

Attachment 8
PSE&G Formula Rate for January 1, 2023 to December 31, 2023

Public Service Electric and Gas Company			
ATTACHMENT H-10A			
Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells			
Allocators			
Wages & Salary Allocation Factor			
1	Transmission Wages Expense	(Note O)	Attachment 5 42,000,000
2	Total Wages Expense	(Note O)	Attachment 5 196,909,091
3	Less: A&G Wages Expense	(Note O)	Attachment 5 6,000,000
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3) 190,909,091
5	Wages & Salary Allocator		(Line 1 / Line 4) 22.0000%
Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	Attachment 5 28,868,046,836
7	Common Plant in Service - Electric		(Line 27) 254,858,498
8	Total Plant in Service		(Line 6 + 7) 29,122,905,334
9	Accumulated Depreciation (Total Electric Plant)	(Note B & J)	Attachment 5 5,386,579,431
10	Accumulated Intangible Amortization - Electric	(Note B)	Attachment 5 13,840,112
11	Accumulated Common Plant Depreciation - Electric	(Note B & J)	Attachment 5 61,497,705
12	Accumulated Common Amortization - Electric	(Note B)	Attachment 5 86,583,203
13	Total Accumulated Depreciation		(Line 9 + Line 10 + Line 11 + Line 12) 5,548,500,451
14	Net Plant		(Line 8 - Line 13) 23,574,404,883
15	Transmission Gross Plant		(Line 36) 16,858,880,025
16	Gross Plant Allocator		(Line 15 / Line 8) 57.8887%
17	Transmission Net Plant		(Line 48) 14,777,488,914
18	Net Plant Allocator		(Line 17 / Line 14) 62.6845%
O&M Allocation Factor			
19	Transmission O&M Expense	(Note O)	(Line 68) 138,000,000
20	Distribution O&M Expense	(Note O)	Attachment 5 721,078,463
21	Total Distribution and Transmission O&M Expense		(Line 19 + Line 20) 859,078,463
22	Transmission O&M Allocator		(Line 19 / Line 21) 16.0637%
23	Multi-Factor A&G Expense Allocator		((Line 5 + Line 16 + Line 22) / 3) 31.9842%
Plant Calculations			
Plant In Service			
24	Transmission Plant In Service	(Note B)	Attachment 5 16,721,779,093
25	General	(Note B)	Attachment 5 471,543,185
26	Intangible - Electric	(Note B)	Attachment 5 26,487,852
27	Common Plant - Electric	(Note B)	Attachment 5 254,858,498
28	Total General, Intangible & Common Plant		(Line 25 + Line 26 + Line 27) 752,889,535
29	Less: General Plant Account 397 -- Communications	(Note B)	Attachment 5 145,668,111
30	Less: Common Plant Account 397 -- Communications	(Note B)	Attachment 5 59,768,758
31	General and Intangible Excluding Acct. 397		(Line 28 - Line 29 - Line 30) 547,452,666
32	Wage & Salary Allocator		(Line 5) 22.0000%
33	General and Intangible Plant Allocated to Transmission		(Line 31 * Line 32) 120,439,586
34	Account No. 397 Directly Assigned to Transmission	(Note B)	Attachment 5 16,661,346
35	Total General and Intangible Functionalized to Transmission		(Line 33 + Line 34) 137,100,932
36	Total Plant In Rate Base		(Line 24 + Line 35) 16,858,880,025
Accumulated Depreciation			
37	Transmission Accumulated Depreciation	(Note B & J)	Attachment 5 2,009,977,151
38	Accumulated General Depreciation	(Note B & J)	Attachment 5 180,283,094
39	Accumulated Common Plant Depreciation & Amortization - Electric	(Note B & J)	Attachment 5 148,080,908
40	Less: Amount of General Depreciation Associated with Acct. 397	(Note B & J)	Attachment 5 57,714,015
41	Balance of Accumulated General Depreciation		(Line 38 + Line 39 - Line 40) 270,649,987
42	Accumulated Intangible Amortization - Electric	(Note B)	(Line 10) 13,840,112
43	Accumulated General and Intangible Depreciation Ex. Acct. 397		(Line 41 + 42) 284,490,099
44	Wage & Salary Allocator		(Line 5) 22.0000%
45	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 43 * Line 44) 62,587,822
46	Accumulated General Depreciation Associated with Acct. 397 Directly Assigned to Transmission	(Note B & J)	Attachment 5 8,826,138
47	Total Accumulated Depreciation		(Lines 37 + 45 + 46) 2,081,391,111
48	Total Net Property, Plant & Equipment		(Line 36 - Line 47) 14,777,488,914
Adjustment To Rate Base			

12 Months Ended
12/31/2023

49	Accumulated Deferred Income Taxes				
	ADIT net of FASB 106 and 109	(Note Q)	Attachment 1		-2,243,559,567
	Regulatory Assets and Liabilities				
50	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	enter positive	(Note V)		0
51	Excess Deferred Taxes Regulatory Liability (Account 254)	enter negative	(Note V)		-671,060,844
52	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 50 + 51)		-671,060,844
	CWIP for Incentive Transmission Projects				
53	CWIP Balances for Current Rate Year	(Note B & H)	Attachment 6A		0
	Abandoned Transmission Projects				
54	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5		0
55	Plant Held for Future Use	(Note C & Q)	Attachment 5		33,740,338
	Prepayments				
56	Prepayments	(Note A & Q)	Attachment 5		279,102
	Materials and Supplies				
57	Undistributed Stores Expense	(Note Q)	Attachment 5		0
58	Wage & Salary Allocator		(Line 5)		22.0000%
59	Total Undistributed Stores Expense Allocated to Transmission		(Line 57 * Line 58)		0
60	Transmission Materials & Supplies	(Note Q)	Attachment 5		73,847,002
61	Total Materials & Supplies Allocated to Transmission		(Line 59 + Line 60)		73,847,002
	Unfunded Reserves				
62	Unfunded Reserves	(Note A & Q)	Attachment 5		-13,977,672
	Network Credits				
63	Outstanding Network Credits	(Note N & Q)	Attachment 5		0
64	Total Adjustment to Rate Base		(Lines 49 + 52 + 53 + 54 + 55 + 56 + 61 + 62 - 63)		-2,820,731,642
65	Rate Base		(Line 48 + Line 64)		11,956,757,273
Operations & Maintenance Expense					
	Transmission O&M				
66	Transmission O&M	(Note O)	Attachment 5		138,000,000
67	Less: Transmission of Electricity by Others Account 565	(Note O)	Attachment 5		0
68	Transmission O&M		(Lines 66 - 67)		138,000,000
	Allocated Administrative & General Expenses				
69	Total A&G	(Note O)	Attachment 5		133,119,330
70	Plus: Actual PBOP expense	(Note J)	Attachment 5		-23,255,035
71	Less: Actual PBOP expense	(Note O)	Attachment 5		-23,255,035
72	Less: Property Insurance Account 924	(Note O)	Attachment 5		3,431,637
73	Less: Regulatory Commission Exp Account 928	(Note E & O)	Attachment 5		11,313,000
74	Less: General Advertising Exp Account 930.1	(Note O)	Attachment 5		3,598,808
75	Less: EPRI Dues	(Note D & O)	Attachment 5		0
76	Administrative & General Expenses		Sum (Lines 69 to 70) - Sum (Lines 71 to 75)		114,775,885
77	Multi-Factor A&G Expense Allocator		(Line 23)		31.9842%
78	Administrative & General Expenses Allocated to Transmission		(Line 76 * Line 77)		36,710,093
	Directly Assigned A&G				
79	Regulatory Commission Exp Account 928	(Note G & O)	Attachment 5		600,000
80	General Advertising Exp Account 930.1	(Note K & O)	Attachment 5		0
81	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 79 + Line 80)		600,000
82	Property Insurance Account 924		(Line 72)		3,431,637
83	General Advertising Exp Account 930.1	(Note F & O)	Attachment 5		0
84	Total Accounts 928 and 930.1 - General		(Line 82 + Line 83)		3,431,637
85	Net Plant Allocator		(Line 18)		62.6845%
86	A&G Directly Assigned to Transmission		(Line 84 * Line 85)		2,151,103
87	Total Transmission O&M		(Lines 68 + 78 + 81 + 86)		177,461,196
Depreciation & Amortization Expense					
	Depreciation Expense				
88	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5		347,483,815
89	Amortization of Abandoned Plant Projects	(Note R)	Attachment 5		0
90	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J & O)	Attachment 5		43,079,990
91	Less: Amount of General Depreciation Expense Associated with Acct. 397	(Note J & O)	Attachment 5		20,888,272
92	Balance of General Depreciation Expense		(Line 90 - Line 91)		22,191,718
93	Intangible Amortization	(Note A & O)	Attachment 5		16,242,270
94	Total		(Line 92 + Line 93)		38,433,988
95	Wage & Salary Allocator		(Line 5)		22.00%
96	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 94 * Line 95)		8,455,477
97	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Note J & O)	Attachment 5		1,666,923
98	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 96 + Line 97)		10,122,400
99	Total Transmission Depreciation & Amortization		(Lines 88 + 89 + 98)		357,606,215
Taxes Other than Income Taxes					
100	Taxes Other than Income Taxes	(Note O)	Attachment 2		16,740,263

101	Total Taxes Other than Income Taxes		(Line 100)	16,740,263
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Return \ Capitalization Calculations

102	Long Term Interest		p117.62.c through 67.c	419,519,394
103	Preferred Dividends	enter positive	p118.29.d	0
Common Stock				
104	Proprietary Capital		Attachment 5	13,880,470,588
105	Less Accumulated Other Comprehensive Income Account 219	(Note P)	Attachment 5	1,584,665
106	Less Preferred Stock	(Note P)	(Line 114)	0
107	Less Account 216.1	(Note P)	Attachment 5	-103,110
108	Common Stock		(Line 104 - 105 - 106 - 107)	13,878,989,034
Capitalization				
109	Long Term Debt	(Note P)	Attachment 5	11,444,690,700
110	Less: Loss on Reacquired Debt	(Note P)	Attachment 5	33,008,673
111	Plus: Gain on Reacquired Debt	(Note P)	Attachment 5	0
112	Less: ADIT associated with Gain or Loss	(Note P)	Attachment 5	3,689,549
113	Total Long Term Debt		(Line 109 - 110 + 111 - 112)	11,407,992,478
114	Preferred Stock	(Note P)	Attachment 5	0
115	Common Stock		(Line 108)	13,878,989,034
116	Total Capitalization		(Sum Lines 113 to 115)	25,286,981,512
117	Debt %	Total Long Term Debt	(Line 109 / (Line 109 + 114 + 115))	45.19%
118	Preferred %	Preferred Stock	(Line 114 / (Line 109 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (Line 109 + 114 + 115))	54.81%
120	Debt Cost	Total Long Term Debt	(Line 102 / Line 113)	0.0368
121	Preferred Cost	Preferred Stock	(Line 103 / Line 114)	0.0000
122	Common Cost	Common Stock	(Note J) Fixed	0.1040
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	0.0166
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	0.0570
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	0.0736
127	Investment Return = Rate Base * Rate of Return		(Line 65 * Line 126)	880,234,986

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)	Attachment 5	9.00%
130	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$		28.11%
132	T / (1-T)			39.10%
ITC Adjustment				
133	Amortized Investment Tax Credit	(Note O)	Attachment 5	-480,705
134	1/(1-T)		1 / (1 - Line 131)	139.10%
135	Net Plant Allocation Factor		(Line 18)	62.68%
136	ITC Adjustment Allocated to Transmission		(Line 133 * Line 134 * Line 135)	-419,151
State and Local Tax Credits				
137	State and Local Tax Credits	(Note O)	Attachment 5	0
138	1/(1-T)		1 / (1 - Line 131)	139.10%
139	State and Local Tax Credit Adjustment		(Line 137 * Line 138)	0
Deficient/Excess Deferred Taxes Amortization				
140	Amortized Deficient Deferred Taxes (Account 410.1)	(Note S & V)		0
141	Amortized Excess Deferred Taxes (Account 411.1)	(Note T & V)		-1,511,062
142	Total		(Line 140 + Line 141)	-1,511,062
143	1/(1-T)		1 / (1 - Line 131)	139.10%
144	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 142 * Line 143)	-2,101,908
AFUDC Equity Permanent Difference				
145	Tax Effect of AFUDC Equity Permanent Difference	(Note U)		2,201,160
146	1/(1-T)		1 / (1 - Line 131)	139.10%
147	AFUDC Equity Permanent Difference Tax Adjustment		(Line 145 * Line 146)	3,061,844
148	Income Tax Component =	$(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =$	(Line 132 * Line 127 * (1-(Line 123 / Line 126)))	266,483,384
149	Total Income Taxes		(Lines 136 + 139 + 144 + 147 + 148)	267,024,169

Revenue Requirement

Summary				
150	Net Property, Plant & Equipment		(Line 48)	14,777,488,914
151	Total Adjustment to Rate Base		(Line 64)	-2,820,731,642
152	Rate Base		(Line 65)	11,956,757,273
153	Total Transmission O&M		(Line 87)	177,461,196
154	Total Transmission Depreciation & Amortization		(Line 99)	357,606,215
155	Taxes Other than Income		(Line 101)	16,740,263
156	Investment Return		(Line 127)	880,234,986
157	Income Taxes		(Line 149)	267,024,169

158	Gross Revenue Requirement		(Sum Lines 153 to 157)	1,699,066,830
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
159	Transmission Plant In Service		(Line 24)	16,721,779,093
160	Excluded Transmission Facilities	(Note B & M)	Attachment 5	0
161	Included Transmission Facilities		(Line 159 - Line 160)	16,721,779,093
162	Inclusion Ratio		(Line 161 / Line 159)	100.00%
163	Gross Revenue Requirement		(Line 158)	1,699,066,830
164	Adjusted Gross Revenue Requirement		(Line 162 * Line 163)	1,699,066,830
	Revenue Credits & Interest on Network Credits			
165	Revenue Credits	(Note O)	Attachment 3	32,325,665
166	Interest on Network Credits	(Note N & O)	Attachment 5	0
167	Net Revenue Requirement		(Line 164 - Line 165 + Line 166)	1,666,741,165
	Net Plant Carrying Charge			
168	Gross Revenue Requirement		(Line 158)	1,699,066,830
169	Net Transmission Plant, CWIP and Abandoned Plant		(Line 24 - Line 37 + Line 53 + Line 54)	14,711,801,942
170	Net Plant Carrying Charge		(Line 168 / Line 169)	11.5490%
171	Net Plant Carrying Charge without Depreciation		(Line 168 - Line 88) / Line 169	9.1871%
172	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 168 - Line 88 - Line 127 - Line 149) / Line 169	1.3888%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
173	Gross Revenue Requirement Less Return and Taxes		(Line 158 - Line 156 - Line 157)	551,807,675
174	Increased Return and Taxes		Attachment 4	1,238,413,201
175	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 173 + Line 174)	1,790,220,876
176	Net Transmission Plant, CWIP and Abandoned Plant		(Line 24 - Line 37 + Line 53 + Line 54)	14,711,801,942
177	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 175 / Line 176)	12.1686%
178	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 175 - Line 88) / Line 176	9.8067%
179	Net Revenue Requirement		(Line 167)	1,666,741,165
180	True-up amount		Attachment 6	-1,335,286
181	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones		Attachment 7	5,997,951
182	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0
183	Net Zonal Revenue Requirement		(Line 179 + 180 + 181 + 182)	1,671,403,829
	Network Zonal Service Rate			
184	1 CP Peak		Attachment 5	10,147.0
185	Rate (\$/MW-Year)	(Note L)	(Line 183 / 184)	164,718.69
186	Network Service Rate (\$/MW/Year)		(Line 185)	164,718.69

Notes

- A Electric portion only
- B Calculated using 13-month average balances.
- C Includes Transmission portion only. At each annual informational filing, Company will identify for each parcel of land an intended use within a 15 year period.
- 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 FERC Form 1 at 351.h.
- H CWIP can only be included 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
- J ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.
PBOP expense shall be based upon the Company's Actual Annual PBOP Expense until changed by a filing at FERC.
The actual Annual PBOP Expense to be included in the Formula Rate Annual Update that is required to be filed on or before October 15 of each year shall be based upon the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees for PBOP and as included by the Company in its most recent True-up Adjustment filing.
PSEG will provide, in connection with each annual True-Up Adjustment filing a confidential copy of relevant pages from annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926 on behalf of electric employees.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
If book depreciation rates are different than the Attachment 8 rates, PSE&G will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to FERC Form 1 amounts.
- 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; 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 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments 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 166.
- O Expenses reflect full year plan
- P The projected capital structure shall reflect the capital structure from the FERC Form 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form 1 data available.
Calculated using the average of the prior year and current year balances.
- Q Calculated using beginning and year end projected balances.
- R Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.

S Includes the amortization of any deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority.

Deficient deferred income taxes will increase tax expense by the amount of the deficiency multiplied by $(1/1-T)$ (Line 144).

T Includes the amortization of any excess deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority.

Excess deferred income taxes will decrease tax expense by the amount of the excess multiplied by $(1/1-T)$ (Line 144).

U Includes the annual income tax cost or benefits due to the AFUDC Equity permanent difference. $(1/1-T)$ multiplied by the amount of AFUDC Equity permanent difference included in Line 145 and will increase or decrease tax expense by the amount of the expense or benefit included on Line 145 multiplied by $(1/1-T)$ (Line 147).

V Unamortized Excess/Deficient Deferred Tax Regulatory Liabilities/Assets and the Amortization of those Regulatory Liabilities/Assets arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

END

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year**

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Total ADIT</i>	
ADIT-282 (Not Subject to Proration)	(725,146,982)	0	(2,019,416)	0		From Acct. 282 (Not Subject to Proration) total, below
ADIT-283	(3,825,772)	(1,021,407)	0	6,723,572		From Acct. 283 total, below
ADIT-190	2,195,455	0	0	1,300,007		From Acct. 190 total, below
Subtotal	(726,777,299)	(1,021,407)	(2,019,416)	8,023,579		
<i>Wages & Salary Allocator</i>			22.00000%			
<i>Net Plant Allocator</i>		62.6845%				
<i>Multi-Factor A&G Expense Allocator</i>				31.9842%		
<i>End of Year ADIT</i>	(726,777,299)	(640,263)	(444,272)	2,566,274	(725,295,560)	
<i>End of Previous Year ADIT (from Sheet 1A-AD</i>	(671,052,808)	(1,341,306)	(807,341)	3,281,442	(669,920,013)	
<i>Average Beginning and End of Year ADIT</i>	(698,915,054)	(990,785)	(625,806)	2,923,858	(697,607,787)	
<i>ADIT-282 (Subject to Proration)</i>	(1,543,579,092)	0	(2,372,688)	0	(1,545,951,780)	From Acct. 282 (Subject to Proration) total, below
Total Accumulated Deferred Income Taxes					(2,243,559,567)	Appendix A, Line 49

Note: ADIT associated with Gain or Loss on Recquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 112
(1,021,407) < 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-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

<i>ADIT-190</i>	<i>A</i>	<i>B Total</i>	<i>C Gas, Prod Or Other Related</i>	<i>D Only Transmission Related</i>	<i>E Plant Related</i>	<i>F Labor Related</i>	<i>G A&G Expense Related</i>	<i>H Justification</i>
OPEB		55,376,605	0	0	0	0	55,376,605	FASB 106 - Post Retirement Obligation, A&G expense-related to all functions.
Gross-up on Excess Deferred Income Taxes		387,153,587	387,153,587	0	0	0	0	Represents gross-up on excess deferred tax balance that resides in Account 254.
Vacation Pay		189,411	0	0	0	0	189,411	Vacation pay earned and expensed for books, tax deduction when paid, A&G expense-related to all functions.
Stock Compensation		818,031	0	0	0	0	818,031	Book expense recorded when stock is granted, tax expense when stock vests, A&G expense-related to all functions.
Deferred Compensation		302,341	0	0	0	0	302,341	Book records estimated accrued compensation; tax deducts upon the retirement or other separation from service by the employees. A&G expense-related to all functions.
Contribution in Aid of Construction		11,196,887	11,196,887	0	0	0	0	Income that is taxable for tax return purposes. Underlying assets received in aid of construction are not in the formula, therefore associated ADIT is excluded.
Customer Advances		11,793,460	11,793,460	0	0	0	0	Distribution-related income that is taxable for tax return purposes. Underlying assets received are not in the formula, therefore associated ADIT is excluded.
Injuries and Damanges		9,500,152	9,509,928	0	0	0	(9,776)	Book expense not deductible for tax return purposes, distribution-related (Col. C) is FAS109 ADIT and transmission (Col. G) is A&G expense-related.
Bad Debts		43,457,004	43,457,004	0	0	0	0	Flow through of the difference between write-off of bad debt reserve and increases in bad debt reserve.
Legal Reserve		452,597	236,846	215,751	0	0	0	Legal-related book expense not deductible for tax return purposes, distribution-related (Col. C) and transmission-related (Col. D).
Operating Leases		11,506,799	9,786,903	1,719,896	0	0	0	Operating leases per ASC842, distribution-related (Col. C) and transmission-related (Col. D).
Materials and Supplies		722,994	463,186	259,808	0	0	0	Book reserves for Materials and Supplies in Account 154, distribution-related (Col. C) and transmission-related (Col. D).
Asset Retirement Obligations		161,094	161,094	0	0	0	0	Distribution-related Asset Retirement Liabilities not deducted for tax until assets are retired.
FASB Reserve		1,659,000	1,659,000	0	0	0	0	FASB loss contingency accrual not deductible for tax purposes, distribution-related (Col. C).
Miscellaneous		87,892	87,892	0	0	0	0	Miscellaneous Tax Adjustments
Subtotal - p234		534,377,854	475,505,787	2,195,455	0	0	56,676,612	
Less FASB 109 Above if not separately removed		52,966,932	52,966,932	0	0	0	0	
Less FASB 106 Above if not separately removed		55,376,605	0	0	0	0	55,376,605	
Total		426,034,317	422,538,855	2,195,455	0	0	1,300,007	

