g	For 2021	47,747,742	47,747,742
18	<b>Intangible Plant In Service</b>		46,717,454	47,747,742
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of General Plant In Service</b>				
	Source			
December	p206.99.b	For 2020	78,687,132	-
December	p207.99.g	For 2021	80,265,575	80,265,575
18	<b>General Plant In Service</b>		79,476,354	80,265,575
			Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of Production Plant In Service</b>				
	Source			
December	p204.46b	For 2020	-	
January	company records	For 2021	-	
February	company records	For 2021	-	
March	company records	For 2021	-	
April	company records	For 2021	-	
May	company records	For 2021	-	
June	company records	For 2021	-	
July	company records	For 2021	-	
August	company records	For 2021	-	
September	company records	For 2021	-	
October	company records	For 2021	-	
November	company records	For 2021	-	
December	p205.46.g	For 2021	-	-
<b>Production Plant In Service</b>			-	-
6	<b>Total Plant In Service</b>	Sum of averages above	2,224,457,205	2,361,061,436
			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														
	Source				Black Oak	Wylie Ridge	502 Junction - Terrestrial Line	Potter SS	Osage Whiteky	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	Cabot SS	Armstrong
December	Prior year FERC Form 1 p219.25.b	For 2020	338,667,126		17,437,457	839,983	202,685,845	276,825	4,286,473	2,060,095	403,176	1,922,870	1,600,566	9,322,555	983,137	801,357	1,491,858	1,296,045	2,171,285
January	company records	For 2021	342,362,577		17,555,185	886,260	204,458,443	279,691	4,334,228	2,073,647	406,543	1,936,386	1,612,656	9,391,883	991,044	808,269	1,504,322	1,308,816	2,198,997
February	company records	For 2021	345,057,063		17,672,913	936,537	206,229,805	282,556	4,381,986	2,087,198	409,910	1,949,902	1,624,746	9,461,212	998,952	815,181	1,516,766	1,321,567	2,226,708
March	company records	For 2021	349,748,718		17,790,651	984,813	207,991,329	285,421	4,429,750	2,100,750	413,277	1,963,418	1,636,836	9,530,540	1,006,859	822,093	1,529,250	1,334,358	2,254,420
April	company records	For 2021	353,435,316		17,908,396	1,020,044	209,788,740	288,287	4,477,547	2,114,302	416,643	1,976,935	1,648,926	9,590,090	1,014,767	829,005	1,541,715	1,347,129	2,282,131
May	company records	For 2021	357,131,555		18,026,140	1,066,313	211,547,788	291,152	4,525,375	2,127,854	420,010	1,990,451	1,661,017	9,659,418	1,022,674	835,917	1,554,179	1,359,900	2,309,843
June	company records	For 2021	360,830,302		18,143,884	1,116,581	213,309,545	294,088	4,573,206	2,141,406	423,377	2,003,967	1,671,107	9,728,747	1,036,582	842,829	1,566,643	1,372,871	2,337,554
July	company records	For 2021	364,532,795		18,261,628	1,164,872	215,074,099	297,100	4,621,054	2,154,958	426,744	2,017,483	1,685,197	9,788,075	1,038,489	849,741	1,579,107	1,385,442	2,365,266
August	company records	For 2021	368,161,601		18,375,814	1,213,167	216,767,838	300,116	4,668,911	2,168,510	430,111	2,030,999	1,697,287	9,867,403	1,046,397	856,653	1,591,571	1,398,213	2,392,977
September	company records	For 2021	371,812,075		18,493,560	1,261,501	218,479,877	303,132	4,716,764	2,182,062	433,478	2,044,516	1,709,377	9,936,732	1,054,304	863,565	1,604,036	1,410,983	2,420,689
October	company records	For 2021	375,500,597		18,611,305	1,309,816	220,119,785	306,149	4,764,619	2,195,613	436,844	2,058,032	1,721,466	10,006,060	1,062,212	870,477	1,616,500	1,423,754	2,448,400
November	company records	For 2021	379,061,584		18,729,049	1,358,130	221,852,060	309,165	4,812,473	2,209,165	440,211	2,071,548	1,733,558	10,075,389	1,070,120	877,389	1,628,964	1,438,525	2,476,112
December	p219.25.b	For 2021	382,811,845		18,847,557	1,406,444	223,632,079	312,181	4,860,295	2,222,717	443,578	2,085,064	1,745,648	10,144,717	1,078,027	884,301	1,641,428	1,449,296	2,503,823
23	Transmission Accumulated Depreciation		360,769,473		18,142,580	1,120,652	213,225,949	294,297	4,573,283	2,141,406	423,377	2,003,967	1,673,107	9,731,755	1,030,582	842,829	1,566,643	1,372,871	2,337,554

Link to Appendix A, line 23



Details															
Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
136,990	118,691	705,589	8,288,337	100,306	1,000,612	4,050,598	159,534	244,025	1,841,265	4,941,101	455,296	76,467	6,036,453	701,588	58,923
138,631	120,148	714,258	8,394,598	101,457	1,010,990	4,105,941	161,646	247,131	1,864,314	5,004,354	461,124	77,463	6,113,486	710,263	59,691
140,271	121,604	722,928	8,500,860	102,608	1,021,368	4,161,285	163,756	250,236	1,887,362	5,068,006	466,951	78,460	6,190,517	718,928	60,459
141,912	123,061	731,597	8,607,121	103,759	1,031,745	4,216,627	165,870	253,342	1,910,411	5,131,458	472,778	79,456	6,267,546	727,613	61,226
143,553	124,517	740,266	8,713,382	104,910	1,042,123	4,271,966	167,982	256,447	1,933,460	5,194,910	478,605	80,453	6,344,575	736,289	61,994
145,194	125,973	748,936	8,819,643	106,061	1,052,301	4,327,305	170,095	259,553	1,956,508	5,258,362	484,432	81,449	6,421,604	744,964	62,762
146,835	127,430	757,605	8,925,904	107,212	1,062,876	4,382,644	172,207	262,658	1,979,557	5,321,814	490,290	82,446	6,498,633	753,639	63,530
148,476	128,886	766,275	9,032,165	108,364	1,073,256	4,437,983	174,319	265,764	2,002,605	5,385,266	496,087	83,442	6,575,663	762,314	64,298
150,117	130,342	774,945	9,138,427	109,515	1,083,634	4,493,322	176,431	268,869	2,025,654	5,448,719	501,914	84,439	6,652,692	770,989	65,066
151,758	131,798	783,614	9,244,688	110,666	1,094,011	4,548,661	178,543	271,975	2,048,702	5,512,171	507,741	85,435	6,729,721	779,664	65,834
153,399	133,255	792,284	9,350,949	111,817	1,104,389	4,604,000	180,655	275,080	2,071,751	5,575,623	513,568	86,432	6,806,750	788,339	66,602
155,039	134,711	800,954	9,457,210	112,968	1,114,767	4,659,339	182,767	278,185	2,094,800	5,639,076	519,396	87,428	6,883,779	797,015	67,370
156,680	136,168	809,624	9,563,471	114,119	1,125,144	4,714,678	184,879	281,291	2,117,848	5,702,528	525,223	88,425	6,960,809	805,690	68,138
<b>146,835</b>	<b>127,430</b>	<b>757,606</b>	<b>8,925,904</b>	<b>107,212</b>	<b>1,062,876</b>	<b>4,382,642</b>	<b>172,207</b>	<b>262,658</b>	<b>1,979,557</b>	<b>5,321,814</b>	<b>490,260</b>	<b>82,446</b>	<b>6,498,633</b>	<b>753,639</b>	<b>63,530</b>

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	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebreek SS	Flint Run Substation	Total
901,544	8,611,044	1,159,020	114,192	167,197	70,999	2,568,654	4,863,728	237,854	904,935	155,720	62,994	2,406,521	255,840	4,187,938	2,334,389	122,372	99,295	8,265,442	4,628,649	6,330,140	3,766,764	7,593,984	238,217	1,785,978	338,411	-	338,667,126
914,718	8,743,469	1,174,913	115,752	169,820	72,211	2,609,417	4,940,571	241,531	916,534	158,160	63,936	2,449,467	259,757	4,254,756	2,384,178	124,359	100,934	8,443,256	4,733,053	6,444,860	3,835,772	7,748,558	241,859	1,827,992	356,678	-	342,362,577
927,591	8,875,969	1,190,806	117,312	172,443	73,422	2,650,180	5,017,415	245,209	932,134	160,600	64,876	2,492,426	263,676	4,331,574	2,434,096	126,345	102,573	8,621,100	4,837,458	6,559,581	3,904,760	7,903,133	245,502	1,870,068	374,945	-	346,057,063
941,064	9,008,508	1,206,699	118,872	175,066	74,634	2,690,938	5,094,250	248,686	945,732	163,039	65,821	2,535,409	267,592	4,388,385	2,484,008	128,331	104,212	8,798,955	4,941,851	6,674,288	3,973,760	8,057,692	249,144	1,912,015	393,210	7,049	349,748,718
954,238	9,141,027	1,222,592	120,431	177,688	75,845	2,731,692	5,171,075	252,563	959,328	166,479	66,763	2,578,425	271,509	4,455,187	2,508,897	130,317	105,851	8,978,830	5,046,231	6,788,983	4,042,772	8,212,234	252,786	1,954,019	411,473	20,991	353,435,316
967,411	9,273,546	1,239,485	121,991	180,311	77,056	2,772,447	5,247,901	256,239	972,625	167,918	67,705	2,621,481	275,426	4,521,990	2,558,797	132,303	107,489	9,154,754	5,150,612	6,903,679	4,111,764	8,366,777	256,427	1,996,024	429,736	34,989	357,131,555
980,585	9,406,066	1,254,376	123,551	182,633	78,267	2,813,209	5,324,727	259,916	986,521	170,358	68,947	2,684,690	278,342	4,588,762	2,609,071	134,289	109,128	9,332,722	5,254,962	7,018,374	4,180,756	8,521,321	260,069	2,038,036	447,999	49,146	360,830,302
993,758	9,538,585	1,270,271	125,110	185,556	79,478	2,853,954	5,401,553	263,593	1,000,117	172,797	69,590	2,708,017	283,259	4,655,595	2,658,017	136,275	110,767	9,510,731	5,359,373	7,133,076	4,249,750	8,675,870	263,711	2,080,037	466,263	63,273	364,532,795
1,006,931	9,671,105	1,286,266	126,670	188,179	80,690	2,894,708	5,478,379	267,270	1,013,714	175,236	70,532	2,751,379	287,176	4,722,398	2,708,265	138,260	112,406	9,688,777	5,463,761	7,247,785	4,318,744	8,830,418	267,353	2,122,049	484,528	77,461	368,161,601
1,020,105	9,803,626	1,302,364	128,230	190,891	81,991	2,935,461	5,555,205	270,946	1,027,310	177,676	71,474	2,794,754	291,093	4,789,200	2,758,317	140,246	114,044	9,866,860	5,568,158	7,382,493	4,387,738	8,984,967	270,995	2,164,062	502,793	91,698	371,912,075
1,033,278	9,936,146	1,318,462	129,790	193,424	83,112	2,976,215	5,632,031	274,623	1,040,907	180,115	72,416	2,838,142	295,009	4,856,003	2,808,366	142,232	115,683	10,044,975	5,672,554	7,477,201	4,456,731	9,139,519	274,637	2,206,074	521,058	105,936	375,990,597
1,046,452	10,068,666	1,334,560	131,349	196,047	84,323	3,016,968	5,708,857	278,300	1,054,503	182,555	73,359	2,881,536	298,926	4,922,805	2,858,518	144,218	117,322	10,223,123	5,776,950	7,591,909	4,525,725	9,294,071	278,278	2,248,087	539,323	120,190	379,061,584
1,059,625	10,201,297	1,350,658	132,909	198,689	85,534	3,057,722	5,785,683	281,977	1,068,100	184,994	74,301	2,926,525	302,843	4,989,608	2,908,612	146,204	118,960	10,401,295	5,881,347	7,708,617	4,594,719	9,448,625	281,920	2,290,099	557,587	163,541	382,811,845
<b>980,585</b>	<b>9,406,083</b>	<b>1,254,375</b>	<b>123,551</b>	<b>182,933</b>	<b>78,267</b>	<b>2,813,197</b>	<b>5,324,721</b>	<b>259,916</b>	<b>986,520</b>	<b>170,357</b>	<b>68,947</b>	<b>2,685,289</b>	<b>279,342</b>	<b>4,588,767</b>	<b>2,616,351</b>	<b>134,289</b>	<b>109,128</b>	<b>9,332,986</b>	<b>5,254,969</b>	<b>7,018,384</b>	<b>4,180,754</b>	<b>8,521,321</b>	<b>260,069</b>	<b>2,038,036</b>	<b>448,000</b>	<b>55,483</b>	<b>360,769,473</b>

Trans-Allegheny Interstate Line 1

				Attachment 5 - Cost Supp.	
<b>Calculation of Distribution Accumulated Depreciation</b>					
	Source				
December	Prior year FERC Form 1 p219.26.b	For 2020	-		
January	company records	For 2021	-		
February	company records	For 2021	-		
March	company records	For 2021	-		
April	company records	For 2021	-		
May	company records	For 2021	-		
June	company records	For 2021	-		
July	company records	For 2021	-		
August	company records	For 2021	-		
September	company records	For 2021	-		
October	company records	For 2021	-		
November	company records	For 2021	-		
December	p219.26.b	For 2021	-		
<b>Distribution Accumulated Depreciation</b>				-	-
<b>Calculation of Intangible Accumulated Depreciation</b>					
	Source				
December	Prior year FERC Form 1 p200.21.b	For 2020	21,679,378		
December	p200.21b	For 2021	26,248,266	26,248,266	
25	<b>Accumulated Intangible Depreciation</b>		<b>23,963,322</b>		<b>26,248,266</b>
				Link to Appendix A, line 25	Link to Appendix A, line 25
<b>Calculation of General Accumulated Depreciation</b>					
	Source				
December	Prior year FERC Form 1 p219.28b	For 2020	14,821,108		
December	p219.28.b	For 2021	17,708,871	17,708,871	
24	<b>Accumulated General Depreciation</b>		<b>16,264,990</b>		<b>17,708,871</b>
				Link to Appendix A, line 24	Link to Appendix A, line 24
<b>Calculation of Production Accumulated Depreciation</b>					
	Source				
December	Prior year FERC Form 1 p219.20.b-24.b	For 2020	-		
January	company records	For 2021	-		
February	company records	For 2021	-		
March	company records	For 2021	-		
April	company records	For 2021	-		
May	company records	For 2021	-		
June	company records	For 2021	-		
July	company records	For 2021	-		
August	company records	For 2021	-		
September	company records	For 2021	-		
October	company records	For 2021	-		
November	company records	For 2021	-		
December	p219.20.b thru 219.24.b	For 2021	-		
<b>Production Accumulated Depreciation</b>				-	-
8	<b>Total Accumulated Depreciation</b>	Sum of averages above	<b>400,997,785</b>		<b>426,768,982</b>
				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 Amount	Electric Portion	Non-electric Portion	Details
				Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies			-	-	-	
	Transmission Materials & Supplies	p227.8		-	-	-	
37	Undistributed Stores Expense	p227.16		-	-	-	
	Allocated General Expenses			-	-	-	
51	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				Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	Details
34	Transmission Related Land Held for Future Use	Total		-	-	-	Enter Details Here
		Non-transmission Related		-	-	-	
		Transmission Related		-	-	-	

**CWIP & Expensed Lease Worksheet**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors			2,201,650,730	-	-	
	Electric Plant in Service	(Note B) Attachment 5					
15	Plant in Service			2,077,276,433	-	-	
	Transmission Plant in Service	(Note B) Attachment 5					
23	Accumulated Depreciation			338,667,126	-	-	
	Transmission Accumulated Depreciation	(Note B) Attachment 5					

**Pre-Commercial Costs Capitalized**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				100% for Estimate and 80% for Final	Amortization Amount (Over 4 Years)	calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)	Details
35	Unamortized Capitalized Pre-Commercial Costs			\$ -	\$ -	\$ -	\$ -	

**EPRI Dues Cost Support**

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

**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 A&G			-	-	-	Link to Appendix A line 62
	Regulatory Commission Exp Account 928	(Note G) p323.189.b					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 A&G			-	-	-	Link to Appendix A line 66
	General Advertising Exp Account 930.1	(Note F) p323.191.b					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 8.25%	WV 6.5%	PA 9.99%	VA 6.0%		
110 SIT- State Income Tax Rate or Composite	(Note H)	Composite 7.7091%	Composite is calculated based on sales, payroll and property for each jurisdiction				

**Education and Out Reach Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63 Directly Assigned A&C General Advertising Exp Account 930.1	(Note J) p321.191.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 Excluded Transmission Facilities Step-Up 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		Beg of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Revenues	Details
36 Prepayments				Enter \$		Amount	
Prepayments	Prepaid Insurance	355,164	393,369	374,267	100%	374,267	
Prepaid Pensions if not included in Prepayments		-	0	0	100%	0	
<b>Total Prepayments</b>		<b>355,164</b>	<b>393,369</b>	<b>374,267</b>		<b>374,267</b>	

**Detail of Account 566 Miscellaneous Transmission Expenses**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70 Amortization Expense on Pre-Commercial Cost		\$ -																			
71 Pre-Commercial Expense		-																			
72 Miscellaneous Transmission Expense		1,354,935																			
<b>Total Account 566 Miscellaneous Transmission Expenses</b>	p.321.97.b	<b>\$ 1,354,935</b>																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor &amp; Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Rates (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td><b>Total</b></td><td><b>-</b></td></tr> </tbody> </table> <p>(1) Labor &amp; 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, Fed EX fees for various mailings from Legal, Procurement, Transmission &amp; Finance, fees for various conference calls and PJM 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.</p>	Cost Element Name	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)	-	<b>Total</b>	<b>-</b>
Cost Element Name	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)	-																				
<b>Total</b>	<b>-</b>																				
149 Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT																					

Trans-Allegheny Interstate Line Company  
Attachment 5 - Cost Support

**Depreciation Rates**

	Life	Curve	Net		Accrual Rate (Annual)													
			Survivor	Salvage		Black Oak	Wylie Ridge	502 Junction - Territorial Line	Meadowbrook Transformer	North Shenandoah	Bedlington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacement Transformer #4		
<b>TRANSMISSION PLANT</b>				Percent	Percent													
350.2 Land & Land Rights - Easements	70	-	R4	0	1.43			2,474,324.16										
352 Structures & Improvements	50	-	R3	(10)	2.20	18,647.52		\$1,243,182.30										
SVC	35	-			2.86													
353 Station Equipment						1,395,011.91	579,503.67	997,932.53	162,622.44	40,401.96	162,194.28	145,073.55	831,940.92	94,889.93	82,943.28		149,569.17	
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			7,295,606.13										
355 Poles & Fixtures	55	-	R2.5	(20)	2.18			2,909,600.87										
356 Overhead Conductors & Devices								56,385,438.50										
Other	55	-	R2.5	(40)	2.80													
Clearing	70	-	R4	0	1.43													
357 Underground conduit	55	-	S3	(5)	1.91													
358 Underground conductor and devices	45	-	R3	(5)	2.33													
SVC	35	-			2.86													
<b>Total Transmission Plant Depreciation</b>						1,413,659	579,504	21,306,084	162,622	40,402	162,194	145,074	831,941	94,890	82,943		149,569	
Total Transmission Depreciation Expense (must tie to p336.7.f)						<b>44,556,469</b>												

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	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
152.16	280.56		14,900.48	326.16 2,506.44	1,255.08				124,532.16	2,667.60	3,449.52			
153,098.90	13,533.12	35,356.00	110,621.03	329,705.52	18,435.60	17,476.20	104,036.75	1,275,059.42		267,976.42	21,895.68	37,265.52		761,426.66
			96,614.37							8,427.60			35,708.88	
			351,686.66							385,008.96			198,163.20	
													42,710.88	
153,251	13,814	35,356	573,823	332,538	19,691	17,476	104,037	1,275,059	124,532	664,081	25,345	37,266	276,583	761,427

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
						89,615.84	6,363.37		2,101.91		\$157,970.64			18,582.53	
69,926.40	11,958	924,355.85	104,102.58	9,215.64	158,080.80	\$1,390,165.90	185,275.18	18,716.76	29,370.46	14,535.01	331,096.06	\$921,955.01	44,123.11	144,582.98	29,273.53
						80,158.20									
						30,313.10									
69,926	11,958	924,356	104,103	9,216	158,081	1,590,253	191,639	18,717	31,472	14,535	489,066.70	921,955	44,123	163,166	29,274



Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Flint Run	Damascus SS	Warren Substation	Piercebroke SS	Total	
	115,819.69																2,593,137.61
	57,954.43							118,495.62	12,129.11	248,303.39	615,699.38			37,887.06			2,774,009.50
																	-
11,306.52	115,017.29	47,002.89	801,669.67	599,875.20	23,780.22	19,665.84	63,150.95	1,134,202.09	1,364,347.24	579,644.64	1,238,942.34	134,464.23	43,703.11	466,234.62	219,183.89		19,036,893.98
																	-
																	-
	36,844.53																7,440,317.74
	75,414.72						879,579.91					376,708.64					4,194,509.31
																	-
	118,952.58						\$1,193,122.04					\$2,368.45					8,509,601.17
																	-
																	-
																	-
																	-
11,307	520,003	47,003	801,670	599,875	23,780	19,666	2,135,853	1,252,698	1,376,476	827,948	1,854,642	163,541	43,703	504,122	219,184		44,556,469

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	993,799
391	Office Furniture & Equipment	20	SQ	0	5.00	112,863
	Information Systems	10	SQ	0	10.00	754,482
	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	
	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	1,047,247
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						2,908,389
Total General Plant Depreciation Expense (must tie to p336.10 b & c)						2,908,389
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	4,570,464
Total Intangible Plant						4,570,464
Total Intangible Plant Amortization (must tie to p336.1 d & e)						4,570,464

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

**PBOP Expenses**

1 Total PBOP expenses	22,856,433
2 Amount relating 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 TRAILCo FTEs (labor not capitalized) current year	0.000
7 TRAILCo PBOP Expense for base year	-
8 TRAILCo PBOP Expense in Account 508 for current year	0
9 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.

Step 3 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		
<b>Step 1 For Estimate:</b>	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
<b>Total</b>	-	-	-	-		
<b>Step 3 For Reconciliation:</b>	Pre-Commercial Costs					
	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
Total Additions to Plant In Service (sum of the above for each project)			Refer to Attachment 5 - Cost Support Plant in Service Worksheet			-
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 benefiting 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
<b>Total</b>	<b>877,000,000</b>	<b>1.00000</b>

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

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Table with columns Step, Month, Year, and Action. Contains executive summary steps 1-10 and reconciliation details steps 1-2, describing the actions for each step.

Reconciliation Details

Table with columns Step, Month, Year, and Action. Contains reconciliation details steps 1 and 2.

Table with columns (A) through (I) and rows for Dec (Prior Year CWIP) and monthly data from Jan 2021 to Dec. Includes sub-headers for Richwood Hill, Erie South, Joffre Sub, Oak Mound, Damascus SS, Warren SS, Kammer SS, and 502 Junction - Territorial Line.

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

Table titled 'Month End Balances' with columns for Other Projects PIS (Monthly additions) and sub-headers for Richwood Hill, Erie South, Joffre Sub, Oak Mound, Damascus SS, Warren SS, Kammer SS, and 502 Junction - Territorial Line (monthly additions). Includes a CWP column.

(Appendix A, Line 16) (Appendix A, Line 16) (Appendix A, Line 16) (Appendix A, Line 16)

(Appendix A, Line 33)

Table with columns (A) through (I) and rows for Dec (Prior Year CWIP) and monthly data from Jan 2021 to Dec. Includes sub-headers for Shuman Hill, 502 Jct Substation, Black Oak, Osage Whiteley, Squab Hollow SS, Douns SS, Hunterstown, and Wylie Ridge.

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

Table titled 'Month End Balances' with columns for Other Projects PIS (Monthly additions) and sub-headers for Shuman Hill, 502 Jct Substation, Black Oak, Osage Whiteley, Squab Hollow SS, Douns SS, Hunterstown, and Wylie Ridge.

Table with columns (A) through (I) and rows for Dec (Prior Year CWIP) and monthly data from Jan 2021 to Dec. Includes sub-headers for Grandpoint & Gullford, PA Farmers Valley, Waldo Run SS, Meadowbrook SS Capacitor, Conemaugh, Rider, Cabot Substation, and Armstrong.

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

Table titled 'Month End Balances' with columns for Other Projects PIS (Monthly additions) and sub-headers for Grandpoint & Gullford, PA Farmers Valley, Waldo Run SS, Meadowbrook SS Capacitor, Conemaugh, Rider, Cabot Substation, and Armstrong.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mainsburg (in service)	Piercebrook SS (in service)	Shingletown (in service)	Farmers Valley SS (in service)	New Martinsville Capacitor (in service)	Flint Run Substation (in service)	Bartonville (in service)	Squab Hollow SVC (in service)	
Actual	(1)								
Jan 2021	148,043								
Feb	(568)								
Mar	(7,754)	(2,395)	(403)	(8,977)	826,829			(159)	(7,188)
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec							134,337,104		
Total	139,720	(2,395)	(403)	(8,977)	826,829		134,338,304	(159)	(7,188)

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

Other Projects PIS (Monthly additions)	Month End Balances								
	Mainsburg (in service)	Piercebrook SS (in service)	Shingletown (in service)	Farmers Valley SS (in service)	New Martinsville Capacitor (in service)	Flint Run Substation (in service)	Bartonville (in service)	Squab Hollow SVC (in service)	
	(1)								
	148,042								
	147,474								
	139,720	(2,395)	(403)	(8,977)				(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829			(159)	
	139,720	(2,395)	(403)	(8,977)	826,829		134,338,304	(159)	
	139,720	(2,395)	(403)	(8,977)	826,829		134,338,304	(159)	
	<b>1,692,711</b>	<b>(23,953)</b>	<b>(4,026)</b>	<b>(89,770)</b>	<b>7,441,457</b>		<b>268,675,408</b>	<b>(1,589)</b>	<b>(71,876)</b>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Clayburg Ring Bus (in service)	Johnstown SS Capacitor (in service)	Shawville (in service)	Monocacy SS (in service)	Yeagertown (in service)	Nyswaner (in service)			
Actual									
Jan 2021									
Feb									
Mar	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Total	(1,774)	(265)	(521)	(8,763)	(260)	(215)			

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

Other Projects PIS (Monthly additions)	Month End Balances						
	Clayburg Ring Bus (in service)	Johnstown SS Capacitor (in service)	Shawville (in service)	Monocacy SS (in service)	Yeagertown (in service)	Nyswaner (in service)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	(1,774)	(265)	(521)	(8,763)	(260)	(215)	
	<b>(17,743)</b>	<b>(2,654)</b>	<b>(5,206)</b>	<b>(87,628)</b>	<b>(2,605)</b>	<b>(2,149)</b>	
	<b>(1,364.82)</b>	<b>(204.19)</b>	<b>(400.49)</b>	<b>(6,740.60)</b>	<b>(200.37)</b>	<b>(165.35)</b>	

3 April Year 2 TO adds Cap Adds and CWIP 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

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	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)	Cabol SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage-Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)	
\$ 2,428,265	5,066,123.26	206,563.96	2,109,327.71	796,003.93	678,999.70	4,141,364	550,103	574,031	541,802	808,943	5,073,484	230,587	95,438	575,936	225,130	2,808,616	5,822,902	122,144,535	
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Alloona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
\$ 1,632,115.28	7,525,186.64	3,326,380.58	383,984.37	1,121,231.54	567,819.10	134,540	74,662	4,183,301	138,971	205,221	882,083	65,819	266,885	13,504,765	176,027	50,727	-	101,183	
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation	
\$ 9,152,653.82	1,480,977.50	103,624.42	2,327,988.25	5,772,551.69	4,515,403.70	82,408	3,959,296	165,810	908,886	5,958,474	2,264,521	3,812,141	209,788	111,144	1,802,446	4,689,872	245,071	2,931,343	
Total Revenue Requirement																Flint Run Substation	New Martinsville Capacitor	Piercebrook Substation	Joffre Substation S1041
\$ 243,356,791.05																2,258,216	62,545	1,322,573	-

5 June Year 2 Results of Step 3 go into effect

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.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
							502 Junction - Territorial Line (monthly additions)		
	(in service)	(in service)	(in service)	(in service)	(in service)		CWIP		
Dec (Prior Year CWIP) p216.b.43									
Jan 2020									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Total									

Month End Balances									
							502 Junction - Territorial Line (monthly additions)		
	(in service)	(in service)	(in service)	(in service)	(in service)		CWIP	CWIP	CWIP
Dec	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

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

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)

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 CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
							502 Junction - Territorial Line (monthly additions)		
							CWIP		
Dec (Prior Year CWIP) p216.b.43	Actual	-	-	-	-	-	-	-	-
Jan 2020	Actual	-	-	-	-	-	-	-	-
Feb	Actual	-	-	-	-	-	-	-	-
Mar	Actual	-	-	-	-	-	-	-	-
Apr	Actual	-	-	-	-	-	-	-	-
May	Actual	-	-	-	-	-	-	-	-
Jun	Actual	-	-	-	-	-	-	-	-
Jul	Actual	-	-	-	-	-	-	-	-
Aug	Actual	-	-	-	-	-	-	-	-
Sep	Actual	-	-	-	-	-	-	-	-
Oct	Actual	-	-	-	-	-	-	-	-
Nov	Actual	-	-	-	-	-	-	-	-
Dec	Actual	-	-	-	-	-	-	-	-
Total									

Month End Balances									
							502 Junction - Territorial Line (monthly additions)		
							CWIP		
Dec	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

Dec (Prior Year CWIP) p216.b.43  
Jan 2020  
Feb  
Mar  
Apr  
May  
Jun  
Jul  
Aug  
Sep  
Oct  
Nov  
Dec  
Total

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Result of Formula for Reconciliation

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)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 231,466,016.65	221,402.35	770,708.07	579,449.62	483,476.30	524,131.35	3,946,441	646,728	758,276	794,737	196,784	4,806,323	2,313,324	116,438,360	2,657,203	1,717,223	219,820	90,926	548,722
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
6,763,269	48,329	1,410,937	71,131	132,402	195,519	3,985,577	365,861	3,170,493	1,591,373	62,708	4,834,449	540,676	840,404	6,965,438	1,069,215	98,727	78,513	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
128,054	2,220,227	4,301,951	167,706	3,783,831	158,317	96,442	865,920	2,158,272	3,630,373	199,830	105,890	254,271	12,880,194	5,677,075	5,498,074	4,468,075	8,719,019	
Damascus SS	Warren Substation	Joffre Substation S1041	Piercebrook Substation	Flint Run	New Martinsville Capacitor													
233,488	2,793,152	-	1,260,224	1,926,576	-													

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  
231,466,017

The forecast in Prior Year  
243,356,791

(11,890,774) <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

Interest 35.19a for March Current Yr

Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	(990,898)	0.2800%	11.5	(31,907)	(1,022,805)
Jul	Year 1	(990,898)	0.2800%	10.5	(29,132)	(1,020,030)
Aug	Year 1	(990,898)	0.2800%	9.5	(26,358)	(1,017,256)
Sep	Year 1	(990,898)	0.2800%	8.5	(23,583)	(1,014,481)
Oct	Year 1	(990,898)	0.2800%	7.5	(20,809)	(1,011,707)
Nov	Year 1	(990,898)	0.2800%	6.5	(18,034)	(1,008,932)
Dec	Year 1	(990,898)	0.2800%	5.5	(15,260)	(1,006,158)
Jan	Year 2	(990,898)	0.2800%	4.5	(12,485)	(1,003,383)
Feb	Year 2	(990,898)	0.2800%	3.5	(9,711)	(1,000,609)
Mar	Year 2	(990,898)	0.2800%	2.5	(6,936)	(997,834)
Apr	Year 2	(990,898)	0.2800%	1.5	(4,162)	(995,060)
May	Year 2	(990,898)	0.2800%	0.5	(1,387)	(992,285)
Total		(11,890,774)				(12,090,539)

Month	Yr	Balance	Interest	Amort	Balance
Jun	Year 2	(12,090,539)	0.2800%	(1,025,976)	(11,098,417)
Jul	Year 2	(11,098,417)	0.2800%	(1,025,976)	(10,103,516)
Aug	Year 2	(10,103,516)	0.2800%	(1,025,976)	(9,105,830)
Sep	Year 2	(9,105,830)	0.2800%	(1,025,976)	(8,105,350)
Oct	Year 2	(8,105,350)	0.2800%	(1,025,976)	(7,102,068)
Nov	Year 2	(7,102,068)	0.2800%	(1,025,976)	(6,095,978)
Dec	Year 2	(6,095,978)	0.2800%	(1,025,976)	(5,087,070)
Jan	Year 3	(5,087,070)	0.2800%	(1,025,976)	(4,075,338)
Feb	Year 3	(4,075,338)	0.2800%	(1,025,976)	(3,060,772)
Mar	Year 3	(3,060,772)	0.2800%	(1,025,976)	(2,043,366)
Apr	Year 3	(2,043,366)	0.2800%	(1,025,976)	(1,023,112)
May	Year 3	(1,023,112)	0.2800%	(1,025,976)	(0)
Total with interest					(12,311,715)

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest  
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)  
Revenue Requirement for Year 3

(12,311,715) Input to Appendix A, Line 143

\$ (12,311,715)

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)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (12,311,715)	(3,860)	(39,588)	38,980	(93,761)	(26,891)	(201,824)	(33,414)	(39,063)	(1,361,128)	(10,127)	(268,998)	(119,010)	(5,908,178)	(156,773)	(88,240)	(11,149)	(4,671)	(28,177)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
973,856	(2,483)	(72,520)	(3,655)	(8,802)	(10,045)	(204,724)	(18,765)	(161,406)	(42,184)	(3,221)	(247,497)	(28,104)	(43,155)	(579,564)	(53,858)	(5,071)	(4,033)	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
(6,716)	(111,577)	(221,009)	(8,616)	(181,677)	(7,758)	(4,908)	(44,486)	(110,011)	(188,203)	(10,310)	(5,440)	(13,060)	(646,682)	(291,361)	(284,194)	(229,649)	(448,985)	
Damascus SS	Warren Substation	Joffre SS	Piercebrook SS	Flint Run	New Martinsville Capacitor													
(11,993)	(143,083)	-	(64,556)	(343,380)	(64,760)													

9 May Year 3

Post results of Step 8 on PJM web site  
\$ (12,311,715)

10 June Year 3

Results of Step 8 go into effect  
\$ (12,311,715)

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

**Revenue Requirement By Project**

Fixed Charge Rate (FCR) if not a CIAC			
		Formula Line	
A	137	FCR without Depreciation and Pre-Commercial Costs	10.4218%
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	11.0774%
C		Line B less Line A	0.6556%
<b>FCR if a CIAC</b>			
D	138	FCR without Depreciation, Return, nor Income Taxes	1.5009%

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

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4					PJM Upgrade ID: b0218				PJM Upgrade ID: b0216			
Details		502 Junction - Territorial Line (CWIP + Plant In Service)					Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)			
Schedule 12	(Yes or No)	Yes					Yes				Yes			
CIAC	(Yes or No)	No					No				No			
Allowed ROE		12.70%					11.70%				12.70%			
FCR without Incentive ROE		10.4218%					10.4218%				10.4218%			
FCR for This Project		11.0774%					10.4218%				11.0774%			
Investment		858,792,693					16,636,481				30,626,771			
Annual Depreciation Exp from Attachment 5		21,306,084					579,504				1,413,659			
	Invest Yr	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
See Calculations for each item below	2011	89,501,641.46	21,306,084.49	0.00	0.00	110,807,725.95	1,733,820.52	579,503.67	0.00	2,313,324.19	3,191,860.30	1,413,659.43	0.00	4,605,519.73
See Calculations for each item below	2011	95,132,275.25	21,306,084.49	0.00	0.00	116,438,359.74	1,733,820.52	579,503.67	0.00	2,313,324.19	3,392,663.28	1,413,659.43	0.00	4,806,322.71

**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, otherwise  
11 "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 if  
16 "Yes" on line 12  
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 7  
19 Forecast - End of prior year net plant plus current year  
20 reconciliation - Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b0323					PJM Upgrade ID: b0230					PJM Upgrade ID: b0229					PJM Upgrade ID: b0559																
North Shenandoah Transformer (Plant In Service)					Meadowbrook Transformer (Plant In Service)					Bedington Transformer (Plant In Service)					Meadowbrook Capacitor (Plant In Service)																
<b>Yes</b>					<b>Yes</b>					<b>Yes</b>					<b>Yes</b>																
<b>No</b>					<b>No</b>					<b>No</b>					<b>No</b>																
11.70%					11.70%					11.70%					11.70%																
10.4218%					10.4218%					10.4218%					10.4218%																
10.4218%					10.4218%					10.4218%					10.4218%																
1,500,525					6,065,312					5,719,571					4,813,513																
40,402					162,622					162,194					145,074																
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue									
156,381.65		40,401.96		0.00		196,783.61		632,114.57		162,622.44		0.00		794,737.01		596,082.10		162,194.28		0.00		758,276.38		501,654.61		145,073.55		0.00		646,728.16	
156,381.65		40,401.96		0.00		196,783.61		632,114.57		162,622.44		0.00		794,737.01		596,082.10		162,194.28		0.00		758,276.38		501,654.61		145,073.55		0.00		646,728.16	

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

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11 "Yes" if a project under PJM OATT Schedule 12, 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.  
17 reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.  
18 Annual Depreciation Exp from Attachment 5  
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)				Doubts Replace Transformer #2				Doubts Replace Transformer #3				Doubts Replace Transformer #4			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	10.4218%				10.4218%				10.4218%				10.4218%		
	10.4218%				10.4218%				10.4218%				10.4218%		
	29,884,479				4,118,689				3,843,224				4,124,820		
	831,941				94,890				82,943				149,569		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
3,114,500.10	831,940.92	0.00	3,946,441.02	429,241.43	94,889.93	0.00	524,131.35	400,533.03	82,943.28	0.00	483,476.30	429,880.45	149,569.17	0.00	579,449.62
3,114,500.10	831,940.92	0.00	3,946,441.02	429,241.43	94,889.93	0.00	524,131.35	400,533.03	82,943.28	0.00	483,476.30	429,880.45	149,569.17	0.00	579,449.62

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

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11 "No"  
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13 amount of the investment on line 29, Otherwise "No"  
14 Input the allowed ROE  
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16 "Yes" on line 12  
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 7  
19 Forecast - End of prior year net plant plus current year  
20 reconciliation - Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

	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%			
	10.4218%				10.4218%				10.4218%				10.4218%			
	10.4218%				10.4218%				10.4218%				10.4218%			
	5,924,669				13,286,428				1,920,294				704,772			
	153,251				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
	617,457.01	153,251.06	0.00	770,708.07	1,384,684.68	332,538.12	0.00	1,717,222.80	200,129.12	19,690.68	0.00	219,819.80	73,449.91	17,476.20	0.00	90,926.11
	617,457.01	153,251.06	0.00	770,708.07	1,384,684.68	332,538.12	0.00	1,717,222.80	200,129.12	19,690.68	0.00	219,819.80	73,449.91	17,476.20	0.00	90,926.11

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

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13 amount of the investment on line 29, Otherwise "No"  
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16 "Yes" on line 12  
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 7  
19 Forecast – End of prior year net plant plus current year  
20 forecast of CWIP or Cap Adds.  
reconciliation – Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1803					PJM Upgrade ID: b1243					PJM Upgrade ID: b0674, b1023, b1023.3					PJM Upgrade ID: b1804				
Doubts SS					Potter SS					Osage Whiteley					Meadowbrook SS				
<b>Yes</b>					<b>Yes</b>					<b>Yes</b>					<b>Yes</b>				
<b>No</b>					<b>No</b>					<b>No</b>					<b>No</b>				
11.70%					11.70%					11.70%					11.70%				
10.4218%					10.4218%					10.4218%					10.4218%				
10.4218%					10.4218%					10.4218%					10.4218%				
4,266,873					1,785,166					19,990,600					52,660,867				
104,037					35,356					573,823					1,275,059				
		<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>					
Return	Depreciation	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	amount	Revenue	Return	Depreciation	Amount	Revenue		
444,684.84	104,036.75	0.00	548,721.60	186,046	35,356	0	0	221,402.35	2,083,380	573,823	0	0	2,657,202.54	5,488,209.34	1,275,059.42	0.00	6,763,268.76		
444,684.84	104,036.75	0.00	548,721.60	186,046	35,356	0	0	221,402.35	2,083,380	573,823	0	0	2,657,202.54	5,488,209.34	1,275,059.42	0.00	6,763,268.76		

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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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 7  
19 Forecast - End of prior year net plant plus current year  
20 forecast of CWIP or Cap Adds.  
reconciliation - Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

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%			
10.4218%				10.4218%				10.4218%				10.4218%			
10.4218%				10.4218%				10.4218%				10.4218%			
549,978				14,074,740				24,049,716				1,027,239			
13,814				124,532				664,081				25,345			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
57,317.61	13,813.68	0.00	71,131.29	1,466,840.96	124,532.16	0.00	1,591,373.12	2,506,412.91	664,080.58	0.00	3,170,493.49	107,056.81	25,345.20	0.00	132,402.01
57,317.61	13,813.68	0.00	71,131.29	1,466,840.96	124,532.16	0.00	1,591,373.12	2,506,412.91	664,080.58	0.00	3,170,493.49	107,056.81	25,345.20	0.00	132,402.01

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

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11 "Yes" if a project under PJM OATT Schedule 12, 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.  
17 reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5  
  
18  
19 See Calculations for each item below  
20 See Calculations for each item below

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%			
10.4218%				10.4218%				10.4218%				10.4218%			
10.4218%				10.4218%				10.4218%				10.4218%			
1,518,484				10,884,437				30,936,599				2,839,570			
37,266				276,583				761,427				69,926			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
158,253.34	37,265.52	0.00	195,518.86	1,134,354.06	276,582.96	0.00	1,410,937.02	3,224,149.93	761,426.66	0.00	3,985,576.59	295,934.27	69,926.40	0.00	365,860.67
158,253.34	37,265.52	0.00	195,518.86	1,134,354.06	276,582.96	0.00	1,410,937.02	3,224,149.93	761,426.66	0.00	3,985,576.59	295,934.27	69,926.40	0.00	365,860.67

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

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

	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%			
	10.4218%				10.4218%				10.4218%				10.4218%				10.4218%			
	10.4218%				10.4218%				10.4218%				10.4218%				10.4218%			
	486,963				37,518,414				4,189,046				375,306				6,547,073			
	11,958				924,356				104,103				9,216				158,081			
	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
	50,750.26	11,957.52	0.00	62,707.78	3,910,093.45	924,355.85	0.00	4,834,449.30	436,573.87	104,102.58	0.00	540,676.45	39,113.66	9,215.64	0.00	48,329.30	682,322.76	158,080.80	0.00	840,403.56
	50,750.26	11,957.52	0.00	62,707.78	3,910,093.45	924,355.85	0.00	4,834,449.30	436,573.87	104,102.58	0.00	540,676.45	39,113.66	9,215.64	0.00	48,329.30	682,322.76	158,080.80	0.00	840,403.56

**For Plant in Service**  
"Pre-Commercial Exp" is equal to the amount of pre-commerc  
Revenue is equal to the "Return" ("Investment" times FCR) p  
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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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20 forecast of CWIP or Cap Adds.  
reconciliation - Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

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%																											
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%																											
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%																											
51,576,372				8,420,589				767,721				1,307,198				1,000,538				16,314,107																											
1,590,253				191,639				18,717				31,472				23,780				520,003																											
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue																	
5,375,185.40		1,590,253.04		0.00		6,965,438.44		877,576.80		191,638.55		0.00		1,069,215.35		80,010.38		18,716.76		0.00		98,727.14		136,233.56		31,472.37		0.00		167,705.93		104,274.05		23,780.22		0.00		128,054.28		1,700,223.30		520,003.24		0.00		2,220,226.54	
5,375,185.40		1,590,253.04		0.00		6,965,438.44		877,576.80		191,638.55		0.00		1,069,215.35		80,010.38		18,716.76		0.00		98,727.14		136,233.56		31,472.37		0.00		167,705.93		104,274.05		23,780.22		0.00		128,054.28		1,700,223.30		520,003.24		0.00		2,220,226.54	

**For Plant in Service**

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19 Forecast – End of prior year net plant plus current year  
20 reconciliation – Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943																											
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%																											
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%																											
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%																											
33,586,156				613,883				30,550,923				1,238,207				816,901				6,743,126																											
801,670				14,535				599,875				29,274				11,307				163,166																											
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue																	
3,500,281.43		801,669.67		0.00		4,301,951.10		63,977.62		14,535.01		0.00		78,512.63		3,183,955.58		599,875.20		0.00		3,783,830.78		129,043.40		29,273.53		0.00		158,316.93		85,135.78		11,306.52		0.00		96,442.30		702,754.95		163,165.51		0.00		865,920.46	
3,500,281.43		801,669.67		0.00		4,301,951.10		63,977.62		14,535.01		0.00		78,512.63		3,183,955.58		599,875.20		0.00		3,783,830.78		129,043.40		29,273.53		0.00		158,316.93		85,135.78		11,306.52		0.00		96,442.30		702,754.95		163,165.51		0.00		865,920.46	

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

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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19 Forecast – End of prior year net plant plus current year  
20 forecast of CWIP or Cap Adds.  
reconciliation – Average of 13 month prior year net plant  
balances plus prior year 13-mo CWIP balances.  
Annual Depreciation Exp from Attachment 5

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%							
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%							
10.4218%				10.4218%				10.4218%				10.4218%				10.4218%							
16,016,477				25,988,006				1,494,052				827,348				1,988,798							
489,067				921,955				44,123				19,666				47,003							
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue	
1,669,204.87		489,066.70		0.00		2,158,271.57		2,708,417.54		921,955.01		0.00		3,630,372.55		155,707.06		44,123.11		0.00		199,830.17	
86,224.53		19,665.84		0.00		105,890.37		207,268.46		47,002.89		0.00		254,271.35		86,224.53		19,665.84		0.00		105,890.37	
207,268.46		47,002.89		0.00		254,271.35		207,268.46		47,002.89		0.00		254,271.35		207,268.46		47,002.89		0.00		254,271.35	

For Plant in Service  
"Pre-Commercial Exp" is equal to the amount of pre-commerc  
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10 "Yes" if a project under PJM OATT Schedule 12, otherwise  
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then line 3, and if line 12 is "Yes" then line 7  
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.  
Annual Depreciation Exp from Attachment 5

	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	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
		10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%		
		10.4218%				10.4218%				10.4218%				10.4218%				10.4218%				10.4218%		
		103,094,885				42,453,112				39,547,854				34,928,011				65,865,579				1,821,035		
		2,135,853				1,252,698				1,376,476				827,948				1,854,642				43,703		
	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
18	10,744,340.86	2,135,852.90	0.00	12,880,193.76	4,424,377.65	1,252,697.71	0.00	5,677,075.36	4,121,597.58	1,376,476.35	0.00	5,498,073.93	3,640,126.85	827,948.03	0.00	4,468,074.88	6,864,377.70	1,854,641.72	0.00	8,719,019.42	189,784.61	43,703.11	0.00	233,487.72
19	10,744,340.86	2,135,852.90	0.00	12,880,193.76	4,424,377.65	1,252,697.71	0.00	5,677,075.36	4,121,597.58	1,376,476.35	0.00	5,498,073.93	3,640,126.85	827,948.03	0.00	4,468,074.88	6,864,377.70	1,854,641.72	0.00	8,719,019.42	189,784.61	43,703.11	0.00	233,487.72
20	10,744,340.86	2,135,852.90	0.00	12,880,193.76	4,424,377.65	1,252,697.71	0.00	5,677,075.36	4,121,597.58	1,376,476.35	0.00	5,498,073.93	3,640,126.85	827,948.03	0.00	4,468,074.88	6,864,377.70	1,854,641.72	0.00	8,719,019.42	189,784.61	43,703.11	0.00	233,487.72

For Plant in Service  
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PJM Upgrade ID: b2494					PJM Upgrade ID: s1041					PJM Upgrade ID: b2587					PJM Upgrade ID: b2996, b2996.1, b2996.2						
Warren Substation					Joffre Substation S1041					Piercebrook Substation					Flint Run						
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"					"Yes" if a project under PJM OATT Schedule 12, otherwise "No"					"Yes" if a project under PJM OATT Schedule 12, otherwise "No"					"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 29, Otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"						
Input the allowed ROE					Input the allowed ROE					Input the allowed ROE					Input the allowed ROE						
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					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					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					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					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 CWIP or Cap Adds					Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds					Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds					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.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.						
Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5						
Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue	Total	Incentive Charged	Revenue Credit
2,289,030.22	504,121.68	0.00	2,793,151.90		0.00	0.00	0.00	0.00	0.00	1,041,040.35	219,183.89	0.00	1,260,224.24		1,763,034.70	163,541.32	0.00	1,926,576.02	225,634,579.89		225,634,579.89
2,289,030.22	504,121.68	0.00	2,793,151.90		0.00	0.00	0.00	0.00	0.00	1,041,040.35	219,183.89	0.00	1,260,224.24		1,763,034.70	163,541.32	0.00	1,926,576.02	231,466,016.65	231,466,016.65	

\$5,831,436.77  
Ax A Line 148

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

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up  
Attachment 8, page 1, Table 1 and 2  
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z*	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)
<b>Long Term Debt € 12/31/2021</b>										
<b>First Mortgage Bonds:</b>										
(1)	3.85%, Senior Unsecured Notes	12/11/2014	\$ 550,000,000	\$ 545,247,429	\$ 548,444,816	12	\$ 548,444,816	88.00%	3.95%	3.48%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	\$ 75,000,000	\$ 74,437,647	\$ 74,800,600	12	\$ 74,800,600	12.002%	3.85%	0.46%
Total			\$ 625,000,000		\$ 623,245,416		\$ 623,245,416	100.000%		<b>3.94%</b>

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.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2021

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
Long Term Debt Issj Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	3.85%, Senior Unsecured I NO	12/11/2014	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	75,000,000		562,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

\* 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<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>3/2</sub>, etc.).

**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.

<b>Total Loan Amount</b>	<b>\$ 900,000,000</b>
--------------------------	-----------------------

<b>Internal Rate of Return<sup>1</sup></b>	<b>4.886348%</b>
--	------------------

Based on following Financial Formula<sup>2</sup>:

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

<b>Origination Fees</b>	
Origination Fees	7,780,954
Addition Origination Fees	15,125
<b>Total Issuance Expense</b>	<b>7,796,079</b>

<b>Revolving Credit Commitment Fee</b>	<b>New Borrowing</b>	<b>Old Borrowing</b>
<b>Revolving Credit Commitment Fee</b>	0.005	0.0050
	0.0037	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											
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)	GL '224100				GL '820204				(I)	Interest at effective rate	Amortization of origination fees and commitment fees
			(D)	(E)	(F)	(G)	(H)	(G)	(H)	(G)			
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)	Net Cash Flows (D-F-G-H)	Net Cash Flows (D-F-G-H)	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)					
02/4/2008	Q1			10,000,000	9,280,164	69,578.45		(69,578)		46,132		46,132	
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			36,461		36,461	
8/25/2008	Q3			65,000,000	55,809,189		15,125.00			36,485		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		(214,004)	
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			(253,658)		4,650	
10/2/2008	Q4		20,000,000	65,000,000	35,324,826					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	



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.

<b>Total Loan Amount</b>	<b>\$ 900,000,000</b>
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<b>Internal Rate of Return<sup>1</sup></b>	<b>4.886348%</b>
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Based on following Financial Formula<sup>2</sup>:

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

<b>Origination Fees</b>	
Origination Fees	7,780,954
Addition Origination Fees	15,125
<b>Total Issuance Expense</b>	<b>7,796,079</b>

	<b>New Borrowing</b>	<b>Old Borrowing</b>	
<b>Revolving Credit Commitment Fee</b>	0.005	0.0050	
<b>Revolving Credit Commitment Fee</b>		0.0037	After borrowing is at the midpoint (\$275,000)

Date	Period	Principal	Interest	Commitment Fee	Origination Fee	Net Cash Flow	Outstanding Balance	Interest	Commitment Fee	Origination Fee	Net Cash Flow
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
2/14/2011	Q1	140,000,000	820,000,000	667,684,393		140,000,000					(672,763)
2/16/2011	Q1		820,000,000	807,684,393							-
4/1/2011	Q2	-	820,000,000	807,892,458	3,098.63	(97,777.78)					211,164
4/14/2011	Q2	10,000,000	830,000,000	812,454,257		10,000,000					4,659,577
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00	(115,949,900)					4,659,577
4/26/2011	Q2	115,000,000	830,000,000	709,179,184		115,000,000					1,381,663
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00	(115,941,620)					1,293,164
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00	(141,081,920)					1,401,603
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00	(10,022,375)					459,983
5/9/2011	Q2	235,000,000	800,000,000	558,534,871		235,000,000					(1,081,920)
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17	(235,145,034)					(22,375)
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)					726,363
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	(115,541,569)					726,895
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45	(50,088,994)					239,118
6/23/2011	Q2	20,000,000	470,000,000	446,119,513		20,000,000					1,812,670
7/6/2011	Q3		470,000,000	466,119,513		(171,736.11)					-
7/15/2011	Q3		470,000,000	466,740,462	9,000,000	(9,000,000)					792,685
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78	(20,034,418)					792,685
10/18/2011	Q4		450,000,000	438,854,811		(290,417)					792,685
1/17/2012	Q1		450,000,000	443,467,207	9,000,000	(9,000,000)					549,369
3/2/2012	Q1		450,000,000	439,773,352		(3,070)					(8,450,631)
7/15/2012	Q3		450,000,000	442,364,522	9,000,000	(9,000,000)					599,398
1/15/2013	Q1		450,000,000	441,239,369	9,000,000	(9,000,000)					564,980
7/15/2013	Q3		450,000,000	442,979,652	9,000,000	(9,000,000)					4,902,813
1/15/2014	Q1		450,000,000	444,584,404	9,000,000	(9,000,000)					4,902,813
7/15/2014	Q3		450,000,000	446,406,108	9,000,000	(9,000,000)					5,306,145
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000	(459,000,000)					(3,693,855)
											2,594,240
											2,594,240
											7,874,847
											(1,125,153)
											10,740,283
											1,740,283
											10,604,752
											1,604,752
											10,821,705
											1,821,705
											10,686,780
											1,686,780
											10,907,105
											1,907,105

Commitment fees for 4th quarter 2008



# **Attachment 2**

## **Annual Transmission Revenue Requirements for 2022 Rate Year**

**May 16, 2022**

## ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company				TrAILCo
Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	2022 Forecast
Shaded cells are input cells				
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
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	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note B)	Attachment 5	2,361,061,436
7	Total Plant In Service		(Line 6)	2,361,061,436
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	426,768,982
9	Total Accumulated Depreciation		(Line 8)	426,768,982
10	Net Plant		(Line 7 - Line 9)	1,934,292,454
11	Transmission Gross Plant		(Line 15 + Line 21)	2,361,061,436
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant		(Line 11 - Line 29)	1,934,292,454
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>
<b>Plant Calculations</b>				
<b>Transmission Plant</b>				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,233,048,119
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	6,293,437
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>2,239,341,557</b>
18	General & Intangible		Attachment 5	128,013,317
19	Total General & Intangible		(Line 18)	128,013,317
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>		(Line 19 * Line 20)	<b>128,013,317</b>
22	<b>Transmission Related Plant</b>		<b>(Line 17 + Line 21)</b>	<b>2,367,354,874</b>
<b>Accumulated Depreciation</b>				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	382,811,845
24	Accumulated General Depreciation		Attachment 5	17,708,871
25	Accumulated Intangible Amortization		Attachment 5	26,248,266
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	43,957,137
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>		(Line 26 * Line 27)	<b>43,957,137</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>		<b>(Line 23 + Line 28)</b>	<b>426,768,982</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>		<b>(Line 22 - Line 29)</b>	<b>1,940,585,892</b>

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-469,561,383
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-469,561,383</b>
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6	0
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5	0
<b>Transmission Related Pre-Commercial Costs Capitalized</b>				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
<b>Prepayments</b>				
36	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5	<b>374,267</b>
<b>Materials and Supplies</b>				
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	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)	<b>0</b>
<b>Cash Working Capital</b>				
42	Operation & Maintenance Expense		(Line 74)	6,625,102
43	1/8th Rule		1/8	12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	<b>828,138</b>
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-468,358,979</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,472,226,913</b>

**O&M**

<b>Transmission O&amp;M</b>				
47	Transmission O&M		p321.112.b	9,572,853
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,354,935
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	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)	<b>8,217,918</b>
<b>A&amp;G Expenses</b>				
53	Total A&G		p323.197.b	-2,947,751
54	Less Property Insurance Account 924		p323.185.b	156,235
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	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)	<b>-3,103,986</b>
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>-3,103,986</b>
<b>Directly Assigned A&amp;G</b>				
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	156,235
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	156,235
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	<b>156,235</b>
<b>Account 566 Miscellaneous Transmission Expense</b>				
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	1,354,935
73	Total Account 566		Sum (Lines 70 to 72)	<b>1,354,935</b>
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>6,625,102</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	44,556,469
76	General Depreciation	Attachment 5	2,908,389
77	Intangible Amortization	(Note A) Attachment 5	4,570,464
78	Total	(Line 76 + Line 77)	7,478,853
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	7,478,853
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>52,035,323</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	14,618,004
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>14,618,004</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	941,613,905
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	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	941,613,905
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		624,863,549
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)	624,863,549
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	941,613,905
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,566,477,454
98	Debt %	Total Long Term Debt	(Note N) (Line 94 / Line 97)	39.8897%
99	Preferred %	Preferred Stock	(Note N) (Line 95 / Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 / Line 97)	60.1103%
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)	0.0157
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0703
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0860</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>126,678,609</b>

**Composite Income Taxes**

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.71%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.09%
113	T/(1-T)		37.16%
114	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	<b>38,471,177</b>
115	<b>Total Income Taxes</b>	<b>(Line 114)</b>	<b>38,471,177</b>

**REVENUE REQUIREMENT**

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,940,585,892
117	Total Adjustment to Rate Base	(Line 45)	-468,358,979
118	<b>Rate Base</b>	<b>(Line 46)</b>	<b>1,472,226,913</b>
119	Total Transmission O&M	(Line 74)	6,625,102
120	Total Transmission Depreciation & Amortization	(Line 81)	52,035,323
121	Taxes Other than Income	(Line 83)	14,618,004
122	Investment Return	(Line 108)	126,678,609
123	Income Taxes	(Line 115)	38,471,177

<b>124</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 119 to 123)</b>	<b>238,428,215</b>
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**Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities**

125	Transmission Plant In Service	(Line 22)	2,367,354,874
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,367,354,874
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	238,428,215
130	<b>Adjusted Gross Revenue Requirement</b>	<b>(Line 128 * Line 129)</b>	<b>238,428,215</b>

**Revenue Credits**

131	<b>Revenue Credits</b>	Attachment 3	2,644,218
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<b>132</b>	<b>Net Revenue Requirement</b>	<b>(Line 130 - Line 131)</b>	<b>235,783,997</b>
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**Net Plant Carrying Charge**

133	Net Revenue Requirement	(Line 132)	235,783,997
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,856,529,712
135	FCR	(Line 133 / Line 134)	12.7003%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.3003%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.3003%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.4046%

**Net Plant Carrying Charge Calculation with Incentive ROE**

139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	70,634,210
140	Increased Return and Taxes	Attachment 4	177,287,518
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	247,921,728
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,856,529,712
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.3540%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	10.9541%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	10.9541%

146	<b>Net Revenue Requirement</b>	(Line 132)	235,783,996.59
147	Reconciliation amount	Attachment 6	-12,311,715.20
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	5,753,885.53
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150	<b>Net Zonal Revenue Requirement</b>	<b>(Line 146 + 147 + 148 + 149)</b>	<b>229,226,166.93</b>
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**Network Zonal Service Rate**

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

<b>153</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 152)</b>	<b>N/A</b>
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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 <i>Beg of Year Total</i>	B2 <i>End of Year Total</i>	B3 <i>End of Year Est. for Final Total</i>	C <i>Retail Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>Total ADIT</i>
1 ADIT- 282 From Account Total Below	569,588,413	569,306,013	569,306,013		569,306,013	-	-	569,306,013
2 ADIT-283 From Account Total Below	85,869,051	82,311,791	82,311,791		81,239,061	-	-	81,239,061
3 ADIT-190 From Account Total Below	(239,223,146)	(182,081,741)	(182,081,741)		(180,983,691)	-	-	(180,983,691)
4 Subtotal					469,561,383	-	-	469,561,383
5 Wages & Salary Allocator							100.0000%	
6 Gross Plant Allocator						100.0000%		
7 ADIT					469,561,383	-	-	469,561,383

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	JUSTIFICATION
	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	
Accelerated Tax Depr-FED-Norm	(7)	6	6			6			Additional tax depreciation over book
AFUDC Debt-VA-Norm-Incurred-CWIP	(1)	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 189
Charitable Contribution - VA RTA	102	70	70		70				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	1,582	1,648	1,648		1,648				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	2,131	4,559	4,559		4,559				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,269,101	1,242,530	1,242,530			1,242,530			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,585	1,892,584	1,892,584			1,892,584			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,595	21,594	21,594			21,594			Taxable CIAC
CIAC-PA-Norm	98,596	96,435	96,435			96,435			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,175	71,175			71,175			Taxable CIAC
CIAC-VA-Norm	(35,004)	(34,093)	(34,093)			(34,093)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,558	20,558	20,558			20,558			Taxable CIAC
CIAC-WV-Norm	96,259	94,259	94,259			94,259			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,677	157,677	157,677			157,677			Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	3,923,465	3,554,796	3,554,796			3,554,796			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(1,935,983)	980,373	980,373			980,373			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	143,291,694	87,317,982	87,317,982			87,317,982			Result of bonus depreciation
General Business Credit Carryforward	-	176,874	176,874			176,874			Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit
Merger Costs: D&O Insurance	566	459	459		459				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	26,137	21,202	21,202		21,202				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	805,160	(293,499)	(293,499)			(293,499)			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	18,308,323	18,499,318	18,499,318			18,499,318			Result of bonus depreciation
Pension EDCP-SERP Payments	3,121	-	-			-			Pension related temporary difference associated with Service Company allocations
Pension/OPEB - Other Def Cr. or Dr.	2,122,361	635,490	635,490			635,490			Pension related temporary difference associated with Service Company allocations
PJM Revenue Over/Under Recovery	-	25,598	25,598			25,598			Comparison of actual to forecast revenues – non-property related
Purch Acct-LTD FMV	1,104,904	1,070,112	1,070,112		1,070,112				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	1,028,829	1,630,966	1,630,966			1,630,966			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	27,497,168	26,910,336	26,910,336			26,910,336			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	33,030,082	33,921,585	33,921,585			33,921,585			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	389,599	381,231	381,231			381,231			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	320,872	333,706	333,706			333,706			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	663,498	657,421	657,421			657,421			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,077,832	1,176,735	1,176,735			1,176,735			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	466,976	456,910	456,910			456,910			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	342,323	357,278	357,278			357,278			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,504,328	2,455,556	2,455,556			2,455,556			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,643,023	2,777,479	2,777,479			2,777,479			Actual amount of tax interest capitalized
Subtotal	241,210,628	186,616,910	186,616,910	-	1,098,050	185,518,860	-	-	
Less FASB 109 Included above	1,987,482	4,535,169	4,535,169	-	-	4,535,169	-	-	
Less FASB 106 Included above									
Total	239,223,146	182,081,741	182,081,741	-	1,098,050	180,983,691	-	-	

## 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								
			End of Year Est. for						
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
A&G Expenses Capitalized	12,170,860	13,588,845	13,588,845			13,588,845			Basis difference relating to A&G expense
Accelerated Tax Depreciation	518,350,723	516,039,594	516,039,594			516,039,594			Additional tax deprecation over book
Additional State Depreciation MD	3,607,978	3,905,917	3,905,917			3,905,917			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	9,434,048	10,151,631	10,151,631			10,151,631			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	4,658,902	4,971,979	4,971,979			4,971,979			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	47,524,948	47,590,579	47,590,579			47,590,579			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,243,691	4,563,570	4,563,570			4,563,570			Portion of AFUDC Debt that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	176,700	140,628	140,628			140,628			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(2,359,564)	(2,304,123)	(2,304,123)			(2,304,123)			Temporary difference arising for removal of plant/property
FASB 109 Gross-Up	(174,611,782)	(167,035,439)	(167,035,439)			(167,035,439)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(30,922,724)	(32,726,582)	(32,726,582)			(32,726,582)			Other property related temporary differences
Sale of Property - Book Gain or (Loss)	(338,396)	-	-			-			
T&D Repairs	3,199,188	3,383,974	3,383,974			3,383,974			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(157,942)	-	-			-			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	394,976,631	402,270,574	402,270,574	-	-	402,270,574	-	-	
Less FASB 109 included above	(174,611,782)	(167,035,439)	(167,035,439)	-	-	(167,035,439)	-	-	
Less FASB 106 included above									
Total	569,588,413	569,306,013	569,306,013	-	-	569,306,013	-	-	

## 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 p276.19.b	End of Year Balance p277.19.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
AFUDC Debt-FED-Norm-Reversal-CWIP	-	-	-						Portion of AFUDC debt that relates to property and booked to account 282
Charitable Contribution State & Local RTA	2,550	2,618	2,618		2,618				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	1,892,595	1,892,595	1,892,595			1,892,595			Taxable CIAC
CIAC-MD-Norm	(74,075)	(72,234)	(72,234)			(72,234)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,816	21,815	21,815			21,815			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	121,734	121,734			121,734			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,552	14,553	14,553			14,553			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,497	135,498	135,498			135,498			Taxable CIAC
Deferred Charge-EIB	38,386	62,188	62,188			62,188			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	24,523,772	24,468,684	24,468,684			24,468,684			Reclass of the tax portion (gross-up) for property items included in account 283
FIN 48 - R&D Credit	-	70,749	70,749			70,749			Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit
PAA - LT Regulatory Asset Amort	1,104,904	1,070,112	1,070,112		1,070,112				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
Pensions Expense	-	90,055	90,055			90,055			Estimate based on December Reopen 1/14/2022. Will most likely reverse with 2021 Federal RTA process in Q3 2022. Pension related temporary timing difference
PJM Receivable	27,151,743	23,261,809	23,261,809			23,261,809			Comparison of actual to forecast revenues - non-property related
Post Retirement Benefits SFAS 106 Accrual	-	8,117	8,117			8,117			Estimate based on December Reopen 1/14/2022. Will most likely reverse with 2021 Federal RTA process in Q3 2022. PBOP/OPEB related temporary timing difference
SC01 Timing Allocation	258,872	258,378	258,378			258,378			Timing differences related to service company allocations
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,437,733	32,576,354	32,576,354			32,576,354			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	312,079	314,226	314,226			314,226			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,044,525	1,059,701	1,059,701			1,059,701			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	333,724	336,051	336,051			336,051			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,575,555	2,596,271	2,596,271			2,596,271			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	18,308,323	18,499,318	18,499,318			18,499,318			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Year-End Additional Temp Adjustments/LT	190,538	-	-			-			
Subtotal	110,392,823	106,788,592	106,788,592		1,072,730	105,715,862	-	-	
Less FASB 109 included above	24,523,772	24,468,684	24,468,684	-	-	24,468,684	-	-	
Less FASB 106 included above	-	8,117	8,117			8,117			
Total	85,869,051	82,311,791	82,311,791	-	1,072,730	81,239,061	-	-	

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
<b>Plant Related</b>		<b>Gross Plant Allocator</b>		
1.1	2020 State Property WV	p263.31(l) 5,715,344	100.0000%	\$ 5,715,344
1.2	2021 State Property WV	p263.32(l) 5,652,524	100.0000%	5,652,524
1.3	2020 State Property PA (PURTA)	p263.17(l) 44,884	100.0000%	44,884
1.4	2019 Local Property MD	p263.6(l) (24,770)	100.0000%	(24,770)
1.5	2020 Local Property MD	p263.8(l) 768,537	100.0000%	768,537
1.6	2021 Local Property MD	p263.9(l) 840,701	100.0000%	840,701
1.7	2019 Local Property WV	p263.14(l) (582)	100.0000%	-582
1.8	2020 Local Property WV	p263.15(l) 7,400	100.0000%	7,400
1.9	2021 Local Property WV	p263.7(l) 4,070	100.0000%	4,070
2.0	2021 Local Property VA	p263.11(l) 1,563,016	100.0000%	\$ 1,563,016
2.1	2021 Local Property PA	p263.10(l) 4,051	100.0000%	4,051
<b>3</b>	<b>Total Plant Related</b>	<b>14,575,175</b>	<b>100.0000%</b>	<b>14,575,175</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>		
4	Accrued Federal FICA	p263.39(l) 42,829		
5				
6				
7				
<b>8</b>	<b>Total Labor Related</b>	<b>42,829</b>	<b>100.0000%</b>	<b>42,829</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>		
9			100.0000%	0
10				0
11				0
<b>12</b>	<b>Total Other Included</b>	<b>0</b>	<b>100.0000%</b>	<b>0</b>
<b>13</b>	<b>Total Included (Lines 4 + 8 + 12)</b>	<b>14,618,004</b>		<b>14,618,004</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>				
14	Federal Income Tax	p263.22(l) \$ (25,331,011.00)		
15	Corporate Net Income Tax MD	p263.23(l) 127,506		
16	Corporate Net Income Tax PA	p263.24(l) 2,265,578		
17	Corporate Net Income Tax VA	p263.25(l) 198,747		
18	Corporate Net Income Tax WV	p263.26(l) 5,190,837		
<b>19</b>	<b>Subtotal, Excluded</b>	<b>-17,548,343</b>		
<b>20</b>	<b>Total, Included and Excluded (Line 13 + Line 19)</b>	<b>-2,930,339</b>		
<b>21</b>	<b>Total Other Taxes from p114.14.c</b>	<b>14,618,004</b>		
<b>22</b>	<b>Difference (Line 20 - Line 21)</b>	<b>-17,548,343</b>		

## 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
<b>Account 454 - Rent from Electric Property</b>		
1 Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2 Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
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)	-	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	2,644,218	
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)	2,644,218	
12 Less line 14g	-	
13 Total Revenue Credits (Line 11 - Line 12)	<u>2,644,218</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>		
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	2,644,218	
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  
Page 12 of 52

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)	177,287,518	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	1,472,226,913
2	Preferred Dividends	enter positive Appendix A, Line 84	0
	Common Stock		
3	Proprietary Capital	Appendix A, Line 85	941,613,905
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	941,613,905
	Capitalization		
8	Long Term Debt	Appendix A, Line 90	624,863,549
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	624,863,549
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	941,613,905
15	Total Capitalization	Appendix A, Line 97	1,566,477,454
16	Debt %	Total Long Term Debt Appendix A, Line 98	39.8897%
17	Preferred %	Preferred Stock Appendix A, Line 99	0.0000%
18	Common %	Common Stock Appendix A, Line 100	60.1103%
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)	0.0157
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock (Line 18 * 21)	0.0763
25	Rate of Return on Rate Base ( ROR )	(Sum Lines 22 to 24)	0.0921
26	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 25)	135,528,205

**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	7.71%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	27.09%
31	T/(1-T)	Appendix A, Line 113	37.16%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	41,759,312
33	Total Income Taxes	(Line 32)	41,759,312

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	EOY Balance for Estimate													
Calculation of Transmission Plant In Service			Total	Total	Black Oak	Wylie Ridge	902 Junction - Terribil Line	Potter SS	Osage/Whitely	Meadowbrook Transformer	North Shinarump	Bedington Transformer	Meadowbrook Capacitor	Kammor	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2020	2,077,276,433		48,694,342	17,760,494	1,072,946,307	2,022,554	24,537,262	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
January	company records	For 2021	2,081,880,083		48,694,809	17,760,494	1,072,938,786	2,022,554	24,537,262	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
February	company records	For 2021	2,080,914,293		48,695,344	17,760,494	1,071,947,003	2,022,554	24,537,316	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
March	company records	For 2021	2,088,852,404		48,705,385	17,760,494	1,071,898,207	2,022,554	24,538,041	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
April	company records	For 2021	2,088,732,529		48,703,897	17,755,640	1,071,898,207	2,022,554	24,565,621	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
May	company records	For 2021	2,089,142,329		48,703,897	17,755,640	1,071,898,207	2,022,554	24,566,800	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
June	company records	For 2021	2,089,362,816		48,704,007	17,755,640	1,071,872,240	2,123,944	24,567,091	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,357
July	company records	For 2021	2,089,611,280		48,704,468	17,755,640	1,071,872,240	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
August	company records	For 2021	2,089,681,386		48,705,492	17,755,640	1,071,873,515	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
September	company records	For 2021	2,089,610,045		48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
October	company records	For 2021	2,089,637,392		48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
November	company records	For 2021	2,089,675,070		48,704,401	17,755,640	1,071,776,766	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
December	p207.58.g	For 2021	2,233,048,119	2,233,048,119	49,576,724	17,755,640	1,071,767,339	2,129,108	24,580,181	8,206,718	1,923,902	7,723,538	6,486,620	39,616,235	5,149,271	4,686,053	5,691,588
15	Transmission Plant In Service		<b>2,098,263,398</b>	<b>2,233,048,119</b>	<b>48,769,351</b>	<b>17,757,134</b>	<b>1,072,018,642</b>	<b>2,079,463</b>	<b>24,563,883</b>	<b>8,206,718</b>	<b>1,923,902</b>	<b>7,723,538</b>	<b>6,486,620</b>	<b>39,616,235</b>	<b>5,149,271</b>	<b>4,686,053</b>	<b>5,691,463</b>

Details																	
13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,297,352	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,330	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,019,430	4,942,684	438,837
7,297,346	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,306	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,018,428	4,942,684	438,837
7,297,346	15,623,986	2,067,321	832,202	5,024,491	61,579,924	657,191	14,734,583	28,434,749	1,199,446	1,781,143	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,579,808	657,191	14,733,595	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,582,066	657,191	14,734,423	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,585,172	657,191	14,823,412	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,590,624	657,191	14,841,035	28,431,728	1,199,446	1,781,142	12,863,994	36,258,335	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,035	657,191	14,903,899	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,592,734	657,191	14,881,157	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,879,748	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,882,152	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	14,884,300	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,016,663	4,942,684	438,837
7,297,337	15,623,981	2,067,071	832,202	5,024,474	61,591,706	657,191	19,021,573	28,431,728	1,199,446	1,781,142	12,863,994	36,258,505	3,329,830	569,408	44,017,130	4,942,684	438,837
<b>7,297,339</b>	<b>15,623,982</b>	<b>2,067,128</b>	<b>832,202</b>	<b>5,024,478</b>	<b>61,586,772</b>	<b>657,191</b>	<b>15,137,618</b>	<b>28,432,359</b>	<b>1,199,446</b>	<b>1,781,142</b>	<b>12,863,994</b>	<b>36,258,413</b>	<b>3,329,830</b>	<b>569,408</b>	<b>44,017,048</b>	<b>4,942,684</b>	<b>438,837</b>

																								Total			
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	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Flint Run Substation	Total
7,527,658	56,990,614	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,821,215	2,268,540	38,181,684	32,986,519	1,135,027	936,641	112,332,359	47,713,045	46,570,662	39,115,082	74,394,777	2,081,326	24,003,975	10,438,307	-	2,077,276,432.88
7,527,658	61,432,885	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,825,980	2,268,540	38,181,684	33,134,562	1,135,027	936,641	112,347,620	47,713,045	46,571,383	39,115,082	74,395,653	2,081,326	24,003,975	10,438,307	-	2,081,880,083.14
7,527,658	61,432,788	9,675,164	891,272	1,490,386	692,272	18,832,998	31,318,256	1,754,277	7,730,920	1,408,768	885,549	18,834,944	2,268,540	38,181,684	33,133,994	1,135,027	936,641	112,364,971	47,713,045	46,571,383	39,115,082	74,396,529	2,081,326	24,003,975	10,438,307	-	2,080,914,292.81
7,527,658	61,890,945	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,856,460	2,268,019	38,172,921	33,126,240	1,134,766	936,426	112,355,641	47,702,094	46,566,694	39,106,105	74,390,332	2,081,038	23,998,466	10,435,912	7,798,678	2,088,852,403.56
7,527,658	61,356,349	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,875,882	2,268,019	38,172,921	33,113,805	1,134,766	936,426	112,381,737	47,702,094	46,561,253	39,106,105	74,381,208	2,081,038	23,998,466	10,436,093	7,952,868	2,088,732,529.37
7,527,658	61,359,103	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	18,904,414	2,268,019	38,172,921	33,132,554	1,134,766	936,426	112,406,386	47,702,094	46,561,253	39,106,105	74,382,084	2,081,038	23,998,466	10,436,093	8,193,834	2,089,142,329.25
7,527,658	61,215,236	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,053,558	2,268,019	38,172,921	33,140,507	1,134,766	936,426	112,428,334	47,702,094	46,561,264	39,107,198	74,382,960	2,081,038	23,998,466	10,436,093	8,279,165	2,089,362,616.27
7,527,658	61,215,378	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,074,837	2,268,019	38,172,921	33,235,626	1,134,766	936,426	112,447,181	47,702,094	46,567,200	39,107,198	74,383,836	2,081,038	24,003,165	10,437,126	8,296,407	2,089,611,279.75
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,080,483	2,268,019	38,172,921	33,233,751	1,134,766	936,426	112,467,409	47,711,168	46,567,200	39,107,198	74,384,712	2,081,038	24,003,165	10,437,126	8,350,743	2,089,681,385.82
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,089,511	2,268,019	38,172,921	33,234,275	1,134,766	936,426	112,485,645	47,711,168	46,567,200	39,107,198	74,385,588	2,081,038	24,003,165	10,437,126	8,351,014	2,089,610,044.59
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,096,804	2,268,019	38,172,921	33,234,468	1,134,766	936,426	112,500,584	47,711,168	46,567,200	39,107,198	74,386,464	2,081,038	24,003,165	10,437,126	8,352,677	2,089,637,362.03
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,729,145	1,408,503	885,549	19,096,213	2,268,019	38,172,921	33,234,132	1,134,766	936,426	112,519,435	47,711,168	46,567,200	39,107,198	74,387,340	2,081,038	24,003,165	10,437,126	8,369,386	2,089,675,069.75
7,527,658	61,215,942	9,675,164	891,272	1,490,055	692,113	18,828,676	31,311,069	1,753,875	7,730,326	1,408,503	885,549	19,121,850	2,268,019	38,172,921	33,234,132	1,134,766	936,426	112,525,641	47,711,168	46,567,200	39,107,198	74,388,216	2,081,038	24,003,165	10,437,126	146,707,901	2,233,048,119.36
7,527,658	60,982,455	9,675,164	891,272	1,490,132	692,150	18,829,673	31,312,727	1,753,968	7,729,646	1,408,564	885,549	18,979,396	2,268,140	38,174,943	33,167,274	1,134,827	936,476	112,427,871	47,708,111	46,566,238	39,108,765	74,386,900	2,081,104	24,001,906	10,437,067	16,973,282	2,098,263,398.35



Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

		Link to Appendix A, line 15		Link to Appendix A, line 15	
<b>Calculation of Distribution Plant In Service</b>					
	Source				
December	p206.75.b	For 2020	-		
January	company records	For 2021	-		
February	company records	For 2021	-		
March	company records	For 2021	-		
April	company records	For 2021	-		
May	company records	For 2021	-		
June	company records	For 2021	-		
July	company records	For 2021	-		
August	company records	For 2021	-		
September	company records	For 2021	-		
October	company records	For 2021	-		
November	company records	For 2021	-		
December	p207.75.g	For 2021	-		
<b>Distribution Plant In Service</b>					
<b>Calculation of Intangible Plant In Service</b>					
	Source				
December	p204.5.b	For 2020	45,687,165		
December	p205.5.g	For 2021	47,747,742		47,747,742
18	<b>Intangible Plant In Service</b>		46,717,454		47,747,742
					Link to Appendix A, line 18
<b>Calculation of General Plant In Service</b>					
	Source				
December	p206.99.b	For 2020	78,687,132		
December	p207.99.g	For 2021	80,265,575		80,265,575
18	<b>General Plant In Service</b>		79,476,354		80,265,575
					Link to Appendix A, line 18
<b>Calculation of Production Plant In Service</b>					
	Source				
December	p204.46b	For 2020	-		
January	company records	For 2021	-		
February	company records	For 2021	-		
March	company records	For 2021	-		
April	company records	For 2021	-		
May	company records	For 2021	-		
June	company records	For 2021	-		
July	company records	For 2021	-		
August	company records	For 2021	-		
September	company records	For 2021	-		
October	company records	For 2021	-		
November	company records	For 2021	-		
December	p205.46.g	For 2021	-		
<b>Production Plant In Service</b>					
6	<b>Total Plant In Service</b>	Sum of averages above	2,224,457,205		2,361,061,436
					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				Black Oak	Wylie Ridge	502 Junction - Territorial Line	Putler SS	Osage/Whitely	Meadowbrook Transformer	North Shenandoah	Bedington Transformers	Meadowbrook Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans		
December	Prior year FERC Form 1 p219.25.b	For 2020	338,667,126	17,437,457	839,983	202,685,845	276,825	4,286,473	2,080,095	403,176	1,922,870	1,600,566	9,322,555	983,137	801,357	1,491,858		
January	company records	For 2021	342,362,577	17,555,185	886,260	204,458,443	279,691	4,334,228	2,073,647	406,543	1,936,386	1,612,656	9,391,883	991,044	808,269	1,504,322		
February	company records	For 2021	346,057,063	17,672,913	936,537	206,229,805	282,556	4,381,986	2,087,198	409,910	1,949,902	1,624,746	9,461,212	998,952	815,181	1,516,786		
March	company records	For 2021	349,748,718	17,790,651	984,813	207,991,329	285,421	4,429,750	2,100,750	413,277	1,963,418	1,636,836	9,530,540	1,006,859	822,093	1,529,250		
April	company records	For 2021	353,435,316	17,908,396	1,020,044	209,788,740	288,287	4,477,547	2,114,302	416,643	1,976,935	1,648,926	9,590,090	1,014,767	829,005	1,541,715		
May	company records	For 2021	357,131,555	18,026,140	1,066,313	211,547,788	291,152	4,525,375	2,127,854	420,010	1,990,451	1,661,017	9,659,418	1,022,674	836,917	1,554,179		
June	company records	For 2021	360,830,302	18,143,884	1,116,581	213,309,545	294,088	4,573,296	2,141,408	423,377	2,003,907	1,673,107	9,728,747	1,030,582	842,829	1,566,943		
July	company records	For 2021	364,532,795	18,261,628	1,164,872	215,074,099	297,100	4,621,054	2,154,958	426,744	2,017,483	1,685,197	9,798,075	1,038,489	849,741	1,579,107		
August	company records	For 2021	368,161,601	18,379,814	1,213,187	216,767,838	300,116	4,668,911	2,168,510	430,111	2,030,999	1,697,287	9,867,403	1,046,397	856,653	1,591,571		
September	company records	For 2021	371,812,075	18,493,560	1,261,501	218,479,877	303,132	4,716,764	2,182,062	433,478	2,044,516	1,709,377	9,936,732	1,054,304	863,565	1,604,036		
October	company records	For 2021	375,390,597	18,611,305	1,309,816	220,119,785	306,149	4,764,619	2,195,613	436,844	2,058,032	1,721,468	10,006,060	1,062,212	870,477	1,616,500		
November	company records	For 2021	379,061,584	18,729,049	1,358,130	221,852,060	309,165	4,812,473	2,209,165	440,211	2,071,548	1,733,558	10,075,389	1,070,120	877,389	1,628,964		
December	p219.25.b	For 2021	382,811,845	18,847,557	1,406,444	223,632,079	312,181	4,860,295	2,222,717	443,578	2,085,064	1,745,648	10,144,717	1,078,027	884,301	1,641,428		
23	Transmission Accumulated Depreciation		360,769,473			18,142,580	1,120,652	213,225,949	294,297	4,573,283	2,141,406	423,377	2,003,967	1,673,107	9,731,755	1,030,582	842,829	1,566,643

Details																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
1,296,045	2,171,285	136,990	118,691	705,589	8,288,337	100,306	1,000,612	4,050,598	159,534	244,025	1,841,265	4,941,101	455,296	76,467	6,036,453	701,588	58,923
1,308,816	2,198,997	138,631	120,148	714,258	8,394,598	101,457	1,010,990	4,105,941	161,646	247,131	1,864,314	5,004,554	461,124	77,463	6,113,496	710,263	59,691
1,321,567	2,226,708	140,271	121,604	722,928	8,500,860	102,608	1,021,368	4,161,285	163,758	250,236	1,887,362	5,068,006	466,951	78,460	6,190,517	718,938	60,459
1,334,358	2,254,420	141,912	123,061	731,597	8,607,121	103,759	1,031,745	4,216,627	165,870	253,342	1,910,411	5,131,458	472,778	79,456	6,267,546	727,613	61,226
1,347,129	2,282,131	143,553	124,517	740,266	8,713,382	104,910	1,042,123	4,271,966	167,982	256,447	1,933,460	5,194,910	478,605	80,453	6,344,575	736,289	61,994
1,359,900	2,309,843	145,194	125,973	748,936	8,819,643	106,061	1,052,501	4,327,305	170,095	259,553	1,956,508	5,258,362	484,432	81,449	6,421,604	744,964	62,762
1,372,671	2,337,554	146,835	127,430	757,605	8,925,904	107,212	1,062,878	4,382,642	172,207	262,658	1,979,557	5,321,814	490,260	82,446	6,498,633	753,639	63,530
1,385,442	2,365,266	148,476	128,886	766,275	9,032,165	108,364	1,073,256	4,437,983	174,319	265,764	2,002,605	5,385,266	496,087	83,442	6,575,663	762,314	64,298
1,398,213	2,392,977	150,117	130,342	774,945	9,138,427	109,515	1,083,634	4,493,322	176,431	268,869	2,025,654	5,448,719	501,914	84,439	6,652,692	770,989	65,066
1,410,983	2,420,689	151,758	131,799	783,014	9,244,688	110,666	1,094,011	4,548,661	178,543	271,975	2,048,702	5,512,171	507,741	85,435	6,729,721	779,064	65,834
1,423,754	2,448,400	153,399	133,255	792,284	9,350,949	111,817	1,104,389	4,604,000	180,655	275,080	2,071,751	5,575,623	513,568	86,432	6,806,750	788,339	66,602
1,436,525	2,476,112	155,039	134,711	800,954	9,457,210	112,968	1,114,767	4,659,339	182,767	278,185	2,094,800	5,639,076	519,396	87,428	6,883,779	797,015	67,370
1,449,296	2,503,823	156,680	136,168	809,624	9,563,471	114,119	1,125,144	4,714,678	184,879	281,291	2,117,848	5,702,528	525,223	88,425	6,960,809	805,690	68,138
<b>1,372,671</b>	<b>2,337,554</b>	<b>146,835</b>	<b>127,430</b>	<b>757,606</b>	<b>8,925,904</b>	<b>107,212</b>	<b>1,062,878</b>	<b>4,382,642</b>	<b>172,207</b>	<b>262,658</b>	<b>1,979,557</b>	<b>5,321,814</b>	<b>490,260</b>	<b>82,446</b>	<b>6,498,633</b>	<b>753,639</b>	<b>63,530</b>

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	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Flint Run Substation	Total
901,544	8,611,044	1,159,020	114,192	167,197	70,999	2,568,654	4,863,728	237,854	904,935	155,720	62,994	2,406,521	255,840	4,187,938	2,334,389	122,372	99,295	8,265,442	4,628,649	6,330,140	3,766,764	7,593,984	238,217	1,785,978	338,411	-	338,667,126
914,718	8,743,469	1,174,913	115,752	169,820	72,211	2,609,417	4,940,571	241,531	919,534	158,160	63,936	2,449,467	259,757	4,254,756	2,384,178	124,359	100,934	8,443,256	4,733,053	6,444,860	3,835,772	7,745,558	241,859	1,827,992	356,678	-	342,362,577
927,891	8,875,909	1,190,806	117,312	172,443	73,422	2,650,180	5,017,415	245,209	932,134	160,800	64,879	2,492,426	263,675	4,321,574	2,434,096	126,345	102,573	8,621,100	4,837,458	6,559,581	3,904,780	7,903,133	245,502	1,870,006	374,945	-	346,057,063
941,064	9,008,508	1,206,699	118,872	175,066	74,634	2,690,938	5,084,250	248,886	945,732	163,039	65,821	2,535,409	267,592	4,388,385	2,484,008	128,331	104,212	8,798,955	4,941,851	6,674,268	3,973,780	8,057,692	249,144	1,912,015	393,210	7,049	349,746,718
954,238	9,141,027	1,222,592	120,431	177,688	75,845	2,731,692	5,171,075	252,563	959,328	165,479	66,763	2,578,425	271,509	4,455,187	2,508,897	130,317	105,851	8,976,830	5,046,231	6,788,983	4,042,772	8,212,234	252,786	1,954,019	411,473	20,991	353,435,316
967,411	9,273,546	1,238,485	121,991	180,311	77,056	2,772,447	5,247,901	256,239	972,925	167,918	67,705	2,621,481	275,426	4,521,990	2,558,797	132,303	107,489	9,154,794	5,150,612	6,903,979	4,111,764	8,366,777	256,427	1,996,024	429,736	34,989	357,131,555
980,585	9,496,066	1,254,378	123,551	183,933	78,297	2,813,200	5,324,727	259,916	986,521	170,358	68,947	2,664,680	279,342	4,588,792	2,608,071	134,289	109,128	9,332,722	5,254,992	7,018,374	4,180,758	8,521,323	260,669	2,038,028	447,998	49,149	360,830,322
993,758	9,538,585	1,270,271	125,110	185,556	79,478	2,853,954	5,401,553	263,593	1,000,117	172,797	69,590	2,708,017	283,259	4,655,595	2,658,017	136,275	110,767	9,510,731	5,359,373	7,133,076	4,249,750	8,675,870	263,711	2,080,337	466,263	63,273	364,532,795
1,006,931	9,671,105	1,286,266	126,670	188,179	80,690	2,894,709	5,478,379	267,270	1,013,714	175,236	70,532	2,722,398	287,176	4,722,398	2,708,265	138,260	112,406	9,688,777	5,463,761	7,247,785	4,318,744	8,830,419	267,353	2,122,049	484,528	77,461	368,161,601
1,020,105	9,803,626	1,302,354	128,230	190,891	81,901	2,935,461	5,555,205	270,946	1,027,310	177,676	71,474	2,794,754	291,093	4,789,200	2,758,317	140,246	114,044	9,868,860	5,569,158	7,362,493	4,387,738	8,984,967	270,995	2,164,062	502,793	91,698	371,812,075
1,033,278	9,936,146	1,316,462	129,790	193,424	83,112	2,976,215	5,632,031	274,623	1,040,907	180,115	72,416	2,838,142	295,009	4,856,003	2,808,396	142,232	115,683	10,044,975	5,672,554	7,477,201	4,456,731	9,139,519	274,637	2,206,074	521,058	105,936	375,390,597
1,046,452	10,068,666	1,334,560	131,349	196,047	84,323	3,016,968	5,708,857	278,300	1,054,503	182,555	73,359	2,881,536	298,926	4,922,805	2,858,518	144,218	117,322	10,223,123	5,776,950	7,591,909	4,525,725	9,294,071	278,278	2,248,087	539,323	120,190	379,061,584
1,059,625	10,201,297	1,350,658	132,909	198,669	85,534	3,057,722	5,785,683	281,977	1,068,100	184,994	74,301	2,926,525	302,843	4,989,808	2,908,612	146,204	118,960	10,401,295	5,881,347	7,705,617	4,594,719	9,448,625	281,920	2,290,099	557,567	163,541	382,811,845
<b>980,585</b>	<b>9,496,063</b>	<b>1,254,575</b>	<b>123,551</b>	<b>182,933</b>	<b>78,267</b>	<b>2,813,197</b>	<b>5,324,721</b>	<b>259,916</b>	<b>986,520</b>	<b>170,357</b>	<b>68,647</b>	<b>2,665,289</b>	<b>279,342</b>	<b>4,588,767</b>	<b>2,616,351</b>	<b>134,289</b>	<b>109,128</b>	<b>9,332,966</b>	<b>5,254,999</b>	<b>7,018,384</b>	<b>4,180,754</b>	<b>8,521,321</b>	<b>260,669</b>	<b>2,038,036</b>	<b>448,000</b>	<b>56,483</b>	<b>360,769,473</b>

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

				Link to Appendix A, line 23	Link to Appendix A, line 23
<b>Calculation of Distribution Accumulated Depreciation</b>					
		Source			
December		Prior year FERC Form 1 p219.26.b	For 2020	-	-
January		company records	For 2021	-	-
February		company records	For 2021	-	-
March		company records	For 2021	-	-
April		company records	For 2021	-	-
May		company records	For 2021	-	-
June		company records	For 2021	-	-
July		company records	For 2021	-	-
August		company records	For 2021	-	-
September		company records	For 2021	-	-
October		company records	For 2021	-	-
November		company records	For 2021	-	-
December		p219.26.b	For 2021	-	-
<b>Distribution Accumulated Depreciation</b>				-	-
<b>Calculation of Intangible Accumulated Depreciation</b>					
		Source			
December		Prior year FERC Form 1 p200.21.b	For 2020	21,678,378	-
December		p200.21b	For 2021	26,248,266	26,248,266
25	<b>Accumulated Intangible Depreciation</b>			23,963,322	36,248,366
				Link to Appendix A, line 25	Link to Appendix A, line 25
<b>Calculation of General Accumulated Depreciation</b>					
		Source			
December		Prior year FERC Form 1 p219.28b	For 2020	14,821,108	-
December		p219.28.b	For 2021	17,708,871	17,708,871
24	<b>Accumulated General Depreciation</b>			16,264,990	17,708,871
				Link to Appendix A, line 24	Link to Appendix A, line 24
<b>Calculation of Production Accumulated Depreciation</b>					
		Source			
December		Prior year FERC Form 1 p219.20.b-24.b	For 2020	-	-
January		company records	For 2021	-	-
February		company records	For 2021	-	-
March		company records	For 2021	-	-
April		company records	For 2021	-	-
May		company records	For 2021	-	-
June		company records	For 2021	-	-
July		company records	For 2021	-	-
August		company records	For 2021	-	-
September		company records	For 2021	-	-
October		company records	For 2021	-	-
November		company records	For 2021	-	-
December		p219.20.b thru 219.24.b	For 2021	-	-
<b>Production Accumulated Depreciation</b>				-	-
8	<b>Total Accumulated Depreciation</b>	Sum of averages above		400,997,785	426,768,982
				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 Amount	Electric Portion	Non-electric Portion	Details
			Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies Transmission Materials & Supplies	p227.8	-	-	-	
37	Undistributed Stores 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			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
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			Beg of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B) Attachment 5	2,201,650,730	-	-	
15	Plant In Service Transmission Plant in Service	(Note B) Attachment 5	2,077,276,433	-	-	
23	Accumulated Depreciation Transmission Accumulated Depreciation	(Note B) Attachment 5	338,667,126	-	-	

**Pre-Commercial Costs Capitalized**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			EDP for Estimate and BOP for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)	Details
35	Unamortized Capitalized Pre-Commercial Costs		\$ -	\$ -	\$ -	\$ -	

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg 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 A&G Regulatory Commission Exp Account 928	(Note G) p323.189.d	-	-	-	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 A&G General Advertising Exp Account 930.1	(Note F) p323.191.d	-	-	-	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
110	Income Tax Rates SIT - State Income Tax Rate or Composite (Note H)	MD 8.25%	WV 6.5%	PA 9.99%	VA 6.0%		
		Composite is calculated based on sales, payroll and property for each jurisdiction					
		7.2091%					

**Education and Out Reach Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned ASG General Advertising Exp Account 930.1 (Note J) p.323.191.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 Excluded Transmission Facilities - Step-Up 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		Reg of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related Amount	Details
36	Prepayments Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments	Prepaid Insurance	355,164 393,369	Enter \$ 374,267	100%	374,267	
			- 0	0	100%	0	
			355,164 393,369	374,267		374,267	

**Detail of Account 566 Miscellaneous Transmission Expenses**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense	-	
72	Miscellaneous Transmission Expense	1,354,935	
	Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 1,354,935	
			Cost Element Name 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, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM 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.
149	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		





Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
				326.16						2,667.60			
152.16	280.56		14,900.48	2,506.44	1,255.08				124,532.16		3,449.52		
153,098.90	13,533.12	35,356.00	110,621.03	329,705.52	18,435.60	17,476.20	104,036.75	1,275,059.42		267,976.42	21,895.68	37,265.52	
			96,614.37							8,427.60			35,708.88
			351,686.66							385,008.96			198,163.20
													42,710.88
153,251	13,814	35,356	573,823	332,538	19,691	17,476	104,037	1,275,059	124,532	664,081	25,345	37,266	276,583

Altoona	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
							89,615.84	6,363.37		2,101.91		517,970.64			18,562.53	
761,426.66	69,926.40	11,957.52	924,355.85	104,102.58	9,215.64	158,080.80	\$1,390,165.90	185,275.18	18,716.76	29,370.46	14,535.01	331,096.06	\$921,955.01	44,123.11	144,582.98	29,273.53
							80,158.20									
							30,313.10									
761,427	69,926	11,958	924,356	104,103	9,216	158,081	1,590,253	191,639	18,717	31,472	14,535	489,067	921,955	44,123	163,166	29,274

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Flint Run	Damascus SS	Warren Substation	Piercebrook SS	Total
	115,819.69															2,593,138
	57,954.43							118,495.42	12,129.11	248,303.39	615,699.38			37,887.06		2,774,010
																-
11,306.52	115,017.29	47,002.89	801,669.67	599,875.20	23,780.22	19,665.84	63,150.95	1,134,202.09	1,364,347.24	579,644.64	1,238,942.34	134,464.23	43,703.11	466,234.62	219,183.89	19,036,894
																-
																-
																-
	36,844.53															7,448,318
	75,414.72						875,579.91					526,708.64				4,194,509
	118,952.58						\$1,193,122.04					\$2,368.45				8,509,601
																-
																-
																-
																-
11,307	520,003	47,003	801,670	599,875	23,780	19,666	2,135,853	1,252,698	1,376,476	827,948	1,854,642	163,541	43,703	504,122	219,184	44,556,469

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	993,799
391	Office Furniture & Equipment	20	SQ	0	5.00	112,862
	Information Systems	10	SQ	0	10.00	754,482
	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	
	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	1,047,247
398	Miscellaneous Equipment	15	SQ	0	6.67	
<b>Total General Plant</b>						<b>2,908,389</b>
Total General Plant Depreciation Expense (must tie to p336.10.b & c)						<b>2,908,389</b>
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	4,570,464
<b>Total Intangible Plant</b>						<b>4,570,464</b>
Total Intangible Plant Amortization (must tie to p336.1 d & e)						<b>4,570,464</b>

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

**PBOP Expenses**

1	Total PBOP expenses	22,896,433
2	Amount relating 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	TRAILCo FTEs (labor not capitalized) current year	0,000
7	TRAILCo PBOP Expense for base year	-
8	TRAILCo PBOP Expense in Account 926 for current year	0
57	9 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.

Step 3 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		
<b>Step 1 For Estimate:</b>	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
<b>Total</b>	-	-	-	-		
<b>Step 3 For Reconciliation:</b>	Pre-Commercial Costs					
	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)						
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...						
<b>Total</b>	-	-	-	-	-	-
Total Additions to Plant In Service (sum of the above for each project)			Refer to Attachment 5 - Cost Support Plant in Service Worksheet			-
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 benefiting 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
<b>Total</b>	<b>877,000,000</b>	<b>1.00000</b>

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.



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ATTACHMENT H-18A  
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Mainsburg (in service)	Piercebrotk SS (in service)	Moshannon (in service)	Farmers Valley SS (in service)				
LOC (prior year CWIP) p216.b.43		(1)							
Jan 2021	Actual	148,043							
Feb	Actual	(568)							
Mar	Actual	(7,754)	(2,395)	(403)	(8,977)			(159)	(7,188)
Apr	Budget					826,829			
May	Budget								
Jun	Budget								
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget						134,337,104		
Dec	Budget						1,200		
Total		139,720	(2,395)	(403)	(8,977)	826,829	134,338,304	(159)	(7,188)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Clayburg Ring Bus (in service)	Johnstown SS Capacitor (in service)	Shawville (in service)	Monocacy SS (in service)	Yeagerstown (in service)	Nyswaner (in service)		
LOC (prior year CWIP) p216.b.43									
Jan 2021	Actual								
Feb	Actual								
Mar	Actual	(1,774)	(265)	(521)	(8,763)	(260)	(215)		
Apr	Budget								
May	Budget								
Jun	Budget								
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total		(1,774)	(265)	(521)	(8,763)	(260)	(215)		

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

Month End Balances									
Other Projects PIS (Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Mainsburg (in service)	Piercebrotk SS (in service)	Shingletown (in service)	Farmers Valley SS (in service)	New Martinsville (in service)	Capacitor (in service)	Flint Run Substation (in service)	Barlottesville (in service)	Squab Hollow SVC (in service)
	(1)								
Jan 2021	148,042	-	-	-	-	-	-	-	-
Feb	147,474	-	-	-	-	-	-	-	-
Mar	139,720	(2,395)	(403)	(8,977)	-	-	-	(159)	(7,188)
Apr	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
May	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Jun	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Jul	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Aug	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Sep	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Oct	139,720	(2,395)	(403)	(8,977)	826,829	-	-	(159)	(7,188)
Nov	139,720	(2,395)	(403)	(8,977)	826,829	-	134,337,104	(159)	(7,188)
Dec	139,720	(2,395)	(403)	(8,977)	826,829	-	134,338,304	(159)	(7,188)
Total	1,692,711	(23,953)	(4,026)	(89,770)	7,441,457	-	268,675,408	(1,589)	(71,876)

Month End Balances									
Other Projects PIS (Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Clayburg Ring Bus (in service)	Johnstown SS Capacitor (in service)	Shawville (in service)	Monocacy SS (in service)	Yeagerstown (in service)	Nyswaner (in service)			
Jan 2021	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-
Mar	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Apr	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
May	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Jun	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Jul	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Aug	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Sep	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Oct	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Nov	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Dec	(1,774)	(265)	(521)	(8,763)	(260)	(215)			
Total	(17,743)	(2,654)	(5,206)	(87,628)	(2,605)	(2,149)			
	(1,364.82)	(204.19)	(400.49)	(6,740.60)	(200.37)	(165.35)			

3	April	Year 2	TO adds Cap Adds and CWIP 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																		
	Wylie Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	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 Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)		
	\$ 2,428,265	\$ 5,066,123.26	\$ 206,563.96	\$ 2,109,327.71	\$ 796,003.93	\$ 678,999.70	\$ 4,141,364	\$ 550,103	\$ 574,031	\$ 541,802	\$ 808,943	\$ 5,073,484	\$ 230,587	\$ 95,438	\$ 575,936	\$ 225,130	\$ 2,808,616	\$ 5,822,902	\$ 122,144,535		
	502 Junction Substation	Waldo Run	Conemaugh	Bearsville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grovet SS Capacitor		
	\$ 1,632,115.28	\$ 7,525,186.64	\$ 3,326,380.58	\$ 383,984.37	\$ 1,121,231.54	\$ 567,819.10	\$ 134,540	\$ 74,662	\$ 4,183,301	\$ 138,971	\$ 205,221	\$ 882,083	\$ 65,819	\$ 266,885	\$ 13,504,765	\$ 176,027	\$ 50,727	\$ -	\$ 101,183		
	Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Barlottesville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation		
	\$ 9,152,653.82	\$ 1,480,977.50	\$ 103,624.42	\$ 2,327,988.25	\$ 5,772,551.69	\$ 4,515,403.70	\$ 82,408	\$ 3,959,296	\$ 165,810	\$ 908,886	\$ 5,958,474	\$ 2,264,521	\$ 3,812,141	\$ 209,788	\$ 111,144	\$ 1,802,446	\$ 4,689,872	\$ 245,071	\$ 2,931,343		
	Total Revenue Requirement																Flint Run Substation	New Martinsville Capacitor	Piercebrotk Substation	Joffre Substation S1041	
	\$ 243,356,791.05																2258215.713	62545.41977	1,322,573	-	

5 June Year 2 Results of Step 3 go into effect

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 to be in service in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill (in service)	Erie South (in service)	Joffre Sub (in service)	Oak Mound (in service)	Damascus SS (in service)	Warren SS (in service)	Kammer SS (in service)	502 Junction - Territorial Line (monthly additions) (in service)
Dec (Prior Year CWIP) p216.b.43	Actual	-			-				
Jan 2022	Actual	876			15,050				
Feb	Actual	876			23,046				
Mar	Actual	876			8,018				
Apr	Budget								
May	Budget								
Jun	Budget								107,000
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget				3,957,372				
Dec	Budget								496,068
Total		2,628			4,003,487				603,068

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill (in service)	502 Jct Substation (in service)	Black Oak (in service)	Osage Whiteley (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hunterstown (in service)	Wyle Ridge (in service)
Dec (Prior Year CWIP) p216.b.43	Actual								
Jan 2022	Actual		365,972	(6,558)				(90)	
Feb	Actual		569,454	1,890				(183)	
Mar	Actual		319,521	3,164					
Apr	Budget			1,630,509					
May	Budget								
Jun	Budget								
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget		500,000						
Total			1,754,947	1,629,006				(273)	

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Grandpoint & Gullford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadowbrook SS Capacitor (in service)	Conemaugh (in service)	Rider (in service)	Cabot Substation (in service)	Armstrong (in service)
Dec (Prior Year CWIP) p216.b.43	Actual								
Jan 2022	Actual			69,640	1,402		(30)		
Feb	Actual				685,497				
Mar	Actual								
Apr	Budget								
May	Budget								
Jun	Budget								
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total				69,640	686,900		(30)		

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

Other Projects PIS (Monthly additions)	Month End Balances							
	Richwood Hill (in service)	Erie South (in service)	Joffre Sub (in service)	Oak Mound (in service)	Damascus SS (in service)	Warren SS (in service)	Kammer SS (in service)	502 Junction - Territorial Line (monthly additions) (in service)
	-	-	-	-	-	-	-	-
	876	-	-	15,050	-	-	-	-
	1,752	-	-	38,096	-	-	-	-
	2,628	-	-	46,115	-	-	-	-
	2,628	-	-	46,115	-	-	-	-
	2,628	-	-	46,115	-	-	-	-
	2,628	-	-	46,115	-	-	-	107,000
	2,628	-	-	46,115	-	-	-	107,000
	2,628	-	-	46,115	-	-	-	107,000
	2,628	-	-	46,115	-	-	-	107,000
	2,628	-	-	46,115	-	-	-	107,000
	2,628	-	-	4,003,487	-	-	-	107,000
	2,628	-	-	4,003,487	-	-	-	603,068
	28,908	-	-	8,429,036	-	-	-	1,245,068
	2,224	-	-	648,387	-	-	-	95,774

Other Projects PIS (Monthly additions)	Month End Balances							
	Shuman Hill (in service)	502 Jct Substation (in service)	Black Oak (in service)	Osage Whiteley (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hunterstown (in service)	Wyle Ridge (in service)
	-	-	-	-	-	-	-	-
	-	365,972	(6,558)	-	-	-	-	(90)
	-	935,426	(4,668)	-	-	-	-	(273)
	-	1,254,947	(1,503)	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,254,947	1,629,006	-	-	-	-	(273)
	-	1,754,947	1,629,006	-	-	-	-	(273)
	-	14,350,864	14,648,324	-	-	-	-	(3,091)
	-	1,103,912.61	1,126,794.12	-	-	-	-	(237.76)

Other Projects PIS (Monthly additions)	Month End Balances							
	Grandpoint & Gullford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadowbrook SS Capacitor (in service)	Conemaugh (in service)	Rider (in service)	Cabot Substation (in service)	Armstrong (in service)
	-	-	-	-	-	-	-	-
	-	-	69,640	1,402	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	69,640	686,900	-	-	(30)	-
	-	-	766,042	6,870,399	-	-	(361)	-
	-	-	58,926.34	528,492.20	-	-	(27.79)	-



**EXHIBIT NO. TRC-203  
ATTACHMENT H-18A  
Page 32 of 52**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Mainsburg (In service)	Piercebrook SS (In service)	Shingletown (In service)	Farmers Valley SS (In service)	New Martinsville Capacitor (In service)	Flint Run Substation (In service)	Bartonville (In service)	Squab Hollow SVC (In service)	
Dec (Prior Year CWP) p216.b.43									
Jan 2022							107,408		
Feb	9,954						1,147,249		
Mar							162,194		
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov							9,476,214		318,495
Dec									
Total	250,000								318,495
New Transmission Plant Additions for Year 3 (13 month average balance)	259,954						10,893,066		318,495

Other Projects PIS (Monthly additions)	Month End Balances								
	Mainsburg (In service)	Piercebrook SS (In service)	Shingletown (In service)	Farmers Valley SS (In service)	New Martinsville Capacitor (In service)	Flint Run Substation (In service)	Bartonville (In service)	Squab Hollow SVC (In service)	
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	107,408	-	-	-
	9,954	-	-	-	-	1,254,658	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	1,416,852	-	-	-
	9,954	-	-	-	-	10,893,066	-	-	318,495
	259,954	-	-	-	-	10,893,066	-	-	318,495
	359,494	-	-	-	-	34,483,014	-	-	636,989
	27,653.41	-	-	-	-	2,652,539.52	-	-	48,999.17

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Clayburg Ring Bus (In service)	Johnstown SS Capacitor (In service)	Shawville (In service)	Monocacy SS (In service)	Yeagerstown (In service)	Nyswaner (In service)			
Dec (Prior Year CWP) p216.b.43									
Jan 2022									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Total									
New Transmission Plant Additions for Year 3 (13 month average balance)									

Other Projects PIS (Monthly additions)	Month End Balances								
	Clayburg Ring Bus (In service)	Johnstown SS Capacitor (In service)	Shawville (In service)	Monocacy SS (In service)	Yeagerstown (In service)	Nyswaner (In service)			
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubts Transformer #2 (Monthly additions)	Doubts Transformer #3 (Monthly additions)	Doubts Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)	
Wyle Ridge (Monthly additions)	2,263,515	4,903,178.43	192,879.26	778,990.52	742,972.12	687,842.45	3,867,586	514,239	474,534	566,746	755,615	4,741,232	216,466	89,170	538,178	222,504	2,605,024	6,634,107	114,221,766

	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Alloona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor	
502 Junction Substation	2,081,618.09	6,850,967.56	3,107,000.13	358,808.42	1,049,084.88	530,224.10	125,605	69,751	3,908,774	129,848	191,754	824,305	61,500	249,421	12,721,719	164,489	47,399	-	94,867

	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation	
Richwood Hill	8,543,822.33	1,383,464.69	96,830.19	2,188,162.17	5,379,220.43	4,219,639.70	77,014	3,726,333	155,298	849,393	5,561,281	2,113,517	3,556,185	195,733	103,867	1,683,949	4,382,826	229,017	2,740,626

Total Revenue Requirement	\$ 241,537,882.12
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Flint Run Substation	New Martinsville Capacitor	Piercebrook Substation	Joffre Substation S1041
15,531,221	0.00	1,236,803	-



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		=		(11,890,774) <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.	
231,466,017		243,356,791					
Interest on Amount of Refunds or Surcharges		0.2800%					
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	(990,898)		11.5	(31,907)	(1,022,805)	
Jul	Year 1	(990,898)		10.5	(29,132)	(1,020,030)	
Aug	Year 1	(990,898)		9.5	(26,358)	(1,017,256)	
Sep	Year 1	(990,898)		8.5	(23,583)	(1,014,481)	
Oct	Year 1	(990,898)		7.5	(20,809)	(1,011,707)	
Nov	Year 1	(990,898)		6.5	(18,034)	(1,008,932)	
Dec	Year 1	(990,898)		5.5	(15,260)	(1,006,158)	
Jan	Year 2	(990,898)		4.5	(12,485)	(1,003,383)	
Feb	Year 2	(990,898)		3.5	(9,711)	(1,000,609)	
Mar	Year 2	(990,898)		2.5	(6,936)	(997,834)	
Apr	Year 2	(990,898)		1.5	(4,162)	(995,060)	
May	Year 2	(990,898)		0.5	(1,387)	(992,285)	
Total		(11,890,774)				(12,090,539)	
		Balance		Interest		Amort	
Jun	Year 2	(12,090,539)		0.2800%	(1,025,976)	(11,098,417)	
Jul	Year 2	(11,098,417)		0.2800%	(1,025,976)	(10,103,516)	
Aug	Year 2	(10,103,516)		0.2800%	(1,025,976)	(9,105,830)	
Sep	Year 2	(9,105,830)		0.2800%	(1,025,976)	(8,105,350)	
Oct	Year 2	(8,105,350)		0.2800%	(1,025,976)	(7,102,668)	
Nov	Year 2	(7,102,668)		0.2800%	(1,025,976)	(6,095,978)	
Dec	Year 2	(6,095,978)		0.2800%	(1,025,976)	(5,087,070)	
Jan	Year 3	(5,087,070)		0.2800%	(1,025,976)	(4,075,338)	
Feb	Year 3	(4,075,338)		0.2800%	(1,025,976)	(3,060,772)	
Mar	Year 3	(3,060,772)		0.2800%	(1,025,976)	(2,043,366)	
Apr	Year 3	(2,043,366)		0.2800%	(1,025,976)	(1,023,112)	
May	Year 3	(1,023,112)		0.2800%	(1,025,976)	(0)	
Total with interest						(12,311,715)	
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest						(12,311,715) Input to Appendix A, Line 147	
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)						\$ 241,537,882	
Revenue Requirement for Year 3						229,226,167	

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 Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	
\$ (12,311,715)	(3,860)	(39,588)	38,980	(93,761)	(26,891)	(201,824)	(33,414)	(39,063)	(1,361,128)	(10,127)	(268,998)	(119,010)	(5,908,178)	(156,773)	(88,240)	(11,149)	(4,671)	(28,177)	
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairstown	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor		
973,656	(2,483)	(72,520)	(3,655)	(6,802)	(10,045)	(204,724)	(18,765)	(161,406)	(42,184)	(3,221)	(247,497)	(28,104)	(43,155)	(579,564)	(53,858)	(5,071)	(4,033)		
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill		
(6,716)	(111,577)	(221,009)	(8,616)	(181,677)	(7,758)	(4,908)	(44,486)	(110,011)	(188,203)	(10,310)	(5,440)	(13,060)	(646,682)	(291,361)	(284,194)	(229,649)	(448,985)		
Damascus SS	Warren Substation	Joffre SS	Piercebroke SS	Flint Run	New Martinsville Capacitor														
(11,993)	(143,083)	-	(64,556)	(343,380)	(64,760)														

9 May Year 3

Post results of Step 8 on PJM web site  
\$ 229,226,167

10 June Year 3

Results of Step 8 go into effect  
\$ 229,226,167

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

**Revenue Requirement By Project**

Fixed Charge Rate (FCR) if not a CIAC			
Formula Line			
A	137	FCR without Depreciation and Pre-Commercial Costs	10.3003%
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial Line B less Line A	10.9541%
C			0.6538%
FCR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	1.4046%

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

		PJM Upgrade ID: b0328.1, b0328.2, b0347.1, b0347.2, b0347.3, b0347.4				PJM Upgrade ID: b0216, b0226, b1166				PJM Upgrade ID: b0216					
10	Details	502 Junction - Territorial Line (CWP + Plant In Service)				Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)					
11	Schedule 12 (Yes or No)	Yes				Yes				Yes					
12	CIAC Allowed ROE (Yes or No)	No				No				No					
13	Allowed ROE	12.70%				11.70%				12.70%					
14	FCR without Incentive ROE	10.3003%				10.3003%				10.3003%					
15	FCR by This Project	10.9541%				10.3003%				10.9541%					
16	Investment	848,231,035				16,349,196				31,855,961					
17	Annual Depreciation Exp from Attachment 5	21,306,084				579,504				1,413,699					
18	See Calculations for each item below	Invest Yr	Return	Depreciation	Pre-Commercial Exp	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19	See Calculations for each item below	2011	87,370,965.94	21,306,084.49	0.00	(5,608,177.81)	102,762,792.62	1,684,010.90	579,503.67	(119,009.83)	2,144,504.74	3,281,249.19	1,413,699.43	(268,997.65)	4,425,910.97
20	See Calculations for each item below	2011	92,954,687.66	21,306,084.49	0.00	(5,608,177.81)	109,311,588.34	1,684,010.90	579,503.67	(119,009.83)	2,144,504.74	3,485,519.00	1,413,699.43	(268,997.65)	4,634,120.79

**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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PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229			
North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bodington Transformer (Plant In Service)			
*Yes* if a project under PJM GATT Schedule 12, otherwise *No*				*Yes*				*No*			
*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise *No*				*No*				*No*			
Input the allowed ROE				11.70%				11.70%			
From line 3 above if *No* on line 12 and From line 7 above if *Yes* on line 12				10.3003%				10.3003%			
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				10.3003%				10.3003%			
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add				1,480,124				5,688,473			
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				40,402				162,622			
Annual Depreciation Exp from Attachment 5				5,984,001				5,688,473			
				162,622				162,194			
Return		Depreciation		Return		Depreciation		Return		Depreciation	
Reconciliation Amount		Revenue		Reconciliation Amount		Revenue		Reconciliation Amount		Revenue	
152,477.30	40,401.96	(10,126.59)	182,752.67	616,968.00	162,622.44	(1,361,128.03)	(582,133.51)	580,777.84	162,194.28	(29,063.13)	703,909.00
152,477.30	40,401.96	(10,126.59)	182,752.67	616,968.00	162,622.44	(1,361,128.03)	(582,133.51)	580,777.84	162,194.28	(29,063.13)	703,909.00

**For Plant in Service**  
\*Pre-Commercial Exp\* 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 At

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	PJM Upgrade ID: b0559				PJM Upgrade ID: b0495				PJM Upgrade ID: b0343				PJM Upgrade ID: b0344			
	Meadowbrook Capacitor (Plant In Service)				Kammer Transformers (Plant In Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3			
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"															
11	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"															
12	Input the allowed ROE															
13	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12															
14	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 2, and if line 12 is "Yes" then line 7															
15	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.															
16	Annual Depreciation Exp from Attachment 5															
17																
18																
19	See Calculations for each item below															
20	See Calculations for each item below															
	<b>Reconciliation Amount</b>				<b>Reconciliation Amount</b>				<b>Reconciliation Amount</b>				<b>Reconciliation Amount</b>			
	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue	Return	Depreciation	Revenue	Revenue
	542,768.90	145,073.55	(33,413.97)	654,428.48	3,036,646.15	831,940.92	(201,823.74)	3,666,762.33	419,348.97	94,889.93	(26,990.94)	487,347.95	391,590.62	82,943.28	(93,768.51)	380,772.38
	542,768.90	145,073.55	(33,413.97)	654,428.48	3,036,646.15	831,940.92	(201,823.74)	3,666,762.33	419,348.97	94,889.93	(26,990.94)	487,347.95	391,590.62	82,943.28	(93,768.51)	380,772.38

**For Plant in Service**  
 "Pre-Commercial Exp" is equal to the amount of pre-commercial Revenue is equal to the "Return" ("Investment" lines FCR)  
 "Reconciliation Amount" is created in the reconciliation in At

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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 29. 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 - Line 9 prior year net plant plus current year forecast of CWP or Cap Adds.  
 reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.  
 Annual Depreciation Exp from Attachment 5

See Calculations for each item below  
 See Calculations for each item below

**For Plant in Service**  
 "Pre-Commercial Exp" 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 At

PJM Upgrade ID: b0345				PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0563			
Double Replace Transformer #4				Cabot SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	10.3003%				10.3003%				10.3003%				10.3003%		
	10.3003%				10.3003%				10.3003%				10.3003%		
	4,050,160				5,848,040				13,120,157				1,910,390		
	149,569				153,251				332,538				19,691		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
417,177.27	149,569.17	38,980.10	605,726.54	602,363.82	153,251.06	(39,588.18)	716,026.70	1,351,411.32	332,538.12	(88,240.48)	1,595,708.96	195,775.33	19,690.68	(11,148.58)	205,317.43
417,177.27	149,569.17	38,980.10	605,726.54	602,363.82	153,251.06	(39,588.18)	716,026.70	1,351,411.32	332,538.12	(88,240.48)	1,595,708.96	195,775.33	19,690.68	(11,148.58)	205,317.43

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PJM Upgrade ID: b0564	PJM Upgrade ID: b1803	PJM Upgrade ID: b1243	PJM Upgrade ID: b0674, b1023, b1023.3
Harvey Run Capacitor	Doubs SS	Potter SS	Osage/Whitley
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
10.3003%	10.3003%	10.3003%	10.3003%
10.3003%	10.3003%	10.3003%	10.3003%
696,034	4,214,051	1,816,927	19,719,886
17,476	104,037	35,356	573,823
Return Depreciation Reconciliation Revenue	Return Depreciation Reconciliation Revenue	Return Depreciation Pre-Commercial Exp. Reconciliation Revenue	Return Depreciation Pre-Commercial Exp. Reconciliation Revenue
71,693.35 17,476.20 (4,671.45) 84,498.10	434,140.90 104,036.75 (28,177.45) 510,000.20	187,148 35,356 0 (3,860) 218,644.39	2,031,201 573,823 0 (156,773) 2,448,251.31

For Plant in Service  
 \*The "Commercial Exp" 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 AT



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	PJM Upgrade ID: b1800, b1804	PJM Upgrade ID: b1800	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1153
10	Madwater SS	Huntertown	Wade Run SS	Conemaugh
11	Yes	Yes	Yes	Yes
12	No	No	No	No
13	11.70%	11.70%	11.70%	11.70%
14	10.3003%	10.3003%	10.3003%	10.3003%
15	10.3003%	10.3003%	10.3003%	10.3003%
16	52,028,234	37,566,083	51,873,572	23,717,650
17	1,275,059	924,356	1,590,253	664,081
18	Return Depreciation Reconciliation amount Revenue	Return Depreciation Reconciliation amount Revenue	Return Depreciation Reconciliation amount Revenue	Return Depreciation Reconciliation amount Revenue
19	5,359,047 1,275,059 973,656 7,607,762.70	3,816,876 924,356 (247,497) 4,493,734.50	5,260,715 1,590,253 (579,564) 6,271,403.92	2,442,920 664,081 (161,408) 2,945,594.54
20	5,359,047 1,275,059 973,656 7,607,762.70	3,816,876 924,356 (247,497) 4,493,734.50	5,260,715 1,590,253 (579,564) 6,271,403.92	2,442,920 664,081 (161,408) 2,945,594.54

**For Plant in Service**  
 "Pre-Commercial Exp" 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 At

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**For Plant in Service**  
"Pre-Commercial Exp" is equal to the amount of pre-commer  
Revenue is equal to the "Return" ("Investment" lines FGR)  
"Reconciliation Amount" is created in the reconciliation in At

	PJM Upgrade ID: b1967				PJM Upgrade ID: b1608, b1769				PJM Upgrade ID: b1945				PJM Upgrade ID: b1610			
	Blairsville SS				Four Mile Jct				Johnstown SS (2nd ofr)				Yoderburn			
11	*Yes* if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes			
12	*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				No				No				No			
13	Input the allowed ROE				11.70%				11.70%				11.70%			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				10.3003%				10.3003%				10.3003%			
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				10.3003%				10.3003%				10.3003%			
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.				2,804,607				8,24,525				4,136,995			
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				69,926				191,639				104,303			
	Annual Depreciation Exp from Attachment 5															
	<b>Reconciliation amount</b>				<b>Reconciliation amount</b>				<b>Reconciliation amount</b>				<b>Reconciliation amount</b>			
18	Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue	
19	288,882	69,926	(18,765)	340,043.14	857,446	191,639	(53,858)	995,227.28	426,122	104,303	(28,104)	502,320.57	101,825	23,780	(6,716)	118,889.17
20	288,882	69,926	(18,765)	340,043.14	857,446	191,639	(53,858)	995,227.28	426,122	104,303	(28,104)	502,320.57	101,825	23,780	(6,716)	118,889.17

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PJM Upgrade ID: b1990	PJM Upgrade ID: b1801	PJM Upgrade ID: b1965	PJM Upgrade ID: b1839												
GrandView Capacitor	Altoona SW	Lucer	Grand Point & Guilford												
Yes	Yes	Yes	Yes												
No	No	No	No												
11.70%	11.70%	11.70%	11.70%												
10.3003%	10.3003%	10.3003%	10.3003%												
10.3003%	10.3003%	10.3003%	10.3003%												
543,071	30,555,977	1,014,567	1,499,851												
13,814	761,427	25,345	37,266												
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue				
55,938	13,814	(3,655)	66,096.10	3,147,347	761,427	(204,724)	3,704,050.22	104,503	25,345	(6,802)	123,046.63	154,489	37,266	(10,045)	181,708.83
55,938	13,814	(3,655)	66,096.10	3,147,347	761,427	(204,724)	3,704,050.22	104,503	25,345	(6,802)	123,046.63	154,489	37,266	(10,045)	181,708.83

For Plant in Service  
 \*Pre-Commercial Exp\* 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 At

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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 29. 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 - Unit of prior year net plant plus current year forecast of CWP or Cap Adds.  
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.  
Annual Depreciation Cap from Attachment 5  
See Calculations for each item below  
See Calculations for each item below

PJM Upgrade ID: b1984				PJM Upgrade ID: b1672				PJM Upgrade ID: b1998				PJM Upgrade ID: b1999, b2002				PJM Upgrade ID: b2342			
Moshannon				Carbon Center				Shawville				Northwood				Shump Hill Sub			
Yes				Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	10.3003%				10.3003%				10.3003%				10.3003%				10.3003%		
	10.3003%				10.3003%				10.3003%				10.3003%				10.3003%		
	6,468,033				480,984				1,965,177				0				1,291,386		
	158,081				11,958				47,003				0				31,472		
		Reconciliation amount	Revenue			Reconciliation amount	Revenue			Reconciliation amount	Revenue			Reconciliation amount	Revenue			Reconciliation amount	Revenue
	666,225	158,081	(43,153)		49,543	11,958	(3,221)		202,418	47,003	(13,900)		0	0	0		133,016	31,472	(8,618)
	666,225	158,081	(43,153)		49,543	11,958	(3,221)		202,418	47,003	(13,900)		0	0	0		133,016	31,472	(8,618)

**For Plant in Service**  
"Pre-Commercial Cap" is equal to the amount of pre-commer  
Revenue is equal to the "Return" ("Investment" times FCR)  
"Reconciliation Amount" is created in the reconciliation in At

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PJM Upgrade ID: b1770	PJM Upgrade ID: b2148	PJM Upgrade ID: b6556	PJM Upgrade ID: b1023.1	PJM Upgrade ID: b1941
Buffalo Road	Pleasantville Capacitor	Grover SS Capacitor	502 Junction Substation	Hindstone Lake - Homer City
Yes	Yes	Yes	Yes	Yes
No	No	No	No	No
11.70%	11.70%	11.70%	11.70%	11.70%
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%
370,698	0	811,248	19,000,341	10,746,145
9,216	0	11,307	124,532	276,583
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
38,183 9,216 (2,483) 44,916.96	0 0 0 0.00	83,561 11,307 (4,908) 89,959.82	1,957,086 124,532 (42,184) 2,039,433.63	1,106,882 276,583 (72,500) 1,310,964.74
38,183 9,216 (2,483) 44,916.96	0 0 0 0.00	83,561 11,307 (4,908) 89,959.82	1,957,086 124,532 (42,184) 2,039,433.63	1,106,882 276,583 (72,500) 1,310,964.74

**For Plant in Service**  
 "Pre-Commercial Cap" is equal to the amount of pre-commer  
 Revenue is equal to the "Return" ("Investment" times FCR)  
 "Reconciliation Amount" is created in the reconciliation in At

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	PJM Upgrade ID: b2343				PJM Upgrade ID: b1840				PJM Upgrade ID: b2235				PJM Upgrade ID: b2260			
	West Union				Rider Sub (West Milford)				Monocacy SS				Bartonville SS Capacitor			
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%			
14	10.3003%				10.3003%				10.3003%				10.3003%			
15	10.3003%				10.3003%				10.3003%				10.3003%			
16	758,363				16,195,297				33,383,313				606,579			
17	18,717				520,000				801,670				14,535			
	Return		Depreciation		Return		Depreciation		Return		Depreciation		Return		Depreciation	
18	78,113		18,717		1,668,159		520,000		3,417,970		801,670		62,479		14,535	
19	(5,071)		91,759.54		(111,577)		2,076,585.62		(221,009)		3,998,630.74		(4,033)		72,981.26	
20	78,113		18,717		1,668,159		520,000		3,417,970		801,670		62,479		14,535	
	Reconciliation amount		Revenue		Reconciliation amount		Revenue		Reconciliation amount		Revenue		Reconciliation amount		Revenue	
	78,113		91,759.54		1,668,159		520,000		3,417,970		801,670		62,479		14,535	

**For Plant in Service**  
 \*Pre-Commercial Exp\* 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 At

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	PJM Upgrade ID: h1802 & h1608				PJM Upgrade ID: h0555				PJM Upgrade ID: h1943				PJM Upgrade ID: h0376				PJM Upgrade ID: h2364 & h2364.1			
10	Mainburg SS				Johnstown Sub Capacitor				Clayburg Ring Bus				Conemaugh Capacitor				Squab Hollow SS			
11	Yes				Yes				Yes				Yes				Yes			
12	No				No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%				11.70%			
14	10.3003%				10.3003%				10.3003%				10.3003%				10.3003%			
15	10.3003%				10.3003%				10.3003%				10.3003%				10.3003%			
16	30,353,174				1,223,509				6,662,225				0				15,778,954			
17	599,875				29,274				163,166				0				489,067			
	<b>Reconciliation amount</b>				<b>Reconciliation amount</b>				<b>Reconciliation amount</b>				<b>Reconciliation amount</b>				<b>Reconciliation amount</b>			
18	Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue		Return	Depreciation	Revenue	
19	3,126,458	599,875	(181,677)	3,544,656.00	126,025	29,274	(7,758)	147,539.83	686,227	163,166	(44,486)	804,906.12	0	0	0	0.00	1,624,450	489,067	(110,011)	2,003,506.56
20	3,126,458	599,875	(181,677)	3,544,656.00	126,025	29,274	(7,758)	147,539.83	686,227	163,166	(44,486)	804,906.12	0	0	0	0.00	1,624,450	489,067	(110,011)	2,003,506.56

See Calculations for each item below  
See Calculations for each item below

**For Plant in Service**  
"Pre-Commercial Cap" is equal to the amount of pre-commer  
Revenue is equal to the "Return" ("Investment" times FCR)  
"Reconciliation Amount" is created in the reconciliation in At

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PJM Upgrade ID: b2382 & b2632.1	PJM Upgrade ID: b2156	PJM Upgrade ID: b2546	PJM Upgrade ID: b2545	PJM Upgrade ID: b2441	PJM Upgrade ID: b2547, b2547.1, b2547.2
Squad Hollow SVC	Shingletown Capacitor	Nywayne	Richwood Hill	Erie South	Joffre 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%
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%
25,514,385	1,471,898	817,466	64,941,814	38,860,584	41,829,821
921,955	44,123	19,666	1,854,642	1,376,476	1,252,698
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
2,624,230 921,955 (188,203) 3,367,982.38	101,609 44,123 (10,310) 185,422.33	84,201 19,666 (5,440) 98,427.39	6,689,181 1,854,642 (448,885) 8,094,937.00	4,002,744 1,376,476 (284,196) 5,095,025.98	4,308,583 1,252,698 (291,361) 5,269,920.71
2,624,230 921,955 (188,203) 3,367,982.38	101,609 44,123 (10,310) 185,422.33	84,201 19,666 (5,440) 98,427.39	6,689,181 1,854,642 (448,885) 8,094,937.00	4,002,744 1,376,476 (284,196) 5,095,025.98	4,308,583 1,252,698 (291,361) 5,269,920.71

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



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PJM Upgrade ID: b2475	PJM Upgrade ID: b1991	PJM Upgrade ID: b2261	PJM Upgrade ID: b2494	PJM Upgrade ID: s1041	PJM Upgrade ID: b2587	PJM Upgrade ID: b2118	PJM Upgrade ID: b2996, b2996.1, b2996.2		
Dak Mound	Farmers Valley Substation	Damascus Substation	Warren Substation	Jofra Substation S1041	Piercebrook Substation	New Martinsville Capacitor	Flint Run Substation		
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
No	No	No	No	No	No	No	No		
11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%		
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%		
10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%	10.3003%		
302,772,734	34,512,479	1,799,117	21,713,066	0	9,879,539	0	149,196,899		
2,138,853	827,948	43,703	504,122	0	219,184	0	163,541		
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	Return Depreciation Reconciliation amount Revenue	Return Depreciation Reconciliation amount Revenue	Total	Incentive Charged Revenue Credit
10,586,267 2,135,853 (846,862) 12,075,037.60	3,554,878 827,948 (229,649) 4,153,176.86	185,314 43,703 (11,959) 217,023.75	2,236,504 504,122 (143,083) 2,597,542.06	0 0 0 0.00	1,017,619 219,184 (64,556) 1,172,246.40	0 0 (64,760) (64,759.57)	15,367,680 163,541 (343,380) 15,187,841.13	223,472,281.39	223,472,281.39
10,385,407 2,135,853 (846,862) 12,075,037.60	3,554,878 827,948 (229,649) 4,153,176.86	185,314 43,703 (11,959) 217,023.75	2,236,504 504,122 (143,083) 2,597,542.06	0 0 0 0.00	1,017,619 219,184 (64,556) 1,172,246.40	0 0 (64,760) (64,759.57)	15,367,680 163,541 (343,380) 15,187,841.13	229,226,166.92	229,226,166.92

\$5,753,885.53  
Ax A Line 148

For Plant in Service  
 \*Pre-Commercial Exp 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 AT

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up  
Attachment 8, page 1, Table 1 and 2  
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z*	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (j)
(1) Long Term Debt C 12/31/2021										
First Mortgage Bonds:										
3.85%, Senior Unsecured Notes	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 548,444,816	12	\$ 548,444,816	88.00%	3.95%	3.48%
(2) 3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,647	\$ 74,800,600	12	\$ 74,800,600	12.002%	3.85%	0.46%
Total			\$ 625,000,000		\$ 623,245,416		\$ 623,245,416	100.000%		3.94%

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.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2021

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
Long Term Debt Issj Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 3.85%, Senior Unsecured I NO	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2) 3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

\* 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<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>3/2</sub>, etc.).

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 <sup>1</sup>	4.886348%
Based on following Financial Formula <sup>2</sup> :	

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

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
<b>Total Issuance Expense</b>	<b>7,796,079</b>

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)

	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						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 450,000,000	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)		
	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



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.

<b>Total Loan Amount</b>	<b>\$ 900,000,000</b>
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<b>Internal Rate of Return<sup>1</sup></b>	<b>4.886348%</b>
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Based on following Financial Formula<sup>2</sup>:

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

<b>Origination Fees</b>	
Origination Fees	7,780,954
Addition Origination Fees	15,125
<b>Total Issuance Expense</b>	<b>7,796,079</b>

	<b>New Borrowing</b>	<b>Old Borrowing</b>	
<b>Revolving Credit Commitment Fee</b>	0.005	0.0050	
<b>Revolving Credit Commitment Fee</b>		0.0037	After borrowing is at the midpoint (\$275,000)

Date	Period	Principal	Interest	Commitment Fee	Origination Fee	Net Cash Flow	Present Value	NPV	IRR
2/9/2011	Q1	115,000,000	820,000,000	693,357,156		115,000,000	115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56	(141,201,216)	(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393		140,000,000	140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		(3,099)	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458		(97,778)	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257		10,000,000	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)	(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184		115,000,000	115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00	(115,941,620)	(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)	(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)	(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871		235,000,000	235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17	(235,145,034)	(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200		235,000,000	235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69	(235,144,806)	(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289		50,000,000	50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	(115,541,569)	(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)	(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	20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513		(171,736)	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000	(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)	(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811		(290,417)	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000	(9,000,000)	(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		(3,070)	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000	(9,000,000)	(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000	(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)	(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)	(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)	(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)	(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**

**May 16, 2022**

**Trans-Allegheny Interstate Line Company**  
**Detail Transfers from CWIP to Plant in Service**  
**2021 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
<b>TrAIL Projects</b>					
<b>502 Junction to Territorial Line</b>					
13412255	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	18,616.60	February 1, 2021
13418596	478437863	35022, 35400, 35500, 35610, 35620	Line Construction 1	3,000.00	January 1, 2021
15920252	3432441748	35300	502 Junction SS-Repl 2 SEL-1102	(23,118.07)	September 1, 2020
	3511014894	35610	Loudoun-Meadow Brook 500 kV-FAA Ligh	(4,746.84)	January 1, 2021
	3511014894	35610	Loudoun-Meadow Brook 500 kV-FAA Ligh	(613,738.54)	February 1, 2021
16568908			Total	(618,485.38)	
	3511014853	35610	Meadow Brook Mount Storm 500 kV-FAA	(4,547.45)	January 1, 2021
	3511014853	35610	Meadow Brook Mount Storm 500 kV-FAA	(172,072.67)	February 1, 2021
16568910			Total	(176,620.12)	
	3511014868	35610	Meadow Brook Mount Storm 500 kV-FAA	(1,734.39)	January 1, 2021
	3511014868	35610	Meadow Brook Mount Storm 500 kV-FAA	(224,587.87)	February 1, 2021
16568926			Total	(226,322.26)	
16620587	3517790565	35610	Loudoun-Meadow Brook 500 kV (535)-up	513.95	January 1, 2021
16620594	3517790675	35610	Meadow Brook Mount Storm 500 kV (529)	(6.73)	January 1, 2021
16754142	3532293565	35300	502 JCT-Repl Control DeviseMaster D	(9,619.07)	September 1, 2020
16909154	3550420585	35610, 35620	TrAIL Work Order Unitization	(640.59)	March 1, 2020
	666167888	36520	Accounting Work Order	(411,878.65)	August 1, 2021
	666167888	36520	Accounting Work Order	(1,274.83)	September 1, 2021
TRAL0001			Total	(413,153.48)	
			<b>Total 502 Junction to Territorial Line</b>	<b>(1,445,835.15)</b>	
<b>Other Projects</b>					
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	(1,101.41)	February 1, 2021
	511281437	35300	Mansfield-Everts Dr-Build new 345/2	18,749.00	May 1, 2021
	511281437	35300	Mansfield-Everts Dr-Build new 345/3	94,289.65	July 1, 2021
13302963			Total	111,937.24	
13356601	506387055	35300	Altoona Sub - Instal 250 MVAR SVC	169.93	July 1, 2021
	477989701	35500, 3610, 35620	Osage-Whiteley(WP) - 8.5mi new 138k	27,312.21	April 1, 2021
	477989701	35500, 3610, 35621	Osage-Whiteley(WP) - 8.5mi new 138k	1,015.64	May 1, 2021
	477989701	35500, 3610, 35622	Osage-Whiteley(WP) - 8.5mi new 138k	290.18	June 1, 2021
13395935			Total	28,618.03	
	47798703	35500, 35610	Osage-Whiteley(MP) - 5.8 mi new 138	54.00	February 1, 2021
	47798703	35500, 35611	Osage-Whiteley(MP) - 5.8 mi new 139	725.46	March 1, 2021
	47798703	35500, 35612	Osage-Whiteley(MP) - 5.8 mi new 140	267.74	April 1, 2021
	47798703	35500, 35613	Osage-Whiteley(MP) - 5.8 mi new 141	163.62	May 1, 2021
	47798703	35500, 35614	Osage-Whiteley(MP) - 5.8 mi new 142	148.74	July 1, 2021
13395937			Total	1,359.56	
13432501	485228654	35300	Potter 115 kV (WP)-Install two 12.5	100,489.51	June 1, 2021
13547208	523690351	35220, 35300	Pierce Brook Sub: Install 345/230 kV	1,093.00	June 1, 2021
13575877	500926008	35300	Doubs SS - Install #4 Cap	230.75	July 1, 2021
14097794	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	1,180.09	December 1, 2021
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	720.74	January 1, 2021
	540699748	35210, 35220, 35301	Erie South: Install +250/-100 MVAR	558.78	April 1, 2021
	540699748	35210, 35220, 35302	Erie South: Install +250/-100 MVAR	10.35	June 1, 2021
14197715		35210, 35220, 35303	Erie South: Install +250/-100 MVAR	5,936.80	July 1, 2021
			Total	7,226.67	
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	January 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	February 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	March 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	April 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	May 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	June 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	July 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	August 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	September 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	October 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	November 1, 2021
	545657671	35220, 35300	Trail- Const New Richwood Hill SS fo	876.00	December 1, 2021
14276743			Total	10,512.00	
14435971		35300		638.20	July 1, 2021

	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	15,260.98	January 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	17,350.45	February 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	15,832.09	March 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	26,695.37	April 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	24,648.77	May 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	21,948.70	June 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	18,208.04	July 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	20,228.33	August 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	18,235.67	September 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	14,919.69	October 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	18,870.51	November 1, 2021
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	6,206.70	December 1, 2021
14464108			Total	218,405.30	
14490072	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	4,698.80	July 1, 2021
14528199	711507286	35220, 35300	Joffre Substation - Construct 138kv	9,074.00	August 1, 2021
14744354	774109402	35300	502 Junction-Repl Arresters on Bank	(21,586.52)	August 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	212.65	March 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	2,257.70	April 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	3,106.25	May 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	5,451.69	June 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	410.97	July 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	1,698.41	August 1, 2021
	819168369	35300	Meadow Brook-Inst MPLS Router	(1,027.98)	September 1, 2021
15045134			Total	12,109.69	
	819169432	35300	502 Junction-Inst MPLS Router	837.37	April 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	(86,289.17)	June 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	(1,577.26)	July 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	1,027.44	August 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	1,325.50	September 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	2,107.19	October 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	2,086.13	November 1, 2021
	819169432	35300	502 Junction-Inst MPLS Router	1,141.74	December 1, 2021
15045170			Total	(79,341.06)	
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	467.19	January 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	534.83	February 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	10,471.24	March 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	(1,488.41)	April 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	110.00	June 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	460.66	July 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	1,024.27	August 1, 2021
	3372644736	35300	Black oak SVC-Inst MPLS Equipment	(1,090.78)	September 1, 2021
15435857			Total	10,489.00	
	3375029227	35300	Mainesburg-Remote end for Z1-069	473.21	February 1, 2021
	3375029227	35300	Mainesburg-Remote end for Z1-070	(223.39)	March 1, 2021
15454982			Total	249.82	
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	4,764.84	January 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	8,964.32	February 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	25,819.92	March 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	19,422.37	April 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	28,531.72	May 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	149,143.78	June 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	21,279.50	July 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	5,646.23	August 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	9,028.11	September 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	7,292.38	October 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	(590.92)	November 1, 2021
	3382211383	35400	Buckhannon Falls-Rider GlenFalls	5,936.67	December 1, 2021
15504855			Total	285,238.92	
	3497808854	35300	Hunterstown SVC: Security SALTO	(1,002.06)	January 1, 2021
	3497808854	35300	Hunterstown SVC: Security SALTO	(1,765.04)	February 1, 2021
	3497808854	35300	Hunterstown SVC: Security SALTO	466.89	December 1, 2021
15711074			Total	(2,300.21)	
15801970	3417152395	35300	Flint Run SS - New 500/138 kV	100,341,004.52	December 1, 2021
15802094	3417152442	35300	Flint Run SS - New MPLS and SCADA	129713.7	December 1, 2021
15802349	3417165054	35300	Harrison SS- Repl Belmont Relaying	689,720.80	December 1, 2021
15802372	3417168029	35500, 35610	Flint Run-Waldo Run 138 kV (No 2)	15,589,632.22	December 1, 2021
15802375	3417168005	35500, 35610	Flint Run-Waldo Run 138kV (No 1)	16,043,509.02	December 1, 2021
15802407	15802407	35300	Belmont SS-Repl Harrison Relaying	568,269.73	December 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	7,798,677.53	March 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	154,190.33	April 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	240,965.97	May 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	85,330.99	June 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	17,242.36	July 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	54,335.33	August 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	271.69	September 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	1,662.36	October 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	16,709.46	November 1, 2021
	3417165128	35300	Waldo Run SS-add 138 kV 3 brk string	5,609.22	December 1, 2021
15802428			Total	8,374,995.24	



	3419116492	35300	Equip Investigate/Repair Miscella	107,010.27	January 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	102.76	February 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	258,382.25	March 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	(333,695.26)	April 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	2,753.70	May 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	(143,866.67)	June 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	141.16	July 1, 2021
	3419116492	35300	Equip Investigate/Repair Miscella	564.62	August 1, 2021
15815914			Total	(108,607.17)	
15820442	3575627183	35300	502 Jct SS - coax cable replacement	10,463.85	December 1, 2021
15880949	3428057841	35300	Mainsburg SS - Install MPLS	148,042.83	January 1, 2021
	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	(14,594.07)	June 1, 2021
15920253	3432441758	35300	502 Junction SS-GE-D 60 Line Rely	1,233.29	July 1, 2021
			Total	(13,360.78)	
15922758	3432749643	35300	Wylie Ridge SS-Repl SAM-900	(4,854.34)	April 1, 2021
15922761	3432749693	35300	Cabot SS-Repl SEL-1102	(6.14)	January 1, 2021
	3449461233	35300	Conemaugh SS-Operational Meter Brk	(24.22)	January 1, 2021
	3449461233	35300	Conemaugh SS-Operational Meter Brk	443.11	February 1, 2021
	3449461233	35300	Conemaugh SS-Operational Meter Brk	(2,811.05)	March 1, 2021
15956976			Total	(2,392.16)	
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	119.84	February 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	(12,434.81)	April 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	7,952.93	June 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	829.16	July 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	(1,874.33)	August 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	523.96	September 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	192.52	October 1, 2021
	3445901323	35300	Mainsburg SS- Repl Cybertec New RT	(335.25)	November 1, 2021
16052739			Total	(5,025.98)	
	3512410697	35300	Penelec - Spare Breaker	180.77	April 1, 2021
16095556	3512410697	35300	Penelec - Spare Breaker	1,032.98	July 1, 2021
			Total	1,213.75	
16105399	3452358036	35011	Real Est-Acquire New Flint Run 500k	2,318,096.10	December 1, 2021
16105456	3452358055	35022	Flint Run-Waldo Run 138Kv No. 1	2,652,959.39	December 1, 2021
16397760	3490446328	35300	Black Oak SVC - Instll Security RADA	872,322.83	December 1, 2021
16573287	3511789632	35300	502 JCT- On line Equipment Monitorin	158,026.42	December 1, 2021
16689099	3573012992	35300	RIDER- Wiring chanfes & inst MPLS	19,700.05	December 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	88,989.21	May 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	104,998.59	June 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	13,815.24	July 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	(2,182.54)	August 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	(2,735.11)	September 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	297.30	October 1, 2021
	3532293565	35300	502 JCT-Repl Control DeviseMaster D	61.79	November 1, 2021
16754142			Total	203,244.48	
	3550420585	, 35210, 35200, 35300, 35400, 35500,	TrAIL Work Order Unitization	(121,055.69)	March 1, 2021
16909154	3550420585	35300	TrAIL Work Order Unitization	13,508.29	June 1, 2021
			Total	(107,547.40)	
17038573	3569139077	35300	502 Junction-Failure-Rpl Bank 2 TR	3,967,640.69	December 1, 2021
TR-910000-AFUDC-2	484898220	35210, 35300	107 Carryover	75,658.69	July 1, 2021
TR-910000-NOAFUDC	484898221	35210, 35300	107 Carryover	(7,260.18)	July 1, 2021
			<b>Total Other Projects</b>	152,615,652.88	
			<b>Total Additions</b>	151,169,817.73	

Attachment 6B – BG&E Formula Rate Update Filing



**bge**<sup>SM</sup>

AN EXELON COMPANY

April 27, 2022

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

Re: *Baltimore Gas and Electric Company*, Docket No. ER09-1100-000,  
 Informational Filing of 2022 Formula Rate Annual Update; Notice of Annual Meeting

Dear Ms. Bose:

Attached hereby in electronic PDF format for informational purposes in the above-referenced proceeding, please find the 2022 Annual Update of Baltimore Gas and Electric Company (“BGE”) and notice of BGE’s 2022 Annual Meeting on May 27, 2022 at 9am via webcast.

The 2022 Annual Update is BGE’s seventeenth Annual Update pursuant to the Docket No. ER05-515 settlement approved by the Commission. *Baltimore Gas and Elec. Co., et al.*, 115 FERC ¶ 61,066 (2006). The 2022 Annual Update and notice of BGE’s Annual Meeting have been submitted to PJM for posting on its Internet website via link to the Transmission Service page. In a letter order issued February 17, 2010, the Commission explained that, BGE Annual Updates in the forthcoming years “[s]hould be submitted for informational purposes only, in Docket No. ER09-1100-000. Upon receipt, the **Commission will not act on or notice the informational filing** because the formula rate protocols provide specific procedures for notice, review, and challenges to the Annual Updates.” (Emphasis added.)

This Annual Update shows a recalculation of BGE’s Annual Transmission Revenue Requirements. The Annual Update: (1) 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); (2) contains accounting changes noted below<sup>1</sup>; and (3) contains no change to the Post-Employment Benefits other than Pension charges in excess of the filing threshold set forth in said settlement.

Very truly yours,  
/s/ Gary E. Guy  
 Gary E. Guy  
 Attorney for BGE

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48, and EL15-2

<sup>1</sup> Unadjusted O&M expense includes reductions for a change in capitalization policy of certain substation switching activities and a reclass of 2020 O&M amounts related to a certain project deemed to be capital in 2021.

## Baltimore Gas and Electric Company

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## ATTACHMENT H-2A

Baltimore Gas and Electric Company			2022
Formula Rate			
	Notes	FERC Form 1 Page # or Instruction	
<b>Shaded cells are input cells</b>			
<b>Allocators</b>			
<b>Wages &amp; Salary Allocation Factor</b>			
1	Direct Transmission Wages Expense	p354.21.b	20,407,186
1a	Exelon Business Services Company Transmission Wages Expense	p354-p355 footnotes	1,123,158
1b	Total Transmission Wages Expense	(Line 1 + 1a)	21,530,344
2	Total Direct Wages Expense	p354.28b	163,889,093
2a	Total Exelon Business Services Company Wages Expense	p354 - p355 footnotes	12,412,841
2b	Total Wages Expense	(Line 2 + 2a)	176,301,934
3	Less Direct A&G Wages Expense	p354.27b	24,182,761
3a	Less Exelon Business Services Company A&G Wages Expense	p354 - p355 footnotes	10,662,745
4	Total	(Line 2b - 3 - 3a)	141,456,428
5	<b>Wages &amp; Salary Allocator</b>	(Line 1b / 4)	<b>15.2205%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	p207.104g (See Attachment 9A, line 14, column n)	9,706,657,966
7	Common Plant In Service - Electric	(Note A) (Line 24)	917,850,369
8	Total Plant In Service	(Sum Lines 6 & 7)	10,624,508,335
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	3,240,591,210
10	Accumulated Intangible Amortization	(Note A) p200.21c (See Attachment 9, line 16, column h)	76,768,266
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 16, column i)	0
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, line 16, column g)	317,842,877
13	Total Accumulated Depreciation	(Sum Lines 9 to 12)	3,635,202,354
14	Net Plant	(Line 8 - 13)	6,989,305,981
15	Transmission Gross Plant	(Line 29 - Line 28)	2,542,942,715
16	<b>Gross Plant Allocator</b>	(Line 15 / 8)	<b>23.9347%</b>
17	Transmission Net Plant	(Line 39 - Line 28)	1,943,811,513
18	<b>Net Plant Allocator</b>	(Line 17 / 14)	<b>27.8112%</b>
<b>Plant Calculations</b>			
<b>Plant In Service</b>			
19	Transmission Plant In Service	p207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	2,360,042,995
20	This Line Intentionally Left Blank	This Line Intentionally Left Blank	0
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank	0
22	<b>Total Transmission Plant In Service</b>	(Line 19)	<b>2,360,042,995</b>
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	283,818,356
24	Common Plant (Electric Only)	(Notes A) p356 (See Attachment 9, line 16, column d)	917,850,369
25	Total General & Common	(Line 23 + 24)	1,201,668,725
26	Wage & Salary Allocation Factor	(Line 5)	15.22048%
27	<b>General &amp; Common Plant Allocated to Transmission</b>	(Line 25 * 26)	<b>182,899,720</b>
28	<b>Plant Held for Future Use (Including Land)</b>	(Note C) p214 (See Attachment 9, line 30, column c)	<b>1,706,102</b>
29	<b>TOTAL Plant In Service</b>	<b>(Line 22 + 27 + 28)</b>	<b>2,544,648,817</b>
<b>Accumulated Depreciation</b>			
30	Transmission Accumulated Depreciation	p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)	537,680,021
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 16, column f)	46,526,181
32	Accumulated Intangible Amortization	p200.21c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	39,371,103
33	Accumulated Common Amortization - Electric	(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A) (Line 12)	317,842,877
35	Total Accumulated Depreciation	(Sum Lines 31 to 34)	403,740,161
36	Wage & Salary Allocation Factor	(Line 5)	15.22048%
37	<b>General &amp; Common Allocated to Transmission</b>	(Line 35 * 36)	<b>61,451,181</b>
38	<b>TOTAL Accumulated Depreciation</b>	<b>(Line 30 + 37)</b>	<b>599,131,202</b>
39	<b>TOTAL Net Property, Plant &amp; Equipment</b>	<b>(Line 29 - 38)</b>	<b>1,945,517,615</b>

## Baltimore Gas and Electric Company

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## Adjustment To Rate Base

<b>Accumulated Deferred Income Taxes (ADIT)</b>					
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 23	4,629,849
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 46	0
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 69	-295,544,512
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 92	-8,213,065
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A - ADIT Summary, Line 115	0
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	-299,127,728
<b>Unamortized Deficient / (Excess) ADIT</b>					
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	-65,939,492
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 146	0
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	-65,939,492
43	<b>Adjusted Accumulated Deferred Income Taxes Allocated To Transmission</b>			(Line 40f + 42)	-365,067,220
<b>Transmission O&amp;M Reserves</b>					
44	<b>Current Period Changes in Transmission Related Account 242 Reserves</b>	Enter Negative		Attachment 5	0
<b>Abandonment Transmission Projects</b>					
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	296,750
<b>Prepayments</b>					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	33,511,155
46	<b>Total Prepayments Allocated to Transmission</b>			(Line 45)	33,511,155
<b>Materials and Supplies</b>					
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	15.22%
49	Total Transmission Allocated			(Line 47 * 48)	0
50	Transmission Materials & Supplies		(Note U)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	4,323,235
51	<b>Total Materials &amp; Supplies Allocated to Transmission</b>			(Line 49 + 50)	4,323,235
<b>Cash Working Capital</b>					
52	Operation & Maintenance Expense			(Line 84)	78,197,794
53	1/8th Rule			x 1/8	12.5%
54	<b>Total Cash Working Capital Allocated to Transmission</b>			(Line 52 * 53)	9,774,724
<b>Network Credits</b>					
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	<b>TOTAL Adjustment to Rate Base</b>			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	-317,161,356
59	<b>Rate Base</b>			(Line 39 + 58)	1,628,356,259

## O&amp;M

<b>Transmission O&amp;M</b>					
60	Transmission O&M			p321.112.b	48,732,877
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)	P200.4.c	0
66	<b>Transmission O&amp;M</b>			(Lines 60 - 61 + 62 - 63 + 64 + 65)	48,732,877
<b>Allocated General &amp; Common Expenses</b>					
67	Common Plant O&M		(Note A)	p356	0
68	Total A&G			p323.197.b	194,062,904
68a	For Informational Purposes: PBOP Expenses in FERC Account 926		(Note S)	Attachment 5	4,336,381
69	Less Property Insurance Account 924			p323.185.b	326,543
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189.b	98,055
71	Less General Advertising Exp Account 930.1			p323.191.b	652,731
72	Less EPRI Dues		(Note D)	p352-353	0
73	<b>General &amp; Common Expenses</b>			(Lines 67 + 68) - Sum (69 to 72)	192,985,575
74	Wage & Salary Allocation Factor			(Line 5)	15.2205%
75	<b>General &amp; Common Expenses Allocated to Transmission</b>			(Line 73 * 74)	29,373,326
<b>Directly Assigned A&amp;G</b>					
76	Regulatory Commission Exp Account 928		(Note G)	p323.189b	775
77	General Advertising Exp Account 930.1		(Note K)	p323.191.b	0
78	Subtotal - Transmission Related			(Line 76 + 77)	775
79	Property Insurance Account 924			p323.185b	326,543
80	General Advertising Exp Account 930.1		(Note F)	p323.191.b	0
81	Total			(Line 79 + 80)	326,543
82	Net Plant Allocation Factor			(Line 18)	27.81%
83	<b>A&amp;G Directly Assigned to Transmission</b>			(Line 81 * 82)	90,816
84	<b>Total Transmission O&amp;M</b>			(Line 66 + 75 + 78 + 83)	78,197,794

## Baltimore Gas and Electric Company

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## Depreciation &amp; Amortization Expense

Depreciation Expense				
85	Transmission Depreciation Expense		Attachment 5	68,570,476
85a	Transmission Amortization Expense	(Note R)	Attachment 9	593,500
86	General Depreciation		Attachment 5	18,961,368
87	Intangible Amortization	(Note A)	Attachment 5	12,259,944
88	Total		(Line 86 + 87)	31,221,312
89	Wage & Salary Allocation Factor		Line 5	15.2205%
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	4,752,033
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	27,370,958
92	Common Amortization - Electric Only	(Note A)	Attachment 5	40,796,536
93	Total		(Line 91 + 92)	68,167,495
94	Wage & Salary Allocation Factor		(Line 5)	15.2205%
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	10,375,418
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	84,291,427

## Taxes Other than Income

97	Taxes Other than Income		Attachment 2	32,052,605
98	Total Taxes Other than Income		(Line 97)	32,052,605

## Return / Capitalization Calculations

Long Term Interest				
99	Long Term Interest		p117.62c through 67c	144,416,025
100	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
101	Long Term Interest		(Line 99 - 100)	144,416,025
102	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
103	Proprietary Capital		p112.16c	4,388,628,408
104	Less Preferred Stock	enter negative	(Line 192)	0
105	Less Account 216.1	enter negative	p112.12c	0
105a	Less Account 219	enter negative	p112.15c	-2,889,799
106	Common Stock	(Note Y)	(Sum Lines 103 to 105a)	4,385,738,609
Capitalization				
107	Long Term Debt		p112.18d through 21d	3,907,692,308
108	Less Loss on Reacquired Debt	enter negative	p111.81.c	-8,597,899
109	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
110	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	2,365,927
111	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
112	Total Long Term Debt	(Note Z)	(Sum Lines 107 to 111)	3,901,460,335
113	Preferred Stock	(Note AA)	p112.3c	0
114	Common Stock		(Line 106)	4,385,738,609
115	Total Capitalization		(Sum Lines 112 to 114)	8,287,198,944
116	Debt %	Total Long Term Debt	(Line 112 / 115)	47%
117	Preferred %	Preferred Stock	(Line 113 / 115)	0%
118	Common %	Common Stock	(Line 114 / 115)	53%
119	Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0370
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)	0.0174
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0556
125	Total Return ( R )		(Sum Lines 122 to 124)	0.0730
126	Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	118,860,783

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## Composite Income Taxes

Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)	21.00%
128	SIT=State Income Tax Rate or Composite		(Note I)	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%
131a	T / (1-T)			37.96%
131b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3796
Investment Tax Credit Adjustment				
132	Investment Tax Credit Amortization		(Note T) enter negative	-28,253
133	Tax Gross-Up Factor		Attachment 1B - ADIT EOY (Line 131b)	1,3796
134	Net Plant Allocation Factor		(Line 18)	27,8112%
135	ITC Adjustment Allocated to Transmission		(Line 132 * 133 * 134)	-11,188
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V)	1,052,276
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V)	-9,838,574
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V)	0
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V)	453,192
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-8,333,106
136f	Tax Gross-Up Factor		(Line 131b)	1,3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-11,496,714
136h	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	(Line 131a * 126 * (1-(122 / 125)))	34,351,801
137	<b>Total Income Taxes</b>		(Line 135 + 136g + 136h)	<b>22,843,900</b>

## REVENUE REQUIREMENT

Summary				
138	Net Property, Plant & Equipment		(Line 39)	1,945,517,615
139	Adjustment to Rate Base		(Line 58)	-317,161,356
140	<b>Rate Base</b>		(Line 59)	<b>1,628,356,259</b>
141	O&M		(Line 84)	78,197,794
142	Depreciation & Amortization		(Line 96)	84,291,427
143	Taxes Other than Income		(Line 98)	32,052,605
144	Investment Return		(Line 126)	118,860,783
145	Income Taxes		(Line 137)	22,843,900
<b>146</b>	<b>Gross Revenue Requirement</b>		<b>(Sum Lines 141 to 145)</b>	<b>336,246,509</b>
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
147	Transmission Plant In Service		(Line 19)	2,360,042,995
148	Excluded Transmission Facilities		(Note M) Attachment 5	0
149	Included Transmission Facilities		(Line 147 - 148)	2,360,042,995
150	Inclusion Ratio		(Line 149 / 147)	100.00%
151	Gross Revenue Requirement		(Line 146)	336,246,509
152	<b>Adjusted Gross Revenue Requirement</b>		(Line 150 * 151)	<b>336,246,509</b>
Revenue Credits & Interest on Network Credits				
153	Revenue Credits		Attachment 3	48,828,226
154	Interest on Network Credits		(Note N) PJM Data	-
<b>155</b>	<b>Net Revenue Requirement</b>		<b>(Line 152 - 153 + 154)</b>	<b>287,418,283</b>
Net Plant Carrying Charge				
156	Net Revenue Requirement		(Line 155)	287,418,283
157	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,822,659,724
158	Net Plant Carrying Charge		(Line 156 / 157)	15.7692%
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	12.0071%
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	4.2324%
Net Plant Carrying Charge Calculation per 100 basis point increase in ROE				
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	145,713,600
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	153,594,192
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	299,307,792
164	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,822,659,724
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	16.4215%
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	12.6594%
Net Revenue Requirement				
167	Net Revenue Requirement		(Line 155)	287,418,283
168	True-up amount		Attachment 6	7,176,272
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	718,327
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	<b>Net Zonal Revenue Requirement</b>		(Line 167 + 168 + 169 + 170)	<b>295,312,882</b>
Network Zonal Service Rate				
172	1 CP Peak		(Note L) PJM Data	6,486.0
173	Rate (\$/MW-Year)		(Note Q) (Line 171 / 172)	45,531
<b>174</b>	<b>Network Service Rate (\$/MW/Year)</b>		<b>(Line 173)</b>	<b>45,531</b>

## Baltimore Gas and Electric Company

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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  $p = \text{"the percentage of federal income tax deductible for state income taxes"}$ . If the utility includes taxes in more than one state, it must explain in Attachment 5 - Cost Support the name of each state and how the blended or composite SIT was developed.
- 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 Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- W The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, see Attachment 1A - ADIT Summary, Column M for inputs.
- X These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z 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 balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA 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. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).