Instructions for Account 190:

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

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year**

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G	H
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ADIT- 282 (Not Subject to Proration)		Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	A&G Expense Related	Justification
Depreciation - Liberalized Depreciation (Federal)	(231,833,465)	0	(231,833,465)	0	0	0	0	Column D represents the ADIT associated with transmission basis differences resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes.
Depreciation - Liberalized Depreciation (State)	(756,159,382)	(260,826,449)	(493,313,517)	0	(2,019,416)	0	0	Column C represents ADIT associated with distribution assets, Column D represents the ADIT associated with transmission assets, and Column F represents ADIT associated with common plant assets.
Accounting for Income Taxes	(257,057,731)	(140,231,239)	(116,587,214)	0	(239,278)	0	0	FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to revaluation.
Subtotal - ADIT- 282 (Not Subject to Proration)	(1,245,050,578)	(401,057,688)	(841,734,196)	0	(2,258,694)	0	0	
Less FASB 109 Above if not separately removed	(257,057,731)	(140,231,239)	(116,587,214)	0	(239,278)	0	0	
Less FASB 106 Above if not separately removed								
Total ADIT- 282 (Not Subject to Proration)	(987,992,847)	(260,826,449)	(725,146,982)	0	(2,019,416)	0	0	

ADIT- 282 (Subject to Proration)		B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G A&G Expense Related	H Justification
Depreciation - Liberalized Depreciation (Federal)	(2,620,131,943)	(1,065,767,904)	(1,543,579,092)	0	(10,784,947)	0	0	Column C represents ADIT associated with distribution assets, Column D represents the prorated ADIT associated with transmission assets, and Column F represents prorated ADIT associated with common plant assets.
Subtotal - ADIT- 282 (Subject to Proration)	(2,620,131,943)	(1,065,767,904)	(1,543,579,092)	0	(10,784,947)	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total ADIT- 282 (Subject to Proration)	(2,620,131,943)	(1,065,767,904)	(1,543,579,092)	0	(10,784,947)	0	0	

Instructions for Account 282:

- ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- ADIT items related to A&G Expenses and not in Columns C & D are included in 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

Public Service Electric and Gas Company
 ATTACHMENT H-10A
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Current Year

ADIT- 283		B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G A&G Expense Related	H Justification
New Jersey Corporation Business Tax	(82,483,916)	(82,483,916)	0	0	0	0	0	New Jersey Corporate Income Tax, not in rates.
Pension	(125,412,036)	(132,135,608)	0	0	0	0	6,723,572	FAS 158 adjustment not included in rates. Pension liability is A&G expense-related to all functions.
Accelerated Activity Plan	(49,349,994)	(49,349,994)	0	0	0	0	0	Book deferral of under recovered distribution-related costs that are deducted for tax purposes.
Loss on Reacquired Debt	(1,021,407)	0	0	(1,021,407)	0	0	0	Plant-related expense deferred for book purposes and deducted for tax purposes.
Deferred Gain	(4,519,825)	(4,519,825)	0	0	0	0	0	Distribution-related deferred gain that resulted from 2000 deregulation step up in basis.
Environmental Cleanup Costs	(1,441,487)	(1,441,487)	0	0	0	0	0	Distribution-related, book estimate accrued and expensed, tax deduction when paid.
Casualty Loss	(9,411,292)	(9,411,292)	0	0	0	0	0	Distribution-related expense deferred for book purposes and deducted for tax purposes.
Clause	(75,831,500)	(75,831,500)	0	0	0	0	0	Book deferral of under recovered distribution-related costs that are deducted for tax purposes.
Real Estate Taxes	(4,040,757)	(2,105,281)	(1,935,476)	0	0	0	0	Real estate-related expense deferred for book purposes and deducted for tax purposes, distribution-related (Col. C) and transmission-related (Col. D).
Assessment by BPU of the State of NJ	(697,684)	(697,684)	0	0	0	0	0	Distribution-related expense deferred for book purposes and deducted for tax purposes.
OCI Rabbi Trust	(107,990)	(107,990)	0	0	0	0	0	Distribution-related unrealized gains and losses on equity security investments.
Capital Infrastructure Program - CIP II	(3,980,698)	(3,980,698)	0	0	0	0	0	Distribution-related capital infrastructure program. Expenses deferred for book purposes and deducted for tax purposes.
COVID Deferral	(7,815,489)	(7,815,489)	0	0	0	0	0	Distribution-related deferred book expenses deductible for tax purposes, incurred as a result of COVID.
Green Program Recovery Charge - CEF Program	(45,493,216)	(45,493,216)	0	0	0	0	0	Distribution-related, Clean Energy Future (CEF) program, expenses capitalized for book purposes, deducted for tax purposes.
Operating Leases	(10,975,520)	(9,085,224)	(1,890,296)	0	0	0	0	Operating leases per ASC842, offset by operating leases in Account 190. Distribution-related (Col. C) and transmission-related (Col. D).
Unrealized Gain/Loss on Equity Securities	(79,840)	(79,840)	0	0	0	0	0	Distribution-related, Unrealized gains and losses on equity security investments.
Charitable Contributions	(185,999)	(185,999)	0	0	0	0	0	Distribution-related deduction with offsetting DTA on PSEG parent, (Col. C).
Accounting for Income Taxes (FAS109) - Federal	(107,381,215)	0	0	(107,381,215)	0	0	0	FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to revaluation.
Subtotal - p277	(530,229,865)	(424,725,043)	(3,825,772)	(108,402,622)	0	0	6,723,572	

Less FASB 109 Above if not separately removed	(107,381,215)	0	0	(107,381,215)	0	0
Less FASB 106 Above if not separately removed						
Total	(422,848,650)	(424,725,043)	(3,825,772)	(1,021,407)	0	6,723,572

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. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year**

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>A&G Expense Related</i>	<i>Total ADIT</i>	
<i>ADIT- 282 (Not Subject to Proration)</i>	(669,858,682)	0	(3,669,730)	0		From Acct. 282 (Not Subject to Proration) total, below
<i>ADIT-283</i>	(3,916,444)	(2,139,774)	0	7,883,671		From Acct. 283 total, below
<i>ADIT-190</i>	2,722,318	0	0	2,375,915		From Acct. 190 total, below
<i>Subtotal</i>	(671,052,808)	(2,139,774)	(3,669,730)	10,259,586		
<i>Wages & Salary Allocator</i>			22.0000%			
<i>Net Plant Allocator</i>		62.6845%				
<i>Multi-Factor A&G Expense Allocator</i>				31.9842%		
<i>End of Year ADIT</i>	(671,052,808)	(1,341,306)	(807,341)	3,281,442	(669,920,013)	

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 112
(2,139,774) < 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-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

<i>ADIT-190</i>	<i>A</i>	<i>B Total</i>	<i>C Gas, Prod Or Other Related</i>	<i>D Only Transmission Related</i>	<i>E Plant Related</i>	<i>F Labor Related</i>	<i>G A&G Expense Related</i>	<i>H Justification</i>
OPEB		61,580,845	0	0	0	0	61,580,845	FASB 106 - Post Retirement Obligation, A&G expense-related to all functions.
Gross-up on Excess Deferred Income Taxes		419,183,044	419,183,044	0	0	0	0	Represents gross-up on excess deferred tax balance that resides in Account 254.
Vacation Pay		303,163	0	0	0	0	303,163	Vacation pay earned and expensed for books, tax deduction when paid, A&G expense-related to all functions.
Stock Compensation		1,781,403	0	0	0	0	1,781,403	Book expense recorded when stock is granted, tax expense when stock vests, A&G expense-related to all functions.
Deferred Compensation		299,102	0	0	0	0	299,102	Book records estimated accrued compensation; tax deducts upon the retirement or other separation from service by the employees, A&G expense-related to all functions.
Contribution in Aid of Construction		11,594,235	11,594,235	0	0	0	0	Income that is taxable for tax return purposes. Underlying assets received in aid of construction are not in the formula, therefore associated ADIT is excluded.
Customer Advances		10,718,727	10,718,727	0	0	0	0	Distribution-related income that is subject to tax. Underlying assets received are not in the formula, therefore associated ADIT is excluded.
Injuries and Damages		6,797,139	6,804,892	0	0	0	(7,753)	Book expense not deductible for tax return purposes, distribution-related (Col. C) is FAS109 ADIT and transmission (Col. G) is A&G expense-related.
Bad Debts		43,179,804	43,179,804	0	0	0	0	Flow through of the difference between write-off of bad debt reserve and increases in bad debt reserve.
Legal Reserve		282,350	66,493	215,857	0	0	0	Legal-related book expense not deductible for tax return purposes, distribution-related (Col. C) and transmission-related (Col. D).
Operatino Leases		11,844,451	9,597,798	2,246,653	0	0	0	Operatino leases per ASC842, distribution-related (Col. C) and transmission-related (Col. D).
Materials and Supplies		623,299	363,491	259,808	0	0	0	Book reserves for Materials and Supplies in Account 154, distribution-related (Col. C) and transmission-related (Col. D).
Asset Retirement Obligations		161,094	161,094	0	0	0	0	Distribution-related Asset Retirement Liabilities not deducted for tax until assets are retired.
FASB Reserve		1,659,000	1,659,000	0	0	0	0	FASB loss contingency accrual not deductible for tax purposes, distribution-related (Col. C).
Miscellaneous		83,894	83,894	0	0	0	0	Miscellaneous Tax Adjustments
Subtotal - p234		570,091,550	503,412,472	2,722,318	0	0	63,956,760	
Less FASB 109 Above if not separately removed		49,984,696	49,984,696	0	0	0	0	
Less FASB 106 Above if not separately removed		61,580,845	0	0	0	0	61,580,845	
Total		458,526,009	453,427,776	2,722,318	0	0	2,375,915	

Instructions for Account 190:

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

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year**

<i>ADIT- 282 (Not Subject to Proration)</i>	<i>A</i>	<i>B Total</i>	<i>C Gas, Prod Or Other Related</i>	<i>D Only Transmission Related</i>	<i>E Plant Related</i>	<i>F Labor Related</i>	<i>G A&G Expense Related</i>	<i>H Justification</i>
Depreciation - Liberalized Depreciation (Federal)		(223,184,677)	0	(223,184,677)	0	0	0	Column D represents the ADIT associated with transmission basis differences resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes.
Depreciation - Liberalized Depreciation (State)		(703,722,182)	(253,378,447)	(446,674,005)	0	(3,669,730)	0	Column G represents ADIT associated with distribution assets, Column D represents the ADIT associated with transmission assets, and Column F represents ADIT associated with common plant assets.

Accounting for Income Taxes	(232,330,463)	(126,241,621)	(105,770,149)	0	(318,693)	0	FASB 109 - deferred tax liability primarily associated with plant related items previously flowed through due to regulation.
Subtotal - ADIT- 282 (Not Subject to Proration)	(1,159,237,322)	(379,620,068)	(775,628,831)	0	(3,988,423)	0	
Less FASB 109 Above if not separately removed	(232,330,463)	(126,241,621)	(105,770,149)	0	(318,693)	0	
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Not Subject to Proration)	(926,906,859)	(253,378,447)	(669,858,682)	0	(3,669,730)	0	

A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G A&G Expense Related	H Justification
ADIT- 282 (Subject to Proration)							
Depreciation - Liberalized Depreciation (Federal)	(2,540,122,295)	(1,016,967,806)	(1,511,638,957)	0	(11,515,532)	0	Column C represents ADIT associated with distribution assets, Column D represents the ADIT associated with transmission assets, and Column F represents ADIT associated with common plant assets.
Subtotal - ADIT- 282 (Subject to Proration)	(2,540,122,295)	(1,016,967,806)	(1,511,638,957)	0	(11,515,532)	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total ADIT- 282 (Subject to Proration)	(2,540,122,295)	(1,016,967,806)	(1,511,638,957)	0	(11,515,532)	0	

Instructions for Account 282:

- ADIT items subject to the IRS's proration methodology shall be included in the ADIT- 282 (Subject to Proration) section in order to avoid the two-step averaging of prorated ADIT balances
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- ADIT items related to A&G Expenses and not in Columns C & D are included in 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

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year

A	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G A&G Expense Related	H Justification
ADIT- 283							
New Jersey Corporation Business Tax	(74,252,848)	(74,252,848)	0	0	0	0	New Jersey Corporate Income Tax, not in rates.
Pension	(116,251,360)	(124,135,031)	0	0	0	7,883,671	FAS 158 adjustment not included in rates. Pension liability is A&G expense-related to all functions.
Accelerated Activity Plan	(49,502,305)	(49,502,305)	0	0	0	0	Book deferral of under recovered distribution-related costs that are deducted for tax purposes.
Loss on Reacquired Debt	(2,139,774)	0	0	(2,139,774)	0	0	Plant-related expense deferred for book purposes and deducted for tax purposes.
Deferred Gain	(4,904,324)	(4,904,324)	0	0	0	0	Distribution-related deferred gain that resulted from 2000 deregulation step up in basis.
Environmental Cleanup Costs	(1,441,487)	(1,441,487)	0	0	0	0	Distribution-related, book estimate accrued and expensed, tax deduction when paid.
Casualty Loss	(9,442,169)	(9,442,169)	0	0	0	0	Distribution-related expense deferred for book purposes and deducted for tax purposes.
Clause	(76,527,070)	(76,527,070)	0	0	0	0	Book deferral of under recovered distribution-related costs that are deducted for tax purposes.
Real Estate Taxes	(3,631,708)	(1,885,125)	(1,746,583)	0	0	0	Real estate-related expense deferred for book purposes and deducted for tax purposes, distribution-related (Col. C) and transmission-related (Col. D).
Assessment by BPU of the State of NJ	(664,279)	(664,279)	0	0	0	0	Distribution-related expense deferred for book purposes and deducted for tax purposes.
OCI Rabbi Trust	(132,990)	(132,990)	0	0	0	0	Distribution-related unrealized gains and losses on equity security investments.
Capital Infrastructure Program - CIP II	(4,110,609)	(4,110,609)	0	0	0	0	Distribution-related capital infrastructure program. Expenses deferred for book purposes and deducted for tax purposes.
COVID Deferral	(6,395,476)	(6,395,476)	0	0	0	0	Distribution-related deferred book expenses deductible for tax purposes, incurred as a result of COVID.
Green Program Recovery Charge - CEF Program	(24,249,241)	(24,249,241)	0	0	0	0	Distribution-related, Clean Energy Future (CEF) program, expenses capitalized for book purposes, deducted for tax purposes.
Operating Leases	(11,403,516)	(9,233,655)	(2,169,861)	0	0	0	Operating leases per ASC842, offset by operating leases in Account 190. Distribution-related (Col. C) and transmission-related (Col. D).
Unrealized Gain/Loss on Equity Securities	(119,840)	(119,840)	0	0	0	0	Distribution-related. Unrealized gains and losses on equity security investments.
Charitable Contributions	(185,999)	(185,999)	0	0	0	0	Distribution-related deduction with offsetting DTA on PSEG parent, (Col. C).
Accounting for Income Taxes (FAS109) - Federal	(98,186,003)	0	0	(98,186,003)	0	0	FASB 109 - deferred tax liability primarily non-plant related items previously flowed through due to regulation
Subtotal - p277	(483,540,998)	(387,182,448)	(3,916,444)	(100,325,777)	0	7,883,671	
Less FASB 109 Above if not separately removed	(98,186,003)	0	0	(98,186,003)	0	0	
Less FASB 106 Above if not separately removed							
Total	(385,354,995)	(387,182,448)	(3,916,444)	(2,139,774)	0	7,883,671	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D

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. ADIT items related to A&G Expenses and not in Columns C & D are included in Column G

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

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 2 - Taxes Other Than Income Worksheet

<i>Other Taxes</i>	<i>Page 263 Col (i)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
Plant Related			
1 Real Estate	26,858,440		Attachment 5
2 Total Plant Related	26,858,440	N/A	13,408,960 Attachment 5
Labor Related			
Wages & Salary Allocator			
3 FICA	14,334,960		
4 Federal Unemployment Tax	78,763		
5 New Jersey Unemployment Tax	354,436		
6 New Jersey Workforce Development	374,127		
7			
8 Total Labor Related	15,142,286	22.0000%	3,331,303
Other Included			
Net Plant Allocator			
9			
10			
11			
12			
13 Total Other Included	0	62.6845%	0
14 Total Included (Lines 2 + 8 + 13)	42,000,726		16,740,263
Currently Excluded			
15 Corporate Business Tax			
16 TEFA			
17 Use & Sales Tax			
18 Local Franchise Tax			
19 PA Corporate Income Tax			
20 Municipal Utility			
21 Public Utility Fund			
22 Subtotal, Excluded	0		
23 Total, Included and Excluded (Line 14 + Line 22)	42,000,726		
24 Total Other Taxes from p114.14.g - Actual	42,000,726		
25 Difference (Line 23 - Line 24)	0		

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. Real Estate taxes are directly assigned to Transmission.
- 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 Net 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.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 3 - Revenue Credit Workpaper

Accounts 450 & 451		Page #'s & Instructions
1 Late Payment Penalties Allocated to Transmission	0	Company Records
Account 454 - Rent from Electric Property		
2 Rent from Electric Property - Transmission Related (Note 2)	1,684,789	Company Records
Account 456 - Other Electric Revenues		
3 Transmission for Others	0	Company Records
4 Schedule 1A	4,700,000	Company Records
5 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)	0	Company Records
6 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	17,000,000	Company Records
7 Professional Services (Note 2)	50,000	Company Records
8 Revenues from Directly Assigned Transmission Facility Charges (Note 1)	7,995,374	Company Records
9 Rent or Attachment Fees associated with Transmission Facilities (Note 2)	5,582,755	Company Records
10 Gross Revenue Credits	(Sum Lines 1-9) <u>37,012,918</u>	
11 Less line 18	- line 18 <u>(4,687,253)</u>	
12 Total Revenue Credits	line 10 + line 11 <u><u>32,325,665</u></u>	
13 Revenues associated with lines 2, 7, and 9 (Note 2)	7,317,544	
14 Income Taxes associated with revenues in line 13	2,056,962	
15 One half margin ((line 13 - line 14)/2)	2,630,291	
16 All expenses (other than income taxes) associated with revenues in line 13 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.	-	
17 Line 15 plus line 16	2,630,291	
18 Line 13 less line 17	4,687,253	

Note 1 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.

Note 2 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). PSE&G will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 13-18, 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).

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE	Line 27 + Line 50 from below	1,238,413,201
B	100 Basis Point increase in ROE and Income Taxes		
	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 48 + Line 64)	11,956,757,273
2	Long Term Interest	p117.62.c through 67.c	419,519,394
3	Preferred Dividends enter positive	p118.29.d	0
	Common Stock		
4	Proprietary Capital	Attachment 5	13,880,470,588
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,584,665
6	Less Preferred Stock	(Line 114)	0
7	Less Account 216.1	Attachment 5	-103,110
8	Common Stock	(Line 104 - 105 - 106 - 107)	13,878,989,034
	Capitalization		
9	Long Term Debt	Attachment 5	11,444,690,700
10	Less: Loss on Reacquired Debt	Attachment 5	33,008,673
11	Plus: Gain on Reacquired Debt	Attachment 5	0
12	Less: ADIT associated with Gain or Loss	Attachment 5	3,689,549
13	Total Long Term Debt	(Line 109 - 110 + 111 - 112)	11,407,992,478
14	Preferred Stock	Attachment 5	0
15	Common Stock	(Line 108)	13,878,989,034
16	Total Capitalization	(Sum Lines 113 to 115)	25,286,981,512
17	Debt %	Total Long Term Debt (Line 109 / (Line 109 + 114 + 115))	45.2%
18	Preferred %	Preferred Stock (Line 114 / (Line 109 + 114 + 115))	0.0%
19	Common %	Common Stock (Line 115 / (Line 109 + 114 + 115))	54.8%
20	Debt Cost	Total Long Term Debt (Line 102 / Line 113)	0.0368
21	Preferred Cost	Preferred Stock (Line 103 / Line 114)	0.0000
22	Common Cost	Common Stock (Line 122 + 100 basis points)	0.1140
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 117 * Line 120)	0.0166
24	Weighted Cost of Preferred	Preferred Stock (Line 118 * Line 121)	0.0000
25	Weighted Cost of Common	Common Stock (Line 119 * Line 122)	0.0625
26	Rate of Return on Rate Base (ROR)	(Sum Lines 123 to 125)	0.0791
27	Investment Return = Rate Base * Rate of Return	(Line 65 * Line 126)	945,765,630

Composite Income Taxes

	Income Tax Rates		
28	FIT=Federal Income Tax Rate		21.00%
29	SIT=State Income Tax Rate or Composite		9.00%
30	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
31	T	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$	28.11%
32	CIT = T / (1-T)		39.10%
33	1 / (1-T)		139.10%
	ITC Adjustment		
34	Amortized Investment Tax Credit	Attachment 5	-480,705
35	1/(1-T)	1 / (1 - Line 131)	139.10%
36	Net Plant Allocation Factor	(Line 18)	62.6845%
37	ITC Adjustment Allocated to Transmission	(Line 133 * Line 134 * Line 135)	-419,151
	State and Local Tax Credits		
38	State and Local Tax Credits	Attachment 5	0
39	1/(1-T)	1 / (1 - Line 131)	139.10%
40	State and Local Tax Credit Adjustment	(Line 137 * Line 138)	0
	Deficient/Excess Deferred Taxes Amortization		
41	Amortized Deficient Deferred Taxes (Account 410.1)	(Line 140)	0
42	Amortized Excess Deferred Taxes (Account 411.1)	(Line 141)	-1,511,062
43	Total	(Line 140 + Line 141)	-1,511,062
44	1/(1-T)	1 / (1 - Line 131)	139.10%
45	Deficient/Excess Deferred Taxes Allocated to Transmission	(Line 142 * Line 143)	-2,101,908
	AFUDC Equity Permanent Difference		
46	Tax Effect of AFUDC Equity Permanent Difference	(Line 145)	2,201,160
47	1/(1-T)	1 / (1 - Line 131)	139.10%
48	AFUDC Equity Permanent Difference Tax Adjustment	(Line 145 * Line 146)	3,061,844
49	Income Tax Component = $CIT=(T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$		292,106,786
50	Total Income Taxes	(Lines 37 + 40 + 45 + 48 + 49)	292,647,572

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 6 - True-up Adjustment for Network Integration Transmission Service - December 31, 2023

True-up Revenue Requirement For Year 2021	Projection Revenue Requirement For Year 2021	True-up Adjustment - (Over)/Under Recovery	True-up Year: 2021
\$1,566,461,498	\$1,567,702,411	(\$1,240,912)	Intermediate Year: 2022
			Rate Year: 2023

Month	(Refunds)/Surcharges	Cumulative (Refunds)/Surcharges - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate	Calculated Interest	Amortization	Cumulative (Refunds)/Surcharges and Interest - End of Month
Calculation of Interest								
<i>True-Up Year</i>								
1/1/2021	(103,409)	-	-	-	0.280%	-	-	(103,409)
2/1/2021	(103,409)	(103,409)	-	(103,409)	0.250%	(259)	-	(207,077)
3/1/2021	(103,409)	(206,819)	-	(206,819)	0.280%	(579)	-	(311,066)
4/1/2021	(103,409)	(310,228)	(838)	(311,066)	0.270%	(840)	-	(415,315)
5/1/2021	(103,409)	(413,637)	(838)	(414,475)	0.280%	(1,161)	-	(519,885)
6/1/2021	(103,409)	(517,047)	(838)	(517,884)	0.270%	(1,398)	-	(624,693)
7/1/2021	(103,409)	(620,456)	(4,236)	(624,693)	0.280%	(1,749)	-	(729,851)
8/1/2021	(103,409)	(723,866)	(4,236)	(728,102)	0.280%	(2,039)	-	(835,299)
9/1/2021	(103,409)	(827,275)	(4,236)	(831,511)	0.270%	(2,245)	-	(940,954)
10/1/2021	(103,409)	(930,684)	(10,269)	(940,954)	0.280%	(2,635)	-	(1,046,998)
11/1/2021	(103,409)	(1,034,094)	(10,269)	(1,044,363)	0.270%	(2,820)	-	(1,153,227)
12/1/2021	(103,409)	(1,137,503)	(10,269)	(1,147,772)	0.280%	(3,214)	-	(1,259,850)
<i>Intermediate Year</i>								
1/1/2022	-	(1,240,912)	(18,937)	(1,259,850)	0.280%	(3,528)	-	(1,263,377)
2/1/2022	-	(1,240,912)	(18,937)	(1,259,850)	0.250%	(3,150)	-	(1,266,527)
3/1/2022	-	(1,240,912)	(18,937)	(1,259,850)	0.280%	(3,528)	-	(1,270,055)
4/1/2022	-	(1,240,912)	(29,142)	(1,270,055)	0.270%	(3,429)	-	(1,273,484)
5/1/2022	-	(1,240,912)	(29,142)	(1,270,055)	0.280%	(3,556)	-	(1,277,040)
6/1/2022	-	(1,240,912)	(29,142)	(1,270,055)	0.270%	(3,429)	-	(1,280,469)
7/1/2022	-	(1,240,912)	(39,557)	(1,280,469)	0.310%	(3,969)	-	(1,284,439)
8/1/2022	-	(1,240,912)	(39,557)	(1,280,469)	0.310%	(3,969)	-	(1,288,408)
9/1/2022	-	(1,240,912)	(39,557)	(1,280,469)	0.300%	(3,841)	-	(1,292,249)
10/1/2022	-	(1,240,912)	(51,337)	(1,292,249)	0.420%	(5,427)	-	(1,297,677)
11/1/2022	-	(1,240,912)	(51,337)	(1,292,249)	0.400%	(5,169)	-	(1,302,846)
12/1/2022	-	(1,240,912)	(51,337)	(1,292,249)	0.420%	(5,427)	-	(1,308,273)
(Over)/Under Recovery Plus Interest Amortized and Recovered Over 12 Months								
<i>Rate Year</i>								
1/1/2023	-	(1,240,912)	(67,361)	(1,308,273)	0.316%	(4,132)	111,274	(1,201,131)
2/1/2023	-	(1,240,912)	(67,361)	(1,201,131)	0.316%	(3,794)	111,274	(1,093,651)
3/1/2023	-	(1,240,912)	(67,361)	(1,093,651)	0.316%	(3,454)	111,274	(985,831)
4/1/2023	-	(1,240,912)	(78,741)	(985,831)	0.316%	(3,114)	111,274	(877,671)
5/1/2023	-	(1,240,912)	(78,741)	(877,671)	0.316%	(2,772)	111,274	(769,169)
6/1/2023	-	(1,240,912)	(78,741)	(769,169)	0.316%	(2,429)	111,274	(660,325)
7/1/2023	-	(1,240,912)	(87,055)	(660,325)	0.316%	(2,086)	111,274	(551,136)
8/1/2023	-	(1,240,912)	(87,055)	(551,136)	0.316%	(1,741)	111,274	(441,603)
9/1/2023	-	(1,240,912)	(87,055)	(441,603)	0.316%	(1,395)	111,274	(331,724)
10/1/2023	-	(1,240,912)	(92,276)	(331,724)	0.316%	(1,048)	111,274	(221,498)
11/1/2023	-	(1,240,912)	(92,276)	(221,498)	0.316%	(700)	111,274	(110,924)
12/1/2023	-	(1,240,912)	(92,276)	(110,924)	0.316%	(350)	111,274	-

True-Up Adjustment with Interest	(1,335,286)
Less (Over)/Under Recovery	(1,240,912)
Total Interest	(94,374)

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year excludes the true-up adjustment and is sourced from the Net Zonal Revenue Requirement line on Appendix A.

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <https://www.ferc.gov/interest-calculation-rates-and-methodology>. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section is used to input and compute the interest rates to be applied to each year's revenue requirement true-ups.

Applicable FERC Interest Rate (Note A):	
1	1/1/2021 0.280%
2	2/1/2021 0.250%
3	3/1/2021 0.280%
4	4/1/2021 0.270%
5	5/1/2021 0.280%
6	6/1/2021 0.270%
7	7/1/2021 0.280%
8	8/1/2021 0.280%
9	9/1/2021 0.270%
10	10/1/2021 0.280%
11	11/1/2021 0.270%

12	12/1/2021	0.280%
13	1/1/2022	0.280%
14	2/1/2022	0.250%
15	3/1/2022	0.280%
16	4/1/2022	0.270%
17	5/1/2022	0.280%
18	6/1/2022	0.270%
19	7/1/2022	0.310%
20	8/1/2022	0.310%
21	9/1/2022	0.300%
22	10/1/2022	0.420%
23	11/1/2022	0.400%
24	12/1/2022	0.420%
25	Average Monthly Rate - Lines 13- 24	0.316%

Note A - Lines 1-24 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>.

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

Transportation Worksheet - Project Status												
Project Name	Cost Center	Start	Completion	Phase	Estimate	Actual	Balance	Notes	Contractor	Contract No.	Contract Value	Contract Status
Major Roadway Construction	00000000	00000000	00000000	00000000	00000000	00000000	00000000				00000000	00000000

1	Item Title/Category/Item	Page No.
2	Item 1 - [Category]	1
3	Item 2 - [Category]	2
4	Item 3 - [Category]	3
5	Item 4 - [Category]	4
6	Item 5 - [Category]	5
7	Item 6 - [Category]	6
8	Item 7 - [Category]	7
9	Item 8 - [Category]	8
10	Item 9 - [Category]	9
11	Item 10 - [Category]	10

Item No.	Description	Unit	Quantity	Rate	Amount
1	Item 1 Description	Unit	Quantity	Rate	Amount
2	Item 2 Description	Unit	Quantity	Rate	Amount
3	Item 3 Description	Unit	Quantity	Rate	Amount
4	Item 4 Description	Unit	Quantity	Rate	Amount
5	Item 5 Description	Unit	Quantity	Rate	Amount
6	Item 6 Description	Unit	Quantity	Rate	Amount
7	Item 7 Description	Unit	Quantity	Rate	Amount
8	Item 8 Description	Unit	Quantity	Rate	Amount
9	Item 9 Description	Unit	Quantity	Rate	Amount
10	Item 10 Description	Unit	Quantity	Rate	Amount
11	Item 11 Description	Unit	Quantity	Rate	Amount
12	Item 12 Description	Unit	Quantity	Rate	Amount
13	Item 13 Description	Unit	Quantity	Rate	Amount
14	Item 14 Description	Unit	Quantity	Rate	Amount
15	Item 15 Description	Unit	Quantity	Rate	Amount
16	Item 16 Description	Unit	Quantity	Rate	Amount
17	Item 17 Description	Unit	Quantity	Rate	Amount
18	Item 18 Description	Unit	Quantity	Rate	Amount
19	Item 19 Description	Unit	Quantity	Rate	Amount
20	Item 20 Description	Unit	Quantity	Rate	Amount
21	Item 21 Description	Unit	Quantity	Rate	Amount
22	Item 22 Description	Unit	Quantity	Rate	Amount
23	Item 23 Description	Unit	Quantity	Rate	Amount
24	Item 24 Description	Unit	Quantity	Rate	Amount
25	Item 25 Description	Unit	Quantity	Rate	Amount
26	Item 26 Description	Unit	Quantity	Rate	Amount
27	Item 27 Description	Unit	Quantity	Rate	Amount
28	Item 28 Description	Unit	Quantity	Rate	Amount
29	Item 29 Description	Unit	Quantity	Rate	Amount
30	Item 30 Description	Unit	Quantity	Rate	Amount
31	Item 31 Description	Unit	Quantity	Rate	Amount
32	Item 32 Description	Unit	Quantity	Rate	Amount
33	Item 33 Description	Unit	Quantity	Rate	Amount
34	Item 34 Description	Unit	Quantity	Rate	Amount
35	Item 35 Description	Unit	Quantity	Rate	Amount
36	Item 36 Description	Unit	Quantity	Rate	Amount
37	Item 37 Description	Unit	Quantity	Rate	Amount
38	Item 38 Description	Unit	Quantity	Rate	Amount
39	Item 39 Description	Unit	Quantity	Rate	Amount
40	Item 40 Description	Unit	Quantity	Rate	Amount
41	Item 41 Description	Unit	Quantity	Rate	Amount
42	Item 42 Description	Unit	Quantity	Rate	Amount
43	Item 43 Description	Unit	Quantity	Rate	Amount
44	Item 44 Description	Unit	Quantity	Rate	Amount
45	Item 45 Description	Unit	Quantity	Rate	Amount
46	Item 46 Description	Unit	Quantity	Rate	Amount
47	Item 47 Description	Unit	Quantity	Rate	Amount
48	Item 48 Description	Unit	Quantity	Rate	Amount
49	Item 49 Description	Unit	Quantity	Rate	Amount
50	Item 50 Description	Unit	Quantity	Rate	Amount

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 7A - True-up Adjustment for Transmission Enhancement Charges (TECs) (PJM OATT Schedule 12) - December 31, 2021

TEC True-up Revenue Requirement For Year 2021	TEC Projection Revenue Requirement For Year 2021	TEC True-up Adjustment (Over)/Under Recovery	True-up Year:	2021
\$633,873,737	\$625,658,355	\$8,215,382	Intermediate Year:	2022
			Rate Year:	2023

Month	(Refunds)/Surcharges	Cumulative (Refunds)/Surcharges - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate	Calculated Interest	Amortization	Cumulative (Refunds)/Surcharges and Interest - End of Month
Calculation of Interest								
<i>True-Up Year</i>								
1/1/2021	684,615	-	-	-	0.280%	-		684,615
2/1/2021	684,615	684,615	-	684,615	0.250%	1,712		1,370,942
3/1/2021	684,615	1,369,230	-	1,369,230	0.280%	3,834		2,059,391
4/1/2021	684,615	2,053,846	5,545	2,059,391	0.270%	5,560		2,749,567
5/1/2021	684,615	2,738,461	5,545	2,744,006	0.280%	7,683		3,441,865
6/1/2021	684,615	3,423,076	5,545	3,428,621	0.270%	9,257		4,135,737
7/1/2021	684,615	4,107,691	28,046	4,135,737	0.280%	11,580		4,831,933
8/1/2021	684,615	4,792,306	28,046	4,820,353	0.280%	13,497		5,530,045
9/1/2021	684,615	5,476,922	28,046	5,504,968	0.270%	14,863		6,229,524
10/1/2021	684,615	6,161,537	67,987	6,229,524	0.280%	17,443		6,931,581
11/1/2021	684,615	6,846,152	67,987	6,914,139	0.270%	18,668		7,634,865
12/1/2021	684,615	7,530,767	67,987	7,598,754	0.280%	21,277		8,340,756
<i>Intermediate Year</i>								
1/1/2022	-	8,215,382	125,374	8,340,756	0.280%	23,354		8,364,111
2/1/2022	-	8,215,382	125,374	8,340,756	0.250%	20,852		8,384,962
3/1/2022	-	8,215,382	125,374	8,340,756	0.280%	23,354		8,408,317
4/1/2022	-	8,215,382	192,934	8,408,317	0.270%	22,702		8,431,019
5/1/2022	-	8,215,382	192,934	8,408,317	0.280%	23,543		8,454,562
6/1/2022	-	8,215,382	192,934	8,408,317	0.270%	22,702		8,477,265
7/1/2022	-	8,215,382	261,882	8,477,265	0.310%	26,280		8,503,544
8/1/2022	-	8,215,382	261,882	8,477,265	0.310%	26,280		8,529,824
9/1/2022	-	8,215,382	261,882	8,477,265	0.300%	25,432		8,555,256
10/1/2022	-	8,215,382	339,873	8,555,256	0.420%	35,932		8,591,188
11/1/2022	-	8,215,382	339,873	8,555,256	0.400%	34,221		8,625,409
12/1/2022	-	8,215,382	339,873	8,555,256	0.420%	35,932		8,661,341
(Over)/Under Recovery Plus Interest Amortized and Recovered Over 12 Months								
<i>Rate Year</i>								
1/1/2023	-	8,215,382	445,958	8,661,341	0.316%	27,355	(736,682)	7,952,015
2/1/2023	-	8,215,382	445,958	7,952,015	0.316%	25,115	(736,682)	7,240,448
3/1/2023	-	8,215,382	445,958	7,240,448	0.316%	22,868	(736,682)	6,526,634
4/1/2023	-	8,215,382	521,297	6,526,634	0.316%	20,613	(736,682)	5,810,566
5/1/2023	-	8,215,382	521,297	5,810,566	0.316%	18,352	(736,682)	5,092,236
6/1/2023	-	8,215,382	521,297	5,092,236	0.316%	16,083	(736,682)	4,371,638
7/1/2023	-	8,215,382	576,345	4,371,638	0.316%	13,807	(736,682)	3,648,763
8/1/2023	-	8,215,382	576,345	3,648,763	0.316%	11,524	(736,682)	2,923,606
9/1/2023	-	8,215,382	576,345	2,923,606	0.316%	9,234	(736,682)	2,196,158
10/1/2023	-	8,215,382	610,909	2,196,158	0.316%	6,936	(736,682)	1,466,412
11/1/2023	-	8,215,382	610,909	1,466,412	0.316%	4,631	(736,682)	734,362
12/1/2023	-	8,215,382	610,909	734,362	0.316%	2,319	(736,682)	-

TEC True-Up Adjustment with Interest	8,840,179
Less TEC (Over)/Under Recovery	8,215,382
Total Interest	624,796

Note 1: The revenue requirements based on actual and projected costs included for the previous calendar year for PJM OATT Schedule 12 Transmission Enhancement Charges (Attachment 7).

Note 2: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <https://www.ferc.gov/interest-calculation-rates-and-methodology>. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 3: An over or under collection of a TEC will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

This section lists the interest rates to be applied to each year's revenue requirement true-ups from Attachment 6.

Applicable FERC Interest Rate (Note A):		
1	1/1/2021	0.280%
2	2/1/2021	0.250%
3	3/1/2021	0.280%
4	4/1/2021	0.270%
5	5/1/2021	0.280%
6	6/1/2021	0.270%
7	7/1/2021	0.280%
8	8/1/2021	0.280%
9	9/1/2021	0.270%
10	10/1/2021	0.280%
11	11/1/2021	0.270%
12	12/1/2021	0.280%

13	1/1/2022	0.280%
14	2/1/2022	0.250%
15	3/1/2022	0.280%
16	4/1/2022	0.270%
17	5/1/2022	0.280%
18	6/1/2022	0.270%
19	7/1/2022	0.310%
20	8/1/2022	0.310%
21	9/1/2022	0.300%
22	10/1/2022	0.420%
23	11/1/2022	0.400%
24	12/1/2022	0.420%
25	Average Monthly Rate - Lines 13- 24	0.316%

Note A - Lines 1-24 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>.

Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 8 - Depreciation Rates

<u>FERC Account</u>	<u>Account Description</u>	<u>Depreciation Rate</u>
Transmission		
350.30	Sidewalks and Curbs	1.12%
352.00	Structures and Improvements	1.44%
353.00	Station Equipment	2.24%
354.00	Towers and Fixtures	1.27%
355.00	Poles and Fixtures	1.47%
356.00	Overhead Conductors and Devices	2.11%
357.00	Underground Conduit	1.07%
358.00	Underground Conductors and Devices	2.54%
359.00	Roads and Trails	0.57%
Intangible, General and Common		
303.00	Intangible Plant	Various
390.00	Structures and Improvements	1.40%
390.11	Leasehold - Improvements	Various
390.30	Improvements Other than Park Plaza	1.40%
391.10	Office Furniture	5.00%
391.20	Office Equipment	25.00%
391.30	Office Computer Equipment	14.29%
391.33	Office Personal Computers	33.33%
392.11	Transportation Equipment 13K lb and below	Various
392.20	Transportation Equipment over 13K lb	Various
393.00	Stores Equipment	14.29%
394.00	Tools, Shop and Garage Equipment	14.29%
395.00	Laboratory Equipment	20.00%
396.00	Power Operated Equipment	Various
397.00	Communications Equipment	10.00%
398.00	Miscellaneous Equipment	14.29%

Depreciation Rates as approved by the Commission in Docket ER21-2450.

**Public Service Electric and Gas Company
ATTACHMENT H-10A
Attachment 9 - Excess/(Deficient) Deferred Income Taxes - FERC Order 864 Worksheet (4)**

Line No.	Year	Description:	Vintage:		A		B	C	D=(C*Tax Gross-up rate) (1)	E=(C+D)	F		G	H	I	J	K=(I+J)	L=(K*Tax Gross-up rate) (1)	M=(K+L)	N=(C+K)	O=(E+M)
					Beginning of the Year Excess/(Deficient) ADIT Regulatory Liability/(Asset) Total			Income Tax Gross-Up	Total Account 254/(Account 182.3)	Amortization Period		Amount Amortized				Income Tax Gross-Up	Total Amortization with Gross-up	End of the Year Balance			
					Protected	Unprotected	Excess/(Deficient) Deferred Taxes			Protected	Unprotected	FERC Account No. (3)	Protected	Unprotected	Total Amortization			Excess/(Deficient) DIT	Excess/(Deficient) DIT with Gross-Up		
Original Account 282	Original Account 190/282/283	Account 254/(Account 182.3)																			
1	2023	Protected	2017 TCJA	(2)	671,760,831	0	671,760,831	262,667,923	934,428,754	ARAM	1 Year	411.1	(1,511,062)	0	(1,511,062)	(590,846)	(2,101,908)	670,249,770	932,326,846		
2	2023	Unprotected	2017 TCJA	(2)	0	0	0	0	0			411.1	0	0	0	0	0	0	0	0	0
3	Total Excess/(Deficient) DIT:				671,760,831	0	671,760,831	262,667,923	934,428,754				(1,511,062)	0	(1,511,062)	(590,846)	(2,101,908)	670,249,770	932,326,846		

Notes:

(1) The Tax Cuts and Jobs Act was enacted on December 22, 2017 ("TCJA"). The TCJA reduced the federal corporate income tax rate from 35% to 21%, effective January 1, 2018. The composite and gross-up rates used for the remeasurement of ADIT balances are:

	Pre TCJA	Post TCJA
Federal income tax rate	35.00%	21.00%
State income tax rate	9.00%	9.00%
Federal benefit of deduction for state income tax	-3.15%	-1.89%
Composite federal/state income tax rate	40.85%	28.11%
Composite federal/state tax gross-up factor	1.69062	1.39101

(2) These amounts represent the future refunds to customers of PSE&G's excess deferred income tax liabilities as a result of the TCJA reduction in the federal corporate income tax rate effective January 1, 2018 and as reflected in PSE&G's FERC-approved Section 205 filing in Docket No. ER19-204.

(3) Excess DIT is amortized to FERC Account 411.1 and Deficient DIT is amortized to FERC Account 410.1.