END



**Baltimore Gas and Electric  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated  
Attachment 1A - ADIT Summary**

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

**Accumulated Deferred Income Taxes (Account No. 190)**

Line	(A) Month	Days in Period			(E) Proration Amount (Column C / Column D)	Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)					
		(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period		(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
1	ADIT Subject to Proration					12/31/2021 (Actual)		-						
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-	-
13	December	31	1	214	0.47%	-	-	-	-	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)	365												
15	Beginning Balance - ADIT Not Subject to Proration					12/31/2021 (Actual)		1,478,020						-
16	Beginning Balance - ADIT Adjustment					(Note F)		-						-
17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)		1,478,020	(Col. (M), Line 15 + Line 16)					-
18	Ending Balance - ADIT Not Subject to Proration					2022 Projected		7,781,677						-
19	Ending Balance - ADIT Adjustment					(Note F)		-						-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		7,781,677	(Col. (M), Line 18 + Line 19)					-
21	Average Balance as adjusted (non-prorated)					(Col. (H), Line 17 + Line 20) / 2		4,629,849	(Col. (M), Line 17 + Line 20) / 2					-
22	Prorated ADIT					(Col. (H), Line 13)		-	(Col. (M), Line 13)					-
23	Amount for Attachment H-2A, Line 40a					(Col. (H), Line 21 + Line 22)		4,629,849	(Col. (M), Line 21 + Line 22)					-

**Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)**

Line	(A) Month	Days in Period			(E) Proration Amount (Column C / Column D)	Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)					
		(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period		(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
24	ADIT Subject to Proration					12/31/2021 (Actual)		-						
25	January	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
26	February	28	-	214	50.00%	-	-	-	-	-	-	-	-	-
27	March	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
28	April	30	-	214	50.00%	-	-	-	-	-	-	-	-	-
29	May	31	-	214	50.00%	-	-	-	-	-	-	-	-	-
30	June	30	185	214	86.45%	-	-	-	-	-	-	-	-	-
31	July	31	154	214	71.96%	-	-	-	-	-	-	-	-	-
32	August	31	123	214	57.48%	-	-	-	-	-	-	-	-	-
33	September	30	93	214	43.46%	-	-	-	-	-	-	-	-	-
34	October	31	62	214	28.97%	-	-	-	-	-	-	-	-	-
35	November	30	32	214	14.95%	-	-	-	-	-	-	-	-	-
36	December	31	1	214	0.47%	-	-	-	-	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365												
38	Beginning Balance - ADIT Not Subject to Proration					12/31/2021 (Actual)		-						-
39	Beginning Balance - ADIT Adjustment					(Note F)		-						-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39)					-
41	Estimated Ending Balance - ADIT Not Subject to Proration					2022 Projected		-						-
42	Ending Balance - ADIT Adjustment					(Note F)		-						-
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42)					-
44	Average Balance as adjusted (non-prorated)					(Col. (H), Line 40 + Line 43) / 2		-	(Col. (M), Line 40 + Line 43) / 2					-
45	Prorated ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)					-
46	Amount for Attachment H-2A, Line 40b					(Col. (H), Line 44 + Line 45)		-	(Col. (M), Line 44 + Line 45)					-

**Accumulated Deferred Income Taxes - Property (Account No. 282)**

Line	(A) Month	Days in Period			(E) Proration Amount (Column C / Column D)	Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)					
		(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period		(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
47	ADIT Subject to Proration					12/31/2021 (Actual)		(130,571,974)						
48	January	31	-	214	50.00%	(748,435)	(374,217)	(130,946,192)	-	-	-	-	-	-
49	February	28	-	214	50.00%	(741,581)	(370,790)	(131,316,982)	-	-	-	-	-	-
50	March	31	-	214	50.00%	(731,255)	(365,627)	(131,682,610)	-	-	-	-	-	-
51	April	30	-	214	50.00%	(719,454)	(359,727)	(132,042,337)	-	-	-	-	-	-
52	May	31	-	214	50.00%	(695,650)	(347,825)	(132,390,161)	-	-	-	-	-	-
53	June	30	185	214	86.45%	(628,896)	(543,671)	(132,933,833)	-	-	-	-	-	-
54	July	31	154	214	71.96%	(571,158)	(411,020)	(133,344,853)	-	-	-	-	-	-
55	August	31	123	214	57.48%	(558,211)	(320,841)	(133,665,693)	-	-	-	-	-	-
56	September	30	93	214	43.46%	(551,197)	(239,539)	(133,905,232)	-	-	-	-	-	-
57	October	31	62	214	28.97%	(541,939)	(157,010)	(134,062,243)	-	-	-	-	-	-
58	November	30	32	214	14.95%	(532,707)	(79,657)	(134,141,900)	-	-	-	-	-	-
59	December	31	1	214	0.47%	(481,899)	(2,252)	(134,144,152)	-	-	-	-	-	-

Baltimore Gas and Electric  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated  
Attachment 1A - ADIT Summary

Rate Year =

**Projected for the 12 Months Ended December 31, 2022**

60

Total (Sum of Lines 48 - 59)

365

(7,502,380)



**Baltimore Gas and Electric  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated  
Attachment 1A - ADIT Summary**

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

**Instructions**

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year **Projected Activity** **Check**

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

**Notes**

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B** The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

**Baltimore Gas and Electric  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1B - ADIT Worksheet - End of Year**

		December 31, 2022 (Projected)				
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	7,781,677	-	-	7,781,677	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(168,753,975)	-	-	(168,753,975)	-
4	ADIT-283	(11,910,241)	-	-	(5,068,275)	(6,841,966)
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	<b>(172,882,538)</b>	<b>-</b>	<b>-</b>	<b>(166,040,572)</b>	<b>(6,841,966)</b>
<b>Line</b>	<b>Description</b>	<b>Total</b>				
7	ADIT (Reacquired Debt)	(2,365,927)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283. Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-190 (Not Subject to Proration)</b>						
Allowance for Doubtful Accounts (Bad Debt)	11,533,825	11,533,825	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Employee Bonuses	9,742,260	9,742,260	-	-	-	Excluded because the underlying account(s) are not included in model
Deferred Investment Tax Credit	554,876	409,825	-	145,051	-	Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
Capitalized Indirect Inventory (Gas)	943,296	943,296	-	-	-	Gas-related & accordingly excluded
Gas Demand Charge	1,794,681	1,794,681	-	-	-	Gas-related & accordingly excluded
Accrued Charitable Contributions	3,780,334	3,780,334	-	-	-	Excluded because the underlying account(s) are not included in model
Obsolete Materials	313,875	313,875	-	-	-	Excluded because the underlying account(s) are not included in model
Post Retirement Benefits	34,462,880	10,006,153	-	-	24,456,726	Excluded because the underlying account(s) are not included in model
Maryland Net Operating Losses, net of Federal	82,113,146	49,601,011	-	32,512,135	-	Electric portion included in rate base to the extent attributable to plant related ADIT balances included in rate base that have not been monetized. The balance relates to Maryland net operating loss carry-forwards, net of federal taxes.
Other Accrued Expenses	995,857	995,857	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued State Taxes	12,882	12,882	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Interest	103,497	103,497	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Payroll Taxes	2,218,598	2,218,598	-	-	-	Excluded because the underlying account(s) are not included in model
FAS 109 Regulatory Liability	190,098,843	52,512,286	-	137,586,557	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>338,668,848</b>	<b>143,968,379</b>	<b>-</b>	<b>170,243,743</b>	<b>24,456,726</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(554,876)	(409,825)	-	(145,051)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(190,098,843)	(52,512,286)	-	(137,586,557)	-	
Less: OPEB related ADIT, Above if not separately removed	(34,462,880)	(10,006,153)	-	-	(24,456,726)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>113,552,250</b>	<b>81,040,115</b>	<b>-</b>	<b>32,512,135</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>7,781,677</b>	<b>-</b>	<b>-</b>	<b>7,781,677</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
<b>Subtotal: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
<b>Total: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	338,668,848	143,968,379	-	170,243,743	24,456,726	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>338,668,848</b>	<b>143,968,379</b>	<b>-</b>	<b>170,243,743</b>	<b>24,456,726</b>	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Not Subject to Proration)</b>						
Property Related Deferred Taxes	(1,219,270,886)	(514,210,564)	-	(705,060,322)	-	Included because plant in service is included in rate base.
Asset Retirement Obligation	(3,701,023)	(3,701,023)	-	-	-	Excluded because the underlying account(s) are not included in model.
AFUDC Equity	(68,356,773)	(43,527,736)	(24,829,038)	-	-	Pursuant to the requirements of FAS 109, BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Other Flow-through	(18,001,174)	(17,661,279)	(339,895)	-	-	Pursuant to the requirements of FAS 109, BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Maryland Additional Subtraction Modification	92,628,693	92,628,693	-	-	-	Plant related basis difference not currently includable in rate base.
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(1,216,701,164)</b>	<b>(486,471,909)</b>	<b>(25,168,933)</b>	<b>(705,060,322)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	18,001,174	17,661,279	339,895	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	68,356,773	43,527,736	24,829,038	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(1,130,343,217)</b>	<b>(425,282,894)</b>	<b>-</b>	<b>(705,060,322)</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(168,753,975)</b>	<b>-</b>	<b>-</b>	<b>(168,753,975)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Subject to Proration)</b>						
Property Related Deferred Taxes	(696,497,897)	(119,618,158)	-	(576,879,739)	-	ADIT attributable to plant in service that is included in rate base.
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(696,497,897)</b>	<b>(119,618,158)</b>	<b>-</b>	<b>(576,879,739)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(696,497,897)</b>	<b>(119,618,158)</b>	<b>-</b>	<b>(576,879,739)</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(138,074,354)</b>	<b>-</b>	<b>-</b>	<b>(138,074,354)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282</b>						
ADIT-282 (Not Subject to Proration)	(1,216,701,164)	(486,471,909)	(25,168,933)	(705,060,322)	-	
ADIT-282 (Subject to Proration)	(696,497,897)	(119,618,158)	-	(576,879,739)	-	
<b>Total - FERC Form 1, Page 275</b>	<b>(1,913,199,061)</b>	<b>(606,090,067)</b>	<b>(25,168,933)</b>	<b>(1,281,940,061)</b>	<b>-</b>	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)



(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT- 283 (Not Subject to Proration)</b>						
Pension Asset	(62,671,385)	(17,719,011)	-	-	(44,952,374)	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.
Regulatory Asset (AMI)	(8,090,081)	(8,090,081)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (POLR)	(4,136,512)	(4,136,512)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Elec Trans Rt True Up)	(360,499)	(360,499)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (ARO Electric & Gas)	(5,716,905)	(5,716,905)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Cost to Achieve)	(3,355)	(3,355)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Rate Case Case Expense)	(234,230)	(234,230)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Smart Energy Rewards)	(1,237,463)	(1,237,463)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Electric Vehicles)	(1,498,984)	(1,498,984)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Gas Meter)	(611,524)	(611,524)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Union Labor)	(769,611)	(769,611)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Riverside)	(2,570,765)	(2,570,765)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Severance)	(94,156)	(94,156)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Covid)	(2,294,841)	(2,294,841)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Other)	(5,364)	(5,364)	-	-	-	Excluded because the underlying account(s) are not included in model
STRIDE Overrecovery	(255,731)	(255,731)	-	-	-	Excluded because the underlying account(s) are not included in model
Deferred Fuel	(14,149,634)	(14,149,634)	-	-	-	Excluded because the underlying account(s) are not included in model
DRI Program	(1,394,231)	(1,394,231)	-	-	-	Excluded because the underlying account(s) are not included in model
Energy Efficiency Program	(87,797,817)	(87,797,817)	-	-	-	Excluded because the underlying account(s) are not included in model
Legacy Meters	(14,086,673)	(14,086,673)	-	-	-	Excluded because the underlying account(s) are not included in model
Loss on Recaptured Debt	(1,978,498)	(1,978,498)	-	-	-	Included in cost of debt computation
Prepaid IT Expense	(24,770)	(7,666)	-	(17,104)	-	Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Property Tax Payable	(27,059,401)	(7,607,156)	-	(19,452,245)	-	Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Deferred Compensation	(188,503)	(188,503)	-	-	-	Excluded because the underlying account(s) are not included in model
Cloud Computing	(1,963,043)	(256,953)	-	(1,706,090)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	<b>(239,193,978)</b>	<b>(173,066,165)</b>	<b>-</b>	<b>(21,175,439)</b>	<b>(44,952,374)</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-283 (Not Subject to Proration)</b>	<b>(239,193,978)</b>	<b>(173,066,165)</b>	<b>-</b>	<b>(21,175,439)</b>	<b>(44,952,374)</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(11,910,241)</b>	<b>-</b>	<b>-</b>	<b>(5,068,275)</b>	<b>(6,841,966)</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT- 283 (Subject to Proration)</b>						
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.93%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-283 (Subject to Proration)</b>						
ADIT-283 (Not Subject to Proration)	(239,193,978)	(173,066,165)	-	(21,175,439)	(44,952,374)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 277</b>	<b>(239,193,978)</b>	<b>(173,066,165)</b>	<b>-</b>	<b>(21,175,439)</b>	<b>(44,952,374)</b>	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)



(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADITC-255 (Unamortized Investment Tax Credits)</b>						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,016,263)	(1,489,189)	-	(527,074)	-	Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
<b>Total - FERC Form 1, Page 267</b>	<b>(2,016,263)</b>	<b>(1,489,189)</b>	<b>-</b>	<b>(527,074)</b>	<b>-</b>	
Less: Adjustment to rate base	2,016,263	1,489,189		527,074		
<b>Total: ADIT-255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Net Plant Allocator				27.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Unamortized Investment Tax Credit - Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Investment Tax Credit Amortization</b>						
Investment Tax Credit Amortization	359,736	331,483		28,253		Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
<b>Total - FERC Form 1, Page 266</b>	<b>359,736</b>	<b>331,483</b>	<b>-</b>	<b>28,253</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Net Plant Allocator				27.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>	<b>7,857</b>	<b>-</b>	<b>-</b>	<b>7,857</b>	<b>-</b>	

END

**Baltimore Gas and Electric  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1C - ADIT Worksheet - Beginning of Year**

December 31, 2021 (Actual)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	1,478,020	-	-	9,336,964	(7,858,944)
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(154,046,746)	-	-	(154,046,746)	-
4	ADIT-283	(4,515,889)	-	-	(4,515,889)	-
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	<b>(157,084,615)</b>	<b>-</b>	<b>-</b>	<b>(149,225,670)</b>	<b>(7,858,944)</b>

Line	Description	Total
7	ADIT (Reacquired Debt)	(2,365,927)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Pension Asset	(62,671,385)	(11,037,366)	-	-	(51,634,019)	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.
Allowance for Doubtful Accounts (Bad Debt)	11,533,825	11,533,825	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Employee Bonuses	9,742,260	9,742,260	-	-	-	Excluded because the underlying account(s) are not included in model
Deferred Investment Tax Credit	653,816	501,003	-	152,812	-	Excluded as per page 8 line 16 of Alan Hainz's direct testimony in FERC Case No. ER05-515
Capitalized Indirect Inventory (Gas)	943,296	943,296	-	-	-	Gas-related & accordingly excluded
Gas Demand Charge	1,794,681	1,794,681	-	-	-	Gas-related & accordingly excluded
Accrued Charitable Contributions	3,780,334	3,780,334	-	-	-	Excluded because the underlying account(s) are not included in model
Obsolete Materials	313,875	313,875	-	-	-	Excluded because the underlying account(s) are not included in model
Post Retirement Benefits	34,462,880	10,006,153	-	-	24,456,726	Excluded because the underlying account(s) are not included in model
Maryland Net Operating Losses, net of Federal	85,534,593	45,091,828	-	40,442,765	-	Electric portion included in rate base to the extent attributable to plant related ADIT balances included in rate base that have not been monetized. The balance relates to Maryland net operating loss carry-forwards, net of federal taxes.
Other Accrued Expenses	995,857	995,857	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued State Taxes	12,882	12,882	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Interest	103,497	103,497	-	-	-	Excluded because the underlying account(s) are not included in model
Accrued Payroll Taxes	2,218,598	2,218,598	-	-	-	Excluded because the underlying account(s) are not included in model
FAS 109 Regulatory Liability	223,645,697	61,779,160	-	161,866,538	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>313,064,705</b>	<b>137,779,883</b>	<b>-</b>	<b>202,462,115</b>	<b>(27,177,293)</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(653,816)	(501,003)	-	(152,812)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(223,645,697)	(61,779,160)	-	(161,866,538)	-	
Less: OPEB related ADIT, Above if not separately removed	(94,462,880)	(10,006,153)	-	-	(24,456,726)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>54,302,312</b>	<b>65,493,567</b>	<b>-</b>	<b>40,442,765</b>	<b>(51,634,019)</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>1,478,020</b>	<b>-</b>	<b>-</b>	<b>9,336,964</b>	<b>(7,858,944)</b>	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-190 (Subject to Proration)</b>	<b>Total</b>					
<b>Subtotal: ADIT-190 (Subject to Proration)</b>						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
<b>Total: ADIT-190 (Subject to Proration)</b>						
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>						

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-190</b>	<b>Total</b>					
ADIT-190 (Not Subject to Proration)	313,064,705	137,779,883	-	202,462,115	(27,177,293)	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>313,064,705</b>	<b>137,779,883</b>	<b>-</b>	<b>202,462,115</b>	<b>(27,177,293)</b>	

**Instructions for Account 190:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-282 (Not Subject to Proration)</b>	<b>Total</b>					
Property Related Deferred Taxes	(1,156,972,947)	(489,724,346)	-	(667,248,600)	-	Included because plant in service is included in rate base.
Asset Retirement Obligation	(3,524,784)	(3,524,784)	-	-	-	Excluded because the underlying account(s) are not included in model
AFUDC Equity	(64,448,480)	(41,454,986)	(22,993,494)	-	-	Pursuant to the requirements of FAS 109, BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Other Flow-through	(17,613,353)	(16,820,266)	(793,087)	-	-	Pursuant to the requirements of FAS 109, BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Maryland Additional Subtraction Modification	93,564,336	93,564,336	-	-	-	Plant related basis difference not currently includible in rate base.
	-	-	-	-	-	
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(1,148,995,227)</b>	<b>(457,960,046)</b>	<b>(23,786,581)</b>	<b>(667,248,600)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	17,613,353	16,820,266	793,087	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	64,448,480	41,454,986	22,993,494	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(1,066,933,395)</b>	<b>(399,684,794)</b>	<b>-</b>	<b>(667,248,600)</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(154,046,746)</b>			<b>(154,046,746)</b>		

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-282 (Subject to Proration)</b>	<b>Total</b>					
Property Related Deferred Taxes	(679,490,427)	(113,922,055)	-	(565,568,371)	-	ADIT attributable to plant in service that is included in rate base.
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(679,490,427)</b>	<b>(113,922,055)</b>	<b>-</b>	<b>(565,568,371)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
<b>Total: ADIT-282 (Subject to Proration)</b>	<b>(679,490,427)</b>	<b>(113,922,055)</b>	<b>-</b>	<b>(565,568,371)</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(130,571,974)</b>			<b>(130,571,974)</b>		

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-282</b>	<b>Total</b>					
ADIT-282 (Not Subject to Proration)	(1,148,995,227)	(457,960,046)	(23,786,581)	(667,248,600)	-	
ADIT-282 (Subject to Proration)	(679,490,427)	(113,922,055)	-	(565,568,371)	-	
<b>Total - FERC Form 1, Page 275</b>	<b>(1,828,485,654)</b>	<b>(571,882,101)</b>	<b>(23,786,581)</b>	<b>(1,232,816,971)</b>	<b>-</b>	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT- 283 (Not Subject to Proration)</b>						
Regulatory Asset (AMI)	(8,990,081)	(8,090,081)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (POLR)	(4,138,512)	(4,138,512)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Elec Trans Rt True Up)	(360,499)	(360,499)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (ARO Electric & Gas)	(5,716,905)	(5,716,905)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Cost to Achieve)	(3,355)	(3,355)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Rate Case Case Expense)	(234,230)	(234,230)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Smart Energy Rewards)	(1,237,463)	(1,237,463)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Electric Vehicles)	(1,498,984)	(1,498,984)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Gas Meter)	(611,524)	(611,524)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Union Labor)	(769,611)	(769,611)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Riverside)	(2,570,765)	(2,570,765)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Severance)	(94,156)	(94,156)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Covid)	(2,294,841)	(2,294,841)	-	-	-	Excluded because the underlying account(s) are not included in model
Regulatory Asset (Other)	(5,364)	(5,364)	-	-	-	Excluded because the underlying account(s) are not included in model
STRIDE Overrecovery	(255,731)	(255,731)	-	-	-	Excluded because the underlying account(s) are not included in model
Deferred Fuel	(14,149,634)	(14,149,634)	-	-	-	Excluded because the underlying account(s) are not included in model
DR Program	(1,394,231)	(1,394,231)	-	-	-	Excluded because the underlying account(s) are not included in model
Energy Efficiency Program	(87,797,817)	(87,797,817)	-	-	-	Excluded because the underlying account(s) are not included in model
Lease Meters	(14,086,673)	(14,086,673)	-	-	-	Excluded because the underlying account(s) are not included in model
Loss on Reacquired Debt	(1,978,498)	(1,978,498)	-	-	-	Included in cost of debt computation
Prepaid IT Expense	(23,956)	(7,666)	-	(16,290)	-	Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Property Tax Payable	(25,526,449)	(7,607,156)	-	(17,919,293)	-	Included because prepayments are included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Deferred Compensation	(188,503)	(188,503)	-	-	-	Excluded because the underlying account(s) are not included in model
Cloud Computing	(1,881,800)	(256,953)	-	(1,624,848)	-	Included because the related underlying asset is included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	<b>(174,907,584)</b>	<b>(155,347,154)</b>	<b>-</b>	<b>(19,560,430)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	-
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	-
<b>Total: ADIT-283 (Not Subject to Proration)</b>	<b>(174,907,584)</b>	<b>(155,347,154)</b>	<b>-</b>	<b>(19,560,430)</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(4,515,889)</b>	<b>-</b>	<b>-</b>	<b>(4,515,889)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-283 (Subject to Proration)</b>						
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	-
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	-
<b>Total: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Gross Plant Allocator				23.09%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-283 (Subject to Proration)</b>						
<b>ADIT-283 (Not Subject to Proration)</b>	<b>(174,907,584)</b>	<b>(155,347,154)</b>	<b>-</b>	<b>(19,560,430)</b>	<b>-</b>	
<b>ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total - FERC Form 1, Page 277</b>	<b>(174,907,584)</b>	<b>(155,347,154)</b>	<b>-</b>	<b>(19,560,430)</b>	<b>-</b>	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADITC-255 (Unamortized Investment Tax Credits)</b>						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,375,999)	(1,820,672)	-	(555,327)	-	Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.

<b>Total - FERC Form 1, Page 267</b>	(2,375,999)	(1,820,672)	-	(555,327)	-	-
<b>Less: Adjustment to rate base</b>				555,327		
<b>Total ADIT-255</b>	(2,375,999)	(1,820,672)	-	-	-	-
Wages & Salary Allocator					15.22%	
Net Plant Allocator				26.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Unamortized Investment Tax Credit - Transmission</b>	-	-	-	-	-	-

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	359,736	331,483		28,253		Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
<b>Total - FERC Form 1, Page 266</b>	<b>359,736</b>	<b>331,483</b>	<b>-</b>	<b>28,253</b>	<b>-</b>	
Wages & Salary Allocator					15.22%	
Net Plant Allocator				26.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	7,536		-	7,536	-	

**END**





Deficient / (Excess) Accumulated Deferred Income Taxes - QRP / (Account No. 283)

Line	Days in Period				Projection - Proration of Deficient / (Excess) ADIT Activity (Note B)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A) Month	(B) Days Per Month	(C) Projected Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(G) Projected Monthly Activity	(H) Projected Monthly Activity (Column E x Column F)	(I) Projected Projected Balance (Col. G Plus Col. H, Projected Balance)	(J) Actual Monthly Activity	(K) Difference Projected vs. Actual (Note C)	(L) Preserve Proration (Actual vs Projected) (Note D)	(M) Preserve Proration (Actual vs Projected) (Note E)	(N) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Proration Below)
120	ADIT Subject to Proration					12/31/2021 (Actual)							
121	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
122	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
123	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
124	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
125	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
126	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
127	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
128	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
129	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
130	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
131	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
132	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)												
134	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2021 (Actual)							
135	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)							
136	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 134 + Line 135)							
137	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					2022 Projected							
138	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)							
139	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 137 + Line 138)							
140	Average Balance as adjusted (nonprorated)					(Col. (H), Line 136 + Line 139) (2)							
141	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 132)							
142	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 140 + Line 141)							

Line	Unamortized Deficient / (Excess) ADIT - State (Projected)			Unamortized Deficient / (Excess) ADIT - State (Actual)		
	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) SCOT Balance	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
143	ADIT - 190	(Col. (H), Line 96)	\$ -	ADIT - 190	(Col. (M), Line 96)	\$ -
144	ADIT - 282	(Col. (H), Line 118)	-	ADIT - 282	(Col. (M), Line 118)	-
145	ADIT - 283	(Col. (H), Line 142)	-	ADIT - 283	(Col. (M), Line 142)	-
146	Unamortized Deficient / (Excess) ADIT - State (Entered in ATT H-2A, Line 41b)			Unamortized Deficient / (Excess) ADIT - State (Entered in ATT H-2A, Line 41b)		

Instructions

1. For purposes of calculating transmission allocated projected activity, use Column (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year    Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, see Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) and averaging in accordance with IRC Section 168(i)(8)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (amount of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (J) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- F IRS normalization adjustment

**Baltimore Gas and Electric**  
**Deficient / (Excess) Deferred Income Taxes - Transmission Allocated**  
**Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet**

Federal Deficient / (Excess) Deferred Income Taxes							
Tax Cuts and Jobs Act of 2017							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
1	<b>Unprotected Non-Property</b>						
2	ADIT - 190	(Note A)	4 Years	\$ (5,220,330)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	4 Years	(1,259,450)	-	-	-
6	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (6,479,780)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	5 Years	-	-	-	-
9	ADIT - 281	(Note A)	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	5 Years	(37,716,820)	(7,543,364)	7,543,364	(0)
11	ADIT - 283	(Note A)	5 Years	-	-	-	-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (37,716,820)</b>	<b>\$ (7,543,364)</b>	<b>\$ 7,543,364</b>	<b>\$ (0)</b>
13	<b>Protected Property</b>						
14	ADIT - 190	(Note A)	ARAM	-	-	-	-
15	ADIT - 281	(Note A)	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	ARAM	(70,691,098)	(62,840,806)	2,172,592	(60,668,214)
17	ADIT - 283	(Note A)	ARAM	-	-	-	-
18	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (70,691,098)</b>	<b>\$ (62,840,806)</b>	<b>\$ 2,172,592</b>	<b>\$ (60,668,214)</b>
19	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (114,887,697)</b>	<b>\$ (70,384,170)</b>	<b>\$ 9,715,956</b>	<b>\$ (60,668,214)</b>
Tax Reform Act of 1986							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
20	<b>Protected Property</b>						
21	ADIT - 190	(Note B)	ARAM	-	-	-	-
22	ADIT - 281	(Note B)	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	ARAM	(759,803)	(386,125)	122,618	(263,507)
24	ADIT - 283	(Note B)	ARAM	-	-	-	-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (759,803)</b>	<b>\$ (386,125)</b>	<b>\$ 122,618</b>	<b>\$ (263,507)</b>
26	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (759,803)</b>	<b>\$ (386,125)</b>	<b>\$ 122,618</b>	<b>\$ (263,507)</b>
Total Federal Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
27	<b>Unprotected Non-Property</b>						
28	ADIT - 190			\$ (5,220,330)	\$ -	\$ -	\$ -
29	ADIT - 281			-	-	-	-
30	ADIT - 282			-	-	-	-
31	ADIT - 283			(1,259,450)	-	-	-
32	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (6,479,780)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
33	<b>Unprotected Property</b>						
34	ADIT - 190			-	-	-	-
35	ADIT - 281			-	-	-	-

36	ADIT - 282	(37,716,820)	(7,543,364)	7,543,364	(0)
37	ADIT - 283	-	-	-	-
38	<b>Subtotal - Deficient / (Excess) ADIT</b>	<b>\$ (37,716,820)</b>	<b>\$ (7,543,364)</b>	<b>\$ 7,543,364</b>	<b>\$ (0)</b>
39	<b>Protected Property</b>				
40	ADIT - 190	\$ -	\$ -	\$ -	\$ -
41	ADIT - 281	-	-	-	-
42	ADIT - 282	(71,450,901)	(63,226,931)	2,295,210	(60,931,721)
43	ADIT - 283	-	-	-	-
44	<b>Subtotal - Deficient / (Excess) ADIT</b>	<b>\$ (71,450,901)</b>	<b>\$ (63,226,931)</b>	<b>\$ 2,295,210</b>	<b>\$ (60,931,721)</b>
45	<b>Total - Deficient / (Excess) ADIT</b>	<b>\$ (115,647,500)</b>	<b>\$ (70,770,295)</b>	<b>\$ 9,838,574</b>	<b>\$ (60,931,721)</b>

Total Federal Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
46	ADIT - 190			\$ (5,220,330)	\$ -	\$ -	\$ -
47	ADIT - 281			-	-	-	-
48	ADIT - 282			(109,167,720)	(70,770,295)	9,838,574	(60,931,721)
49	ADIT - 283			(1,259,450)	-	-	-
50	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (115,647,500)</b>	<b>\$ (70,770,295)</b>	<b>\$ 9,838,574</b>	<b>\$ (60,931,721)</b>
51	Tax Gross-Up Factor	ATT H-2A, Line 132b		1.38	1.38	1.38	1.38
52	<b>Regulatory Asset / (Liability)</b>			<b>\$ (159,552,306)</b>	<b>\$ (97,637,768)</b>	<b>\$ 13,573,723</b>	<b>\$ (84,064,045)</b>

Federal Income Tax Regulatory Asset / (Liability)							
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			(159,552,306)	(97,637,768)	13,573,723	(84,064,045)
55	<b>Total - Transmission Regulatory Asset / (Liability)</b>			<b>\$ (159,552,306)</b>	<b>\$ (97,637,768)</b>	<b>\$ 13,573,723</b>	<b>\$ (84,064,045)</b>

State Deficient / (Excess) Deferred Income Taxes							
State Tax Rate Change							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
56	<b>Unprotected Non-Property</b>						
57	ADIT - 190		4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
62	<b>Unprotected Property</b>						
63	ADIT - 190		5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		5 Years	-	-	-	-
65	ADIT - 282		5 Years	-	-	-	-
66	ADIT - 283		5 Years	-	-	-	-
67	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
68	<b>Protected Property</b>						
69	ADIT - 190		NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281		NA	-	-	-	-
71	ADIT - 282		NA	-	-	-	-
72	ADIT - 283		NA	-	-	-	-
73	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
74	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
75	<b>Unprotected Non-Property</b>						
76	ADIT - 190			\$ -	\$ -	\$ -	\$ -
77	ADIT - 281			-	-	-	-
78	ADIT - 282			-	-	-	-
79	ADIT - 283			-	-	-	-
80	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
81	<b>Unprotected Property</b>						
82	ADIT - 190			\$ -	\$ -	\$ -	\$ -
83	ADIT - 281			-	-	-	-
84	ADIT - 282			-	-	-	-
85	ADIT - 283			-	-	-	-
86	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
87	<b>Protected Property</b>						
88	ADIT - 190			\$ -	\$ -	\$ -	\$ -
89	ADIT - 281			-	-	-	-
90	ADIT - 282			-	-	-	-
91	ADIT - 283			-	-	-	-
92	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
93	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance

75	ADIT - 190		\$ -	\$ -	\$ -	\$ -
76	ADIT - 281		-	-	-	-
77	ADIT - 282		-	-	-	-
78	ADIT - 283		-	-	-	-
79	<b>Total - Deficient / (Excess) ADIT</b>		\$ -	\$ -	\$ -	\$ -
80	Tax Gross-Up Factor	ATT H-2A, Line 132b	1.38	1.38	1.38	1.38
81	<b>Regulatory Asset / (Liability)</b>		\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)						
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Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
82	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
83	Account 254 (Other Regulatory Liabilities)			-	-	-	-
84	<b>Total - Transmission Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)						
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Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes						
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Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
85	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
86	Account 254 (Other Regulatory Liabilities)			(159,552,306)	(97,637,768)	13,573,723	(84,064,045)
87	<b>Total - Transmission Regulatory Asset / (Liability)</b>			\$ (159,552,306)	\$ (97,637,768)	\$ 13,573,723	\$ (84,064,045)

**Instructions**

1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

**Notes**

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

**END**

Background Data and Details  
Background Data and Details - Project Reassessment  
Background Data and Details - Project Reassessment

The Outlook Data As of 2012												
Background Data and Details - Project Reassessment												
Line Item	Category	Unit	Period	2011	2012	2013	2014	2015	2016	2017	2018	2019
1	Direct Project Costs	Cost	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2	Indirect Project Costs	Cost	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
3	Contingency	Cost	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
4	Administrative Costs	Cost	2011	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
5	Operating Expenses	Cost	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
6	Capital Expenditures	Cost	2011	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7	Debt Service	Cost	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
8	Equity Investments	Cost	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
9	Other	Cost	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
10	Total Project Costs	Cost	2011	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
11	Operating Income	Income	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
12	Interest Income	Income	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
13	Dividend Income	Income	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
14	Capital Gains	Income	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
15	Total Income	Income	2011	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
16	Net Cash Flow	Cost	2011	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
17	Operating Cash Flow	Cost	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
18	Capital Expenditures	Cost	2011	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
19	Other	Cost	2011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
20	Total Cash Flow	Cost	2011	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

1. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.

2. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.

3. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.

4. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.

5. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.

6. The Outlook Data is based on the information provided in the Background Data and Details - Project Reassessment. The Outlook Data is subject to change based on the information provided in the Background Data and Details - Project Reassessment.



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

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
<b>Plant Related</b>			
<b>Gross Plant Allocator</b>			
1 Real property (State, Municipal or Local)	12,749,052		
2 Personal property			
3 Capital Stock Tax	113,420,163		
4 Gross Premium (insurance) Tax			
5 PURTA			
6 Corp License			
<b>Total Plant Related</b>	126,169,215	23.9347%	30,198,206
<b>Labor Related</b>			
<b>Wages &amp; Salary Allocator</b>			
7 Federal FICA	11,383,981		
8 Unemployment	198,907		
<b>Total Labor Related</b>	11,582,888	15.2205%	1,762,971
<b>Other Included</b>			
<b>Gross Plant Allocator</b>			
9 Miscellaneous	292,542		
10 Use & Sales Tax	89,450		
<b>Total Other Included</b>	381,992	23.9347%	91,429
<b>Total Included</b>			32,052,605
<b>Currently Excluded</b>			
11 Federal Income	18,034,688		
12 Maryland Income	-		
13 Pennsylvania Income			
14 Franchise	44,508,676		
15 PSC Assessment	4,348,304		
16 Environmental Surcharge	3,923,186		
17 Pole License	565,297		
18 Fuel Energy	-		
19 Montgomery County Fuel Energy	3,020,160		
20 Universal Service Fund	16,239,039		
21 Total as reported on p. 263(i)	<u>228,773,445</u>		
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**

<b>Account 454 - Rent from Electric Property</b>		
1 Rent from Electric Property - Transmission Related (Note 3)		11,582,597
2 Total Rent Revenues	(Sum Line 1)	11,582,597
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
3 Schedule 1A		1,419,698
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		2,597,590
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		6,163,130
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		34,617,702
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10		-
11 Gross Revenue Credits	(Sum Lines 2-10)	56,380,717
12 Less line 17g		(7,552,491)
13 Total Revenue Credits		48,828,226
 <b>Revenue Adjustment to determine Revenue Credit</b>		
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		11,582,597
17b Costs associated with revenues in line 17a		3,782,071
17c Net Revenues (17a - 17b)		7,800,526
17d 50% Share of Net Revenues (17c/2)		3,900,263
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.		129,843
17f Net Revenue Credit (17d + 17e)		4,030,106
17g Line 17f less line 17a		(7,552,491)
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.		54,285,977
19 Amount offset in line 4 above		286,182,383
20 Total Account 454 and 456		356,068,245
	FN1 #	356,068,245
	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)	153,594,192
B	100 Basis Point increase in ROE		1.00%

## Return Calculation

59	Rate Base		(Line 39 + 58)	1,628,356,259
	Long Term Interest			
99	<b>Long Term Interest</b>		p117.62c through 67c	144,416,025
100	Less LTD Interest on Securitization Bonds	Note P on Appendix A	Attachment 8	0
101	Long Term Interest		(Line 99 - 100)	144,416,025
102	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
103	Proprietary Capital		p112.16c	4,388,628,408
104	Less Preferred Stock	enter negative	(Line 192)	0
105	Less Account 216.1	enter negative	p112.12c	0
105a	Less Account 219	enter negative	p112.15c	-2,889,799
106	Common Stock	(Note Y)	(Sum Lines 103 to 105a)	4,385,738,609
	Capitalization			
107	Long Term Debt		p112.18d through 21d	3,907,692,308
108	Less Loss on Reacquired Debt	enter negative	p111.81.c	-8,597,899
109	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
110	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	2,365,927
111	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
112	Total Long Term Debt	(Note Z)	(Sum Lines 107 to 111)	3,901,460,335
113	Preferred Stock	(Note AA)	p112.3c	0
114	Common Stock		(Line 106)	4,385,738,609
115	Total Capitalization		(Sum Lines 112 to 114)	8,287,198,944
116	Debt %	Total Long Term Debt	(Line 112 / 115)	47%
117	Preferred %	Preferred Stock	(Line 113 / 115)	0%
118	Common %	Common Stock	(Line 114 / 115)	53%
119	Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0370
120	Preferred Cost	Preferred Stock	(Line 102 / 113)	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)	0.0174
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0609
125	Total Return ( R )		(Sum Lines 122 to 124)	0.0783
126	Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	127,478,345

## Composite Income Taxes

	<b>Income Tax Rates</b>			
127	FIT=Federal Income Tax Rate	(Note I from ATT H-2A)		21.00%
128	SIT=State Income Tax Rate or Composite	(Note I from ATT H-2A)		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%
131a	T / (1-T)			37.96%
131b	Tax Gross-Up Factor	1*(1/(1-T))		1.3796
	<b>Investment Tax Credit Adjustment</b>	(Note T from ATT H-2A)		
132	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	(28,253)
133	Tax Gross-Up Factor		(Line 131b)	1,3796
134	Net Plant Allocation Factor		(Line 18) from ATT H-2A	27.81%
135	ITC Adjustment Allocated to Transmission		(Line 132 * 133 * 134)	-10,840
	<b>Other Income Tax Adjustment</b>			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note V from ATT H-2A)	Attachment 5, Line 136a	1,052,276
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136b	-9,838,574
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136d	453,192
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-8,333,106
136f	Tax Gross-Up Factor [1*(1/(1-T))]		(Line 131b)	1,3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-11,496,714
136h	Income Tax Component =	$CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =$	[Line 131a * 126 * (1-(122 / 125))]	37,623,402
137	<b>Total Income Taxes</b>		(Line 135 + 136g + 136h)	26,115,847

Baltimore Gas and 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							
6	Electric Plant In Service	p207.104g		9,356,623,428			
9	Accumulated Depreciation (Total Electric Plant)	p219.29c		3,107,775,321			
10	Accumulated Intangible Amortization	(Note A) p200.21.c		69,530,275			
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 16, column i)		0			
12	Accumulated Common Plant Depreciation - Electric Plant In Service	(Note A) p356		283,376,639			
19	Transmission Plant In Service	p207.58.g		2,213,743,620			
23	General and Intangible Plant	p205.5.g & p207.99.g		324,693,160			
24	Common Plant (Electric Only)	(Notes A) p356		858,512,499			
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	p219.25.c		494,626,096			
31	Accumulated General Depreciation	p219.28.c		37,803,717			
32	Accumulated Intangible Amortization	(Note A) p200.21c		69,530,275			
Materials and Supplies							
47	Undistributed Stores Exp	(Note A) p227.6c & 16.c (See Attachment 9, line 30, column e)		0			
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A) P200.4.c		0			
67	Common Plant O&M	(Note A) p356.1		0			
Depreciation Expense							
85	Transmission Depreciation	Projected		67,213,900	68,570,476	-1,356,576	Transmission-specific software amortization recorded as intangible amortization (\$863,890) and additional depreciation associate (\$492,686).
86	General Depreciation	Projected		18,961,368	18,961,368	0	
87	Intangible Amortization	(Note A) Projected		16,254,562	12,259,944	3,994,618	Transmission-specific (\$863,890) and distribution-specific (\$3,130,728) software amortization recorded as intangible amortization.
90	General Depreciation Allocated to Transmission	Projected		4,752,033	4,752,033	0	
91	Common Depreciation - Electric Only	(Note A)		27,503,949	27,370,958	132,990	Amount in Form 1 is already electric only. Non-electric portion represents depreciation related to capital merger costs associate
92	Common Amortization - Electric Only	(Note A) Projected		40,796,536	40,796,536	0	Amount in Form 1 is already 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 (See Attachment 9, line 30, column c)		14,008,673	Details	12,302,571	Specific identification based on plant records
					1,662,185		1 East Towson
					43,917		2 Other Transmission - Various Properties
						12,302,571	3 Distribution
							4
							5
							6
					1,706,102	12,302,571	

**CWIP & Expensed Lease Worksheet**

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

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 Plant In Service	0	p207.104g		0	0	See Form 1
19	Transmission Plant In Service	0	p207.58.g		0	0	See Form 1
24	Common Plant (Electric Only) Accumulated Depreciation	(Notes A)	p356		0	0	Electric / non-electric cost support above
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1

Transmission O&M

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
65	Transmission Lease Payments	(Note A)	p200.4.c	15,181,104	0	15,181,104	Form 1 amount is electric distribution only.
60	Transmission O&M		p321.112.b	48,961,804	48,732,877	228,927	EPRI Dues excluded from Transmission O&M.

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
72	Allocated General & Common Expenses Less EPRI Dues	(Note D)	p352.353	-	-	EPRI Dues paid by Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Merger Costs	Not Merger Related	Details
68	Allocated General & Common Expenses Total A&G	0	p323.197b	197,121,601	3,058,697	194,062,904	Merger costs associated with the Exelon PHI merger (\$358,570), costs associated with the Exelon separation (\$1,667,584).

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)	p323.189.b	98,055			
76	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b		775	97,280	

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
80	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191.b	652,731	-	652,731	Electric's share of common advertising associated with safety

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
128	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note I)	0	Maryland 8.25%	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Maryland Only

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
77	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191.b	652,731	0	0	

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
148	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

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

- 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

Or
Enter \$

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	0 Enter \$	General Description of the Credits None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0 Enter \$	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	-	100%	-	
	Labor Related, General plant related or Common Plant related	-	15.22%	-	
	Plant Related	-	23.93%	-	
	Other	-	0.00%	-	
	Total Transmission Related Reserves (13 month average)	-		-	

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				December	Prior Year	January	February	March	April	May	June	July	August	
45	Prepayments													
	Prepayments		p.111, 157	1,147,089		2,575,708	2,890,879	33,446,662		22,799,279	12,595,077	2,722,275	2,150,998	2,102,310
	Prepaid Pensions if not included in Prepayments			182,810,566		218,843,328	217,161,647	213,826,592		210,947,276	208,067,961	205,188,646	202,309,331	199,430,016
	Total Monthly Balance Included in Rates			28,143,661		34,025,336	33,857,029	41,847,355		38,447,942	35,171,783	31,987,790	31,390,665	30,938,879

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 losses		Attachment 5				
62	Plus amortization of extraordinary property losses		Attachment 5	\$ -		\$ -	

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	Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits
				Enter \$	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	None

Add more lines if necessary

Abandoned Plant Calculations

Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254	
a	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)	0	0	593,500
b	Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)		1	1
c	Amortization of Limited Term Plant <sup>1</sup>	(line a / line b)	#DIV/0!	0	593,500
d	Ending Balance of Unamortized Transmission Projects	(line a - line c)		0	0
e	Transmission Projects <sup>2</sup>	(line a + d)/2		0	296,750
f	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	141,704,683	141,704,683	141,704,683
g	Rate Base	(Appendix A line 59)	1,628,356,259	1,628,356,259	1,628,356,259
h	Non-Incentive Return and Income Taxes <sup>3</sup>	(line f / line a)	0.087023145	0.087023145	0.087023145

1- See row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calculation.

2- See row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calculation.

3- Carrying charge rate to be used when computing the revenue requirement for all abandonment plant facilities (see Attachment 7).

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

**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
154	Interest on Network Credits	(Note N)	PJM Data	0 Enter \$	General Description of the Credits None
<i>Add more lines if necessary</i>					

**Facility Credits under Section 30.9 of the PJM OATT paid by Utility**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
171	Net Revenue Requirement Net Zonal Revenue Requirement	-	

**True-Up Amount**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Calculated Per Attachment 6	Adjustments	Amount Per Attachment A	Details
168	Net Revenue Requirement True-up amount	7,175,946	326	7,176,272	Adjustment reflects the removal of 2020 Separation costs including interest.

**PJM Load Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
172	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	6,486.0	PJM Zonal Peak Load per 34.1 of the PJM OATT

**Statements BG/BH (Present and Proposed Revenues)**

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change In Revenues
BG&E Zone	6,700.3	40,962	45,531	274,457,689	295,312,882	20,855,194
Total				274,457,689	295,312,882	20,855,194



Baltimore Gas and Electric 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
68a	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c		197,121,601	45,367,178	4,336,381	5,065,309	Decrease in cost is mainly due to certain plan changes.

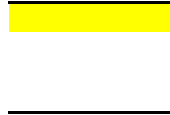
Other Income Tax Adjustments						Need to Update
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-2A, Line 130	Amount to Line 136e	
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 3,824,026	X 27.52%	= \$ 1,052,276	
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component					(9,838,574)
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below				-
136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below				453,192
136e	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below				
	<b>Total Other Income Tax Adjustments - Expense / (Benefit)</b>	Instr. 6 below				<u>\$ (8,333,106)</u>
Instr. #s	<b>Instructions</b>					
Instr. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).					
Instr. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
Instr. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).					
Instr. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.					
Instr. 5	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. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.					
Instr. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.					



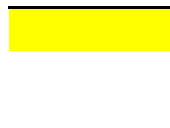
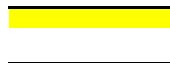
ed with the dedicated facility

d with the Exelon PHI merger.





.032,543) and commodity





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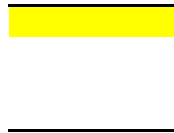
September	October
2,084,864	4,745,521
196,550,701	193,671,386
30,495,782	30,797,497

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## 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	\$104,853,374	\$49,342,764

## 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 2021:

In 2021 the regulated electric business received 68.0% of common utility expenses and gas received a 32.0% share.



## Baltimore Gas and Electric Company

## Attachment 6 - Estimate and True-up Worksheet

Step

## 1 Calculation of Calendar Revenues for Trued-Up Year

Line #		2020 Update	2021 Update		
1	Rate (\$/MW-Year)	Line 173 of Applicable Update	31,311	40,962	
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	85.78	112.22	
3	Number of Days Effective in the calendar Year		151	214	
4	1 CP Peak	Line 172 of Applicable Update	6,700	6,700	
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	86,791,115	160,914,919	
6	True-Up from applicable update	Line 169 of Applicable Update	(15,339,016)	11,579,878	
7	Effective Number of Months in Calendar Year		5	7	
8	Total Number of Months in Calendar Year		12	12	
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	(6,391,257)	6,754,929	
10	Billed PJM Revenues, Excluding Impact of True-Up	Lines 5 - 9	93,182,372	154,159,990	247,342,362

## 2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Line 167 of Attachment H2-A		Calendar Revenues Per Step 1 above					
	254,272,961	-	247,342,362	=	6,930,599		
Interest on Amount of Refunds or Surcharges							
Interest 35.19a for March Current Yr		0.2800%					
Month	Yr	1/12 of Step 9	Interest 35.19a for	Months	Interest	Refunds Owed	
			March Current Yr				
Jun		577,550	0.2800%	11.5	18,597	596,147	
Jul		577,550	0.2800%	10.5	16,980	594,530	
Aug		577,550	0.2800%	9.5	15,363	592,913	
Sep		577,550	0.2800%	8.5	13,746	591,296	
Oct		577,550	0.2800%	7.5	12,129	589,678	
Nov		577,550	0.2800%	6.5	10,511	588,061	
Dec		577,550	0.2800%	5.5	8,894	586,444	
Jan		577,550	0.2800%	4.5	7,277	584,827	
Feb		577,550	0.2800%	3.5	5,660	583,210	
Mar		577,550	0.2800%	2.5	4,043	581,593	
Apr		577,550	0.2800%	1.5	2,426	579,976	
May		577,550	0.2800%	0.5	809	578,358	
Total		6,930,599				7,047,033	
		Balance	Interest	Amort	Balance		
Jun		7,047,033	0.2800%	597,996	6,468,769		
Jul		6,468,769	0.2800%	597,996	5,888,886		
Aug		5,888,886	0.2800%	597,996	5,307,379		
Sep		5,307,379	0.2800%	597,996	4,724,245		
Oct		4,724,245	0.2800%	597,996	4,139,477		
Nov		4,139,477	0.2800%	597,996	3,553,072		
Dec		3,553,072	0.2800%	597,996	2,965,025		
Jan		2,965,025	0.2800%	597,996	2,375,332		
Feb		2,375,332	0.2800%	597,996	1,783,987		
Mar		1,783,987	0.2800%	597,996	1,190,987		
Apr		1,190,987	0.2800%	597,996	596,326		
May		596,326	0.2800%	597,996	0		
Total with interest					7,175,946		
The difference between the Trued-Up Revenue Requirement and the calendar billed revenues (excl true-up) with interest					7,175,946		
2020 Additional True-Up					326		

	Total true-up amount	7,176,272
Rev Req based on Current Year data before True-Up + Incentive Revenues		\$ 288,136,610
Total Revenue Requirement		295,312,882

New Plant Carrying Charge

**FCR if not a CIAC**

	Formula Line		
A	159	Net Plant Carrying Charge without Depreciation	12.0071%
B	166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation	12.6594%
C		Line B less Line A	0.6523%

**FCR if a CIAC**

D	160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	4.2324%
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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		b0298 - Conastone 500kV Substation Project- 2008				b0244 - Waugh Chapel 500 kV Substation Project 2008				Downtown Project 2007				Northwest to Finksburg 2009				Downtown Project 2008				b0298 - Conastone kV Sub	
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		12.0071%				0.120070578				0.120070578				0.120070578				0.120070578				0.120070578	
FCR for This Project		0.126593743				0.126593743				0.126593743				0.126593743				0.126593743				0.126593743	
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	477,454										
W Enhancement	2007									13,438,469	76,355	13,362,115	499,245										
W/O Enhancement	2008	19,614,847	111,448	19,503,399	696,894	5,096,993	57,920	5,039,073	360,443	13,362,115	305,420	13,056,695	1,873,145					2,565,891	48,596	2,517,295	300,474		
W Enhancement	2008	19,614,847	111,448	19,503,399	728,700	5,096,993	57,920	5,039,073	376,878	13,362,115	305,420	13,056,695	1,958,316					2,565,891	48,596	2,517,295	314,158		
W/O Enhancement	2009	19,503,399	445,792	19,057,607	2,734,050	5,039,073	115,841	4,923,232	706,976	13,056,695	305,420	12,751,275	1,836,473	5,249,918	19,886	5,230,032	124,548	2,517,295	58,316	2,458,979	353,567		
W Enhancement	2009	19,503,399	445,792	19,057,607	2,858,366	5,039,073	115,841	4,923,232	739,091	13,056,695	305,420	12,751,275	1,919,651	5,249,918	19,886	5,230,032	130,234	2,517,295	58,316	2,458,979	369,607	30,504,919	115,549
W/O Enhancement	2010	19,057,607	445,792	18,611,815	2,680,523	4,923,232	115,841	4,807,391	693,607	12,751,275	305,420	12,445,855	1,799,801	5,230,032	119,316	5,110,716	732,963	2,458,979	58,316	2,400,663	346,565	30,389,370	693,294
W Enhancement	2010	19,057,607	445,792	18,611,815	2,801,931	4,923,232	115,841	4,807,391	724,426	12,751,275	305,420	12,445,855	1,880,987	5,230,032	119,316	5,110,716	766,301	2,458,979	58,316	2,400,663	362,225	30,389,370	693,294
W/O Enhancement	2011	18,611,815	445,792	18,166,023	2,626,997	4,807,391	115,841	4,691,550	679,158	12,445,855	305,420	12,140,436	1,763,129	5,110,716	119,316	4,991,399	718,637	2,400,663	58,316	2,342,348	339,563	29,696,076	693,294
W Enhancement	2011	18,611,815	445,792	18,166,023	2,745,497	4,807,391	115,841	4,691,550	709,762	12,445,855	305,420	12,140,436	1,842,323	5,110,716	119,316	4,991,399	751,196	2,400,663	58,316	2,342,348	354,842	29,696,076	693,294
W/O Enhancement	2012	18,166,023	445,792	17,720,231	2,573,470	4,691,550	115,841	4,575,710	665,249	12,140,436	305,420	11,835,016	1,726,457	4,991,399	119,316	4,872,083	704,310	2,284,032	58,316	2,284,032	332,561	29,002,783	693,294
W Enhancement	2012	18,166,023	445,792	17,720,231	2,689,062	4,691,550	115,841	4,575,710	695,097	12,140,436	305,420	11,835,016	1,803,659	4,991,399	119,316	4,872,083	736,092	2,284,032	58,316	2,284,032	347,460	29,002,783	693,294
W/O Enhancement	2013	17,720,231	445,792	17,274,439	2,519,944	4,575,710	115,841	4,459,869	651,340	11,835,016	305,420	11,529,596	1,689,785	4,752,767	119,316	4,752,767	689,984	2,284,032	58,316	2,225,716	325,559	28,309,489	693,294
W Enhancement	2013	17,720,231	445,792	17,274,439	2,632,628	4,575,710	115,841	4,459,869	680,432	11,835,016	305,420	11,529,596	1,764,994	4,752,767	119,316	4,752,767	720,987	2,284,032	58,316	2,225,716	340,077	28,309,489	693,294
W/O Enhancement	2014	17,274,439	445,792	16,828,647	2,466,417	4,459,869	115,841	4,344,028	637,431	11,529,596	305,420	11,224,176	1,653,113	4,633,450	119,316	4,633,450	675,657	2,225,716	58,316	2,167,400	318,557	27,616,196	693,294
W Enhancement	2014	17,274,439	445,792	16,828,647	2,576,193	4,459,869	115,841	4,344,028	665,768	11,529,596	305,420	11,224,176	1,726,330	4,633,450	119,316	4,633,450	705,882	2,225,716	58,316	2,167,400	332,695	27,616,196	693,294
W/O Enhancement	2015	16,828,647	445,792	16,382,855	2,412,891	4,344,028	115,841	4,228,187	623,522	11,224,176	305,420	10,918,756	1,616,441	4,633,450	119,316	4,633,450	661,331	2,167,400	58,316	2,109,085	311,555	26,922,902	693,294
W Enhancement	2015	16,828,647	445,792	16,382,855	2,519,759	4,344,028	115,841	4,228,187	651,103	11,224,176	305,420	10,918,756	1,687,666	4,633,450	119,316	4,633,450	690,777	2,167,400	58,316	2,109,085	325,313	26,922,902	693,294
W/O Enhancement	2016	16,382,855	445,792	15,937,063	2,359,364	4,228,187	115,841	4,112,347	609,613	10,918,756	305,420	10,613,337	1,579,769	4,514,134	119,316	4,514,134	647,005	2,109,085	58,316	2,050,769	304,553	26,229,608	693,294
W Enhancement	2016	16,382,855	445,792	15,937,063	2,463,324	4,228,187	115,841	4,112,347	636,438	10,918,756	305,420	10,613,337	1,649,002	4,514,134	119,316	4,514,134	675,673	2,109,085	58,316	2,050,769	317,930	26,229,608	693,294
W/O Enhancement	2017	15,937,063	445,792	15,491,271	2,305,838	4,112,347	115,841	3,996,506	595,704	10,613,337	305,420	10,307,917	1,543,097	4,394,818	119,316	4,394,818	632,678	2,050,769	58,316	1,992,453	297,551	25,536,315	693,294
W Enhancement	2017	15,937,063	445,792	15,491,271	2,406,890	4,112,347	115,841	3,996,506	621,773	10,613,337	305,420	10,307,917	1,610,338	4,394,818	119,316	4,394,818	660,568	2,050,769	58,316	1,992,453	310,548	25,536,315	693,294
W/O Enhancement	2018	15,491,271	445,792	15,045,479	2,252,311	3,996,506	115,841	3,880,665	581,794	10,307,917	305,420	10,002,497	1,506,425	4,275,501	119,316	4,275,501	618,352	1,992,453	58,316	1,934,138	290,549	24,843,021	693,294
W Enhancement	2018	15,491,271	445,792	15,045,479	2,350,456	3,996,506	115,841	3,880,665	607,109	10,307,917	305,420	10,002,497	1,571,673	4,275,501	119,316	4,275,501	645,463	1,992,453	58,316	1,934,138	303,165	24,843,021	693,294
W/O Enhancement	2019	15,045,479	445,792	14,599,687	2,198,785	3,880,665	115,841	3,764,824	567,885	10,002,497	305,420	9,697,077	1,469,753	4,156,185	119,316	4,156,185	604,025	1,934,138	58,316	1,875,822	283,547	24,149,728	693,294
W Enhancement	2019	15,045,479	445,792	14,599,687	2,294,021	3,880,665	115,841	3,764,824	592,444	10,002,497	305,420	9,697,077	1,533,009	4,156,185	119,316	4,156,185	630,359	1,934,138	58,316	1,875,822	295,783	24,149,728	693,294
W/O Enhancement	2020	14,599,687	445,792	14,153,895	2,145,258	3,764,824	115,841	3,648,984	553,976	9,697,077	305,420	9,391,658	1,433,082	4,036,869	119,316	4,036,869	589,699	1,875,822	58,316	1,817,506	276,545	23,456,434	693,294
W Enhancement	2020	14,599,687	445,792	14,153,895	2,237,587	3,764,824	115,841	3,648,984	577,779	9,697,077	305,420	9,391,658	1,494,345	4,036,869	119,316	4,036,869	615,254	1,875,822	58,316	1,817,506	288,401	23,456,434	693,294
W/O Enhancement	2021	14,153,895	445,792	13,708,104	2,091,732	3,648,984	115,841	3,533,143	540,667	9,391,658	305,420	9,086,238	1,396,410	3,917,552	119,316	3,917,552	575,373	1,817,506	58,316	1,759,190	269,543	22,763,140	693,294
W Enhancement	2021	14,153,895	445,792	13,708,104	2,181,152	3,648,984	115,841	3,533,143	563,115	9,391,658	305,420	9,086,238	1,455,681	3,917,552	119,316	3,917,552	60						

W Enhancement	2031	9,695,976	445,792	9,250,184	1,616,807	2,490,576	115,841	2,374,735	416,467	6,337,460	305,420	6,032,040	1,069,038	2,724,389	119,316	2,605,073	449,102	1,234,349	58,316	1,176,033	207,194	15,830,204	693,294
W/O Enhancement	2032	9,250,184	445,792	8,804,392	1,502,940	2,374,735	115,841	2,258,895	387,068	6,032,040	305,420	5,726,621	993,018	2,605,073	119,316	2,485,757	417,783	1,176,033	58,316	1,117,718	199,812	15,136,911	693,294
W Enhancement	2032	9,250,184	445,792	8,804,392	1,560,373	2,374,735	115,841	2,258,895	401,803	6,032,040	305,420	5,726,621	1,030,374	2,605,073	119,316	2,485,757	433,998	1,176,033	58,316	1,117,718	199,812	15,136,911	693,294
W/O Enhancement	2033	8,804,392	445,792	8,358,600	1,449,414	2,258,895	115,841	2,143,054	373,158	5,726,621	305,420	5,421,201	956,346	2,485,757	119,316	2,366,440	403,456	1,117,718	58,316	1,059,402	185,519	14,443,617	693,294
W Enhancement	2033	8,804,392	445,792	8,358,600	1,503,938	2,258,895	115,841	2,143,054	387,138	5,726,621	305,420	5,421,201	991,710	2,485,757	119,316	2,366,440	418,893	1,117,718	58,316	1,059,402	192,429	14,443,617	693,294
W/O Enhancement	2034	8,358,600	445,792	7,912,808	1,395,887	2,143,054	115,841	2,027,213	359,249	5,421,201	305,420	5,115,781	919,675	2,366,440	119,316	2,247,124	389,130	1,059,402	58,316	1,001,086	178,517	13,750,323	693,294
W Enhancement	2034	8,358,600	445,792	7,912,808	1,447,504	2,143,054	115,841	2,027,213	372,473	5,421,201	305,420	5,115,781	953,046	2,366,440	119,316	2,247,124	403,788	1,059,402	58,316	1,001,086	185,047	13,750,323	693,294
W/O Enhancement	2035	7,912,808	445,792	7,467,016	1,342,361	2,027,213	115,841	1,911,372	345,340	5,115,781	305,420	4,810,361	883,003	2,247,124	119,316	2,127,808	374,803	1,001,086	58,316	942,771	171,515	13,057,030	693,294
W Enhancement	2035	7,912,808	445,792	7,467,016	1,391,069	2,027,213	115,841	1,911,372	357,809	5,115,781	305,420	4,810,361	914,381	2,247,124	119,316	2,127,808	388,683	1,001,086	58,316	942,771	177,665	13,057,030	693,294
W/O Enhancement	2036	7,467,016	445,792	7,021,224	1,288,834	1,911,372	115,841	1,795,532	331,431	4,810,361	305,420	4,504,941	846,331	2,127,808	119,316	2,008,491	360,477	942,771	58,316	884,455	164,513	12,363,736	693,294
W Enhancement	2036	7,467,016	445,792	7,021,224	1,334,635	1,911,372	115,841	1,795,532	343,144	4,810,361	305,420	4,504,941	875,717	2,127,808	119,316	2,008,491	373,579	942,771	58,316	884,455	170,282	12,363,736	693,294
W/O Enhancement	2037	7,021,224	445,792	6,575,432	1,235,308	1,795,532	115,841	1,679,691	317,522	4,504,941	305,420	4,199,522	809,659	2,008,491	119,316	1,889,175	346,151	884,455	58,316	826,139	157,511	11,670,442	693,294
W Enhancement	2037	7,021,224	445,792	6,575,432	1,278,201	1,795,532	115,841	1,679,691	328,479	4,504,941	305,420	4,199,522	837,053	2,008,491	119,316	1,889,175	358,474	884,455	58,316	826,139	162,900	11,670,442	693,294
W/O Enhancement	2038	6,575,432	445,792	6,129,640	1,181,781	1,679,691	115,841	1,563,850	303,613	4,199,522	305,420	3,894,102	772,987	1,889,175	119,316	1,769,859	331,824	826,139	58,316	767,823	150,509	10,977,149	693,294
W Enhancement	2038	6,575,432	445,792	6,129,640	1,221,766	1,679,691	115,841	1,563,850	313,814	4,199,522	305,420	3,894,102	798,389	1,889,175	119,316	1,769,859	343,369	826,139	58,316	767,823	155,517	10,977,149	693,294
W/O Enhancement	2039	6,129,640	445,792	5,683,848	1,128,255	1,563,850	115,841	1,448,009	289,704	3,894,102	305,420	3,588,682	736,315	1,769,859	119,316	1,650,542	317,498	767,823	58,316	709,508	143,507	10,283,855	693,294
W Enhancement	2039	6,129,640	445,792	5,683,848	1,165,332	1,563,850	115,841	1,448,009	299,150	3,894,102	305,420	3,588,682	759,724	1,769,859	119,316	1,650,542	328,265	767,823	58,316	709,508	148,135	10,283,855	693,294
W/O Enhancement	2040	5,683,848	445,792	5,238,056	1,074,728	1,448,009	115,841	1,332,169	275,795	3,588,682	305,420	3,283,262	699,643	1,650,542	119,316	1,531,226	303,172	709,508	58,316	651,192	136,505	9,590,562	693,294
W Enhancement	2040	5,683,848	445,792	5,238,056	1,108,897	1,448,009	115,841	1,332,169	284,485	3,588,682	305,420	3,283,262	721,060	1,650,542	119,316	1,531,226	313,160	709,508	58,316	651,192	140,753	9,590,562	693,294
W/O Enhancement	2041	5,238,056	445,792	4,792,264	1,021,202	1,332,169	115,841	1,216,328	261,886	3,283,262	305,420	2,977,843	662,971	1,531,226	119,316	1,411,910	288,845	651,192	58,316	592,876	129,503	8,897,268	693,294
W Enhancement	2041	5,238,056	445,792	4,792,264	1,052,463	1,332,169	115,841	1,216,328	269,820	3,283,262	305,420	2,977,843	682,396	1,531,226	119,316	1,411,910	298,055	651,192	58,316	592,876	133,370	8,897,268	693,294
W/O Enhancement	2042	4,792,264	445,792	4,346,472	967,675	1,216,328	115,841	1,100,487	247,977	2,977,843	305,420	2,672,423	626,299	1,411,910	119,316	1,292,593	274,519	592,876	58,316	534,561	122,501	8,203,974	693,294
W Enhancement	2042	4,792,264	445,792	4,346,472	996,028	1,216,328	115,841	1,100,487	255,156	2,977,843	305,420	2,672,423	643,732	1,411,910	119,316	1,292,593	282,951	592,876	58,316	534,561	125,988	8,203,974	693,294
W/O Enhancement	2043	4,346,472	445,792	3,900,680	914,149	1,100,487	115,841	984,646	234,068	2,672,423	305,420	2,367,003	589,627	1,292,593	119,316	1,173,277	260,192	534,561	58,316	476,245	115,499	7,510,681	693,294
W Enhancement	2043	4,346,472	445,792	3,900,680	939,594	1,100,487	115,841	984,646	240,491	2,672,423	305,420	2,367,003	605,068	1,292,593	119,316	1,173,277	267,846	534,561	58,316	476,245	118,605	7,510,681	693,294
W/O Enhancement	2044	3,900,680	445,792	3,454,888	860,622	984,646	115,841	868,806	220,159	2,367,003	305,420	2,061,583	552,955	1,173,277	119,316	1,053,961	245,866	476,245	58,316	417,929	108,497	6,817,387	693,294
W Enhancement	2044	3,900,680	445,792	3,454,888	883,159	984,646	115,841	868,806	225,826	2,367,003	305,420	2,061,583	566,403	1,173,277	119,316	1,053,961	252,741	476,245	58,316	417,929	111,223	6,817,387	693,294
W/O Enhancement	2045	3,454,888	445,792	3,009,096	807,096	868,806	115,841	752,965	206,250	2,061,583	305,420	1,756,164	516,283	1,053,961	119,316	934,644	231,540	417,929	58,316	359,614	101,495	6,124,094	693,294
W Enhancement	2045	3,454,888	445,792	3,009,096	826,725	868,806	115,841	752,965	211,161	2,061,583	305,420	1,756,164	527,739	1,053,961	119,316	934,644	237,636	417,929	58,316	359,614	103,841	6,124,094	693,294
W/O Enhancement	2046	3,009,096	445,792	2,563,304	753,569	752,965	115,841	637,124	192,341	1,756,164	305,420	1,450,744	479,611	934,644	119,316	815,328	217,213	359,614	58,316	301,298	94,493	5,430,800	693,294
W Enhancement	2046	3,009,096	445,792	2,563,304	770,290	752,965	115,841	637,124	196,497	1,756,164	305,420	1,450,744	489,075	934,644	119,316	815,328	222,532	359,614	58,316	301,298	96,458	5,430,800	693,294
W/O Enhancement	2047	2,563,304	445,792	2,117,512	700,043	637,124	115,841	521,283	178,432	1,450,744	305,420	1,145,324	442,939	815,328	119,316	696,012	202,887	301,298	58,316	242,982	87,491	4,737,506	693,294
W Enhancement	2047	2,563,304	445,792	2,117,512	713,856	637,124	115,841	521,283	181,832	1,450,744	305,420	1,145,324	450,411	815,328	119,316	696,012	207,427	301,298	58,316	242,982	89,076	4,737,506	693,294
W/O Enhancement	2048	2,117,512	445,792	1,671,720	646,516	521,283	115,841	405,443	164,522	1,145,324	305,420	839,904	406,268	696,012	119,316	576,696	188,560	242,982	58,316	184,666	80,489	4,044,213	693,294
W Enhancement	2048	2,117,512	445,792	1,671,720	657,421	521,283	115,841	405,443	167,167	1,145,324	305,420	839,904	411,746	696,012	119,316	576,696	192,322	242,982	58,316	184,666	81,693	4,044,213	693,294
W/O Enhancement	2049	1,671,720	445,792	1,225,928	592,990	405,443	115,841	289,602	150,613	839,904	305,420	534,485	369,596	576,696	119,316	457,379	174,234	184,666	58,316	126,351	73,487	3,350,919	693,294
W Enhancement	2049	1,671,720	445,792	1,225,928	600,987	405,443	115,841	289,602	152,503	839,904	305,420	534,485	373,082	576,696	119,316	457,379	177,218	184,666	58,316	126,351	74,311	3,350,919	693,294
W/O Enhancement	2050	1,225,928	445,792	780,136	539,463	289,602	115,841	173,761	136,704	534,485	305,420	332,924	332,924	457,379	119,316	338,063	159,908	126,351	58,316	68,035	66,485	2,657,626	693,294
W Enhancement	2050	1,225,928	445,792	780,136	544,552	289,602	115,841	173,761	137,838	534,485	305,420	332,924	334,418	457,379	119,316	338,063	162,113	126,351	58,316	68,035	66,929	2,657,626	693,294
W/O Enhancement	2051	780,136	445,792	334,344	485,937	173,761	115,841	57,920	122,795	229,065	305,420	229,065	229,065	338,063	119,316	218,747	145,581	68,035	58,316	9,719	59,483	1,964,332	693,294
W Enhancement	2051	780,136	445,792	334,344	488,118	173,761	115,841	57,920	123,173	229,065	305,420	229,065	229,065	338,063	119,316	218,747	147,						

New Plant Carrying Charge

FCR if not a CIAC

Formula Line	
A	159
B	166
C	

FCR if a CIAC

D	160
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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 :