(4) Unamortized Excess/(Deficient) Deferred Tax Regulatory Liabilities/(Assets) and the amortization of those Regulatory Liabilities/(Assets) arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

Public Service Electric and Gas Company
Projected Costs of Plant in Forecasted Rate Base and In-Service Dates
12 Months Ended December 31, 2023

Required Transmission Enhancements

Upgrade ID	RTEP Baseline Project Description	Estimated/Actual Project Cost (thru 2023) *	Anticipated/Actual In-Service Date *
b0130	Replace all derated Branchburg 500/230 kv transformers	\$ 20,614,102	Jan-06
b0134	Reconductor Kittatinny - Newtown 230 kV with 1590 ACSS	\$ 8,069,022	Aug-07
b0145	Build new Essex - Aldene 230 kV cable connected through phase angle regulator at Essex	\$ 86,467,721	Aug-07
b0161	Install 230-138kV transformer at Metuchen substation	\$ 25,654,455	Nov-09
b0169	Somerville 230 kV circuit to the new section	\$ 15,731,554	May-09
b0170	Reconductor the Flagtown-Somerville-Bridgewater 230 kV circuit with 1590 ACSS	\$ 6,961,495	May-08
b0172.2	Replace wave trap at Branchburg 500kV substation	\$ 27,988	Feb-08
b0274	Replace both 230/138 kV transformers at Roseland	\$ 21,014,433	May-09
b0290	Branchburg 400 MVAR Capacitor	\$ 77,234,030	Nov-12
b0376	Install Conemaugh 250MVAR Cap Bank	\$ 1,108,058	Mar-16
b0411	Install 4th 500/230 kV transformer at New Freedom	\$ 22,188,863	May-07
b0498	Loop the 5021 circuit into New Freedom 500 kV substation	\$ 27,005,248	May-08
b0472	Saddle Brook - Athenia Upgrade Cable	\$ 14,404,842	Nov-12
b0489.5-b0489.15	Susquehanna Roseland Breakers	\$ 5,857,687	Jun-10
b0489.4	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (Below 500 kV elements of the project)	\$ 40,538,248	Nov-11
b0489	Build new 500 kV transmission facilities from Pennsylvania - New Jersey border at Bushkill to Roseland (500kV and above elements of the project)	\$ 722,073,261	Mar-12
b0664-b0665	Branchburg-Somerville-Flagtown Reconductor	\$ 18,664,931	Apr-12
b0668	Somerville -Bridgewater Reconductor	\$ 6,390,403	Apr-12
b0813	Reconductor Hudson - South Waterfront 230kV circuit	\$ 9,158,918	May-10
b0814	New Essex-Kearny 138 kV circuit and Kearny 138 kV bus tie	\$ 45,985,436	Dec-12
b1017	Reconductor South Mahwah 345 kV J-3410 Circuit	\$ 20,626,991	Dec-11
b1018	Reconductor South Mahwah 345 kV K-3411 Circuit	\$ 21,163,173	May-11
b1410-b1415	Replace Salem 500 kV breakers	\$ 15,865,267	Oct-12
b1154	North Central Reliability (West Orange Conversion)	\$ 369,946,472	Jun-12
b1155	Branchburg-Middlesex Swich Rack	\$ 62,938,142	Dec-13
b1156	Burlington - Camden 230kV Conversion	\$ 356,574,888	Oct-11
b1228	230kV Lawrence Switching Station Upgrade	\$ 21,732,218	May-13
b1255	Ridge Road 69kV Breaker Station	\$ 43,340,058	Jun-16
b1304.1-4	Northeast Grid Reliability Project	\$ 624,980,611	Jun-13
b1304.5-b1304.21	Northeast Grid Reliability Project	\$ 350,780,639	Dec-16
b1398 - b1398.7	Mickleton-Gloucester-Camden	\$ 438,604,155	Jun-13
b1399	Aldene-Springfield Rd. Conversion	\$ 72,364,662	Dec-14
b1588	Uprate EaglePoint-Gloucester 230kV Circuit	\$ 12,087,610	May-15
b1589	Reconfigure Kearny- Loop in P2216 Ckt	\$ 22,064,847	May-18
b1590	Upgrade Camden-Richmond 230kV Circuit	\$ 11,276,183	Apr-14
b1787	New Cox's Corner-Lumberton 230kV Circuit	\$ 32,029,640	Nov-15
b2139	Build Mickleton-Gloucester Corridor Ultimate Design	\$ 19,515,077	Dec-15
b2146	Reconfigure Brunswick Sw-New 69kV Ckt-T	\$ 157,753,920	Oct-17
b2436.10	Convert the Bergen - Marion 138 kV path to double circuit 345 kV and associated substation upgrades	\$ 179,529,873	Jan-16
b2436.21	Convert the Marion - Bayonne "L" 138 kV circuit to 345 kV and any associated substation upgrades	\$ 66,315,801	May-16
b2436.22	Convert the Marion - Bayonne "C" 138 kV circuit to 345 kV and any associated substation upgrades	\$ 48,926,811	May-16
b2436.33	Construct a new Bayway - Bayonne 345 kV circuit and any associated substation upgrades	\$ 158,399,075	Dec-15
b2436.34	Construct a new North Ave - Bayonne 345 kV circuit and any associated substation upgrades	\$ 126,340,129	Apr-18
b2436.50	Construct a new North Ave - Airport 345 kV circuit and any associated substation upgrades (B2436.50)	\$ 65,267,381	Apr-18
b2436.60	Relocate the underground portion of North Ave - Linden "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades	\$ 43,018,797	Dec-15
b2436.70	Construct a new Airport - Bayway 345 kV circuit and any associated substation upgrades	\$ 81,635,303	Dec-15
b2436.81	Relocate the overhead portion of Linden - North Ave "T" 138 kV circuit to Bayway, convert it to 345 kV, and any associated substation upgrades	\$ 54,768,830	Dec-15
b2436.83	Convert the Bayway - Linden "Z" 138 kV circuit to 345 kV and any associated substation upgrades	\$ 54,768,830	Dec-15
b2436.84	Convert the Bayway - Linden "W" 138 kV circuit to 345 kV and any associated substation upgrades	\$ 53,333,147	Dec-15
b2436.85	Convert the Bayway - Linden "M" 138 kV circuit to 345 kV and any associated substation upgrades	\$ 53,333,146	Dec-15
b2436.90	Relocate Farragut - Hudson "B" and "C" 345 kV circuits to Marion 345 kV and any associated substation upgrades	\$ 31,281,622	May-16
b2436.91	Relocate the Hudson 2 generation to inject into the 345 kV at Marion and any associated upgrades	\$ 25,007,733	Jun-16
b2437.10	New Bergen 345/230 kV transformer and any associated substation upgrades	\$ 27,873,352	May-16

Upgrade ID	RTEP Baseline Project Description	Estimated/Actual Project Cost (thru 2023) *	Anticipated/Actual In-Service Date *
b2437.11	New Bergen 345/138 kV transformer #1 and any associated substation upgrades	\$ 27,873,352	Jun-16
b2437.20	New Bayway 345/138 kV transformer #1 and any associated substation upgrades	\$ 9,118,014	Dec-15
b2437.21	New Bayway 345/138 kV transformer #2 and any associated substation upgrades	\$ 9,118,014	Dec-15
b2437.30	New Linden 345/230 kV transformer and any associated substation upgrades	\$ 33,752,664	Jul-16
b2437.33	New Bayonne 345/69 kV transformer and any associated substation upgrades	\$ 14,594,102	Apr-18
b2633.4	New 500 kV bay at Hope Creek (Expansion of Hope Creek substation)	\$ 52,542,928	Dec-20
b2633.5	New 500/230 kV autotransformer at Hope Creek and a new Hope Creek 230 kV substation	\$ 70,619,064	Dec-20
b2702	350 MVAR Reactor Hopatcong 500kV	\$ 22,307,024	Jun-18
b2835.1	Convert the R-1318 and Q1317 (Edison - Metuchen) 138 kV circuits to one 230 kV circuit (Brunswick - Meadow Road)	\$ 84,710,360	May-18
b2835.2	Convert the R-1318 and Q1317 (Edison - Metuchen) 138 kV circuits to one 230 kV circuit (Meadow Road - Pierson Ave)	\$ 54,300,573	May-18
b2835.3	Convert the R-1318 and Q1317 (Edison - Metuchen) 138 kV circuits to one 230 kV circuit (Pierson Ave - Metuchen)	\$ 8,947,853	Mar-19
b2836.1	Convert the N-1340 and T-1372/D-1330 (Brunswick - Trenton) 138 kV circuits to 230 kV circuits (Brunswick - Hunterglen)	\$ 66,763,387	May-18
b2836.2	Convert the N-1340 and T-1372/D-1330 (Brunswick - Trenton) 138 kV circuits to 230 kV circuits (Hunterglen - Trenton)	\$ 78,642,302	May-18
b2836.3	Convert the N-1340 and T-1372/D-1330 (Brunswick - Trenton) 138 kV circuits to 230 kV circuits (Brunswick - Devils Brook)	\$ 51,350,646	May-19
b2836.4	Convert the N-1340 and T-1372/D-1330 (Brunswick - Trenton) 138 kV circuits to 230 kV circuits (Devils Brook - Trenton)	\$ 98,480,488	Apr-19
b2837.1	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Trenton - Yardville K)	\$ 37,224,701	Nov-17
b2837.2	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Yardville - Ward Ave K)	\$ 13,173,931	Nov-17
b2837.3	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Ward Ave - Crosswicks Y)	\$ 9,843,208	Jan-19
b2837.4	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Crosswicks - Bustleton Y)	\$ 35,989,939	Jan-19
b2837.5	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Bustleton - Burlington Y)	\$ 37,970,072	Dec-19
b2837.6	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Trenton - Yardville F)	\$ 37,543,811	Apr-19
b2837.7	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Yardville - Ward Ave F)	\$ 13,241,766	Apr-19
b2837.8	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Ward Ave - Crosswicks Z)	\$ 9,843,208	Jan-19
b2837.9	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Crosswicks - Williams Z)	\$ 3,304,327	Jan-19
b2837.10	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Williams - Bustleton Z)	\$ 32,686,469	Dec-19
b2837.11	Convert the F-1358/Z-1326 and K-1363/Y-1325 (Trenton - Burlington) 138 kV circuits to 230 kV circuits (Bustleton - Burlington Z)	\$ 37,970,071	Dec-19
b2955	Rebuild Aldene-Warinanco-Linden VFT 230kV Circuit	\$ 97,675,786	Jun-20
b2986.12	Roseland-Branchburg 230kV corridor rebuild (Readington - Branchburg)	\$ 49,354,806	Jun-21
b2986.21	Branchburg-Pleasant Valley 230kV corridor rebuild (Branchburg - East Flemington)	\$ 56,461,804	Jun-21
b2986.22	Branchburg-Pleasant Valley 230kV corridor rebuild (East Flemington - Pleasant Valley)	\$ 111,424,193	Jun-22
b2986.23	Branchburg-Pleasant Valley 230kV corridor rebuild (Pleasant Valley - Rocktown)	\$ 23,792,305	Jan-23
b2986.24	Branchburg-Pleasant Valley 230kV corridor rebuild (the PSEG portion of Rocktown - Buckingham)	\$ 10,083,297	Jun-23
	Total	\$ 6,199,299,539	

* May vary from original PJM Data due to updated information.

Attachment 9
JCP&L Formula Rate for January 1, 2023 to December 31, 2023

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	Jersey Central Power & Light (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 18, col 5]				\$ 207,754,167
	REVENUE CREDITS	(Note M)	Total	Allocator	
2	Revenue Credits	Attachment 18, Line 9, Col. (E)	2,085,314	DA 1.00000	2,085,314
3	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	21,951,071	DA 1.00000	21,951,071
4	TOTAL REVENUE CREDITS (sum lines 2-3)		24,036,385		24,036,385
5	True-up Adjustment with Interest	Enter Negative of Attachment 13, Line 50			(16,538,992)
6	NET REVENUE REQUIREMENT (Line 1 - Line 4 + Line 5)				\$ 167,178,790
7	DIVISOR				Total
8	1 Coincident Peak (CP) (MW)			(Note A)	6,122.9
9	Average 12 CPs (MW)			(Note S)	4,097.7
10	Annual Rate (\$/MW/Yr)	(line 6 / line 8)	Total 27,303.86		
11	Point-to-Point Rate (\$/MW/Year)	(line 6 / line 9)	Peak Rate Total 40,798.20		Off-Peak Rate Total 40,798.20
12	Point-to-Point Rate (\$/MW/Month)	(line 11/12)	3,399.85		3,399.85
13	Point-to-Point Rate (\$/MW/Week)	(line 11/52)	784.58		784.58
14	Point-to-Point Rate (\$/MW/Day)	(line 13/5; line 13/7)	156.92		112.08
15	Point-to-Point Rate (\$/MWh)	(line 11/4,160; line 11/8,760)	9.81		4.66

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	(2) Source	Jersey Central Power & Light (3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE				
1	Production	Attachment 3, Line 14, Col. 1 (Notes N & O)	-	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes N & O)	2,028,175,281	TP 1.00000	2,028,175,281
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes N & O)	5,573,131,110	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes N & O)	482,779,742	W/S 0.09464	45,689,583
5	TOTAL GROSS PLANT (sum lines 1-4)		<u>8,084,086,133</u>	GP= 25.654%	<u>2,073,864,864</u>
	ACCUMULATED DEPRECIATION				
7	Production	Attachment 4, Line 14, Col. 1 (Notes N & O)	-	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes N & O)	467,718,027	TP 1.00000	467,718,027
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes N & O)	1,776,504,697	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes N & O)	239,624,990	W/S 0.09464	22,677,766
11	TOTAL ACCUM. DEPRECIATION (sum lines 7-10)		<u>2,483,847,714</u>		<u>490,395,793</u>
	NET PLANT IN SERVICE				
13	Production	(line 1 - line 7)	-		
14	Transmission	(line 2 - line 8)	1,560,457,254		1,560,457,254
15	Distribution	(line 3 - line 9)	3,796,626,414		
16	General & Intangible	(line 4 - line 10)	243,154,752		23,011,817
17	TOTAL NET PLANT (sum lines 13-16)		<u>5,600,238,419</u>		<u>1,583,469,071</u>
	ADJUSTMENTS TO RATE BASE				
19	Accumulated Deferred Income Taxes	Attachment 5, Line 19, Col. (J) (Notes C, D)	(387,824,734)	DA 1.00000	(387,824,734)
20	Unfunded Reserves	Enter Negative Attachment 14b, Line 14, Col. (S), (Note C)	(784,799)	DA 1.00000	(784,799)
21	FERC Approved Regulatory Assets and Liabilities	Attachment 19, Line 7, Col. (W) (Notes O & R)	-	DA 1.00000	-
22	CWIP	Attachment 17, Line 3, Col. (W) (Notes O & P)	-	DA 1.00000	-
23	Unamortized Abandoned Plant	Attachment 16, Line 15, Col. 7 (Notes O & R)	-	DA 1.00000	-
24	TOTAL ADJUSTMENTS (sum lines 19-23)		<u>(388,609,532)</u>		<u>(388,609,532)</u>
25	LAND HELD FOR FUTURE USE	(Attachment 14a, Line 5, Col. (S) (Note E))	-	DA 1.00000	-
	WORKING CAPITAL (Note F)				
27	CWC	1/8*(Page 3, Line 6 minus Page 3, Line 5)	6,352,331		6,352,331
28	Materials & Supplies	Attachment 14a, Line 4, Col. (S) (Notes O & E)	-	DA 1.00000	-
29	Prepayments (Account 165)	Attachment 14a, Line 2, Col. (S) (Note O)	-	DA 1.00000	-
30	TOTAL WORKING CAPITAL (sum lines 27 - 29)		<u>6,352,331</u>		<u>6,352,331</u>
31	RATE BASE (sum lines 17, 24, 25, & 30)		<u>5,217,981,218</u>		<u>1,201,211,870</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2) Source	Jersey Central Power & Light (3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
1	Operating Expenses				
2	Transmission	Attachment 20, Line 26, Col. (G)	47,868,297	DA	47,868,297
3	PBOPs Expense Adjustment	Attachment 6, Line 11 (Note C)	(660,973)	DA	(660,973)
4	A&G	Attachment 20, Line 41, Col. (I)	4,853,938	DA	4,853,938
5	FERC Approved Reg. Asset/Liab. Amortizations	Attachment 19, Line 7, Col. (Y) (Note R)	-	DA	-
6	TOTAL OPERATING EXPENSES (sum lines 2 through 5)		<u>52,061,262</u>		<u>52,061,262</u>
7	DEPRECIATION AND AMORTIZATION EXPENSE				
8	Transmission	336.7.b (Note N)	38,481,041	TP	38,481,041
9	General & Intangible	336.1.b,d,e & 336.10.b,d,e (Note N)	23,228,222	W/S	2,198,286
10	Amortization of Abandoned Plant	Attachment 16, Line 15, Col. 5 (Note R)	-	DA	-
11	TOTAL DEPRECIATION (sum lines 8 -10)		<u>61,709,263</u>		<u>40,679,327</u>
12	TOTAL OTHER TAXES	Attachment 7, Line 2, Col. (E)	2,106,724	DA	2,106,724
13	INCOME TAXES	(Note G)			
14	Total Income Taxes	Attachment 15, Line 22	22,710,216	DA	22,710,216
15	RETURN	[Rate Base (page 2, line 31) * Rate of Return (page 4, line 21, col. 6)]	391,807,962	NA	90,196,640
16	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum lines 6, 11, 12, 14, 15)	<u>530,395,425</u>		<u>207,754,167</u>
17	ADDITIONAL INCENTIVE REVENUE	Attachment 11, Page 2, Line 4, Col. 11 (Note Q)	0		0
18	GROSS REV. REQUIREMENT	(line 16 + line 17)	<u>530,395,425</u>		<u>207,754,167</u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Jersey Central Power & Light

SUPPORTING CALCULATIONS AND NOTES

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					2,028,175,281
2	Less transmission plant excluded from ISO rates (Note H)					-
3	Less transmission plant included in OATT Ancillary Services (Note I)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,028,175,281
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					49,648,078
7	Less transmission expenses included in OATT Ancillary Services (Note B)					1,545,626
8	Included transmission expenses (line 6 less line 7)					48,102,452
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.96887
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.96887
WAGES & SALARY ALLOCATOR (W&S)						
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	-	0.00	-	
13	Transmission	354.21.b	7,765,025	1.00	7,765,025	
14	Distribution	354.23.b	58,067,587	0.00	-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	16,216,654	0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)		82,049,266		7,765,025	= 0.0946 = WS
RETURN (R)						
17	Preferred Dividends (118.29c) (positive number)					\$ -
Cost (Note K)						
18	Long Term Debt (Attachment 8, Line 14, Col. 7) (Note O)		2,150,000,000	48%	0.0458	0.0219 =WCLTD
19	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note O)		-	0%	0.0000	0.0000
20	Common Stock Attachment 8, Line 14, Col. 6) (Note O)		2,339,824,683	52%	10.2%	0.0532
21	Total (sum lines 18-20)		4,489,824,683			0.0751 =ROR
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note L)		-
23	b. Bundled Sales for Resale included in Divisor on page 1					-
24	Total of (a)-(b)					-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Jersey Central Power & Light

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT.
- B Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.X., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- C Transmission-related only
- D The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note G. Account 281 is not allocated.
- E Identified in Form 1 as being only transmission related.
- F Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 6, column 5 minus amortization of regulatory assets (page 3, line 5, col. 5). Total company Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1. JCP&L to include transmission prepayments only.
- G The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T).
- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- I Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Enter dollar amounts
- K Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER20-227-000, JCP&L's stated ROE is set to 10.20% (9.7% base ROE plus 50 basis point adder for RTO participation).
- L Line 22 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- M The revenues credited on page 1, Line 2 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 3 is supported by its own reference.
- N Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation and Account 405 amounts unless authorized by FERC.
- O Calculate using a 13 month average balance.
- P Includes only CWIP authorized by the Commission for inclusion in rate base.
- Q Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- R Unamortized Abandoned Plant, Amortization of Abandoned Plant, and Regulatory assets and liabilities will be zero until the Commission accepts or approves recovery or refund. Utility must submit a Section 205 filing to recover or refund.
- S Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

Schedule 1A Rate Calculation

1	\$ 1,545,626	Attachment 20, Lines 2+3+4, Col. C
2	\$ 146,474	Revenue Credits for Sched 1A - Note A
3	\$ 1,399,152	Net Schedule 1A Expenses (Line 1 - Line 2)
4	22,380,270	Annual MWh in JCP&L Zone - Note B
5	\$ 0.0625	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of JCP&L's zone during the year used to calculate rates under Attachment H-4A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the JCP&L zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Attachment H-4A, Attachment 2
page 1 of 1
For the 12 months ended 12/31/2023

Return Calculation		Source Reference	
1	Rate Base	Attachment H-4A, page 2, Line 31, Col. 5	1,201,211,870
2	Preferred Dividends	enter positive Attachment H-4A, page 4, Line 17, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	4,145,646,135
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	-5,069,622
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	1,810,891,075
7	Common Stock	Attachment 8, Line 14, Col. 6	2,339,824,683
Capitalization			
8	Long Term Debt	Attachment H-4A, page 4, Line 18, Col. 3	2,150,000,000
9	Preferred Stock	Attachment H-4A, page 4, Line 19, Col. 3	0
10	Common Stock	Attachment H-4A, page 4, Line 20, Col. 3	2,339,824,683
11	Total Capitalization	Attachment H-4A, page 4, Line 21, Col. 3	4,489,824,683
12	Debt %	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 4	47.8861%
13	Preferred %	Preferred Stock Attachment H-4A, page 4, Line 19, Col. 4	0.0000%
14	Common %	Common Stock Attachment H-4A, page 4, Line 20, Col. 4	52.1139%
15	Debt Cost	Total Long Term Debt Attachment H-4A, page 4, Line 18, Col. 5	0.0458
16	Preferred Cost	Preferred Stock Attachment H-4A, page 4, Line 19, Col. 5	0.0000
17	Common Cost	Common Stock	0.1020
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 12 * Line 15)	0.0219
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0532
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0751
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	90,196,640
Income Taxes			
Income Tax Rates			
23	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	T from Attachment 15, line 8	28.11%
24	$\text{CIT} = (T/1-T) * (1 - (\text{WCLTD}/R)) =$	Calculated	27.68%
25	$1 / (1 - T) =$ (from line 23)		1.3910
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment 15, line 17	(131,199)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment 15, line 16	103,367
28	(Excess)/Deficient Deferred Income Taxes	Attachment 15, line 18	(1,692,101)
29	Income Tax Calculation	(line 22 * line 24)	24,966,984
30	ITC adjustment	Line 25 * Line 26 * GP	(46,818)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Line 25 * Line 27	143,785
32	(Excess)/Deficient Deferred Income Tax Adjustment	Line 25 * Line 28	(2,353,736)
33	Total Income Taxes	Sum lines 29 to 32	22,710,216
Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	112,906,855.73
35	Return without incentive adder	Attachment H-4A, Page 3, Line 15, Col. 5	90,196,640.20
36	Income Tax without incentive adder	Attachment H-4A, Page 3, Line 14, Col. 5	22,710,215.53
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	112,906,855.73
38	Return and Income taxes with increase in ROE	Line 34	112,906,855.73
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,201,211,870.04
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