Details		station Project 2009				b0244 - Waugh Chapel 500kV Substation Project- 2009				Downtown Project 2009				b0244 - Waugh Chapel 500 kV Substation Project 2010				b0298 - Conastone 500kV Substation Project- 2010				Downtown Project 2010			
Schedule 12 (Yes or No)		Yes				No				Yes				Yes				No							
Life CIAC (Yes or No)		44				44				44				44				44							
ROE Incentive (Basis Points)		No				No				No				No				No							
FCR W/O Incentive		0.126593743				0.120070578				0.120070578				0.120070578				0.120070578							
FCR for This Project		0.126593743				0.126593743				0.126593743				0.126593743				0.126593743							
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 In Service Month (1-12)		average of small projects				450,833				4,598				295,547				110,867				904,932			
		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	723,694	19,836,665	37,569	19,799,096	235,677	202,307	2,299	200,008	14,306														
W Enhancement	2009	30,389,370	756,733	19,836,665	37,569	19,799,096	246,440	202,307	2,299	200,008	14,959														
W/O Enhancement	2010	29,696,076	4,258,919	19,799,096	450,833	19,348,262	2,773,990	200,008	4,598	195,410	28,061	13,004,087	49,258	12,954,829	308,507	4,878,144	55,433	4,822,711	344,966	39,817,018	226,233	39,590,785	1,414,655		
W Enhancement	2010	29,696,076	4,452,631	19,799,096	450,833	19,348,262	2,900,202	200,008	4,598	195,410	29,336	13,004,087	49,258	12,954,829	322,591	4,878,144	55,433	4,822,711	360,696	39,817,018	226,233	39,590,785	1,479,219		
W/O Enhancement	2011	29,002,783	4,175,675	19,348,262	450,833	18,897,429	2,719,859	195,410	4,598	190,812	27,509	12,954,829	295,547	12,659,282	1,815,555	4,822,711	110,867	4,711,844	676,621	39,590,785	904,932	38,685,853	5,549,965		
W Enhancement	2011	29,002,783	4,364,864	19,348,262	450,833	18,897,429	2,843,130	195,410	4,598	190,812	28,754	12,954,829	295,547	12,659,282	1,898,133	4,822,711	110,867	4,711,844	707,357	39,590,785	904,932	38,685,853	5,802,319		
W/O Enhancement	2012	28,309,489	4,092,430	18,897,429	450,833	18,446,596	2,665,727	190,812	4,598	186,214	26,957	12,659,282	295,547	12,363,734	1,780,068	4,711,844	110,867	4,600,977	663,309	38,685,853	904,932	37,780,921	5,441,309		
W Enhancement	2012	28,309,489	4,277,098	18,897,429	450,833	18,446,596	2,786,057	190,812	4,598	186,214	28,171	12,659,282	295,547	12,363,734	1,860,719	4,711,844	110,867	4,600,977	693,322	38,685,853	904,932	37,780,921	5,687,760		
W/O Enhancement	2013	27,616,196	4,009,186	18,446,596	450,833	17,995,762	2,611,595	186,214	4,598	181,617	26,405	12,363,734	295,547	12,068,187	1,744,582	4,490,110	110,867	4,490,110	649,997	37,780,921	904,932	36,875,989	5,332,654		
W Enhancement	2013	27,616,196	4,189,331	18,446,596	450,833	17,995,762	2,728,984	186,214	4,598	181,617	27,589	12,363,734	295,547	12,068,187	1,823,304	4,600,977	110,867	4,490,110	679,287	37,780,921	904,932	36,875,989	5,573,202		
W/O Enhancement	2014	26,922,902	3,925,942	17,995,762	450,833	17,544,929	2,557,463	181,617	4,598	177,019	25,853	12,068,187	295,547	11,772,639	1,709,095	4,490,110	110,867	4,379,243	636,685	36,875,989	904,932	35,971,056	5,223,998		
W Enhancement	2014	26,922,902	4,101,565	17,995,762	450,833	17,544,929	2,671,912	181,617	4,598	177,019	27,007	12,068,187	295,547	11,772,639	1,785,890	4,490,110	110,867	4,379,243	665,252	36,875,989	904,932	35,971,056	5,458,643		
W/O Enhancement	2015	26,229,608	3,842,698	17,544,929	450,833	17,094,096	2,503,331	177,019	4,598	172,421	25,301	11,772,639	295,547	11,477,092	1,673,608	4,379,243	110,867	4,268,376	623,373	35,971,056	904,932	35,066,124	5,115,342		
W Enhancement	2015	26,229,608	4,013,798	17,544,929	450,833	17,094,096	2,614,839	177,019	4,598	172,421	26,425	11,772,639	295,547	11,477,092	1,748,475	4,379,243	110,867	4,268,376	651,217	35,971,056	904,932	35,066,124	5,344,084		
W/O Enhancement	2016	25,536,315	3,759,454	17,094,096	450,833	16,643,262	2,449,199	172,421	4,598	167,823	24,748	11,477,092	295,547	11,181,545	1,638,122	4,268,376	110,867	4,157,509	610,061	35,066,124	904,932	34,161,192	5,006,686		
W Enhancement	2016	25,536,315	3,926,031	17,094,096	450,833	16,643,262	2,557,766	172,421	4,598	167,823	25,843	11,477,092	295,547	11,181,545	1,711,061	4,268,376	110,867	4,157,509	637,182	35,066,124	904,932	34,161,192	5,229,525		
W/O Enhancement	2017	24,843,021	3,676,210	16,643,262	450,833	16,192,429	2,395,068	167,823	4,598	163,225	24,196	11,181,545	295,547	10,885,997	1,602,635	4,157,509	110,867	4,046,642	596,750	34,161,192	904,932	33,256,260	4,898,031		
W Enhancement	2017	24,843,021	3,838,265	16,643,262	450,833	16,192,429	2,500,694	167,823	4,598	163,225	25,261	11,181,545	295,547	10,885,997	1,673,647	4,157,509	110,867	4,046,642	623,147	34,161,192	904,932	33,256,260	5,114,967		
W/O Enhancement	2018	24,149,728	3,592,965	16,192,429	450,833	15,741,596	2,340,936	163,225	4,598	158,627	23,644	10,885,997	295,547	10,590,450	1,567,149	4,046,642	110,867	3,935,776	583,438	33,256,260	904,932	32,351,327	4,789,375		
W Enhancement	2018	24,149,728	3,750,498	16,192,429	450,833	15,741,596	2,443,621	163,225	4,598	158,627	24,679	10,885,997	295,547	10,590,450	1,636,232	4,046,642	110,867	3,935,776	609,111	33,256,260	904,932	32,351,327	5,000,408		
W/O Enhancement	2019	23,456,434	3,509,721	15,741,596	450,833	15,290,763	2,286,804	158,627	4,598	154,029	23,092	10,590,450	295,547	10,294,902	1,531,662	3,824,909	110,867	3,824,909	570,126	32,351,327	904,932	31,446,395	4,680,719		
W Enhancement	2019	23,456,434	3,662,731	15,741,596	450,833	15,290,763	2,386,548	158,627	4,598	154,029	24,097	10,590,450	295,547	10,294,902	1,598,818	3,935,776	110,867	3,824,909	595,076	32,351,327	904,932	31,446,395	4,885,849		
W/O Enhancement	2020	22,763,140	3,426,477	15,290,763	450,833	14,839,929	2,232,672	154,029	4,598	149,431	22,540	10,294,902	295,547	9,999,355	1,496,176	3,714,042	110,867	3,714,042	556,814	31,446,395	904,932	30,541,463	4,572,063		
W Enhancement	2020	22,763,140	3,574,965	15,290,763	450,833	14,839,929	2,329,475	154,029	4,598	149,431	23,515	10,294,902	295,547	9,999,355	1,561,403	3,824,909	110,867	3,714,042	581,041	31,446,395	904,932	30,541,463	4,771,290		
W/O Enhancement	2021	22,069,847	3,343,233	14,839,929	450,833	14,389,096	2,178,540	149,431	4,598	144,833	21,988	9,999,355	295,547	9,703,807	1,460,689	3,603,175	110,867	3,603,175	543,502	30,541,463	904,932	29,636,531	4,464,408		
W Enhancement	2021	22,069,847	3,487,198	14,839,929	450,833	14,389,096	2,272,403	149,431	4,598	144,833	22,933	9,999,355	295,547	9,703,807	1,523,989	3,714,042	110,867	3,603,175	567,006	30,541,463	904,932	29,636,531	4,656,372		
W/O Enhancement	2022	21,376,553	3,259,989	14,389,096	450,833	13,938,263	2,124,409	144,833	4,598	140,236	21,436	9,703,807	295,547	9,408,260	1,425,203	3,492,308	110,867	3,492,308	530,190	29,636,531	904,932	28,731,599	4,354,752		
W Enhancement	2022	21,376,553	3,399,431	14,389,096	450,833	13,938,263	2,215,330	144,833	4,598	140,236	22,351	9,703,807	295,547	9,408,260	1,486,574	3,603,175	110,867	3,492,308	552,971	29,636,531	904,932	28,731,599	4,542,173		
W/O Enhancement	2023	20,683,259	3,176,745	13,938,263	450,833	13,487,429	2,070,277	140,236	4,598	135,638	20,884	9,408,260	295,547	9,112,712	1,389,716	3,381,441	110,867	3,381,441	516,878	28,731,599	904,932	27,826,666	4,246,096		
W Enhancement	2023	20,683,259	3,311,665	13,938,263	450,833	13,487,429	2,158,257	140,236	4,598	135,638	21,769	9,408,260	295,547	9,112,712	1,449,160	3,492,308	110,867	3,381,441	538,936	28,731,599	904,932	27,826,666	4,427,614		
W/O Enhancement	2024	19,989,966	3,093,500	13,487,429	450,833	13,036,596	2,016,145	135,638	4,598	131,040	20,332	9,112,712	295,547	8,817,165	1,354,230	3,270,574	110,867	3,270,574	503,567	27,826,666					

W Enhancement	2031	15,136,911	2,609,532	10,331,596	450,833	9,880,763	1,701,676	103,452	4,598	98,855	17,112	7,043,880	295,547	6,748,333	1,149,844	2,605,373	110,867	2,494,506	426,656	21,492,141	904,932	20,587,208	3,511,144
W/O Enhancement	2032	14,443,617	2,427,547	9,880,763	450,833	9,429,930	1,583,090	98,855	4,598	94,257	15,915	6,748,333	295,547	6,452,786	1,070,337	2,494,506	110,867	2,383,639	397,072	20,587,208	904,932	19,682,276	3,268,195
W Enhancement	2032	14,443,617	2,521,765	9,880,763	450,833	9,429,930	1,644,603	98,855	4,598	94,257	16,530	6,748,333	295,547	6,452,786	1,112,430	2,494,506	110,867	2,383,639	412,621	20,587,208	904,932	19,682,276	3,396,585
W/O Enhancement	2033	13,750,323	2,344,303	9,429,930	450,833	8,979,096	1,528,959	94,257	4,598	89,659	15,363	6,452,786	295,547	6,157,238	1,034,851	2,383,639	110,867	2,272,772	383,760	19,682,276	904,932	18,777,344	3,159,539
W Enhancement	2033	13,750,323	2,433,999	9,429,930	450,833	8,979,096	1,587,531	94,257	4,598	89,659	15,948	6,452,786	295,547	6,157,238	1,075,015	2,383,639	110,867	2,272,772	398,586	19,682,276	904,932	18,777,344	3,282,026
W/O Enhancement	2034	13,057,030	2,261,059	8,979,096	450,833	8,528,263	1,474,827	89,659	4,598	85,061	14,811	6,157,238	295,547	5,861,691	999,364	2,272,772	110,867	2,161,905	370,448	18,777,344	904,932	17,872,412	3,050,883
W Enhancement	2034	13,057,030	2,346,232	8,979,096	450,833	8,528,263	1,530,458	89,659	4,598	85,061	15,366	6,157,238	295,547	5,861,691	1,037,601	2,272,772	110,867	2,161,905	384,551	18,777,344	904,932	17,872,412	3,167,468
W/O Enhancement	2035	12,363,736	2,177,815	8,528,263	450,833	8,077,430	1,420,695	85,061	4,598	80,463	14,259	5,861,691	295,547	5,566,143	963,877	2,161,905	110,867	2,051,038	357,136	17,872,412	904,932	16,967,479	2,942,227
W Enhancement	2035	12,363,736	2,258,465	8,528,263	450,833	8,077,430	1,473,385	85,061	4,598	80,463	14,784	5,861,691	295,547	5,566,143	1,000,186	2,161,905	110,867	2,051,038	370,515	17,872,412	904,932	16,967,479	3,052,909
W/O Enhancement	2036	11,670,442	2,094,570	8,077,430	450,833	7,626,597	1,366,563	80,463	4,598	75,865	13,707	5,566,143	295,547	5,270,596	928,391	2,051,038	110,867	1,940,171	343,824	16,967,479	904,932	16,062,547	2,833,572
W Enhancement	2036	11,670,442	2,170,699	8,077,430	450,833	7,626,597	1,416,313	80,463	4,598	75,865	14,202	5,566,143	295,547	5,270,596	962,772	2,051,038	110,867	1,940,171	356,480	16,967,479	904,932	16,062,547	2,964,350
W/O Enhancement	2037	10,977,149	2,011,326	7,626,597	450,833	7,175,763	1,312,431	75,865	4,598	71,267	13,155	5,270,596	295,547	4,975,048	892,904	1,940,171	110,867	1,829,304	330,513	16,062,547	904,932	15,157,615	2,724,916
W Enhancement	2037	10,977,149	2,082,932	7,626,597	450,833	7,175,763	1,359,240	75,865	4,598	71,267	13,620	5,270,596	295,547	4,975,048	925,357	1,940,171	110,867	1,829,304	342,445	16,062,547	904,932	15,157,615	2,823,791
W/O Enhancement	2038	10,283,855	1,928,082	7,175,763	450,833	6,724,930	1,258,300	71,267	4,598	66,669	12,603	4,975,048	295,547	4,679,501	857,418	1,829,304	110,867	1,718,437	317,201	15,157,615	904,932	14,252,683	2,616,260
W Enhancement	2038	10,283,855	1,995,165	7,175,763	450,833	6,724,930	1,302,167	71,267	4,598	66,669	13,038	4,975,048	295,547	4,679,501	887,943	1,829,304	110,867	1,718,437	328,410	15,157,615	904,932	14,252,683	2,709,233
W/O Enhancement	2039	9,590,562	1,844,838	6,724,930	450,833	6,274,097	1,204,168	66,669	4,598	62,071	12,051	4,679,501	295,547	4,383,954	821,931	1,718,437	110,867	1,607,570	303,889	14,252,683	904,932	13,347,750	2,507,604
W Enhancement	2039	9,590,562	1,907,399	6,724,930	450,833	6,274,097	1,245,095	66,669	4,598	62,071	12,456	4,679,501	295,547	4,383,954	850,529	1,718,437	110,867	1,607,570	314,375	14,252,683	904,932	13,347,750	2,594,674
W/O Enhancement	2040	8,897,268	1,761,594	6,274,097	450,833	5,823,263	1,150,036	62,071	4,598	57,474	11,499	4,383,954	295,547	4,088,406	786,445	1,607,570	110,867	1,496,703	290,577	13,347,750	904,932	12,442,818	2,398,949
W Enhancement	2040	8,897,268	1,819,632	6,274,097	450,833	5,823,263	1,188,022	62,071	4,598	57,474	11,874	4,383,954	295,547	4,088,406	813,114	1,607,570	110,867	1,496,703	300,340	13,347,750	904,932	12,442,818	2,480,115
W/O Enhancement	2041	8,203,974	1,678,350	5,823,263	450,833	5,372,430	1,095,904	57,474	4,598	52,876	10,947	4,088,406	295,547	3,792,859	750,958	1,496,703	110,867	1,385,836	277,265	12,442,818	904,932	11,537,886	2,290,293
W Enhancement	2041	8,203,974	1,731,865	5,823,263	450,833	5,372,430	1,130,949	57,474	4,598	52,876	11,292	4,088,406	295,547	3,792,859	775,700	1,496,703	110,867	1,385,836	286,305	12,442,818	904,932	11,537,886	2,365,586
W/O Enhancement	2042	7,510,681	1,595,105	5,372,430	450,833	4,921,597	1,041,772	52,876	4,598	48,278	10,395	3,792,859	295,547	3,497,311	715,472	1,385,836	110,867	1,274,970	263,953	11,537,886	904,932	10,632,954	2,181,637
W Enhancement	2042	7,510,681	1,644,099	5,372,430	450,833	4,921,597	1,073,877	52,876	4,598	48,278	10,710	3,792,859	295,547	3,497,311	738,285	1,385,836	110,867	1,274,970	272,270	11,537,886	904,932	10,632,954	2,250,998
W/O Enhancement	2043	6,817,387	1,511,861	4,921,597	450,833	4,470,764	987,640	48,278	4,598	43,680	9,843	3,497,311	295,547	3,201,764	679,985	1,274,970	110,867	1,164,103	250,641	10,632,954	904,932	9,728,022	2,072,981
W Enhancement	2043	6,817,387	1,556,332	4,921,597	450,833	4,470,764	1,016,804	48,278	4,598	43,680	10,127	3,497,311	295,547	3,201,764	700,871	1,274,970	110,867	1,164,103	258,235	10,632,954	904,932	9,728,022	2,136,439
W/O Enhancement	2044	6,124,094	1,428,617	4,470,764	450,833	4,019,930	933,509	43,680	4,598	39,082	9,290	3,201,764	295,547	2,906,216	644,499	1,164,103	110,867	1,053,236	237,330	9,728,022	904,932	8,823,089	1,964,326
W Enhancement	2044	6,124,094	1,468,566	4,470,764	450,833	4,019,930	959,731	43,680	4,598	39,082	9,545	3,201,764	295,547	2,906,216	663,456	1,164,103	110,867	1,053,236	244,200	9,728,022	904,932	8,823,089	2,021,880
W/O Enhancement	2045	5,430,800	1,345,373	4,019,930	450,833	3,569,097	879,377	39,082	4,598	34,484	8,738	2,906,216	295,547	2,610,669	609,012	1,053,236	110,867	942,369	224,018	8,823,089	904,932	7,918,157	1,855,670
W Enhancement	2045	5,430,800	1,380,799	4,019,930	450,833	3,569,097	902,659	39,082	4,598	34,484	8,963	2,906,216	295,547	2,610,669	626,042	1,053,236	110,867	942,369	230,165	8,823,089	904,932	7,918,157	1,907,321
W/O Enhancement	2046	4,737,506	1,262,129	3,569,097	450,833	3,118,264	825,245	34,484	4,598	29,886	8,186	2,610,669	295,547	2,315,122	573,525	942,369	110,867	831,502	210,706	7,918,157	904,932	7,013,225	1,747,014
W Enhancement	2046	4,737,506	1,293,032	3,569,097	450,833	3,118,264	845,586	34,484	4,598	29,886	8,381	2,610,669	295,547	2,315,122	588,627	942,369	110,867	831,502	216,130	7,918,157	904,932	7,013,225	1,792,763
W/O Enhancement	2047	4,044,213	1,178,885	3,118,264	450,833	2,667,430	771,113	29,886	4,598	25,288	7,634	2,315,122	295,547	2,019,574	538,039	831,502	110,867	720,635	197,394	7,013,225	904,932	6,108,293	1,638,358
W Enhancement	2047	4,044,213	1,205,266	3,118,264	450,833	2,667,430	788,513	29,886	4,598	25,288	7,799	2,315,122	295,547	2,019,574	551,213	831,502	110,867	720,635	202,095	7,013,225	904,932	6,108,293	1,678,204
W/O Enhancement	2048	3,350,919	1,095,640	2,667,430	450,833	2,216,597	716,981	25,288	4,598	20,690	7,082	2,019,574	295,547	1,724,027	502,552	720,635	110,867	609,768	184,082	6,108,293	904,932	5,203,360	1,529,703
W Enhancement	2048	3,350,919	1,117,499	2,667,430	450,833	2,216,597	731,441	25,288	4,598	20,690	7,217	2,019,574	295,547	1,724,027	513,798	720,635	110,867	609,768	188,060	6,108,293	904,932	5,203,360	1,563,645
W/O Enhancement	2049	2,657,626	1,012,396	2,216,597	450,833	1,765,764	662,850	20,690	4,598	16,093	6,530	1,724,027	295,547	1,428,479	467,066	609,768	110,867	498,901	170,770	5,203,360	904,932	4,298,428	1,421,047
W Enhancement	2049	2,657,626	1,029,732	2,216,597	450,833	1,765,764	674,368	20,690	4,598	16,093	6,635	1,724,027	295,547	1,428,479	476,384	609,768	110,867	498,901	174,025	5,203,360	904,932	4,298,428	1,449,086
W/O Enhancement	2050	1,964,332	929,152	1,765,764	450,833	1,314,930	608,718	16,093	4,598	11,495	5,978	1,428,479	295,547	1,132,932	431,579	498,901	110,867	388,034	157,458	4,298,428	904,932	3,393,496	1,312,391
W Enhancement	2050	1,964,332	941,966	1,765,764	450,833	1,314,930	617,295	16,093	4,598	11,495	6,053	1,428,479	295,547	1,132,932	438,970	498,901	110,867	388,034	159,990	4,298,428	904,932	3,393,496	1,334,528
W/O Enhancement	2051	1,271,038	845,908	1,314,930	450,833	864,097	554,586	11,495	4,598	6,897	5,426	1,132,932	295,547	837,384	396,093	388,034	110,867	277,167	144,147	4,298,428	904,932	2,488,564	1,203,736
W Enhancement	2051	1,271,038	854,199	1,314,930	450,833	864,097	5																

New Plant Carrying Charge

FCR if not a CIAC

Formula Line	
A	159
B	166
C	

FCR if a CIAC

D	160
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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				b0477 - Waugh Chapel 500/230 kV Transformer 2011				b0244 - Waugh Chapel 500 kV Substation Project 2011				Northwest to Finksburg 2011				b0477 - Waugh Chapel 500/230 kV Transformer 2012				b0497 - Second Conastone-Graceton 230kV Circuit 2016				b1016 - Rebuild Gracet			
Schedule 12	(Yes or No)	No	44	100	0	Yes	44	100	0	Yes	44	100	0	No	44	100	0	Yes	44	100	0	Yes	44	100	0	Yes	44	100	0
Life	(Yes or No)	0.120070578	0.126593743	0.120070578	0.120070578	0.120070578	0.126593743	0.120070578	0.126593743	0.120070578	0.126593743	0.120070578	0.126593743	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578	0.120070578
ROE Incentive (Basis Points)		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	2,017,736	may be weighted average of small projects	9	may be weighted average of small projects	9	may be weighted average of small projects	9	may be weighted average of small projects	9	may be weighted average of small projects	9	may be weighted average of small projects	9	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		6		7		3		2		9		9															
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.	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																												
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	51,220	25,381,014	288,421	25,092,593	1,794,862	2,395,092	22,681	2,372,412	141,371	207,901	3,544	204,358	21,947												
W Enhancement	2011	365,679	8,311	357,368	53,551	25,381,014	288,421	25,092,593	1,794,862	2,395,092	22,681	2,372,412	147,819	207,901	3,544	204,358	22,947												
W/O Enhancement	2012	357,368	8,311	349,057	50,222	25,092,593	576,841	24,515,752	3,520,462	2,372,412	54,434	2,317,978	332,755	204,358	4,725	199,632	28,695	543,960	10,302	533,658	63,699								
W Enhancement	2012	357,368	8,311	349,057	52,499	25,092,593	576,841	24,515,752	3,520,462	2,372,412	54,434	2,317,978	347,875	204,358	4,725	199,632	29,997	543,960	10,302	533,658	63,699								
W/O Enhancement	2013	349,057	8,311	340,746	49,224	24,515,752	576,841	23,938,911	3,451,200	2,317,978	54,434	2,263,544	326,219	199,632	4,725	194,907	28,128	533,658	12,363	521,295	74,955								
W Enhancement	2013	349,057	8,311	340,746	51,447	24,515,752	576,841	23,938,911	3,451,200	2,317,978	54,434	2,263,544	340,984	199,632	4,725	194,907	29,399	533,658	12,363	521,295	74,955								
W/O Enhancement	2014	340,746	8,311	332,435	48,227	23,938,911	576,841	23,362,070	3,381,938	2,263,544	54,434	2,209,110	319,683	194,907	4,725	190,182	27,560	521,295	12,363	508,932	73,471								
W Enhancement	2014	340,746	8,311	332,435	50,395	23,938,911	576,841	23,362,070	3,381,938	2,263,544	54,434	2,209,110	334,093	194,907	4,725	190,182	28,801	521,295	12,363	508,932	73,471								
W/O Enhancement	2015	332,435	8,311	324,125	47,229	23,362,070	576,841	22,785,228	3,312,677	2,209,110	54,434	2,154,676	313,147	190,182	4,725	185,457	26,993	508,932	12,363	496,570	71,986								
W Enhancement	2015	332,435	8,311	324,125	49,343	23,362,070	576,841	22,785,228	3,312,677	2,209,110	54,434	2,154,676	327,202	190,182	4,725	185,457	28,203	508,932	12,363	496,570	71,986								
W/O Enhancement	2016	324,125	8,311	315,814	46,231	22,785,228	576,841	22,208,387	3,243,415	2,154,676	54,434	2,100,242	306,611	185,457	4,725	180,732	26,426	496,570	12,363	484,207	70,502	21,282,433	120,923	21,161,510	756,142	88,780,382	504,434		
W Enhancement	2016	324,125	8,311	315,814	48,291	22,785,228	576,841	22,208,387	3,243,415	2,154,676	54,434	2,100,242	320,311	185,457	4,725	180,732	27,605	496,570	12,363	484,207	70,502	21,282,433	120,923	21,161,510	756,142	88,780,382	504,434		
W/O Enhancement	2017	315,814	8,311	307,503	45,233	22,208,387	576,841	21,631,546	3,174,153	2,100,242	54,434	2,045,808	300,075	180,732	4,725	176,007	25,858	484,207	12,363	471,844	69,017	21,161,510	483,692	20,677,818	2,966,489	88,275,948	2,017,736		
W Enhancement	2017	315,814	8,311	307,503	47,239	22,208,387	576,841	21,631,546	3,174,153	2,100,242	54,434	2,045,808	313,420	180,732	4,725	176,007	27,006	484,207	12,363	471,844	69,017	21,161,510	483,692	20,677,818	2,966,489	88,275,948	2,017,736		
W/O Enhancement	2018	307,503	8,311	299,192	44,235	21,631,546	576,841	21,054,705	3,104,892	2,045,808	54,434	1,991,374	293,539	176,007	4,725	171,282	25,291	471,844	12,363	459,481	67,533	20,677,818	483,692	20,194,126	2,908,412	86,258,212	2,017,736		
W Enhancement	2018	307,503	8,311	299,192	46,187	21,631,546	576,841	21,054,705	3,104,892	2,045,808	54,434	1,991,374	306,529	176,007	4,725	171,282	26,408	471,844	12,363	459,481	67,533	20,677,818	483,692	20,194,126	2,908,412	86,258,212	2,017,736		
W/O Enhancement	2019	299,192	8,311	290,881	43,237	21,054,705	576,841	20,477,864	3,035,630	1,991,374	54,434	1,936,940	287,003	171,282	4,725	166,557	24,724	459,481	12,363	447,119	66,049	20,194,126	483,692	19,710,435	2,850,335	84,240,477	2,017,736		
W Enhancement	2019	299,192	8,311	290,881	45,135	21,054,705	576,841	20,477,864	3,035,630	1,991,374	54,434	1,936,940	299,638	171,282	4,725	166,557	25,810	459,481	12,363	447,119	66,049	20,194,126	483,692	19,710,435	2,850,335	84,240,477	2,017,736		
W/O Enhancement	2020	290,881	8,311	282,570	42,239	20,477,864	576,841	19,901,022	2,966,368	1,936,940	54,434	1,882,506	280,468	166,557	4,725	161,832	24,156	447,119	12,363	434,756	64,564	19,710,435	483,692	19,226,743	2,792,258	82,222,741	2,017,736		
W Enhancement	2020	290,881	8,311	282,570	44,082	20,477,864	576,841	19,901,022	2,966,368	1,936,940	54,434	1,882,506	292,747	166,557	4,725	161,832	25,212	447,119	12,363	434,756	64,564	19,710,435	483,692	19,226,743	2,792,258	82,222,741	2,017,736		
W/O Enhancement	2021	282,570	8,311	274,259	41,241	19,901,022	576,841	19,324,181	2,897,107	1,882,506	54,434	1,828,072	273,932	161,832	4,725	157,107	23,589	434,756	12,363	422,393	63,080	19,226,743	483,692	18,743,051	2,734,181	80,205,005	2,017,736		
W Enhancement	2021	282,570	8,311	274,259	43,043	19,901,022	576,841	19,324,181	2,897,107	1,882,506	54,434	1,828,072	285,856	161,832	4,725	157,107	24,614	434,756	12,363	422,393	63,080	19,226,743	483,692	18,743,051	2,734,181	80,205,005	2,017,736		
W/O Enhancement	2022	274,259	8,311	265,948	40,230	19,324,181	576,841	18,747,340	2,827,845	1,828,072	54,434	1,773,639	267,396	157,107	4,725	152,382	23,022	422,393	12,363	410,030	61,595	18,743,051	483,692	18,259,360	2,676,104	78,187,269	2,017,736		
W Enhancement	2022	274,259	8,311	265,948	41,978	19,324,181	576,841	18,747,340	2,827,845	1,828,072	54,434	1,773,639	279,965	157,107	4,725	152,382	24,016	422,393	12,363	410,030	61,595	18,743,051	483,692	18,259,360	2,676,104	78,187,269	2,017,736		
W/O Enhancement	2023	265,948	8,311	257,637	39,246	18,747,340	576,841	18,170,499	2,758,584	1,773,639																			

W Enhancement	2031	199,461	8,311	191,150	32,509	14,132,610	576,841	13,555,769	2,204,490	1,338,167	54,434	1,283,733	216,947	114,582	4,725	109,857	18,632	311,129	12,363	298,766	48,236	14,389,827	483,692	13,906,135	2,153,409	80,027,845	2,017,736
W/O Enhancement	2032	191,150	8,311	182,840	30,265	13,555,769	576,841	12,978,928	2,135,229	1,283,733	54,434	1,229,299	202,037	109,857	4,725	105,132	17,348	298,766	12,363	286,403	46,751	13,906,135	483,692	13,422,443	2,095,352	58,009,909	2,017,736
W Enhancement	2032	191,150	8,311	182,840	31,457	13,555,769	576,841	12,978,928	2,135,229	1,283,733	54,434	1,229,299	210,056	109,857	4,725	105,132	18,034	298,766	12,363	286,403	46,751	13,906,135	483,692	13,422,443	2,095,352	58,009,909	2,017,736
W/O Enhancement	2033	182,840	8,311	174,529	29,267	12,978,928	576,841	12,402,086	2,065,967	1,229,299	54,434	1,174,865	195,501	105,132	4,725	100,407	16,781	286,403	12,363	274,040	45,267	13,422,443	483,692	12,938,752	2,037,255	55,992,173	2,017,736
W Enhancement	2033	182,840	8,311	174,529	30,405	12,978,928	576,841	12,402,086	2,065,967	1,229,299	54,434	1,174,865	203,165	105,132	4,725	100,407	17,436	286,403	12,363	274,040	45,267	13,422,443	483,692	12,938,752	2,037,255	55,992,173	2,017,736
W/O Enhancement	2034	174,529	8,311	166,218	28,269	12,402,086	576,841	11,825,245	1,996,705	1,174,865	54,434	1,120,432	188,965	100,407	4,725	95,682	16,214	274,040	12,363	261,678	43,783	12,938,752	483,692	12,455,060	1,979,178	53,974,437	2,017,736
W Enhancement	2034	174,529	8,311	166,218	29,353	12,402,086	576,841	11,825,245	1,996,705	1,174,865	54,434	1,120,432	196,274	100,407	4,725	95,682	16,838	274,040	12,363	261,678	43,783	12,938,752	483,692	12,455,060	1,979,178	53,974,437	2,017,736
W/O Enhancement	2035	166,218	8,311	157,907	27,271	11,825,245	576,841	11,248,404	1,927,444	1,120,432	54,434	1,065,998	182,429	95,682	4,725	90,957	15,646	261,678	12,363	249,315	42,298	12,455,060	483,692	11,971,368	1,921,101	51,956,701	2,017,736
W Enhancement	2035	166,218	8,311	157,907	28,301	11,825,245	576,841	11,248,404	1,927,444	1,120,432	54,434	1,065,998	189,383	95,682	4,725	90,957	16,240	261,678	12,363	249,315	42,298	12,455,060	483,692	11,971,368	1,921,101	51,956,701	2,017,736
W/O Enhancement	2036	157,907	8,311	149,596	26,273	11,248,404	576,841	10,671,563	1,858,182	1,065,998	54,434	1,011,564	175,893	90,957	4,725	86,232	15,079	249,315	12,363	236,952	40,814	11,971,368	483,692	11,487,677	1,863,024	49,938,965	2,017,736
W Enhancement	2036	157,907	8,311	149,596	27,249	11,248,404	576,841	10,671,563	1,858,182	1,065,998	54,434	1,011,564	182,492	90,957	4,725	86,232	15,641	249,315	12,363	236,952	40,814	11,971,368	483,692	11,487,677	1,863,024	49,938,965	2,017,736
W/O Enhancement	2037	149,596	8,311	141,285	25,275	10,671,563	576,841	10,094,721	1,788,920	1,011,564	54,434	957,130	169,357	86,232	4,725	81,507	14,512	236,952	12,363	224,590	39,329	11,487,677	483,692	11,003,985	1,804,946	47,921,229	2,017,736
W Enhancement	2037	149,596	8,311	141,285	26,197	10,671,563	576,841	10,094,721	1,788,920	1,011,564	54,434	957,130	175,601	86,232	4,725	81,507	15,043	236,952	12,363	224,590	39,329	11,487,677	483,692	11,003,985	1,804,946	47,921,229	2,017,736
W/O Enhancement	2038	141,285	8,311	132,974	24,277	10,094,721	576,841	9,517,880	1,719,659	957,130	54,434	902,696	162,821	81,507	4,725	76,782	13,944	224,590	12,363	212,227	37,845	11,003,985	483,692	10,520,293	1,746,869	45,903,493	2,017,736
W Enhancement	2038	141,285	8,311	132,974	25,145	10,094,721	576,841	9,517,880	1,719,659	957,130	54,434	902,696	168,710	81,507	4,725	76,782	14,445	224,590	12,363	212,227	37,845	11,003,985	483,692	10,520,293	1,746,869	45,903,493	2,017,736
W/O Enhancement	2039	132,974	8,311	124,663	23,279	9,517,880	576,841	8,941,039	1,650,397	902,696	54,434	848,262	156,285	76,782	4,725	72,057	13,377	212,227	12,363	199,864	36,361	10,520,293	483,692	10,036,602	1,688,792	43,885,757	2,017,736
W Enhancement	2039	132,974	8,311	124,663	24,092	9,517,880	576,841	8,941,039	1,650,397	902,696	54,434	848,262	161,819	76,782	4,725	72,057	13,847	212,227	12,363	199,864	36,361	10,520,293	483,692	10,036,602	1,688,792	43,885,757	2,017,736
W/O Enhancement	2040	124,663	8,311	116,352	22,281	8,941,039	576,841	8,364,198	1,581,135	848,262	54,434	793,828	149,749	72,057	4,725	67,332	12,810	199,864	12,363	187,501	34,876	10,036,602	483,692	9,552,910	1,630,715	41,868,021	2,017,736
W Enhancement	2040	124,663	8,311	116,352	23,040	8,941,039	576,841	8,364,198	1,581,135	848,262	54,434	793,828	154,928	72,057	4,725	67,332	13,249	199,864	12,363	187,501	34,876	10,036,602	483,692	9,552,910	1,630,715	41,868,021	2,017,736
W/O Enhancement	2041	116,352	8,311	108,042	21,283	8,364,198	576,841	7,787,357	1,511,874	793,828	54,434	739,394	143,213	67,332	4,725	62,607	12,242	187,501	12,363	175,139	33,392	9,552,910	483,692	9,069,218	1,572,638	39,850,285	2,017,736
W Enhancement	2041	116,352	8,311	108,042	21,968	8,364,198	576,841	7,787,357	1,511,874	793,828	54,434	739,394	148,037	67,332	4,725	62,607	12,651	187,501	12,363	175,139	33,392	9,552,910	483,692	9,069,218	1,572,638	39,850,285	2,017,736
W/O Enhancement	2042	108,042	8,311	99,731	20,286	7,787,357	576,841	7,210,515	1,442,612	739,394	54,434	684,960	136,677	62,607	4,725	57,882	11,675	175,139	12,363	162,776	31,907	9,069,218	483,692	8,585,527	1,514,561	37,832,549	2,017,736
W Enhancement	2042	108,042	8,311	99,731	20,936	7,787,357	576,841	7,210,515	1,442,612	739,394	54,434	684,960	141,146	62,607	4,725	57,882	12,052	175,139	12,363	162,776	31,907	9,069,218	483,692	8,585,527	1,514,561	37,832,549	2,017,736
W/O Enhancement	2043	99,731	8,311	91,420	19,288	7,210,515	576,841	6,633,674	1,373,350	684,960	54,434	630,526	130,142	57,882	4,725	53,157	11,108	162,776	12,363	150,413	30,423	8,585,527	483,692	8,101,835	1,456,484	35,814,813	2,017,736
W Enhancement	2043	99,731	8,311	91,420	19,884	7,210,515	576,841	6,633,674	1,373,350	684,960	54,434	630,526	134,255	57,882	4,725	53,157	11,454	162,776	12,363	150,413	30,423	8,585,527	483,692	8,101,835	1,456,484	35,814,813	2,017,736
W/O Enhancement	2044	91,420	8,311	83,109	18,290	6,633,674	576,841	6,056,833	1,304,089	630,526	54,434	576,092	123,606	53,157	4,725	48,432	10,540	150,413	12,363	138,050	28,939	8,101,835	483,692	7,618,143	1,398,407	33,797,077	2,017,736
W Enhancement	2044	91,420	8,311	83,109	18,832	6,633,674	576,841	6,056,833	1,304,089	630,526	54,434	576,092	127,364	53,157	4,725	48,432	10,856	150,413	12,363	138,050	28,939	8,101,835	483,692	7,618,143	1,398,407	33,797,077	2,017,736
W/O Enhancement	2045	83,109	8,311	74,798	17,292	6,056,833	576,841	5,479,992	1,234,827	576,092	54,434	521,658	117,070	48,432	4,725	43,707	9,973	138,050	12,363	125,688	27,454	7,618,143	483,692	7,134,452	1,340,329	31,779,341	2,017,736
W Enhancement	2045	83,109	8,311	74,798	17,780	6,056,833	576,841	5,479,992	1,234,827	576,092	54,434	521,658	120,473	48,432	4,725	43,707	10,258	138,050	12,363	125,688	27,454	7,618,143	483,692	7,134,452	1,340,329	31,779,341	2,017,736
W/O Enhancement	2046	74,798	8,311	66,487	16,294	5,479,992	576,841	4,903,150	1,165,565	521,658	54,434	467,224	110,534	43,707	4,725	38,981	9,406	125,688	12,363	113,325	25,970	7,134,452	483,692	6,650,760	1,282,252	29,761,605	2,017,736
W Enhancement	2046	74,798	8,311	66,487	16,728	5,479,992	576,841	4,903,150	1,165,565	521,658	54,434	467,224	113,582	43,707	4,725	38,981	9,660	125,688	12,363	113,325	25,970	7,134,452	483,692	6,650,760	1,282,252	29,761,605	2,017,736
W/O Enhancement	2047	66,487	8,311	58,176	15,296	4,903,150	576,841	4,326,309	1,096,304	467,224	54,434	412,791	103,998	38,981	4,725	34,256	8,838	113,325	12,363	100,962	24,485	6,650,760	483,692	6,167,069	1,224,175	27,743,870	2,017,736
W Enhancement	2047	66,487	8,311	58,176	15,676	4,903,150	576,841	4,326,309	1,096,304	467,224	54,434	412,791	106,691	38,981	4,725	34,256	9,062	113,325	12,363	100,962	24,485	6,650,760	483,692	6,167,069	1,224,175	27,743,870	2,017,736
W/O Enhancement	2048	58,176	8,311	49,865	14,298	4,326,309	576,841	3,749,468	1,027,042	412,791	54,434	358,357	97,462	34,256	4,725	29,531	8,271	100,962	12,363	88,600	23,001	6,167,069	483,692	5,683,377	1,166,098	25,726,134	2,017,736
W Enhancement	2048	58,176	8,311	49,865	14,624	4,326,309	576,841	3,749,468	1,027,042	412,791	54,434	358,357	99,800	34,256	4,725	29,531	8,464	100,962	12,363	88,600	23,001	6,167,069	483,692	5,683,377	1,166,098	25,726,134	2,017,736
W/O Enhancement	2049	49,865	8,311	41,554	13,300	3,749,468	576,841	3,172,627	957,780	358,357	54,434	303,923	90,926	29,531	4,725	24,806	7,704	88,600									



New Plant Carrying Charge

FCR if not a CIAC

Formula Line
A 159
B 166
C

FCR if a CIAC

D 160
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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 z

		n-Bagley 230kV 2016				b1251.1 - Rebuild Raphael-Bagley 230 kV 2016				b0497 - Second Conastone-Graceton 230kV Circuit 2017				b1016 - Rebuild Graceton-Bagley 230kV 2017				b1251.1 - Rebuild Raphael-Bagley 230 kV 2017				b1251 - Second Raphael-Bagley 230kV Circuit 2017				b0497 - Second Conastone-			
		Yes				Yes				Yes				Yes				Yes				No							
		44				44				44				44				44				44							
		No				No				No				No				No				No							
		0				0				0				0				0				0							
		0.120070578				0.120070578				0.120070578				0.120070578				0.120070578				0.120070578							
		29,752,596				29,752,596				32,284				1,959,350				1,084,137				24,184,988				862,079			
		676,195				676,195				734				44,531				24,639				549,659				19,593			
		12				12				6				3				6				2				2			
		ad 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 weight			
		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 may be weighted average of small projects				2 may be weight			
Details	Invest Yr	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor
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																												
W Enhancement	2010																												
W/O Enhancement	2011																												
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W/O Enhancement	2012																												
W Enhancement	2012																												
W/O Enhancement	2013																												
W Enhancement	2013																												
W/O Enhancement	2014																												
W Enhancement	2014																												
W/O Enhancement	2015																												
W Enhancement	2015																												
W/O Enhancement	2016	88,275,948	3,154,270	29,752,596	-	29,752,596	-																						
W Enhancement	2016	88,275,948	3,154,270	29,752,596	-	29,752,596	-																						
W/O Enhancement	2017	86,258,212	12,374,809	29,752,596	676,195	29,076,401	4,167,416	32,284	367	31,917	2,283	1,959,350	33,398	1,925,952	206,836	1,084,137	12,320	1,071,817	76,667	24,184,988	458,049	23,726,939	2,832,138						
W Enhancement	2017	86,258,212	12,374,809	29,752,596	676,195	29,076,401	4,167,416	32,284	367	31,917	2,283	1,959,350	33,398	1,925,952	206,836	1,084,137	12,320	1,071,817	76,667	24,184,988	458,049	23,726,939	2,832,138						
W/O Enhancement	2018	84,240,477	12,132,539	29,076,401	676,195	28,400,206	4,086,224	31,917	734	31,183	4,478	1,925,952	44,531	1,881,421	270,434	1,071,817	24,639	1,047,178	150,375	23,726,939	549,659	23,177,280	3,332,568	862,079	16,327				
W Enhancement	2018	84,240,477	12,132,539	29,076,401	676,195	28,400,206	4,086,224	31,917	734	31,183	4,478	1,925,952	44,531	1,881,421	270,434	1,071,817	24,639	1,047,178	150,375	23,726,939	549,659	23,177,280	3,332,568	862,079	16,327				
W/O Enhancement	2019	82,222,741	11,890,268	28,400,206	676,195	27,724,010	4,005,033	31,183	734	30,450	4,390	1,881,421	44,531	1,836,890	265,087	1,047,178	24,639	1,022,538	147,416	23,177,280	549,659	22,627,621	3,266,570	845,752	19,593				
W Enhancement	2019	82,222,741	11,890,268	28,400,206	676,195	27,724,010	4,005,033	31,183	734	30,450	4,390	1,881,421	44,531	1,836,890	265,087	1,047,178	24,639	1,022,538	147,416	23,177,280	549,659	22,627,621	3,266,570	845,752	19,593				
W/O Enhancement	2020	80,205,005	11,647,997	27,724,010	676,195	27,047,815	3,923,842	30,450	734	29,716	4,302	1,836,890	44,531	1,792,360	259,740	1,022,538	24,639	997,899	144,458	22,627,621	549,659	22,077,962	3,200,572	826,159	19,593				
W Enhancement	2020	80,205,005	11,647,997	27,724,010	676,195	27,047,815	3,923,842	30,450	734	29,716	4,302	1,836,890	44,531	1,792,360	259,740	1,022,538	24,639	997,899	144,458	22,627,621	549,659	22,077,962	3,200,572	826,159	19,593				
W/O Enhancement	2021	78,187,269	11,405,727	27,047,815	676,195	26,371,620	3,842,651	29,716	734	28,982	4,214	1,792,360	44,531	1,747,829	254,394	997,899	24,639	973,259	141,499	22,077,962	549,659	21,528,303	3,134,575	806,566	19,593				
W Enhancement	2021	78,187,269	11,405,727	27,047,815	676,195	26,371,620	3,842,651	29,716	734	28,982	4,214	1,792,360	44,531	1,747,829	254,394	997,899	24,639	973,259	141,499	22,077,962	549,659	21,528,303	3,134,575	806,566	19,593				
W/O Enhancement	2022	76,169,533	11,163,456	26,371,620	676,195	25,695,424	3,761,460	28,982	734	28,248	4,126	1,747,829	44,531	1,703,298	249,047	973,259	24,639	948,620	138,541	21,528,303	549,659	20,978,645	3,068,577	786,974	19,593				
W Enhancement	2022	76,169,533	11,163,456	26,371,620	676,195	25,695,424	3,761,460	28,982	734	28,248	4,126	1,747,829	44,531	1,703,298	249,047	973,259	24,639	948,620	138,541	21,528,303	549,659	20,978,645	3,068,577	786,974	19,593				
W/O Enhancement	2023	74,151,797	10,921,185	25,695,424	676,195	25,019,229	3,680,269	28,248	734	27,515	4,037	1,703,298	44,531	1,658,768	243,700	948,620	24,639	923,980	135,582	20,978,645	549,659	20,428,986	3,002,579	767,381	19,593				
W Enhancement	2023	74,151,797	10,921,185	25,695,424	676,195	25,019,229	3,680,269	28,248	734	27,515	4,037	1,703,298	44,531	1,658,768	243,700	948,620	24,639	923,980	135,582	20,978,645	549,659	20,428,986	3,002,579	767,381	19,593				
W/O Enhancement	2024	72,134,061	10,678,914	25,019,229	676,195	24,343,033	3,599,077	27,515	734	26,781	3,949	1,658,768	44,531	1,614,237	238,353	923,980	24,639	899,341	132,624	20,428,986	549,659	19,879,327	2,936,581	747,788	19,593				
W Enhancement	2024	72,134,061	10,678,914	25,019,229	676,195	24,343,033	3,599,077	27,515	734	26,781	3,949	1,658,768	44,531	1,614,237	238,353	923,980	24,639	899,341	132,624	20,428,986	549,659	19,879,327	2,936,581	747,788	19,593				
W/O Enhancement	2025	70,116,325	10,436,644	24,343,033	676,195	23,666,838	3,517,886	26,781	734	26,047	3,861	1,614,237	44,531	1,569,706	233,006	899,341	24,639	874,701	129,665	19,879,327	549,659	19,329,668	2,870,583	728,195	19,593				
W Enhancement	2025	70,116,325	10,436,644	24,343,033	676,195	23,666,838	3,517,886	26,781	734	26,047	3,861	1,614,237	44,531	1,569,706	233,006	899,341	24,639	874,701	129,665	19,879,327	549,659	19,329,668	2,870,583	728,195	19,593				
W/O Enhancement	2026	68,098,589	10,194,373	23,666,838	676,195	22,990,643	3,436,695	26,047	734	25,313	3,773	1,569,706	44,531	1,525,176	227,659	874,701	24,639	850,062	126,707	19,329,668	549,659	18,780,009	2,804,585	708,603	19,593				
W Enhancement	2026	68,098,589	10,194,373	23,666,838	676,195	22,990,643	3,436,695	26,047	734	25,313	3,773	1,569,706	44,531	1,525,176	227,659	874,701	24,639	850,062	126,707	19,329,668	549,659	18,780,009	2,804,585	708,603	19,593				
W/O Enhancement	2027	66,080,853	9,952,102	22,990,643	676,19																								

W Enhancement	2031	58,009,909	8,983,019	20,285,861	676,195	19,609,666	3,030,739	22,379	734	21,645	3,333	1,347,053	44,531	1,302,522	200,925	751,504	24,639	726,864	111,915	16,581,374	549,659	16,031,715	2,474,596	610,639	19,593
W/O Enhancement	2032	55,992,173	8,740,749	19,609,666	676,195	18,933,470	2,949,548	21,645	734	20,911	3,245	1,302,522	44,531	1,257,992	195,578	726,864	24,639	702,225	108,956	16,031,715	549,659	15,482,056	2,408,598	591,047	19,593
W Enhancement	2032	55,992,173	8,740,749	19,609,666	676,195	18,933,470	2,949,548	21,645	734	20,911	3,245	1,302,522	44,531	1,257,992	195,578	726,864	24,639	702,225	108,956	16,031,715	549,659	15,482,056	2,408,598	591,047	19,593
W/O Enhancement	2033	53,974,437	8,498,478	18,933,470	676,195	18,257,275	2,868,357	20,911	734	20,177	3,156	1,257,992	44,531	1,213,461	190,232	702,225	24,639	677,586	105,998	15,482,056	549,659	14,932,398	2,342,600	571,454	19,593
W Enhancement	2033	53,974,437	8,498,478	18,933,470	676,195	18,257,275	2,868,357	20,911	734	20,177	3,156	1,257,992	44,531	1,213,461	190,232	702,225	24,639	677,586	105,998	15,482,056	549,659	14,932,398	2,342,600	571,454	19,593
W/O Enhancement	2034	51,956,701	8,256,207	18,257,275	676,195	17,581,080	2,787,166	20,177	734	19,444	3,068	1,213,461	44,531	1,168,930	184,885	677,586	24,639	652,946	103,039	14,932,398	549,659	14,382,739	2,276,603	551,861	19,593
W Enhancement	2034	51,956,701	8,256,207	18,257,275	676,195	17,581,080	2,787,166	20,177	734	19,444	3,068	1,213,461	44,531	1,168,930	184,885	677,586	24,639	652,946	103,039	14,932,398	549,659	14,382,739	2,276,603	551,861	19,593
W/O Enhancement	2035	49,938,965	8,013,936	17,581,080	676,195	16,904,884	2,705,975	19,444	734	18,710	2,980	1,168,930	44,531	1,124,399	179,538	652,946	24,639	628,307	100,081	14,382,739	549,659	13,833,080	2,210,605	532,268	19,593
W Enhancement	2035	49,938,965	8,013,936	17,581,080	676,195	16,904,884	2,705,975	19,444	734	18,710	2,980	1,168,930	44,531	1,124,399	179,538	652,946	24,639	628,307	100,081	14,382,739	549,659	13,833,080	2,210,605	532,268	19,593
W/O Enhancement	2036	47,921,229	7,771,666	16,904,884	676,195	16,228,689	2,624,783	18,710	734	17,976	2,892	1,124,399	44,531	1,079,869	174,191	628,307	24,639	603,667	97,122	13,833,080	549,659	13,283,421	2,144,607	512,676	19,593
W Enhancement	2036	47,921,229	7,771,666	16,904,884	676,195	16,228,689	2,624,783	18,710	734	17,976	2,892	1,124,399	44,531	1,079,869	174,191	628,307	24,639	603,667	97,122	13,833,080	549,659	13,283,421	2,144,607	512,676	19,593
W/O Enhancement	2037	45,903,493	7,529,395	16,228,689	676,195	15,552,494	2,543,592	17,976	734	17,243	2,804	1,079,869	44,531	1,035,338	168,844	603,667	24,639	579,028	94,164	13,283,421	549,659	12,733,762	2,078,609	493,083	19,593
W Enhancement	2037	45,903,493	7,529,395	16,228,689	676,195	15,552,494	2,543,592	17,976	734	17,243	2,804	1,079,869	44,531	1,035,338	168,844	603,667	24,639	579,028	94,164	13,283,421	549,659	12,733,762	2,078,609	493,083	19,593
W/O Enhancement	2038	43,885,757	7,287,124	15,552,494	676,195	14,876,298	2,462,401	17,243	734	16,509	2,716	1,035,338	44,531	990,807	163,497	579,028	24,639	554,388	91,205	12,733,762	549,659	12,184,104	2,012,611	473,490	19,593
W Enhancement	2038	43,885,757	7,287,124	15,552,494	676,195	14,876,298	2,462,401	17,243	734	16,509	2,716	1,035,338	44,531	990,807	163,497	579,028	24,639	554,388	91,205	12,733,762	549,659	12,184,104	2,012,611	473,490	19,593
W/O Enhancement	2039	41,868,021	7,044,853	14,876,298	676,195	14,200,103	2,381,210	16,509	734	15,775	2,628	990,807	44,531	946,277	158,151	554,388	24,639	529,749	88,247	12,184,104	549,659	11,634,445	1,946,613	453,898	19,593
W Enhancement	2039	41,868,021	7,044,853	14,876,298	676,195	14,200,103	2,381,210	16,509	734	15,775	2,628	990,807	44,531	946,277	158,151	554,388	24,639	529,749	88,247	12,184,104	549,659	11,634,445	1,946,613	453,898	19,593
W/O Enhancement	2040	39,850,285	6,802,583	14,200,103	676,195	13,523,907	2,300,019	15,775	734	15,041	2,540	946,277	44,531	901,746	152,804	529,749	24,639	505,109	85,288	11,634,445	549,659	11,084,786	1,880,615	434,305	19,593
W Enhancement	2040	39,850,285	6,802,583	14,200,103	676,195	13,523,907	2,300,019	15,775	734	15,041	2,540	946,277	44,531	901,746	152,804	529,749	24,639	505,109	85,288	11,634,445	549,659	11,084,786	1,880,615	434,305	19,593
W/O Enhancement	2041	37,832,549	6,580,312	13,523,907	676,195	12,847,712	2,218,828	15,041	734	14,308	2,452	901,746	44,531	857,215	147,457	505,109	24,639	480,470	82,330	11,084,786	549,659	10,535,127	1,814,618	414,712	19,593
W Enhancement	2041	37,832,549	6,580,312	13,523,907	676,195	12,847,712	2,218,828	15,041	734	14,308	2,452	901,746	44,531	857,215	147,457	505,109	24,639	480,470	82,330	11,084,786	549,659	10,535,127	1,814,618	414,712	19,593
W/O Enhancement	2042	35,814,813	6,318,041	12,847,712	676,195	12,171,517	2,137,636	14,308	734	13,574	2,364	857,215	44,531	812,685	142,110	480,470	24,639	455,830	79,371	10,535,127	549,659	9,985,468	1,748,620	395,120	19,593
W Enhancement	2042	35,814,813	6,318,041	12,847,712	676,195	12,171,517	2,137,636	14,308	734	13,574	2,364	857,215	44,531	812,685	142,110	480,470	24,639	455,830	79,371	10,535,127	549,659	9,985,468	1,748,620	395,120	19,593
W/O Enhancement	2043	33,797,077	6,075,771	12,171,517	676,195	11,495,321	2,056,445	13,574	734	12,840	2,275	812,685	44,531	768,154	136,763	455,830	24,639	431,191	76,413	9,985,468	549,659	9,435,810	1,682,622	375,527	19,593
W Enhancement	2043	33,797,077	6,075,771	12,171,517	676,195	11,495,321	2,056,445	13,574	734	12,840	2,275	812,685	44,531	768,154	136,763	455,830	24,639	431,191	76,413	9,985,468	549,659	9,435,810	1,682,622	375,527	19,593
W/O Enhancement	2044	31,779,341	5,833,500	11,495,321	676,195	10,819,126	1,975,254	12,840	734	12,106	2,187	768,154	44,531	723,623	131,417	431,191	24,639	406,551	73,454	9,435,810	549,659	8,886,151	1,616,624	355,934	19,593
W Enhancement	2044	31,779,341	5,833,500	11,495,321	676,195	10,819,126	1,975,254	12,840	734	12,106	2,187	768,154	44,531	723,623	131,417	431,191	24,639	406,551	73,454	9,435,810	549,659	8,886,151	1,616,624	355,934	19,593
W/O Enhancement	2045	29,761,605	5,591,229	10,819,126	676,195	10,142,931	1,894,063	12,106	734	11,373	2,099	723,623	44,531	679,093	126,070	406,551	24,639	381,912	70,496	8,886,151	549,659	8,336,492	1,550,626	336,341	19,593
W Enhancement	2045	29,761,605	5,591,229	10,819,126	676,195	10,142,931	1,894,063	12,106	734	11,373	2,099	723,623	44,531	679,093	126,070	406,551	24,639	381,912	70,496	8,886,151	549,659	8,336,492	1,550,626	336,341	19,593
W/O Enhancement	2046	27,743,870	5,348,958	10,142,931	676,195	9,466,735	1,812,872	11,373	734	10,639	2,011	679,093	44,531	634,562	120,723	381,912	24,639	357,272	67,537	8,336,492	549,659	7,786,833	1,484,628	316,749	19,593
W Enhancement	2046	27,743,870	5,348,958	10,142,931	676,195	9,466,735	1,812,872	11,373	734	10,639	2,011	679,093	44,531	634,562	120,723	381,912	24,639	357,272	67,537	8,336,492	549,659	7,786,833	1,484,628	316,749	19,593
W/O Enhancement	2047	25,726,134	5,106,688	9,466,735	676,195	8,790,540	1,731,681	10,639	734	9,905	1,923	634,562	44,531	590,031	115,376	357,272	24,639	332,633	64,579	7,786,833	549,659	7,237,174	1,418,631	297,156	19,593
W Enhancement	2047	25,726,134	5,106,688	9,466,735	676,195	8,790,540	1,731,681	10,639	734	9,905	1,923	634,562	44,531	590,031	115,376	357,272	24,639	332,633	64,579	7,786,833	549,659	7,237,174	1,418,631	297,156	19,593
W/O Enhancement	2048	23,708,398	4,864,417	8,790,540	676,195	8,114,344	1,650,489	9,905	734	9,172	1,835	590,031	44,531	545,501	110,029	332,633	24,639	307,993	61,620	7,237,174	549,659	6,687,516	1,352,633	277,563	19,593
W Enhancement	2048	23,708,398	4,864,417	8,790,540	676,195	8,114,344	1,650,489	9,905	734	9,172	1,835	590,031	44,531	545,501	110,029	332,633	24,639	307,993	61,620	7,237,174	549,659	6,687,516	1,352,633	277,563	19,593
W/O Enhancement	2049	21,690,662	4,622,146	8,114,344	676,195	7,438,149	1,569,298	9,172	734	8,438	1,747	545,501	44,531	500,970	104,682	307,993	24,639	283,354	58,662	6,687,516	549,659	6,137,857	1,286,635	257,971	19,593
W Enhancement	2049	21,690,662	4,622,146	8,114,344	676,195	7,438,149	1,569,298	9,172	734	8,438	1,747	545,501	44,531	500,970	104,682	307,993	24,639	283,354	58,662	6,687,516	549,659	6,137,857	1,286,635	257,971	19,593
W/O Enhancement	2050	19,672,926	4,379,876	7,438,149	676,195	6,761,954	1,488,107	8,438	734	7,704	1,659	500,970	44,531	456,439	99,336	283,354	24,639	258,714	55,703	6,137,857	549,659	5,588,198	1,220,637	238,378	19,593
W Enhancement	2050	19,672,926	4,379,876	7,438,149	676,195																				

## Appendix A

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New Plant Carrying Charge

**FCR if not a CIAC**

	Formula Line
A	159
B	166
C	

**FCR if a CIAC**

D	160
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**The FCR resulting from Formula in a given  
Therefore actual revenues collected in a  
Per FERC's orders in Docket No. ER07-5:  
The rest of transmission rate base gets a**

		<b>3raceton 230kV Circuit 2018</b>				<b>b1016 - Rebuild Graceton-Bagley 230kV 2018</b>				<b>b1251 - Second Raphael-Bagley 230kV Circuit 2018</b>				<b>b1251.1 - Rebuild Raphael-Bagley 230 kV 2018</b>				<b>b2766.1 - Rebuild Conastone 500 kV Substation Equip 2020</b>				<b>b2992.3 - Rebuild Windy Edge-Glenarm 115 kV Circuit 2020</b>				<b>b2992.4 - Ret</b>
		No 44 No		0.120070578 0.120070578		No 44 No		0.120070578 0.120070578		No 44 No		0.120070578 0.120070578		No 44 No		0.120070578 0.120070578		No 44 No		0.120070578 0.120070578		No 44 No		0.120070578 0.120070578		
		365,013		365,013		53,758		53,758		(313,293)		8,469,799		8,469,799		338,633		338,633		11,496,164		11,496,164				
		8,296		8,296		1,222		1,222		(7,120)		192,495		192,495		7,696		7,696		261,276		261,276				
		6		6		3		3		11		5		5		10		10		12		12				
Details	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	Beginning		
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																									
W Enhancement	2010																									
W/O Enhancement	2011																									
W Enhancement	2011																									
W/O Enhancement	2012																									
W Enhancement	2012																									
W/O Enhancement	2013																									
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																									
W Enhancement	2017																									
W/O Enhancement	2018	845,752	100,952	365,013	4,148	360,865	25,813	53,758	916	52,841	5,675	(313,293)	(593)	(312,700)	(3,722)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2018	845,752	100,952	365,013	4,148	360,865	25,813	53,758	916	52,841	5,675	(313,293)	(593)	(312,700)	(3,722)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2019	826,159	118,790	360,865	8,296	352,569	50,629	52,841	1,222	51,620	7,420	(312,700)	(7,120)	(305,580)	(43,811)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2019	826,159	118,790	360,865	8,296	352,569	50,629	52,841	1,222	51,620	7,420	(312,700)	(7,120)	(305,580)	(43,811)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2020	806,566	116,438	352,569	8,296	344,274	49,633	51,620	1,222	50,398	7,273	(305,580)	(7,120)	(298,459)	(42,956)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2020	806,566	116,438	352,569	8,296	344,274	49,633	51,620	1,222	50,398	7,273	(305,580)	(7,120)	(298,459)	(42,956)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2021	786,974	114,085	344,274	8,296	335,978	48,637	50,398	1,222	49,176	7,126	(298,459)	(7,120)	(291,339)	(42,102)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2021	786,974	114,085	344,274	8,296	335,978	48,637	50,398	1,222	49,176	7,126	(298,459)	(7,120)	(291,339)	(42,102)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2022	767,381	111,733	335,978	8,296	327,682	47,641	49,176	1,222	47,954	6,980	(291,339)	(7,120)	(284,219)	(41,247)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2022	767,381	111,733	335,978	8,296	327,682	47,641	49,176	1,222	47,954	6,980	(291,339)	(7,120)	(284,219)	(41,247)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2023	747,788	109,380	327,682	8,296	319,386	46,645	47,954	1,222	46,732	6,833	(284,219)	(7,120)	(277,098)	(40,392)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2023	747,788	109,380	327,682	8,296	319,386	46,645	47,954	1,222	46,732	6,833	(284,219)	(7,120)	(277,098)	(40,392)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2024	728,195	107,028	319,386	8,296	311,091	45,649	46,732	1,222	45,511	6,686	(277,098)	(7,120)	(269,978)	(39,537)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2024	728,195	107,028	319,386	8,296	311,091	45,649	46,732	1,222	45,511	6,686	(277,098)	(7,120)	(269,978)	(39,537)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2025	708,603	104,675	311,091	8,296	302,795	44,653	45,511	1,222	44,289	6,540	(269,978)	(7,120)	(262,858)	(38,682)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2025	708,603	104,675	311,091	8,296	302,795	44,653	45,511	1,222	44,289	6,540	(269,978)	(7,120)	(262,858)	(38,682)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2026	689,010	102,323	302,795	8,296	294,499	43,656	44,289	1,222	43,067	6,393	(262,858)	(7,120)	(255,737)	(37,827)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2026	689,010	102,323	302,795	8,296	294,499	43,656	44,289	1,222	43,067	6,393	(262,858)	(7,120)	(255,737)	(37,827)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2027	669,417	99,970	294,499	8,296	286,203	42,660	43,067	1,222	41,845	6,246	(255,737)	(7,120)	(248,617)	(36,972)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W Enhancement	2027	669,417	99,970	294,499	8,296	286,203	42,660	43,067	1,222	41,845	6,246	(255,737)	(7,120)	(248,617)	(36,972)	8,469,799	112,289	8,357,510	697,659	338,633	1,283	337,350	8,034	11,496,164		
W/O Enhancement	2028	649,825	97,618	286,203	8,296	277,908	41,664	41,845	1,222	40,624																

W Enhancement	2031	591,047	90,560	261,316	8,296	253,020	38,676	38,180	1,222	36,958	5,659	(227,256)	(7,120)	(220,136)	(33,552)	6,432,556	192,495	6,240,061	941,743	260,388	7,696	252,692	38,037	8,883,400
W/O Enhancement	2032	571,454	88,207	253,020	8,296	244,725	37,680	36,958	1,222	35,737	5,513	(220,136)	(7,120)	(213,016)	(32,697)	6,240,061	192,495	6,047,565	918,630	252,692	7,696	252,692	37,113	8,622,123
W Enhancement	2032	571,454	88,207	253,020	8,296	244,725	37,680	36,958	1,222	35,737	5,513	(220,136)	(7,120)	(213,016)	(32,697)	6,240,061	192,495	6,047,565	918,630	252,692	7,696	244,996	37,113	8,622,123
W/O Enhancement	2033	551,861	85,855	244,725	8,296	236,429	36,684	35,737	1,222	34,515	5,366	(213,016)	(7,120)	(205,895)	(31,842)	6,047,565	192,495	5,855,070	895,517	244,996	7,696	237,300	36,189	8,360,847
W Enhancement	2033	551,861	85,855	244,725	8,296	236,429	36,684	35,737	1,222	34,515	5,366	(213,016)	(7,120)	(205,895)	(31,842)	6,047,565	192,495	5,855,070	895,517	244,996	7,696	237,300	36,189	8,360,847
W/O Enhancement	2034	532,268	83,502	236,429	8,296	228,133	35,688	34,515	1,222	33,293	5,219	(205,895)	(7,120)	(198,775)	(30,987)	5,855,070	192,495	5,662,574	872,404	237,300	7,696	229,603	35,265	8,099,570
W Enhancement	2034	532,268	83,502	236,429	8,296	228,133	35,688	34,515	1,222	33,293	5,219	(205,895)	(7,120)	(198,775)	(30,987)	5,855,070	192,495	5,662,574	872,404	237,300	7,696	229,603	35,265	8,099,570
W/O Enhancement	2035	512,676	81,150	228,133	8,296	219,837	34,692	33,293	1,222	32,071	5,073	(198,775)	(7,120)	(191,655)	(30,132)	5,662,574	192,495	5,470,079	849,291	229,603	7,696	221,907	34,341	7,838,294
W Enhancement	2035	512,676	81,150	228,133	8,296	219,837	34,692	33,293	1,222	32,071	5,073	(198,775)	(7,120)	(191,655)	(30,132)	5,662,574	192,495	5,470,079	849,291	229,603	7,696	221,907	34,341	7,838,294
W/O Enhancement	2036	493,083	78,797	219,837	8,296	211,542	33,696	32,071	1,222	30,850	4,926	(191,655)	(7,120)	(184,534)	(29,277)	5,470,079	192,495	5,277,583	826,178	221,907	7,696	214,211	33,417	7,577,017
W Enhancement	2036	493,083	78,797	219,837	8,296	211,542	33,696	32,071	1,222	30,850	4,926	(191,655)	(7,120)	(184,534)	(29,277)	5,470,079	192,495	5,277,583	826,178	221,907	7,696	214,211	33,417	7,577,017
W/O Enhancement	2037	473,490	76,445	211,542	8,296	203,246	32,700	30,850	1,222	29,628	4,779	(184,534)	(7,120)	(177,414)	(28,423)	5,277,583	192,495	5,085,088	803,065	214,211	7,696	206,515	32,493	7,315,741
W Enhancement	2037	473,490	76,445	211,542	8,296	203,246	32,700	30,850	1,222	29,628	4,779	(184,534)	(7,120)	(177,414)	(28,423)	5,277,583	192,495	5,085,088	803,065	214,211	7,696	206,515	32,493	7,315,741
W/O Enhancement	2038	453,898	74,092	203,246	8,296	194,950	31,704	29,628	1,222	28,406	4,632	(177,414)	(7,120)	(170,294)	(27,568)	5,085,088	192,495	4,892,592	779,952	206,515	7,696	198,819	31,568	7,054,464
W Enhancement	2038	453,898	74,092	203,246	8,296	194,950	31,704	29,628	1,222	28,406	4,632	(177,414)	(7,120)	(170,294)	(27,568)	5,085,088	192,495	4,892,592	779,952	206,515	7,696	198,819	31,568	7,054,464
W/O Enhancement	2039	434,305	71,740	194,950	8,296	186,654	30,707	28,406	1,222	27,184	4,486	(170,294)	(7,120)	(163,174)	(26,713)	4,892,592	192,495	4,700,097	756,839	198,819	7,696	191,122	30,644	6,793,188
W Enhancement	2039	434,305	71,740	194,950	8,296	186,654	30,707	28,406	1,222	27,184	4,486	(170,294)	(7,120)	(163,174)	(26,713)	4,892,592	192,495	4,700,097	756,839	198,819	7,696	191,122	30,644	6,793,188
W/O Enhancement	2040	414,712	69,387	186,654	8,296	178,359	29,711	27,184	1,222	25,962	4,339	(163,174)	(7,120)	(156,053)	(25,858)	4,700,097	192,495	4,507,602	733,726	191,122	7,696	183,426	29,720	6,531,911
W Enhancement	2040	414,712	69,387	186,654	8,296	178,359	29,711	27,184	1,222	25,962	4,339	(163,174)	(7,120)	(156,053)	(25,858)	4,700,097	192,495	4,507,602	733,726	191,122	7,696	183,426	29,720	6,531,911
W/O Enhancement	2041	395,120	67,035	178,359	8,296	170,063	28,715	25,962	1,222	24,741	4,192	(148,933)	(7,120)	(148,933)	(25,003)	4,507,602	192,495	4,315,106	710,613	183,426	7,696	175,730	28,796	6,270,635
W Enhancement	2041	395,120	67,035	178,359	8,296	170,063	28,715	25,962	1,222	24,741	4,192	(148,933)	(7,120)	(148,933)	(25,003)	4,507,602	192,495	4,315,106	710,613	183,426	7,696	175,730	28,796	6,270,635
W/O Enhancement	2042	375,527	64,682	170,063	8,296	161,767	27,719	24,741	1,222	23,519	4,046	(148,933)	(7,120)	(141,813)	(24,148)	4,315,106	192,495	4,122,611	687,500	175,730	7,696	168,034	27,872	6,009,359
W Enhancement	2042	375,527	64,682	170,063	8,296	161,767	27,719	24,741	1,222	23,519	4,046	(148,933)	(7,120)	(141,813)	(24,148)	4,315,106	192,495	4,122,611	687,500	175,730	7,696	168,034	27,872	6,009,359
W/O Enhancement	2043	355,934	62,330	161,767	8,296	153,471	26,723	23,519	1,222	22,297	3,899	(141,813)	(7,120)	(134,692)	(23,293)	4,122,611	192,495	3,930,115	664,387	168,034	7,696	160,338	26,948	5,748,082
W Enhancement	2043	355,934	62,330	161,767	8,296	153,471	26,723	23,519	1,222	22,297	3,899	(141,813)	(7,120)	(134,692)	(23,293)	4,122,611	192,495	3,930,115	664,387	168,034	7,696	160,338	26,948	5,748,082
W/O Enhancement	2044	336,341	59,977	153,471	8,296	145,176	25,727	22,297	1,222	21,075	3,752	(134,692)	(7,120)	(127,572)	(22,438)	3,930,115	192,495	3,737,620	641,274	160,338	7,696	152,641	26,024	5,486,806
W Enhancement	2044	336,341	59,977	153,471	8,296	145,176	25,727	22,297	1,222	21,075	3,752	(134,692)	(7,120)	(127,572)	(22,438)	3,930,115	192,495	3,737,620	641,274	160,338	7,696	152,641	26,024	5,486,806
W/O Enhancement	2045	316,749	57,625	145,176	8,296	136,880	24,731	21,075	1,222	19,854	3,606	(127,572)	(7,120)	(120,452)	(21,583)	3,737,620	192,495	3,545,124	618,161	152,641	7,696	144,945	25,100	5,225,529
W Enhancement	2045	316,749	57,625	145,176	8,296	136,880	24,731	21,075	1,222	19,854	3,606	(127,572)	(7,120)	(120,452)	(21,583)	3,737,620	192,495	3,545,124	618,161	152,641	7,696	144,945	25,100	5,225,529
W/O Enhancement	2046	297,156	55,272	136,880	8,296	128,584	23,735	19,854	1,222	18,632	3,459	(120,452)	(7,120)	(113,331)	(20,728)	3,545,124	192,495	3,352,629	595,048	144,945	7,696	137,249	24,176	4,964,253
W Enhancement	2046	297,156	55,272	136,880	8,296	128,584	23,735	19,854	1,222	18,632	3,459	(120,452)	(7,120)	(113,331)	(20,728)	3,545,124	192,495	3,352,629	595,048	144,945	7,696	137,249	24,176	4,964,253
W/O Enhancement	2047	277,563	52,920	128,584	8,296	120,288	22,739	18,632	1,222	17,410	3,312	(113,331)	(7,120)	(106,211)	(19,873)	3,352,629	192,495	3,160,134	571,934	137,249	7,696	129,553	23,252	4,702,976
W Enhancement	2047	277,563	52,920	128,584	8,296	120,288	22,739	18,632	1,222	17,410	3,312	(113,331)	(7,120)	(106,211)	(19,873)	3,352,629	192,495	3,160,134	571,934	137,249	7,696	129,553	23,252	4,702,976
W/O Enhancement	2048	257,971	50,567	120,288	8,296	111,993	21,743	17,410	1,222	16,188	3,166	(106,211)	(7,120)	(99,091)	(19,018)	3,160,134	192,495	2,967,638	548,821	129,553	7,696	121,857	22,328	4,441,700
W Enhancement	2048	257,971	50,567	120,288	8,296	111,993	21,743	17,410	1,222	16,188	3,166	(106,211)	(7,120)	(99,091)	(19,018)	3,160,134	192,495	2,967,638	548,821	129,553	7,696	121,857	22,328	4,441,700
W/O Enhancement	2049	238,378	48,215	111,993	8,296	103,697	20,747	16,188	1,222	14,967	3,019	(99,091)	(7,120)	(91,971)	(18,163)	2,967,638	192,495	2,775,143	525,708	121,857	7,696	114,160	21,403	4,180,423
W Enhancement	2049	238,378	48,215	111,993	8,296	103,697	20,747	16,188	1,222	14,967	3,019	(99,091)	(7,120)	(91,971)	(18,163)	2,967,638	192,495	2,775,143	525,708	121,857	7,696	114,160	21,403	4,180,423
W/O Enhancement	2050	218,785	45,862	103,697	8,296	95,401	19,751	14,967	1,222	13,745	2,872	(91,971)	(7,120)	(84,850)	(17,308)	2,775,143	192,495	2,582,647	502,595	114,160	7,696	106,464	20,479	3,919,147
W Enhancement	2050	218,785	45,862	103,697	8,296	95,401	19,751	14,967	1,222	13,745	2,872	(91,971)	(7,120)	(84,850)	(17,308)	2,775,143	192,495	2,582,647	502,595	114,160	7,696	106,464	20,479	3,919,147
W/O Enhancement	2051	199,192	43,510	95,401	8,296	87,105	18,755	13,745	1,222	12,523	2,725	(84,850)	(7,120)	(77,730)	(16,453)	2,582,647	192,495	2,390,152	479,482	106,464	7,696	98,768	19,555	3,657,870
W Enhancement	2051	199,192	43,510	95,401	8,296	87,105	18,755	13,745	1,222	12,523	2,725	(84,850)	(7,120)	(77,730)	(16,453)	2,582,647	192,495	2,390,152	479,482	106,464	7,696	98,768	19,555	3,657,870
W/O Enhancement	2052	179,600	41,157	87,105	8,296	78,810	17,758	12,523	1,222	11,301	2,579	(77,730)	(7,120)	(70,610)	(15,598)	2,390,152	192,495	2,197,656	456,369	98,768	7,696	91,072	18,631	3,396,594
W Enhancement	2052	179,600	41,157	87,105	8,296	78,810	17,758	12,523	1,222	11,301	2,579	(77,730)	(7,120)	(70,610)	(15,598)	2,390,152	192,495	2,197,656						

New Plant Carrying Charge

FCR if not a CIAC

Formula Line	
A	159
B	166
C	

FCR if a CIAC

D	160
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The FCR resulting from Formula in a given year is the FCR for the year. Therefore actual revenues collected in a given year are the actual revenues collected in a given year. Per FERC's orders in Docket No. ER07-5, the rest of transmission rate base gets:

Details				b2992.1 - Reconduct Conastone-Graceton 230 kV Circuit 2021				b2992.2 - Add Bundle Conductor Graceton-Bagley-Raphael 230 kV Circuit 2021				Dedicated Facility Project 2014				Dedicated Facility Project 2014			
Schedule 12 (Yes or No)				No				No				No				No			
Life CIAC (Yes or No)				44				44				10				10			
ROE Incentive (Basis Points)				0.120070578				0.120070578				13.9064%				0.139063538			
FCR W/O Incentive				0.120070578				0.120070578				0.139063538				0.139063538			
FCR for This Project				22,025,520				28,459,890				12,707,126				8,944,044			
Investment				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			
Annual Depreciation Exp				500,580				646,816				1,270,713				894,404			
In Service Month (1-12)				6				6				2				12			
Invest Yr	Depr. or Amort	Ending Revenue	Beginning Revenue	Depr. or Amort	Ending Revenue	Depr. or Amort	Ending Revenue	Depr. or Amort	Ending Revenue	Total	Incentive Charged	Revenue Credit	Beginning Revenue	Depr. or Amort	Ending Revenue	Beginning Revenue	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									\$ 477,454		\$ 477,454							
W Enhancement	2007									\$ 499,245	\$ 499,245								
W/O Enhancement	2008									\$ 3,230,955		\$ 3,230,955							
W Enhancement	2008									\$ 3,378,051	\$ 3,378,051								
W/O Enhancement	2009									\$ 6,729,291		\$ 6,729,291							
W Enhancement	2009									\$ 7,035,081	\$ 7,035,081								
W/O Enhancement	2010									\$ 15,382,017		\$ 15,382,017							
W Enhancement	2010									\$ 16,080,546	16,080,546.12								
W/O Enhancement	2011									\$ 23,102,065		\$ 23,102,065							
W Enhancement	2011									\$ 24,067,356	\$ 24,067,356								
W/O Enhancement	2012									\$ 24,667,681		\$ 24,667,681							
W Enhancement	2012									\$ 25,619,030	\$ 25,619,030								
W/O Enhancement	2013									\$ 24,180,755		\$ 24,180,755							
W Enhancement	2013									\$ 25,108,802	\$ 25,108,802								
W/O Enhancement	2014									\$ 23,681,090		\$ 23,681,090							
W Enhancement	2014									\$ 24,585,835	\$ 24,585,835								
W/O Enhancement	2015									\$ 23,181,425		\$ 23,181,425							
W Enhancement	2015									\$ 24,062,867	\$ 24,062,867								
W/O Enhancement	2016									\$ 26,592,171		\$ 26,592,171							
W Enhancement	2016									\$ 27,450,311	\$ 27,450,311								
W/O Enhancement	2017									\$ 44,808,732		\$ 44,808,732							
W Enhancement	2017									\$ 45,643,570	\$ 45,643,570								
W/O Enhancement	2018									\$ 44,696,176		\$ 44,696,176							
W Enhancement	2018									\$ 45,507,712	\$ 45,507,712								
W/O Enhancement	2019									\$ 43,744,891		\$ 43,744,891							
W Enhancement	2019									\$ 44,533,124	\$ 44,533,124								
W/O Enhancement	2020									\$ 43,492,347		\$ 43,492,347							
W Enhancement	2020									\$ 44,257,279	\$ 44,257,279								
W/O Enhancement	2021	261,276	11,234,888	1,610,256	22,025,520	250,290	21,775,230	1,557,572	28,459,890	323,408	28,136,482	2,012,590	\$ 48,228,988						
W Enhancement	2021	261,276	11,234,888	1,610,256	22,025,520	250,290	21,775,230	1,557,572	28,459,890	323,408	28,136,482	2,012,590	\$ 48,970,618	\$ 48,970,618					
W/O Enhancement	2022	261,276	10,973,611	1,578,884	21,775,230	500,580	21,274,650	3,055,040	28,136,482	646,816	27,489,666	3,947,516	\$ 50,647,737						
W Enhancement	2022	261,276	10,973,611	1,578,884	21,775,230	500,580	21,274,650	3,055,040	28,136,482	646,816	27,489,666	3,947,516	\$ 51,366,064	\$ 51,366,064					
W/O Enhancement	2023	261,276	10,712,335	1,547,513	21,274,650	500,580	20,774,070	2,994,935	27,489,666	646,816	26,842,851	3,869,852	\$ 49,496,324						
W Enhancement	2023	261,276	10,712,335	1,547,513	21,274,650	500,580	20,774,070	2,994,935	27,489,666	646,816	26,842,851	3,869,852	\$ 50,191,349	\$ 50,191,349					
W/O Enhancement	2024	261,276	10,451,058	1,516,141	20,774,070	500,580	20,273,490	2,934,830	26,842,851	646,816	26,196,035	3,792,189	\$ 48,344,911						
W Enhancement	2024	261,276	10,451,058	1,516,141	20,774,070	500,580	20,273,490	2,934,830	26,842,851	646,816	26,196,035	3,792,189	\$ 49,016,634	\$ 49,016,634					
W/O Enhancement	2025	261,276	10,189,782	1,484,769	20,273,490	500,580	19,772,910	2,874,725	26,196,035	646,816	25,549,219	3,714,525	\$ 47,193,498						
W Enhancement	2025	261,276	10,189,782	1,484,769	20,273,490	500,580	19,772,910	2,874,725	26,196,035	646,816	25,549,219	3,714,525	\$ 47,841,918	\$ 47,841,918					
W/O Enhancement	2026	261,276	9,928,505	1,453,398	19,772,910	500,580	19,272,330	2,814,620	25,549,219	646,816	24,902,404	3,636,862	\$ 46,042,085						
W Enhancement	2026	261,276	9,928,505	1,453,398	19,772,910	500,580	19,272,330	2,814,620	25,549,219	646,816	24,902,404	3,636,862	\$ 46,667,203	\$ 46,667,203					
W/O Enhancement	2027	261,276	9,667,229	1,422,026	19,272,330	500,580	18,771,750	2,754,515	24,902,404	646,816	24,255,588	3,559,198	\$ 44,890,672						
W Enhancement	2027	261,276	9,667,229	1,422,026	19,272,330	500,580	18,771,750	2,754,515	24,902,404	646,816	24,255,588	3,559,198	\$ 45,492,488	\$ 45,492,488					
W/O Enhancement	2028	261,276	9,405,953	1,390,655	18,771,750	500,580	18,271,170	2,694,410	24,255,588	646,816	23,608,772	3,481,535	\$ 43,739,259						
W Enhancement	2028	261,276	9,405,953	1,390,655	18,771,750	500,580	18,271,170	2,694,410	24,255,588	646,816	23,608,772	3,481,535	\$ 44,317,772	\$ 44,317,772					
W/O Enhancement	2029	261,276	9,144,676	1,359,283	18,271,170	500,580	17,770,590	2,634,305	23,608,772	646,816	22,961,956	3,403,871	\$ 42,587,845						
W Enhancement	2029	261,276	9,144,676	1,359,283	18,271,170	500,580	17,770,590	2,634,305	23,608,772	646,816	22,961,956	3,403,871	\$ 43,143,057	\$ 43,143,057					
W/O Enhancement	2030	261,276	8,883,400	1,327,911	17,770,590	500,580	17,270,010	2,574,200	22,961,956	646,816	22,315,141	3,326,208	\$ 41,436,432						
W Enhancement	2030	261,276	8,883,400	1,327,911	17,770,590	500,580	17,270,010	2,574,200	22,961,956	646,816	22,315,141	3,326,208	\$ 41,968,342	\$ 41,968,342					
W/O Enhancement	2031	261,276	8,622,123	1,296,540	17,270,010	500,580	16,769,430	2,514,095	22,315,141	646,816	21,668,325	3,248,544	\$ 40,285,019						

**Appendix A**  
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W Enhancement	2031	261,276	8,622,123	1,296,540	17,270,010	500,580	16,769,430	2,514,095	22,315,141	646,816	21,668,325	3,248,544	\$ 40,793,626	\$	40,793,626			
W/O Enhancement	2032	261,276	8,360,847	1,265,168	16,769,430	500,580	16,268,850	2,453,990	21,668,325	646,816	21,021,509	3,170,880	\$ 39,133,606	\$		\$	39,133,606	
W Enhancement	2032	261,276	8,360,847	1,265,168	16,769,430	500,580	16,268,850	2,453,990	21,668,325	646,816	21,021,509	3,170,880	\$ 39,133,606	\$	39,133,606			
W/O Enhancement	2033	261,276	8,099,570	1,233,797	16,268,850	500,580	15,768,270	2,393,885	21,021,509	646,816	20,374,694	3,093,217	\$ 37,982,193	\$		\$	37,982,193	
W Enhancement	2033	261,276	8,099,570	1,233,797	16,268,850	500,580	15,768,270	2,393,885	21,021,509	646,816	20,374,694	3,093,217	\$ 37,982,193	\$	37,982,193			
W/O Enhancement	2034	261,276	7,838,294	1,202,425	15,768,270	500,580	15,267,690	2,333,780	20,374,694	646,816	19,727,878	3,015,553	\$ 36,830,780	\$		\$	36,830,780	
W Enhancement	2034	261,276	7,838,294	1,202,425	15,768,270	500,580	15,267,690	2,333,780	20,374,694	646,816	19,727,878	3,015,553	\$ 36,830,780	\$	36,830,780			
W/O Enhancement	2035	261,276	7,577,017	1,171,053	15,267,690	500,580	14,767,110	2,273,675	19,727,878	646,816	19,081,062	2,937,890	\$ 35,679,367	\$		\$	35,679,367	
W Enhancement	2035	261,276	7,577,017	1,171,053	15,267,690	500,580	14,767,110	2,273,675	19,727,878	646,816	19,081,062	2,937,890	\$ 35,679,367	\$	35,679,367			
W/O Enhancement	2036	261,276	7,315,741	1,139,682	14,767,110	500,580	14,266,530	2,213,571	19,081,062	646,816	18,434,247	2,860,226	\$ 34,527,954	\$		\$	34,527,954	
W Enhancement	2036	261,276	7,315,741	1,139,682	14,767,110	500,580	14,266,530	2,213,571	19,081,062	646,816	18,434,247	2,860,226	\$ 34,527,954	\$	34,527,954			
W/O Enhancement	2037	261,276	7,054,464	1,108,310	14,266,530	500,580	13,765,950	2,153,466	18,434,247	646,816	17,787,431	2,782,563	\$ 33,376,541	\$		\$	33,376,541	
W Enhancement	2037	261,276	7,054,464	1,108,310	14,266,530	500,580	13,765,950	2,153,466	18,434,247	646,816	17,787,431	2,782,563	\$ 33,376,541	\$	33,376,541			
W/O Enhancement	2038	261,276	6,793,188	1,076,938	13,765,950	500,580	13,265,370	2,093,361	17,787,431	646,816	17,140,615	2,704,899	\$ 32,225,128	\$		\$	32,225,128	
W Enhancement	2038	261,276	6,793,188	1,076,938	13,765,950	500,580	13,265,370	2,093,361	17,787,431	646,816	17,140,615	2,704,899	\$ 32,225,128	\$	32,225,128			
W/O Enhancement	2039	261,276	6,531,911	1,045,567	13,265,370	500,580	12,764,790	2,033,256	17,140,615	646,816	16,493,800	2,627,236	\$ 31,073,715	\$		\$	31,073,715	
W Enhancement	2039	261,276	6,531,911	1,045,567	13,265,370	500,580	12,764,790	2,033,256	17,140,615	646,816	16,493,800	2,627,236	\$ 31,073,715	\$	31,073,715			
W/O Enhancement	2040	261,276	6,270,635	1,014,195	12,764,790	500,580	12,264,210	1,973,151	16,493,800	646,816	15,846,984	2,549,572	\$ 29,922,301	\$		\$	29,922,301	
W Enhancement	2040	261,276	6,270,635	1,014,195	12,764,790	500,580	12,264,210	1,973,151	16,493,800	646,816	15,846,984	2,549,572	\$ 29,922,301	\$	29,922,301			
W/O Enhancement	2041	261,276	6,009,359	982,824	12,264,210	500,580	11,763,630	1,913,046	15,846,984	646,816	15,200,168	2,471,909	\$ 28,770,888	\$		\$	28,770,888	
W Enhancement	2041	261,276	6,009,359	982,824	12,264,210	500,580	11,763,630	1,913,046	15,846,984	646,816	15,200,168	2,471,909	\$ 28,770,888	\$	28,770,888			
W/O Enhancement	2042	261,276	5,748,082	951,452	11,763,630	500,580	11,263,050	1,852,941	15,200,168	646,816	14,553,353	2,394,245	\$ 27,619,475	\$		\$	27,619,475	
W Enhancement	2042	261,276	5,748,082	951,452	11,763,630	500,580	11,263,050	1,852,941	15,200,168	646,816	14,553,353	2,394,245	\$ 27,619,475	\$	27,619,475			
W/O Enhancement	2043	261,276	5,486,806	920,080	11,263,050	500,580	10,762,470	1,792,836	14,553,353	646,816	13,906,537	2,316,582	\$ 26,697,043	\$		\$	26,697,043	
W Enhancement	2043	261,276	5,486,806	920,080	11,263,050	500,580	10,762,470	1,792,836	14,553,353	646,816	13,906,537	2,316,582	\$ 26,697,043	\$	26,697,043			
W/O Enhancement	2044	261,276	5,225,529	888,709	10,762,470	500,580	10,261,890	1,732,731	13,906,537	646,816	13,259,721	2,238,918	\$ 25,522,327	\$		\$	25,522,327	
W Enhancement	2044	261,276	5,225,529	888,709	10,762,470	500,580	10,261,890	1,732,731	13,906,537	646,816	13,259,721	2,238,918	\$ 25,522,327	\$	25,522,327			
W/O Enhancement	2045	261,276	4,964,253	857,337	10,261,890	500,580	9,761,310	1,672,626	13,259,721	646,816	12,612,906	2,161,255	\$ 24,347,612	\$		\$	24,347,612	
W Enhancement	2045	261,276	4,964,253	857,337	10,261,890	500,580	9,761,310	1,672,626	13,259,721	646,816	12,612,906	2,161,255	\$ 24,347,612	\$	24,347,612			
W/O Enhancement	2046	261,276	4,702,976	825,966	9,761,310	500,580	9,260,730	1,612,521	12,612,906	646,816	11,966,090	2,083,591	\$ 23,172,897	\$		\$	23,172,897	
W Enhancement	2046	261,276	4,702,976	825,966	9,761,310	500,580	9,260,730	1,612,521	12,612,906	646,816	11,966,090	2,083,591	\$ 23,172,897	\$	23,172,897			
W/O Enhancement	2047	261,276	4,441,700	794,594	9,260,730	500,580	8,760,150	1,552,416	11,966,090	646,816	11,319,274	2,005,927	\$ 21,998,181	\$		\$	21,998,181	
W Enhancement	2047	261,276	4,441,700	794,594	9,260,730	500,580	8,760,150	1,552,416	11,966,090	646,816	11,319,274	2,005,927	\$ 21,998,181	\$	21,998,181			
W/O Enhancement	2048	261,276	4,180,423	763,222	8,760,150	500,580	8,259,570	1,492,311	11,319,274	646,816	10,672,459	1,928,264	\$ 20,823,466	\$		\$	20,823,466	
W Enhancement	2048	261,276	4,180,423	763,222	8,760,150	500,580	8,259,570	1,492,311	11,319,274	646,816	10,672,459	1,928,264	\$ 20,823,466	\$	20,823,466			
W/O Enhancement	2049	261,276	3,919,147	731,851	8,259,570	500,580	7,758,990	1,432,206	10,672,459	646,816	10,025,643	1,850,600	\$ 19,648,751	\$		\$	19,648,751	
W Enhancement	2049	261,276	3,919,147	731,851	8,259,570	500,580	7,758,990	1,432,206	10,672,459	646,816	10,025,643	1,850,600	\$ 19,648,751	\$	19,648,751			
W/O Enhancement	2050	261,276	3,657,870	700,479	7,758,990	500,580	7,258,410	1,372,102	10,025,643	646,816	9,378,827	1,772,937	\$ 18,474,035	\$		\$	18,474,035	
W Enhancement	2050	261,276	3,657,870	700,479	7,758,990	500,580	7,258,410	1,372,102	10,025,643	646,816	9,378,827	1,772,937	\$ 18,474,035	\$	18,474,035			
W/O Enhancement	2051	261,276	3,396,594	669,107	7,258,410	500,580	6,757,830	1,311,997	9,378,827	646,816	8,732,012	1,695,273	\$ 17,232,631	\$		\$	17,232,631	
W Enhancement	2051	261,276	3,396,594	669,107	7,258,410	500,580	6,757,830	1,311,997	9,378,827	646,816	8,732,012	1,695,273	\$ 17,232,631	\$	17,232,631			
W/O Enhancement	2052	261,276	3,135,318	637,736	6,757,830	500,580	6,257,250	1,251,892	8,732,012	646,816	8,085,196	1,617,610	\$ 15,653,971	\$		\$	15,653,971	
W Enhancement	2052	261,276	3,135,318	637,736	6,757,830	500,580	6,257,250	1,251,892	8,732,012	646,816	8,085,196	1,617,610	\$ 15,653,971	\$	15,653,971			
W/O Enhancement	2053	261,276	2,874,041	606,364	6,257,250	500,580	5,756,670	1,191,787	8,085,196	646,816	7,438,380	1,539,946	\$ 14,064,479	\$		\$	14,064,479	
W Enhancement	2053	261,276	2,874,041	606,364	6,257,250	500,580	5,756,670	1,191,787	8,085,196	646,816	7,438,380	1,539,946	\$ 14,064,479	\$	14,064,479			
W/O Enhancement	2054	261,276	2,612,765	574,993	5,756,670	500,580	5,256,090	1,131,682	7,438,380	646,816	6,791,565	1,462,283	\$ 12,785,667	\$		\$	12,785,667	
W Enhancement	2054	261,276	2,612,765	574,993	5,756,670	500,580	5,256,090	1,131,682	7,438,380	646,816	6,791,565	1,462,283	\$ 12,785,667	\$	12,785,667			
W/O Enhancement	2055	261,276	2,351,488	543,621	5,256,090	500,580	4,755,510	1,071,577	6,791,565	646,816	6,144,749	1,384,619	\$ 11,785,667	\$		\$	11,785,667	
W Enhancement	2055	261,276	2,351,488	543,621	5,256,090	500,580	4,755,510	1,071,577	6,791,565	646,816	6,144,749	1,384,619	\$ 11,785,667	\$	11,785,667			
W/O Enhancement	2056	261,276	2,090,212	512,249	4,755,510	500,580	4,254,930	1,011,472	6,144,749	646,816	5,497,933	1,306,956	\$ 10,648,604	\$		\$	10,648,604	
W Enhancement	2056	261,276	2,090,212	512,249	4,755,510	500,580	4,254,930	1,011,472	6,144,749	646,816	5,497,933	1,306,956	\$ 10,648,604	\$	10,648,604			
W/O Enhancement	2057	261,276	1,828,935	480,878	4,254,930	500,580	3,754,350	951,367	5,497,933	646,816	4,851,118	1,229,292	\$ 9,790,256	\$		\$	9,790,256	
W Enhancement	2057	261,276	1,828,935	480,878	4,254,930	500,580	3,754,350	951,367	5,497,933	646,816	4,851,118	1,229,292	\$ 9,790,256	\$	9,790,256			
W/O Enhancement	2058	261,276	1,567,659	449,506	3,754,350	500,580	3,253,770	891,262	4,851,118	646,816	4,204,302	1,151,629	\$ 8,806,604	\$		\$	8,806,604	
W Enhancement	2058	261,276	1,567,659	449,506	3,754,350	500,580	3,253,770	891,262	4,851,118	646,816	4,204,302	1,151,629	\$ 8,806,604	\$	8,806,604			
W/O Enhancement	2059	261,276	1,306,382	418,135	3,253,770	500,580	2,753,190	831,157	4,204,302	646,816	3,557,486	1,073,965	\$ 8,152,795	\$		\$	8,152,795	</

## New Plant Carrying Charge

## FCR if not a CIAC

A	159
B	166
C	

## FCR if a CIAC

D	160
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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

Details		Dedicated Facility Project 2014				Dedicated Facility Project 2014				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015							
Schedule 12	(Yes or No)	No				No				No				No				No							
Life	(Yes or No)	10				10				10				10				10							
CIAC	(Yes or No)	No				No				No				No				No							
ROE Incentive (Basis Points)																									
FCR W/O Incentive		0.139063538				0.1390635				0.139063538				0.139063538				0.139063538					0.139063538		
FCR for This Project		0.139063538				0.1390635				0.139063538				0.139063538				0.139063538					0.139063538		
Investment		1,404,586	may be weighted average of small projects			169,603	may be weighted average of small projects			12,538	may be weighted average of small projects			40,332,600	may be weighted average of small projects			530,533	may be weighted average of small projects				(539,067)	may be weighted average of small projects	
Annual Depreciation Exp		140,459				16,960				1,254				4,033,260				53,053					(53,907)		
In Service Month (1-12)		11	may be weighted average of small projects			12	may be weighted average of small projects			2	may be weighted average of small projects			3	may be weighted average of small projects			7	may be weighted average of small projects				7	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
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																								
W Enhancement	2010																								
W/O Enhancement	2011																								
W Enhancement	2011																								
W/O Enhancement	2012																								
W Enhancement	2012																								
W/O Enhancement	2013																								
W Enhancement	2013																								
W/O Enhancement	2014	1,404,586	11,705	1,392,881	27,846	169,603	-	169,603	-																
W Enhancement	2014	1,404,586	11,705	1,392,881	27,846	169,603	-	169,603	-																
W/O Enhancement	2015	1,392,881	140,459	1,252,422	314,625	169,603	16,960	152,643	38,187	12,538	1,045	11,493	2,377	40,332,600	3,024,945	37,307,655	6,916,046	530,533	22,106	508,428	51,565	(539,067)	(22,461)	(516,606)	(52,395)
W Enhancement	2015	1,392,881	140,459	1,252,422	314,625	169,603	16,960	152,643	38,187	12,538	1,045	11,493	2,377	40,332,600	3,024,945	37,307,655	6,916,046	530,533	22,106	508,428	51,565	(539,067)	(22,461)	(516,606)	(52,395)
W/O Enhancement	2016	1,252,422	140,459	1,111,964	295,092	152,643	16,960	135,682	35,829	11,493	1,254	10,239	2,678	37,307,655	4,033,260	33,274,395	8,660,515	508,428	53,053	455,375	116,379	(516,606)	(53,907)	(462,699)	(118,251)
W Enhancement	2016	1,252,422	140,459	1,111,964	295,092	152,643	16,960	135,682	35,829	11,493	1,254	10,239	2,678	37,307,655	4,033,260	33,274,395	8,660,515	508,428	53,053	455,375	116,379	(516,606)	(53,907)	(462,699)	(118,251)
W/O Enhancement	2017	1,111,964	140,459	971,505	275,560	135,682	16,960	118,722	33,470	10,239	1,254	8,985	2,503	33,274,395	4,033,260	29,241,135	8,099,636	455,375	53,053	402,321	109,002	(462,699)	(53,907)	(408,792)	(110,755)
W Enhancement	2017	1,111,964	140,459	971,505	275,560	135,682	16,960	118,722	33,470	10,239	1,254	8,985	2,503	33,274,395	4,033,260	29,241,135	8,099,636	455,375	53,053	402,321	109,002	(462,699)	(53,907)	(408,792)	(110,755)
W/O Enhancement	2018	971,505	140,459	831,047	256,027	118,722	16,960	101,762	31,112	8,985	1,254	7,732	2,329	29,241,135	4,033,260	25,207,875	7,538,756	402,321	53,053	349,268	101,624	(408,792)	(53,907)	(354,886)	(103,258)
W Enhancement	2018	971,505	140,459	831,047	256,027	118,722	16,960	101,762	31,112	8,985	1,254	7,732	2,329	29,241,135	4,033,260	25,207,875	7,538,756	402,321	53,053	349,268	101,624	(408,792)	(53,907)	(354,886)	(103,258)
W/O Enhancement	2019	831,047	140,459	690,588	236,494	101,762	16,960	84,802	28,753	7,732	1,254	6,478	2,155	25,207,875	4,033,260	21,174,615	6,977,877	349,268	53,053	296,214	94,246	(354,886)	(53,907)	(300,979)	(95,762)
W Enhancement	2019	831,047	140,459	690,588	236,494	101,762	16,960	84,802	28,753	7,732	1,254	6,478	2,155	25,207,875	4,033,260	21,174,615	6,977,877	349,268	53,053	296,214	94,246	(354,886)	(53,907)	(300,979)	(95,762)
W/O Enhancement	2020	690,588	140,459	550,129	216,962	84,802	16,960	67,841	26,395	6,478	1,254	5,224	1,980	21,174,615	4,033,260	17,141,355	6,416,997	296,214	53,053	243,161	86,868	(300,979)	(53,907)	(247,072)	(88,265)
W Enhancement	2020	690,588	140,459	550,129	216,962	84,802	16,960	67,841	26,395	6,478	1,254	5,224	1,980	21,174,615	4,033,260	17,141,355	6,416,997	296,214	53,053	243,161	86,868	(300,979)	(53,907)	(247,072)	(88,265)
W/O Enhancement	2021	550,129	140,459	409,671	197,429	67,841	16,960	50,881	24,036	5,224	1,254	3,970	1,806	17,141,355	4,033,260	13,108,095	5,856,118	243,161	53,053	190,108	79,490	(247,072)	(53,907)	(193,166)	(80,769)
W Enhancement	2021	550,129	140,459	409,671	197,429	67,841	16,960	50,881	24,036	5,224	1,254	3,970	1,806	17,141,355	4,033,260	13,108,095	5,856,118	243,161	53,053	190,108	79,490	(247,072)	(53,907)	(193,166)	(80,769)
W/O Enhancement	2022	409,671	140,459	269,212	177,896	50,881	16,960	33,921	21,677	3,970	1,254	2,717	1,632	13,108,095	4,033,260	9,074,835	5,295,239	190,108	53,053	137,054	72,113	(193,166)	(53,907)	(139,259)	(73,273)
W Enhancement	2022	409,671	140,459	269,212	177,896	50,881	16,960	33,921	21,677	3,970	1,254	2,717	1,632	13,108,095	4,033,260	9,074,835	5,295,239	190,108	53,053	137,054	72,113	(193,166)	(53,907)	(139,259)	(73,273)
W/O Enhancement	2023	269,212	140,459	128,754	158,364	33,921	16,960	16,960	19,319	2,717	1,254	1,463	1,457	9,074,835	4,033,260	5,041,575	4,734,359	137,054	53,053	84,001	64,735	(139,259)	(53,907)	(85,352)	(65,776)
W Enhancement	2023	269,212	140,459	128,754	158,364	33,921	16,960	16,960	19,319	2,717	1,254	1,463	1,457	9,074,835	4,033,260	5,041,575	4,734,359	137,054	53,053	84,001	64,735	(139,259)	(53,907)	(85,352)	(65,776)
W/O Enhancement	2024	128,754	128,754	(0)	128,754	16,960	16,960	-	16,960	1,463	1,254	209	1,283	5,041,575	4,033,260	1,008,315	4,173,480	84,001	53,053	30,948	57,357	(85,352)	(53,907)	(31,446)	(58,280)
W Enhancement	2024	128,754	128,754	(0)	128,754	16,960	16,960	-	16,960	1,463	1,254	209	1,283	5,041,575	4,033,260	1,008,315	4,173,480	84,001	53,053	30,948	57,357	(85,352)	(53,907)	(31,446)	(58,280)
W/O Enhancement	2025									209				1,008,315	1,008,315	(0)	1,008,315	30,948	30,948	-	30,948	(31,446)	(31,446)	(0)	(31,446)
W Enhancement	2025									209				1,008,315	1,008,315	(0)	1,008,315	30,948	30,948	-	30,948	(31,446)	(31,446)	(0)	(31,446)
W/O Enhancement	2026																								
W Enhancement	2026																								
W/O Enhancement	2027																								
W Enhancement	2027																								
W/O Enhancement	2028																								
W Enhancement	2028																								
W/O Enhancement	2029																								

W Enhancement	2031					
W/O Enhancement	2032					
W Enhancement	2032					
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W Enhancement	2033					
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W Enhancement	2039					
W/O Enhancement	2040					
W Enhancement	2040					
W/O Enhancement	2041					
W Enhancement	2041					
W/O Enhancement	2042					
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W/O Enhancement	2043					
W Enhancement	2043					
W/O Enhancement	2044					
W Enhancement	2044					
W/O Enhancement	2045					
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W/O Enhancement	2046					
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NOTES:  
To accommodate varying in-service dates for different f

Lives shown above are illustrative only  
The Dedicated Facility Project revenue req  
The revenue requirement associated with th  
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In this way BGE's wholesale transmission cr

**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 charc

Revenue requirements associated with aban  
accordance with existing PJM cost assignm



New Plant Carrying Charge

FCR if not a CIAC

Table with 2 columns: Formula Line (A, B, C) and values (159, 166)

FCR if a CIAC

Table with 2 columns: Formula Line (D) and value (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 a

Main table with columns for years 2015-2019 and sub-columns for Beginning, Depr. or Amort., Ending, Revenue. Includes detailed rows for W/O Enhancement from 2004 to 2031.

W Enhancement	2031				
W/O Enhancement	2032				
W Enhancement	2032				
W/O Enhancement	2033				
W Enhancement	2033				
W/O Enhancement	2034				
W Enhancement	2034				
W/O Enhancement	2035				
W Enhancement	2035				
W/O Enhancement	2036				
W Enhancement	2036				
W/O Enhancement	2037				
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W/O Enhancement	2064				
W Enhancement	2064				
W/O Enhancement	2065				
W Enhancement	2065				
...	...				

NOTES:

To accommodate varying in-service dates for different projects.

Lives shown above are illustrative only.

The Dedicated Facility Project revenue requirement is the revenue requirement associated with the project. This same revenue requirement is in turn credited to the project in this way BGE's wholesale transmission cost recovery.

**In the event the facilities associated with the Dedicated Facility Project- Abandonment asset as it pertains to the directly assigned transmission line 152 of Attachment H-2A ("the Gross Revenue Requirement") such that abandon Revenue Requirement". In this way BGE's related to the directly assigned facility charges.**

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



W Enhancement	2031		55,217	55,217	0	55,217
W/O Enhancement	2032					
W Enhancement	2032					
W/O Enhancement	2033					
W Enhancement	2033					
W/O Enhancement	2034					
W Enhancement	2034					
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W/O Enhancement	2064					
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W/O Enhancement	2065					
W Enhancement	2065					
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To accommodate varying in-service dates for different p

Lives shown above are illustrative only

The Dedicated Facility Project revenue req

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This same revenue requirement is in turn cr

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**In the event the facilities associated with**

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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**  
**Attachment 8 - Company Exhibit - Securitization Workpaper**

Line #

	Long Term Interest		
<b>100</b>	<b>Less LTD Interest on Securitization Bonds</b>		-
	Capitalization		
<b>111</b>	<b>Less LTD on Securitization Bonds</b>		-

Calculation of the above Securitization Adjustments



Attachment 9  
Rate Base Worksheet  
Baltimore Gas and Electric

Line No	(Note G) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-2A, Line No:	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 E)			Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)			Electric Only, Form No 1, page 356 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	2,213,743,620	323,768,888	856,699,464	494,626,096	37,062,888	284,941,051	69,530,275	-	1,719,117,524	217,175,725	571,758,413
2	January	2,225,895,179	324,987,604	867,350,857	499,989,357	38,640,103	290,308,861	70,755,462	-	1,725,905,822	215,592,038	577,041,995
3	February	2,235,502,912	326,043,529	869,935,860	505,374,079	40,217,319	295,574,025	71,980,650	-	1,730,128,833	213,845,360	574,361,835
4	March	2,243,762,361	327,226,873	873,167,702	510,777,610	41,794,535	300,886,741	73,196,981	-	1,732,984,750	212,235,358	572,280,960
5	April	2,247,331,056	328,637,283	877,127,979	516,194,605	43,371,750	306,253,899	74,400,187	-	1,731,136,451	210,865,346	570,874,080
6	May	2,280,167,448	329,521,731	879,142,018	521,646,240	44,948,966	311,649,040	75,603,392	-	1,758,521,209	208,969,373	567,492,977
7	June	2,285,893,248	330,400,716	909,006,794	527,134,437	46,526,181	317,175,005	76,806,598	-	1,758,758,811	207,067,937	591,831,789
8	July	2,439,387,557	331,388,795	918,259,846	532,767,086	48,103,397	322,864,438	77,993,887	-	1,906,620,472	205,291,511	595,405,408
9	August	2,442,551,570	332,282,390	960,920,899	538,541,917	49,680,613	328,652,725	79,181,175	-	1,904,009,653	203,420,602	632,267,774
10	September	2,450,454,352	333,167,788	971,250,463	544,328,734	51,257,828	334,577,178	80,368,464	-	1,906,125,618	201,541,497	636,673,286
11	October	2,455,730,211	334,019,101	974,233,257	550,129,562	52,835,044	340,592,082	81,555,752	-	1,905,600,649	199,628,305	633,641,175
12	November	2,458,402,303	334,828,311	977,246,593	555,939,692	54,412,259	346,580,707	82,727,443	-	1,902,462,610	197,688,608	630,665,886
13	December	2,542,816,703	335,828,554	1,002,900,150	561,839,996	55,989,475	352,713,889	83,887,199	-	1,980,976,707	195,951,880	650,186,261
14	Average of the 13 Monthly Balances (Attachment 9A)	2,347,818,348	330,161,643	918,250,114	527,637,647	46,526,181	317,905,357	76,768,266	-	1,820,180,701	206,867,195	600,344,757
15	Less Merger Cost to Achieve (Attachment 10)	-	-	399,745	-	-	62,480	-	-	-	-	337,264
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,347,818,348	330,161,643	917,850,369	527,637,647	46,526,181	317,842,877	76,768,266	-	1,820,180,701	206,867,195	600,007,492

Line No	Month (a)	CWIP in Rate Base (b)	PHFU Held for Future Use (c) 28	Materials & Supplies (d) 50	Undistributed Stores Expense (e) 47	Prepayments (f) 45	Unamortized Regulatory Asset (g)	Unamortized Abandoned Plant (h) 44(a)	Account No. 282	Account No. 283	Account No. 190	Account No. 255
									Accumulated Deferred Income Taxes (Note C) (i)	Accumulated Deferred Income Taxes (Note C) (j)	Accumulated Deferred Income Taxes (Note C) (k)	Accumulated Deferred Investment Credit (l)
	Attachment H-2A, Line No:	227. 8. c + 227.5.c (see Att H-2A Note U) for end of year, records for other months			(227.16.c * Labor Ratio) for end of year, records for other months		Attachment I		Attachment I		Attachment I	
17	December Prior Year	-	1,706,102	3,696,740	-	28,143,661	-	593,500	-	-	-	-
18	January	-	1,706,102	3,696,803	-	34,025,336	-	544,042	-	-	-	-
19	February	-	1,706,102	4,004,228	-	33,857,029	-	494,584	-	-	-	-
20	March	-	1,706,102	4,084,648	-	41,847,355	-	445,125	-	-	-	-
21	April	-	1,706,102	4,008,742	-	38,447,942	-	395,667	-	-	-	-
22	May	-	1,706,102	4,063,322	-	35,171,783	-	346,209	-	-	-	-
23	June	-	1,706,102	4,750,986	-	31,987,790	-	296,750	-	-	-	-
24	July	-	1,706,102	4,482,427	-	31,390,665	-	247,292	-	-	-	-
25	August	-	1,706,102	4,807,837	-	30,938,879	-	197,833	-	-	-	-
26	September	-	1,706,102	4,697,700	-	30,495,782	-	148,375	-	-	-	-
27	October	-	1,706,102	4,679,552	-	30,797,497	-	98,917	-	-	-	-
28	November	-	1,706,102	4,621,081	-	29,873,838	-	49,458	-	-	-	-
29	December	-	1,706,102	4,607,989	-	38,667,456	-	10	-	-	-	-
30	Average of the 13 Monthly Balances (Note D)	-	1,706,102	4,323,235	-	33,511,155	-	296,750	-	-	-	-

- Notes:  
A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.  
B Includes only CWIP authorized by the Commission for inclusion in rate base.  
C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.  
D Calculate using 13 month average balance, except ADIT.  
E Projected balances are for the calendar year the revenue under this formula begins to be charged.  
F From Attachment 5 for the end of year balance and records for other months.  
G In the true-up calculation, actual monthly balance records are used.  
H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

**Attachment 9A**  
**Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)**  
**Baltimore Gas and Electric**

Line No	Month (a)	Gross Plant In Service					Asset Retirement Obligations					Gross Plant in Service Less Projected Asset Retirement Obligations								
		Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Distribution Specific Software (e)	Transmission Specific Software (f) 19	Common (g)	Total Plant in Service (h)	Transmission (i)	General & Intangible (j)	Distribution Specific Software (k)	Transmission Specific Software (l)	Common (m)	Total Plant in Service (n) 6	Transmission (o)	General & Intangible (p)	Distribution Specific Software (q) 23	Transmission Specific Software (r) 23	Common (s)	
							207.57 g. + 207.74 g. + 207.81 g. + 207.98 g.													
		p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months	207.58 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	207.99 g. plus 205.5 g. for end of year, records for other months	Distribution specific software recorded in Account 303	Transmission specific software recorded in Account 303	Electric Only, Form No. 1, page 356 for end of year, records for other months	207.81 g. + 207.98 g. for end of year and records for other months	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g for end of year and records for other months		Distribution specific software recorded in Account 303	Transmission specific software recorded in Account 303	Electric Only, Form No. 1, page 356 for end of year, records for other months	Col. (h) - Col. (b)	Col. (i) - Col. (c)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)	
1	December	9,356,623.428	2,213,743.620	324,693.160	34,118.640	12,224.648	888,512.499	924,272	-	924,272	-	-	1,813,035	9,355,699.156	2,211,743.620	323,768.888	34,118.640	12,224.648	886,999.464	
2	January	9,386,137.470	2,225,899.179	325,911.876	34,118.640	12,224.648	869,150.458	924,272	-	924,272	-	-	1,799,002	9,385,293.198	2,225,899.179	324,987.048	34,118.640	12,224.648	867,230.856	
3	February	9,451,974.674	2,235,902.912	326,967.601	34,118.640	12,224.648	871,722.666	924,272	-	924,272	-	-	1,786,806	9,451,050.402	2,235,902.912	326,035.529	34,118.640	12,224.648	869,925.860	
4	March	9,510,480.254	2,243,762.361	328,151.145	34,118.640	12,224.648	874,954.507	924,272	-	924,272	-	-	1,786,806	9,509,525.982	2,243,762.361	327,226.973	34,118.640	12,224.648	873,167.702	
5	April	9,548,952.096	2,247,331.056	329,561.555	34,118.640	12,224.648	878,914.784	924,272	-	924,272	-	-	1,786,806	9,548,026.234	2,247,331.056	328,677.263	34,118.640	12,224.648	877,127.979	
6	May	9,612,054.761	2,280,167.448	330,446.003	34,118.640	12,224.648	880,928.824	924,272	-	924,272	-	-	1,786,806	9,611,140.489	2,280,167.448	329,521.731	34,118.640	12,224.648	879,142,018	
7	June	9,656,409.121	2,285,893.248	331,324.988	34,118.640	12,224.648	910,793.599	924,272	-	924,272	-	-	1,786,806	9,655,484.849	2,285,893.248	330,400.716	34,118.640	12,224.648	909,006.794	
8	July	9,841,700.716	2,439,387.557	332,313.067	34,118.640	12,224.648	920,056.652	924,272	-	924,272	-	-	1,786,806	9,840,776.444	2,439,387.557	331,388.795	34,118.640	12,224.648	918,209,846	
9	August	9,870,572.108	2,442,551.570	333,206.622	34,118.640	12,224.648	920,767.505	924,272	-	924,272	-	-	1,786,806	9,869,647.836	2,442,551.570	332,282.390	34,118.640	12,224.648	960,920,499	
10	September	9,919,115.005	2,450,454.352	334,092.000	34,118.640	12,224.648	973,077.209	924,272	-	924,272	-	-	1,786,806	9,918,790.733	2,450,454.352	333,077.788	34,118.640	12,224.648	971,250,463	
11	October	9,947,659.977	2,455,792.311	334,983.373	34,118.640	12,224.648	976,020.062	924,272	-	924,272	-	-	1,786,806	9,946,735.705	2,455,792.311	334,030.901	34,118.640	12,224.648	974,232,357	
12	November	9,975,361.499	2,458,402.303	335,752.583	34,118.640	12,224.648	979,033.399	924,272	-	924,272	-	-	1,786,806	9,974,437.227	2,458,402.303	334,828.111	34,118.640	12,224.648	977,246,593	
13	December	10,120,779.484	2,542,816.203	336,757.826	34,118.640	12,224.648	1,004,606.956	924,272	-	924,272	-	-	1,786,806	10,119,855.212	2,542,816.203	335,828.564	34,118.640	12,224.648	1,002,900,180	
14	Average of the 13 Month Balances	9,707,582.238	2,347,818.148	333,083.915	34,118.640	12,224.648	920,039.922	924,272	-	924,272	-	-	1,739,808	9,706,637.966	2,347,818.148	330,161.643	34,118.640	12,224.648	918,239,314	

Line No	Month (a)	Accumulated Depreciation & Amortization					Asset Retirement Obligations					Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (m)	Software Amort. (n)	Transmission Software Amort. (o)	Common Depr. (p)	Common Amort. (q)	
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Transmission Specific Software Amort. (f) 20	Common Depr. (g)	Common Amort. (h)	Total Plant in Service (b)	Transmission (i)	General Depr. (j)									Intangible Amort. (m)
		219.29 c. Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months	219.25 c. Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	219.28 c. for end of year, records for other months	200.21 c. for end of year, records for other months	Distribution specific software recorded in Account 303	Transmission specific software recorded in Account 303	Electric Only, Form No. 1, page 356 for end of year, records for other months	Electric Only, Form No. 1, page 356 for end of year, records for other months	219.29 c. Projected monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months	219.25 c. Projected monthly balances that are the amounts expected to be included in 219.25 c for end of year and records for other months	219.28 c. for end of year, records for other months	200.21 c. for end of year, records for other months	Distribution specific software recorded in Account 303	Transmission specific software recorded in Account 303	Electric Only, Form No. 1, page 356 for end of year, records for other months	Electric Only, Form No. 1, page 356 for end of year, records for other months			
15	December	3,107,775.221	494,626.096	37,803.717	69,530.275	25,789.425	96,610.429	283,576.639	740,829	-	-	740,829	-	-	-	-	-	-	-	(1,584,412)
16	January	3,128,583.607	499,899.357	38,385.831	70,756.462	26,693.819	96,682.420	288,775.487	743,728	-	-	743,728	-	-	-	-	-	-	-	(1,553,374)
17	February	3,151,407.835	505,374.079	40,963.945	71,989.650	26,311.213	97,544.411	294,095.710	746,626	-	-	746,626	-	-	-	-	-	-	-	(1,478,315)
18	March	3,174,447.736	510,777.610	42,544.099	73,199.691	26,572.107	97,826.411	299,452.581	749,524	-	-	749,524	-	-	-	-	-	-	-	(1,434,160)
19	April	3,195,606.722	516,194.005	44,124.175	74,460.187	26,833.001	97,898.393	304,861.894	752,423	-	-	752,423	-	-	-	-	-	-	-	(1,390,069)
20	May	3,217,887.441	521,646.240	45,704.287	75,093.395	27,093.895	97,970.383	310,301.190	755,321	-	-	755,321	-	-	-	-	-	-	-	(1,345,880)
21	June	3,240,308.599	527,134.437	47,284.401	75,805.598	27,354.789	100,042.374	315,873.310	758,220	-	-	758,220	-	-	-	-	-	-	-	(1,301,695)
22	July	3,262,939.111	532,767.086	48,864.515	77,993.887	27,615.683	101,114.365	321,600.898	761,118	-	-	761,118	-	-	-	-	-	-	-	(1,257,540)
23	August	3,285,772.185	538,541.917	50,444.629	79,181.175	27,876.577	101,186.356	327,439.340	764,017	-	-	764,017	-	-	-	-	-	-	-	(1,213,385)
24	September	3,308,675.851	544,328.734	52,024.743	80,388.464	28,137.471	101,258.347	333,077.948	766,915	-	-	766,915	-	-	-	-	-	-	-	(1,169,230)
25	October	3,331,648.778	550,129.562	53,604.857	81,555.752	28,398.365	101,330.338	339,467.007	769,813	-	-	769,813	-	-	-	-	-	-	-	(1,125,075)
26	November	3,354,662.821	555,939.692	55,184.971	82,772.443	28,659.259	101,402.328	345,499.788	772,712	-	-	772,712	-	-	-	-	-	-	-	(1,080,920)
27	December	3,377,666.155	561,839.996	56,765.085	83,857.190	28,920.153	101,474.319	351,672.124	775,610	-	-	775,610	-	-	-	-	-	-	-	(1,036,765)
28	Average of the 13 Month Balances	3,241,489.430	527,637.647	47,284.401	76,768.266	27,354.789	101,042.374	316,603.964	758,320	-	-	758,320	-	-	-	-	-	-	-	(1,109,363)

Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations											
		Total Plant in Service (b) 9	Transmission (c) 30	General Depr. (d) 31	Intangible Amortization (e) 32	Software Amortization (f) 30	Transmission Software Amortization (g) 30	Common Depreciation (h) 12	Common Amortization (i) 11	Total Plant in Service (b) 9	Transmission (c) 30	General Depr. (d) 31	Intangible Amortization (e) 32
29	December	3,107,634.440	494,626.096	37,802.888	69,530.275	25,789.425	96,610.429	284,941.051	-	-	-	-	
30	January	3,128,799.840	499,899.357	38,640.113	70,756.462	26,093.819	96,682.420	290,390.861	-	-	-	-	
31	February	3,150,661.299	505,374.079	40,317.139	71,989.650	26,311.213	97,544.411	295,574.025	-	-	-	-	
32	March	3,172,698.212	510,777.610	41,794.535	73,199.691	26,572.107	97,826.411	300,866.741	-	-	-	-	
33	April	3,194,854.299	516,194.005	43,371.750	74,460.187	26,833.001	97,898.393	306,253.899	-	-	-	-	
34	May	3,217,132.120	521,646.240	44,948.965	75,605.392	27,093.895	97,970.383	311,649.040	-	-	-	-	
35	June	3,239,550.289	527,134.437	46,526.181	76,805.598	27,354.789	100,042.374	317,175.005	-	-	-	-	
36	July	3,262,177.993	532,767.086	48,103.397	77,993.887	27,615.683	101,114.365	322,864.438	-	-	-	-	
37	August	3,285,008.168	538,541.917	49,680.613	79,181.175	27,876.577	101,186.356	328,657.225	-	-	-	-	
38	September	3,307,908.936	544,328.734	51,257.828	80,388.464	28,137.471	101,258.347	334,550.282	-	-	-	-	
39	October	3,330,878.965	550,129.562	52,835.044	81,555.752	28,398.365	101,330.338	340,592.082	-	-	-	-	
40	November	3,353,880.109	555,939.692	54,412.259	82,772.443	28,659.259	101,402.328	346,580.707	-	-	-	-	
41	December	3,377,091.104	561,839.996	55,989.475	83,857.199	28,920.153	101,474.319	352,713.889	-	-	-	-	
42	Average of the 13 Month Balances	3,240,591.210	527,637.647	46,526.181	76,768.266	27,354.789	101,042.374	317,903.537	-	-	-	-	

Note A In the true-up calculation, actual monthly balance records are used.

## Baltimore Gas and Electric

## Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>O&amp;M Cost To Achieve</b>						
1	FERC Account	Total	Allocation to Trans.			Total
2	Transmission O&M	-	100.00%			\$ -
3	A&G	1,032,543	15.22%			\$ 157,158
4	Total	\$ 1,032,543				\$ 157,158
<b>Depreciation &amp; Amortization Expense Cost To Achieve</b>						
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	15.22%			\$ -
9	Intangible Plant	-	15.22%			\$ -
10	Common Plant	132,990	15.22%			\$ 20,242
11	Total	\$ 132,990				\$ 20,242

## Capital Cost To Achieve included in Plant

	General	Intangible	Common	Total	
<b>Gross Plant</b>					
12	December Prior Year	-	-	39,045	\$ 39,045
13	January	-	-	39,045	\$ 39,045
14	February	-	-	450,391	\$ 450,391
15	March	-	-	450,391	\$ 450,391
16	April	-	-	450,391	\$ 450,391
17	May	-	-	450,391	\$ 450,391
18	June	-	-	450,391	\$ 450,391
19	July	-	-	450,391	\$ 450,391
20	August	-	-	450,391	\$ 450,391
21	September	-	-	491,464	\$ 491,464
22	October	-	-	491,464	\$ 491,464
23	November	-	-	491,464	\$ 491,464
24	December	-	-	491,464	\$ 491,464
25	Average	-	-	399,745	\$ 399,745

## Accumulated Depreciation

	General	Intangible	Common	Total	
26	December Prior Year	-	-	651	\$ 651
27	January	-	-	1,302	\$ 1,302
28	February	-	-	13,284	\$ 13,284
29	March	-	-	25,276	\$ 25,276
30	April	-	-	37,268	\$ 37,268
31	May	-	-	49,260	\$ 49,260
32	June	-	-	61,252	\$ 61,252
33	July	-	-	73,244	\$ 73,244
34	August	-	-	85,236	\$ 85,236
35	September	-	-	97,689	\$ 97,689
36	October	-	-	110,142	\$ 110,142
37	November	-	-	122,595	\$ 122,595
38	December	-	-	135,048	\$ 135,048
39	Average	-	-	62,480	\$ 62,480

## Baltimore Gas and Electric

## Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>Net Plant = Gross Plant Minus Accumulated Depreciation from above</b>						
40	December Prior Year	-	-	38,395	-	\$ 38,395
41	January	-	-	37,744	-	\$ 37,744
42	February	-	-	437,107	-	\$ 437,107
43	March	-	-	425,115	-	\$ 425,115
44	April	-	-	413,123	-	\$ 413,123
45	May	-	-	401,131	-	\$ 401,131
46	June	-	-	389,139	-	\$ 389,139
47	July	-	-	377,147	-	\$ 377,147
48	August	-	-	365,155	-	\$ 365,155
49	September	-	-	393,775	-	\$ 393,775
50	October	-	-	381,322	-	\$ 381,322
51	November	-	-	368,869	-	\$ 368,869
52	December	-	-	356,416	-	\$ 356,416
53	Average	-	-	337,264	-	\$ 337,264

## Depreciation

	General	Intangible	Common	Total	
54	January	-	-	642	\$ 642
55	February	-	-	11,866	\$ 11,866
56	March	-	-	11,866	\$ 11,866
57	April	-	-	11,866	\$ 11,866
58	May	-	-	11,866	\$ 11,866
59	June	-	-	11,866	\$ 11,866
60	July	-	-	11,866	\$ 11,866
61	August	-	-	11,866	\$ 11,866
62	September	-	-	12,322	\$ 12,322
63	October	-	-	12,322	\$ 12,322
64	November	-	-	12,322	\$ 12,322
65	December	-	-	12,322	\$ 12,322
66	Total	-	-	132,990	\$ 132,990

## Capital Cost To Achieve included in Total Plant in Service

67	December Prior Year	39,045
68	January	39,045
69	February	450,391
70	March	450,391
71	April	450,391
72	May	450,391
73	June	450,391
74	July	450,391
75	August	450,391
76	September	491,464
77	October	491,464
78	November	491,464
79	December	491,464
80	Average	399,745



Baltimore Gas and Electric  
Attachment 11 - Depreciation Rates\*

<u>TRANSMISSION PLANT</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
350.20	LAND RIGHTS	1.22
352.00	STRUCTURES AND IMPROVEMENTS	1.84
353.00	STATION EQUIPMENT	2.17
354.00	TOWERS AND FIXTURES	2.02
355.00	POLES AND FIXTURES	2.57
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.03
357.00	UNDERGROUND CONDUIT	1.65
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1.60
359.00	ROADS AND TRAILS	1.74
<u>GENERAL PLANT - ELECTRIC</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
390.00	STRUCTURES AND IMPROVEMENTS	7.05
391.10	OFFICE FURNITURE	3.91
391.20	OFFICE EQUIPMENT	8.00
391.33	PERSONAL COMPUTERS	32.42
393.00	STORES EQUIPMENT	6.55
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.40
395.00	LABORATORY EQUIPMENT	0.97
397.00	COMMUNICATION EQUIPMENT	8.29
397.64	COMMUNICATION EQUIPMENT - DRI	10.54
398.00	MISCELLANEOUS EQUIPMENT	4.93
<u>GENERAL PLANT - COMMON (ELECTRIC &amp; GAS)</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
390.00	STRUCTURES AND IMPROVEMENTS	2.13
391.10	OFFICE FURNITURE	4.63
391.20	OFFICE EQUIPMENT	6.21
391.33	COMPUTER EQUIPMENT - OTHER	13.47
391.36	COMPUTER HARDWARE WITH SMART GRID	10.49
392.10	AUTOMOBILES	10.86
392.20	LIGHT TRUCKS UNDER 33,000	8.34
392.30	HEAVY TRUCKS 33,000 AND OVER	6.33
392.40	TRACTORS	5.67
392.60	TRAILERS	4.57
392.70	PRELEASED VEHICLES	25.42
393.00	STORES EQUIPMENT	7.66
394.10	PORTABLE TOOLS	3.23
394.20	SHOP AND GARAGE EQUIPMENT	5.28
394.30	CNG FUELING STATIONS	7.32
395.00	LABORATORY EQUIPMENT	4.34
396.00	POWER OPERATED EQUIPMENT	5.89
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	5.69
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	1.20
397.30	COMMUNICATION EQUIPMENT - OTHER	5.01
397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.26

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

2021 Data

## Shaded cells are input cells

## Allocators

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	p354.21.b	6,890,109
2	Total Wages Expense	p354.28.b	69,617,533
3	Less A&G Wages Expense	p354.27.b	2,006,416
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	67,611,117
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4)	<b>10.19%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	p207.104.g	14,447,107,706
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	3,201,887,833
8	Accumulated Amortization	(Note A) p200.21.c	93,232,283
9	Total Accumulated Depreciation	(Line 7 + 8)	3,295,120,116
10	Net Plant	(Line 6 - Line 9)	11,151,987,590
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	7,290,478,257
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 6)	<b>50.4632%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	6,413,125,992
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10)	<b>57.5066%</b>

## Plant Calculations

<b>Plant In Service</b>			
15	Transmission Plant In Service	(Note B) p207.58.g	6,953,851,938
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	231,551,254
18	<b>Total Transmission Plant</b>	(Line 15 - Line 16 + Line 17)	<b>7,185,403,192</b>
19	General	p207.99.g	807,849,310
20	Intangible	p205.5.g	223,229,084
21	Total General and Intangible Plant	(Line 19 + Line 20)	1,031,078,394
22	Wage & Salary Allocator	(Line 5)	10.1908%
23	<b>Total General and Intangible Functionalized to Transmission</b>	(Line 21 * Line 22)	<b>105,075,065</b>
24	<b>Land Held for Future Use</b>	(Note C) (Note P) Attachment 5	<b>21,366,329</b>
25	<b>Total Plant In Rate Base</b>	(Line 18 + Line 23 + Line 24)	<b>7,311,844,586</b>
<b>Accumulated Depreciation</b>			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	831,617,032
27	Accumulated General Depreciation	(Note J) p219.28.c	355,557,447
28	Accumulated Amortization	(Line 8)	93,232,283
29	Total Accumulated Depreciation	(Line 27 + 28)	448,789,730
30	Wage & Salary Allocator	(Line 5)	10.1908%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	45,735,233
32	<b>Total Accumulated Depreciation</b>	(Sum Lines 26 + 31)	<b>877,352,265</b>
33	<b>Total Net Property, Plant &amp; Equipment</b>	(Line 25 - Line 32)	<b>6,434,492,321</b>

**Adjustment To Rate Base**

34	<b>Accumulated Deferred Income Taxes</b> ADIT net of FASB 106 and 109		Attachment 1	-1,052,085,992
35	<b>CWIP for Incentive Transmission Projects</b> CWIP Balances for Current Rate Year	(Note H)	Attachment 6	0
36	<b>Prepayments</b> Prepayments	(Note A) (Note O)	Attachment 5	940,184
37	<b>Materials and Supplies</b> Undistributed Stores Expense	(Note A)	p227.16.c	7,674,746
38	Wage & Salary Allocator		(Line 5)	10.1908%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	782,117
40	Transmission Materials & Supplies		p227.8.c	21,226,910
41	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 39 + Line 40)	22,009,027
42	<b>Cash Working Capital</b> Operation & Maintenance Expense		(Line 70)	59,359,847
43	1/8th Rule		1/8	12.5%
44	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 42 * Line 43)	7,419,981
45	<b>Total Adjustment to Rate Base</b>		(Lines 34 + 35 + 36 + 41 + 44)	-1,021,716,799
46	<b>Rate Base</b>		(Line 33 + Line 45)	5,412,775,522

**Operations & Maintenance Expense**

47	<b>Transmission O&amp;M</b> Transmission O&M		Attachment 5	276,685,998
48	Less Account 565		Attachment 5	235,911,408
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5	0
50	<b>Transmission O&amp;M</b>		(Lines 47 - 48 + 49)	40,774,590
51	<b>Allocated Administrative &amp; General Expenses</b> Total A&G		323.197b	165,133,043
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	-166,399
55	Less Property Insurance Account 924		p323.185.b	3,049,932
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	7,562,939
57	Less General Advertising Exp Account 930.1		p323.191.b	43,076
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	Administrative & General Expenses		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	156,162,080
60	Wage & Salary Allocator		(Line 5)	10.1908%
61	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 59 * Line 60)	15,914,154
62	<b>Directly Assigned A&amp;G</b> Regulatory Commission Exp Account 928	(Note G)	Attachment 5	917,191
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	0
64	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 62 + Line 63)	917,191
65	Property Insurance Account 924	(Note G)	Attachment 5	3,049,932
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	3,049,932
68	Net Plant Allocator		(Line 14)	57.5066%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	1,753,911
70	<b>Total Transmission O&amp;M</b>		(Lines 50 + 61 + 64 + 69)	59,359,847

**Depreciation & Amortization Expense**

71	<b>Depreciation Expense</b>			
	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	156,353,666
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	55,864,392
73	Intangible Amortization	(Note A)	p336.1.d&e	60,355,713
74	Total		(Line 72 + Line 73)	116,220,105
75	Wage & Salary Allocator		(Line 5)	10,1908%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	11,843,750
77	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Lines 71 + 76)</b>	<b>168,197,416</b>

**Taxes Other than Income Taxes**

78	<b>Taxes Other than Income Taxes</b>		Attachment 2	4,140,789
79	<b>Total Taxes Other than Income Taxes</b>		<b>(Line 78)</b>	<b>4,140,789</b>

**Return \ Capitalization Calculations**

80	<b>Long Term Interest</b>			
	Long Term Interest		p117.62.c through 66.c	164,854,547
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	0
82	<b>Long Term Interest</b>		(Line 80 - Line 81)	<b>164,854,547</b>
83	<b>Preferred Dividends</b>	enter positive	p118.29.c	-
	<b>Common Stock</b>			
84	Proprietary Capital		p112.16.c	5,738,374,259
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	711,264
88	<b>Common Stock</b>		(Line 84 - 85 - 86 - 87)	<b>5,737,662,995</b>
	<b>Capitalization</b>			
89	Long Term Debt		p112.18.c, 19.c & 21.c	4,538,750,000
90	Less Loss on Reacquired Debt		p111.81.c	3,504,473
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)	4,535,245,527
94	Preferred Stock		p112.3.c	0
95	Common Stock		(Line 88)	5,737,662,995
96	<b>Total Capitalization</b>		(Sum Lines 93 to 95)	<b>10,272,908,522</b>
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	44.1%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	0.0%
99	Common %	Common Stock	(Line 95 / Line 96)	55.9%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0363
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0.0000
102	Common Cost	Common Stock	(Note J) Fixed	0.1045
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0160
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0000
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0584
106	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 103 to 105)	<b>0.0744</b>
107	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 106)</b>	<b>402,782,123</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>			
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%
<b>ITC Adjustment</b>			
113	Amortized Investment Tax Credit - Transmission Related		Attachment 5 (13,916)
114	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)	Line 113 * (1 / (1 - Line 111)) <b>(19,570)</b>
<b>Income Tax Adjustments</b>			
114a	Other Income Tax Adjustments	(Note Q, Note R)	Attachment 5 (1,951,117)
114b	Other Income Tax Adjustments - Grossed Up	Other Income Tax Adjustment x 1 / (1-T)	Line 114a * (1 / (1 - Line 111)) <b>(2,743,882)</b>
115	<b>Income Tax Component =</b>	$(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$	[Line 112 * Line 107 * (1 - (Line 103 / Line 106))] = <b>128,362,799</b>
116	<b>Total Income Taxes</b>		<b>(Line 114 + Line 114b + Line 115)</b> <b>125,599,347</b>

**Revenue Requirement**

<b>Summary</b>			
117	Net Property, Plant & Equipment		(Line 33) 6,434,492,321
118	Total Adjustment to Rate Base		(Line 45) -1,021,716,799
119	Rate Base		(Line 46) 5,412,775,522
120	Total Transmission O&M		(Line 70) 59,359,847
121	Total Transmission Depreciation & Amortization		(Line 77) 168,197,416
122	Taxes Other than Income		(Line 79) 4,140,789
123	Investment Return		(Line 107) 402,782,123
124	Income Taxes		(Line 116) 125,599,347
<b>125</b>	<b>Gross Revenue Requirement</b>		<b>(Sum Lines 120 to 124)</b> <b>760,079,523</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
126	Transmission Plant In Service		(Line 15) 6,953,851,938
127	Excluded Transmission Facilities	(Note M)	Attachment 5 0
128	Included Transmission Facilities		(Line 126 - Line 127) 6,953,851,938
129	Inclusion Ratio		(Line 128 / Line 126) 100.00%
130	Gross Revenue Requirement		(Line 125) 760,079,523
131	<b>Adjusted Gross Revenue Requirement</b>		(Line 129 * Line 130) <b>760,079,523</b>
<b>Revenue Credits</b>			
132	Revenue Credits		Attachment 3 98,522,514
<b>133</b>	<b>Net Revenue Requirement</b>		<b>(Line 131 - Line 132)</b> <b>661,557,009</b>
<b>Net Plant Carrying Charge</b>			
134	Gross Revenue Requirement		(Line 130) 760,079,523
135	Net Transmission Plant		(Line 18 - Line 26 + Line 35) 6,353,786,160
136	Net Plant Carrying Charge		(Line 134 / Line 135) 11.9626%
137	Net Plant Carrying Charge without Depreciation		(Line 134 - Line 71) / Line 135 9.5018%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135 1.1858%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
139	Gross Revenue Requirement Less Return and Taxes		(Line 130 - Line 123 - Line 124) 231,698,053
140	Increased Return and Taxes		Attachment 4 570,896,626
141	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 139 + Line 140) 802,594,679
142	Net Transmission Plant		(Line 18 - Line 26 + Line 35) 6,353,786,160
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 141 / Line 142) 12.6318%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 141 - Line 71) / Line 142 10.1710%
145	<b>Net Revenue Requirement</b>		(Line 133) 661,557,009
146	True-up amount		Attachment 6 (6,438,184)
147	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5 -
148	<b>Net Zonal Revenue Requirement</b>		(Line 145 + 146 + 147) 655,118,825
<b>Network Zonal Service Rate</b>			
149	1 CP Peak	(Note L)	PJM Data 7,516.9
150	Rate (\$/MW-Year)		(Line 148 / 149) \$ 87,153
<b>151</b>	<b>Network Service Rate (\$/MW/Year)</b>		<b>(Line 150)</b> <b>\$ 87,153</b>

**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 Base ROE will be as follows: (i.) 10.40% for the period May 21, 2020 through May 31, 2022; (ii.) 10.45% for the period June 1, 2022 through May 31, 2023; (iii.) 10.50% on June 1, 2023 through May 31, 2023 and thereafter. If PPL Electric transitions from a June 1 to May 31 Rate Year period to a projected rate year based on January 1 to December 31 period and the transition occurs during a year when the Base ROE would change on June 1 PPL Electric will use a blended Base ROE that reflects the number of months each ROE is in effect during that transition year. 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 The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in *PPL Electric Utilities Corporation*, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission Related	Plant Related	Labor Related	Total Transmission ADIT	
1	ADIT-282	(1,130,923,820)	0	(43,574,003)		From Acct. 282 total, below
2	ADIT-283	0	(1,012,516)	9,878,006		From Acct. 283 total, below
3	ADIT-190	82,478,857	0	3,681,004		From Acct. 190 total, below
4	Subtotal	(1,048,444,963)	(1,012,516)	(30,014,991)		Sum lines 1 through 3
5	Wages & Salary Allocator			10,190%		
6	Net Plant Allocator		57.5066%			
7	ADIT	(1,048,444,963)	(582,263)	(3,058,766)	(1,052,085,992)	Sum Cols. D, E, F. Enter as negative Appendix A, line 42.
		row 4	row 5 * row 4	row 5 * row 4		

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.

Line No.	A	B	C	D	E	F	G
Table 1: ADIT-190							
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related		Justification
1	Account 190						
1	Accumulated Deferred Investment Tax Credits (Transmission)	72,023		57,817		14,206	Basis difference between book plant and tax plant basis related to investment tax credits on transmission property. Removed as a FAS109 item below.
2	Regulatory Liability - Income Taxes Related to ITC (TV)	29,264		23,492		5,772	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.
3	Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	153,534,492	68,843,640	84,502,196	0	128,656	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.
4	Contributions in Aid of Construction (Non-Tx)	100,699,345	99,779,963			819,382	Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
5	Contributions in Aid of Construction (Tx-related)	24,587,231		24,587,231			Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
6	FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs	(86,632,819)	(43,101,785)	(43,531,054)		0	ASCT40 (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.
7	2017 Rate Change on NOL deferred taxes assets	56,810,771	20,099,075	36,711,696			Presentation adjustment to reverse the impact of the 2016 federal income tax rate change from 35% to 21% to reflect NOL deferred tax assets at the funded amount prior to the rate change. The offsetting FAS109 deferred tax adjustment is reflected on row 6 of this table.
8	Pensions and Post-employment	23,120,546					Book expense not deductible for tax return purposes
9	FAS158 Pension and Post-Retirement Liability	73,861,563					FAS158 pension and post-retirement liability offset by a regulatory asset with related deferred taxes in Account 283.
10	Bad Debts	10,250,197					Retail related book expense not deductible for tax return purposes
11	Employer FICA Deferral	1,100,392				1,100,392	Book expense not deductible for tax return purposes - labor related to all functions
12	Vacation Pay	1,710,451				1,710,451	Book expense not deductible for tax return purposes - labor related to all functions
13	Deferred Compensation	50,779				50,779	Book expense not deductible for tax return purposes - labor related to all functions
14	Items Other Than Income Taxes	318,924		318,924			Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes
15	Obsolete Inventory	2,315,056		2,315,056			Distribution related book expense not deductible for tax return purposes
16	Environmental Liability	2,918,773		2,918,773			Distribution related book expense for manufactured gas plants not deductible for tax return purposes
17	Post-Employment Liabilities	922,196		922,196			Book expense not deductible for tax return purposes
18	Tax Credit Carryforwards	(1)		(1)			Tax credits carryforward to a future period.
19	Universal Service Rider overcollection	4,773,058		4,773,058			Distribution related book expense not deductible for tax return purposes.
20	Generation Service Charge overcollection	2,960,997		2,960,997			Distribution related book expense not deductible for tax return purposes.
21	Distribution TCUA Overcollection	6,240,838		6,240,838			Distribution related book expense not deductible for tax return purposes.
22	Competitive Enhancement Rider overcollection	86,451		86,451			Distribution related book expense not deductible for tax return purposes.
23	Book Contributions	47,141		47,141			Distribution related book expense not deductible for tax return purposes.
24	Conservation Program overcollection	3,031,166		3,031,166			Distribution related revenues included in taxable income, but deferred for book purposes
25	Transmission Service Charge overcollection	5,950,000		5,950,000			Distribution related book expense not deductible for tax return purposes.
26	Distribution System Improvement Charge overcollection	4,806		4,806			Distribution related book expense not deductible for tax return purposes.
27	Transmission ROE Challenge	21,179,930		21,179,930			Transmission related book expense not deductible for tax return purposes
28	Subtotal (incl)	409,843,780	282,422,834	123,551,308	0	3,829,631	
29	Less FASB 109 Allow if not separately removed	67,002,960		41,112,451	0	148,634	
30	Less FASB 106 Allow if not separately removed	21,579,891		21,579,891	0	3,681,004	
31	Total	321,260,929	235,101,088	82,478,857	0	3,681,004	

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 are when items are included in taxable income in different periods than they are included in rates. Therefore if the item gives 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

Line No.	Account 282	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
1	ACRS/MACRS Property (Non-Transmission)	(807,520,069)	(807,520,069)					Deductions for distribution related tax depreciation in excess of book depreciation at federal rate.
2	ACRS/MACRS Property (General Plant)	(44,178,141)					(44,178,141)	Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates
3	ACRS/MACRS Property (Transmission)	(1,068,585,322)			(1,068,585,322)			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.
4	FAS109 regulatory assets/liabilities related to excess ADIT on plant	702,257,079	395,031,452		305,908,125		1,318,402	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.
5	FAS109 regulatory assets/liabilities related to plant	(237,753,171)	(182,494,906)		(54,256,506)		(1,001,759)	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.
6	Basis adjustments between book and tax plant (Non-Tx)	(391,031,387)	(391,031,387)					Basis difference between Distribution related book plant and tax plant basis at federal & state rates.
7	Basis adjustments between book and tax plant (General Plant)	604,138					604,138	Basis difference between book plant and tax plant basis at federal & state rates.
8	Basis adjustments between book and tax plant (Tx-related)	(62,338,498)			(62,338,498)			Basis difference between Transmission related plant and tax plant basis at federal & state rates.
9	Non-Utility Property	25,165	25,165					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.
10	Subtotal - p275	(1,908,619,306)	(885,869,245)		(879,272,201)		(43,257,360)	
11	Less FASB 109 in Account 282 Above if not separately removed	464,504,808	212,538,546		251,651,619		0	
12	Less FASB 106 in Account 282 Above if not separately removed	0						
13	Total	(2,373,024,114)	(1,198,526,291)		(1,130,923,820)		(43,574,003)	

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.

PPL Electric Utilities Corporation

Table 3: ADIT-283

Line No.	Account 283	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
1	Rescinded debt costs	(1,012,516)				(1,012,516)		Plant related surplus deferred for book purposes and deducted for tax purposes.
2	Pension and post-retirement	(86,495,319)		(86,495,319)				Expense deferred for book purposes and deducted for tax purposes.
3	FAS159 Regulatory Asset	(73,861,564)		(73,861,564)				Account 190.
4	Claims accounts	(777,372)					(777,372)	Expense deferred for book purposes and deducted for tax purposes.
5	Prepaid Insurance	(1,322,453)		(926,921)			(395,534)	Expense deferred for book purposes and deducted for tax purposes.
6	IRC Section 481(a) NonPlant Adjustments	(1,998,481)		(1,998,481)				Distribution related expense deferred for book purposes and deducted for tax purposes.
7	Smart Meter Technology undercollection	(1,077)		(1,077)				Distribution related expense deferred for book purposes and deducted for tax purposes.
8	Service Company Labor Related Costs	11,050,914		0			11,050,914	Expenses deferred for book purposes and deducted for tax purposes.
9	Service Company Other Related Costs	(14,591,269)		(14,591,269)				Expenses deferred for book purposes and deducted for tax purposes.
10	Subtotal - p277	(169,009,139)		(177,874,631)		(1,012,516)	9,878,008	
11	Less FASB 109 Above if not separately removed	0						
12	Less FASB 106 Above if not separately removed	0						
13	Total	(169,009,139)		(177,874,631)		(1,012,516)	9,878,008	

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.

PPL Electric Utilities Corporation  
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Table 4: ADIT Related Regulatory Asset - Account 182.3		A	B	C	D	E	F	G
Line No.	End of Year Sub-Totals	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related		Justification
1	Protected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
2	Protected Plant Related Deficient/(Excess) NOL ADIT	-	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
3	Unprotected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	-	Sum of Lines 1-3
7	Other Flow-Through Activity	-	-	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
8	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	-	Total equals sum of Lines 8-9 and ties to FERC Form 1 Page 232, Column f, Line x
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	-	Sum of Lines 8-9 and ties to FERC Form 1 Page 232, Column f, Line x
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	-	Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
12	Gross-up of Line 11	-	-	-	-	-	-	Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
13	Total Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	-	Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
14	FAST09 Deferred Tax Asset (Account 190)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
15	FAST09 Deferred Tax Liability (Account 282)	-	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
16	FAST09 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
17	Regulatory Asset Balances and FAST09 ADIT Balances in Tables 1-3	-	-	-	-	-	-	Sum of Lines 10 and 13-16
<b>Beginning of Year Sub-Totals</b>								
18	Protected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
19	Protected Plant Related Deficient/(Excess) NOL ADIT	-	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
20	Unprotected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	-	Sum of Lines 18-20. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.
22	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
23	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	-	Sum of Lines 18-20. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.
24	Other Flow-Through Activity	-	-	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
25	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	-	Sum of Lines 21-24
26	Gross-up of Line 25	-	-	-	-	-	-	Total equals sum of Lines 25-26 and ties to FERC Form 1 Page 232, Column b, Line x
27	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	-	Sum of Lines 25-26 and ties to FERC Form 1 Page 232, Column b, Line x
28	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	-	Total equals sum of Lines 28-29 and ties to FERC Form 1 Page 232, Column b, Line x
29	Gross-up of Line 28	-	-	-	-	-	-	Total equals sum of Lines 28-29 and ties to FERC Form 1 Page 232, Column b, Line x
30	Total Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	-	Total equals sum of Lines 28-29 and ties to FERC Form 1 Page 232, Column b, Line x
31	FAST09 Deferred Tax Asset (Account 190)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
32	FAST09 Deferred Tax Liability (Account 282)	-	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
33	FAST09 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
34	Regulatory Asset Balances and FAST09 ADIT Balances in Tables 1-3	-	-	-	-	-	-	Sum of Lines 27 and 30-33
<b>Current Year Activity (End of Year Less Beginning of Year Sub-Totals)</b>								
35	Amortization of Protected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Amortized over the book life of plant using ARAM.
36	Amortization of Protected Plant Related Deficient/(Excess) NOL ADIT	-	-	-	-	-	-	Amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
37	Amortization of Unprotected Plant Deficient/(Excess) ADIT	-	-	-	-	-	-	Amortized over the book life of plant using ARAM.
38	Total Amortization of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to Accounts 410.1 and 411.1 are reflected on Lines 39 and 40.
39	Total Amortization of Deficient Plant ADIT recorded to Account 410.1	-	-	-	-	-	-	Account 410.1
40	Total Amortization of Excess Plant ADIT recorded to Account 411.1	-	-	-	-	-	-	Account 411.1
41	Impact of Tax Rate Changes on Protected Plant ADIT Balance	-	-	-	-	-	-	Account 411.1
42	Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance	-	-	-	-	-	-	Account 411.1
43	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance	-	-	-	-	-	-	Account 411.1
44	Total Impact of Tax Rate Changes on Plant ADIT Balance	-	-	-	-	-	-	Sum of Lines 41-43
45	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	-	Sum of Lines 41-43
46	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	-	Sum of Lines 41-43
47	Other Flow-Through Activity	-	-	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
48	Reclass balance to/from Regulatory Liability (Table 5) when balance changes directions	-	-	-	-	-	-	Sum of Lines 38 and 44-48
49	Total ADIT activity excluding Gross-up	-	-	-	-	-	-	Sum of Lines 38 and 44-48
50	Gross-up of Line 49	-	-	-	-	-	-	Total equals sum of Lines 49-50 and ties to FERC Form 1 Page 232, Columns c + e
51	Change in Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	-	Total equals sum of Lines 49-50 and ties to FERC Form 1 Page 232, Columns c + e
52	Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Asset	-	-	-	-	-	-	Total equals sum of Lines 52 and 54-55 and ties to FERC Form 1 Page 232, Columns c + e
53	Total Amortization of Deficient Plant ADIT recorded to Account 410.1	-	-	-	-	-	-	Account 410.1
54	Impact of Tax Rate Changes on Unprotected Non-Plant ADIT Balance	-	-	-	-	-	-	Account 410.1
55	Gross-up of Lines 52 and 54	-	-	-	-	-	-	Account 410.1
56	Change in Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	-	Total equals sum of Lines 52 and 54-55 and ties to FERC Form 1 Page 232, Columns c + e
57	Change in FAST09 Deferred Tax Asset (Account 190)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
58	Change in FAST09 Deferred Tax Liability (Account 282)	-	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
59	Change in FAST09 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
60	Change in Regulatory Asset Balances and FAST09 ADIT Balances	-	-	-	-	-	-	Sum of Lines 51 and 56-59

(Instructions for Account 182)

- 1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item gives rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory assets reflect the excluded ADIT balances that represent amounts to be collected by customers through future rates.
- 2. Excess and deficient ADIT are computed in any year when the applicable federal, state, or local income rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are re-measured in Table 6 using the new tax rates.
- 3. ADIT items related only to Gas, Water, Sewer or Production are directly assigned to Column C.
- 4. ADIT items related only to Transmission are directly assigned to Column D.
- 5. ADIT items related to Plant and not in Columns C, D, and E are included in Column E.
- 6. ADIT items related to Labor and not in Columns C, D, and E are included in Column F.