Notes:

Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Attachment H-4A, Attachment 3

page 1 of 1

Gross Plant Calculation

For the 12 months ended 12/31/2023

		[1]	[2]	[3]	[4]	[5]	[6]
		Production	Transmission	Distribution	Intangible	General	Total
1	December 2022	-	1,953,602,762	5,539,743,512	167,164,918	282,265,925	7,942,777,116
2	January 2023	-	1,958,844,753	5,542,600,694	169,143,066	282,906,410	7,953,494,923
3	February 2023	-	1,978,772,056	5,546,343,135	194,114,459	283,604,743	8,002,834,393
4	March 2023	-	1,995,093,270	5,549,867,443	194,792,372	283,953,338	8,023,706,423
5	April 2023	-	1,999,548,133	5,554,049,207	195,506,885	284,999,286	8,034,103,511
6	May 2023	-	2,019,407,375	5,559,168,961	196,106,691	286,109,786	8,060,792,813
7	June 2023	-	2,023,893,044	5,564,805,961	196,532,354	286,816,090	8,072,047,450
8	July 2023	-	2,049,331,925	5,573,742,070	197,133,089	288,317,465	8,108,524,549
9	August 2023	-	2,051,320,319	5,582,313,477	198,368,206	290,207,254	8,122,209,255
10	September 2023	-	2,057,671,303	5,591,830,312	198,823,014	290,889,443	8,139,214,071
11	October 2023	-	2,060,887,441	5,603,089,806	200,184,851	291,373,092	8,155,535,190
12	November 2023	-	2,069,495,308	5,615,046,482	200,626,944	291,844,249	8,177,012,983
13	December 2023	-	2,148,410,960	5,628,103,373	228,348,771	296,003,949	8,300,867,053
14	13-month Average [A] [C]	-	2,028,175,281	5,573,131,110	195,141,971	287,637,772	8,084,086,133
		Production	Transmission	Distribution	Intangible	General	Total
	[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	
15	December 2022		1,953,606,172	5,539,789,168	167,164,918	283,861,536	7,944,421,795
16	January 2023		1,958,848,164	5,542,646,350	169,143,066	284,502,022	7,955,139,602
17	February 2023		1,978,775,466	5,546,388,792	194,114,459	285,200,354	8,004,479,072
18	March 2023		1,995,096,681	5,549,913,100	194,792,372	285,548,949	8,025,351,102
19	April 2023		1,999,551,543	5,554,094,864	195,506,885	286,594,897	8,035,748,190
20	May 2023		2,019,410,786	5,559,214,618	196,106,691	287,705,397	8,062,437,491
21	June 2023		2,023,896,454	5,564,851,618	196,532,354	288,411,701	8,073,692,128
22	July 2023		2,049,335,336	5,573,787,727	197,133,089	289,913,076	8,110,169,227
23	August 2023		2,051,323,729	5,582,359,133	198,368,206	291,802,865	8,123,853,934
24	September 2023		2,057,674,713	5,591,875,968	198,823,014	292,485,054	8,140,858,750
25	October 2023		2,060,890,852	5,603,135,462	200,184,851	292,968,703	8,157,179,868
26	November 2023		2,069,498,719	5,615,092,139	200,626,944	293,439,860	8,178,657,662
27	December 2023		2,148,414,371	5,628,149,030	228,348,771	297,599,560	8,302,511,732
28	13-month Average	-	2,028,178,691	5,573,176,767	195,141,971	289,233,383	8,085,730,812

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General
	[B]		205.44.g	207.57.g	207.74.g	company records	207.98.g
29	December 2022			3,410	45,657		1,595,611
30	January 2023			3,410	45,657		1,595,611
31	February 2023			3,410	45,657		1,595,611
32	March 2023			3,410	45,657		1,595,611
33	April 2023			3,410	45,657		1,595,611
34	May 2023			3,410	45,657		1,595,611
35	June 2023			3,410	45,657		1,595,611
36	July 2023			3,410	45,657		1,595,611
37	August 2023			3,410	45,657		1,595,611
38	September 2023			3,410	45,657		1,595,611
39	October 2023			3,410	45,657		1,595,611
40	November 2023			3,410	45,657		1,595,611
41	December 2023			3,410	45,657		1,595,611
42	13-month Average	-		3,410	45,657	-	1,595,611

Notes:

[A] Taken to Attachment H-4A, page 2, lines 1-4, Col. 3

[B] Reference for December balances as would be reported in FERC Form 1.

[C] Balance excludes Asset Retirements Costs

Attachment H-4A, Attachment 4

page 1 of 1

Accumulated Depreciation Calculation

For the 12 months ended 12/31/2023

			[1]	[2]	[3]	[4]	[5]	[6]
			Production	Transmission	Distribution	Intangible	General	Total
1	December	2022	-	461,596,330	1,741,873,739	119,319,907	108,953,289	2,431,743,264
2	January	2023	-	463,307,894	1,748,097,754	120,296,484	109,128,943	2,440,831,076
3	February	2023	-	463,078,889	1,754,201,424	121,385,352	110,013,402	2,448,679,067
4	March	2023	-	462,948,167	1,760,160,890	122,581,091	110,938,515	2,456,628,664
5	April	2023	-	464,928,496	1,766,134,157	123,783,204	111,788,114	2,466,633,972
6	May	2023	-	465,634,348	1,771,858,074	124,991,386	112,633,282	2,475,117,091
7	June	2023	-	468,067,196	1,777,368,044	126,203,841	113,525,904	2,485,164,985
8	July	2023	-	468,160,596	1,782,824,238	127,314,059	114,333,423	2,492,632,316
9	August	2023	-	470,729,995	1,788,102,510	128,431,926	115,102,389	2,502,366,820
10	September	2023	-	472,686,404	1,793,301,000	129,556,834	116,008,924	2,511,553,162
11	October	2023	-	474,458,768	1,798,408,243	130,689,312	116,939,420	2,520,495,743
12	November	2023	-	475,703,470	1,803,658,054	131,829,306	117,873,294	2,529,064,125
13	December	2023	-	469,033,795	1,808,572,929	133,101,446	118,401,825	2,529,109,995
14	13-month Average	[A] [C]	-	467,718,027	1,776,504,697	126,114,165	113,510,825	2,483,847,714
			Production	Transmission	Distribution	Intangible	General	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	
15	December	2022		461,598,024	1,741,904,309	119,319,907	109,828,650	2,432,650,888
16	January	2023		463,309,592	1,748,128,398	120,296,484	110,011,073	2,441,745,547
17	February	2023		463,080,591	1,754,232,141	121,385,352	110,902,301	2,449,600,384
18	March	2023		462,949,873	1,760,191,681	122,581,091	111,834,182	2,457,556,828
19	April	2023		464,930,206	1,766,165,022	123,783,204	112,690,550	2,467,568,982
20	May	2023		465,636,062	1,771,889,013	124,991,386	113,542,487	2,476,058,948
21	June	2023		468,068,913	1,777,399,057	126,203,841	114,441,878	2,486,113,689
22	July	2023		468,162,317	1,782,855,324	127,314,059	115,256,166	2,493,587,866
23	August	2023		470,731,720	1,788,133,670	128,431,926	116,031,901	2,503,329,217
24	September	2023		472,688,133	1,793,332,233	129,556,834	116,945,204	2,512,522,406
25	October	2023		474,460,501	1,798,439,551	130,689,312	117,882,469	2,521,471,833
26	November	2023		475,705,208	1,803,689,435	131,829,306	118,823,112	2,530,047,061
27	December	2023		469,035,536	1,808,604,384	133,101,446	119,358,411	2,530,099,777
28	13-month Average		-	467,719,744	1,776,535,709	126,114,165	114,426,799	2,484,796,417

Reserve for Depreciation of Asset Retirement Costs

			Production	Transmission	Distribution	Intangible	General
		[B]	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2022		1,694	30,570		875,361
30	January	2023		1,698	30,643		882,130
31	February	2023		1,702	30,717		888,898
32	March	2023		1,706	30,791		895,667
33	April	2023		1,710	30,865		902,436
34	May	2023		1,714	30,939		909,205
35	June	2023		1,717	31,012		915,974
36	July	2023		1,721	31,086		922,743
37	August	2023		1,725	31,160		929,511
38	September	2023		1,729	31,234		936,280
39	October	2023		1,733	31,307		943,049
40	November	2023		1,737	31,381		949,818
41	December	2023		1,741	31,455		956,587
42	13-month Average		-	1,717	31,012	-	915,974

Notes:

- [A] Taken to Attachment H-4A, page 2, lines 7-10, Col. 3
[B] Reference for December balances as would be reported in FERC Form 1.
[C] Balance excludes reserve for depreciation of asset retirement costs

Line		A	B	C	D	E	F	G	H	I
		2023 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments) 69,717,174	Q1 Activity (3,860,096)	Ending Q1 65,857,077	Q2 Activity (3,860,096)	Ending Q2 61,996,981	Q3 Activity (3,860,096)	Ending Q3 58,136,885	Q4 Activity (3,860,096)	Ending Q4 54,276,788
2	PTRR	Beginning 190 (including adjustments) 69,717,174	Pro-rated Q1 (2,918,867)		Pro-rated Q2 (1,956,487)		Pro-rated Q3 (983,531)		Pro-rated Q4 (10,576)	
3	PTRR	Beginning 282 (including adjustments) 433,170,104	Q1 Activity 5,046,194	Ending Q1 438,216,298	Q2 Activity 5,046,194	Ending Q2 443,262,492	Q3 Activity 5,046,194	Ending Q3 448,308,686	Q4 Activity 5,046,194	Ending Q4 453,354,881
4	PTRR	Beginning 282 (including adjustments) 433,170,104	Pro-rated Q1 3,815,752		Pro-rated Q2 2,557,660		Pro-rated Q3 1,285,743		Pro-rated Q4 13,825	
5	PTRR	Beginning 283 (including adjustments) 11,177,743	Q1 Activity (229,116)	Ending Q1 10,948,627	Q2 Activity (229,116)	Ending Q2 10,719,512	Q3 Activity (229,116)	Ending Q3 10,490,396	Q4 Activity (229,116)	Ending Q4 10,261,281
6	PTRR	Beginning 283 (including adjustments) 11,177,743	Pro-rated Q1 (173,249)		Pro-rated Q2 (116,127)		Pro-rated Q3 (58,377)		Pro-rated Q4 (628)	

		2023 PTRR						
Line	Account	J	K	L	M	N	O	P
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR Total Account 190	58,634,973	(15,440,386)	63,847,712	(5,212,739)	4,358,185	(9,570,924)	63,847,712
8	PTRR Total Account 282	343,625,594	20,184,777	440,843,084	(97,217,490)	(109,729,288)	12,511,798	(440,843,084)
9	PTRR Total Account 283	(30,621,003)	(916,462)	10,829,362	(41,450,365)	(40,882,284)	(568,081)	(10,829,362)
10	PTRR Total ADIT Subject to Normalization	(254,369,617)	(34,708,701)	(387,824,734)	133,455,116	(146,253,387)	2,372,793	(387,824,734)

Notes:

- Attachment 5a will only be populated within the PTRR
- Normalization is calculated using transmission ADIT balances/adjustments only.

Line		A	B	C	D	E	F	G	H	I
2023 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	

Line	Account	A	B	C Page 1, row 3,7,11 Column A+B+D+F+H	D	E	F	G
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190		0	0	-		-	-
2	PTRR Total Account 282		0	0	-		-	-
3	PTRR Total Account 283		0	0	-		-	-
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-

Line	Account	H	I	J Page 1, row 4,8,12 column A+B+D+F+H	K	L	M	N	O	P
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate
5	ATRR Total Account 190		0	0	-	-		-	-	-
6	ATRR Total Account 282		0	0	-	-		-	-	-
7	ATRR Total Account 283		0	0	-	-		-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-

Notes:

- Attachment 5b will only be populated within the ATRR
- Normalization is calculated using transmission ADIT balances/adjustments only.

Attachment H-4A, Attachment 6
page 1 of 1
For the 12 months ended 12/31/2023

1 **Calculation of PBOP Expenses**

2 **JCP&L**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	-\$155,537,000	FirstEnergy 2018 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,363,633,077	FirstEnergy 2018 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0658	
6 labor (labor not capitalized) current year, transmission only	9,133,238	JCP&L Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$601,005	
8 PBOP expense in Account 926 for current year, total company	633,648	JCP&L Account 926: Company Records
9 W&S Labor Allocator	9.464%	
10 Allocated Transmission PBOP (line 8 * line 9)	59,968	
11 PBOP Adjustment for Attachment H-4A, page 3, line 3 (line 7 - line 10)	(660,973)	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Attachment H-4A, Attachment 7
page 1 of 1
For the 12 months ended 12/31/2023

(A)	(B)	(C)	(D)	(E)
Ln.	Description	Allocator	Amount	To Transmission
			×	=
			Output	
1	Taxes Other Than Income			
1.01	FICA & Unemployment Taxes	263.i WS	4,695,967	444,420
1.02	Heavy Highway Use Tax	263.i GP	1,804	463
1.03	Federal Excise Tax	263.i WS	7,424	703
1.04	Local Real Estate	263.i GP	6,472,000	1,660,306
1.05	PA PURTA Tax	263.i GP	100	26
1.06	Sales & Use Tax	263.i GP	3,147	807
2	Sum of Lines 1.01 through 1.06		11,180,442	2,106,724
3	FF1, Page 115.14g		-	

Notes

(a) Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template since they are recovered elsewhere.

(b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.

(c) JCP&L may add or remove sublines applicable to the transmission revenue requirement without an FPA Section 205 filing.

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.c	112.12.c	112.15.c	233.XX.f	(1) - (2) - (3) - (4) - (5)	112.18-21.c
1	December 2022	4,041,616,394		(45,050)	(5,248,341)	1,810,936,125	2,235,973,660	2,150,000,000
2	January 2023	4,055,868,800		(45,050)	(5,218,554)	1,810,936,125	2,250,196,280	2,150,000,000
3	February 2023	4,067,698,980		(45,050)	(5,188,768)	1,810,936,125	2,261,996,673	2,150,000,000
4	March 2023	4,078,675,974		(45,050)	(5,158,981)	1,810,936,125	2,272,943,881	2,150,000,000
5	April 2023	4,088,106,350		(45,050)	(5,129,195)	1,810,936,125	2,282,344,470	2,150,000,000
6	May 2023	4,099,607,263		(45,050)	(5,099,408)	1,810,936,125	2,293,815,597	2,150,000,000
7	June 2023	4,124,077,025		(45,050)	(5,069,622)	1,810,936,125	2,318,255,572	2,150,000,000
8	July 2023	4,162,383,574		(45,050)	(5,039,836)	1,810,936,125	2,356,532,335	2,150,000,000
9	August 2023	4,198,311,094		(45,050)	(5,010,049)	1,810,936,125	2,392,430,069	2,150,000,000
10	September 2023	4,220,198,069		(45,050)	(4,980,263)	1,810,936,125	2,414,287,257	2,150,000,000
11	October 2023	4,239,872,529		(45,050)	(4,950,476)	1,810,936,125	2,433,931,931	2,150,000,000
12	November 2023	4,250,993,903		(45,050)	(4,920,690)	1,810,936,125	2,445,023,518	2,150,000,000
13	December 2023	4,265,989,804		(45,050)	(4,890,903)	1,810,936,125	2,459,989,632	2,150,000,000
14	13-month Average	4,145,646,135	-	(45,050)	(5,069,622)	1,810,936,125	2,339,824,683	2,150,000,000

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Attachment H-4A, Attachment 9
page 1 of 1
For the 12 months ended 12/31/2023

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

JCP&L's stated ROE is set to: 10.2%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses	-\$155,537,000
Labor dollars (FirstEnergy)	\$2,363,633,077
cost per labor dollar	\$-0.0658

3. Depreciation Rates (1)(2)

FERC Account	<u>Depr %</u>
350.2	1.53%
352	1.14%
353	2.28%
354	0.83%
355	1.81%
356	2.14%
356.1	1.04%
357	1.32%
358	1.67%
359	1.10%
389.2	3.92%
390.1	1.51%
390.2	0.46%
391.1	4.00%
391.15	5.00%
391.2	20.00%
391.25	20.00%
392	3.84%
393	3.33%
394	4.00%
395	5.00%
396	3.03%
397	5.00%
398	5.00%

Note: (1) Account 303 amortization period is 7 years.

(2) Accounts 391.10, 391.15, 391.20, 391.25, 393, 394, 395, 397, and 398 have an unrecovered reserve to be amortized over 5 years separately from the assets in these accounts beginning January 1, 2020 through December 31, 2025; Per the Settlement Agreement in Docket No. ER20-227-000.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED **12/31/2023**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. gg)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z (col e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt 12/31/2023											
First Mortgage Bonds:											
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ 196,437,127	\$ 198,509,852	12	\$ 198,509,852.45	9.27%	6.54%	0.61%	
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ 295,979,779	\$ 298,204,565	12	\$ 298,204,565.05	13.92%	6.25%	0.87%	
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 402,863,753	\$ 400,843,411	12	\$ 400,843,410.87	18.71%	4.18%	0.78%	
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ 493,197,650	\$ 499,838,541	12	\$ 499,838,540.71	23.33%	4.87%	1.14%	
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ 247,086,512	\$ 249,428,487	12	\$ 249,428,487.42	11.64%	4.44%	0.52%	
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ 494,120,954	\$ 495,522,800	12	\$ 495,522,799.54	23.13%	2.88%	0.67%	
			\$ 2,150,000,000	\$ 2,142,347,656	\$ 2,142,347,656		\$ 2,142,347,656	100.00%		4.58% **	

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 page 4, line 18, column 5 of formula rate Attachment H-4A.

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

YEAR ENDED **12/31/2023**

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Net Proceeds (col. cc + col. dd - col. ee - col. ff)	Net Proceeds Ratio ((col. gg / col. cc)*100)	Coupon Rate Percentage (%)	Annual Interest (col. cc * col. ii)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 6.40% Series	5/12/2006	5/15/2036	\$ 200,000,000	\$ (1,216,000)	\$ 2,346,873		\$ 196,437,127	98.2186	6.40%	\$ 12,800,000	6.54%
(2) 6.15% Series	5/16/2007	6/1/2037	\$ 300,000,000	\$ (3,693,000)	\$ 327,221		\$ 295,979,779	98.6599	6.15%	\$ 18,450,000	6.25%
(3) 4.30% Series	2/8/2019	1/15/2026	\$ 400,000,000	\$ 5,884,000	\$ 3,020,247		\$ 402,863,753	100.7159	4.30%	\$ 17,200,000	4.18%
(4) 4.70% Series	8/21/2013	4/1/2024	\$ 500,000,000	\$ (2,595,000)	\$ 4,207,350		\$ 493,197,650	98.6395	4.70%	\$ 23,500,000	4.87%
(5) 4.30% Series	8/18/2015	1/15/2026	\$ 250,000,000	\$ (800,000)	\$ 2,113,488		\$ 247,086,512	98.8346	4.30%	\$ 10,750,000	4.44%
(6) 2.75% Series	6/10/2021	3/1/2032	\$ 500,000,000	\$ (1,370,000)	\$ 4,509,046		\$ 494,120,954	98.8242	2.75%	\$ 13,750,000	2.88%
TOTALS			\$ 2,150,000,000	\$ (3,790,000)	\$ 16,524,225	-	\$ 2,129,685,775			\$ 96,450,000	

* 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 C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1/2}, C_{3/2}, etc.).