Table 5: ADIT Related Regulatory Liability - Account 254		A	B	C	D	E	F	G
Line No.	End of Year Sub-Totals	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related		Justification
1	Protected Plant Deficient/(Excess) ADIT	(604,084,977)	(315,133,161)	(287,641,834)	-	-	(1,309,862)	Unamortized balance to be amortized over the book life of plant using ARAM.
2	Protected Plant Related Deficient/(Excess) NOL ADIT	56,810,771	20,099,075	36,711,696	-	-	(8,421)	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
3	Unprotected Plant Deficient/(Excess) ADIT	(68,350,954)	(66,895,601)	(11,446,932)	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	(615,625,160)	(361,929,687)	(262,377,070)	-	-	(1,318,403)	Sum of Lines 1-3. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibit D of Exhibit 6 for the ending period.
5	AFUDC Equity Incurred Net of Depreciation	44,647,768	11,800,760	32,847,008	-	-	203,914	Unamortized balance to be amortized over the book life of plant using ARAM.
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	22,411,987	-	21,613,421	-	-	797,846	Unamortized balance to be amortized over the book life of plant using ARAM.
7	Other Flow-Through Activity	170,694,146	170,694,146	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
8	Plant ADIT Related Regulatory Liability excluding Gross-up	(163,534,482)	(169,634,781)	(208,120,585)	-	-	(316,643)	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
9	Gross-up of Line 8	(68,843,840)	(68,843,840)	(64,562,196)	-	-	(128,658)	Gross-up recorded to ADIT Account 190
10	Total Plant ADIT Related Regulatory Liability (Account 254)	(531,406,481)	(238,278,421)	(292,682,781)	-	-	(445,299)	Total equals sum of Lines 8-9 and ties to FERC Form 1 page 278, Column f, Line 2
11	Unprotected Nonplant Excess ADIT excluding Gross-up	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
12	Gross-up of Line 11	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
13	Total Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
14	FAST09 Deferred Tax Asset (Account 190)	66,901,673	25,741,875	41,031,142	-	-	128,658	Sum of Lines 3 and 6 on Table 1 ties to sum of FERC Form 1 page 234, Column c, Lines 6 and 11.
15	FAST09 Deferred Tax Liability (Account 282)	464,504,808	212,536,546	251,651,619	-	-	316,643	Sum of Lines 4 and 5 on Table 2 ties to FERC Form 1, Page 274 footnote (b), ASC740 Deferred Tax Balance
16	FAST09 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	Ties to FERC Form 1, Page 274 footnote (a), ASC740 Deferred Tax Balance
17	Regulatory Liability Balances and FAST09 ADIT Balances in Tables 1-3	-	-	-	-	-	-	Sum of Lines 10 and 13-16
<b>Beginning of Year Sub-Totals</b>								
18	Protected Plant Deficient/(Excess) ADIT	(616,274,126)	(326,533,247)	(288,069,547)	-	-	(1,671,334)	Unamortized balance to be amortized over the book life of plant using ARAM.
19	Protected Plant Related Deficient/(Excess) NOL ADIT	57,889,529	20,254,296	37,135,243	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
20	Unprotected Plant Deficient/(Excess) ADIT	(71,673,713)	(67,544,651)	(14,109,208)	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	(630,058,310)	(363,823,522)	(265,043,512)	-	-	(1,691,276)	Sum of Lines 18-20. Sum of amounts in Columns D thru F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.
22	AFUDC Equity Incurred Net of Depreciation	40,151,183	9,935,678	30,049,258	-	-	195,259	Unamortized balance to be amortized over the book life of plant using ARAM.
23	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	23,329,009	-	22,498,491	-	-	830,518	Unamortized balance to be amortized over the book life of plant using ARAM.
24	Other Flow-Through Activity	169,063,132	169,063,132	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
25	Plant ADIT Related Regulatory Liability excluding Gross-up	(397,544,976)	(184,324,714)	(212,495,763)	-	-	(724,499)	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
26	Gross-up of Line 25	(161,527,992)	(163,932,620)	(66,339,896)	-	-	(294,374)	Gross-up recorded to ADIT Account 190
27	Total Plant ADIT Related Regulatory Liability (Account 254)	(559,072,968)	(292,216,334)	(298,835,659)	-	-	(1,018,873)	Total equals sum of Lines 25-26 and ties to FERC Form 1 page 278, Column b, Line 2
28	Unprotected Nonplant Excess ADIT excluding Gross-up	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
29	Gross-up of Line 28	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
30	Total Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
31	FAST09 Deferred Tax Asset (Account 190)	73,707,885	31,424,717	41,988,794	-	-	294,374	Ties to sum of FERC Form 1 page 234, Column b, Lines 6 and 11.
32	FAST09 Deferred Tax Liability (Account 282)	485,364,983	227,793,617	256,846,867	-	-	724,499	Ties to FERC Form 1, Page 274 footnote (a), ASC740 Deferred Tax Balance
33	FAST09 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	Ties to FERC Form 1, Page 274 footnote (a), ASC740 Deferred Tax Balance
34	Regulatory Liability Balances and FAST09 ADIT Balances in Tables 1-3	-	-	-	-	-	-	Sum of Lines 27 and 30-33
<b>Current Year Activity (End of Year Less Beginning of Year Sub-Totals)</b>								
35	Amortization of Protected Plant Deficient/(Excess) ADIT	12,189,151	11,400,086	427,713	-	-	361,352	Amortized over the book life of plant using ARAM.
36	Amortization of Protected Plant Related Deficient/(Excess) NOL ADIT	(1,078,759)	(655,211)	(423,547)	-	-	-	Amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
37	Amortization of Unprotected Plant Deficient/(Excess) ADIT	3,322,757	648,960	2,662,276	-	-	11,521	Amortized over the book life of plant using ARAM.
38	Total Amortization of Net (Deficient)/Excess Plant ADIT	14,433,150	11,393,835	2,666,442	-	-	372,873	Total amortization equals sum of Lines 35-37 and amounts recorded to Accounts 410.1 and 411.1 are reflected on Lines 39 and 40.
39	Total Amortization of Deficient Plant ADIT recorded to Account 410.1	-	-	856,211	-	-	-	Account 410.1
40	Total Amortization of Excess Plant ADIT recorded to Account 411.1	(15,511,908)	(12,049,046)	(3,089,989)	-	-	(372,873)	Account 411.1
41	Impact of Tax Rate Changes on Protected Plant ADIT Balance	-	-	-	-	-	-	Account 410.1
42	Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance	-	-	-	-	-	-	Account 410.1
43	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance	-	-	-	-	-	-	Account 410.1
44	Total Impact of Tax Rate Changes on Plant ADIT Balance	-	-	-	-	-	-	Account 410.1
45	AFUDC Equity Incurred Net of Depreciation	4,526,995	1,595,084	2,933,828	-	-	67,655	Sum of Lines 41-43
46	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	(917,742)	-	(885,070)	-	-	(32,672)	Sum of Lines 41-43
47	Other Flow-Through Activity	1,631,014	1,631,014	-	-	-	-	Primarily related to state tax on method life book and tax temporary differences, cost of removal and salvage on distribution assets.
48	Reclass balance to/from Regulatory Asset (Table 4) when balance changes directions	-	-	-	-	-	-	Sum of Lines 38 and Lines 44-48
49	Total ADIT activity excluding Gross-up	19,672,987	14,890,933	4,375,148	-	-		

53	Total Amortization of Excess Plant ADIT recorded to Account 411.1	-	-	-	-	-	-	-	-	Account 411.1
54	Impact of Tax Rate Changes on Unprotected Non-Plant ADIT Balance	-	-	-	-	-	-	-	-	Gross-up recorded to ADIT Account 190
55	Gross-up of Lines 52 and 54	-	-	-	-	-	-	-	-	
56	Change in Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	-	-	-	
57	Change in FAS109 Deferred Tax Asset (Account 190)	(6,696,212)	(6,696,242)	-	(67,652)	-	-	-	(165,718)	
58	Change in FAS109 Deferred Tax Liability (Account 282)	(20,860,173)	(15,257,071)	(5,195,248)	-	-	-	-	(407,856)	
59	Change in FAS109 Deferred Tax Liability (Account 283)	-	-	-	-	-	-	-	-	
60	Change in Regulatory Liability Balances and FAS109 ADIT Balances	-	-	-	-	-	-	-	-	Sum of Lines 61 and 66-69

**Instructions for Account 254:**

- 1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory liabilities reflect the excluded ADIT balances that represent amounts to be refunded to customers through future rates.
- 2. Excess and deficient ADIT are computed in any year where the applicable federal, state, or local income rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are re-measured in Table 6 using the new tax rates and the change in ADIT balance is recorded to a regulatory asset or regulatory liability with an offsetting ADIT FAS109 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification filed in Column G.
- 3. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C.
- 4. ADIT items related only to Transmission are directly assigned to Column D.
- 5. ADIT items related to Plant and not in Columns C & D are included in Column E.
- 6. ADIT items related to labor and not in Columns C, D & E are included in Column F.

Line No.	A Computations of Income Tax Rate Changes on Plant and Non-Plant Temporary Differences	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
<b>ADIT Net Liabilities on Protected Plant</b>							
<b>Federal Tax Rate Changes</b>							
1	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-	-	-	-	-	Relates to book versus tax plant federal depreciation differences due to method and/or life of asset
2	Statutory tax rate enacted - Federal	21%	0%	0%	0%	0%	Line 1 x Line 2
3	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
4	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
5	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 3 less Line 4 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)
6	Federal plant-related NOL temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-	-	-	-	-	Relates to federal NOLs allocated to protected plant differences.
7	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Line 6 x Line 7
8	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
9	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
10	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 8 less Line 9 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
11	Total Impact of Tax Rate Change on Protected Plant ADIT Balance	-	-	-	-	-	Sum of Lines 5 and 10. Offset is to Account 182 or 254 depending on the direction of the total plant-related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC equity.
<b>ADIT Net Liabilities on Unprotected Plant</b>							
<b>Federal Tax Rate Changes</b>							
12	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-	-	-	-	-	Relates to book versus federal tax plant basis differences. Exclude items reflected on lines 17 and 29.
13	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Line 12 x Line 13
14	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
15	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
16	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 14 less Line 15 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)
17	Federal plant-related temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-	-	-	-	-	Relates to book versus federal tax plant basis differences with ADIT in Account 190.
18	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Line 17 x Line 18
19	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
20	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
21	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 19 less Line 20 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
22	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-	-	-	-	-	Relates to book versus state tax depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 29.
23	Statutory tax rate - State	9.99%	0.00%	0.00%	0.00%	0.00%	Line 22 x Line 23
24	ADIT Balance at statutory tax rate - State	-	-	-	-	-	
25	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Subtract (Line 24 x Line 25)
26	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	
27	ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	
28	Change in ADIT Balance due to enacted tax rate change - Fed-Offset	-	-	-	-	-	Line 26 less Line 27 - Account 282 (Reflects tax impact of federal tax rate changes on state temporary differences)
29	State plant-related temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-	-	-	-	-	Relates to book versus state tax depreciation differences with ADIT in Account 190.
30	Statutory tax rate - State	9.99%	0.00%	0.00%	0.00%	0.00%	Line 29 x Line 30
31	ADIT Balance at statutory tax rate - State	-	-	-	-	-	
32	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Subtract (Line 31 x Line 32)
33	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	
34	ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	
35	Change in ADIT Balance due to enacted tax rate change - Fed-Offset	-	-	-	-	-	Line 33 less Line 34 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)
<b>State Tax Rate Changes</b>							
36	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change	-	-	-	-	-	Relates to book versus state tax depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 43.
37	Statutory tax rate enacted - State	9.99%	0.00%	0.00%	0.00%	0.00%	Line 36 x Line 37
38	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	
39	ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	
40	Change in ADIT Balance due to enacted state tax rate change - State	-	-	-	-	-	Line 38 less Line 39 - Account 282 (Reflects tax impact of state tax rate changes on state temporary differences)
41	Statutory tax rate - Federal	21%	0%	0%	0%	0%	Subtract (Line 40 x Line 41) - Account 282 (Reflects fed-offset on state tax rate changes on state temporary differences)
42	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	
43	State plant-related temporary difference (with ADIT in Account 190) on date of state enacted tax rate change	-	-	-	-	-	Relates to book versus state tax plant basis differences with ADIT in Account 190.
44	Statutory tax rate enacted - State	9.99%	0.00%	0.00%	0.00%	0.00%	Line 43 x Line 44
45	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	
46	ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	
47	Change in ADIT Balance due to enacted state tax rate change - State	-	-	-	-	-	Line 45 less Line 46 - Account 190 (Reflects tax impact of state tax rate changes on state temporary differences)
48	Statutory tax rate - Federal	21%	0%	0%	0%	0%	Subtract (Line 47 x Line 48) - Account 190 (Reflects fed-offset on state tax rate changes on state temporary differences)
49	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	
50	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance	-	-	-	-	-	Sum of Lines 16, 21, 28, 35, 40, 42, 47 and 49. Offset is to Account 182 or 254 depending on the direction of the total plant-related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC equity.
51	Total Impact of Tax Rate Change on Plant ADIT Balance	-	-	-	-	-	Sum of Lines 11 and 50. Offset is to Account 182 or 254 depending on the direction of the total plant-related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC equity.
<b>ADIT Liabilities on Unprotected Nonplant Assets</b>							
<b>Federal Tax Rate Changes</b>							
52	Federal nonplant temporary difference on date of federal enacted tax rate change	-	-	-	-	-	Reflect as negative amounts
53	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Line 52 x Line 53
54	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
55	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
56	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 54 less Line 55 - Account 283 (Reflects tax impact of federal tax rate changes on federal temporary differences)
57	State nonplant temporary difference on date of federal enacted tax rate change	-	-	-	-	-	Reflect as negative amounts
58	Statutory tax rate - State	0.00%	0.00%	0.00%	0.00%	0.00%	Line 57 x Line 58
59	ADIT Balance at statutory tax rate - State	-	-	-	-	-	
60	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Subtract (Line 59 x Line 60)
61	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	
62	ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	
63	Change in ADIT Balance due to enacted tax rate change - Fed-Offset	-	-	-	-	-	Line 61 less Line 62 - Account 283 (Reflects tax impact of federal tax rate changes on state temporary differences)
<b>State Tax Rate Changes</b>							
64	State nonplant temporary difference on date of state enacted tax rate change	-	-	-	-	-	Reflect as negative amounts
65	Statutory tax rate enacted - State	0.00%	0.00%	0.00%	0.00%	0.00%	Line 64 x Line 65
66	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	
67	ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	
68	Change in ADIT balance due to enacted state tax rate change - State	-	-	-	-	-	Line 66 less Line 67 - Account 283 (Reflects tax impact of state tax rate changes on state temporary differences)
69	Statutory tax rate - Federal	0%	0%	0%	0%	0%	Subtract (Line 68 x Line 69) - Account 283 (Reflects fed-offset on state tax rate changes on state temporary differences)
70	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	
71	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets	-	-	-	-	-	Sum of Lines 56, 63, 68 and 70. FAS109 adjustment recorded to Account 283 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.
<b>ADIT Assets on Unprotected Non-Plant Liabilities</b>							
<b>Federal Tax Rate Changes</b>							
72	Federal nonplant temporary difference on date of federal enacted tax rate change	-	-	-	-	-	Reflect as positive amounts
73	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Line 72 x Line 73
74	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	
75	ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	
76	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 74 less Line 75 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
77	State nonplant temporary difference on date of federal enacted tax rate change	-	-	-	-	-	Reflect as positive amounts
78	Statutory tax rate - State	0.00%	0.00%	0.00%	0.00%	0.00%	Line 77 x Line 78
79	ADIT Balance at statutory tax rate - State	-	-	-	-	-	
80	Statutory tax rate enacted - Federal	0%	0%	0%	0%	0%	Subtract (Line 79 x Line 80)
81	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	
82	ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	
83	Change in ADIT Balance due to enacted tax rate change - Fed-Offset	-	-	-	-	-	Line 81 less Line 82 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)
<b>State Tax Rate Changes</b>							
84	State nonplant temporary difference on date of state enacted tax rate change	-	-	-	-	-	Reflect as positive amounts
85	Statutory tax rate enacted - State	0.00%	0.00%	0.00%	0.00%	0.00%	Line 84 x Line 85
86	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	
87	ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	Business Use

88	Change in ADIT balance due to enacted state tax rate change - State	-	-	-	-	-	Line 86 less Line 87 - Account 190 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
89	Statutory tax rate - Federal	0%	0%	0%	0%	0%	
90	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 88 x Line 89) - Account 190 (Reflects fed-offset on <u>state</u> tax rate changes on <u>state</u> temporary differences)
91	<b>Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Liabilities</b>	-	-	-	-	-	<b>Sum of Lines 76, 83, 88 and 90. FAS109 adjustment recorded to Account 190 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.</b>

**Instructions for Income Tax Rate Changes:**

1. Tax rate changes are calculated on 3 categories of temporary differences (plant, nonplant assets and nonplant liabilities) and by function (Distribution/Other, Transmission, Plant and Labor).
2. Tax rate changes on plant ADIT are further categorized by protected and unprotected plant, federal and state tax rate calculations, and ADIT FERC Accounts. The accounting of the tax rate change impact will be recorded to Account 182 or Account 254 depending on the direction of the offsetting ADIT FAS109 balance that reflects the difference between ADIT for rate-making and ADIT for GAAP reporting at the end of the period.
3. Tax rate changes on ADIT related to nonplant assets are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending on whether the tax rate increased or decreased.
4. Tax rate changes on ADIT related to nonplant liabilities are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending if the tax rate increased or decreased.
5. The protected and unprotected plant amounts in the plant and labor columns (i.e., columns E and F) reflect cumulative balances of current and prior year annual activity allocated to Transmission at each year's respective allocation factors.
6. The unprotected nonplant asset and liability amounts in the plant and labor columns (i.e., columns E and F) reflect the current year's balance allocated to Transmission at the current year's respective allocation factors.

## PPL Electric Utilities Corporation

## Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
<b>Plant Related</b>			
<b>Net Plant Allocator</b>			
1 Real Property (State, Municipal or Local)	3,705,758		
2 PURTA	2,660,539		
3			
4			
5			
6			
7			
8 <b>Total Plant Related</b>	6,366,297	57.5066%	3,661,039
<b>Labor Related</b>			
<b>Wages &amp; Salary Allocator</b>			
9 Federal FICA	4,533,316		
10 Federal Unemployment	30,010		
11 State Unemployment	144,215		
12			
13			
14 <b>Total Labor Related</b>	4,707,541	10.1908%	479,736
<b>Other Included</b>			
<b>Net Plant Allocator</b>			
15 PA Capital Stock Tax	0		
16 Tax on Insurance Premiums	0		
17 Local Business License Tax	25		
18			
19 <b>Total Other Included</b>	25	57.5066%	14
20 <b>Total Included (Lines 8 + 14 + 19)</b>	11,073,863		4,140,789
<b>Currently Excluded</b>			
21 Gross Receipts	112,650,700		
22 Sales and Use	434,434		
23 Indirect Tax	0		
24			
25			
26			
27			
28 <b>Subtotal, Excluded</b>	113,085,134		
29 <b>Total, Included and Excluded (Line 20 + Line 28)</b>	124,158,997		
30 <b>Total Other Taxes from p114.14.c less Tax on Securitization Bonds</b>	124,158,997		
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

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property - Transmission Related	5,624,039
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	85,503,073
4	Schedule 1A	2,684,936
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)	2,370,447
7	Professional Services provided to others	2,020,879
8	Facilities Charges including Interconnection Agreements (Note 2)	319,140
9	Gross Revenue Credits	(Sum Lines 1-10) 98,522,514
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

## 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	570,896,626.48
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

## Appendix A Line or Source Reference

1	<b>Rate Base</b>		(Attachment A Line 46)	5,412,775,522
	<b>Long Term Interest</b>			
2	Long Term Interest		(Attachment A Line 80)	164,854,547
3	Less LTD Interest on Securitization Bonds		Attachment 8	-
4	Long Term Interest		(Line 2 - Line 3)	164,854,547
5	<b>Preferred Dividends</b>	enter positive	p118.29.c	0
	<b>Common Stock</b>			
6	Proprietary Capital		p112.16.c	5,738,374,259
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	711,264
10	Common Stock		(Line 6 - 7 - 8 - 9)	5,737,662,995
	<b>Capitalization</b>			
11	Long Term Debt		p112.18.c, 19.c & 21.c	4,538,750,000
12	Less Loss on Reacquired Debt		p111.81.c	3,504,473
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)	4,535,245,527
16	Preferred Stock		p112.3.c	0
17	Common Stock		(Line 10)	5,737,662,995
18	Total Capitalization		(Sum Lines 15 to 17)	10,272,908,522
19	Debt %	Total Long Term Debt	(Line 15 / Line 18)	44.1%
20	Preferred %	Preferred Stock	(Line 16 / Line 18)	0.0%
21	Common %	Common Stock	(Line 17 / Line 18)	55.9%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.0363
23	Preferred Cost	Preferred Stock	(Line 5 / Line 16)	0.0000
24	Common Cost	Common Stock	Fixed	0.1145
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22)	0.0160
26	Weighted Cost of Preferred	Preferred Stock	(Line 20 * Line 23)	0.0000
27	Weighted Cost of Common	Common Stock	(Line 21 * Line 24)	0.0640
28	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 25 to 27)	<b>0.0800</b>
29	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 1 * Line 28)</b>	<b>433,013,758</b>

**Composite Income Taxes**

	<b>Income Tax Rates</b>			
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	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		28.89%
34	CIT = T / (1-T)			40.63%
35	1 / (1-T)			140.63%
	<b>ITC Adjustment</b>			
36	Amortized Investment Tax Credit		Attachment 5	(13,916)
37	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>		(Line 36 * (1 / (1 - Line 33)))	<b>-19,570</b>
	<b>Income Tax Adjustments</b>			
37a	Other Income Tax Adjustments		Attachment 5	-1,951,117
37b	Other Income Tax Adjustments - Gross Up	Other Income Tax Adjustment * 1 / (1-T)	Line 37a * (1 / (1 - Line 33))	<b>-2,743,882</b>
38	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) + Line\ 37b =$		137,902,438
39	<b>Total Income Taxes</b>			<b>137,882,868</b>

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	-16,909	-13,916	-2,993	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	23,957,224	18,342,916	3,023,413	2,590,895	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
				0	0		
				18,342,916	3,023,413		

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
<b>Allocated Administrative &amp; General Expenses</b>						
53	Fixed PBOP expense	FERC Authorized	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	Company Records	-166,399			
65	Property Insurance Account 924	p323.185.b	3,049,932	0	3,049,932	

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
<b>Directly Assigned A&amp;G</b>						
62	Regulatory Commission Exp Account 928	(Note G) p350-46h	7,562,939	917,191	6,645,748	

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
<b>Directly Assigned A&amp;G</b>						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b	43,076	-	43,076	

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
<b>Income Tax Rates</b>								
109	SIT=State Income Tax Rate or Composite	(Note I)	PA 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
63	General Advertising Exp Account 930.1	(Note K) p323.191.b	43,076	-	43,076	-



PPL Electric Utilities Corporation

Attachment 5 - Cost Support

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
127	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note M)			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		0	
	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:	<b>Example</b>	Or	
	A Total investment in substation	1,000,000	Enter \$	
	B Identifiable investment in Transmission (provide workpaper)	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				

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Prepayments on Securitization Bonds Adjustment	POLR and Retail Related Adjustment	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments
36	Prepayments Prepayments (Note A) (Note O)	Form 1 -- p111.57.c	12,434,036	0	3,208,214	9,225,822	10.1908%	940,184	Less amounts related to POLR, Retail Issues and Bond Securitization.

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Adjustments	Transmission Related	Details
47	Transmission O&M	p.321.112.b	276,826,269	140,271	276,685,998	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565	p.321.96.b	235,911,408	0	235,911,408	None

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & PJM Documentation
147	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		-	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
149	Network Zonal Service Rate 1 CP Peak (Note L)	PJM Data	7,516.9	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Actual Cost of Removal, Net of Salvage Costs					Total	5 - Year Amortization
				Year 1 2016	Year 2 2017	Year 3 2018	Year 4 2019	Year 5 2020		
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note J)	Company Records	113,221,682							
	Transmission Plant Cost of Removal, Net of Salvage (Note J)	Company Records	43,131,984	49,254,536	30,130,454	44,126,058	37,940,099	54,207,413	215,658,560	43,131,984
	Total Transmission Depreciation Expense Including Amortization of Limited Term F (Note J)	Company Records	156,353,666							
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J)	Company Records	56,203,912							
	General Plant Cost of Removal, Net of Salvage (Note J)	Company Records	-339,520	-962,228	16,883	-558,224	110,798	-304,821	-1,697,592	-339,520
	Total General Depreciation Expense Including Amortization of Limited Term Plant (Note J)	Company Records	55,864,392							

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Details		
	Amortized Excess Deferred Taxes (Note Q)	Attachment 1	-3,039,315	Table 4	Lines 38 and 52	Columns D, E, and F
	Amortized Deficient Deferred Taxes (Note Q)	Attachment 1	0	Table 5	Lines 38 and 52	Columns D, E, and F
	Tax effect of AFUDC Equity Permanent Difference (Note Q)	Company Records	1,088,198			
	Business Use					

PPL Electric Utilities Corporation

Attachment 5 - Cost Support

114a	Total Other Income Tax Adjustments	-1,951,117
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**PPL Electric Utilities Corporation**  
**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 No. 1 data for Year 1 (e.g., 2007)
- 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., 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 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., 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)  
\$ 600,903,914 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 CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(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 (b0487.1)	Monthly Additions Susq Rose PIS < 500KV (b0487.1)	Monthly Additions Susq Rose CWIP ≥ 500KV (b0487)	Monthly Additions Susq Rose PIS ≥ 500KV (b0487)	Weighting	Other Plant In Service Amount (A x G)	NPR CWIP Amount (B x G)	Susq Rose CWIP Amount (C x G) < 500KV (b0487.1)	Susq Rose PIS Amount (D x G) < 500KV (b0487.1)	Susq Rose CWIP Amount (E x G) ≥ 500KV (b0487)	Susq Rose PIS Amount (F x G) ≥ 500KV (b0487)	Other Plant In Service (H / I)	NPR CWIP (J / I)	Susq Rose CWIP (L / I)	Susq Rose PIS (K / I)	Susq Rose CWIP (M / I)	Susq Rose PIS (R / I)	Susq Rose CWIP (S / I)	Total
CWIP Balance Dec (prior yr.)							12														
Jan	29,525,684	0	-	-	-	-	11.5	339,544,446	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	53,449,417	0	-	-	-	-	10.5	561,218,875	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	42,082,302	0	-	-	-	-	9.5	399,781,872	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	49,147,474	0	-	-	-	-	8.5	417,753,532	-	-	-	-	-	-	-	-	-	-	-	-	-
May	38,706,214	0	-	-	-	-	7.5	290,296,601	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	30,140,579	0	-	-	-	-	6.5	195,913,763	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	17,850,931	0	-	-	-	-	5.5	98,180,119	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	19,080,194	0	-	-	-	-	4.5	85,840,873	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	10,318,358	0	-	-	-	-	3.5	36,114,253	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	24,177,553	0	-	-	-	-	2.5	60,443,882	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	20,442,656	0	-	-	-	-	1.5	30,463,984	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	78,968,026	0	-	-	-	-	0.5	39,484,013	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	413,889,308	-	-	-	-	-		2,555,256,215	-	-	-	-	-	-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)														212,938,018							212,938,018

Input to Line 17 of Appendix A  
Input to Line 35 of Appendix A  
Month In Service or Month for CWIP 5.83 #DIV/0! #DIV/0! -

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula  
\$ 622,034,142 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  
\$ 622,034,142 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)  
\$ 622,034,142

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
\$ 636,606,292 Rev Req based on Prior Year data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 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

\$ 446,192,006 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

Table with columns (A) through (S) and rows for monthly additions (Jan-Dec), Total, and New Transmission Plant Additions and CWIP. Includes sub-headers for Monthly Additions and various amounts (A x G, B x G, etc.).

\$ 615,808,396 Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)
(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 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 8
615,808,396 The forecast in Prior Year
622,034,142 = (6,225,744) Includes interest adjustment on prior period item

Interest on Amount of Refunds or Surcharges

Interest rate pursuant to 35.19a for March of the Current Yr
Month Yr

0.2700%

Table detailing interest calculations with columns for Month, Yr, Interest rate, Months, Interest, Surcharge (Refund) Owed, and Balance. Includes a note about the initial rate year.

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest
(6,438,184)
Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9)
Revenue Requirement for Year 3 (6,438,184)

9 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 Northhad Pocono Reliability Project CWIP	Monthly Additions Susq Rose CWIP < 500kV (B0487.1)	Monthly Additions Susq Rose PIS < 500kV (B0487.1)	Monthly Additions Susq Rose CWIP ≥ 500kV (B0487)	Monthly Additions Susq Rose PIS ≥ 500kV (B0487)	Weighting	Other Plant In Service Amount (A x G)	NFR CWIP Amount (B x G)	Susq Rose CWIP Amount (C x G) < 500kV (B0487.1)	Susq Rose PIS Amount (D x G) < 500kV (B0487.1)	Susq Rose CWIP Amount (E x G) ≥ 500kV (B0487)	Susq Rose PIS Amount (F x G) ≥ 500kV (B0487)	Other Plant In Service (N/12)	NFR CWIP (I/12)	Susq Rose CWIP (J/12) < 500kV (B0487.1)	Susq Rose PIS (K/12) < 500kV (B0487.1)	Susq Rose CWIP (L/12) ≥ 500kV (B0487)	Susq Rose PIS (M/12) ≥ 500kV (B0487)	
CWIP Balance Dec (prior yr.)							12													
Jan	23,284,647	-	-	-	-	-	11.5	267,773,441	-	-	-	-	-	22,314,453	-	-	-	-	-	
Feb	18,131,371	-	-	-	-	-	10.5	190,379,398	-	-	-	-	-	15,864,950	-	-	-	-	-	
Mar	46,641,460	-	-	-	-	-	9.5	443,093,865	-	-	-	-	-	36,924,489	-	-	-	-	-	
Apr	63,412,100	-	-	-	-	-	8.5	539,022,850	-	-	-	-	-	44,916,904	-	-	-	-	-	
May	37,187,252	-	-	-	-	-	7.5	278,904,387	-	-	-	-	-	23,242,032	-	-	-	-	-	
Jun	42,498,560	-	-	-	-	-	6.5	276,240,642	-	-	-	-	-	23,020,053	-	-	-	-	-	
Jul	70,075,484	-	-	-	-	-	5.5	385,415,160	-	-	-	-	-	32,117,930	-	-	-	-	-	
Aug	37,746,056	-	-	-	-	-	4.5	169,857,250	-	-	-	-	-	14,154,771	-	-	-	-	-	
Sep	25,980,358	-	-	-	-	-	3.5	90,931,253	-	-	-	-	-	7,577,604	-	-	-	-	-	
Oct	10,990,004	-	-	-	-	-	2.5	45,227,099	-	-	-	-	-	3,768,917	-	-	-	-	-	
Nov	29,460,182	-	-	-	-	-	1.5	44,190,273	-	-	-	-	-	3,682,523	-	-	-	-	-	
Dec	96,199,038	-	-	-	-	-	0.5	47,599,519	-	-	-	-	-	3,966,627	-	-	-	-	-	
Total	507,707,310	-	-	-	-	-		2,778,615,046						231,551,254						
New Transmission Plant Additions and CWIP (weighted by months in service)																				
														Input to Line 17 of Appendix A						231,551,254
														Input to Line 35 of Appendix A						
10 May Year 3 Post results of Step 9 on PJM web site														Month in Service or Month for CWIP						
\$ 655,118,825															6.53					
11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)																				
\$ 655,118,825																				

1	New Plant Carrying Charge	
2	Fixed Charge Rate (FCR) if not a CIAC	
3	Formula Line	
4	A	137
5	B	144
6	C	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Base Point in ROE without Depreciation Line B less Line A
7	D	138
8	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	
9	1.185%	

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 subsequent years

Year	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending	Revenue	Depreciation	Ending
2008	5,534,656	-	433,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	5,534,656	-	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

On the formulas used in the Columns for lines 22- are as follows:  
For Plant in service: (first year means first year the project is placed in service)  
"Beginning" is the investment on line 17 for the first year and the "Ending" for the prior year after the first year  
"Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of (first year minus 19) in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "yes" on line 13  
"Ending" is "Beginning" less "Depreciation"  
Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

For CWP: Beginning is the line 17 for that year  
Depreciation is not used  
Ending is the same as Beginning  
Revenue is Ending times line 16 for the current year



**PPL Electric Utilities Corporation**

**Attachment 8 - Company Exhibit - Securitization Worksheet**

Line #	Prepayments		
<b>36</b>	<b>Less Prepayments on Securitization Bonds</b>	0	(See FM 1, note to page 110, line 57)
	Administrative and General Expenses		
<b>52</b>	<b>Less Administrative and General Expenses on Securitization Bonds</b>	0	(See FM 1, note to page 114, line 4)
	Taxes Other Than Income		
<b>78</b>	<b>Less Taxes Other Than Income on Securitization Bonds</b>	0	(See FM 1, note to page 114, line 14)
	Long Term Interest		
<b>81</b>	<b>Less LTD Interest on Securitization Bonds</b>	0	(See FM 1, note to page 114, lines 62 + 63)
	Capitalization		
<b>92</b>	<b>Less LTD on Securitization Bonds</b>	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 \$
<b>Transmission</b>										
350.4	Land Rights	80	S4	17.1	62.90	1.5078	236,854,952	59,334,833	177,520,119	2,676,710
352	Structures and Improvements	65	R3	8.6	56.40	1.6668	247,870,368	25,613,753	222,256,615	3,704,571
353	Station Equipment	46	R1.5	6.5	39.50	2.5099	2,206,572,820	304,468,263	1,902,104,557	47,741,497
354	Towers and Fixtures	75	R3	8.6	66.40	1.4059	2,512,653,679	266,986,794	2,245,666,885	31,571,624
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	36.6	43.40	2.0390	11,017,035	7,548,230	3,468,805	70,730
355	Poles and Fixtures	53	R0.5	11.7	41.30	1.8934	221,744,847	-18,480,452	240,225,299	4,548,546
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	20.9	59.10	1.6460	12,594,406	4,976,781	7,617,625	123,364
356	Overhead Conductors and Devices	65	R2.5	8.1	56.90	1.7022	1,310,370,098	159,578,823	1,150,791,275	19,589,174
357	Underground Conduit	55	S4	6.1	48.90	1.3360	32,683,849	5,153,972	27,529,877	367,799
358	Underground Conductors and Devices	45	S3	7.1	37.90	3.0305	111,488,492	20,159,403	91,329,089	2,767,702
359	Roads and Trails	80	R4	35.8	44.20	1.9727	6,572,343	3,634,959	2,937,384	57,945
										113,221,682
<b>General</b>										
389.4	Land Rights	75	R4	57.7	17.30	3.1970	1,994	(174)	2,168	69
390.2	Structures and Improvements - Buildings	52	S0.5	31.3	20.70	7.2890	414,636,511	150,200,038	264,436,473	19,274,802
390.4	Structures and Improvements - Air Conditioning	30	S1	9.9	20.10	4.4916	55,229,567	17,911,792	37,317,775	1,676,175
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	N/A	N/A	3.50	161.3729	6,031,955	5,649,474	382,481	9,733,941
391.2	Office Furniture and Equipment - Furniture	20	N/A	N/A	10.40	4.8940	25,942,285	12,223,654	13,718,631	1,269,626
391.4	Office Furniture and Equipment - Equipment	15	N/A	N/A	6.10	6.2331	5,747,437	2,627,007	3,120,430	358,241
391.6	Office Furniture and Equipment - Computers	5	N/A	N/A	2.40	23.6694	70,015,982	43,587,758	26,428,224	16,572,373
392.1	Transportation Equipment - Automobiles	9	S3	5.00	4.00	8.7704	7,365,613	6,386,023	979,590	85,914
392.2	Transportation Equipment - Light Duty Trucks	9	R1	3.8	5.20	7.1308	21,733,946	12,532,827	9,201,119	656,112
392.3	Transportation Equipment - Heavy Duty Trucks	13	S3	6.3	6.70	5.5565	105,049,986	62,820,597	42,229,389	2,346,461
392.4	Transportation Equipment - Trailers	23	L2	7.7	15.30	2.9301	10,651,534	3,977,138	6,674,396	195,563
392.5	Transportation Equipment - Large Tankers/Tractors	15	L4	9.8	5.20	7.9682	2,214,512	1,528,950	685,562	54,627
392.6	Transportation Equipment - Large Crane Trucks	13	S3	11.2	1.80	22.6915	473,897	442,146	31,751	7,205
393	Stores Equipment	25	N/A	N/A	12.30	5.2358	2,364,273	1,083,500	1,280,773	123,789
394	Tools and Work Equipment - L&S Line Crews	20	N/A	N/A	3.30	5.5557	4,191,570	3,341,517	850,053	232,869
394.2	Tools and Work Equipment - Tools	20	N/A	N/A	8.40	4.6677	172,801	83,089	89,712	8,066
394.4	Tools and Work Equipment - Construction Dept.	20	N/A	N/A	5.50	5.0000	1,083,675	735,518	348,157	54,184
394.6	Tools and Work Equipment - Other	20	N/A	N/A	11.90	4.8757	33,750,333	13,794,604	19,955,729	1,645,557
394.8	Tools and Work Equipment - Garage Equipment	20	N/A	N/A	10.50	5.0499	2,328,133	1,064,240	1,263,893	117,569
395	Laboratory Equipment	20	N/A	N/A	7.40	5.3536	4,345,695	2,913,248	1,432,447	232,653
396	Power Operated Equipment	16	R1	6.20	9.80	10.5738	1,425,346	773,365	651,981	68,939
397	Communication Equipment	15	N/A	N/A	9.30	6.6516	18,918,227	9,959,912	8,958,315	1,258,374
398	Miscellaneous Equipment	20	N/A	N/A	11.70	4.9296	4,681,964	1,844,743	2,837,221	230,804
										56,203,912
<b>Intangible</b>										
303.2	Miscellaneous Intangible Plant - Software	5	N/A	N/A	3.20	20.00	166,781,052	77,546,987	89,234,065	34,155,262
303.6	Smart Meter Software - RF Mesh	5	N/A	N/A	1.40	20.00	3,535,866	3,430,057	105,809	20,546,797
303.8	Smart Meter Software - RF Mesh	5	N/A	N/A	3.80	20.00	52,241,871	12,542,378	39,699,493	5,653,654
										60,355,713

## 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 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 "N/A" in Column (D), additional detail is provided in Attachment 9 - Supplemental General Plant Depreciation Details.

## PPL Electric Utilities Corporation

Attachment 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 \$
<b>General</b>							
391.1	Structures and Improvements - Leaseholds - Net Method	5	161.3729	6,031,955	5,649,474	382,481	9,733,941
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.8940	25,942,285	12,223,654	13,718,631	1,269,626
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.2331	5,747,437	2,627,007	3,120,430	358,241
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	23.6694	70,015,982	43,587,758	26,428,224	16,572,373
393	Store Equipment - Gross Method	25	4.0000	2,161,885	1,006,251	1,155,634	86,475
393	Store Equipment - Net Method	25	29.8175	202,388	77,249	125,139	37,313
				2,364,273	1,083,500	1,280,773	123,789
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,043	1,775,783	595,260	118,552
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	44.8667	1,820,527	1,565,734	254,793	114,317
				4,191,570	3,341,517	850,053	232,869
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	4.5996	171,932	82,273	89,659	7,908
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	297.5472	869	816	53	158
				172,801	83,089	89,712	8,066
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.0000	1,083,675	735,518	348,157	54,184
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.8757	33,750,333	13,794,604	19,955,729	1,645,557
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	5.0045	2,242,555	991,572	1,250,983	112,229
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	41.3610	85,578	72,668	12,910	5,340
				2,328,133	1,064,240	1,263,893	117,569
395	Laboratory Equipment - Gross Method	20	5.0396	3,128,566	1,914,374	1,214,192	157,668
395	Laboratory Equipment - Net Method	20	34.3562	1,217,129	998,874	218,255	74,984
				4,345,695	2,913,248	1,432,447	232,653
397	Communication Equipment - Gross Method	15	6.6516	18,918,227	9,959,912	8,958,315	1,258,374
397	Communication Equipment - Net Method	15	-	0	0	0	0
				18,918,227	9,959,912	8,958,315	1,258,374
398	Miscellaneous Equipment - Gross Method	20	4.9310	4,126,597	1,410,655	2,715,942	203,483
398	Miscellaneous Equipment - Net Method	20	22.5267	555,367	434,088	121,279	27,320
				4,681,964	1,844,743	2,837,221	230,804

## 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



May 13, 2022

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 2022 Formula Rate Annual Update; Notice  
of Annual Update

Dear Ms. Bose,

Atlantic City hereby submits electronically, for informational purposes, its 2022 Annual Formula Rate Update. Atlantic City’s Formula Rate implementation protocols 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.<sup>1</sup>

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 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

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<sup>1</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.b.

Commission has concluded, there is no need for the Commission to notice this informational filing for comment.<sup>2</sup>

Atlantic City's 2022 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).

In addition, Atlantic City provides notification regarding accounting changes made in 2021. Other than as noted below, Atlantic City did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Atlantic City advises that it made a mapping change between FERC accounts for certain Energy Management System projects based on scope of work performed. Additionally, Atlantic City updated its AFUDC calculation to include intercompany short-term debt.

Other accounting changes as defined in the Settlement are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Atlantic City has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.<sup>3</sup>

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.

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<sup>2</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1156 (February 17, 2010).

<sup>3</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.h.

# **ACE Jun22May23 Attachment H-1A PTRR 2022**

## ATTACHMENT H-1A

Atlantic City Electric Company				2022 Projected
Formula Rate -- Appendix A				
		Notes	FERC Form 1 Page # or Instruction	
Shaded cells are input cells				
<b>Allocators</b>				
1	Wages & Salary Allocation Factor			
	Transmission Wages Expense	p354.21b		\$ 5,534,573
2	Total Wages Expense	p354.28b		\$ 37,549,562
3	Less A&G Wages Expense	p354.27b		\$ 3,130,282
4	Total	(Line 2 - 3)		34,419,280
5	Wages & Salary Allocator	(Line 1 / 4)		16.0799%
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 5,050,052,598
6a	Less Merger Costs to Achieve		Attachment 10, line 80, column b	\$ -
7	Common Plant In Service - Electric		(Line 24 - 24a)	0
8	Total Plant In Service		(Line 6 - 6a + 7)	5,050,052,598
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$ 1,060,515,477
9a	Less Merger Costs to Achieve		Attachment 10, line 39, column b	\$ -
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)	\$ 48,084,816
10a	Less Merger Costs to Achieve		Attachment 9, line 15, column h	\$ -
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)	0
11a	Less Merger Costs to Achieve		Attachment 9, line 15, column i	0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	0
12a	Less Merger Costs to Achieve		Attachment 9, line 15, column g	0
13	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,108,600,293
14	Net Plant		(Line 8 - 13)	3,941,452,305
15	Transmission Gross Plant		(Line 29 - Line 28)	1,930,637,455
16	Gross Plant Allocator		(Line 15 / 8)	38.2300%
17	Transmission Net Plant		(Line 39 - Line 28)	1,580,341,480
18	Net Plant Allocator		(Line 17 / 14)	40.0954%
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
19	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$ 1,877,377,041
19a	Less Merger Costs to Achieve		Attachment 9, line 15, column b	0
20	This Line Intentionally Left Blank			-
21	This Line Intentionally Left Blank			-
22	Total Transmission Plant In Service		(Line 19 - 19a)	1,877,377,041
23	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	331,224,306
23a	Less Merger Costs to Achieve		Attachment 9, line 15, column c	0
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 14, column d)	0
24a	Less Merger Costs to Achieve		Attachment 9, line 15, column d	0
25	Total General & Common		(Line 23 - 23a + 24 - 24a)	331,224,306
26	Wage & Salary Allocation Factor		(Line 5)	16.07986%
27	General & Common Plant Allocated to Transmissior		(Line 25 * 26)	53,260,414
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	782,029
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,931,419,484
<b>Accumulated Depreciation</b>				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)	331,476,324
30a	Less Merger Costs to Achieve		Attachment 9, line 15, column e	0
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)	331,476,324
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)	68,953,812
31a	Less Merger Costs to Achieve		Attachment 9, line 15, column f	0
32	Accumulated Intangible Amortization		(Line 10 - 10a)	48,084,816
33	Accumulated Common Amortization - Electric		(Line 11 - 11a)	0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12 - 12a)	0
35	Total Accumulated Depreciation		(Line 31 - 31a + 32 + 33 + 34)	117,038,628
36	Wage & Salary Allocation Factor		(Line 5)	16.07986%
37	General & Common Allocated to Transmissior		(Line 35 * 36)	18,819,657
38	TOTAL Accumulated Depreciation		(Line 30b + 37)	350,295,975
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,581,123,509
<b>Adjustment To Rate Base</b>				
<b>Accumulated Deferred Income Taxes (ADIT)</b>				
40a	Account No. 190 (ADIT)	Projected Activity	(Note V) Attachment 1A - ADIT Summary, Line 23	15,586,541
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V) Attachment 1A - ADIT Summary, Line 46	0
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V) Attachment 1A - ADIT Summary, Line 69	-302,005,596
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V) Attachment 1A - ADIT Summary, Line 92	-1,351,990
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U) Attachment 1A - ADIT Summary, Line 115	0
40f	Accumulated Deferred Income Taxes Allocated To Transmissior		(Line 40a + 40b + 40c + 40d + 40e)	-287,771,046
<b>Unamortized Deficient / (Excess) ADIT</b>				
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W) Attachment 1D - ADIT Rate Base Adjustment, Line 73	-50,293,111
41b	Unamortized Deficient / (Excess) ADIT - Stat	Projected Activity	(Note W) Attachment 1D - ADIT Rate Base Adjustment, Line 146	0
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)	-50,293,111
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmissior		(Line 40f + 42)	-338,064,156
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	0
<b>Transmission O&amp;M Reserves</b>				
44	Total Balance Transmission Related Account Reserve:	Enter Negative	Attachment 5	-6,398,774
<b>Prepayments</b>				
45	Prepayments	(Note A)	Attachment 9, line 30, column f	5,799,871
46	Total Prepayments Allocated to Transmissior		(Line 45)	5,799,871
<b>Materials and Supplies</b>				
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor		(Line 5)	16.08%
49	Total Transmission Allocatoc		(Line 47 * 48)	0
50	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	5,701,376
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	5,701,376
<b>Cash Working Capital</b>				
52	Operation & Maintenance Expense		(Line 85)	42,739,182
53	1/8th Rule		x 1/8	12.50%
54	Total Cash Working Capital Allocated to Transmissior		(Line 52 * 53)	5,342,398

Network Credits				
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credit	(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)	-327,619,285
59	Rate Base		(Line 39 + 58)	1,253,504,224

**O&M**

Transmission O&M				
60	Transmission O&M		Attachment 11A, line 27, column c	28,169,310
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
63a	Less Merger Costs to Achieve		Attachment 10, line 1, column x	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 - 61 + 62 - 63 - 63a + 64 + 65)	28,169,310
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		Attachment 11B, line 15, column a	91,434,259
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	-2,115,717
68b	Less Merger Costs to Achieve		Attachment 10, line 2, column b	13,514
68c	Less Other		Attachment 5	1,806,521
69	Less Property Insurance Account 924		p323.185b	679,946
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	1,375,321
71	Less General Advertising Exp Account 930.1		p323.191b	670,077
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	0
73	Less EPRI Dues	(Note D)	p352-353	233,274
74	General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)	86,655,606
75	Wage & Salary Allocation Factor		(Line 5)	16.0799%
76	General & Common Expenses Allocated to Transmissior		(Line 74 * 75)	13,934,103
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	363,142
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	363,142
80	Property Insurance Account 924		p323.185b	679,946
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
82	Total		(Line 80 + 81)	679,946
83	Net Plant Allocation Factor		(Line 18)	40.10%
84	A&G Directly Assigned to Transmissior		(Line 82 * 83)	272,627
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	42,739,182

**Depreciation & Amortization Expense**

Depreciation Expense				
86	Transmission Depreciation Expense		P336.7b&c (See Attachment 5)	47,636,003
87	General Depreciation		p336.10b&c (See Attachment 5)	13,390,842
87a	Less Merger Costs to Achieve		Attachment 10, line 8, column b	0
88	Intangible Amortization	(Note A)	p336.1d&e (See Attachment 5)	19,201,125
88a	Less Merger Costs to Achieve		Attachment 10, line 9, column b	0
89	Total		(Line 87 - 87a + 88 - 88a)	32,591,967
90	Wage & Salary Allocation Factor		(Line 5)	16.0799%
91	General Depreciation Allocated to Transmissior		(Line 89 * 90)	5,240,744
92	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)	0
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d (See Attachment 5)	0
94	Total		(Line 92 + 93)	0
95	Wage & Salary Allocation Factor		(Line 5)	16.0799%
96	Common Depreciation - Electric Only Allocated to Transmissior		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortizator		(Line 86 + 91 + 96)	52,876,746

**Taxes Other than Income**

98	Taxes Other than Income		Attachment 2	1,308,558
99	Total Taxes Other than Income		(Line 98)	1,308,558

**Return / Capitalization Calculations:**

Long Term Interest				
100	Long Term Interest		p117.62c through 67c	58,599,236
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	694,223
102	Long Term Interest		"(Line 100 - line 101)"	57,905,013
103	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
104	Proprietary Capita		p112.16c	1,554,309,748
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	0
106a	Less Account 219	enter negative	p112.15c	0
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	1,554,309,748
Capitalization				
108	Long Term Debt		p112.17c through 21c	1,501,677,768
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(3,200,706)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter positive	Attachment 1B - ADIT EOY, Line 7	757,409
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	(2,251,230)
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	1,496,983,242
114	Preferred Stock	(Note Y)	p112.3c	0
115	Common Stock		(Line 107)	1,554,309,748
116	Total Capitalizator		(Sum Lines 113 to 115)	3,051,292,989
117	Debt %	Total Long Term Debt	(Note Q) (Line 113 / 116)	50.0%
118	Preferred %	Preferred Stock	(Note Q) (Line 114 / 116)	0.0%
119	Common %	Common Stock	(Note Q) (Line 115 / 116)	50.0%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0387
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)	0.0193
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)	0.0718
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	90,052,456



**Composite Income Taxes**

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	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	0.00%
131	T	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * P)$ :	28.11%
132a	T / (1-T)		39.10%
132b	Tax Gross-Up Factor	$1/(1-T)$	1.3910
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	-108,261
134	Tax Gross-Up Factor	(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission	(Line 133 * 134)	-150,592
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	88,667
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	-11,469,429
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	0
136e	Other Income Tax Adjustments - Expense / (Benefit)	(Line 136a + 136b + 136c + 136d)	-11,380,762
136f	Tax Gross-Up Factor	(Line 132b)	1.3910
136g	Other Income Tax Adjustment	(Line 136e * 136f)	-15,830,799
137	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$	(Line 132a * 127 * (1-(123 / 126))) 25,732,233
138	Total Income Taxes	(Line 135 + 136g + 137)	9,750,841

**REVENUE REQUIREMENT**

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,581,123,509
140	Adjustment to Rate Base	(Line 58)	-327,619,285
141	Rate Base	(Line 59)	1,253,504,224
142	O&M	(Line 85)	42,739,182
143	Depreciation & Amortization	(Line 97)	52,876,746
144	Taxes Other than Income	(Line 99)	1,308,558
145	Investment Return	(Line 127)	90,052,456
146	Income Taxes	(Line 138)	9,750,841
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	196,727,782
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	1,877,377,041
149	Excluded Transmission Facilities	(Note M) Attachment 5	0
150	Included Transmission Facilities	(Line 148 - 149)	1,877,377,041
151	Inclusion Ratio	(Line 150 / 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	196,727,782
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	196,727,782
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	Attachment 3	4,392,862
155	Interest on Network Credits	(Note N) PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	192,334,921
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	192,334,921
158	Net Transmission Plant	(Line 19 - 30)	1,545,900,716
159	Net Plant Carrying Charge	(Line 157 / 158)	12.4416%
160	Net Plant Carrying Charge without Depreciator	(Line 157 - 86) / 158	9.3602%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	2.9042%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	92,531,624
163	Increased Return and Taxes	Attachment 4	108,521,506
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	201,053,130
165	Net Transmission Plant	(Line 19 - 30)	1,545,900,716
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	13.0056%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciator	(Line 164 - 86) / 165	9.9241%
168	Net Revenue Requirement	(Line 156)	192,334,921
169	True-up amount	Attachment 6A, line 4, column j	17,534,730
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	283,418
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-51	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171)	210,153,068
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	2,631
174	Rate (\$/MW-Year)	(Line 172 / 173)	79.876
175	Network Service Rate (\$/MW/Year)	(Line 174)	79.876

## Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan 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 expect to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9.
- C 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.
- 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.
- 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 Education and outreach expenses relating to transmission, for example siting or billing;
- K 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 ER05-51
- L 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 payment (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A
- O Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15!
- 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 month) 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
- U Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(f)-1(f)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- X 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 balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Y 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. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

END

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocate  
Attachment 1A - ADIT Summary**

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

**Accumulated Deferred Income Taxes (Account No. 190)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					12/31/2021 (Actuals)							
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
13	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)					365	-	-	-	-	-	-	-
15	Beginning Balance - ADIT Not Subject to Proration					12/31/2021 (Actuals)	-	14,636,714	-	-	-	-	-
16	Beginning Balance - ADIT Adjustment					(Note F)	-	-	-	-	-	-	-
17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)	-	14,636,714	(Col. (M), Line 15 + Line 16)	-	-	-	-
18	Ending Balance - ADIT Not Subject to Proration					2022 Projected	-	16,536,367	-	-	-	-	-
19	Ending Balance - ADIT Adjustment					(Note F)	-	-	-	-	-	-	-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)	-	16,536,367	(Col. (M), Line 18 + Line 19)	-	-	-	-
21	Average Balance as adjusted (non-prorated)					(Col. (H), Line 17 + Line 20) / 2	-	15,586,541	(Col. (M), Line 17 + Line 20) / 2	-	-	-	-
22	Prorated ADIT					(Col. (H), Line 13 )	-	-	(Col. (M), Line 13 )	-	-	-	-
23	Amount for Attachment H-1A, Line 40a					(Col. (H), Line 21 + Line 22)	-	15,586,541	(Col. (M), Line 21 + Line 22)	-	-	-	-

**Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	ADIT Subject to Proration					12/31/2021 (Actuals)							
25	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
26	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
27	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
28	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
29	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
30	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
31	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
32	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
33	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
34	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
35	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
36	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)					365	-	-	-	-	-	-	-
38	Beginning Balance - ADIT Not Subject to Proration					12/31/2021 (Actuals)	-	-	-	-	-	-	-
39	Beginning Balance - ADIT Adjustment					(Note F)	-	-	-	-	-	-	-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)	-	-	(Col. (M), Line 38 + Line 39)	-	-	-	-
41	Estimated Ending Balance - ADIT Not Subject to Proration					2022 Projected	-	-	-	-	-	-	-
42	Ending Balance - ADIT Adjustment					(Note F)	-	-	-	-	-	-	-
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)	-	-	(Col. (M), Line 41 + Line 42)	-	-	-	-
44	Average Balance as adjusted (non-prorated)					(Col. (H), Line 40 + Line 43) / 2	-	-	(Col. (M), Line 40 + Line 43) / 2	-	-	-	-
45	Prorated ADIT					(Col. (H), Line 35 )	-	-	(Col. (M), Line 35 )	-	-	-	-
46	Amount for Attachment H-1A, Line 40b					(Col. (H), Line 44 + Line 45)	-	-	(Col. (M), Line 44 + Line 45)	-	-	-	-

**Accumulated Deferred Income Taxes - Property (Account No. 282)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration					12/31/2021 (Actuals)							
48	January	31	-	214	50.00%	(376,690)	(188,345)	(93,279,031)	-	-	-	-	-
49	February	28	-	214	50.00%	(369,135)	(184,567)	(93,463,599)	-	-	-	-	-
50	March	31	-	214	50.00%	(138,139)	(69,070)	(93,532,668)	-	-	-	-	-
51	April	30	-	214	50.00%	(70,231)	(35,116)	(93,567,784)	-	-	-	-	-
52	May	31	-	214	50.00%	(43,342)	(21,671)	(93,589,455)	-	-	-	-	-
53	June	30	185	214	86.45%	(69,343)	(59,946)	(93,649,401)	-	-	-	-	-
54	July	31	154	214	71.96%	(9,791)	(7,046)	(93,656,447)	-	-	-	-	-
55	August	31	123	214	57.48%	(3,188)	(1,832)	(93,658,279)	-	-	-	-	-
56	September	30	93	214	43.46%	(40,891)	(17,770)	(93,676,049)	-	-	-	-	-
57	October	31	62	214	28.97%	35,347	10,241	(93,665,809)	-	-	-	-	-
58	November	30	32	214	14.95%	53,471	7,996	(93,657,813)	-	-	-	-	-
59	December	31	1	214	0.47%	14,111	66	(93,657,747)	-	-	-	-	-
60	Total (Sum of Lines 48 - 59)					365	(1,017,821)	(567,061)	-	-	-	-	-

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocate  
Attachment 1A - ADIT Summary**

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

61	Beginning Balance - ADIT Not Subject to Proration	12/31/2021 (Actuals)	(199,881,683)	-
62	Beginning Balance - ADIT Depreciation Adjustment	(Note F)	-	-
63	Beginning Balance - DTA / (DTL)	(Col. (H), Line 61 + Line 62)	(199,881,683)	(Col. (M), Line 61 + Line 62)
64	Estimated Ending Balance - ADIT Not Subject to Proration	2022 Projected	(216,814,015)	-
65	Ending Balance - ADIT Depreciation Adjustment	(Note F)	-	-
66	Ending Balance - DTA / (DTL)	(Col. (H), Line 64 + Line 65)	(216,814,015)	(Col. (M), Line 64 + Line 65)
67	Average Balance as adjusted (non-prorated)	((Col. (H), Line 63 + Line 66) / 2)	(208,347,849)	((Col. (M), Line 63 + Line 66) / 2)
68	Prorated ADIT	(Col. (H), Line 59)	(63,657,747)	(Col. (M), Line 59)
69	<b>Amount for Attachment H-1A, Line 40c</b>	(Col. (H), Line 67 + Line 68)	(302,005,596)	(Col. (M), Line 67 + Line 68)

**Accumulated Deferred Income Taxes - Other (Account No. 283)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration												
	12/31/2021 (Actuals)					-			-				
71	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
72	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
73	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
74	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
75	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
77	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
78	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
79	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
80	October	31	62	214	29.97%	-	-	-	-	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
82	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365				-	-	-	-	-	-	-	-

84	Beginning Balance - ADIT Not Subject to Proration	12/31/2021 (Actuals)	(1,717,051)	-
85	Beginning Balance - ADIT Adjustment	(Note F)	-	-
86	Beginning Balance - DTA / (DTL)	(Col. (H), Line 84 + Line 85)	(1,717,051)	(Col. (M), Line 84 + Line 85)
87	Estimated Ending Balance - ADIT Not Subject to Proration	2022 Projected	(986,929)	-
88	Ending Balance - ADIT Adjustment	(Note F)	-	-
89	Ending Balance - DTA / (DTL)	(Col. (H), Line 87 + Line 88)	(986,929)	(Col. (M), Line 87 + Line 88)
90	Average Balance as adjusted (non-prorated)	((Col. (H), Line 86 + Line 89) / 2)	(1,351,990)	((Col. (M), Line 86 + Line 89) / 2)
91	Prorated ADIT	(Col. (H), Line 82)	-	(Col. (M), Line 82)
92	<b>Amount for Attachment H-1A, Line 40d</b>	(Col. (H), Line 90 + Line 91)	(1,351,990)	(Col. (M), Line 90 + Line 91)

**Accumulated Deferred Investment Tax Credits (Account No. 255)**

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration												
	12/31/2021 (Actuals)					-			-				
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
103	October	31	62	214	29.97%	-	-	-	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
105	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365				-	-	-	-	-	-	-	-

107	Beginning Balance - DITC Not Subject to Proration	12/31/2021 (Actuals)	-	-
108	Beginning Balance - DITC Adjustment	(Note F)	-	-
109	Beginning Balance - DITC	(Col. (H), Line 107 + Line 108)	-	(Col. (M), Line 107 + Line 108)
110	Estimated Ending Balance - DITC Not Subject to Proration	2022 Projected	-	-
111	Ending Balance - DITC Adjustment	(Note F)	-	-
112	Ending Balance - DITC	(Col. (H), Line 110 + Line 111)	-	(Col. (M), Line 110 + Line 111)
113	Average Balance as adjusted (non-prorated)	((Col. (H), Line 109 + Line 112) / 2)	-	((Col. (M), Line 109 + Line 112) / 2)
114	Prorated DITC	(Col. (H), Line 105)	-	(Col. (M), Line 105)
115	<b>Amount for Attachment H-1A, Line 40e</b>	(Col. (H), Line 113 + Line 114)	-	(Col. (M), Line 113 + Line 114)

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated  
Attachment 1A - ADIT Summary**

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

**Instructions**

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

**Rate Year**      **Projected Activity**      **Check**

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

**Notes**

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B** The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1B - ADIT Worksheet - End of Year**

		December 31, 2022 (Projected)				
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	16,536,367	-	-	15,801,254	735,113
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(216,814,015)	-	-	(216,814,015)	-
4	ADIT-283	(986,929)	-	-	(188,461)	(798,468)
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	(201,264,577)	-	-	(201,201,222)	(63,355)

Line	Description	Total
7	ADIT (Reacquired Debt)	(757,409)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-190 (Not Subject to Proration)</b>						
Accrued Benefits	828,342	-	-	-	828,342	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836	-	-	-	1,896,836	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	264,694	264,694	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Lega	51,301	51,301	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	2,105,238	-	-	-	2,105,238	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Other Expenses	980,371	980,371	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	142,028	-	-	-	142,028	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	3,738	-	-	-	3,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Worker's Compensation	2,970,821	-	-	1,291,968	1,678,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	2,475,361	2,475,361	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	21,840	-	-	-	21,840	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Deferred Revenue	3,025,887	3,025,887	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Other Deferred Credits	(260,060)	(260,060)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	8,686,155	8,686,155	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	24,567	24,567	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(2,098)	(2,098)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Charitable Contribution Carryforward	253,613	253,613	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	47,435,656	7,839,061	-	39,596,595	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	592,783	-	-	592,783	-	Pursuant to the requirements of ASC 740, 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 of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,511	13,511	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	41,725,920	41,725,920	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>132,566,982</b>	<b>83,965,294</b>	<b>-</b>	<b>41,924,813</b>	<b>6,676,875</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	(592,783)	-	-	(592,783)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / liabilities	(41,725,920)	(41,725,920)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(2,105,238)	-	-	-	(2,105,238)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>88,143,042</b>	<b>42,239,374</b>	<b>-</b>	<b>41,332,030</b>	<b>4,571,638</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>16,536,367</b>	<b>-</b>	<b>-</b>	<b>15,801,254</b>	<b>735,113</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Subtotal: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-					
Less: OPEB related ADIT, Above if not separately remove	-					
<b>Total: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	-

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	132,566,982	83,965,294	-	41,924,813	6,676,875	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>132,566,982</b>	<b>83,965,294</b>	<b>-</b>	<b>41,924,813</b>	<b>6,676,875</b>	

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
  - ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)



(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Not Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(567,160,320)	(30,444)	-	(567,129,877)	-	- ADIT attributable to plant in service that is included in rate base
CIAC	22,207,553	22,207,553	-	-	-	- ADIT attributable to contributions-in-aid of construction excluded from rate base
Plant Deferred Taxes - Flow-through	(15,051,793)	(15,051,793)	-	-	-	- Plant related basis difference not currently includible in rate base
AFUDC Equity	(13,801,945)	(9,758,504)	(3,843,441)	-	-	- Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(573,606,505)</b>	<b>(2,633,187)</b>	<b>(3,843,441)</b>	<b>(567,129,877)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,051,793	15,051,793	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	13,801,945	9,758,504	3,843,441	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(544,952,767)</b>	<b>22,177,109</b>	<b>-</b>	<b>(567,129,877)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(216,814,015)</b>	<b>-</b>	<b>-</b>	<b>(216,814,015)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(246,163,728)	-	-	(246,163,728)	-	- ADIT attributable to plant in service that is included in rate base
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(246,163,728)</b>	<b>-</b>	<b>-</b>	<b>(246,163,728)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(246,163,728)</b>	<b>-</b>	<b>-</b>	<b>(246,163,728)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(94,108,508)</b>	<b>-</b>	<b>-</b>	<b>(94,108,508)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282</b>						
ADIT-282 (Not Subject to Proration)	(573,606,505)	(2,633,187)	(3,843,441)	(567,129,877)	-	
ADIT-282 (Subject to Proration)	(246,163,728)	-	-	(246,163,728)	-	
<b>Total - Pg. 275 (Form 1-F filer: see note 7, below)</b>	<b>(819,770,233)</b>	<b>(2,633,187)</b>	<b>(3,843,441)</b>	<b>(813,293,605)</b>	<b>-</b>	

**Instructions for Account 282:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT- 283 (Not Subject to Proration)</b>						
Asset Retirement Obligation	(330,536)	(330,536)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Materials Reserve	165,505	-	-	-	165,505	- ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(658,471)	-	-	(658,471)	-	- ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(4,965,640)	-	-	-	(4,965,640)	- 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
Regulatory Asset	(40,511,365)	(40,511,366)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacation	(1,414,124)	(1,414,124)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credit	(93,328)	(93,328)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(678,536)	(678,536)	-	-	-	- 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 Del
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	<b>(48,486,504)</b>	<b>(43,027,899)</b>	<b>-</b>	<b>(492,966)</b>	<b>(4,965,640)</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-283 (Not Subject to Proration)</b>	<b>(48,486,504)</b>	<b>(43,027,899)</b>	<b>-</b>	<b>(492,966)</b>	<b>(4,965,640)</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(986,929)</b>	<b>-</b>	<b>-</b>	<b>(188,461)</b>	<b>(798,468)</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT- 283 (Subject to Proration)</b>						
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-283 (Subject to Proration)</b>						
ADIT-283 (Not Subject to Proration)	(48,486,504)	(43,027,899)	-	(492,966)	(4,965,640)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
<b>Total - Pg. 277 (Form 1-F filer: see note 7, below)</b>	<b>(48,486,504)</b>	<b>(43,027,899)</b>	<b>-</b>	<b>(492,966)</b>	<b>(4,965,640)</b>	

- Instructions for Account 283:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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
  - ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
  - Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,108,796)	-	-	(2,108,796)	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
<b>Subtotal: ADIT-255 (Form No. 1 p. 266 &amp; 267)</b>	(2,108,796)	-	-	(2,108,796)	-	
Less: Adjustment to rate base	2,108,796			2,108,796		
<b>Total: ADIT-255</b>	-	-	-	-	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Unamortized Investment Tax Credit - Transmissior</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	283,183	-	-	283,183	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
<b>Subtotal: (Form No. 1 p. 266 &amp; 267)</b>	283,183	-	-	283,183	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>	108,261	-	-	108,261	-	

END

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1B - ADIT Worksheet - End of Year**

December 31, 2021 (Actual)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	14,636,714	-	-	13,901,601	735,113
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(199,881,683)	-	-	(199,881,683)	-
4	ADIT-283	(1,717,051)	-	-	(186,820)	(1,530,231)
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	(186,962,020)	-	-	(186,166,902)	(795,118)

Line	Description	Total
7	ADIT (Reacquired Debt)	(899,718)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283. Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-190 (Not Subject to Proration)</b>						
Accrued Benefits	828,342	-	-	-	828,342	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836	-	-	-	1,896,836	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	264,694	264,694	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Lega	51,301	51,301	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	3,466,211	-	-	-	3,466,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Other Expenses	1,667,913	1,667,913	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	142,028	-	-	-	142,028	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	3,738	-	-	-	3,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Worker's Compensation	2,970,821	-	-	1,291,968	1,678,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	2,475,361	2,475,361	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	21,840	-	-	-	21,840	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Deferred Revenue	3,025,887	3,025,887	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
NJ AMA Credit	443,467	-	-	443,467	-	- ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Other Deferred Credits	49,151	49,151	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	8,686,155	8,686,155	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	24,563	24,563	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(2,098)	(2,098)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Charitable Contribution Carryforward	253,613	253,613	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	42,786,097	7,839,061	-	34,947,036	-	- The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	672,385	-	-	672,385	-	- Pursuant to the requirements of ASC 740, 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 of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,511	13,511	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	56,700,569	56,700,569	-	-	-	- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>145,329,393</b>	<b>99,936,688</b>	<b>-</b>	<b>37,354,856</b>	<b>8,037,849</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	(672,385)	-	-	(672,385)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / liabilities	(56,700,569)	(56,700,569)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(3,466,211)	-	-	-	(3,466,211)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>84,490,228</b>	<b>43,236,119</b>	<b>-</b>	<b>36,682,471</b>	<b>4,571,638</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>14,636,714</b>	<b>-</b>	<b>-</b>	<b>13,901,601</b>	<b>735,113</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Subtotal: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-					
Less: OPEB related ADIT, Above if not separately remove	-					
<b>Total: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	-

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	145,329,393	99,936,688	-	37,354,856	8,037,849	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>145,329,393</b>	<b>99,936,688</b>	<b>-</b>	<b>37,354,856</b>	<b>8,037,849</b>	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Not Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(527,204,710)	227,641	-	(527,432,351)	-	- ADIT attributable to plant in service that is included in rate base
CIAC	20,072,943	20,072,943	-	-	-	- ADIT attributable to contributions-in-aid of construction excluded from rate base
Plant Deferred Taxes - Flow-through	(15,326,374)	(15,326,374)	-	-	-	- Plant related basis difference not currently includible in rate base
AFUDC Equity	(10,604,085)	(7,818,060)	(2,786,025)	-	-	- Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(533,062,225)</b>	<b>(2,843,850)</b>	<b>(2,786,025)</b>	<b>(527,432,351)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	10,604,085	7,818,060	2,786,025	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,326,374	15,326,374	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(507,131,767)</b>	<b>20,300,584</b>	<b>-</b>	<b>(527,432,351)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(199,881,683)</b>	<b>-</b>	<b>-</b>	<b>(199,881,683)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(245,640,515)	-	-	(245,640,515)	-	- ADIT attributable to plant in service that is included in rate base
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(245,640,515)</b>	<b>-</b>	<b>-</b>	<b>(245,640,515)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(245,640,515)</b>	<b>-</b>	<b>-</b>	<b>(245,640,515)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(93,090,686)</b>	<b>-</b>	<b>-</b>	<b>(93,090,686)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282</b>						
ADIT-282 (Not Subject to Proration)	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
ADIT-282 (Subject to Proration)	(245,640,515)	-	-	(245,640,515)	-	
<b>Total - Pg. 275 (Form 1-F filer: see note 7, below)</b>	<b>(778,702,740)</b>	<b>(2,843,850)</b>	<b>(2,786,025)</b>	<b>(773,072,865)</b>	<b>-</b>	

**Instructions for Account 282:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-283 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Asset Retirement Obligor	(330,536)	(330,536)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	165,505	-	-	165,505	-	- ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(658,471)	-	-	(658,471)	-	- ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(9,516,444)	-	-	-	(9,516,444)	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
Regulatory Asset	(35,230,276)	(35,230,276)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacator	(1,414,124)	(1,414,124)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up	(93,322)	(93,322)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credits	(824,776)	(824,776)	-	-	-	- 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 De
Unamortized Loss on Reacquired Debt	(983,311)	(983,311)	-	-	-	- 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 De
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	<b>(48,885,766)</b>	<b>(38,876,356)</b>	<b>-</b>	<b>(492,966)</b>	<b>(9,516,444)</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-283 (Not Subject to Proration)</b>	<b>(48,885,766)</b>	<b>(38,876,356)</b>	<b>-</b>	<b>(492,966)</b>	<b>(9,516,444)</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(1,717,051)</b>	<b>-</b>	<b>-</b>	<b>(186,820)</b>	<b>(1,530,231)</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-283 (Subject to Proration)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Not Subject to Proration)	(48,885,766)	(38,876,356)	-	(492,966)	(9,516,444)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
<b>Total - Pg. 277 (Form 1-F filer: see note 7, below)</b>	<b>(48,885,766)</b>	<b>(38,876,356)</b>	<b>-</b>	<b>(492,966)</b>	<b>(9,516,444)</b>	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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



(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,391,980)	-	-	(2,391,980)	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
<b>Subtotal: ADIT-255 (Form No. 1 p. 266 &amp; 267)</b>	<b>(2,391,980)</b>	<b>-</b>	<b>-</b>	<b>(2,391,980)</b>	<b>-</b>	
Less: Adjustment to rate base	2,391,980			2,391,980		
<b>Total: ADIT-255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<i>Unamortized Investment Tax Credit - Transmissior</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	316,224	-	-	316,224	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
<b>Subtotal: (Form No. 1 p. 266 &amp; 267)</b>	<b>316,224</b>	<b>-</b>	<b>-</b>	<b>316,224</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<i>Investment Tax Credit Amortization - Transmission</i>	<i>119,840</i>	<i>-</i>	<i>-</i>	<i>119,840</i>	<i>-</i>	

END

Atlantic City Electric Company  
 Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated  
 Attachment 1D - ADIT Rate Base Adjustment

Rate Year = **Projected for the 12 Months Ended December 31, 2022**

Federal Deficient / (Excess) Deferred Income Taxes

Line	Deficient / (Excess) Accumulated Deferred Income Taxes - Account No. 19					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2021 (Actuals)			3,570,954				
2	January	31	-	214	50.00%	-	-	3,570,954	-	-	-	-	
3	February	28	-	214	50.00%	-	-	3,570,954	-	-	-	-	
4	March	31	-	214	50.00%	-	-	3,570,954	-	-	-	-	
5	April	30	-	214	50.00%	-	-	3,570,954	-	-	-	-	
6	May	31	-	214	50.00%	-	-	3,570,954	-	-	-	-	
7	June	30	185	214	86.45%	-	-	3,570,954	-	-	-	-	
8	July	31	154	214	71.96%	-	-	3,570,954	-	-	-	-	
9	August	31	123	214	57.48%	-	-	3,570,954	-	-	-	-	
10	September	30	93	214	43.46%	-	-	3,570,954	-	-	-	-	
11	October	31	62	214	29.77%	-	-	3,570,954	-	-	-	-	
12	November	30	32	214	14.95%	-	-	3,570,954	-	-	-	-	
13	December	31	1	214	0.47%	-	-	3,570,954	-	-	-	-	
14	Total (Sum of Lines 2 - 13)					365			-				
15	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2021 (Actuals)			-				
16	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
17	Beginning Balance - Deficient / (Excess) ADIT					(Col. H), Line 15 + Line 16			(Col. M), Line 15 + Line 16				
18	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					2022 Projected			-				
19	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
20	Ending Balance - Deficient / (Excess) ADIT					(Col. H), Line 18 + Line 19			(Col. M), Line 18 + Line 19				
21	Average Balance as adjusted (non-prorated)					(Col. H), Line 17 + Line 20 / 2			(Col. M), Line 17 + Line 20 / 2				
22	Prorated Deficient / (Excess) ADIT					(Col. H), Line 19			(Col. M), Line 19				
23	Deficient / (Excess) ADIT - Account 190					(Col. H), Line 21 + Line 22			(Col. M), Line 21 + Line 22				

Line	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	Deficient / (Excess) ADIT Subject to Proration					12/31/2021 (Actuals)			48,688,792				
25	January	31	-	214	50.00%	48,487	24,243	48,664,518	-	-	-	-	
26	February	28	-	214	50.00%	48,487	24,243	48,640,275	-	-	-	-	
27	March	31	-	214	50.00%	48,487	24,243	48,616,031	-	-	-	-	
28	April	30	-	214	50.00%	48,487	24,243	48,591,788	-	-	-	-	
29	May	31	-	214	50.00%	48,487	24,243	48,567,545	-	-	-	-	
30	June	30	185	214	86.45%	48,487	41,916	48,525,628	-	-	-	-	
31	July	31	154	214	71.96%	48,487	34,892	48,490,736	-	-	-	-	
32	August	31	123	214	57.48%	48,487	27,869	48,462,867	-	-	-	-	
33	September	30	93	214	43.46%	48,487	21,071	48,441,796	-	-	-	-	
34	October	31	62	214	29.77%	48,487	14,048	48,427,748	-	-	-	-	
35	November	30	32	214	14.95%	48,487	7,250	48,420,498	-	-	-	-	
36	December	31	1	214	0.47%	48,487	227	48,420,271	-	-	-	-	
37	Total (Sum of Lines 25 - 36)					521,642			298,490				
38	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2021 (Actuals)			(10,887,586)				
39	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(10,887,586)				
40	Beginning Balance - Deficient / (Excess) ADIT					(Col. H), Line 38 + Line 39			(Col. M), Line 38 + Line 39				
41	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					2022 Projected			-				
42	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
43	Ending Balance - Deficient / (Excess) ADIT					(Col. H), Line 41 + Line 42			(Col. M), Line 41 + Line 42				
44	Average Balance as adjusted (non-prorated)					(Col. H), Line 40 + Line 43 / 2			(5,443,793)				
45	Prorated Deficient / (Excess) ADIT					(Col. H), Line 42			(8,443,791)				
46	Deficient / (Excess) ADIT - Account 282					(Col. H), Line 44 + Line 45			(13,887,585)				

Line	Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration					12/31/2021 (Actuals)			-				
48	January	31	-	214	50.00%	-	-	-	-	-	-	-	
49	February	28	-	214	50.00%	-	-	-	-	-	-	-	
50	March	31	-	214	50.00%	-	-	-	-	-	-	-	
51	April	30	-	214	50.00%	-	-	-	-	-	-	-	
52	May	31	-	214	50.00%	-	-	-	-	-	-	-	
53	June	30	185	214	86.45%	-	-	-	-	-	-	-	
54	July	31	154	214	71.96%	-	-	-	-	-	-	-	
55	August	31	123	214	57.48%	-	-	-	-	-	-	-	
56	September	30	93	214	43.46%	-	-	-	-	-	-	-	
57	October	31	62	214	29.77%	-	-	-	-	-	-	-	
58	November	30	32	214	14.95%	-	-	-	-	-	-	-	
59	December	31	1	214	0.47%	-	-	-	-	-	-	-	
60	Total (Sum of Lines 48 - 59)					365			-				
61	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2021 (Actuals)			-				
62	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
63	Beginning Balance - Deficient / (Excess) ADIT					(Col. H), Line 61 + Line 62			(Col. M), Line 61 + Line 62				
64	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					2022 Projected			-				
65	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
66	Ending Balance - Deficient / (Excess) ADIT					(Col. H), Line 64 + Line 65			(Col. M), Line 64 + Line 65				
67	Average Balance as adjusted (non-prorated)					(Col. H), Line 63 + Line 66 / 2			(Col. M), Line 63 + Line 66 / 2				
68	Prorated Deficient / (Excess) ADIT					(Col. H), Line 65			(Col. M), Line 65				
69	Deficient / (Excess) ADIT - Account 283					(Col. H), Line 67 + Line 68			(Col. M), Line 67 + Line 68				

Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actuals)		
	(A) Reference	(B) Projected EOY Balance	(C) Projected EOY Balance	(D) Reference	(E) Projected EOY Balance	(F) Projected EOY Balance
70	ADIT - 190 (Col. H), Line 23)	3,570,954	3,570,954	ADIT - 190 (Col. M), Line 23)	3,570,954	3,570,954
71	ADIT - 282 (Col. H), Line 46)	(53,864,065)	(53,864,065)	ADIT - 282 (Col. M), Line 46)	(53,864,065)	(53,864,065)
72	ADIT - 283 (Col. H), Line 60)	-	-	ADIT - 283 (Col. M), Line 60)	-	-
73	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-1A, Line 41a)	3,036,889	3,036,889	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-1A, Line 41a)	3,036,889	3,036,889

State Deficient / (Excess) Deferred Income Taxes

Line	Deficient / (Excess) Accumulated Deferred Income Taxes - Account No. 19					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Excess) ADIT Subject to Proration					12/31/2021 (Actuals)			-				
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	
84	October	31	62	214	29.77%	-	-	-	-	-	-	-	
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	
87	Total (Sum of Lines 75 - 86)					365			-				
88	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2021 (Actuals)			-				
89	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
90	Beginning Balance - Deficient / (Excess) ADIT					(Col. H), Line 88 + Line 89			(Col. M), Line 88 + Line 89				
91	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					2022 Projected			-				
92	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-				
93	Ending Balance - Deficient / (Excess) ADIT					(Col. H), Line 91 + Line 92			(Col. M), Line 91 + Line 92				
94	Average Balance as adjusted (non-prorated)					(Col. H), Line 90 + Line 93 / 2			(Col. M), Line 90 + Line 93 / 2				
95	Prorated Deficient / (Excess) ADIT					(Col. H), Line 92			(Col. M), Line 92				
96	Deficient / (Excess) ADIT - Account 190					(Col. H), Line 94 + Line 95			(Col. M), Line 94 + Line 95				

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Prisense Proration (Actual vs Projected) (Note D)	Prisense Proration (Actual vs Projected) (Note E)	Prisense Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Proration				12/31/2021 (Actuals)	-	-	-	-	-	-	-
98	January	31	-	214	50.00%	-	-	-	-	-	-	-
99	February	28	-	214	50.00%	-	-	-	-	-	-	-
100	March	31	-	214	50.00%	-	-	-	-	-	-	-
101	April	30	-	214	50.00%	-	-	-	-	-	-	-
102	May	31	-	214	50.00%	-	-	-	-	-	-	-
103	June	30	185	214	86.45%	-	-	-	-	-	-	-
104	July	31	154	214	71.96%	-	-	-	-	-	-	-
105	August	31	123	214	57.48%	-	-	-	-	-	-	-
106	September	30	93	214	43.46%	-	-	-	-	-	-	-
107	October	31	62	214	28.97%	-	-	-	-	-	-	-
108	November	30	32	214	14.95%	-	-	-	-	-	-	-
109	December	31	1	214	0.47%	-	-	-	-	-	-	-
110	Total (Sum of Lines 98 - 109)				365	-	-	-	-	-	-	-
111	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration				12/31/2021 (Actuals)	-	-	-	-	-	-	-
112	Beginning Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
113	Beginning Balance - Deficient / (Excess) ADIT				(Col. H), Line 111 + Line 112	-	-	-	-	-	-	-
114	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration				2022 Projected	-	-	-	-	-	-	-
115	Ending Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
116	Ending Balance - Deficient / (Excess) ADIT				(Col. H), Line 114 + Line 115	-	-	-	-	-	-	-
117	Average Balance as adjusted (non-prorated)				(Col. H), Line 113 + Line 116) / 2	-	-	-	-	-	-	-
118	Prorated Deficient / (Excess) ADIT				(Col. H), Line 109)	-	-	-	-	-	-	-
119	Deficient / (Excess) ADIT - Account 282				(Col. H), Line 117 + Line 118	-	-	-	-	-	-	-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Prisense Proration (Actual vs Projected) (Note D)	Prisense Proration (Actual vs Projected) (Note E)	Prisense Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration				12/31/2021 (Actuals)	-	-	-	-	-	-	-
121	January	31	-	214	50.00%	-	-	-	-	-	-	-
122	February	28	-	214	50.00%	-	-	-	-	-	-	-
123	March	31	-	214	50.00%	-	-	-	-	-	-	-
124	April	30	-	214	50.00%	-	-	-	-	-	-	-
125	May	31	-	214	50.00%	-	-	-	-	-	-	-
126	June	30	185	214	86.45%	-	-	-	-	-	-	-
127	July	31	154	214	71.96%	-	-	-	-	-	-	-
128	August	31	123	214	57.48%	-	-	-	-	-	-	-
129	September	30	93	214	43.46%	-	-	-	-	-	-	-
130	October	31	62	214	28.97%	-	-	-	-	-	-	-
131	November	30	32	214	14.95%	-	-	-	-	-	-	-
132	December	31	1	214	0.47%	-	-	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)				365	-	-	-	-	-	-	-
134	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration				12/31/2021 (Actuals)	-	-	-	-	-	-	-
135	Beginning Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
136	Beginning Balance - Deficient / (Excess) ADIT				(Col. H), Line 134 + Line 135	-	-	-	-	-	-	-
137	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration				2022 Projected	-	-	-	-	-	-	-
138	Ending Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
139	Ending Balance - Deficient / (Excess) ADIT				(Col. H), Line 137 + Line 138	-	-	-	-	-	-	-
140	Average Balance as adjusted (non-prorated)				(Col. H), Line 136 + Line 139) / 2	-	-	-	-	-	-	-
141	Prorated Deficient / (Excess) ADIT				(Col. H), Line 132)	-	-	-	-	-	-	-
142	Deficient / (Excess) ADIT - Account 283				(Col. H), Line 140 + Line 141	-	-	-	-	-	-	-

Unamortized Deficient / (Excess) ADIT - State (Projected)			Unamortized Deficient / (Excess) ADIT - State (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	EDY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EDY Balance
143	ADIT - 190 (Col. (H), Line 96)	\$ -	ADIT - 190	(Col. (M), Line 96)	\$ -
144	ADIT - 282 (Col. (H), Line 119)	-	ADIT - 282	(Col. (M), Line 119)	-
145	ADIT - 283 (Col. (H), Line 142)	-	ADIT - 283	(Col. (M), Line 142)	-
146	Unamortized Deficient / (Excess) ADIT - Stat (Entered in ATT H-1A, Line 415)	\$ -	Unamortized Deficient / (Excess) ADIT - Stat (Entered in ATT H-1A, Line 415)		\$ -

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year **Projected Activity**  **Check**

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, see Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) and averaging in accordance with IRC Section 167(f)(6) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) reserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x (Column (J)/Column (F)). If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (L). In other situations, enter zero.
- F IRS normalization adjustment

**Atlantic City Electric Company**  
**Deficient / (Excess) Deferred Income Taxes - Transmission Allocated**  
**Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet**

Federal Deficient / (Excess) Deferred Income Taxes							
Tax Cuts and Jobs Act of 2017							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
1	<b>Unprotected Non-Property</b>						
2	ADIT - 190	(Note A)	4 Years	\$ (831,666)	-	-	-
3	ADIT - 281	(Note A)	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	4 Years	(5,013,302)	-	-	-
6	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (5,844,968)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	5 Years	(54,437,931.94)	(10,887,586)	10,887,586	-
11	ADIT - 283	(Note A)	5 Years	-	-	-	-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (54,437,932)</b>	<b>\$ (10,887,586)</b>	<b>\$ 10,887,586</b>	<b>\$ -</b>
13	<b>Protected Property</b>						
14	ADIT - 190	(Note A)	ARAM	\$ 3,570,954	\$ 3,570,954	\$ -	\$ 3,570,954
15	ADIT - 281	(Note A)	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	ARAM	(51,415,785)	(48,688,762)	581,842	(48,106,920)
17	ADIT - 283	(Note A)	ARAM	-	-	-	-
18	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (47,844,831)</b>	<b>\$ (45,117,808)</b>	<b>\$ 581,842</b>	<b>\$ (44,535,966)</b>
19	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,127,731)</b>	<b>\$ (56,005,394)</b>	<b>\$ 11,469,429</b>	<b>\$ (44,535,966)</b>
Tax Reform Act of 1986							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
20	<b>Protected Property</b>						
21	ADIT - 190	(Note B)	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	ARAM	(228,106)	-	-	-
24	ADIT - 283	(Note B)	ARAM	-	-	-	-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (228,106)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
26	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (228,106)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Federal Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
27	<b>Unprotected Non-Property</b>						
28	ADIT - 190			\$ (831,666)	-	-	-
29	ADIT - 281			-	-	-	-
30	ADIT - 282			-	-	-	-
31	ADIT - 283			(5,013,302)	-	-	-
32	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (5,844,968)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
33	<b>Unprotected Property</b>						
34	ADIT - 190			\$ -	\$ -	\$ -	\$ -
35	ADIT - 281			-	-	-	-
36	ADIT - 282			(54,437,932)	(10,887,586)	10,887,586	-
37	ADIT - 283			-	-	-	-
38	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (54,437,932)</b>	<b>\$ (10,887,586)</b>	<b>\$ 10,887,586</b>	<b>\$ -</b>
39	<b>Protected Property</b>						
40	ADIT - 190			\$ 3,570,954	\$ 3,570,954	\$ -	\$ 3,570,954
41	ADIT - 281			-	-	-	-
42	ADIT - 282			(51,643,891)	(48,688,762)	581,842	(48,106,920)
43	ADIT - 283			-	-	-	-
44	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (48,072,937)</b>	<b>\$ (45,117,808)</b>	<b>\$ 581,842</b>	<b>\$ (44,535,966)</b>
45	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,355,837)</b>	<b>\$ (56,005,394)</b>	<b>\$ 11,469,429</b>	<b>\$ (44,535,966)</b>

Total Federal Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
46	ADIT - 190			\$ 2,739,288	\$ 3,570,954	\$ -	\$ 3,570,954
47	ADIT - 281			-	-	-	-
48	ADIT - 282			(108,081,823)	(59,576,348)	11,469,429	(48,108,920)
49	ADIT - 283			(5,013,302)	-	-	-
50	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,355,837)</b>	<b>\$ (59,005,394)</b>	<b>\$ 11,469,429</b>	<b>\$ (44,535,966)</b>
51	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.39	1.39	1.39	1.39
52	<b>Regulatory Asset / (Liability)</b>			<b>\$ (150,724,491)</b>	<b>\$ (77,904,290)</b>	<b>\$ 15,954,136</b>	<b>\$ (61,950,154)</b>

Federal Income Tax Regulatory Asset / (Liability)							
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			(150,724,491)	(77,904,290)	15,954,136	(61,950,154)
55	<b>Total - Transmission Regulatory Asset / (Liability)</b>			<b>\$ (150,724,491)</b>	<b>\$ (77,904,290)</b>	<b>\$ 15,954,136</b>	<b>\$ (61,950,154)</b>

State Deficient / (Excess) Deferred Income Taxes

State Tax Rate Change							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
56	<b>Unprotected Non-Property</b>						
57	ADIT - 190		4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
62	<b>Unprotected Property</b>						
63	ADIT - 190		5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		5 Years	-	-	-	-
65	ADIT - 282		5 Years	-	-	-	-
66	ADIT - 283		5 Years	-	-	-	-
67	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
68	<b>Protected Property</b>						
69	ADIT - 190		NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281		NA	-	-	-	-
71	ADIT - 282		NA	-	-	-	-
72	ADIT - 283		NA	-	-	-	-
73	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
74	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total State Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2021 BOY Balance	(F) Current Year Amortization	(G) December 31, 2022 EOY Balance
75	<b>Unprotected Non-Property</b>						
76	ADIT - 190			\$ -	\$ -	\$ -	\$ -
77	ADIT - 281			-	-	-	-
78	ADIT - 282			-	-	-	-
79	ADIT - 283			-	-	-	-
80	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
81	<b>Unprotected Property</b>						
82	ADIT - 190			\$ -	\$ -	\$ -	\$ -
83	ADIT - 281			-	-	-	-
84	ADIT - 282			-	-	-	-
85	ADIT - 283			-	-	-	-
86	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
87	<b>Protected Property</b>						
88	ADIT - 190			\$ -	\$ -	\$ -	\$ -
89	ADIT - 281			-	-	-	-
90	ADIT - 282			-	-	-	-
91	ADIT - 283			-	-	-	-
92	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
93	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total State Deficient / (Excess) Deferred Income Taxes							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance
75	ADIT - 190			\$ -	\$ -	\$ -	\$ -
76	ADIT - 281			-	-	-	-
77	ADIT - 282			-	-	-	-
78	ADIT - 283			-	-	-	-
79	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
80	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.39	1.39	1.39	1.39
81	<b>Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance
82	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
83	Account 254 (Other Regulatory Liabilities)		-	-	-	-
84	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)						
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	December 31, 2021 BOY Balance	Current Year Amortization	December 31, 2022 EOY Balance
85	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
86	Account 254 (Other Regulatory Liabilities)		(150,724,491)	(77,904,290)	15,954,136	(61,950,154)
87	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ (150,724,491)	\$ (77,904,290)	\$ 15,954,136	\$ (61,950,154)

**Instructions**

- For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

**Notes**

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where ACE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

**END**



## Atlantic City Electric Company

## Attachment 2 - Taxes Other Than Income Worksheet

<i>Other Taxes</i>	<i>Page 263 Col (i)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 Real property (State, Municipal or Local)	2,275,831		
2 Personal property	0		
3 City License	0		
4 Federal Excise			
<b>Total Plant Related</b>	2,275,831	38.2300%	870,051
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>	
5 Federal FICA & Unemployment and Unemployment( State)	2,727,054		
6			
<b>Total Labor Related</b>	2,727,054	16.0799%	438,507
<b>Other Included</b>		<b>Gross Plant Allocator</b>	
7 Miscellaneous			
<b>Total Other Included</b>	0	38.2300%	0
<b>Total Included</b>			1,308,558
<b>Excluded</b>			
8 State Franchise tax	-		
9 TEFA	-		
10 Use & Sales Tax	(383,294)		
10.1 BPU Assessment	3,454,421		
10.2 Excluded State Dist RA Amort in line 5	-		
11 Total "Other" Taxes (included on p. 263)	8,074,012		
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>8,074,012</u>		
13 Difference		(0)	

## 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**

		Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
<b>Account 454 - Rent from Electric Property</b>					
1 Rent from Electric Property - Transmission Related (Note 3)		\$ 1,630,357	Transmission	100%	\$ 1,630,357
2 Total Rent Revenues	(Sum Lines 1)	\$ 1,630,357			\$ 1,630,357
<b>Account 456 - Other Electric Revenues (Note 1)</b>					
3 Schedule 1A		\$ 833,860	Transmission	100%	\$ 833,860
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)			Transmission	100%	\$ -
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		\$ 1,692,583	Transmission	100%	\$ 1,692,583
6 PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$ -
8 Professional Services (Note 3)			Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$ 619,380	Transmission	100%	\$ 619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	\$ -
11 Affiliate Credits		\$ 1,802,034	Wages and Salaries	16.08%	\$ 289,765
11a Miscellaneous Credits (Attachment 5)		\$ 371,242	Various		\$ 371,242
12 Gross Revenue Credits	(Sum Lines 2-11)	\$ 6,949,456			\$ 5,437,187
13 Less line 18g		\$ (1,044,325)	Transmission	100%	\$ (1,044,325)
14 Total Revenue Credits					\$ 4,392,862
<b>Revenue Adjustment to determine Revenue Credit</b>					
15	<p>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.</p> <p>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.</p> <p>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 18a - 18g, 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).</p>				
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	\$ 1,630,357			
18b	Costs associated with revenues in line 18a	\$ 458,293	Attachment 5 - Cost Support		
18c	Net Revenues (18a - 18b)	1,172,064			
18d	50% Share of Net Revenues (18c / 2)	586,032			
18e	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.	-			
18f	Net Revenue Credit (18d + 18e)	586,032			
18g	Line 18f less line 18a	(1,044,325)			
19	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.	40,595,849			
20	Amount offset in line 4 above	152,889,189			
21	Total Account 454, 456 and 456.1	200,434,494			
22	Note 4: SECA revenues booked in Account 447.				

## Atlantic City 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 127 + Line 138)	108,521,506
B	100 Basis Point increase in ROE		1.00%

## Return Calculation

59	Rate Base		(Line 39 + 58)	1,253,504,224
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	58,599,236
101	Less LTD Interest on Securitization E(Note P)		Attachment 8	694,223
102	Long Term Interest		"(Line 100 - line 101)"	57,905,013
103	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
104	Proprietary Capital		p112.16c	1,554,309,748
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)	1,554,309,748
	Capitalization			
108	Long Term Debt		p112.17c through 21c	1,501,677,768
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-3,200,706
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	757,409
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-2,251,230
113	Total Long Term Debt		(Sum Lines 108 to 112)	1,496,983,242
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	1,554,309,748
116	Total Capitalization		(Sum Lines 113 to 115)	3,051,292,989
117	Debt %	Total Long Term Debt	(Line 113 / 116)	50.0%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0.0%
119	Common %	Common Stock	(Line 115 / 116)	50.0%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0387
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
		(Note J from Appendix A)		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0193
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)	0.0768
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	96,319,977

## Composite Income Taxes

	Income Tax Rates			
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)	21.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)	9.00%
130	P	(Percent of federal income tax deductible for state purposes)		0.00%
131	T	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		28.11%
132a	T / (1-T)			39.10%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3910
	ITC Adjustment		(Note U from ATT H-1A)	
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-108,261
134	Tax Gross-Up Factor		(Line 132b)	1,3910
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-150,592
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note T from ATT H-1A) Attachment 5, Line 136a	88,667
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136b	-11,469,429
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-11,380,762
136f	Tax Gross-Up Factor		(Line 132b)	1,3910
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-15,830,799
137	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	(Line 132a * 127 * (1-(123 / 126)))	28,182,921
138	Total Income Taxes		(Line 135 + 136g + 137)	12,201,529







**Atlantic City Electric Company**

**Attachment 5a - Allocations of Costs to Affiliate**

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	\$ 3,972,385.41
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	\$ 40,280,010.52
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	\$ 22,868,056.67
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	\$ 7,910,171.39
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	\$ 4,785,429.28
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	\$ 98,265,185.36
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	\$ 45,404,642.76
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	\$ 14,496,970.73
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	\$ 7,032,316.04
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	\$ 25,670,846.12
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	\$ 105,376,764.34
Supply Services	793,611	640,218	1,342,025	-	-	-	165	\$ 2,776,019.88
<b>Total</b>	<b>\$ 120,310,064</b>	<b>\$ 105,337,269</b>	<b>\$ 144,319,934</b>	<b>\$ 109,486</b>	<b>\$ 199,390</b>	<b>\$ 78,880</b>	<b>\$ 8,483,776</b>	<b>\$ 378,838,799</b>

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FERC Form

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) 12/31/2021	Year/Period of Report: End of: 2021/ Q4
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**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	39,928,436	104,381,827	9,671	144,319,934
2	Delmarva Power & Light Company	33,023,014	87,280,747	6,303	120,310,064
3	Atlantic City Electric Company	25,094,483	80,237,256	5,530	105,337,269
4	Exelon Business Services Company, LLC	-	8,303,550	-	8,303,550
5	Commonwealth Edison Company	8,145	191,245	-	199,390
6	Baltimore Gas and Electric Company	44,572	64,914	-	109,486
7	Constellation NewEnergy, Inc.	-	104,125	-	104,125
8	PECO Energy Company	-	78,880	-	78,880
9	Pepco Holdings LLC	20,099	22,055	13	42,167
10	Connective Property & Investments, Inc	22,176	-	-	22,176
11	Exelon Corporation	11,758	-	-	11,758
12		-	-	-	0
40	Total	98,152,683	280,664,599	21,517	378,838,799

**Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2021**  
**Total PHI**

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
107	Const Work In Progress	18,407,252	16,752,843	20,367,450	83,386	166,175	68,588	-	63,845,694	Not included
108	Accumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-	5,218,117	Not included
163	Stores Expense Undistributed	687,438	546,872	1,179,742	-	-	-	-	2,414,053	Wage & Salary Factor
182.3	Other Regulatory Assets	522,803	93,670	616,831	-	-	-	-	1,233,305	Not included
184	Clearing Accounts - Other *	1,761,430	1,136,481	6,142,101	-	-	-	-	9,040,011	Not included
253	Other Deferred Credits	-	-	23,347	-	-	-	-	23,347	Not included
254	Other Regulatory Liabilities	49,900	-	-	-	-	-	-	49,900	Not included
416-421.2	Other Income - Below the Line	47,792	55,824	237,377	-	-	-	8,483,776	8,824,769	Not included
426.1-426.5	Other Income Deductions - Below the Line	1,372,108	1,350,190	3,896,928	-	-	-	-	7,019,226	Not included
430	Interest-Debt to Associated Companies	3,031	2,659	4,648	-	-	-	-	10,339	Not included
431	Other Interest Expense	(362,963)	(318,627)	(598,239)	-	-	-	-	(1,239,829)	Not included
557	Other expenses	702,558	614,375	1,077,116	-	-	-	-	2,394,049	Not included
590	Operation Supervision & Engineering	1,074,280	290,451	335,965	-	-	-	-	1,650,696	100% included
581.2	Load Dispatch - Monitor & Operate Transmission Sy	16,445	13,253	5,574	-	-	-	-	35,272	100% included
581.5	Reliability, Planning and Standards	807	3,709	-	-	-	-	-	4,516	100% included
581.7	Generation Interconnection Studies	-	-	2,805	-	-	-	-	2,805	100% included
562	Station expenses	-	3	-	-	-	-	-	3	100% included
566	Miscellaneous transmission expenses	1,164,338	1,184,654	2,086,732	-	-	-	-	4,435,724	100% included
567	Rents	-	-	668	-	-	-	-	668	100% included
568	Maintenance Supervision & Engineering	288	-	-	-	-	-	-	288	100% included
569	Maint of structures	11,807	15,458	(37,902)	-	-	-	-	(10,638)	100% included
563.2	Maintenance of Computer Software	-	-	704	-	-	-	-	704	100% included
570	Maintenance of station equipment	166,766	152,899	201,172	-	-	-	-	520,837	100% included
571	Maintenance of overhead lines	474,310	461,074	230,009	-	-	-	-	1,165,393	100% included
572	Maintenance of underground lines	100	573	13,293	-	-	-	-	13,966	100% included
573	Maintenance of miscellaneous transmission plant	6,224	1,721	15,014	-	-	-	-	22,959	100% included
580	Operation Supervision & Engineering	255,571	207,831	80,378	-	-	-	-	543,779	Not included
581	Load dispatching	20,463	8,202	32,490	-	-	-	-	61,155	Not included
582	Station expenses	4	31	23,877	-	-	-	-	23,912	Not included
593	Overhead line expenses	429	2,759	52,111	-	-	-	-	55,299	Not included
584	Underground line expenses	22,669	-	29,863	-	-	-	-	52,532	Not included
585	Street lighting	5	-	-	-	-	-	-	5	Not included
586	Meter expenses	1,630,968	615,958	24,704	-	-	-	-	2,271,629	Not included
587	Customer installations expenses	407,852	140,121	378,143	-	-	-	-	926,116	Not included
588	Miscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	-	10,292	-	7,936,287	Not included
589	Rents	260	(6)	20,222	-	-	-	-	20,477	Not included
590	Maintenance Supervision & Engineering	14,236	2	115,379	-	-	-	-	130,217	Not included
591	Maintain structures	368	395	5,220	-	-	-	-	5,964	Not included
592	Maintain equipment	75,562	107,399	534,221	-	-	-	-	717,182	Not included
593	Maintain overhead lines	711,127	803,370	1,208,654	-	-	-	-	2,723,151	Not included
594	Maintain underground line	5,335	5,035	103,963	-	-	-	-	114,332	Not included
595	Maintain line transformers	312	687	52,421	-	-	-	-	54,000	Not included
596	Maintain street lighting & signal systems	1,841	1,947	6,079	-	-	-	-	9,868	Not included

531 Maintain meters	133,164	3	4,696	-	-	-	136,115	Not included
538 Maintain distribution plant	27,086	26,565	71,192	-	-	-	125,233	Not included
813 Other gas supply expenses	231,973	-	-	-	-	-	231,973	Not included
841 Operation labor & expense	(115)	-	-	-	-	-	(115)	Not included
878 Meter & house regulator expense	725,245	-	-	-	-	-	725,245	Not included
893 Maintenance of meters & house regulators	356,314	-	-	-	-	-	356,314	Not included
902 Meter reading expenses	165,542	65,049	-	-	-	-	230,591	Not included
903 Customer records and collection expenses	37,965,523	37,523,050	27,284,341	-	-	-	102,778,913	Not included
907 Supervision - Customer Svc & Information	-	123,036	-	-	-	-	123,036	Not included
908 Customer assistance expenses	2,960,788	1,781,217	4,771,721	-	-	-	9,513,725	Not included
909 Informational & instructional advertising	576	505	880	-	-	-	1,360	Not included
923 Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	134,177,478	Wage & Salary Factor
924 Property insurance	23,336	20,453	35,676	-	-	-	79,473	Net Plant Factor
925 Injuries & damages	3	2	4	-	-	-	10	Wage & Salary Factor
928 Regulatory commission expenses	1,178,317	904,145	1,786,131	-	-	-	3,868,593	Direct transmission Only
930.1 General ad expenses	633,651	555,611	973,830	-	-	-	2,163,032	Direct transmission Only
930.2 Miscellaneous general expenses	523,195	497,462	874,497	-	-	-	1,895,154	Wage & Salary Factor
935 Maintenance of general plant	165	15	31	-	-	-	211	Wage & Salary Factor
	<b>120,310,064</b>	<b>105,337,269</b>	<b>144,319,334</b>	<b>109,486</b>	<b>199,390</b>	<b>78,880</b>	<b>8,483,776</b>	<b>378,836,799</b>

## Atlantic City Electric Company

## Attachment 5b - EBSC Allocations of Costs to Affiliat

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$ 4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$ 26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$ 48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$ 11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$ 19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$ 13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$ 74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$ 70,712,138.39
BSC Exelon Transmission Cc	-	-	-	-	-	-	19,498,185	\$ 19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$ 179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$ 31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$ 49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$ 74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$ 1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315,405	1,837,577	\$ 3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,884,601	\$ 31,638,091.69
BSC Real Estate	424,357	241,850	365,331	777,110	1,786,537	769,008	4,036,102	\$ 8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4,380,059	1,833,414	10,158,803	\$ 20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$ 98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$ 142,432.86
								\$
<b>Total</b>	<b>\$ 104,016,618</b>	<b>\$ 85,949,594</b>	<b>\$ 146,394,653</b>	<b>\$ 281,355,062</b>	<b>\$ 510,488,739</b>	<b>\$ 250,988,139</b>	<b>\$ 817,550,171</b>	<b>\$ 2,196,742,977</b>



Attachment 6  
True-Up Revenue Requirement Worksheet  
Atlantic City Electric Company

To be completed in conjunction with Attachment H-1A.

Line No.	(1)	(2) Attachment H-1A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	1,877,377,041	
2	Net Transmission Plant - Total	Attach 9, line 16, column c	1,545,900,716	
3	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-1A, line 85	42,739,182	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96	5,240,744	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
7	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-1A, line 99	1,308,558	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credits (Enter as Negative)	Attach H-1A, line 154	(4,392,862)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12	INCOME TAXES			
12	Total Income Taxes	Attach H-1A, line 138	9,750,841	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.01	0.01
14	RETURN			
14	Return on Rate Base	Attach H-1A, line 145	90,052,456	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 12 and 15	0.06	0.06

Attachment 6  
True-Up Revenue Requirement Worksheet  
Atlantic City Electric Company

Line No.	All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Returns in Cash Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) 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 & J)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)	
17a	Zonal		\$ 1,754,409,977	0.02	41,954,985	\$ 1,461,553,631	0.06	94,357,851	44,122,658	180,435,495	-	-	180,435,495	17,142,260	197,577,755
17b	Upgrade ACE portion of Docks Tap - Mickleton 230 kV circuit	B0265	\$ 4,854,660	0.02	116,094	\$ 2,051,501	0.06	197,005	138,705	451,804	150	26,400	478,204	50,379	528,583
17c	Replace both Missouri 230/69kV transformers	B0276	\$ 2,878,071	0.02	188,396	\$ 4,951,900	0.06	319,696	225,088	733,180	-	-	733,180	77,328	810,508
17d	Reconductor Union - Corson 138kV circuit	B0211	\$ 13,722,120	0.02	328,151	\$ 8,331,287	0.06	537,868	392,061	1,258,079	-	-	1,258,079	132,811	1,390,890
17e	B0210 install new 500 230kV substation Orchard-Belton-500kV	B0210.A	\$ 26,046,638	0.02	622,880	\$ 15,689,999	0.06	1,012,946	744,190	2,380,015	150	135,875	2,515,890	265,341	2,781,231
17f	B0210 install new 500 230kV substation Orchard-Belton- 500kV	B0210.B	\$ 18,572,212	0.02	444,136	\$ 11,187,547	0.06	722,268	530,635	1,697,638	150	96,884	1,794,522	189,198	1,983,720
17g	Install a second Cumberland 230/138kV transformer	B0277	\$ 6,759,777	0.02	161,653	\$ 4,377,760	0.06	282,628	193,136	637,418	150	37,850	675,268	70,468	745,736
17h	Reconductor the existing Mickleton - Gloucester - 230 Kv line	B1398.5	\$ 4,045,398	0.02	96,742	\$ 3,307,031	0.06	213,502	115,583	425,826	-	-	425,826	44,595	470,421
17i	Mickleton Defunct 230kv normal	B1398.3.1	\$ 13,176,210	0.02	315,096	\$ 10,134,308	0.06	654,271	376,463	1,345,830	-	-	1,345,830	141,176	1,487,006
17j	Upgrade Mill T2 138/69 kV Transformer	B1600	\$ 14,841,978	0.02	354,931	\$ 12,315,079	0.06	795,061	424,057	1,574,049	-	-	1,574,049	164,776	1,738,825
17k	B0210.1 Orchard-Cumberland - install second 230kV line	B0210.1	\$ 13,000,000	0.02	310,882	\$ 10,957,143	0.06	707,393	371,429	1,389,704	-	-	1,389,704	145,416	1,535,119
17l	B0212 Corson upgrade 138kv line trap	B0212	\$ 70,000	0.02	1,674	\$ 43,500	0.06	2,808	2,000	6,482	-	-	6,482	684	7,166
17m															
17n															
17o															
17p															
17q															
17r															
17s															
17t															
17u															
17v															
17w															
17x															
17y															
18	Annual Totals		1,877,377,041		44,895,621	1,545,900,716		99,803,296	47,636,003	192,334,921		297,009	192,631,929	18,424,430	211,056,359

Note Letter

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H

B Inclusive of any CWP or unamortized abandoned plant included in rate base when authorized by FERC under 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. 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 CWP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.

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 on 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/Amortization 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 returns applicable to the specified project(s).

M All transmission facilities reflected in the revenue requirement on Attachment H-1A are to be included in this Attachment 6.

N Facilities that provide Wholesale Distribution Service are not to be listed on 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 "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

Attachment 6A  
True-Up  
Atlantic City Electric Company

Rate Year being True-Up	Revenue Requirement Projected For Rate Year		Revenue Received	Actual Revenue Requirement	Annual True-Up Calculation					
	A	B	E	F	G	H	I	J		
		C	D	E	F	G	H	I	J	
		Projected	% of Total	Revenue Received	Actual	Net		Interest	Total True-Up	
		Net Revenue Requirement <sup>1</sup>	Revenue Requirement	(E, Line 2) x (D)	Net Revenue Requirement <sup>1</sup>	Under/(Over) Collection (F)-(E)	Prior Period Adjustment <sup>5</sup>	Income (Expense) <sup>7</sup>	(G) + (H) + (I)	
	All True-Up Items	PJM Project Number								
3	Zonal	Zonal	163,684,611	0.93	147,304,047	163,684,611	16,380,564	-	761,696	17,142,260
3a	Upgrade ACE portion of Delco Tap - Mickleton 230 kV circu	B0265	481,052	0.00	432,911	481,052	48,141	-	2,239	50,379
3b	Replace both Monroe 230/69kV transformer	B0276	738,374	0.00	664,482	738,374	73,892	-	3,436	77,328
3c	Reconductor Union - Corson 138kV circu	B0211	1,268,155	0.01	1,141,246	1,268,155	126,909	-	5,901	132,811
3d	B0210 Install new 500/230kV substation Orchard-500k	B0210.A	2,533,633	0.01	2,280,082	2,533,633	253,551	-	11,790	265,341
3e	B0210 Install new 500/230kV substation Orchard-Below 500k	B0210.B	1,806,574	0.01	1,625,783	1,806,574	180,791	-	8,407	189,198
3f	Install a second Cumberland 230/138kV transforme	B0277	672,871	0.00	605,534	672,871	67,337	-	3,131	70,468
3g	Reconductor the existing Mickleton - Goucestr - 230 Kv lin	B1398.5	425,817	0.00	383,204	425,817	42,613	-	1,982	44,595
3h	Mickleton Depford 230kv termin	B1398.3.1	1,348,031	0.01	1,213,128	1,348,031	134,903	-	6,273	141,176
3i	Upgrade Mill T2 138/69 kV Transforme	B1600	1,573,378	0.01	1,415,924	1,573,378	157,454	-	7,322	164,776
3j	B0210.1 Orchard-Cumberland - Install second 230kV lin	B0210.1	1,388,519	0.01	1,249,564	1,388,519	138,955	-	6,461	145,416
3k	B0212 Corson upgrade 138kV line tra	B0212	6,530	0.00	5,877	6,530	654	-	30	684
3l	2021 Annual Update Credi							(850,000)	(39,525)	(889,525)
3m	2020 Separation Costs Credi							(175)		(175)
3n										
3o										
3p										
3q										
3r										
3s										
3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		175,927,543	1.00	158,321,781	175,927,543	17,605,762	(850,175)	779,143	17,534,730

Monthly Interest Rate 0.0027  
Interest Income (Expense) 779,143

Notes:

- From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 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.
- Interest from Attachment 6.
- 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	Prior Period Adjustments listed in row 3j	(850,175)	(39,525)	(889,700)

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

	(A)	(B)	(C)
	PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9 Jan-May (Year 1)	49,800,300	(7,920,574)	57,720,874
10 June-Dec (Year 1)	103,088,889	2,487,982	100,600,907
11			158,321,781

12 TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

13 Jan-Dec (Year 1)	175,927,543	175,927,543
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Notes:

- A For each project or Attachment H-1A, 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-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A 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 6B. 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 adjustment will include a gross-up for income tax purposes, as appropriate. 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.

Attachment 6B  
True-Up Interest Rate  
Atlantic City Electric Company

	Month (Note A)	[A] FERC Monthly Interest Rate	
1	January	0.0028	2021
2	February	0.0025	2021
3	March	0.0028	2021
4	April	0.0027	2021
5	May	0.0028	2021
6	June	0.0027	2021
7	July	0.0028	2021
8	August	0.0028	2021
9	September	0.0027	2021
10	October	0.0028	2021
11	November	0.0027	2021
12	December	0.0028	2021
13	January	0.0028	2022
14	February	0.0025	2022
15	March	0.0028	2022
16	April	0.0027	2022
17	May	0.0028	2022
18	Average of lines 1-17 above	0.0027	

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 6A, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
21	Total	Zonal	16,380,564	17	0.0027	761,696
21a	Upgrade ACE portion of Delco Tap - Mickleton 230 kV circuit	B0265	48,141	17	0.0027	2,239
21b	Replace both Monroe 230/69kV transformers	B0276	73,892	17	0.0027	3,436
21c	Reconductor Union - Corson 138kV circuit	B0211	126,909	17	0.0027	5,901
21d	B0210 Install new 500/230kV substation Orchard-500kV	B0210.A	253,551	17	0.0027	11,790
21e	B0210 Install new 500/230kV substation Orchard-Below 500kV	B0210.B	180,791	17	0.0027	8,407
21f	Install a second Cumberland 230/138kV transformer	B0277	67,337	17	0.0027	3,131
21g	Reconductor the existing Mickleton - Gloucester - 230 Kv line	B1398.5	42,613	17	0.0027	1,982
21h	Mickleton Deptford 230kv termina	B1398.3.1	134,903	17	0.0027	6,273
21i	Upgrade Mill T2 138/69 kV Transformer	B1600	157,454	17	0.0027	7,322
21j	b0210.1 Orchard-Cumberland - Install second 230kV line	B0210.1	138,955	17	0.0027	6,461
21k	b0212 Corson upgrade 138kV line tra	B0212	654	17	0.0027	30
21l	2021 Annual Update Credit		(850,000)	17	0.0027	(39,525)
21m			-	17	0.0027	-
21n			-	17	0.0027	-
21o			-	17	0.0027	-
21p			-	17	0.0027	-
21q			-	17	0.0027	-
21r			-	17	0.0027	-
21s			-	17	0.0027	-
21t			-	17	0.0027	-
22	Total		16,755,762			779,143







B1600 Upgrade Mill T2 138/69 KV Transformer				b0210.1 Orchard-Cumberland - Install second 230kV line				b0212 Corson upgrade 138kV line trap						
Yes 35				Yes 35				Yes 35						
No 0				No 0				No 0						
9.3602%				9.3602%				9.3602%						
9.3602%				9.3602%				9.3602%						
14,841,978				13,000,000				70,000						
424,057				371,429				2,000						
6				1				3						
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
13,375,221	424,057	12,951,164	1,636,307	11,885,714	371,429	11,514,286	1,449,185	48,500	2,000	46,500	6,352	\$ 11,901,657	\$	\$ 11,901,657
13,375,221	424,057	12,951,164	1,636,307	11,885,714	371,429	11,514,286	1,449,185	48,500	2,000	46,500	6,352	\$ 12,212,257	\$ 12,212,257	\$
12,951,164	424,057	12,527,107	1,596,615	11,514,286	371,429	11,142,857	1,414,419	46,500	2,000	44,500	6,165	\$ 11,572,802	\$	\$ 11,572,802
12,951,164	424,057	12,527,107	1,596,615	11,514,286	371,429	11,142,857	1,414,419	46,500	2,000	44,500	6,165	\$ 11,869,811	\$ 11,869,811	\$
12,527,107	424,057	12,103,051	1,556,923	11,142,857	371,429	10,771,429	1,379,652	44,500	2,000	42,500	5,978	\$ 11,243,947	\$	\$ 11,243,947
12,527,107	424,057	12,103,051	1,556,923	11,142,857	371,429	10,771,429	1,379,652	44,500	2,000	42,500	5,978	\$ 11,527,364	\$ 11,527,364	\$
12,103,051	424,057	11,678,994	1,517,230	10,771,429	371,429	10,400,000	1,344,886	42,500	2,000	40,500	5,791	\$ 10,915,092	\$	\$ 10,915,092
12,103,051	424,057	11,678,994	1,517,230	10,771,429	371,429	10,400,000	1,344,886	42,500	2,000	40,500	5,791	\$ 11,160,864	\$ 11,160,864	\$
11,678,994	424,057	11,254,938	1,477,538	10,400,000	371,429	10,028,571	1,310,120	40,500	2,000	38,500	5,604	\$ 10,586,237	\$	\$ 10,586,237
11,678,994	424,057	11,254,938	1,477,538	10,400,000	371,429	10,028,571	1,310,120	40,500	2,000	38,500	5,604	\$ 10,819,591	\$ 10,819,591	\$
11,254,938	424,057	10,830,881	1,437,845	10,028,571	371,429	9,657,143	1,275,353	38,500	2,000	36,500	5,416	\$ 10,257,382	\$	\$ 10,257,382
11,254,938	424,057	10,830,881	1,437,845	10,028,571	371,429	9,657,143	1,275,353	38,500	2,000	36,500	5,416	\$ 10,478,318	\$ 10,478,318	\$
10,830,881	424,057	10,406,825	1,398,153	9,657,143	371,429	9,285,714	1,240,587	36,500	2,000	34,500	5,229	\$ 9,928,527	\$	\$ 9,928,527
10,830,881	424,057	10,406,825	1,398,153	9,657,143	371,429	9,285,714	1,240,587	36,500	2,000	34,500	5,229	\$ 10,137,045	\$ 10,137,045	\$
10,406,825	424,057	9,982,768	1,358,460	9,285,714	371,429	8,914,286	1,205,821	34,500	2,000	32,500	5,042	\$ 9,599,672	\$	\$ 9,599,672
10,406,825	424,057	9,982,768	1,358,460	9,285,714	371,429	8,914,286	1,205,821	34,500	2,000	32,500	5,042	\$ 9,568,570	\$ 9,568,570	\$
....	....	....	....	....	....	....	....	....	....	....	....	\$	\$	\$
....	....	....	....	....	....	....	....	....	....	....	....	\$	\$	\$
												\$ 217,286,910	\$ 210,612,560	

**Atlantic City Electric Company****Attachment 8 - Company Exhibit - Securitization Workpaper**

Line #

	Long Term Interest	
<b>101</b>	<b>Less LTD Interest on Securitization Bonds</b>	694,223
	Capitalization	
<b>112</b>	<b>Less LTD on Securitization Bonds</b>	-

## Calculation of the above Securitization Adjustments

Inputs from Atlantic City Electric Company 2020 FERC Form 1  
Pages 256-257 "Long Term Debt (Account 221, 222, 223, and 224)"  
Line 22 "Note Payable to ACE Transition Funding - variable"  
LTD Interest on Securitization Bonds in column (i)  
LTD on Securitization Bonds in column (h)



Attachment 9  
Rate Base Worksheet  
Atlantic City Electric Company

Line No	(Note G) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service							
		Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)					
Attachment H-1A, Line No:		19	23	24	30	31	12	10	11								
		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 E)			207.99.g minus 207.98.g for end of year, records for other months			Electric Only, Form No 1, page 356 for end of year, records for other months		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		200.21.c for end of year, records for other months		Electric Only, Form No 1, page 356 for end of year, records for other months	
								Col. (b) - Col. (e)		Col. (c) - Col. (f) - Col. (h)		Col. (d) - Col. (g) - Col. (i)					
1	December Prior Year	1,794,463,770	300,144,952	-	309,129,625	63,307,121	-	38,664,841	-	1,485,334,145	-	198,172,990	-	-	-	-	-
2	January	1,796,184,078	314,971,048	-	312,941,990	63,575,371	-	40,109,437	-	1,483,242,088	-	211,286,240	-	-	-	-	-
3	February	1,798,954,389	318,260,793	-	316,750,466	64,599,043	-	41,682,614	-	1,482,203,923	-	211,979,136	-	-	-	-	-
4	March	1,801,414,940	325,786,687	-	320,540,583	65,645,694	-	43,283,993	-	1,480,874,357	-	216,856,999	-	-	-	-	-
5	April	1,806,027,309	328,546,653	-	324,280,196	66,716,895	-	44,904,860	-	1,481,747,113	-	216,924,897	-	-	-	-	-
6	May	1,903,911,739	325,208,510	-	327,289,809	67,790,235	-	46,487,958	-	1,576,621,931	-	210,930,317	-	-	-	-	-
7	June	1,912,938,372	329,475,795	-	330,910,778	68,836,703	-	48,032,057	-	1,582,027,594	-	212,607,035	-	-	-	-	-
8	July	1,914,249,496	332,387,322	-	334,914,296	69,879,485	-	49,586,879	-	1,579,335,200	-	212,920,957	-	-	-	-	-
9	August	1,917,339,387	335,892,580	-	338,914,439	70,960,512	-	51,149,647	-	1,578,424,947	-	213,782,421	-	-	-	-	-
10	September	1,928,395,406	340,924,257	-	342,931,414	72,070,108	-	52,751,177	-	1,585,463,992	-	216,102,971	-	-	-	-	-
11	October	1,931,683,297	347,935,533	-	346,970,570	73,186,856	-	54,429,587	-	1,584,712,727	-	220,319,089	-	-	-	-	-
12	November	1,938,238,197	351,172,380	-	350,756,282	74,336,205	-	56,153,590	-	1,587,481,915	-	220,682,585	-	-	-	-	-
13	December	1,962,101,146	355,209,473	-	352,861,767	75,495,330	-	57,865,966	-	1,609,239,379	-	221,848,178	-	-	-	-	-
14	Average of the 13 Monthly Balances (Attachment 9A)	1,877,377,041	331,224,306	-	331,476,324	68,953,812	-	48,084,816	-	1,545,900,716	-	214,185,678	-	-	-	-	-
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,877,377,041	331,224,306	-	331,476,324	68,953,812	-	48,084,816	-	1,545,900,716	-	214,185,678	-	-	-	-	-

Adjustments to Rate Base

Line No	Month (a)	CWIP in Rate Base (b) 43a	PHFU Held for Future Use (c) 28	Materials & Supplies (d) 50	Undistributed Stores Expense (e) 47	Prepayments (f) 45	Unamortized Regulatory Asset (g)	Account No. 282	Account No. 283	Account No. 190	Account No. 255
								Accumulated Deferred Income Taxes (Note C) (h)	Accumulated Deferred Income Taxes (Note C) (i)	Accumulated Deferred Income Taxes (Note C) (j)	Accumulated Deferred Investment Credit (k)
Attachment H-1A, Line No:		43a	28	50	47	45					
		(Note B)	214 for end of year, records for other months	227.8.c + 227.5.c (see Att H-1A Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	782,029	782,029	5,055,796	6,549,797	6,549,797	-	-	-	-	-
18	January	782,029	782,029	5,715,013	6,918,602	6,918,602	-	-	-	-	-
19	February	782,029	782,029	5,625,699	6,755,836	6,755,836	-	-	-	-	-
20	March	782,029	782,029	5,583,196	6,432,393	6,432,393	-	-	-	-	-
21	April	782,029	782,029	5,494,371	6,299,506	6,299,506	-	-	-	-	-
22	May	782,029	782,029	5,554,965	6,046,247	6,046,247	-	-	-	-	-
23	June	782,029	782,029	5,687,639	5,804,871	5,804,871	-	-	-	-	-
24	July	782,029	782,029	5,869,286	5,600,712	5,600,712	-	-	-	-	-
25	August	782,029	782,029	6,038,089	5,408,102	5,408,102	-	-	-	-	-
26	September	782,029	782,029	6,023,700	5,180,979	5,180,979	-	-	-	-	-
27	October	782,029	782,029	5,890,022	5,023,473	5,023,473	-	-	-	-	-
28	November	782,029	782,029	5,763,727	4,839,914	4,839,914	-	-	-	-	-
29	December	782,029	782,029	5,816,390	4,537,889	4,537,889	-	-	-	-	-
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	782,029	5,701,376	-	5,799,871	-	-	-	-	-

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B 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; (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) abc will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances
- D Calculate using 13 month average balance, except ADIT
- E Projected balances are for the calendar year the revenue under this formula begins to be charged
- F From Attachment 5 for the end of year balance and records for other months
- G In the true-up calculation, actual monthly balance records are used

Attachment 9A  
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)  
Atlantic City Electric Company

Line No	Month (a)	Gross Plant In Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
		Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
						207.57.g. + 207.74.g. + 207.83.g. + 207.98.g.				6			
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g. for end of year and records for other months				Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months				207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months			
		207.58.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 E)				Electric Only, Form No 1, page 356 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	4,861,343,292	1,794,463,770	300,202,451	-	5,627,860	57,499	-	-	4,855,715,432	1,794,463,770	300,144,952	-
2	January	4,896,072,877	1,796,184,078	315,028,547	-	5,626,749	57,499	-	-	4,890,446,127	1,796,184,078	314,971,048	-
3	February	4,909,153,675	1,798,954,389	318,318,292	-	5,620,974	57,499	-	-	4,903,532,701	1,798,954,389	318,260,793	-
4	March	4,928,488,471	1,801,414,940	325,844,186	-	5,620,974	57,499	-	-	4,922,867,496	1,801,414,940	325,786,687	-
5	April	4,947,091,398	1,806,027,309	328,604,151	-	5,620,974	57,499	-	-	4,941,470,424	1,806,027,309	328,546,653	-
6	May	5,078,274,932	1,903,911,739	325,266,009	-	5,620,974	57,499	-	-	5,072,653,958	1,903,911,739	325,208,510	-
7	June	5,099,931,286	1,912,938,372	329,533,294	-	5,620,974	57,499	-	-	5,094,310,312	1,912,938,372	329,475,795	-
8	July	5,112,064,009	1,914,249,496	332,444,821	-	5,620,974	57,499	-	-	5,106,443,035	1,914,249,496	332,387,322	-
9	August	5,127,633,035	1,917,339,387	335,950,079	-	5,620,974	57,499	-	-	5,122,012,061	1,917,339,387	335,892,580	-
10	September	5,152,289,254	1,928,395,406	340,981,756	-	5,620,974	57,499	-	-	5,146,668,280	1,928,395,406	340,924,257	-
11	October	5,175,257,020	1,931,683,297	347,993,032	-	5,620,974	57,499	-	-	5,167,636,046	1,931,683,297	347,935,533	-
12	November	5,194,884,523	1,938,238,197	351,229,879	-	5,620,974	57,499	-	-	5,189,223,548	1,938,238,197	351,172,380	-
13	December	5,243,325,328	1,962,101,146	355,266,972	-	5,620,974	57,499	-	-	5,237,704,354	1,962,101,146	355,209,473	-
14	Average of the 13 Monthly Balances	5,055,674,546	1,877,377,041	331,281,805	-	5,621,948	57,499	-	-	5,050,052,598	1,877,377,041	331,234,306	-

Line No	Month (a)	Accumulated Depreciation & Amortization					Asset Retirement Obligations									
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)			
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months					219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months					219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months				
		219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months					219.28.c Projected monthly balances that are the amounts expected to be included in 219.28.c for end of year and records for other months					219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months				
		200.21.c for end of year, records for other months					Electric Only, Form No 1, page 356 for end of year, records for other months					Electric Only, Form No 1, page 356 for end of year, records for other months				
15	December Prior Year	1,006,437,437	309,129,625	63,412,063	38,664,841	-	598,086	104,942	-	-	-	-	-			
16	January	1,002,251,526	312,941,990	63,679,749	40,109,437	-	648,398	104,377	-	-	-	-	-			
17	February	1,013,666,367	316,750,466	64,702,856	41,682,614	-	694,045	103,813	-	-	-	-	-			
18	March	1,025,299,312	320,540,583	65,748,942	43,283,993	-	745,467	103,248	-	-	-	-	-			
19	April	1,036,852,874	324,280,196	66,820,143	44,904,860	-	745,467	103,248	-	-	-	-	-			
20	May	1,047,481,500	327,289,809	67,893,482	46,487,958	-	745,467	103,248	-	-	-	-	-			
21	June	1,058,964,928	330,910,778	68,939,950	48,032,057	-	745,467	103,248	-	-	-	-	-			
22	July	1,071,091,271	334,914,296	69,982,733	49,586,879	-	745,467	103,248	-	-	-	-	-			
23	August	1,083,263,351	338,914,439	71,063,760	51,149,647	-	745,467	103,248	-	-	-	-	-			
24	September	1,095,584,179	342,931,414	72,173,356	52,751,177	-	745,467	103,248	-	-	-	-	-			
25	October	1,107,918,815	346,970,570	73,290,104	54,429,587	-	745,467	103,248	-	-	-	-	-			
26	November	1,120,206,778	350,756,282	74,439,453	56,153,590	-	745,467	103,248	-	-	-	-	-			
27	December	1,127,078,067	352,861,767	75,598,577	57,865,966	-	745,467	103,248	-	-	-	-	-			
28	Average of the 13 Monthly Balances	1,061,238,185	331,476,324	69,057,321	48,084,816	-	722,708	103,508	-	-	-	-	-			

Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	1,005,839,351	309,129,625	63,307,121	38,664,841	-	-
30	January	1,001,603,129	312,941,990	63,575,371	40,109,437	-	-
31	February	1,012,972,322	316,750,466	64,599,043	41,682,614	-	-
32	March	1,024,553,845	320,540,583	65,645,694	43,283,993	-	-
33	April	1,036,107,407	324,280,196	66,716,895	44,904,860	-	-
34	May	1,046,736,033	327,289,809	67,790,255	46,487,958	-	-
35	June	1,058,219,461	330,910,778	68,836,703	48,032,057	-	-
36	July	1,070,345,804	334,914,296	69,879,485	49,586,879	-	-
37	August	1,082,517,884	338,914,439	70,960,512	51,149,647	-	-
38	September	1,094,838,712	342,931,414	72,070,108	52,751,177	-	-
39	October	1,107,173,348	346,970,570	73,186,856	54,429,587	-	-
40	November	1,119,461,310	350,756,282	74,336,205	56,153,590	-	-
41	December	1,126,332,599	352,861,767	75,495,330	57,865,966	-	-
42	Average of the 13 Monthly Balances	1,060,515,477	331,476,324	68,953,812	48,084,816	-	-

Note A In the true-up calculation, actual monthly balance records are used.

Atlantic City Electric Company

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>O&amp;M Cost To Achieve</b>						
1 FERC Account		Total	Allocation to Trans.			Total
2	Transmission O&M	-	100.00%			\$ -
3	A&G	13,514	16.08%			\$ 2,173
4	Total	\$ 13,514				\$ -
5						\$ 2,173
<b>Depreciation &amp; Amortization Expense Cost To Achieve</b>						
7 FERC Account		Total	Allocation to Trans.			Total
8	General Plant	-	16.08%			\$ -
9	Intangible Plant	-	16.08%			\$ -
10	Total	\$ -				\$ -
11						\$ -

Capital Cost To Achieve included in the General and Intangible Plant

	General	Intangible	Total
<b>Gross Plant</b>			
12 December Prior Year	#DIV/0!	#DIV/0!	#DIV/0!
13 January	#DIV/0!	#DIV/0!	#DIV/0!
14 February	#DIV/0!	#DIV/0!	#DIV/0!
15 March	#DIV/0!	#DIV/0!	#DIV/0!
16 April	#DIV/0!	#DIV/0!	#DIV/0!
17 May	#DIV/0!	#DIV/0!	#DIV/0!
18 June	#DIV/0!	#DIV/0!	#DIV/0!
19 July	#DIV/0!	#DIV/0!	#DIV/0!
20 August	#DIV/0!	#DIV/0!	#DIV/0!
21 September	#DIV/0!	#DIV/0!	#DIV/0!
22 October	#DIV/0!	#DIV/0!	#DIV/0!
23 November	#DIV/0!	#DIV/0!	#DIV/0!
24 December	#DIV/0!	#DIV/0!	#DIV/0!
25 Average	#DIV/0!	#DIV/0!	-

Accumulated Depreciation

	General	Intangible	Total
26 December Prior Year	-	-	\$ -
27 January	-	-	\$ -
28 February	-	-	\$ -
29 March	-	-	\$ -
30 April	-	-	\$ -
31 May	-	-	\$ -
32 June	-	-	\$ -
33 July	-	-	\$ -
34 August	-	-	\$ -
35 September	-	-	\$ -
36 October	-	-	\$ -
37 November	-	-	\$ -
38 December	-	-	\$ -
39 Average	-	-	-

Atlantic City Electric Company

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>Net Plant = Gross Plant Minus Accumulated Depreciation from above</b>						
40 December Prior Year		General	Intangible			Total
41 January	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
42 February	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
43 March	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
44 April	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
45 May	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
46 June	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
47 July	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
48 August	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
49 September	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
50 October	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
51 November	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
52 December	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!
53 Average	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!

Depreciation (Monthly Change of Accumulated Depreciation from above)

	General	Intangible	Total
54 January	-	-	\$ -
55 February	-	-	\$ -
56 March	-	-	\$ -
57 April	-	-	\$ -
58 May	-	-	\$ -
59 June	-	-	\$ -
60 July	-	-	\$ -
61 August	-	-	\$ -
62 September	-	-	\$ -
63 October	-	-	\$ -
64 November	-	-	\$ -
65 December	-	-	\$ -
66 Total	-	-	\$ -

Capital Cost To Achieve included in Total Electric Plant in Service

67 December Prior Year	-
68 January	-
69 February	-
70 March	-
71 April	-
72 May	-
73 June	-
74 July	-
75 August	-
76 September	-
77 October	-
78 November	-
79 December	-
80 Average	-

**Atlantic City Electric Company**  
**Attachment 11A - O&M Workpaper**

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 3,876,375	\$ 3,876,375
2	Load Dispatch-Reliability	561.1	-	\$ -
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	945,849	\$ 945,849
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	\$ -
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,353)	\$ (2,353)
6	Reliability Planning & Standards Devel	561.5	3,729	\$ 3,729
7	Transmission Service Studies	561.6	-	\$ -
8	Generation Interconnection Studies	561.7	-	\$ -
9	Reliability Planning & Standard Devel	561.8	596	\$ 596
10	Station Expenses	562.0	337	\$ 337
11	Overhead Line Expenses	563.0	-	\$ -
12	Underground Line Expenses	564.0	-	\$ -
13	Transmission of Electricity by Others	565.0	-	\$ -
14	Miscellaneous Transmission Expenses	566.0	4,240,399	\$ 4,240,399
15	Rents	567.0	-	\$ -
16	Maintenance, Supervision & Engineering	568.0	-	\$ -
17	Maintenance of Structures	569.0	1,160,046	\$ 1,160,046
18	Maintenance of Computer Hardware	569.1	-	\$ -
19	Maintenance of Computer Software	569.2	-	\$ -
20	Maintenance of Communication Equipment	569.3	-	\$ -
21	Maintenance of Misc Regional Transmission Plant	569.4	-	\$ -
22	Maintenance of Station Equipment	570.0	8,051,460	\$ 8,051,460
23	Maintenance of Overhead Lines	571.0	9,555,463	\$ 9,555,463
24	Maintenance of Underground Lines	572.0	104,770	\$ 104,770
25	Maintenance of Misc Transmission Plant	573.0	232,639	\$ 232,639
26	<b>Transmission Expenses - Total (Sum of lines 1-25)</b>		\$ 28,169,310	\$ - \$ 28,169,310

27

Transmission O&amp;M

Total

28,169,310

**Atlantic City Electric Company**  
**Attachment 11B - A&G Workpaper**

			(a)	(b)	(c)	(d)	(e)	
			323.181.b to 323.196.b					
			Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned	
1	Administrative and General Salaries	920.0	\$ 3,701,492	\$ 3,701,492				\$ -
2	Office Supplies and Expenses	921.0	\$ 2,175,830	2,175,760			70	-
3	Administrative Expenses Transferred-Credit	922.0	\$ -	-				-
4	Outside Service Employed	923.0	\$ 71,111,774	69,350,552			1,761,222	-
5	Property Insurance	924.0	\$ 679,946		679,946			-
6	Injuries and Damages	925.0	\$ 685,667	685,667				-
7	Employee Pensions and Benefits	926.0	\$ 9,767,132	9,767,132				-
8	Franchise Requirements	927.0	\$ -	-				-
9	Regulatory Commission Expenses	928.0	\$ 1,375,321	-			1,012,179	363,142
10	Duplicate Charges-Credit	929.0	\$ -	-				-
11	General Advertising Expenses	930.1	\$ 670,077			670,077		-
12	Miscellaneous General Expenses	930.2	\$ 1,130,180	838,163		292,017		-
13	Rents	931.0	\$ -	-				-
14	Maintenance of General Plant	935	\$ 136,840	\$ 136,840				-
15	<b>Administrative &amp; General - Total (Sum of lines 1-14)</b>		<b>\$ 91,434,259</b>	<b>\$ 86,655,606</b>	<b>\$ 679,946</b>	<b>\$ 3,735,565</b>	<b>\$ 363,142</b>	
16			Allocation Factor	16.08%	40.10%	0.00%	100.00%	
17			Transmission A&G <sup>1</sup>	13,934,103	272,627	-	363,142	
18						Total <sup>2</sup>	\$14,569,872	

<sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

**Atlantic City Electric Company**  
**Attachment 12 - Depreciation Rates**

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
<b>Electric Transmission</b>		
350	Land and Land Rights	-
352	Structures and Improvements	2.22%
353	Station Equipment	2.50%
354	Towers and Fixtures	1.82%
355	Poles and Fixtures	3.03%
356	Overhead Conductors and Devices	2.27%
357	Underground Conduit	2.00%
358	Underground Conductors and Devices	2.56%
359	Roads and Trails	-

<b>Electric General</b>		
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportaion Equipment	9.08%
392.1	Transportaion Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
<b>Electric Intangible</b>		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #

# **ACE Jun22May23 Attachment H-1A True-Up 2021**



## ATTACHMENT H-1A

## Atlantic City Electric Company

## Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2021  
True-Up

## Shaded cells are input cells

## Allocators

1	Wages & Salary Allocation Factor			
	Transmission Wages Expense	p354.21b		\$ 5,534,573
2	Total Wages Expense	p354.28b		\$ 37,549,562
3	Less A&G Wages Expense	p354.27b		\$ 3,130,282
4	Total	(Line 2 - 3)		34,419,280
5	Wages & Salary Allocator	(Line 1 / 4)		16.0799%
6	Plant Allocation Factors			
6a	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 4,711,080,338
7	Less Merger Costs to Achieve		Attachment 10, line 80, column b	\$ 298,250
7	Common Plant in Service - Electric		(Line 24 - 24a)	0
8	Total Plant in Service		(Line 6 - 6a + 7)	4,710,782,088
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$ 953,528,173
9a	Less Merger Costs to Achieve		Attachment 10, line 39, column b	\$ 17,766
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)	\$ 33,900,416
10a	Less Merger Costs to Achieve		Attachment 9, line 15, column h	\$ 166,812
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)	0
11a	Less Merger Costs to Achieve		Attachment 9, line 15, column i	0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	0
12a	Less Merger Costs to Achieve		Attachment 9, line 15, column g	0
13	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	987,244,010
14	Net Plant		(Line 8 - 13)	3,723,538,078
15	Transmission Gross Plant		(Line 29 - Line 28)	1,785,250,852
16	Gross Plant Allocator		(Line 15 / 8)	37.8971%
17	Transmission Net Plant		(Line 39 - Line 28)	1,476,847,562
18	Net Plant Allocator		(Line 17 / 14)	39.6625%

## Plant Calculations

19	Plant In Service			
	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$ 1,740,104,660
19a	Less Merger Costs to Achieve		Attachment 9, line 15, column b	0
20	This Line Intentionally Left Blank			-
21	This Line Intentionally Left Blank			-
22	Total Transmission Plant In Service		(Line 19 - 19a)	1,740,104,660
23	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	281,060,544
23a	Less Merger Costs to Achieve		Attachment 9, line 15, column c	298,250
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 14, column d)	0
24a	Less Merger Costs to Achieve		Attachment 9, line 15, column d	0
25	Total General & Common		(Line 23 - 23a + 24 - 24a)	280,762,295
26	Wage & Salary Allocation Factor		(Line 5)	16.07986%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	45,146,192
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	782,029
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,786,032,881
30	Accumulated Depreciation			
30a	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)	293,523,305
30a	Less Merger Costs to Achieve		Attachment 9, line 15, column e	0
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)	293,523,305
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)	58,822,170
31a	Less Merger Costs to Achieve		Attachment 9, line 15, column f	17,766
32	Accumulated Intangible Amortization		(Line 10 - 10a)	33,733,604
33	Accumulated Common Amortization - Electric		(Line 11 - 11a)	0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12 - 12a)	0
35	Total Accumulated Depreciation		(Line 31 - 31a + 32 + 33 + 34)	92,538,008
36	Wage & Salary Allocation Factor		(Line 5)	16.07986%
37	General & Common Allocated to Transmission		(Line 35 * 36)	14,879,985
38	TOTAL Accumulated Depreciation		(Line 30b + 37)	308,403,290
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,477,629,591

## Adjustment To Rate Base

40a	Accumulated Deferred Income Taxes (ADIT)				
40a	Account No. 190 (ADIT)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 23	14,881,152
40b	Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 46	0
40c	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 69	-281,141,844
40d	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 92	-1,863,531
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 115	0
40f	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40a + 40b + 40c + 40d + 40e)	-268,124,223	
41a	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	-62,674,967
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146	0
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)	-62,674,967	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)	-330,799,190	
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	0
44	Transmission O&M Reserves				
44	Total Balance Transmission Related Account Reserves	Enter Negative	Attachment 5	-6,383,718	
45	Prepayments		(Note A)	Attachment 9, line 30, column f	5,799,871
46	Total Prepayments Allocated to Transmissior		(Line 45)	5,799,871	
47	Materials and Supplies				
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0	
48	Wage & Salary Allocation Factor		(Line 5)	16.08%	
49	Total Transmission Allocatoc		(Line 47 * 48)	0	
50	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	5,701,376	
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	5,701,376	
52	Cash Working Capital				
52	Operation & Maintenance Expense		(Line 85)	42,736,238	
53	1/8th Rule		x 1/8	12.50%	
54	Total Cash Working Capital Allocated to Transmissior		(Line 52 * 53)	5,342,030	

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)	-320,339,631
59	Rate Base		(Line 39 + 58)	1,157,289,960
<b>O&amp;M</b>				
Transmission O&M				
60	Transmission O&M		Attachment 11A, line 27, column c	28,169,310
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
63a	Less Merger Costs to Achieve		Attachment 10, line 1, column x	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 - 61 + 62 - 63 - 63a + 64 + 65)	28,169,310
Allocated General & Common Expenses				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		Attachment 11B, line 15, column a	91,434,259
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	-2,115,717
68b	Less Merger Costs to Achieve		Attachment 10, line 2, column b	13,514
68c	Less Other		Attachment 5	1,806,521
69	Less Property Insurance Account 924		p323.185b	679,946
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	1,375,321
71	Less General Advertising Exp Account 930.1		p323.191b	670,077
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	0
73	Less EPRI Dues	(Note D)	p352-353	233,274
74	General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)	86,655,606
75	Wage & Salary Allocation Factor		(Line 5)	16.0799%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	13,934,103
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	363,142
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	363,142
80	Property Insurance Account 924		p323.185b	679,946
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
82	Total		(Line 80 + 81)	679,946
83	Net Plant Allocation Factor		(Line 18)	39.66%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	269,683
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	42,736,238
<b>Depreciation &amp; Amortization Expense</b>				
Depreciation Expense				
86	Transmission Depreciation Expense		P336.7b&c (See Attachment 5)	43,754,276
87	General Depreciation		p336.10b&c (See Attachment 5)	12,567,738
87a	Less Merger Costs to Achieve		Attachment 10, line 8, column b	5,930
88	Intangible Amortization	(Note A)	p336.1d&e (See Attachment 5)	11,797,795
88a	Less Merger Costs to Achieve		Attachment 10, line 9, column b	43,668
89	Total		(Line 87 - 87a + 88 - 88a)	24,315,936
90	Wage & Salary Allocation Factor		(Line 5)	16.0799%
91	General Depreciation Allocated to Transmissior		(Line 89 * 90)	3,909,969
92	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)	0
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d (See Attachment 5)	0
94	Total		(Line 92 + 93)	0
95	Wage & Salary Allocation Factor		(Line 5)	16.0799%
96	Common Depreciation - Electric Only Allocated to Transmissior		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortizator		(Line 86 + 91 + 96)	47,664,245
<b>Taxes Other than Income</b>				
98	Taxes Other than Income		Attachment 2	1,300,981
99	Total Taxes Other than Income		(Line 98)	1,300,981
<b>Return / Capitalization Calculation:</b>				
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	58,599,236
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	694,223
102	Long Term Interest		*(Line 100 - line 101)*	57,905,013
103	Preferred Dividends	enter positive	p118.29c	-
Common Stock				
104	Proprietary Capital		p112.16c	1,554,309,748
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	0
106a	Less Account 219	enter negative	p112.15c	0
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	1,554,309,748
Capitalization				
108	Long Term Debt		p112.17c through 21c	1,501,677,768
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(3,200,706)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter positive	Attachment 1B - ADIT EOY, Line 7	899,718
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	(2,251,230)
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	1,497,125,551
114	Preferred Stock	(Note Y)	p112.3c	0
115	Common Stock		(Line 107)	1,554,309,748
116	Total Capitalization		(Sum Lines 113 to 115)	3,051,435,299
117	Debt %	Total Long Term Debt	(Note Q) (Line 113 / 116)	50.0%
118	Preferred %	Preferred Stock	(Note Q) (Line 114 / 116)	0.0%
119	Common %	Common Stock	(Note Q) (Line 115 / 116)	50.0%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0387
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)	0.0193
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0625
126	Total Return ( R )		(Sum Lines 123 to 125)	0.0718
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	83,138,241

## Composite Income Taxes

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	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)	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * P)}$	28.11%
132a	T/(1-T)		39.10%
132b	Tax Gross-Up Factor	$1/(1-T)$	1.3910
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	-119,840
134	Tax Gross-Up Factor	Attachment 1B - ADIT EOY (Line 132b)	1,3910
135	ITC Adjustment Allocated to Transmission	(Line 133 * 134)	-166,699
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	78,750
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	-13,308,496
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	0
136e	Other Income Tax Adjustments - Expense / (Benefit)	(Line 136a + 136b + 136c + 136d)	-13,229,746
136f	Tax Gross-Up Factor	(Line 132b)	1,3910
136g	Other Income Tax Adjustment	(Line 136e * 136f)	-18,402,763
137	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$ (Line 132a * 127 * (1-(123 / 126)))	23,757,123
138	Total Income Taxes	(Line 135 + 136g + 137)	5,187,661

## REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,477,629,591
140	Adjustment to Rate Base	(Line 58)	-320,339,631
141	Rate Base	(Line 59)	1,157,289,960
142	O&M	(Line 85)	42,736,238
143	Depreciation & Amortization	(Line 97)	47,664,245
144	Taxes Other than Income	(Line 99)	1,300,981
145	Investment Return	(Line 127)	83,138,241
146	Income Taxes	(Line 138)	5,187,661
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	180,027,366
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	1,740,104,660
149	Excluded Transmission Facilities	(Note M) Attachment 5	0
150	Included Transmission Facilities	(Line 148 - 149)	1,740,104,660
151	Inclusion Ratio	(Line 150 / 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	180,027,366
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	180,027,366
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	(Note N) Attachment 3 PJM Data	4,392,862
155	Interest on Network Credits		-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	175,634,505
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	175,634,505
158	Net Transmission Plant	(Line 19 - 30)	1,446,581,355
159	Net Plant Carrying Charge	(Line 157 / 158)	12.1413%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	9.1167%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.0108%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	87,308,603
163	Increased Return and Taxes	Attachment 4	96,374,935
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	183,683,538
165	Net Transmission Plant	(Line 19 - 30)	1,446,581,355
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	12.6978%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	9.6731%
168	Net Revenue Requirement	(Line 156)	175,634,505
169	True-up amount	Attachment 6A, line 4, column j	-
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	293,038
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171)	175,927,543
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	2,631
174	Rate (\$/MW-Year)	(Line 172 / 173)	66,867
175	Network Service Rate (\$/MW/Year)	(Line 174)	66,867

## Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plan 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 expect to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9.
- C 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.
- 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.
- 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 Education and outreach expenses relating to transmission, for example siting or billing;
- K 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 ER05-51
- L 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 payment (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A
- O Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 15!
- 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 month) 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
- U Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(f)-1(f)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- X 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 balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Y 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. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

END

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocate  
Attachment 1A - ADIT Summary**

Rate Year = **Actuals for the 12 Months Ended December 31, 2021**

**Accumulated Deferred Income Taxes (Account No. 190)**

Line	(A) Month	(B) Days in Period			(E) Proration Amount (Column C / Column D)
		(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	
1	ADIT Subject to Proration				
2	January	31	-	214	50.00%
3	February	28	-	214	50.00%
4	March	31	-	214	50.00%
5	April	30	-	214	50.00%
6	May	31	-	214	50.00%
7	June	30	185	214	86.45%
8	July	31	154	214	71.96%
9	August	31	123	214	57.48%
10	September	30	93	214	43.46%
11	October	31	62	214	28.97%
12	November	30	32	214	14.95%
13	December	31	1	214	0.47%
14	Total (Sum of Lines 2 - 13)	365			

Projection - Proration of Deferred Tax Activity (Note A)		
(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity - (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)
12/31/2020 (Actual)	-	-
(Note F)	-	-
(Col. (H), Line 15 + Line 16)	15,125,590	15,125,590
2021 Projected	16,211,638	16,211,638
(Note F)	-	-
(Col. (H), Line 18 + Line 19)	16,211,638	16,211,638
(Col. (H), Line 17 + Line 20) / 2	-	15,668,614
(Col. (H), Line 13)	-	15,668,614
(Col. (H), Line 21 + Line 22)	-	15,668,614

Actual - Proration of Deferred Tax Activity (Note B)				
(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
12/31/2020 (Actual)	-	-	-	-
(Note B)	-	-	-	-
(Col. (M), Line 15 + Line 16)	-	-	-	15,125,590
12/31/2021 (Actual)	-	-	-	14,636,714
(Note B)	-	-	-	-
(Col. (M), Line 18 + Line 19)	-	-	-	14,636,714
(Col. (M), Line 17 + Line 20) / 2	-	-	-	14,881,152
(Col. (M), Line 13)	-	-	-	14,881,152
(Col. (M), Line 21 + Line 22)	-	-	-	14,881,152

15	Beginning Balance - ADIT Not Subject to Proration				
16	Beginning Balance - ADIT Adjustment				
17	Beginning Balance - DTA / (DTL)				
18	Ending Balance - ADIT Not Subject to Proration				
19	Ending Balance - ADIT Adjustment				
20	Ending Balance - DTA / (DTL)				
21	Average Balance as adjusted (non-prorated)				
22	Prorated ADIT				
23	Amount for Attachment H-1A, Line 40a				

12/31/2020 (Actual)	-	15,125,590	12/31/2020 (Actual)	-	15,125,590
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 15 + Line 16)	15,125,590	-	(Col. (M), Line 15 + Line 16)	15,125,590	-
2021 Projected	16,211,638	-	12/31/2021 (Actual)	14,636,714	-
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 18 + Line 19)	16,211,638	-	(Col. (M), Line 18 + Line 19)	14,636,714	-
(Col. (H), Line 17 + Line 20) / 2	-	15,668,614	(Col. (M), Line 17 + Line 20) / 2	-	14,881,152
(Col. (H), Line 13)	-	15,668,614	(Col. (M), Line 13)	-	14,881,152
(Col. (H), Line 21 + Line 22)	-	15,668,614	(Col. (M), Line 21 + Line 22)	-	14,881,152

12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-
(Note B)	-	-	(Note B)	-	-
(Col. (M), Line 15 + Line 16)	-	-	(Col. (M), Line 15 + Line 16)	-	15,125,590
2021 Projected	16,211,638	-	12/31/2021 (Actual)	14,636,714	-
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 18 + Line 19)	16,211,638	-	(Col. (M), Line 18 + Line 19)	14,636,714	-
(Col. (H), Line 17 + Line 20) / 2	-	15,668,614	(Col. (M), Line 17 + Line 20) / 2	-	14,881,152
(Col. (H), Line 13)	-	15,668,614	(Col. (M), Line 13)	-	14,881,152
(Col. (H), Line 21 + Line 22)	-	15,668,614	(Col. (M), Line 21 + Line 22)	-	14,881,152

**Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)**

Line	(A) Month	(B) Days in Period			(E) Proration Amount (Column C / Column D)
		(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	
24	ADIT Subject to Proration				
25	January	31	-	214	50.00%
26	February	28	-	214	50.00%
27	March	31	-	214	50.00%
28	April	30	-	214	50.00%
29	May	31	-	214	50.00%
30	June	30	185	214	86.45%
31	July	31	154	214	71.96%
32	August	31	123	214	57.48%
33	September	30	93	214	43.46%
34	October	31	62	214	28.97%
35	November	30	32	214	14.95%
36	December	31	1	214	0.47%
37	Total (Sum of Lines 25 - 36)	365			

Projection - Proration of Deferred Tax Activity (Note A)		
(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity - (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)
12/31/2020 (Actual)	-	-
(Note F)	-	-
(Col. (H), Line 38 + Line 39)	-	-
2021 Projected	-	-
(Note F)	-	-
(Col. (H), Line 41 + Line 42)	-	-
(Col. (H), Line 40 + Line 43) / 2	-	-
(Col. (H), Line 36)	-	-
(Col. (H), Line 44 + Line 45)	-	-

Actual - Proration of Deferred Tax Activity (Note B)				
(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
12/31/2020 (Actual)	-	-	-	-
(Note B)	-	-	-	-
(Col. (M), Line 38 + Line 39)	-	-	-	-
12/31/2021 (Actual)	-	-	-	-
(Note B)	-	-	-	-
(Col. (M), Line 41 + Line 42)	-	-	-	-
(Col. (M), Line 40 + Line 43) / 2	-	-	-	-
(Col. (M), Line 36)	-	-	-	-
(Col. (M), Line 44 + Line 45)	-	-	-	-

38	Beginning Balance - ADIT Not Subject to Proration				
39	Beginning Balance - ADIT Adjustment				
40	Beginning Balance - DTA / (DTL)				
41	Estimated Ending Balance - ADIT Not Subject to Proration				
42	Ending Balance - ADIT Adjustment				
43	Ending Balance - DTA / (DTL)				
44	Average Balance as adjusted (non-prorated)				
45	Prorated ADIT				
46	Amount for Attachment H-1A, Line 40b				

12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 38 + Line 39)	-	-	(Col. (M), Line 38 + Line 39)	-	-
2021 Projected	-	-	12/31/2021 (Actual)	-	-
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 41 + Line 42)	-	-	(Col. (M), Line 41 + Line 42)	-	-
(Col. (H), Line 40 + Line 43) / 2	-	-	(Col. (M), Line 40 + Line 43) / 2	-	-
(Col. (H), Line 36)	-	-	(Col. (M), Line 36)	-	-
(Col. (H), Line 44 + Line 45)	-	-	(Col. (M), Line 44 + Line 45)	-	-

12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-
(Note B)	-	-	(Note B)	-	-
(Col. (M), Line 38 + Line 39)	-	-	(Col. (M), Line 38 + Line 39)	-	-
2021 Projected	-	-	12/31/2021 (Actual)	-	-
(Note F)	-	-	(Note B)	-	-
(Col. (H), Line 41 + Line 42)	-	-	(Col. (M), Line 41 + Line 42)	-	-
(Col. (H), Line 40 + Line 43) / 2	-	-	(Col. (M), Line 40 + Line 43) / 2	-	-
(Col. (H), Line 36)	-	-	(Col. (M), Line 36)	-	-
(Col. (H), Line 44 + Line 45)	-	-	(Col. (M), Line 44 + Line 45)	-	-

**Accumulated Deferred Income Taxes - Property (Account No. 282)**

Line	(A) Month	(B) Days in Period			(E) Proration Amount (Column C / Column D)
		(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	
47	ADIT Subject to Proration				
48	January	31	-	214	50.00%
49	February	28	-	214	50.00%
50	March	31	-	214	50.00%
51	April	30	-	214	50.00%
52	May	31	-	214	50.00%
53	June	30	185	214	86.45%
54	July	31	154	214	71.96%
55	August	31	123	214	57.48%
56	September	30	93	214	43.46%
57	October	31	62	214	28.97%
58	November	30	32	214	14.95%
59	December	31	1	214	0.47%
60	Total (Sum of Lines 48 - 59)	365			

Projection - Proration of Deferred Tax Activity (Note A)		
(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity - (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)
12/31/2020 (Actual)	-	(89,697,238)
(465,580)	(232,790)	(89,930,027)
(462,924)	(231,462)	(90,161,489)
(423,198)	(211,599)	(90,373,088)
(413,552)	(206,776)	(90,579,864)
(403,749)	(201,875)	(90,781,739)
(394,752)	(194,257)	(91,122,996)
(387,591)	(188,013)	(91,404,009)
(381,511)	(182,774)	(91,626,784)
(374,788)	(177,221)	(91,794,005)
(361,636)	(170,567)	(91,904,572)
(348,775)	(162,249)	(91,961,211)
(331,878)	(152,738)	(91,962,949)
(4,858,922)	(2,265,712)	-

Actual - Proration of Deferred Tax Activity (Note B)				
(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
12/31/2020 (Actual)	-	-	-	(89,697,238)
(306,245)	159,335	(153,122)	-	(89,850,360)
(303,286)	159,638	(151,643)	-	(90,002,003)
(315,052)	108,148	(157,526)	-	(90,159,629)
(295,210)	118,342	(147,605)	-	(90,307,134)
(288,729)	115,020	(144,365)	-	(90,451,498)
(305,475)	89,276	(204,079)	-	(90,715,578)
(277,656)	112,843	(199,809)	-	(90,915,386)
(272,218)	115,373	(156,462)	-	(91,071,848)
(300,785)	84,004	(130,715)	-	(91,202,563)
(268,129)	113,507	(77,682)	-	(91,280,245)
(265,249)	113,527	(39,663)	-	(91,319,909)
(195,415)	176,463	(913)	-	(91,320,822)
(3,393,449)	1,465,473	(1,623,584)	-	-

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocate  
Attachment 1A - ADIT Summary**

Rate Year = **Actuals for the 12 Months Ended December 31, 2021**

61	Beginning Balance - ADIT Not Subject to Proration	12/31/2020 (Actual)	(179,760,361)	12/31/2020 (Actual)	(179,760,361)
62	Beginning Balance - ADIT Depreciation Adjustment	(Note F)	-	-	-
63	Beginning Balance - DTA / (DTL)	(Col. (H), Line 61 + Line 62)	(179,760,361)	(Col. (M), Line 61 + Line 62)	(179,760,361)
64	Estimated Ending Balance - ADIT Not Subject to Proration	2021 Projected	(188,855,433)	12/31/2021 (Actual)	(188,855,433)
65	Ending Balance - ADIT Depreciation Adjustment	(Note F)	-	-	-
66	Ending Balance - DTA / (DTL)	(Col. (H), Line 64 + Line 65)	(188,855,433)	(Col. (M), Line 64 + Line 65)	(188,855,433)
67	Average Balance as adjusted (non-prorated)	((Col. (H), Line 63 + Line 66) / 2)	(184,307,897)	((Col. (M), Line 63 + Line 66) / 2)	(184,307,897)
68	Prorated ADIT	(Col. (H), Line 59)	(61,862,949)	(Col. (M), Line 59)	(61,862,949)
69	Amount for Attachment H-1A, Line 40c	(Col. (H), Line 67 + Line 68)	(276,270,846)	(Col. (M), Line 67 + Line 68)	(276,270,846)