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-4A

Line No.	(1)	(2)	(3)	(4)
		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-4A, p. 2, line 2, col. 5 (Note A)	\$ 2,028,175,281	
2	Net Transmission Plant - Total	Attach. H-4A, p. 2, line 14, col. 5 (Note B)	\$ 1,560,457,254	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach. H-4A, p. 3, line 6, col. 5	\$ 52,061,262	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.566901%	2.566901%
GENERAL & INTANGIBLE (G & I) DEPRECIATION EXPENSE				
5	Total G & I depreciation expense	Attach. H-4A, p. 3, line 9, col. 5	\$ 2,198,286	
6	Annual allocation factor for G & I depreciation expense	(line 5 divided by line 1, col. 3)	0.108387%	0.108387%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach. H-4A, p. 3, line 11, col. 5	\$ 2,106,724	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.103873%	0.103873%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		2.779162%
INCOME TAXES				
10	Total Income Taxes	Attach. H-4A, p. 3, line 13, col. 5	\$ 22,710,216	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.455356%	1.455356%
RETURN				
12	Return on Rate Base	Attach. H-4A, p. 3, line 14, col. 5	\$ 90,196,640	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.780142%	5.780142%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		7.235498%

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)

Line No.	(5)	(6)	(7)	(8)	(9)
		Reference	Transmission	Allocator	
INCOME TAXES					
10b	Total Income Taxes	Attachment 2, line 33	\$ 22,710,216		
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	1.455356%		1.455356%
RETURN					
12b	Return on Rate Base	Attachment 2, line 22	\$ 90,196,640		
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	5.780142%		5.780142%
14b	Annual Allocation Factor for Return	Sum of line 11b and 13b			7.235498%
15	Additional Annual Allocation Factor for Return	Line 14 b, col. 9 less line 14, col. 4			0.00000%

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-4A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
1														
2a	Upgrade the Portland – Graystone 230kV circuit	b0174	\$ 12,588,193	2.779162%	\$349,846	\$ 8,817,121	7.235498%	\$637,963	\$ 269,226	\$1,257,035	\$ -	\$1,257,035	(101,529.41)	\$1,155,505
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	2.779162%	\$166,291	\$ 4,516,323	7.235498%	\$326,778	\$ 128,047	\$621,117	\$ -	\$621,117	(49,728.75)	\$571,388
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	2.779162%	\$203,886	\$ 5,986,645	7.235498%	\$433,164	\$ 167,266	\$804,316	\$ -	\$804,316	(50,179.97)	\$754,136
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,448,914	2.779162%	\$4,820,426	\$ 152,458,987	7.235498%	\$11,031,167	\$3,417,011	\$19,268,604	\$ -	\$19,268,604	(1,094,411.89)	\$18,174,192
3	Transmission Enhancement Credit taken to Attachment H-4A Page 1, Line 3, Col. 3													
4	Additional Incentive Revenue taken to Attachment H-4A, Page 3, Line 16											\$0.00	\$21,951,071	

- Notes**
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-4A.
 - B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-4A.
 - 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 above. This value includes subsequent capital investments required to maintain the project in-service.
 - D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
 - E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-4A, page 3, line 8.
 - F Any actual ROE incentive must be approved by the Commission
 - G True-up adjustment is calculated on the project true-up schedule, attachment 12 column j
 - H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Attachment H-4A, Attachment 11a
page 1 of 2
For the 12 months ended 12/31/2023

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-22 (Note B)	Jan-23 (Note B)	Feb-23 (Note B)	Mar-23 (Note B)	Apr-23 (Note B)	May-23 (Note B)	Jun-23 (Note B)	Jul-23 (Note B)	Aug-23 (Note B)	Sep-23 (Note B)	Oct-23 (Note B)	Nov-23 (Note B)	Dec-23 (Note B)
2a	Upgrade the Portland – Greystone 230kV circuit	b0174	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193	\$ 12,588,193
2b	Reconductor the 8 mile Gilbert – Glen Gardner 230 kV circuit	b0268	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501	\$ 5,983,501
2c	Add a 2nd Raritan River 230/115 kV transformer	b0726	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240	\$ 7,336,240
2d	Build a new 230 kV circuit from Larrabee to Oceanview	b2015	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914	\$ 173,448,914

NOTE

[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizing a 13-month average.

[B] Company records

TEC Worksheet Support
Net Plant Detail

Attachment H-4A, Attachment I1a
page 2 of 2
For the 12 months ended 12/31/2023

Accumulated Depreciation	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Project Net Plant
(Note C)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note B)	(Note C & D)
\$ 3,771,072	\$ 3,636,459	\$ 3,658,895	\$ 3,681,330	\$ 3,703,766	\$ 3,726,201	\$ 3,748,637	\$ 3,771,072	\$ 3,793,508	\$ 3,815,943	\$ 3,838,379	\$ 3,860,814	\$ 3,883,250	\$ 3,905,685	\$8,817,121
\$ 1,467,178	\$ 1,403,154	\$ 1,413,825	\$ 1,424,496	\$ 1,435,166	\$ 1,445,837	\$ 1,456,507	\$ 1,467,178	\$ 1,477,848	\$ 1,488,519	\$ 1,499,190	\$ 1,509,860	\$ 1,520,531	\$ 1,531,201	\$4,516,323
\$ 1,349,595	\$ 1,265,962	\$ 1,279,901	\$ 1,293,840	\$ 1,307,779	\$ 1,321,718	\$ 1,335,656	\$ 1,349,595	\$ 1,363,534	\$ 1,377,473	\$ 1,391,412	\$ 1,405,351	\$ 1,419,290	\$ 1,433,228	\$5,986,645
\$ 20,989,926	\$ 19,281,421	\$ 19,566,172	\$ 19,850,923	\$ 20,135,673	\$ 20,420,424	\$ 20,705,175	\$ 20,989,926	\$ 21,274,677	\$ 21,559,428	\$ 21,844,179	\$ 22,128,930	\$ 22,413,681	\$ 22,698,432	\$152,458,987

NOTE

[B] Company records

[C] Utilizing a 13-month average.

[D] Taken to Attachment 11, Page 2, Col. 6

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	PTRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	ATRR (True-up Vintage) Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		21,635,617							
2a	b0174			1,284,859	0.06	1,264,771	1,170,784	93,987	7,542.07	101,529
2b	b0268			635,153	0.03	625,223	579,188	46,035	3,694.08	49,729
2c	b0726			812,093	0.04	799,396	752,944	46,452	3,727.60	50,180
2d	b2015			19,247,145	0.88	18,946,228	17,933,114	1,013,114	81,297.91	1,094,412
3	Subtotal			21,979,249			20,436,029	1,199,588		1,295,850
4	Total Interest (Sourced from Attachment 13a, line 49)									96,262

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Attachment H-4A, Attachment 13
page 1 of 1
For the 12 months ended 12/31/2023

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Month	Annual Rate	Monthly	True-Up Adj.	Interest	Compounding
1	Jan-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13	Year 1 True-Up Adjustment + Interest EB			1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0360	0.0031	1.0343	0.0032	-
21	Aug-22	0.0360	0.0031	1.0343	0.0032	-
22	Sep-22	0.0360	0.0030	1.0343	0.0031	0.0094
23	Oct-22	0.0491	0.0042	1.0437	0.0044	-
24	Nov-22	0.0491	0.0040	1.0437	0.0042	-
25	Dec-22	0.0491	0.0042	1.0437	0.0044	0.0129
26	Year 2 True-Up Adjustment + Interest EB			1.0566		
27	Principle Amortization			0.0880		
28	Interest Amortization +			0.0020	(Found using Excel Solver/Goal Seek/or equivalent)	
29	Year 3 Monthly Amortization			0.0900		
30	Jan-23	0.0491	0.0042	0.9666	0.0040	-
31	Feb-23	0.0491	0.0038	0.8765	0.0033	-
32	Mar-23	0.0491	0.0042	0.7865	0.0033	0.0106
33	Apr-23	0.0491	0.0040	0.7071	0.0029	-
34	May-23	0.0491	0.0042	0.6171	0.0026	-
35	Jun-23	0.0491	0.0040	0.5271	0.0021	0.0076
36	Jul-23	0.0491	0.0042	0.4446	0.0019	-
37	Aug-23	0.0491	0.0042	0.3546	0.0015	-
38	Sep-23	0.0491	0.0040	0.2646	0.0011	0.0044
39	Oct-23	0.0491	0.0042	0.1789	0.0007	-
40	Nov-23	0.0491	0.0040	0.0889	0.0004	-
41	Dec-23	0.0491	0.0042	(0.0011)	(0.0000)	0.0011
42	Year 3 True-Up Adjustment + Interest EB			0.0000		
43	Total Amount Refunded/Surcharged			1.0802		
44	True-Up Before Interest -			1.0000		
45	Interest Refunded/Surcharged			0.0802		
46	Attachment 13b - PJM Billings, Line 13, Col. E:			163,040,234		
47	2021 Rate Year ATRR (c): -			147,729,834		
48	Base Refund or (Surcharge):			15,310,400		
49	Interest (Line 45 × Line 48): +			1,228,592		
50	Total Refund or (Surcharge):			16,538,992		

Notes

(a) Interest rate inputs will be equal to C.F.R. 35.19a.

(b) The interest rate to be applied to the True-up will be determined as follows: (i) for time periods for which there is an interest rate posted on FERC's website, the True-up will reflect each applicable quarter's annual rate; (ii) for time periods for which there is no interest rate posted on FERC's website (i.e., future time periods, in which an interest rate is not yet available), the True-up will reflect the last known quarter's annual rate, as posted on FERC's website and as determined prior to the posting of the JCP&L PTRR that includes the applicable True-up.

(c) The ATRR is used to compare against the billed revenue in the true-up calculation. This section will not contain true-up amounts.

Attachment H-4A, Attachment 13a
page 1 of 1
For the 12 months ended 12/31/2023

Line	(A) Month	(B) Annual Rate	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-21	0.0325	0.0028	0.0833	0.0002	-
2	Feb-21	0.0325	0.0025	0.1667	0.0004	-
3	Mar-21	0.0325	0.0028	0.2500	0.0007	0.0013
4	Apr-21	0.0325	0.0027	0.3347	0.0009	-
5	May-21	0.0325	0.0028	0.4180	0.0012	-
6	Jun-21	0.0325	0.0027	0.5013	0.0013	0.0034
7	Jul-21	0.0325	0.0028	0.5881	0.0016	-
8	Aug-21	0.0325	0.0028	0.6714	0.0019	-
9	Sep-21	0.0325	0.0027	0.7547	0.0020	0.0055
10	Oct-21	0.0325	0.0028	0.8435	0.0023	-
11	Nov-21	0.0325	0.0027	0.9269	0.0025	-
12	Dec-21	0.0325	0.0028	1.0102	0.0028	0.0076
13		Year 1 True-Up Adjustment + Interest EB		1.0178		
14	Jan-22	0.0325	0.0028	1.0178	0.0028	-
15	Feb-22	0.0325	0.0025	1.0178	0.0025	-
16	Mar-22	0.0325	0.0028	1.0178	0.0028	0.0082
17	Apr-22	0.0325	0.0027	1.0260	0.0027	-
18	May-22	0.0325	0.0028	1.0260	0.0028	-
19	Jun-22	0.0325	0.0027	1.0260	0.0027	0.0083
20	Jul-22	0.0360	0.0031	1.0343	0.0032	-
21	Aug-22	0.0360	0.0031	1.0343	0.0032	-
22	Sep-22	0.0360	0.0030	1.0343	0.0031	0.0094
23	Oct-22	0.0491	0.0042	1.0437	0.0044	-
24	Nov-22	0.0491	0.0040	1.0437	0.0042	-
25	Dec-22	0.0491	0.0042	1.0437	0.0044	0.0129
26		Year 2 True-Up Adjustment + Interest EB		1.0566		
27		Principle Amortization		0.0880		
28		Interest Amortization +		0.0020	(Found using Excel Solver/Goal Seek/or equivalent)	
29		Year 3 Monthly Amortization		0.0900		
30	Jan-23	0.0491	0.0042	0.9666	0.0040	-
31	Feb-23	0.0491	0.0038	0.8765	0.0033	-
32	Mar-23	0.0491	0.0042	0.7865	0.0033	0.0106
33	Apr-23	0.0491	0.0040	0.7071	0.0029	-
34	May-23	0.0491	0.0042	0.6171	0.0026	-
35	Jun-23	0.0491	0.0040	0.5271	0.0021	0.0076
36	Jul-23	0.0491	0.0042	0.4446	0.0019	-
37	Aug-23	0.0491	0.0042	0.3546	0.0015	-
38	Sep-23	0.0491	0.0040	0.2646	0.0011	0.0044
39	Oct-23	0.0491	0.0042	0.1789	0.0007	-
40	Nov-23	0.0491	0.0040	0.0889	0.0004	-
41	Dec-23	0.0491	0.0042	(0.0011)	(0.0000)	0.0011
42		Year 3 True-Up Adjustment + Interest EB		(0.0000)		
43		Total Amount Refunded/Surcharged		1.0802		
44		True-Up Before Interest -		1.0000		
45		Interest Refunded/Surcharged		0.0802		
46		Attachment 13b - PJM Billings, Line 26, Col. E:		21,635,617		
47		2021 Rate Year ATRR (c): -		20,436,029		
48		Base Refund or (Surcharge):		1,199,588		
49		Interest (Line 45 × Line 48): +		96,262		
50		Total Refund or (Surcharge):		1,295,850		

Notes

(a) Interest rate inputs will be equal to C.F.R. 35.19a.

(b) The interest rate to be applied to the True-up will be determined as follows: (i) for time periods for which there is an interest rate posted on FERC's website, the True-up will reflect each applicable quarter's annual rate; (ii) for time periods for which there is no interest rate posted on FERC's website (i.e., future time periods, in which an interest rate is not yet available), the True-up will reflect the last known quarter's annual rate, as posted on FERC's website and as determined prior to the posting of the JCP&L PTRR that includes the applicable True-up.

(c) The ATRR is used to compare against the billed revenue in the true-up calculation. This section will not contain true-up amounts.

Attachment H-4A, Attachment 13b
page 1 of 1
For the 12 months ended 12/31/2023

Line	(A)	(B)	(C)	(D)	(E)
	Month	PJM Bill NITS Charge Code	True-up (a)	Other (b)	Total
1	January	14,044,331			14,044,331
2	February	12,685,202			12,685,202
3	March	13,701,009			13,701,009
4	April	13,259,043			13,259,043
5	May	13,701,010			13,701,010
6	June	13,259,042			13,259,042
7	July	13,701,010			13,701,010
8	August	13,701,010			13,701,010
9	September	13,259,041			13,259,041
10	October	13,701,010			13,701,010
11	November	13,259,041			13,259,041
12	December	13,701,009			13,701,009
13	Total	161,971,758	-	(1,068,477)	163,040,234

	Month	PJM Bill	True-up (a)	Other (b)	Total
		TEC Charge Code			
14	January	1,831,604			1,831,604
15	February	1,831,604			1,831,604
16	March	1,783,545			1,783,545
17	April	1,783,545			1,783,545
18	May	1,783,545			1,783,545
19	June	1,783,545			1,783,545
20	July	1,783,545			1,783,545
21	August	1,783,545			1,783,545
22	September	1,783,545			1,783,545
23	October	1,783,545			1,783,545
24	November	1,783,545			1,783,545
25	December	1,783,545			1,783,545
26	Total	21,498,662	-	(136,955)	21,635,617

Notes

(a) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period.

(b) JCP&L to include any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.

Ln.	Text Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
		Allocator (b) (d) (f)	Exp. Acct. (e)	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	Average	Allocator Output (b)
1	FERC Account No. 165																			
1.01		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02		EXCL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sum of Lines 1.01 through 1.02			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1 p.111.57.d & c			-																
4	FERC Account No. 154 (Transmission Only) FERC Form No. 1 p.227.8.b & c			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	FERC Account No. 105 (Transmission Only) FERC Form No. 1 p.214.x.d			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes

(a) Average calculated as [Sum of Columns (D) through (P)] ÷ 13.
 (b) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.
 (c) JCP&L may add or remove sublines for prepayments without a FPA Section 205 filing.
 (d) Prepaid income taxes and other prepayments that are considered short-term (12-months or less amortization period) shall have an allocator of "EXCL."
 (e) The expense account will only be populated with prepaid expense items included in transmission rates.
 (f) Any line item allocated by "EXCL" will only show year-end balances.

Ln.	Text Description	(A) Exp. Acct.	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
			2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	JCP&L Average (a)	Allocator	Allocator Output
1																				
2	FERC Account No. 228.1 (d)																			
2.01																				
2.02																				
3	Sum of Lines 2.01 through 2.02																			
4	FERC Account No. 228.2 (d)																			
4.01																				
4.02																				
5	Sum of Lines 4.01 through 4.02																			
6	FERC Account No. 228.3 (d)																			
6.01																				
6.02																				
7	Sum of Lines 6.01 through 6.02																			
8	FERC Account No. 228.4 (d)																			
8.01																				
8.02																				
9	Sum of Lines 8.01 through 8.02																			
10	FERC Account No. 242 (d)																			
10.01	Incentive Compensation	920	14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	10,438,071	11,597,857	12,757,643	14,219,821	8,292,587	WS	0.0946		784,799
10.02																				
11	Sum of Lines 10.01 through 10.02		14,219,821	15,829,389	1,790,304	1,912,577	2,807,729	3,702,881	5,293,581	6,175,844	7,058,107	10,438,071	11,597,857	12,757,643	14,219,821	8,292,587				784,799
12	Other Reserves (d)																			
12.01																				
12.02																				
13	Sum of Lines 12.01 through 12.02																			
14	Total Reserves (Line 3 + Line 5 + Line 7 + Line 9 + Line 11 + Line 13)																8,292,587			784,799
15																				

Notes
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
(b) JCP&L may add or remove sublines without a FPA Section 205 filing.
(c) JCP&L to include as a credit to rate base on Attachment H-4A, page 2, line 20.
(d) JCP&L to include total company balances to allocate to the transmission formula rate component and will only show underlying expense accounts for items that are included as a reduction to rate base.

Attachment H-4A, Attachment 15
page 1 of 1
For the 12 months ended 12/31/2023

Line	Item				
1	State				
2	Nominal Federal Tax Rate (FIT)	<u>New Jersey</u>			Combined Tax Rate
3	Apportionment Percentage (p)	21.00%	21.00%	21.00%	21.00% = FIT
4	Nominal State Tax Rate	100.00% +			100.00%
5	Percent of Federal Deducted for State	9.00%			
6	Line 3 × Line 4	0.00%			
7	Line 3 × Line 5	9.00% +			9.00% = SIT
		0.00% +			0.00% = p
8		T =	28.11%	=	$1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$
9	Composite Tax Factor (CTF)	=	27.68%	=	$(T / (1 - T)) * (1 - (WCLTD / ROR))$
10					where WCLTD = Attachment H4-A, page 4, line 12, and
11					R= (page 4, line 15)
12	Tax Gross-up Factor (TGUF)	=	39.10%	=	$(T / (1 - T))$
13	Return on Rate Base		90,196,640		Attachment H-4A, Page 3, Line 15, Col. 5
14	Composite Tax Factor	×	27.68%		
15	Preliminary Income Taxes Allowable		<u>24,966,984</u>		
16	AFUDC Equity (b)		103,367		
17	Amortization of ITC Tax Credit (a)		(33,657)	=	$(131,199) \times GP$
18	Amortization of (Excess)/Deficient Deferred Income Tax (c)	+	<u>(1,692,101)</u>	=	Attachment 15a, Line 21, Col. (M)
19	Income Tax Adjustments		(1,622,391)		
20	Gross-up on Income Tax Adjustments	+	<u>(634,378)</u>	=	Line 19 × TGUF
21	Grossed-Up Income Tax Adjustments		<u>(2,256,769)</u>		
22	Income Taxes Allowable		<u><u>22,710,216</u></u>	=	Line 15 + Line 21

Notes

(a) FERC Form No. 1, page 266.8.f.

(b) The source shall be company records for current-year AFUDC Equity Depreciation. No additional permanent tax differences may be included without JCP&L making a Section 205 filing.

(c) JCP&L to provide additional attachments for each tax rate change and aggregate related amortization.

Attachment H-4A, Attachment 15a
page 1 of 1
For the 12 months ended 12/31/2023

(A)	(B)	(C) CATEGORY 1		(D)	(E) CATEGORY 3		(G)	(H) CATEGORY 5	(I)	(J)	(K)	(L)	(M)	(N) CATEGORY 4
Line	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (c)	Current Period Other Activity	Net Transmission EDIT/DDIT Balance (B + C)	Protected / Non-protected	Property / Non-property	Amortization Start Date	Amort. Period	ARAM/Years Remaining	Unamortized Balance at Year End (D - K)	Amortization for non-ARAM)	ARAM Amortization	Net Transmission EDIT/DDIT Amortization	Amortization Account
1	EDIT/DDIT Non-Property													
2	FERC Account No. 190 EDIT/DDIT													
2.01	Accrued Taxes: FICA on Vacation Accrual	4,340		4,340	Non-protected	Non-Property	1/1/2018	10	4	3,472	868		868	410.1
2.02	Accum Prov For Inj and Damage-Gen Liability	7,693		7,693	Non-protected	Non-Property	1/1/2018	10	4	6,154	1,539		1,539	410.1
2.03	Accum Prov For Inj and Damage-Workers Comp	25,408		25,408	Non-protected	Non-Property	1/1/2018	10	4	20,327	5,082		5,082	410.1
2.04	Asset Retirement Obligation Liability	(952)		(952)	Non-protected	Non-Property	1/1/2018	10	4	(762)	(190)		(190)	411.1
2.05	Company Debt - Issuance Discount	8,218		8,218	Non-protected	Non-Property	1/1/2018	10	4	6,574	1,644		1,644	410.1
2.06	FAS 112 - Medical Benefit Accrual	82,924		82,924	Non-protected	Non-Property	1/1/2018	10	4	66,340	16,585		16,585	410.1
2.07	FAS 158 OPEB OCI Offset	(11,079)		(11,079)	Non-protected	Non-Property	1/1/2018	10	4	(8,863)	(2,216)		(2,216)	411.1
2.08	FAS 158 Pension OCI Offset	895		895	Non-protected	Non-Property	1/1/2018	10	4	716	179		179	410.1
2.09	Federal Long Term - Protected	4,317,800		4,317,800	Protected	Non-Property	1/1/2018	35	29	4,173,873	143,927		143,927	410.1
2.10	Federal Long Term - Non-protected	3,507,896		3,507,896	Non-protected	Non-Property	1/1/2018	10	4	2,806,317	701,579		701,579	410.1
2.11	GR&F Tax Audit	18,374		18,374	Non-protected	Non-Property	1/1/2018	10	4	14,699	3,675		3,675	410.1
2.12	NOL Deferred Tax Asset - LT NJ	(53,390)		(53,390)	Non-protected	Non-Property	1/1/2018	10	4	(42,712)	(10,678)		(10,678)	411.1
2.13	Pension/OPEB : Other Def Cr. or Dr.	1,137,939		1,137,939	Non-protected	Non-Property	1/1/2018	10	4	910,351	227,588		227,588	410.1
2.14	Pensions Expense	1,354,607		1,354,607	Non-protected	Non-Property	1/1/2018	10	4	1,083,686	270,921		270,921	410.1
2.15	PJM Receivable	(690,881)		(690,881)	Non-protected	Non-Property	1/1/2018	10	4	(552,705)	(138,176)		(138,176)	411.1
2.16	Post Retirement Benefits SFAS 106 Accrual	1,553,611		1,553,611	Non-protected	Non-Property	1/1/2018	10	4	1,242,889	310,722		310,722	410.1
2.17	Unamortized Gain on Recacquired Debt	803		803	Non-protected	Non-Property	1/1/2018	10	4	642	161		161	410.1
2.18	Vacation Pay Accrual	46,860		46,860	Non-protected	Non-Property	1/1/2018	10	4	37,488	9,372		9,372	410.1
3	Total FERC Account No. 190 EDIT/DDIT (Sum of 2.[] sublines)	11,311,066	-	11,311,066						9,768,486	1,542,580		1,542,580	
4	FERC Account No. 282 EDIT/DDIT													
4.01	Sale of Property - Book Gain or (Loss)	47,016		47,016		Property	1/1/2018	35	29	37,613	9,403		9,403	410.1
4.02	Sale of Property - Tax Gain or (Loss)	(47,218)		(47,218)		Property	1/1/2018	35	29	(37,774)	(9,444)		(9,444)	411.1
5	Total FERC Account No. 282 EDIT/DDIT (Sum of 4.[] sublines)	(202)	-	(202)						(162)	(40)		(40)	
6	FERC Account No. 283 EDIT/DDIT													
6.01	Accrued Taxes: Tax Audit Reserves	3,119		3,119	Non-protected	Non-Property	1/1/2018	10	4	2,495	624		624	410.1
6.02	Deferred Charge-EIB	(7,839)		(7,839)	Non-protected	Non-Property	1/1/2018	10	4	(6,271)	(1,568)		(1,568)	411.1
6.03	FE Service Tax Interest Allocation	(356)		(356)	Non-protected	Non-Property	1/1/2018	10	4	(285)	(71)		(71)	411.1
6.04	FE Service Timing Allocation	(237,205)		(237,205)	Non-protected	Non-Property	1/1/2018	10	4	(189,764)	(47,441)		(47,441)	411.1
6.05	Post Retirement Benefits SFAS 106 Payments	(545,312)		(545,312)	Non-protected	Non-Property	1/1/2018	10	4	(436,249)	(109,062)		(109,062)	411.1
6.06	State Income Tax Deductible	(351,840)		(351,840)	Non-protected	Non-Property	1/1/2018	10	4	(281,472)	(70,368)		(70,368)	411.1
6.07	Storm Damage	(3,099,249)		(3,099,249)	Non-protected	Non-Property	1/1/2018	10	4	(2,479,399)	(619,850)		(619,850)	411.1
6.08	Unamortized Loss on Recacquired Debt	(102,444)		(102,444)	Non-protected	Non-Property	1/1/2018	10	4	(81,955)	(20,489)		(20,489)	411.1
6.09	Vegetation Management	(14,610)		(14,610)	Non-protected	Non-Property	1/1/2018	10	4	(11,688)	(2,922)		(2,922)	411.1
6.10		-		-						-	-		-	
6.11		-		-						-	-		-	
7	Total FERC Account No. 283 EDIT/DDIT (Sum of 6.[] sublines)	(4,355,736)	-	(4,355,736)						(3,484,589)	(871,147)		(871,147)	
8	Subtotal DDIT/EDIT Non-Property before Gross-Up (Sum of Lines 3, 5, and 7)	6,955,127	-	6,955,127						6,283,735	671,392		671,392	
9	Non-Property Gross-up (Line 8 × TGUF)												262,524	
10	CATEGORY 2: Total Non-Property After Gross-up (Line 8 + Line 9) (e)												933,916	
11	EDIT/DDIT Property													
12	FERC Account No. 190 EDIT/DDIT													
12.01	Property Book-Tax Timing Differences	(5,609,885)	193,785	(5,416,100)	Protected	Property			ARAM	(5,416,100)		193,785	193,785	410.1/411.1
13	Total FERC Account No. 190 EDIT/DDIT	(5,609,885)	193,785	(5,416,100)						(5,416,100)	-		193,785	
14	FERC Account No. 282 EDIT/DDIT													
14.01	Property Book-Tax Timing Differences	117,598,378	(2,557,278)	115,041,100	Protected	Property			ARAM	115,041,100	-	(2,557,278)	(2,557,278)	410.1/411.1
15	Total FERC Account No. 282 EDIT/DDIT	117,598,378	(2,557,278)	115,041,100						115,041,100	-		(2,557,278)	
16	FERC Account No. 283 EDIT/DDIT													
16.01	Property Book-Tax Timing Differences	-	-	-				35		-	-	-	-	410.1/411.1
17	Total FERC Account No. 283 EDIT/DDIT	-	-	-						-	-	-	-	
18	Subtotal DDIT/EDIT Property before Gross-Up (Sum of Lines 13, 15, and 17)	111,988,493	(2,363,493)	-						109,625,000	-		(2,363,493)	
19	Property Gross-up (Line 18 × TGUF)												(924,159)	
20	CATEGORY 2: Total Property after Gross-up (Line 18 + Line 19) (e)												(3,287,652)	
21	Total EDIT/DDIT before Gross-up (Line 8 + Line 18)												(1,692,101)	
22	Total EDIT/DDIT after Gross-up (Line 10 + Line 20) (e)												(2,353,736)	

Notes:

- (a) JCP&L shall provide workpapers supporting amounts shown in Column (B) for all DDIT and EDIT items for any future tax rate changes.
(b) JCP&L shall add or remove as many sublines as needed to adequately show the detail of its balances.
(c) JCP&L to include only balances attributable to transmission.

Notes:

- (d) Per settlement of Docket No. ER20-227, the amortization schedule of the DDIT/EDIT balances related to Tax Cuts and Job Act of 2017 by classification is:

Protected Property & Non-Protected Property:	ARAM
Non-Protected, Non-Property:	10
Protected, Non-Property:	35

Attachment H-4A, Attachment 16
page 1 of 1
For the 12 months ended 12/31/2023

	[1]	[2]	Abandoned Plant				[7]
			[3] months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (p114.10.c)	[6] Additions (Deductions)	Ending Balance
1	Monthly Balance	Source					
2	December 2022	p111.71.d (and Notes)	0				-
3	January	FERC Account 182.2	-1	-	-	-	-
4	February	FERC Account 182.2	-2	-	-	-	-
5	March	FERC Account 182.2	-3	-	-	-	-
6	April	FERC Account 182.2	-4	-	-	-	-
7	May	FERC Account 182.2	-5	-	-	-	-
8	June	FERC Account 182.2	-6	-	-	-	-
9	July	FERC Account 182.2	-7	-	-	-	-
10	August	FERC Account 182.2	-8	-	-	-	-
11	September	FERC Account 182.2	-9	-	-	-	-
12	October	FERC Account 182.2	-10	-	-	-	-
13	November	FERC Account 182.2	-11	-	-	-	-
14	December 2023	p111.71.c (and Notes) Detail on p230b	-12	-	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-4A, page 3, Line 10

Attachment H-4A, page 2, Line 23

Note:
Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

Ln.	(A) Project ID	(B) Text Description	(C) FERC Docket No.	(D) Project Start Date	(E) Original In-Service Date	(F) Revised In-Service Date	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
							2022 December 31	2023 January 31	2023 February 28/29	2023 March 31	2023 April 30	2023 May 31	2023 June 30	2023 July 31	2023 August 31	2023 September 30	2023 October 31	2023 November 30	2023 December 31	Average (a) ×	Alloc. (b)	Output	=
1	Construction Work in Progress																						
2a	[Placeholder 1]																						
2b	[Placeholder 2]																						
3	Total CWIP in Rate Base																						

Notes
 (a) Average calculated as [Sum of Columns (G) through (S)] ÷ 13.
 (b) The allocator in Col. (U) must be zero unless otherwise authorized by order from the FERC. This page will only be populated at such time that CWIP is approved to be included within rate base by FERC.

Attachment H-4A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2023

Ln.	(A) Text Description	(B) Allocator	(C) Amount	x	(D) Allocator Output	=	(E) To Transmission
1	FERC Account No. 451						
1.01					-		-
1.02					-		-
1.XX							
2	Sum of Lines 1.01 through 1.XX		-				-
3	FERC Account No. 454 (d)						
3.01					-		-
3.02					-		-
3.XX							
4	Sum of Lines 3.01 through 3.XX		-				-
5	FERC Account No. 456 (e)						
5.01	Firm Point to Point Revenues	DA	2,085,314		1.0000		2,085,314
5.02					-		-
5.XX							
6	Sum of Lines 5.01 through 5.XX		2,085,314				2,085,314
7	Other						
7.01					-		-
7.02					-		-
7.XX							
8	Sum of Lines 7.01 through 7.XX		-				-
9	Sum of Lines 2, 4, 6, and 8						<u>2,085,314</u>

Notes

(a) Allocator must be DA, TE, TP, GP, WS, CE, or EXCL.

(b) JCP&L may add or remove sublines without a FPA Section 205 filing.

(c) JCP&L to populate column C if item is partially or wholly allocated to the transmission revenue requirement.

(d) Includes income related only to transmission facilities, such as pole attachments, rentals and special use.

(e) Enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive JCP&L's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.

Ln.	Line Item	(A) Amount	(B) FERC Docket No.	(C) Amort. Start Date	(D) Amort. End Date	(E) Months	(G) Monthly Amort. Expense	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	
								2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	Average (a)	Allocator
1	FERC Account No. 182.3 (c)																										
1.01	182.3 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02	182.3 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX																											
2	Sum of Lines 1.01 through 1.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	FERC Form No. 1, p.232																										
4	FERC Account No. 254 (Enter negatives) (c)																										
4.01	254 Item 1	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.02	254 Item 2	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX																											
5	Sum of Lines 4.01 through 4.XX	-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	FERC Form No. 1, p.278																										
7	Totals (Sum of Lines 2 and 5)																										

Notes:

(a) No costs listed on this attachment shall be recoverable in any way from FERC-jurisdictional ratepayers without explicit authorization from the Federal Energy Regulatory Commission. This page will only be populated at such time that it's approved by FERC.

(b) JCP&L may add or remove as many sublines as necessary to list all of the FERC Account No. 182.3 regulatory assets and FERC Account No. 254 regulatory liabilities recorded on its books (in the case of the ATRR) or projected to be on its books (in the case of the PTRR) without filing a Section 205 filing to do so. Adding or removing sublines does not constitute FERC approval for cost recovery.

(c) JCP&L to include only balances attributed to transmission.

(d) JCP&L to not include any regulatory assets/liabilities related to the Tax Cuts and Jobs act of 2017 or any future income tax changes as these Regulatory assets/liabilities will have their own Attachment 15a or any other FAS 109 related balances adjusted for elsewhere within the template.

Notes:

(h) Column (W) shall equal Column (U) × Column (V) unless the FERC orders JCP&L to exclude the unamortized balance from rate base, at which point Column (W) shall equal zero.

Attachment H-4A, Attachment 20
page 1 of 1
For the 12 months ended 12/31/2023

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a)	(G) To Revenue Req.	(H)	(I)	(J)
1	560	Operation Supervision and Engineering	Page 321.83.b	435,873	0.96887	422,303		422,303			
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,294,698	0.96887	1,254,392		1,254,392			
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	250,927	0.96887	243,116		243,116			
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b		0.96887	-		-			
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	228,660	0.96887	221,541	221,541	-			
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	543,155	0.96887	526,245		526,245			
7	561.6	Transmission Service Studies	Page 321.90.b		0.96887	-		-			
8	561.7	Generation Interconnection Studies	Page 321.91.b	137,285	0.96887	133,011		133,011			
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b		0.96887	-		-			
10	562	Station Expenses	Page 321.93.b	99,135	0.96887	96,049		96,049			
11	563	Overhead Lines Expense	Page 321.94.b	126,629	0.96887	122,686		122,686			
12	564	Underground Lines Expense	Page 321.95.b		0.96887	-		-			
13	565	Transmission of Electricity by Others	Page 321.96.b	-	0.96887	-		-			
14	566	Miscellaneous Transmission Expense	Page 321.97.b	258,330	0.96887	250,288	12,614	237,674			
15	567	Rents	Page 321.98.b	12,300,963	0.96887	11,918,014		11,918,014			
16	568	Maintenance Supervision and Engineering	Page 321.101.b	3,173,300	0.96887	3,074,510		3,074,510			
17	569	Maintenance of Structures	Page 321.102.b		0.96887	-		-			
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	24,401	0.96887	23,641		23,641			
19	569.2	Maintenance of Computer Software	Page 321.104.b	88,599	0.96887	85,841		85,841			
20	569.3	Maintenance of Communication Equipment	Page 321.105.b		0.96887	-		-			
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b		0.96887	-		-			
22	570	Maintenance of Station Equipment	Page 321.107.b	3,615,534	0.96887	3,502,977		3,502,977			
23	571	Maintenance of Overhead Lines	Page 321.108.b	26,376,665	0.96887	25,555,517		25,555,517			
24	572	Maintenance of Underground Lines	Page 321.109.b	684,315	0.96887	663,012		663,012			
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	9,609	0.96887	9,310		9,310			
26		Sum of Lines 1 through 25		49,648,078		48,102,452	234,155	47,868,297			

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	Production Exclusion (b)	Total Excluding Production	Allocator	Total Transmission	Transmission Exclusions (a)	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	12,261,475		12,261,475	0.0946	1,160,408		1,160,408
28	921	Office Supplies and Expenses	Page 323.182.b	2,599,807		2,599,807	0.0946	246,042	75,829	170,213
29	922	Administrative Expenses Transferred - Credit	Page 323.183.b			-	0.0946	-		-
30	923	Outside Services Employed	Page 323.184.b	108,777,106		108,777,106	0.0946	10,294,509	6,963,692	3,330,817
31	924	Property Insurance	Page 323.185.b	570,675		570,675	0.0946	54,008		54,008
32	925	Injuries and Damages	Page 323.186.b	4,036,292		4,036,292	0.0946	381,989		381,989
33	926	Employee Pensions and Benefits	Page 323.187.b	(12,544,863)		(12,544,863)	0.0946	(1,187,228)		(1,187,228)
34	927	Franchise Requirements	Page 323.188.b			-	0.0946	-		-
35	928	Regulatory Commission Expense	Page 323.189.b	5,239,660		5,239,660	1.0000	5,239,660	5,239,660	-
36	929	(Less) Duplicate Charges-Cr.	Page 323.190.b			-	0.0946	-		-
37	930.1	General Advertising Expenses	Page 323.191.b	1,013,547		1,013,547	0.0946	95,921	95,921	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	2,651,698		2,651,698	0.0946	250,953		250,953
39	931	Rents	Page 323.193.b	2,455,622		2,455,622	0.0946	232,397		232,397
40	935	Maintenance of General Plant	Page 323.196.b	8,759,907		8,759,907	0.0946	829,025	368,644	460,381
41		Sum of Lines 27 through 40		135,820,927	-	135,820,927		17,597,684	12,743,746	4,853,938

Total OpEx (Line 26 + Line 41) \$52,722,235

Notes:

(a) Excluded costs specifically include, but are not limited to any amortization related to Regulatory Assets for which FERC approval has not been granted, EPRI dues, and non-safety advertising included within 930.1. Regulatory commission expenses within 928 that are directly assigned in total or portions allocated to distribution; accounts 561.4, 561.8, and 575.7 that consist of RTO expenses billed to load-serving entities and account 565 transmission of electricity by others.

(b) All production labor or expenses to be excluded from A&G accounts.

(c) JCP&L to include only balances attributable to transmission.

Attachment 10
VEPCo Formula Rate for January 1, 2023 to December 31, 2023

Virginia Electric and Power Company
ATTACHMENT H-16A

FERC Form 1 Page # or

2023

Formula Rate -- Appendix A

Notes

Instruction (Note H)

Shaded cells are input cells

(000's)

Allocators

Wages & Salary Allocation Factor					
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$	56,904
2	Less Generator Step-ups		Attachment 5		28
3	Net Transmission Wage Expenses		(Line 1 - 2)		56,875
4	Total Wages Expense		p354.28b/Attachment 5		671,728
5	Less A&G Wages Expense		p354.27b/Attachment 5		112,202
6	Total		(Line 4 - 5)	\$	559,527

7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)		10.1649%
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Plant Allocation Factors					
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$	54,041,766
9	Common Plant In Service - Electric		(Line 26)		0
10	Total Plant In Service		(Sum Lines 8 & 9)		54,041,766
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		20,165,472
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		166,948
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		0
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5		0
15	Total Accumulated Depreciation		p219.29c/Attachment 5		20,332,420
16	Net Plant		(Line 10 - 15)		33,709,346
17	Transmission Gross Plant		(Line 31 - 30)		12,822,992
18	Gross Plant Allocator	(Note B)	(Line 17 / 10)		23.7279%
19	Transmission Net Plant		(Line 44 - 30)	\$	10,315,013
20	Net Plant Allocator	(Note B)	(Line 19 / 16)		30.5999%

Plant Calculations

Plant In Service					
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$	13,381,189
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5		519,493
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		171,091
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)		12,690,605
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5		1,302,390
26	Common Plant (Electric Only)		p356/Attachment 5		0
27	Total General & Common		(Line 25 + 26)		1,302,390
28	Wage & Salary Allocation Factor		(Line 7)		10.1649%
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$	132,387
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$	6,496
31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$	12,829,488

Accumulated Depreciation					
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$	2,653,957
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5		163,189
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		42,984
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)		2,447,784
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5		425,232
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)		166,948
38	Accumulated Common Amortization - Electric		(Line 13)		0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)		0
40	Total Accumulated Depreciation		(Sum Lines 36 to 39)		592,180
41	Wage & Salary Allocation Factor		(Line 7)		10.1649%
42	General & Common Allocated to Transmission		(Line 40 * 41)		60,195
43	TOTAL Accumulated Depreciation		(Line 35 + 42)	\$	2,507,979

44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$	10,321,509
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Adjustment To Rate Base

Accumulated Deferred Income Taxes					
45	Average Balance	(Note U)	Attachment 1	\$	(1,798,974)
45A	Accumulated Deferred Income Taxes Attributable To Acquisition Adjustments		Attachment 5	\$	(644)
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45 + 45A)	\$	(1,799,618)
47	Transmission-Related Assets/Unfunded Reserves Rate Base Adjustment				
	Transmission-Related Assets/Unfunded Reserves	(Notes A & R)	Attachment 5	\$	(12,062)
47A	Unamortized Excess/Deficient Deferred Income Taxes				
	Unamortized Exc/Def Deferral		Attachment 5	\$	21,808
48	Prepayments	(Notes A & R)	Attachment 5	\$	3,555
49	Total Prepayments Allocated to Transmission		(Line 48)	\$	3,555
50	Materials and Supplies				
	Undistributed Stores Exp	(Notes A & R)	Attachment 5	\$	-
51	Wage & Salary Allocation Factor		(Line 7)		10.1649%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)		0
53	Transmission Materials & Supplies	(Note A)	Attachment 5		25,449
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	25,449
55	Cash Working Capital				
	Transmission Operation & Maintenance Expense		(Line 85)	\$	156,869
56	1/8th Rule		x 1/8		12.5%

57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$	19,609
Network Credits					
58	Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
60	Net Outstanding Credits		(Line 58 - 59)		0
Electric Plant Acquisition Adjustments Approved by FERC					
60A	Acquisition Adjustments Amount		Attachment 5	\$	8,804
60B	Accumulated Provision for Amortization of Line 60A Amount		Attachment 5		1,211
60C	Transmission Plant Unamortized Acquisition Adjustments Amount		(Line 60A - 60B)	\$	7,592
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 47A + 49 + 54 + 57 - 60 + 60C)	\$	(1,733,667)
62	Rate Base		(Line 44 + 61)	\$	8,587,842
O&M					
Transmission O&M					
63	Transmission O&M		p321.112.b/Attachment 5	\$	54,640
64	Less GSU Maintenance		Attachment 5		46
65	Less Account 565 - Transmission by Others		p321.96.b/Attachment 5		(70,525)
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data		0
67	Transmission O&M		(Lines 63 - 64 + 65 + 66)	\$	125,119
Allocated General & Common Expenses					
68	Common Plant O&M	(Note A)	p356		0
69	Total A&G		Attachment 5		331,834
70	Less Property Insurance Account 924		p323.185b		10,262
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5		37,787
72	Less General Advertising Exp Account 930.1		p323.911b/Attachment 5		3,223
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5		5,388
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$	275,174
75	Wage & Salary Allocation Factor		(Line 7)		10.1649%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	\$	27,971
Directly Assigned A&G					
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$	639
78	General Advertising Exp Account 930.1	(Note K)	p323.191b		0
79	Subtotal - Transmission Related		(Line 77 + 78)		639
80	Property Insurance Account 924		p323.185b		10,262
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5		0
82	Total		(Line 80 + 81)		10,262
83	Net Plant Allocation Factor		(Line 20)		30.5999%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$	3,140
85	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$	156,869
Depreciation & Amortization Expense					
Depreciation Expense					
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$	308,839
87	Less: GSU Depreciation		Attachment 5		14,472
88	Less Interconnect Facilities Depreciation		Attachment 5		4,766
89	Extraordinary Property Loss		Attachment 5		0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)		289,600
90A	Amortization of Acquisition Adjustments		Attachment 5		205
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5		29,007
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5		28,989
93	Total		(Line 91 + 92)		57,997
94	Wage & Salary Allocation Factor		(Line 7)		10.1649%
95	General and Intangible Depreciation Allocated to Transmission		(Line 93 * 94)		5,895
96	Common Depreciation - Electric Only	(Note A)	p336.11.b		0
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d		0
98	Total		(Line 96 + 97)		0
99	Wage & Salary Allocation Factor		(Line 7)		10.1649%
100	Common Depreciation - Electric Only Allocated to Transmission		(Line 98 * 99)		0
101	Total Transmission Depreciation & Amortization		(Line 90 + 90A + 95 + 100)	\$	295,700
Taxes Other than Income					
102	Taxes Other than Income		Attachment 2	\$	86,833
103	Total Taxes Other than Income		(Line 102)	\$	86,833
Return / Capitalization Calculations					
Long Term Interest					
104	Long Term Interest	(Note T)	p117.62c through 67c/Attachment 5	\$	572,709
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8		0
106	Long Term Interest		(Line 104 - 105)	\$	572,709
107	Preferred Dividends	(Note T), enter positive	p118.29c	\$	-
Common Stock					
108	Proprietary Capital		p112.16c,d/2	\$	15,539,867
109	Less Preferred Stock	(Note T), enter negative	(Line 117)		0
110	Less Account 219 - Accumulated Other Comprehensive Income	(Note T), enter negative	p112.15c,d/2	\$	46,828
111	Common Stock		(Sum Lines 108 to 110)	\$	15,586,695
Capitalization					
112	Long Term Debt		p112.24c,d/2	\$	14,011,571
113	Less Loss on Reacquired Debt	(Note T), enter negative	p111.81c,d/2	\$	(278)
114	Plus Gain on Reacquired Debt	(Note T), enter positive	p113.61c,d/2	\$	2,915
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter negative	Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)		14,014,208
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2		0
118	Common Stock		(Line 111)		15,586,695
119	Total Capitalization		(Sum Lines 116 to 118)	\$	29,600,903

120	Debt %	Total Long Term Debt	(Line 116 / 119)	47.3%
121	Preferred %	Preferred Stock	(Line 117 / 119)	0.0%
122	Common %	Common Stock	(Line 118 / 119)	52.7%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0409
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0000
125	Common Cost	Common Stock	(Note J) Fixed	0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0193
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0000
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0600
129	Total Return (R)		(Sum Lines 126 to 128)	0.0794

130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	681,666
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Composite Income Taxes

Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	21.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	5.74%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		25.53%
135	T / (1-T)			34.29%
Transmission Related Income Tax Adjustments				
136	Amortized Investment Tax Credit (ITC)	(Note I) enter negative	Attachment 1	\$ (128)
136A	Other Income Tax Adjustments		Attachment 5	\$ (2,125)
137	T/(1-T)		(Line 135)	34.29%
138	Transmission Income Taxes - Income Tax Adjustments		((Line 136 + 136A) * (1 + Line 137))	\$ (3,026)
139	Transmission Income Taxes - Equity Return =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$	[Line 135 * 130 * (1-(126 / 129))]	176,766

140	Total Transmission Income Taxes		(Line 138 + 139)	173,740
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REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 10,321,509
142	Adjustment to Rate Base		(Line 61)	(1,733,667)
143	Rate Base		(Line 62)	\$ 8,587,842
144	O&M		(Line 85)	156,869
145	Depreciation & Amortization		(Line 101)	295,700
146	Taxes Other than Income		(Line 103)	86,833
147	Investment Return		(Line 130)	681,666
148	Income Taxes		(Line 140)	173,740
149	One-Time Adjustment	2019-20 FF1 resubmissions (Docket No. AC22-28); settled/corrected 2019-21 items; Pleasant View project correction		\$ (4,355)
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 1,390,454

Acquisition Adjustments Revenue Requirement				
150A	Acquisition Adjustments Return		Line 129 * (60C + 45A)	\$ 552
150B	Acquisition Adjustments Income Taxes		[Line 135 * 150A * (1 - (126 / 129))]	143
150C	Amortization of Acquisition Adjustments		(Line 90A)	205
150D	Acquisition Adjustments Revenue Requirement		(Line 150A + 150B + 150C)	\$ 899

Net Plant Carrying Charge				
151	Revenue Requirement excluding Acquisition Adjustments Revenue Requirement		(Line 150 - 150D)	\$ 1,389,555
152	Net Transmission Plant		(Line 24 - 35)	10,242,821
153	Net Plant Carrying Charge without Acquisition Adjustments		(Line 151 / 152)	13.5661%
154	Net Plant Carrying Charge without Acquisition Adjustments and Depreciation		(Line 151 - 86) / 152	10.5510%
155	Net Plant Carrying Charge without Acquisition Adjustments, Depreciation, Return or Income Taxes		(Line 150 - 86 - 90A - 130 - 140) / 152	2.2065%

Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return, Income Taxes, and Amortization of Acquisition Adjustments		(Line 150 - 147 - 148 - 90A)	\$ 534,843
157	Increased Return and Taxes		Attachment 4	915,388
158	Net Revenue Requirement excluding Acquisition Adjustments Rev. Req. with 100 Basis Point increase in ROE		(Line 156 + 157)	1,450,232
159	Net Transmission Plant		(Line 152)	10,242,821
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Acquisition Adjustments		(Line 158 / 159)	14.1585%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Acquisition Adjustments and Depreciation		(Line 158 - 86) / 159	11.1433%

Revenue Requirement				
162	True-up Adjustment		(Line 150)	\$ 1,390,454
163	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 6	(30,422)
164	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 7	1,952
165	Revenue Credits		Attachment 5	3,212
166	Interest on Network Credits		Attachment 3	(27,944)
167	Annual Transmission Revenue Requirement (ATRR)		PJM data	0
168			(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 1,337,252

Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data	21,156.3
170	Rate (\$/MW-Year)		(Line 168 / 169)	63,208.24

171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	63,208.24
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Notes

- A Electric portion only - VEPCO does not have Common Plant.
- B Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate.
- C Includes Transmission portion only.
- D Excludes all EPRI Annual Membership Dues.
- E Includes all regulatory commission expenses.
- F Includes all safety related advertising included in Account 930.1.
- G Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce

- rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. _____, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.
- 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.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward 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 on Line 167.
- 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 on Line 66.
- P Securitization bonds may be included in the capital structure.
- Q Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- R Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- S The depreciation rates are included in Attachment 9.
- T For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.
- U ADIT amounts included on Line 45A are not to be included on Line 45 or in the underlying attachments in which the Line 45 amount is computed.

END PRINT RANGE ABOVE HASHED LINE -- NO FORMULA COMPONENTS ARE BELOW.

Virginia Electric and Power Company
Attachment 1 - Accumulated Deferred Income Tax (ADIT) Worksheet - December 31 of the Current Year
(In Thousands)

Current Year: **2023**

Wage and Salary Allocator from Line 7 of Appendix A for the Current Year
Gross Plant Allocator from Line 18 of Appendix A for the Current Year

10.1649%

23.7279%

(A) <u>Line</u>	(B)	(C) Account 190	(D) Account 282	(E) Account 283	(F) Total	(G)		(H) Allocation / Assignment %	(I) Transmission Total
						Allocation / Assignment Method	Allocation / Assignment %		
ADIT - Liberalized Depreciation (Amounts Including Adjustments)									
1	Liberalized Depreciation - Transmission		\$ (1,596,486)		(1,596,486)	Assigned	100.0000%		(1,596,486)
2	Liberalized Depreciation - General Plant		\$ (44,777)		(44,777)	Wages & Salaries	10.1649%		(4,552)
3	Liberalized Depreciation - Computer Software (Reverse Book Depreciation)		\$ (19,201)		(19,201)	Wages & Salaries	10.1649%		(1,952)
4	Liberalized Depreciation - Computer Software (Tax Depreciation)		\$ -		-	Wages & Salaries	10.1649%		-
5	Total Liberalized Depreciation Amounts including Adjustments (Sum of Lines 1 - 4)	\$ -	\$ (1,660,464)		\$ (1,660,464)				\$ (1,602,990)
ADIT - Plant Related Other than Liberalized Depreciation									
6	Transmission Plant (net of GSU/GI Proportion)	53	(220,549)	-	(220,496)	Assigned	100.0000%		(220,496)
7	General Plant	3	(11,674)	-	(11,671)	Wages & Salaries	10.1649%		(1,186)
8	Plant - Other	75,175	(126)	(71,969)	3,079	Gross Plant	23.7279%		731
9	Total Plant Related Other than Liberalized Depreciation (Sum of Lines 6 - 8)	\$ 75,231	\$ (232,349)	\$ (71,969)	\$ (229,087)				\$ (220,951)
ADIT - Not Plant Related									
10	Employee Benefits	151,260	-	(103,932)	47,328	Wages & Salaries	10.1649%		4,811
11	Other Operating	38,950	-	(1,756)	37,194	Wages & Salaries	10.1649%		3,781
12	Total Not Plant Related (Sum of Lines 10 - 11)	\$ 190,210	\$ -	\$ (105,688)	\$ 84,522				\$ 8,592
13	Total ADIT used for Assignment or Allocation to Transmission (Sum of Lines 5, 9 & 12)	\$ 265,441	\$ (1,892,813)	\$ (177,657)	\$ (1,805,029)				\$ (1,815,349)
Reconciliation to FERC Form 1 Accounts:									
14	Liberalized Depreciation not Allocated or Assigned to Transmission		(3,894,771)						
15	Total Amount of Excluded ADIT in Line 5 due to Adjustments		(42,462)						
16	Excluded Amounts (see Explanations below)	3,400,384	1,527,853	(2,356,415)					
17	Total ADIT Not Used for Assignment or Allocation to Transmission (Sum of Lines 14-16)	3,400,384	(2,409,381)	(2,356,415)					
18	Total FERC Form 1 Balance (Sum of Lines 13 & 17)	\$ 3,665,826	\$ (4,302,193)	\$ (2,534,072)					

Explanations:

A detailed set of work papers supporting these inputs shall be included with the work papers posted on the PJM website and included in the informational filing with the Commission.

Lines 1-4 inputs are from Attachment 1B if the inputs are for a projected rate calculation or from Attachment 1C if the inputs are for a true-up calculation.

Lines 6-8, 10-11 and 14 inputs are totals for each category by account obtained from work papers maintained by the Tax Department.

Line 15 represents the impact of proration and the removal of ADIT associated with generator step-up transformers as determined on Attachment 1B or 1C, as applicable. It is the mathematical difference between the inputs for Lines 1-4 and the unadjusted amounts provided in the applicable Attachment 1B or 1C.

Line 16 inputs are excluded ADIT items (not otherwise listed in Lines 14 and 15) from the Formula Rate such as ADIT associated with the production and distribution functions, non-operating income and deductions, and other comprehensive income entries or unfunded ADIT balances primarily due to the adoption of SFAS No. 109.

Virginia Electric and Power Company

Attachment 1 -- Continued

(In Thousands)

Line**ADIT Summary and Calculation of Average Balance**

<u>Description</u>	<u>Balance Date</u>	<u>Amount</u>
19 Transmission Total ADIT from Attachment 1, Line 13	December 31 of the Current Year	\$ (1,815,349)
20 Transmission Total ADIT from Attachment 1A, Line 13 (Note 1)	December 31 of the Previous Year	\$ (1,782,599)
21 Average Balance for Entry on Line 45 of Appendix A		<u>\$ (1,798,974)</u>

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet -- Amortization of ITC-255

<u>Item</u>	<u>Amortization</u>
22 Amortization of Transmission Related for Entry on Line 136 of Appendix A	\$ 128
23 Amortization, Other	\$ (119,751)
24 Current Year Amortization (Line 22 + 23)	\$ (119,623)
25 Current Year Amortization from Form 1 (Current Year Items from p266.8f-g)	\$ (119,623)
26 Difference (Line 24 - 25) (Must be Zero)	\$ -

Note (1): For the true-up of 2017 only, the value entered on Line 20 shall be the December 31, 2016 ADIT balance from the 2016 true-up population of the formula rate in effect on December 31, 2016.

Virginia Electric and Power Company
Attachment 1A - Accumulated Deferred Income Tax (ADIT) Worksheet - December 31 of the Previous Year
(In Thousands)

Previous Year: **2022**

For the true-up of 2017, this Attachment 1A shall not be populated. The December 31, 2016 ADIT balance used in Attachment 1 of the 2017 true-up population shall be the December 31, 2016 ADIT balance from the 2016 true-up population of the formula rate in effect on December 31, 2016.

Wage and Salary Allocator from Line 7 of Appendix A for the Previous Year 9.8419%
Gross Plant Allocator from Line 18 of Appendix A for the Previous Year 23.1413%

(A) Line	(B)	(C) Account 190	(D) Account 282	(E) Account 283	(F) Total	Transmission		(I) Transmission Total
						(G) Allocation / Assignment Method	(H) Allocation / Assignment %	
ADIT - Liberalized Depreciation (Amounts Including Adjustments)								
1	Liberalized Depreciation - Transmission		\$ (1,596,486)		(1,596,486)	Assigned	100.0000%	(1,596,486)
2	Liberalized Depreciation - General Plant		\$ (44,777)		(44,777)	Wages & Salaries	9.8419%	(4,407)
3	Liberalized Depreciation - Computer Software (Reverse Book Depreciation)		\$ (19,201)		(19,201)	Wages & Salaries	9.8419%	(1,890)
4	Liberalized Depreciation - Computer Software (Tax Depreciation)		\$ -		-	Wages & Salaries	9.8419%	-
5	Total Liberalized Depreciation Amounts including Adjustments (Sum of Lines 1 - 4)	\$ -	\$ (1,660,464)		\$ (1,660,464)			\$ (1,602,783)
ADIT - Plant Related Other than Liberalized Depreciation								
6	Transmission Plant (net of GSU/GI Proportion)	53	(187,752)	-	(187,699)	Assigned	100.0000%	(187,699)
7	General Plant	3	(11,674)	-	(11,671)	Wages & Salaries	9.8419%	(1,149)
8	Plant - Other	75,175	(126)	(71,969)	3,079	Gross Plant	23.1413%	713
9	Total Plant Related Other than Liberalized Depreciation (Sum of Lines 6 - 8)	\$ 75,231	\$ (199,552)	\$ (71,969)	\$ (196,290)			\$ (188,135)
ADIT - Not Plant Related								
10	Employee Benefits	151,260	-	(103,932)	47,328	Wages & Salaries	9.8419%	4,658
11	Other Operating	38,950	-	(1,756)	37,194	Wages & Salaries	9.8419%	3,661
12	Total Not Plant Related (Sum of Lines 10 - 11)	\$ 190,210	\$ -	\$ (105,688)	\$ 84,522			\$ 8,319
13	Total ADIT used for Assignment or Allocation to Transmission (Sum of Lines 5, 9 & 12)	\$ 265,441	\$ (1,860,016)	\$ (177,657)	\$ (1,772,232)			\$ (1,782,599)
Reconciliation to FERC Form 1 Accounts:								
14	Liberalized Depreciation not Allocated or Assigned to Transmission		(3,894,771)					
15	Total Amount of Excluded ADIT in Line 5 due to Adjustments		(42,462)					
16	Excluded Amounts (see Explanations below)	3,400,384	1,527,853	(2,356,415)				
17	Total ADIT Not Used for Assignment or Allocation to Transmission (Sum of Lines 14-16)	3,400,384	(2,409,381)	(2,356,415)				
18	Total FERC Form 1 Balance (Sum of Lines 13 & 17)	\$ 3,665,826	\$ (4,269,396)	\$ (2,534,072)				

Explanations:

A detailed set of work papers supporting these inputs shall be included with the work papers posted on the PJM website and included in the informational filing with the Commission.

Lines 1-4 inputs are from Attachment 1B if the inputs are for a projected rate calculation or from Attachment 1C if the inputs are for a true-up calculation.

Lines 6-8, 10-11 and 14 inputs are totals for each category by account obtained from work papers maintained by the Tax Department.

Line 15 represents the impact of proration and the removal of ADIT associated with generator step-up transformers as determined on Attachment 1B or 1C, as applicable. It is the mathematical difference between the inputs for Lines 1-4 and the unadjusted amounts provided in the applicable Attachment 1B or 1C.

Line 16 inputs are excluded ADIT items (not otherwise listed in Lines 14 and 15) from the Formula Rate such as ADIT associated with the production and distribution functions, non-operating income and deductions, and other comprehensive income entries or unfunded ADIT balances primarily due to the adoption of SFAS No. 109.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1B – 2020 Projection / 2019 True-Up
Projected Accumulated Deferred Federal Income Taxes Associated with Pro-rata Liberalized Depreciation

Applicable to the Projections of 2019 and Later and True-ups of 2019 and Later

If the formula rate population is for determining a projected ATRR, enter the year for which the projection is being made on line 1 and populate the remainder of this Attachment 1B with the projected data associated with that year. If the formula rate population is for determining a true-up ATRR for use on Line A of Attachment 6, enter the year for which the true-up is being calculated on line 1 and populate the remainder of this Attachment 1B with the data that was included in Attachment 1B of the projection associated with that year.

Sheet 1 of 3

Line 1 Projection for Year: 2023
 Line 2 Number of Days in Year: 365 (Enter 365, or for Leap Year enter 366)

Part 1: Account 282, Transmission Plant In Service

Columns 3, 4, 7, and 8 are in dollars (except line 16).

Line	(1) Year	(2) Month	(3) Projected Transmission Plant in Service ADIT	(4) Activity	(5) Remaining Days	(6) Ratio	(7) Activity with Proration	(8) ADIT with Proration	
3	2022	Dec	(1,657,218,849)					#####	
4	2023	Jan	(1,661,921,818)	(4,702,969)	335	0.917808	(4,316,423)	#####	
5	2023	Feb	(1,666,624,787)	(4,702,969)	307	0.841096	(3,955,648)	#####	
6	2023	Mar	(1,671,327,756)	(4,702,969)	276	0.756164	(3,556,218)	#####	
7	2023	Apr	(1,676,030,725)	(4,702,969)	246	0.673973	(3,169,672)	#####	
8	2023	May	(1,680,733,694)	(4,702,969)	215	0.589041	(2,770,242)	#####	
9	2023	Jun	(1,685,436,662)	(4,702,969)	185	0.506849	(2,383,697)	#####	
10	2023	Jul	(1,690,139,631)	(4,702,969)	154	0.421918	(1,984,266)	#####	
11	2023	Aug	(1,694,842,600)	(4,702,969)	123	0.336986	(1,584,836)	#####	
12	2023	Sep	(1,699,545,569)	(4,702,969)	93	0.254795	(1,198,291)	#####	
13	2023	Oct	(1,704,248,538)	(4,702,969)	62	0.169863	(798,860)	#####	
14	2023	Nov	(1,708,951,507)	(4,702,969)	32	0.087671	(412,315)	#####	
15	2023	Dec	(1,713,654,476)	(4,702,969)	1	0.002740	(12,885)	#####	
16	Total Transmission Plant In Service Net of GSU and GI Plant as a Percentage of Total Transmission Plant In Service:								94.84%
17	Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a Projected ATRR:								#####

Explanations:

- Col. 3 Projected Account 282 month-end ADIT (excludes cost of removal).
- Col. 4 Monthly change in ADIT balance.
- Col. 5 Number of days remaining in the year as of and including the last day of the month.
- Col. 6 Col. 5 divided by the number of days in the year.
- Col. 7 Col. 4 multiplied by col. 6.
- Col. 8, Line 3 Amount from col. 3, line 3.
- Col. 8, Lines 4-15 Col. 8 of previous month plus col. 7 of current month.
- Col. 8, Line 16 Appendix A Line 24 + Appendix A, Line 21 (from the projection population of the formula)
- Col. 8, Line 17 Col. 8, Line 15 multiplied by line 16.

Attachment 1B - 2020 Projection / 2019 True-Up (Continued)
 2023

Sheet 2 of 3

Part 2: Account 282, General Plant

Columns 3, 4, 7, and 8 are in dollars.

Line	(1) Year	(2) Month	(3) Projected General Plant ADIT	(4) Activity	(5) Remaining Days	(6) Ratio	(7) Activity with Proration	(8) ADIT with Proration	
1	2022	Dec	(46,849,882)					(46,849,882)	
2	2023	Jan	(46,476,953)	372,930	335	0.917808	342,278	(46,507,604)	
3	2023	Feb	(46,104,023)	372,930	307	0.841096	313,670	(46,193,934)	
4	2023	Mar	(45,731,093)	372,930	276	0.756164	281,996	(45,911,938)	
5	2023	Apr	(45,358,164)	372,930	246	0.673973	251,344	(45,660,594)	
6	2023	May	(44,985,234)	372,930	215	0.589041	219,671	(45,440,923)	
7	2023	Jun	(44,612,305)	372,930	185	0.506849	189,019	(45,251,904)	
8	2023	Jul	(44,239,375)	372,930	154	0.421918	157,346	(45,094,558)	
9	2023	Aug	(43,866,446)	372,930	123	0.336986	125,672	(44,968,886)	
10	2023	Sep	(43,493,516)	372,930	93	0.254795	95,020	(44,873,866)	
11	2023	Oct	(43,120,586)	372,930	62	0.169863	63,347	(44,810,519)	
12	2023	Nov	(42,747,657)	372,930	32	0.087671	32,695	(44,777,824)	
13	2023	Dec	(42,374,727)	372,930	1	0.002740	1,022	(44,776,802)	
14	Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments and 1A Only When the Formula Rate Population is to Calculate a Projected ATRR:								(44,776,802)

Explanations:

- Col. 3 Projected Account 282 month-end ADIT (excludes cost of removal).
- Col. 4 Current month change in ADIT balance.
- Col. 5 Number of days remaining in the year as of and including the last day of the month.
- Col. 6 Col. 5 divided by the number of days in the year.
- Col. 7 Col. 4 multiplied by Col. 6.
- Col. 8, Line 1 Amount from col. 3, line 1.
- Col. 8, Lines 2-13 Col. 8 of previous month plus Col. 7 of current month.
- Col. 8, Line 14 Col