**Accumulated Deferred Income Taxes - Other (Account No. 283)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration												
71	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
72	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
73	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
74	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
75	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
77	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
78	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
79	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
80	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
82	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365				-	-	-	-	-	-	-	-
84	Beginning Balance - ADIT Not Subject to Proration	12/31/2020 (Actual)				(2,010,012)		12/31/2020 (Actual)					(2,010,012)
85	Beginning Balance - ADIT Adjustment	(Note F)				-		-					-
86	Beginning Balance - DTA / (DTL)	(Col. (H), Line 84 + Line 85)				(2,010,012)		(2,010,012)					(2,010,012)
87	Estimated Ending Balance - ADIT Not Subject to Proration	2021 Projected				(1,659,743)		12/31/2021 (Actual)					(1,717,051)
88	Ending Balance - ADIT Adjustment	(Note F)				-		-					-
89	Ending Balance - DTA / (DTL)	(Col. (H), Line 87 + Line 88)				(1,659,743)		(1,659,743)					(1,717,051)
90	Average Balance as adjusted (non-prorated)	((Col. (H), Line 86 + Line 89) / 2)				(1,834,878)		(1,834,878)					(1,863,531)
91	Prorated ADIT	(Col. (H), Line 82)				-		-					-
92	Amount for Attachment H-1A, Line 40d	(Col. (H), Line 90 + Line 91)				(1,834,878)		(1,834,878)					(1,863,531)

**Accumulated Deferred Investment Tax Credits (Account No. 255)**

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration												
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
105	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365				-	-	-	-	-	-	-	-
107	Beginning Balance - DITC Not Subject to Proration	12/31/2020 (Actual)				-		-	12/31/2020 (Actual)				-
108	Beginning Balance - DITC Adjustment	(Note F)				-		-	-				-
109	Beginning Balance - DITC	(Col. (H), Line 107 + Line 108)				-		-	-				-
110	Estimated Ending Balance - DITC Not Subject to Proration	2021 Projected				-		-	12/31/2021 (Actual)				-
111	Ending Balance - DITC Adjustment	(Note F)				-		-	-				-
112	Ending Balance - DITC	(Col. (H), Line 110 + Line 111)				-		-	-				-
113	Average Balance as adjusted (non-prorated)	((Col. (H), Line 109 + Line 112) / 2)				-		-	-				-
114	Prorated DITC	(Col. (H), Line 105)				-		-	-				-
115	Amount for Attachment H-1A, Line 40e	(Col. (H), Line 113 + Line 114)				-		-	-				-

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated  
Attachment 1A - ADIT Summary**

Rate Year = **Actuals for the 12 Months Ended December 31, 2021**

**Instructions**

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

Rate Year    True-up Adjustment    Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

**Notes**

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B** The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1B - ADIT Worksheet - End of Year**

		December 31, 2021 (Projected)				
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	14,636,714	-	-	13,901,601	735,113
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(199,881,683)	-	-	(199,881,683)	-
4	ADIT-283	(1,717,051)	-	-	(186,820)	(1,530,231)
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	<b>(186,962,020)</b>	<b>-</b>	<b>-</b>	<b>(186,166,902)</b>	<b>(795,118)</b>

Line	Description	Total
7	ADIT (Reacquired Debt)	(899,718)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283. Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-190 (Not Subject to Proration)</b>						
Accrued Benefits	828,342	-	-	-	828,342	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	1,896,836	-	-	-	1,896,836	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	264,694	264,694	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Lega	51,301	51,301	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	3,466,211	-	-	-	3,466,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Other Expenses	1,667,913	1,667,913	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	142,028	-	-	-	142,028	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	3,738	-	-	-	3,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	904,894	904,894	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Worker's Compensation	2,970,821	-	-	1,291,968	1,678,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	17,982,112	17,982,112	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	2,475,361	2,475,361	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	21,840	-	-	-	21,840	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Deferred Revenue	3,025,887	3,025,887	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
NJ AMA Credit	443,467	-	-	443,467	-	- ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Other Deferred Credits	49,151	49,151	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	8,686,155	8,686,155	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	24,563	24,563	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(2,098)	(2,098)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Charitable Contribution Carryforward	253,613	253,613	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	42,786,097	7,839,061	-	34,947,036	-	- The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	672,385	-	-	672,385	-	- Pursuant to the requirements of ASC 740, 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 of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,511	13,511	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	56,700,569	56,700,569	-	-	-	- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>145,329,393</b>	<b>99,936,688</b>	<b>-</b>	<b>37,354,856</b>	<b>8,037,849</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	(672,385)	-	-	(672,385)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / liabilities	(56,700,569)	(56,700,569)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(3,466,211)	-	-	-	(3,466,211)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>84,490,228</b>	<b>43,236,119</b>	<b>-</b>	<b>36,682,471</b>	<b>4,571,638</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>14,636,714</b>	<b>-</b>	<b>-</b>	<b>13,901,601</b>	<b>735,113</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Subtotal: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-					
Less: OPEB related ADIT, Above if not separately remove	-					
<b>Total: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	-
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	-

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	145,329,393	99,936,688	-	37,354,856	8,037,849	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>145,329,393</b>	<b>99,936,688</b>	<b>-</b>	<b>37,354,856</b>	<b>8,037,849</b>	

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
  - ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Not Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(527,204,710)	227,641	-	(527,432,351)	-	- ADIT attributable to plant in service that is included in rate base
CIAC	20,072,943	20,072,943	-	-	-	- ADIT attributable to contributions-in-aid of construction excluded from rate base
Plant Deferred Taxes - Flow-through	(15,326,374)	(15,326,374)	-	-	-	- Plant related basis difference not currently includible in rate base
AFUDC Equity	(10,604,085)	(7,818,060)	(2,786,025)	-	-	- Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(533,062,225)</b>	<b>(2,843,850)</b>	<b>(2,786,025)</b>	<b>(527,432,351)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	15,326,374	15,326,374	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,604,085	7,818,060	2,786,025	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(507,131,767)</b>	<b>20,300,584</b>	<b>-</b>	<b>(527,432,351)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(199,881,683)</b>	<b>-</b>	<b>-</b>	<b>(199,881,683)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(245,640,515)	-	-	(245,640,515)	-	- ADIT attributable to plant in service that is included in rate base
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(245,640,515)</b>	<b>-</b>	<b>-</b>	<b>(245,640,515)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(245,640,515)</b>	<b>-</b>	<b>-</b>	<b>(245,640,515)</b>	<b>-</b>	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(93,090,686)</b>	<b>-</b>	<b>-</b>	<b>(93,090,686)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282</b>						
ADIT-282 (Not Subject to Proration)	(533,062,225)	(2,843,850)	(2,786,025)	(527,432,351)	-	
ADIT-282 (Subject to Proration)	(245,640,515)	-	-	(245,640,515)	-	
<b>Total - Pg. 275 (Form 1-F filer: see note 7, below)</b>	<b>(778,702,740)</b>	<b>(2,843,850)</b>	<b>(2,786,025)</b>	<b>(773,072,865)</b>	<b>-</b>	

**Instructions for Account 282:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.



(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,391,980)	-	-	(2,391,980)	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit
<b>Subtotal: ADIT-255 (Form No. 1 p. 266 &amp; 267)</b>	(2,391,980)	-	-	(2,391,980)	-	
Less: Adjustment to rate base	2,391,980			2,391,980		
<b>Total: ADIT-255</b>	-	-	-	-	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Unamortized Investment Tax Credit - Transmissior</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	316,224	-	-	316,224	-	Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization
<b>Subtotal: (Form No. 1 p. 266 &amp; 267)</b>	316,224	-	-	316,224	-	
Wages & Salary Allocator					16.08%	
Gross Plant Allocator				37.90%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>	119,840	-	-	119,840	-	

END

**Atlantic City Electric Company  
Accumulated Deferred Income Taxes (ADIT)  
Attachment 1B - ADIT Worksheet - End of Year**

		December 31, 2020 (Actual)				
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	15,125,590	-	-	14,229,289	896,301
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(179,760,361)	-	-	(179,760,361)	-
4	ADIT-283	(2,010,012)	-	(378,604)	51,643	(1,683,050)
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	<b>(166,644,783)</b>	<b>-</b>	<b>(378,604)</b>	<b>(165,479,429)</b>	<b>(786,749)</b>
Line	Description	Total				
7	ADIT (Reacquired Debt)	(1,038,322)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-190 (Not Subject to Proration)</b>						
Accrued Benefits	910,738	-	-	-	910,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	2,337,728	-	-	-	2,337,728	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	335,671	335,671	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Lega	17,566	17,566	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	4,854,641	-	-	-	4,854,641	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,181,574	2,181,574	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Payroll Taxes - AIP	172,674	-	-	-	172,674	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-	2,249	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-	2,462	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	877,641	877,641	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Worker's Compensation	3,027,490	-	-	-	3,027,490	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12,178,747	12,178,747	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	1,593,988	1,593,988	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	20,114	20,114	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Revenue	3,289,206	3,289,206	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
NJ AMA Credit	443,461	-	-	443,461	-	ADIT relates to all functions and attributable to plant in service that is included in rate base
Other Deferred Credits	49,151	49,151	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Prepaid Taxes	(130,870)	(130,870)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	8,082,488	8,082,488	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	305,981	305,981	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(210)	(210)	-	-	-	State Income Taxes
Charitable Contribution Carryforward	173,731	173,731	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	37,719,224	-	-	37,719,224	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	761,276	-	-	761,276	-	Pursuant to the requirements of ASC 740, 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 of unamortized ITC. These amounts are removed from rate base below.
Other 190	2,327	2,327	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	76,260,428	76,260,428	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. 1 balance is excluded from rate base and removed below.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Long-term Incentive Plan	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	<b>155,469,505</b>	<b>105,237,555</b>	<b>-</b>	<b>38,923,967</b>	<b>11,307,983</b>	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(761,276)	-	-	(761,276)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	(76,260,428)	(76,260,428)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	(4,854,641)	-	-	-	(4,854,641)	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	<b>73,593,161</b>	<b>28,977,127</b>	<b>-</b>	<b>38,162,691</b>	<b>6,453,342</b>	
Wages & Salary Allocator						
Gross Plant Allocator				37.29%	13.89%	
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>15,125,590</b>	<b>-</b>	<b>-</b>	<b>14,229,289</b>	<b>896,301</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>Subtotal: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-					
Less: OPEB related ADIT, Above if not separately remove	-					
<b>Total: ADIT-190 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555	-	38,923,967	11,307,983	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 234</b>	<b>155,469,505</b>	<b>105,237,555</b>	<b>-</b>	<b>38,923,967</b>	<b>11,307,983</b>	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)



(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Not Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(479,224,919)	2,889,066	-	(482,113,989)	-	- ADIT attributable to plant in service that is included in rate bas
CIAC	19,662,643	19,662,643	-	-	-	- ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,079,579)	(7,546,254)	(2,533,326)	-	-	- Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,583,707)	-	-	(15,583,707)	-	- Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	<b>(485,225,563)</b>	<b>15,005,459</b>	<b>(2,533,326)</b>	<b>(497,697,696)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,079,579	7,546,254	2,533,326	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	15,583,707	-	-	15,583,707	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(459,562,276)</b>	<b>22,551,712</b>	<b>-</b>	<b>(482,113,989)</b>	<b>-</b>	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(179,760,361)</b>	<b>-</b>	<b>-</b>	<b>(179,760,361)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282 (Subject to Proration)</b>						
Plant Deferred Taxes - FAS 106	(240,566,345)	-	-	(240,566,345)	-	ADIT attributable to plant in service that is included in rate bas
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	<b>(240,566,345)</b>	<b>-</b>	<b>-</b>	<b>(240,566,345)</b>	<b>-</b>	
Less: ASC 740 ADIT Adjustments excluded from rate bas	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITI	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately remove	-	-	-	-	-	
<b>Total: ADIT-282 (Not Subject to Proration)</b>	<b>(240,566,345)</b>	<b>-</b>	<b>-</b>	<b>(240,566,345)</b>	<b>-</b>	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	<b>(89,697,238)</b>	<b>-</b>	<b>-</b>	<b>(89,697,238)</b>	<b>-</b>	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
<b>ADIT-282</b>						
ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)	-	
ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
<b>Total - Pg. 275 (Form 1-F filer: see note 7, below)</b>	<b>(725,791,908)</b>	<b>15,005,459</b>	<b>(2,533,326)</b>	<b>(738,264,041)</b>	<b>-</b>	

**Instructions for Account 282:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.



(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,708,204)			(2,708,204)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit.
<b>Subtotal: ADIT-255 (Form No. 1 p. 266 &amp; 267)</b>	(2,708,204)	-	-	(2,708,204)	-	
Less: Adjustment to rate base	2,708,204			2,708,204		
<b>Total: ADIT-255</b>	-	-	-	-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Unamortized Investment Tax Credit - Transmissior</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	325,763			325,763		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
<b>Subtotal: (Form No. 1 p. 266 &amp; 267)</b>	325,763	-	-	325,763	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>	121,464	-	-	121,464	-	

END

Atlantic City Electric Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT Rate Base Adjustment

Rate Year = 2021 Actuals for the 12 Months Ended December 31, 2021

Federal Deficient / (Excess) Deferred Income Taxes

Table with columns (A) through (M) showing monthly and annual data for Deficient / (Excess) Accumulated Deferred Income Taxes - Account No. 19. Includes rows for months (Jan-Dec), total sum, and ending balances.

Table with columns (A) through (M) showing monthly and annual data for Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28). Includes rows for months (Jan-Dec), total sum, and ending balances.

Table with columns (A) through (M) showing monthly and annual data for Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28). Includes rows for months (Jan-Dec), total sum, and ending balances.

Summary table with columns (A) through (E) for Unamortized Deficient / (Excess) ADIT - Federal (Projected) and (F) through (M) for Unamortized Deficient / (Excess) ADIT - Federal (Actual).

State Deficient / (Excess) Deferred Income Taxes

Table with columns (A) through (M) showing monthly and annual data for Deficient / (Excess) Accumulated Deferred Income Taxes - Account No. 19. Includes rows for months (Jan-Dec), total sum, and ending balances.

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Prisense Proration (Actual vs Projected) (Note D)	Prisense Proration (Actual vs Projected) (Note E)	Prisense Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Proration				12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-	-	-
98	January	31	-	2/4	50.00%	-	-	-	-	-	-	-
99	February	28	-	2/4	50.00%	-	-	-	-	-	-	-
100	March	31	-	2/4	50.00%	-	-	-	-	-	-	-
101	April	30	-	2/4	50.00%	-	-	-	-	-	-	-
102	May	31	-	2/4	50.00%	-	-	-	-	-	-	-
103	June	30	185	2/4	86.45%	-	-	-	-	-	-	-
104	July	31	154	2/4	71.96%	-	-	-	-	-	-	-
105	August	31	123	2/4	57.48%	-	-	-	-	-	-	-
106	September	30	93	2/4	43.46%	-	-	-	-	-	-	-
107	October	31	62	2/4	28.97%	-	-	-	-	-	-	-
108	November	30	32	2/4	14.95%	-	-	-	-	-	-	-
109	December	31	7	2/4	9.47%	-	-	-	-	-	-	-
110	Total (Sum of Lines 98 - 109)				365	-	-	-	-	-	-	-
111	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration				12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-	-	-
112	Beginning Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
113	Beginning Balance - Deficient / (Excess) ADIT				(Col. H), Line 111 + Line 112	-	-	(Col. M), Line 111 + Line 112	-	-	-	-
114	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration				2021 Projected	-	-	12/31/2021 (Actual)	-	-	-	-
115	Ending Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
116	Ending Balance - Deficient / (Excess) ADIT				(Col. H), Line 114 + Line 115	-	-	(Col. M), Line 114 + Line 115	-	-	-	-
117	Average Balance as adjusted (non-prorated)				(Col. H), Line 113 + Line 116) / 2	-	-	(Col. M), Line 113 + Line 116) / 2	-	-	-	-
118	Prorated Deficient / (Excess) ADIT				(Col. H), Line 109)	-	-	(Col. M), Line 109)	-	-	-	-
119	Deficient / (Excess) ADIT - Account 282				(Col. H), Line 117 + Line 118	-	-	(Col. M), Line 117 + Line 118	-	-	-	-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 28)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Prisense Proration (Actual vs Projected) (Note D)	Prisense Proration (Actual vs Projected) (Note E)	Prisense Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration				12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-	-	-
121	January	31	-	2/4	50.00%	-	-	-	-	-	-	-
122	February	28	-	2/4	50.00%	-	-	-	-	-	-	-
123	March	31	-	2/4	50.00%	-	-	-	-	-	-	-
124	April	30	-	2/4	50.00%	-	-	-	-	-	-	-
125	May	31	-	2/4	50.00%	-	-	-	-	-	-	-
126	June	30	185	2/4	86.45%	-	-	-	-	-	-	-
127	July	31	154	2/4	71.96%	-	-	-	-	-	-	-
128	August	31	123	2/4	57.48%	-	-	-	-	-	-	-
129	September	30	93	2/4	43.46%	-	-	-	-	-	-	-
130	October	31	62	2/4	28.97%	-	-	-	-	-	-	-
131	November	30	32	2/4	14.95%	-	-	-	-	-	-	-
132	December	31	7	2/4	9.47%	-	-	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)				365	-	-	-	-	-	-	-
134	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration				12/31/2020 (Actual)	-	-	12/31/2020 (Actual)	-	-	-	-
135	Beginning Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
136	Beginning Balance - Deficient / (Excess) ADIT				(Col. H), Line 134 + Line 135	-	-	(Col. M), Line 134 + Line 135	-	-	-	-
137	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration				2021 Projected	-	-	12/31/2021 (Actual)	-	-	-	-
138	Ending Balance - Deficient / (Excess) ADIT Adjustment				(Note F)	-	-	-	-	-	-	-
139	Ending Balance - Deficient / (Excess) ADIT				(Col. H), Line 137 + Line 138	-	-	(Col. M), Line 137 + Line 138	-	-	-	-
140	Average Balance as adjusted (non-prorated)				(Col. H), Line 136 + Line 139) / 2	-	-	(Col. M), Line 136 + Line 139) / 2	-	-	-	-
141	Prorated Deficient / (Excess) ADIT				(Col. H), Line 132)	-	-	(Col. M), Line 132)	-	-	-	-
142	Deficient / (Excess) ADIT - Account 283				(Col. H), Line 140 + Line 141	-	-	(Col. M), Line 140 + Line 141	-	-	-	-

Unamortized Deficient / (Excess) ADIT - State (Projected)			Unamortized Deficient / (Excess) ADIT - State (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	EDY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EDY Balance
143	ADIT - 190 (Col. (H), Line 96)	\$ -	ADIT - 190	(Col. (M), Line 96)	\$ -
144	ADIT - 282 (Col. (H), Line 119)	-	ADIT - 282	(Col. (M), Line 119)	-
145	ADIT - 283 (Col. (H), Line 142)	-	ADIT - 283	(Col. (M), Line 142)	-
146	Unamortized Deficient / (Excess) ADIT - Stat (Entered in ATT H-1A, Line 415)	\$ -	Unamortized Deficient / (Excess) ADIT - Stat (Entered in ATT H-1A, Line 415)		\$ -

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year True-Up Adjustment  Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, see Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this worksheet apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) and averaging in accordance with IRC Section 160(b)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) reserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x (Column (J)/Column (F)). If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (L). In other situations, enter zero.
- F IRS normalization adjustment

**Atlantic City Electric Company**  
**Deficient / (Excess) Deferred Income Taxes - Transmission Allocated**  
**Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet**

Federal Deficient / (Excess) Deferred Income Taxes							
Tax Cuts and Jobs Act of 2017							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) December 31, 2020 BOY Balance	(F) Current Year Amortization	(G) December 31, 2021 EOY Balance
1	<b>Unprotected Non-Property</b>						
2	ADIT - 190	(Note A)	4 Years	\$ (831,666)	\$ (207,917)	\$ 207,917	\$ -
3	ADIT - 281	(Note A)	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	4 Years	(5,013,302)	(1,253,326)	1,253,326	-
6	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (5,844,968)</b>	<b>\$ (1,461,242)</b>	<b>\$ 1,461,242</b>	<b>\$ -</b>
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	5 Years	-	-	-	-
9	ADIT - 281	(Note A)	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	5 Years	(54,437,931.94)	(21,775,173)	10,887,586	(10,887,586.45)
11	ADIT - 283	(Note A)	5 Years	-	-	-	-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (54,437,932)</b>	<b>\$ (21,775,173)</b>	<b>\$ 10,887,586</b>	<b>\$ (10,887,586)</b>
13	<b>Protected Property</b>						
14	ADIT - 190	(Note A)	ARAM	\$ 3,570,954	\$ 3,570,954	-	\$ 3,570,954
15	ADIT - 281	(Note A)	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	ARAM	(51,415,785)	(49,545,985)	857,223	(48,688,762)
17	ADIT - 283	(Note A)	ARAM	-	-	-	-
18	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (47,844,831)</b>	<b>\$ (45,975,031)</b>	<b>\$ 857,223</b>	<b>\$ (45,117,808)</b>
19	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,127,731)</b>	<b>\$ (69,211,446)</b>	<b>\$ 13,206,052</b>	<b>\$ (56,005,394)</b>
Tax Reform Act of 1986							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)	(E) December 31, 2020 BOY Balance	(F) Current Year Amortization	(G) December 31, 2021 EOY Balance
20	<b>Protected Property</b>						
21	ADIT - 190	(Note B)	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	ARAM	(228,106)	(102,444)	102,444	-
24	ADIT - 283	(Note B)	ARAM	-	-	-	-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (228,106)</b>	<b>\$ (102,444)</b>	<b>\$ 102,444</b>	<b>\$ -</b>
26	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (228,106)</b>	<b>\$ (102,444)</b>	<b>\$ 102,444</b>	<b>\$ -</b>
Total Federal Deficient / (Excess) Deferred Income Taxes							
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) December 31, 2020 BOY Balance	(F) Current Year Amortization	(G) December 31, 2021 EOY Balance
27	<b>Unprotected Non-Property</b>						
28	ADIT - 190			\$ (831,666)	\$ (207,917)	\$ 207,917	\$ -
29	ADIT - 281			-	-	-	-
30	ADIT - 282			-	-	-	-
31	ADIT - 283			(5,013,302)	(1,253,326)	1,253,326	-
32	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (5,844,968)</b>	<b>\$ (1,461,242)</b>	<b>\$ 1,461,242</b>	<b>\$ -</b>
33	<b>Unprotected Property</b>						
34	ADIT - 190			\$ -	\$ -	\$ -	\$ -
35	ADIT - 281			-	-	-	-
36	ADIT - 282			(54,437,932)	(21,775,173)	10,887,586	(10,887,586)
37	ADIT - 283			-	-	-	-
38	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (54,437,932)</b>	<b>\$ (21,775,173)</b>	<b>\$ 10,887,586</b>	<b>\$ (10,887,586)</b>
39	<b>Protected Property</b>						
40	ADIT - 190			\$ 3,570,954	\$ 3,570,954	\$ -	\$ 3,570,954
41	ADIT - 281			-	-	-	-
42	ADIT - 282			(51,643,891)	(49,648,429)	959,667	(48,688,762)
43	ADIT - 283			-	-	-	-
44	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ (48,072,937)</b>	<b>\$ (46,077,475)</b>	<b>\$ 959,667</b>	<b>\$ (45,117,808)</b>
45	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,355,837)</b>	<b>\$ (69,313,890)</b>	<b>\$ 13,308,496</b>	<b>\$ (56,005,394)</b>

Total Federal Deficient / (Excess) Deferred Income Taxes							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
46	ADIT - 190			\$ 2,739,288	\$ 3,363,037	\$ 207,917	\$ 3,570,954
47	ADIT - 281			-	-	-	-
48	ADIT - 282			(108,081,823)	(71,423,602)	11,847,254	(56,576,348)
49	ADIT - 283			(5,013,302)	(1,253,326)	1,253,326	-
50	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ (108,355,837)</b>	<b>\$ (69,313,890)</b>	<b>\$ 13,308,496</b>	<b>\$ (56,005,394)</b>
51	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.39	1.39	1.39	1.39
52	<b>Regulatory Asset / (Liability)</b>			<b>\$ (150,724,491)</b>	<b>\$ (96,416,595)</b>	<b>\$ 18,512,305</b>	<b>\$ (77,904,290)</b>

Federal Income Tax Regulatory Asset / (Liability)							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Regulatory Assets / (Liabilities)	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			(150,724,491)	(96,416,595)	18,512,305	(77,904,290)
55	<b>Total - Transmission Regulatory Asset / (Liability)</b>			<b>\$ (150,724,491)</b>	<b>\$ (96,416,595)</b>	<b>\$ 18,512,305</b>	<b>\$ (77,904,290)</b>

**State Deficient / (Excess) Deferred Income Taxes**

State Tax Rate Change							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
56	<b>Unprotected Non-Property</b>			\$ -	\$ -	\$ -	\$ -
57	ADIT - 190		4 Years	-	-	-	-
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
62	<b>Unprotected Property</b>			\$ -	\$ -	\$ -	\$ -
63	ADIT - 190		5 Years	-	-	-	-
64	ADIT - 281		5 Years	-	-	-	-
65	ADIT - 282		5 Years	-	-	-	-
66	ADIT - 283		5 Years	-	-	-	-
67	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
68	<b>Protected Property</b>			\$ -	\$ -	\$ -	\$ -
69	ADIT - 190		NA	-	-	-	-
70	ADIT - 281		NA	-	-	-	-
71	ADIT - 282		NA	-	-	-	-
72	ADIT - 283		NA	-	-	-	-
73	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
74	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total State Deficient / (Excess) Deferred Income Taxes**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
75	<b>Unprotected Non-Property</b>			\$ -	\$ -	\$ -	\$ -
76	ADIT - 190			-	-	-	-
77	ADIT - 281			-	-	-	-
78	ADIT - 282			-	-	-	-
79	ADIT - 283			-	-	-	-
80	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
81	<b>Unprotected Property</b>			\$ -	\$ -	\$ -	\$ -
82	ADIT - 190			-	-	-	-
83	ADIT - 281			-	-	-	-
84	ADIT - 282			-	-	-	-
85	ADIT - 283			-	-	-	-
86	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
87	<b>Protected Property</b>			\$ -	\$ -	\$ -	\$ -
88	ADIT - 190			-	-	-	-
89	ADIT - 281			-	-	-	-
90	ADIT - 282			-	-	-	-
91	ADIT - 283			-	-	-	-
92	<b>Subtotal - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
93	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total State Deficient / (Excess) Deferred Income Taxes							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
75	ADIT - 190			\$ -	\$ -	\$ -	\$ -
76	ADIT - 281			-	-	-	-
77	ADIT - 282			-	-	-	-
78	ADIT - 283			-	-	-	-
79	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
80	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.39	1.39	1.39	1.39
81	<b>Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
82	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
83	Account 254 (Other Regulatory Liabilities)		-	-	-	-
84	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)						
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
85	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
86	Account 254 (Other Regulatory Liabilities)		(150,724,491)	(96,416,595)	18,512,305	(77,904,290)
87	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ (150,724,491)	\$ (96,416,595)	\$ 18,512,305	\$ (77,904,290)

**Instructions**

- For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

**Notes**

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where ACE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

**END**





**Atlantic City Electric Company**  
**Attachment 2 - Taxes Other Than Income Worksheet**

<b>Other Taxes</b>	<b>Page 263 Col (i)</b>	<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 Real property (State, Municipal or Local)	2,275,831		
2 Personal property	0		
3 City License	0		
4 Federal Excise			
<b>Total Plant Related</b>	2,275,831	37.8971%	862,474
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>	
5 Federal FICA & Unemployment and Unemployment( State)	2,727,054		
6			
<b>Total Labor Related</b>	2,727,054	16.0799%	438,507
<b>Other Included</b>		<b>Gross Plant Allocator</b>	
7 Miscellaneous			
<b>Total Other Included</b>	0	37.8971%	0
<b>Total Included</b>			1,300,981
<b>Excluded</b>			
8 State Franchise tax	-		
9 TEFA	-		
10 Use & Sales Tax	(383,294)		
10.1 BPU Assessment	3,454,421		
10.2 Excluded State Dist RA Amort in line 5	-		
11 Total "Other" Taxes (included on p. 263)	8,074,012		
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>8,074,012</u>		
13 Difference	(0)		

## 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**

		Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
<b>Account 454 - Rent from Electric Property</b>					
1 Rent from Electric Property - Transmission Related (Note 3)		\$ 1,630,357	Transmission	100%	\$ 1,630,357
2 Total Rent Revenues	(Sum Lines 1)	\$ 1,630,357			\$ 1,630,357
<b>Account 456 - Other Electric Revenues (Note 1)</b>					
3 Schedule 1A		\$ 833,860	Transmission	100%	\$ 833,860
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)			Transmission	100%	\$ -
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)		\$ 1,692,583	Transmission	100%	\$ 1,692,583
6 PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$ -
8 Professional Services (Note 3)			Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$ 619,380	Transmission	100%	\$ 619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	\$ -
11 Affiliate Credits		\$ 1,802,034	Wages and Salaries	16.08%	\$ 289,765
11a Miscellaneous Credits (Attachment 5)		\$ 371,242	Various		\$ 371,242
12 Gross Revenue Credits	(Sum Lines 2-11)	\$ 6,949,456			\$ 5,437,187
13 Less line 18g		\$ (1,044,325)	Transmission	100%	\$ (1,044,325)
14 Total Revenue Credits					\$ 4,392,862
<b>Revenue Adjustment to determine Revenue Credit</b>					
15	<p>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.</p> <p>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.</p> <p>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 18a - 18g, 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).</p>				
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	\$ 1,630,357			
18b	Costs associated with revenues in line 18a	\$ 458,293	Attachment 5 - Cost Support		
18c	Net Revenues (18a - 18b)	1,172,064			
18d	50% Share of Net Revenues (18c / 2)	586,032			
18e	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.	-			
18f	Net Revenue Credit (18d + 18e)	586,032			
18g	Line 18f less line 18a	(1,044,325)			
19	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.	40,595,849			
20	Amount offset in line 4 above	152,889,189			
21	Total Account 454, 456 and 456.1	200,434,494			
22	Note 4: SECA revenues booked in Account 447.				

## Atlantic City 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 127 + Line 138)	96,374,935
B	100 Basis Point increase in ROE		1.00%

## Return Calculation

59	Rate Base		(Line 39 + 58)	1,157,289,960
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	58,599,236
101	Less LTD Interest on Securitization E(Note P)		Attachment 8	694,223
102	Long Term Interest		"(Line 100 - line 101)"	57,905,013
103	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
104	Proprietary Capital		p112.16c	1,554,309,748
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)	1,554,309,748
	Capitalization			
108	Long Term Debt		p112.17c through 21c	1,501,677,768
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-3,200,706
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	899,718
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-2,251,230
113	Total Long Term Debt		(Sum Lines 108 to 112)	1,497,125,551
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	1,554,309,748
116	Total Capitalization		(Sum Lines 113 to 115)	3,051,435,299
117	Debt %	Total Long Term Debt	(Line 113 / 116)	50.0%
118	Preferred %	Preferred Stock	(Line 114 / 116)	0.0%
119	Common %	Common Stock	(Line 115 / 116)	50.0%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0387
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
		(Note J from Appendix A)		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0193
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)	0.0768
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	88,924,691

## Composite Income Taxes

	Income Tax Rates			
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)	21.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)	9.00%
130	P	(Percent of federal income tax deductible for state purposes)		0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		28.11%
132a	T / (1-T)			39.10%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3910
	ITC Adjustment		(Note U from ATT H-1A)	
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-119,840
134	Tax Gross-Up Factor		(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-166,699
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note T from ATT H-1A) Attachment 5, Line 136a	78,750
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136b	-13,308,496
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note T from ATT H-1A) Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-13,229,746
136f	Tax Gross-Up Factor		(Line 132b)	1.3910
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-18,402,763
137	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	(Line 132a * 127 * (1-(123 / 126)))	26,019,706
138	Total Income Taxes		(Line 135 + 136g + 137)	7,450,245



Outstanding Network Credits Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
55 Outstanding Network Credits	0	0	0
56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (504)	0	0	0

Extraordinary Property Loss			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
57 Extraordinary Property Loss	0	0	0

Interest on Outstanding Network Credits Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
58 Interest on Outstanding Network Credits	0	0	0

Facility Credits under Section 803 of the P.M. OAT and Facility Credits to be Vintaged per settlement in ERG-515			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
59 Facility Credits	0	0	0

P.M. Load Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
60 P.M. Load Cost Support	0	0	0

Statements BOEH (Present and Proposed Revenues)			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
61 Statements BOEH	0	0	0

Asset Depreciation - Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
62 Asset Depreciation	0	0	0

Expenses Related to Construction - Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
63 Expenses Related to Construction	0	0	0

Depreciation & Amortization - Cost Support			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
64 Depreciation & Amortization	0	0	0

PROP Expenses in FERC 528			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
65 PROP Expenses	0	0	0

Attachment 1 - Revenue Credit Breakdown			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
66 Revenue Credit Breakdown	0	0	0

Other Income Tax Adjustments			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
67 Other Income Tax Adjustments	0	0	0

FERC Form 5 2008, Operating Charges			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1	Form 100	Form 1000
68 Operating Charges	0	0	0
69 Operating Charges	0	0	0
70 Operating Charges	0	0	0
71 Operating Charges	0	0	0
72 Operating Charges	0	0	0
73 Operating Charges	0	0	0
74 Operating Charges	0	0	0
75 Operating Charges	0	0	0
76 Operating Charges	0	0	0
77 Operating Charges	0	0	0
78 Operating Charges	0	0	0
79 Operating Charges	0	0	0
80 Operating Charges	0	0	0
81 Operating Charges	0	0	0
82 Operating Charges	0	0	0
83 Operating Charges	0	0	0
84 Operating Charges	0	0	0
85 Operating Charges	0	0	0
86 Operating Charges	0	0	0
87 Operating Charges	0	0	0
88 Operating Charges	0	0	0
89 Operating Charges	0	0	0
90 Operating Charges	0	0	0
91 Operating Charges	0	0	0
92 Operating Charges	0	0	0
93 Operating Charges	0	0	0
94 Operating Charges	0	0	0
95 Operating Charges	0	0	0
96 Operating Charges	0	0	0
97 Operating Charges	0	0	0
98 Operating Charges	0	0	0
99 Operating Charges	0	0	0
100 Operating Charges	0	0	0



## Atlantic City Electric Company

## Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,170,902	1,023,283	1,764,123	-	-	-	14,078	\$ 3,972,385.41
Support Services	9,003,895	7,334,377	15,511,198	-	-	-	8,430,541	\$ 40,280,010.52
Financial Services	6,896,338	5,774,658	10,191,270	-	-	-	5,791	\$ 22,868,056.67
Human Resources	2,464,589	1,687,432	3,758,150	-	-	-	-	\$ 7,910,171.39
Legal Services	1,471,981	1,155,282	2,131,612	-	8,145	-	18,408	\$ 4,785,429.28
Customer Services	36,810,751	34,585,867	26,868,567	-	-	-	-	\$ 98,265,185.36
Information Technology	13,295,190	12,466,961	19,638,368	-	-	-	4,124	\$ 45,404,642.76
Government Affairs	4,189,774	4,384,631	5,920,593	-	-	-	1,973	\$ 14,496,970.73
Communication Services	2,133,910	1,785,685	3,109,870	-	-	-	2,851	\$ 7,032,316.04
Regulatory Services	8,325,432	7,140,194	10,202,029	-	-	-	3,192	\$ 25,670,846.12
Regulated Electric and Gas Operation Service	33,753,691	27,358,682	43,882,129	109,486	191,245	78,880	2,652	\$ 105,376,764.34
Supply Services	793,611	640,218	1,342,025	-	-	-	165	\$ 2,776,019.88
<b>Total</b>	<b>\$ 120,310,064</b>	<b>\$ 105,337,269</b>	<b>\$ 144,319,934</b>	<b>\$ 109,486</b>	<b>\$ 199,390</b>	<b>\$ 78,880</b>	<b>\$ 8,483,776</b>	<b>\$ 378,838,799</b>

4/22/22, 4:42 PM

FERC Form

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) 12/31/2021	Year/Period of Report: End of: 2021/ Q4		
<b>Schedule XVII - Analysis of Billing - Associate Companies (Account 457)</b>					
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	39,928,436	104,381,827	9,671	144,319,934
2	Delmarva Power & Light Company	33,023,014	87,280,747	6,303	120,310,064
3	Atlantic City Electric Company	25,094,483	80,237,256	5,530	105,337,269
4	Exelon Business Services Company, LLC	-	8,303,550	-	8,303,550
5	Commonwealth Edison Company	8,145	191,245	-	199,390
6	Baltimore Gas and Electric Company	44,572	64,914	-	109,486
7	Constellation NewEnergy, Inc.	-	104,125	-	104,125
8	PECO Energy Company	-	78,880	-	78,880
9	Pepco Holdings LLC	20,099	22,055	13	42,167
10	Connective Property & Investments, Inc	22,176	-	-	22,176
11	Exelon Corporation	11,758	-	-	11,758
12		-	-	-	0
40	Total	98,152,683	280,664,599	21,517	378,838,799

Service Company Billing Analysis by Utility FERC Account  
For the Twelve Months Ended December 31, 2021  
Total PHI

FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
107	Const Work In Progress	16,407,252	16,752,843	20,367,450	83,386	166,175	68,588	-	63,845,694	Not included
108	Accumulated Provision for Depreciation	2,030,308	1,785,072	1,385,239	17,498	0	-	-	5,218,117	Not included
163	Stores Expense Undistributed	687,438	546,872	1,179,742	-	-	-	-	2,414,053	Wage & Salary Factor
182.3	Other Regulatory Assets	522,803	93,670	616,831	-	-	-	-	1,233,305	Not included
184	Clearing Accounts - Other *	1,761,430	1,136,481	6,142,101	-	-	-	-	9,040,011	Not included
253	Other Deferred Credits	-	-	23,347	-	-	-	-	23,347	Not included
254	Other Regulatory Liabilities	49,900	-	-	-	-	-	-	49,900	Not included
416-421.2	Other Income - Below the Line	47,792	55,824	237,377	-	-	-	8,483,776	8,824,769	Not included
426.1-426.5	Other Income Deductions - Below the Line	1,972,108	1,350,190	3,896,928	-	-	-	-	7,019,226	Not included
430	Interest-Debt to Associated Companies	3,031	2,659	4,648	-	-	-	-	10,339	Not included
431	Other Interest Expense	(362,963)	(318,627)	(598,239)	-	-	-	-	(1,239,829)	Not included
557	Other expenses	702,558	614,375	1,077,116	-	-	-	-	2,394,049	Not included
590	Operation Supervision & Engineering	1,074,280	290,451	335,965	-	-	-	-	1,650,696	100% included
581.2	Load Dispatch - Monitor & Operate Transmission Sys.	16,445	13,253	5,574	-	-	-	-	35,272	100% included
581.5	Reliability, Planning and Standards	807	3,709	-	-	-	-	-	4,516	100% included
581.7	Generation Interconnection Studies	-	-	2,805	-	-	-	-	2,805	100% included
562	Station expenses	-	3	-	-	-	-	-	3	100% included
566	Miscellaneous transmission expenses	1,164,338	1,184,654	2,086,732	-	-	-	-	4,435,724	100% included
567	Rents	-	-	669	-	-	-	-	669	100% included
568	Maintenance Supervision & Engineering	288	-	-	-	-	-	-	288	100% included
569	Maint of structures	11,807	15,458	(37,902)	-	-	-	-	(10,638)	100% included
563.2	Maintenance of Computer Software	-	-	704	-	-	-	-	704	100% included
570	Maintenance of station equipment	166,766	152,899	201,172	-	-	-	-	520,837	100% included
571	Maintenance of overhead lines	474,310	461,074	230,009	-	-	-	-	1,165,393	100% included
572	Maintenance of underground lines	100	573	13,293	-	-	-	-	13,966	100% included
573	Maintenance of miscellaneous transmission plant	6,224	1,721	15,014	-	-	-	-	22,959	100% included
580	Operation Supervision & Engineering	255,571	207,831	80,378	-	-	-	-	543,779	Not included
581	Load dispatching	20,463	8,202	32,490	-	-	-	-	61,155	Not included
582	Station expenses	4	31	23,877	-	-	-	-	23,912	Not included
593	Overhead line expenses	429	2,759	52,111	-	-	-	-	55,299	Not included
584	Underground line expenses	22,669	-	29,863	-	-	-	-	52,532	Not included
585	Street lighting	5	-	-	-	-	-	-	5	Not included
586	Meter expenses	1,630,968	615,958	24,704	-	-	-	-	2,271,629	Not included
587	Customer installations expenses	407,852	140,121	378,143	-	-	-	-	926,116	Not included
588	Miscellaneous distribution expenses	3,108,770	1,622,475	3,194,237	513	-	10,292	-	7,936,287	Not included
589	Rents	260	(6)	20,222	-	-	-	-	20,477	Not included
590	Maintenance Supervision & Engineering	14,236	2	115,379	-	-	-	-	130,217	Not included
591	Maintain structures	368	395	5,220	-	-	-	-	5,984	Not included
592	Maintain equipment	75,562	107,399	534,221	-	-	-	-	717,182	Not included
593	Maintain overhead lines	711,127	803,370	1,208,654	-	-	-	-	2,723,151	Not included
594	Maintain underground line	5,335	5,035	103,963	-	-	-	-	114,332	Not included
595	Maintain line transformers	312	687	52,421	-	-	-	-	54,000	Not included
596	Maintain street lighting & signal systems	1,841	1,947	6,079	-	-	-	-	9,868	Not included



531 Maintain meters	133,164	3	4,696	-	-	-	136,115	Not included
538 Maintain distribution plant	27,086	26,955	71,192	-	-	-	125,233	Not included
813 Other gas supply expenses	231,973	-	-	-	-	-	231,973	Not included
841 Operation labor & expense	(115)	-	-	-	-	-	(115)	Not included
878 Meter & house regulator expense	725,245	-	-	-	-	-	725,245	Not included
893 Maintenance of meters & house regulators	356,314	-	-	-	-	-	356,314	Not included
902 Meter reading expenses	165,542	65,049	-	-	-	-	230,591	Not included
903 Customer records and collection expenses	37,965,523	37,523,050	27,284,341	-	-	-	102,772,913	Not included
907 Supervision - Customer Svc & Information	-	123,036	-	-	-	-	123,036	Not included
908 Customer assistance expenses	2,960,788	1,781,217	4,771,721	-	-	-	9,513,725	Not included
909 Informational & instructional advertising	576	505	880	-	-	-	1,360	Not included
923 Outside services employed	40,331,308	36,177,220	57,627,647	8,089	33,215	-	134,177,478	Wage & Salary Factor
924 Property insurance	23,336	20,453	35,676	-	-	-	79,473	Net Plant Factor
925 Injuries & damages	3	2	4	-	-	-	10	Wage & Salary Factor
928 Regulatory commission expenses	1,178,317	904,145	1,786,131	-	-	-	3,868,593	Direct transmission Only
930.1 General ad expenses	633,651	555,611	973,830	-	-	-	2,163,092	Direct transmission Only
930.2 Miscellaneous general expenses	523,195	497,462	874,497	-	-	-	1,895,154	Wage & Salary Factor
935 Maintenance of general plant	165	15	31	-	-	-	211	Wage & Salary Factor
	<b>120,310,064</b>	<b>105,337,269</b>	<b>144,319,334</b>	<b>109,486</b>	<b>199,390</b>	<b>78,880</b>	<b>8,483,776</b>	<b>378,836,799</b>

## Atlantic City Electric Company

## Attachment 5b - EBSC Allocations of Costs to Affiliati

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	16,933	14,542	28,010	82,799	291,194	43,772	4,323,032	\$ 4,800,283.02
BSC Communications	784,129	674,983	1,299,467	2,063,303	5,115,519	2,029,886	14,452,138	\$ 26,419,424.08
BSC Corp Development	238,669	252,019	393,734	626,138	1,471,528	615,593	45,111,189	\$ 48,708,870.42
BSC Corp Secretary	410,536	356,630	673,735	1,171,709	2,380,882	1,153,136	5,074,256	\$ 11,220,883.87
BSC Corp Strategy	675,298	581,274	1,118,913	1,776,675	4,172,905	1,747,844	9,421,867	\$ 19,494,776.74
BSC Corporate SLA	460,673	395,621	762,035	1,210,761	2,845,020	1,190,846	6,410,919	\$ 13,275,875.78
BSC Executive Services	2,570,348	2,207,644	4,252,244	6,761,202	15,874,782	6,645,878	36,399,702	\$ 74,711,799.85
BSC Exelon Utilities	5,282,835	3,956,631	7,147,974	12,303,249	29,329,065	12,622,211	70,173	\$ 70,712,138.39
BSC Exelon Transmission Cc	-	-	-	-	-	-	19,498,185	\$ 19,498,184.97
BSC Finance	7,021,275	6,081,649	12,025,514	16,983,822	31,957,720	15,208,786	89,968,105	\$ 179,246,872.39
BSC Gen Company Activities	1,474,317	1,230,691	2,190,930	3,993,909	7,934,744	3,680,426	10,619,385	\$ 31,124,403.33
BSC Gen Counsel	1,226,886	1,053,402	2,029,074	3,231,166	16,231,449	3,178,042	22,891,228	\$ 49,841,248.59
BSC HR	2,571,588	1,747,695	4,005,463	8,283,022	17,025,920	7,407,213	33,738,140	\$ 74,779,040.24
BSC Inform. Technology	76,877,929	63,587,168	103,004,504	212,299,014	351,082,543	183,721,348	418,930,136	\$ 1,409,502,641.37
BSC Investment	121,799	104,845	201,908	320,579	753,188	315,405	1,837,577	\$ 3,655,300.91
BSC Legal Services	1,362,590	1,272,101	2,059,810	2,773,725	5,305,663	3,177,600	15,884,601	\$ 31,638,091.69
BSC Real Estate	424,357	241,850	365,331	777,110	1,786,537	769,008	4,036,102	\$ 8,400,294.78
BSC Reg & Govt Affairs	709,182	609,113	1,173,245	1,866,542	4,380,059	1,833,414	10,158,803	\$ 20,730,358.32
BSC Supply Srv	1,787,166	1,581,642	3,662,580	4,830,056	12,408,573	5,647,450	68,924,588	\$ 98,842,055.16
BSC Unassigned Departments	106	94	180	283	141,447	279	44	\$ 142,432.86
								\$
<b>Total</b>	<b>\$ 104,016,618</b>	<b>\$ 85,949,594</b>	<b>\$ 146,394,653</b>	<b>\$ 281,355,062</b>	<b>\$ 510,488,739</b>	<b>\$ 250,988,139</b>	<b>\$ 817,550,171</b>	<b>\$ 2,196,742,977</b>

Attachment 6  
True-Up Revenue Requirement Worksheet  
Atlantic City Electric Company

To be completed in conjunction with Attachment H-1A.

(1)	(2) Attachment H-1A Page, Line, Col.	(3) Transmission	(4) Allocator
Line No.			
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	1,740,104,660
2	Net Transmission Plant - Total	Attach 9, line 16, column c	1,446,581,355
3	O&M EXPENSE		
4	Total O&M Allocated to Transmission	Attach H-1A, line 85	42,736,238
5	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02
6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE		
7	Total G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96	3,909,969
8	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00
9	TAXES OTHER THAN INCOME TAXES		
10	Total Other Taxes	Attach H-1A, line 99	1,300,981
11	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00
12	Less Revenue Credits (Enter as Negative)	Attach H-1A, line 154	(4,392,862)
13	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)
14	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10	0.03
15	INCOME TAXES		
16	Total Income Taxes	Attach H-1A, line 138	5,187,661
17	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.00
18	RETURN		
19	Return on Rate Base	Attach H-1A, line 145	83,138,241
20	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06
21	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06

Attachment 6  
True-Up Revenue Requirement Worksheet  
Atlantic City Electric Company

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Returns in basis Points	Incentive Return	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 & J)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)	
17a	Zonal		\$ 1,617,137,596	0.03	40,476,496	\$ 1,358,817,493	0.06	82,967,184	40,240,931	163,684,611	-	-	163,684,611	-	163,684,611
17b	Upgrade ACE portion of Dekeo Tap - Mickleton 230 kV circuit	B0265	\$ 4,854,660	0.03	121,511	\$ 3,190,205	0.06	194,789	138,705	455,004	150	26,047	26,047	481,052	481,052
17c	Replace both Monroe 230/69kV transformers	B0276	\$ 2,878,071	0.03	197,186	\$ 5,177,018	0.06	316,100	225,088	738,374	-	-	738,374	-	738,374
17d	Reconductor Union - Corsow 138kV circuit	B0211	\$ 13,722,120	0.03	343,461	\$ 8,723,348	0.06	532,633	392,061	1,268,155	-	-	1,268,155	-	1,268,155
17e	B0210 install new 500 230kV substation Orchard-Belton-500kV	B0210.A	\$ 26,046,638	0.03	651,940	\$ 16,434,188	0.06	1,003,445	744,190	2,399,574	150	134,058	134,058	2,533,633	2,533,633
17f	B0210 install new 500 230kV substation Orchard-Belton- 500kV	B0210.B	\$ 18,572,212	0.03	464,857	\$ 11,718,181	0.06	715,493	530,635	1,710,985	150	95,589	95,589	1,806,574	1,806,574
17g	Install a second Cumberland 230/138kV transformer	B0277	\$ 6,759,777	0.03	169,195	\$ 4,474,329	0.06	273,195	193,136	635,527	150	37,344	37,344	672,871	672,871
17h	Reconductor the existing Mickleton - Gloucester - 230 Kv line	B1398.5	\$ 4,045,398	0.03	101,255	\$ 3,422,614	0.06	208,979	115,583	425,817	-	-	425,817	-	425,817
17i	Mickleton Defuncted 230kv normal	B1398.3.1	\$ 13,176,210	0.03	329,797	\$ 10,510,771	0.06	641,771	376,463	1,348,031	-	-	1,348,031	-	1,348,031
17j	Upgrade Mill T2 138/69 kV Transformer	B1600	\$ 14,841,978	0.03	371,491	\$ 12,739,136	0.06	777,831	424,057	1,573,378	-	-	1,573,378	-	1,573,378
17k	B0210.1 Orchard-Cumberland - install second 230kV line	B0210.1	\$ 13,000,000	0.03	325,386	\$ 11,326,571	0.06	691,704	371,429	1,388,519	0	-	1,388,519	0	1,388,519
17l	B0212 Corsow upgrade 138kv line trap	B0212	\$ 70,000	0.03	1,752	\$ 45,500	0.06	2,778	2,000	6,530	0	-	6,530	0	6,530
17m															
17n															
17o															
17p															
17q															
17r															
17s															
17t															
17u															
17v															
17w															
17x															
17y															
18	Annual Totals		1,740,104,660		43,554,327	1,446,581,355		88,325,902	43,754,276	175,634,505		293,038	175,927,543	-	175,927,543

Note

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWP or unamortized abandoned plant included in rate base when authorized by FERC or 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. 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 CWP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.
- 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/Amortization Expense.
- J The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, 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 Requires approval by FERC of incentive returns applicable to the specified project(s)
- K All transmission facilities reflected in the revenue requirement on Attachment H-1A are to be included in this Attachment 6.
- L Facilities that provide Wholesale Distribution Service are not to be listed on 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 "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

Attachment 6A  
True-Up  
Atlantic City Electric Company

1	Rate Year being True-Up		Revenue Requirement Projected For Rate Year		Revenue Received	Actual Revenue Requirement	Annual True-Up Calculation			
	A	B	C	D	E	F	G	H	I	J
2			Projected	% of Total	Revenue Received	Actual	Net		Interest	Total True-Up
	All True-Up Items	PJM Project Number	Net Revenue Requirement <sup>1</sup>	Revenue Requirement	(E, Line 2) x (D)	Net Revenue Requirement <sup>2</sup>	Under/(Over) Collection (F)-(E)	Prior Period Adjustment <sup>5</sup>	Income (Expense) <sup>7</sup>	(G) + (H) + (I)
3	Zonal	Zonal	-	-	-	-	-	-	#DIV/0!	#DIV/0!
3a			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3b			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3c			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3d			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3e			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3f			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3g			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3h			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3i			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3j			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3k			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3l			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3m			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3n			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3o			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3p			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3q			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3r			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3s			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3t			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3u			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3v			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3w			-	-	-	-	-	-	#DIV/0!	#DIV/0!
3x			-	-	-	-	-	-	#DIV/0!	#DIV/0!
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-	-	#DIV/0!	#DIV/0!

Monthly Interest Rate  
Interest Income (Expense)

#DIV/0!  
#DIV/0!

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 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.
- 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	Prior Period Adjustments listed in row 3j	-	#DIV/0!	#DIV/0!

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

	(A)	(B)	(C)
	PJM Billed Revenue Received	True-up	Annual (net of true-ups)
7			
8			
9	Jan-May (Year 1)		
10	June-Dec (Year 1)		
11			

12 TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

13	Jan-Dec (Year 1)		
----	------------------	--	--

Notes:

- A For each project or Attachment H-1A, 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-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A 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 6B. 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 adjustment will include a gross-up for income tax purposes, as appropriate. 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.

Attachment 6B  
True-Up Interest Rate  
Atlantic City Electric Company

	Month (Note A)	[A] FERC Monthly Interest Rate
1	January	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	
18	Average of lines 1-17 above	#DIV/0!

Note A:  
(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19	Year	A	B	C	D	E	F
20		Project Name	RTO Project Number or Zonal	Amount Attachment 6A, Col. G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col. C x Col D x Col E
21	Total		Zonal	-	17	#DIV/0!	#DIV/0!
21a				-	17	#DIV/0!	#DIV/0!
21b				-	17	#DIV/0!	#DIV/0!
21c				-	17	#DIV/0!	#DIV/0!
21d				-	17	#DIV/0!	#DIV/0!
21e				-	17	#DIV/0!	#DIV/0!
21f				-	17	#DIV/0!	#DIV/0!
21g				-	17	#DIV/0!	#DIV/0!
21h				-	17	#DIV/0!	#DIV/0!
21i				-	17	#DIV/0!	#DIV/0!
21j				-	17	#DIV/0!	#DIV/0!
21k				-	17	#DIV/0!	#DIV/0!
21l				-	17	#DIV/0!	#DIV/0!
21m				-	17	#DIV/0!	#DIV/0!
21n				-	17	#DIV/0!	#DIV/0!
21o				-	17	#DIV/0!	#DIV/0!
21p				-	17	#DIV/0!	#DIV/0!
21q				-	17	#DIV/0!	#DIV/0!
21r				-	17	#DIV/0!	#DIV/0!
21s				-	17	#DIV/0!	#DIV/0!
21t				-	17	#DIV/0!	#DIV/0!
22	Total			-			#DIV/0!









B1600 Upgrade Mill T2 138/69 KV Transformer				b0210.1 Orchard-Cumberland - Install second 230kV line				b0212 Corson upgrade 138kV line trap						
Yes 35				Yes 35				Yes 35						
No 0				No 0				No 0						
9.1167%				9.1167%				9.1167%						
9.1167%				9.1167%				9.1167%						
14,841,978				13,000,000				70,000						
424,057				371,429				2,000						
6				1				3						
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
13,375,221	424,057	12,951,164	1,604,773	11,885,714	371,429	11,514,286	1,421,149	48,500	2,000	46,500	6,239	\$ 11,683,451	\$	\$ 11,683,451
13,375,221	424,057	12,951,164	1,604,773	11,885,714	371,429	11,514,286	1,421,149	48,500	2,000	46,500	6,239	\$ 11,989,899	\$ 11,989,899	\$
12,951,164	424,057	12,527,107	1,566,113	11,514,286	371,429	11,142,857	1,387,287	46,500	2,000	44,500	6,057	\$ 11,363,151	\$	\$ 11,363,151
12,951,164	424,057	12,527,107	1,566,113	11,514,286	371,429	11,142,857	1,387,287	46,500	2,000	44,500	6,057	\$ 11,656,189	\$ 11,656,189	\$
12,527,107	424,057	12,103,051	1,527,453	11,142,857	371,429	10,771,429	1,353,426	44,500	2,000	42,500	5,875	\$ 11,042,850	\$	\$ 11,042,850
12,527,107	424,057	12,103,051	1,527,453	11,142,857	371,429	10,771,429	1,353,426	44,500	2,000	42,500	5,875	\$ 11,322,479	\$ 11,322,479	\$
12,103,051	424,057	11,678,994	1,488,793	10,771,429	371,429	10,400,000	1,319,564	42,500	2,000	40,500	5,692	\$ 10,722,550	\$	\$ 10,722,550
12,103,051	424,057	11,678,994	1,488,793	10,771,429	371,429	10,400,000	1,319,564	42,500	2,000	40,500	5,692	\$ 10,965,037	\$ 10,965,037	\$
11,678,994	424,057	11,254,938	1,450,133	10,400,000	371,429	10,028,571	1,285,702	40,500	2,000	38,500	5,510	\$ 10,402,249	\$	\$ 10,402,249
11,678,994	424,057	11,254,938	1,450,133	10,400,000	371,429	10,028,571	1,285,702	40,500	2,000	38,500	5,510	\$ 10,632,484	\$ 10,632,484	\$
11,254,938	424,057	10,830,881	1,411,474	10,028,571	371,429	9,657,143	1,251,840	38,500	2,000	36,500	5,328	\$ 10,081,949	\$	\$ 10,081,949
11,254,938	424,057	10,830,881	1,411,474	10,028,571	371,429	9,657,143	1,251,840	38,500	2,000	36,500	5,328	\$ 10,299,932	\$ 10,299,932	\$
10,830,881	424,057	10,406,825	1,372,814	9,657,143	371,429	9,285,714	1,217,978	36,500	2,000	34,500	5,145	\$ 9,761,648	\$	\$ 9,761,648
10,830,881	424,057	10,406,825	1,372,814	9,657,143	371,429	9,285,714	1,217,978	36,500	2,000	34,500	5,145	\$ 9,967,380	\$ 9,967,380	\$
10,406,825	424,057	9,982,768	1,334,154	9,285,714	371,429	8,914,286	1,184,116	34,500	2,000	32,500	4,963	\$ 9,441,348	\$	\$ 9,441,348
10,406,825	424,057	9,982,768	1,334,154	9,285,714	371,429	8,914,286	1,184,116	34,500	2,000	32,500	4,963	\$ 9,413,535	\$ 9,413,535	\$
....	....	....	....	....	....	....	....	....	....	....	....	\$		\$
....	....	....	....	....	....	....	....	....	....	....	....	\$		\$
												\$ 215,557,988	\$ 208,908,741	

**Atlantic City Electric Company****Attachment 8 - Company Exhibit - Securitization Workpaper**

Line #

	Long Term Interest	
<b>101</b>	<b>Less LTD Interest on Securitization Bonds</b>	694,223
	Capitalization	
<b>112</b>	<b>Less LTD on Securitization Bonds</b>	-

## Calculation of the above Securitization Adjustments

Inputs from Atlantic City Electric Company 2020 FERC Form 1  
Pages 256-257 "Long Term Debt (Account 221, 222, 223, and 224)"  
Line 22 "Note Payable to ACE Transition Funding - variable"  
LTD Interest on Securitization Bonds in column (i)  
LTD on Securitization Bonds in column (h)

Attachment 9  
Rate Base Worksheet  
Atlantic City Electric Company

Line No	(Note G) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service									
		Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)							
	Attachment H-1A, Line No:	19	23	24	30	31	12	10	11										
		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 E)			207.99.g minus 207.98.g for end of year, records for other months			Electric Only, Form No 1, page 356 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 E)		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		200.21.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	1,668,224,393	266,738,889	-	284,525,424	53,436,883	-	29,627,601	-	1,383,698,969	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)	183,674,405	-	-	-	-	-
2	January	1,671,716,035	268,414,518	-	285,103,017	54,272,117	-	30,543,692	-	1,386,613,018	-	-	-	183,598,709	-	-	-	-	-
3	February	1,673,653,784	271,359,123	-	285,965,761	55,361,699	-	31,476,715	-	1,387,688,023	-	-	-	184,520,709	-	-	-	-	-
4	March	1,677,662,565	273,230,274	-	285,489,835	56,100,489	-	32,426,826	-	1,392,172,729	-	-	-	184,702,959	-	-	-	-	-
5	April	1,697,552,758	277,055,409	-	285,345,256	57,248,360	-	33,383,530	-	1,412,207,502	-	-	-	186,423,519	-	-	-	-	-
6	May	1,733,318,552	280,781,869	-	286,806,264	58,292,972	-	34,257,081	-	1,446,512,287	-	-	-	188,131,816	-	-	-	-	-
7	June	1,740,696,922	281,733,441	-	292,047,760	59,005,665	-	32,583,475	-	1,448,649,162	-	-	-	190,144,301	-	-	-	-	-
8	July	1,791,379,117	281,830,827	-	294,920,940	59,627,083	-	33,501,242	-	1,496,458,177	-	-	-	188,702,503	-	-	-	-	-
9	August	1,792,288,576	280,988,424	-	298,064,876	60,796,972	-	34,487,021	-	1,494,223,700	-	-	-	185,704,431	-	-	-	-	-
10	September	1,793,157,083	286,507,869	-	301,468,568	61,417,683	-	35,505,486	-	1,491,688,514	-	-	-	189,584,700	-	-	-	-	-
11	October	1,791,889,334	291,573,350	-	302,310,305	62,322,549	-	36,552,197	-	1,489,579,029	-	-	-	192,698,604	-	-	-	-	-
12	November	1,795,357,689	293,428,130	-	304,625,335	63,498,624	-	37,595,697	-	1,490,732,354	-	-	-	192,333,810	-	-	-	-	-
13	December	1,794,463,770	300,144,952	-	309,129,625	63,307,121	-	38,664,841	-	1,485,334,145	-	-	-	198,172,990	-	-	-	-	-
14	Average of the 13 Monthly Balances (Attachment 9A)	1,740,104,660	281,060,544	-	293,523,305	58,822,170	-	33,900,416	-	1,446,581,355	-	-	-	188,337,958	-	-	-	-	-
15	Less Merger Cost to Achieve (Attachment 10)	-	298,250	-	-	17,766	-	166,812	-	-	-	-	-	113,671	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,740,104,660	280,762,295	-	293,523,305	58,804,404	-	33,733,604	-	1,446,581,355	-	-	-	188,224,287	-	-	-	-	-

Adjustments to Rate Base

Line No	Month (a)	CWIP CWIP in Rate Base (b)	PHFU Held for Future Use (c)	Materials & Supplies (d)	Undistributed Stores Expense (e)	Prepayments (f)	Unamortized Regulatory Asset (g)	Account No. 282 Accumulated Deferred Income Taxes (Note C) (h)	Account No. 283 Accumulated Deferred Income Taxes (Note C) (i)	Account No. 190 Accumulated Deferred Income Taxes (Note C) (j)	Account No. 255 Accumulated Deferred Investment Credit (k)
	Attachment H-1A, Line No:	43a	28	50	47	45					
		214 for end of year, records for other months (Note B)		227.8.c + 227.5.c (see Att H-1A Note AA) for end of year, records for other months		(227.16.c * Labor Ratio) for end of year, records for other months (Note F)		Attachment 1		Attachment 1	
17	December Prior Year	782,029	782,029	5,055,796	6,549,797	6,549,797	-	-	-	-	-
18	January	782,029	782,029	5,715,013	6,918,602	6,918,602	-	-	-	-	-
19	February	782,029	782,029	5,625,699	6,755,836	6,755,836	-	-	-	-	-
20	March	782,029	782,029	5,583,196	6,432,393	6,432,393	-	-	-	-	-
21	April	782,029	782,029	5,494,371	6,299,506	6,299,506	-	-	-	-	-
22	May	782,029	782,029	5,554,965	6,046,247	6,046,247	-	-	-	-	-
23	June	782,029	782,029	5,687,639	5,804,871	5,804,871	-	-	-	-	-
24	July	782,029	782,029	5,869,286	5,600,712	5,600,712	-	-	-	-	-
25	August	782,029	782,029	6,038,089	5,408,102	5,408,102	-	-	-	-	-
26	September	782,029	782,029	6,023,700	5,180,979	5,180,979	-	-	-	-	-
27	October	782,029	782,029	5,890,022	5,023,473	5,023,473	-	-	-	-	-
28	November	782,029	782,029	5,763,727	4,839,914	4,839,914	-	-	-	-	-
29	December	782,029	782,029	5,816,390	4,537,889	4,537,889	-	-	-	-	-
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	782,029	5,701,376	-	5,799,871	-	-	-	-	-

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B 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; (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) abc will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances
- D Calculate using 13 month average balance, except ADIT
- E Projected balances are for the calendar year the revenue under this formula begins to be charged
- F From Attachment 5 for the end of year balance and records for other months
- G In the true-up calculation, actual monthly balance records are used

Attachment 9A  
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)  
Atlantic City Electric Company

Line No	Month (a)	Gross Plant In Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
		Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
						207.57.g. + 207.74.g. + 207.83.g. + 207.98.g.							
						Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months				207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months			
						Electric Only, Form No 1, page 356 for end of year, records for other months				Electric Only, Form No 1, page 356 for end of year, records for other months			
						207.58.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				207.58.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			
1	December Prior Year	4,554,735,039	1,668,224,393	266,846,915	-	2,559,210	108,026	-	4,552,175,829	1,668,224,393	266,846,915	-	2,617,104,519
2	January	4,571,300,935	1,671,716,035	268,522,545	-	2,538,526	108,026	-	4,568,762,409	1,671,716,035	268,522,545	-	2,628,523,829
3	February	4,590,624,015	1,673,653,784	271,467,150	-	2,538,726	108,026	-	4,588,085,289	1,673,653,784	271,467,150	-	2,733,364,355
4	March	4,606,194,424	1,677,662,565	273,220,220	-	2,513,653	89,946	-	4,603,680,770	1,677,662,565	273,220,220	-	2,722,800,985
5	April	4,642,619,965	1,697,552,758	277,145,354	-	2,512,500	89,946	-	4,640,107,465	1,697,552,758	277,145,354	-	2,745,409,353
6	May	4,696,015,988	1,733,318,552	280,871,815	-	2,510,006	89,946	-	4,693,505,982	1,733,318,552	280,871,815	-	2,811,316,615
7	June	4,720,215,890	1,740,696,922	281,823,387	-	2,504,724	89,946	-	4,717,711,166	1,740,696,922	281,823,387	-	2,834,200,857
8	July	4,780,150,731	1,791,379,117	281,920,773	-	2,504,325	89,946	-	4,777,646,406	1,791,379,117	281,920,773	-	2,913,346,516
9	August	4,793,833,872	1,792,288,576	281,078,370	-	2,504,001	89,946	-	4,791,329,870	1,792,288,576	281,078,370	-	2,908,972,924
10	September	4,811,955,700	1,793,157,083	286,565,368	-	5,633,148	57,499	-	4,806,322,552	1,793,157,083	286,565,368	-	2,928,600,101
11	October	4,820,994,566	1,791,889,334	291,630,849	-	5,633,148	57,499	-	4,815,361,418	1,791,889,334	291,630,849	-	2,923,841,635
12	November	4,839,271,438	1,795,357,689	293,485,629	-	5,631,635	57,499	-	4,833,639,803	1,795,357,689	293,485,629	-	2,934,796,485
13	December	4,861,345,292	1,794,463,770	300,202,451	-	5,627,860	57,499	-	4,855,715,432	1,794,463,770	300,202,451	-	3,011,049,211
14	Average of the 13 Monthly Balances	4,714,558,143	1,740,104,660	281,144,679	-	3,477,805	84,135	-	4,711,080,338	1,740,104,660	281,144,679	-	2,889,835,000

Line No	Month (a)	Accumulated Depreciation & Amortization					Asset Retirement Obligations						
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
15	December Prior Year	920,250,757	284,525,424	53,563,530	29,627,601	-	341,521	126,647	-	126,647	-	-	-
16	January	914,557,398	285,103,017	54,398,571	30,543,692	-	-	126,453	-	126,453	-	-	-
17	February	921,671,983	285,965,761	55,487,958	31,476,715	-	-	126,259	-	126,259	-	-	-
18	March	934,490,694	285,489,835	56,208,474	32,426,826	-	-	107,985	-	107,985	-	-	-
19	April	930,149,826	285,345,256	57,356,150	33,383,530	-	-	107,791	-	107,791	-	-	-
20	May	937,385,936	286,806,264	58,400,569	34,357,081	-	-	107,597	-	107,597	-	-	-
21	June	955,888,751	292,047,760	59,113,068	35,283,475	-	-	107,403	-	107,403	-	-	-
22	July	956,663,616	294,920,940	59,734,292	35,501,242	-	-	107,209	-	107,209	-	-	-
23	August	966,599,546	298,064,876	60,903,986	36,487,021	-	-	107,015	-	107,015	-	-	-
24	September	984,498,287	301,468,568	61,524,319	37,505,486	-	-	106,837	-	106,837	-	-	-
25	October	982,789,886	302,310,305	62,428,621	37,552,197	-	-	106,672	-	106,672	-	-	-
26	November	989,857,675	304,625,335	63,604,131	37,595,697	-	-	106,507	-	106,507	-	-	-
27	December	1,006,437,437	309,129,625	63,412,063	38,664,841	-	-	106,342	-	106,342	-	-	-
28	Average of the 13 Monthly Balances	953,941,676	293,523,305	58,933,518	33,900,416	-	-	111,347	-	111,347	-	-	-

Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
29	December Prior Year	919,909,236	284,525,424	53,436,883	29,627,601	-	-
30	January	914,221,258	285,103,017	54,272,117	30,543,692	-	-
31	February	921,320,339	285,965,761	55,361,699	31,476,715	-	-
32	March	934,148,820	285,489,835	56,100,489	32,426,826	-	-
33	April	929,793,803	285,345,256	57,248,360	33,383,530	-	-
34	May	937,017,103	286,806,264	58,292,972	34,357,081	-	-
35	June	955,509,898	292,047,760	59,005,665	35,283,475	-	-
36	July	956,269,859	294,920,940	59,627,083	35,501,242	-	-
37	August	966,190,809	298,064,876	60,796,972	36,487,021	-	-
38	September	984,049,180	301,468,568	61,417,083	37,505,486	-	-
39	October	982,289,356	302,310,305	62,322,549	37,552,197	-	-
40	November	989,307,237	304,625,335	63,498,624	37,595,697	-	-
41	December	1,005,839,351	309,129,625	63,307,121	38,664,841	-	-
42	Average of the 13 Monthly Balances	953,528,173	293,523,305	58,822,170	33,900,416	-	-

Note A In the true-up calculation, actual monthly balance records are used.

Atlantic City Electric Company

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>O&amp;M Cost To Achieve</b>						
1 FERC Account		Total	Allocation to Trans.			Total
2	Transmission O&M	-	100.00%			\$ -
3	A&G	13,514	16.08%			\$ 2,173
4	Total	\$ 13,514				\$ 2,173

<b>Depreciation &amp; Amortization Expense Cost To Achieve</b>						
7 FERC Account		Total	Allocation to Trans.			Total
8	General Plant	5,930	16.08%			\$ 953
9	Intangible Plant	43,668	16.08%			\$ 7,022
10						\$ -
11	Total	\$ 49,597				\$ 7,975

	General	Intangible	Total
<b>Capital Cost To Achieve included in the General and Intangible Plant</b>			
<b>Gross Plant</b>			
12 December Prior Year	115,886	853,426	\$ 969,311
13 January	115,886	853,426	\$ 969,311
14 February	115,886	853,426	\$ 969,311
15 March	115,886	853,426	\$ 969,311
16 April	-	-	\$ -
17 May	-	-	\$ -
18 June	-	-	\$ -
19 July	-	-	\$ -
20 August	-	-	\$ -
21 September	-	-	\$ -
22 October	-	-	\$ -
23 November	-	-	\$ -
24 December	-	-	\$ -
25 Average	35,657	262,593	298,250

	General	Intangible	Total
<b>Accumulated Depreciation</b>			
26 December Prior Year	54,776	520,306	\$ 575,082
27 January	56,753	534,862	\$ 591,615
28 February	58,729	549,418	\$ 608,147
29 March	60,706	563,973	\$ 624,679
30 April	-	-	\$ -
31 May	-	-	\$ -
32 June	-	-	\$ -
33 July	-	-	\$ -
34 August	-	-	\$ -
35 September	-	-	\$ -
36 October	-	-	\$ -
37 November	-	-	\$ -
38 December	-	-	\$ -
39 Average	17,766	166,812	184,579

Atlantic City Electric Company

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
<b>Net Plant = Gross Plant Minus Accumulated Depreciation from above</b>						
40 December Prior Year		General	Intangible			Total
41 January		61,109	333,120	-	-	\$ 394,229
42 February		59,133	318,564	-	-	\$ 377,697
43 March		57,156	304,008	-	-	\$ 361,164
44 April		55,180	289,452	-	-	\$ 344,632
45 May		-	-	-	-	\$ -
46 June		-	-	-	-	\$ -
47 July		-	-	-	-	\$ -
48 August		-	-	-	-	\$ -
49 September		-	-	-	-	\$ -
50 October		-	-	-	-	\$ -
51 November		-	-	-	-	\$ -
52 December		-	-	-	-	\$ -
53 Average		17,891	95,780	-	-	113,671

	General	Intangible	Total
<b>Depreciation (Monthly Change of Accumulated Depreciation from above)</b>			
54 January	1,977	14,556	\$ 16,532
55 February	1,977	14,556	\$ 16,532
56 March	1,977	14,556	\$ 16,532
57 April	-	-	\$ -
58 May	-	-	\$ -
59 June	-	-	\$ -
60 July	-	-	\$ -
61 August	-	-	\$ -
62 September	-	-	\$ -
63 October	-	-	\$ -
64 November	-	-	\$ -
65 December	-	-	\$ -
66 Total	5,930	43,668	\$ 49,597

	Total
<b>Capital Cost To Achieve included in Total Electric Plant in Service</b>	
67 December Prior Year	969,311
68 January	969,311
69 February	969,311
70 March	969,311
71 April	-
72 May	-
73 June	-
74 July	-
75 August	-
76 September	-
77 October	-
78 November	-
79 December	-
80 Average	298,250

**Atlantic City Electric Company**  
**Attachment 11A - O&M Workpaper**

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 3,876,375	\$ 3,876,375
2	Load Dispatch-Reliability	561.1	-	\$ -
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	945,849	\$ 945,849
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	\$ -
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,353)	\$ (2,353)
6	Reliability Planning & Standards Devel	561.5	3,729	\$ 3,729
7	Transmission Service Studies	561.6	-	\$ -
8	Generation Interconnection Studies	561.7	-	\$ -
9	Reliability Planning & Standard Devel	561.8	596	\$ 596
10	Station Expenses	562.0	337	\$ 337
11	Overhead Line Expenses	563.0	-	\$ -
12	Underground Line Expenses	564.0	-	\$ -
13	Transmission of Electricity by Others	565.0	-	\$ -
14	Miscellaneous Transmission Expenses	566.0	4,240,399	\$ 4,240,399
15	Rents	567.0	-	\$ -
16	Maintenance, Supervision & Engineering	568.0	-	\$ -
17	Maintenance of Structures	569.0	1,160,046	\$ 1,160,046
18	Maintenance of Computer Hardware	569.1	-	\$ -
19	Maintenance of Computer Software	569.2	-	\$ -
20	Maintenance of Communication Equipment	569.3	-	\$ -
21	Maintenance of Misc Regional Transmission Plant	569.4	-	\$ -
22	Maintenance of Station Equipment	570.0	8,051,460	\$ 8,051,460
23	Maintenance of Overhead Lines	571.0	9,555,463	\$ 9,555,463
24	Maintenance of Underground Lines	572.0	104,770	\$ 104,770
25	Maintenance of Misc Transmission Plant	573.0	232,639	\$ 232,639
26	<b>Transmission Expenses - Total (Sum of lines 1-25)</b>		\$ 28,169,310	\$ - \$ 28,169,310

27

Transmission O&amp;M

Total

28,169,310

**Atlantic City Electric Company**  
**Attachment 11B - A&G Workpaper**

		(a)	(b)	(c)	(d)	(e)	
		323.181.b to 323.196.b					
		Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned	
1	Administrative and General Salaries	920.0	\$ 3,701,492	\$ 3,701,492		\$ -	
2	Office Supplies and Expenses	921.0	\$ 2,175,830	2,175,760		70	
3	Administrative Expenses Transferred-Credit	922.0	\$ -	-		-	
4	Outside Service Employed	923.0	\$ 71,111,774	69,350,552		1,761,222	
5	Property Insurance	924.0	\$ 679,946		679,946	-	
6	Injuries and Damages	925.0	\$ 685,667	685,667		-	
7	Employee Pensions and Benefits	926.0	\$ 9,767,132	9,767,132		-	
8	Franchise Requirements	927.0	\$ -	-		-	
9	Regulatory Commission Expenses	928.0	\$ 1,375,321	-		1,012,179	
10	Duplicate Charges-Credit	929.0	\$ -	-		-	
11	General Advertising Expenses	930.1	\$ 670,077		670,077	-	
12	Miscellaneous General Expenses	930.2	\$ 1,130,180	838,163		292,017	
13	Rents	931.0	\$ -	-		-	
14	Maintenance of General Plant	935	\$ 136,840	\$ 136,840		\$ -	
15	<b>Administrative &amp; General - Total (Sum of lines 1-14)</b>		\$ 91,434,259	\$ 86,655,606	\$ 679,946	\$ 3,735,565	
16			Allocation Factor	16.08%	39.66%	0.00%	100.00%
17			Transmission A&G <sup>1</sup>	13,934,103	269,683	-	363,142
18						Total <sup>2</sup>	\$14,566,928

<sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

**Atlantic City Electric Company  
Attachment 12 - Depreciation Rates**

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
<b>Electric Transmission</b>		
350	Land and Land Rights	-
352	Structures and Improvements	2.22%
353	Station Equipment	2.50%
354	Towers and Fixtures	1.82%
355	Poles and Fixtures	3.03%
356	Overhead Conductors and Devices	2.27%
357	Underground Conduit	2.00%
358	Underground Conductors and Devices	2.56%
359	Roads and Trails	-



<b>Electric General</b>		
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportaion Equipment	9.08%
392.1	Transportaion Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
<b>Electric Intangible</b>		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #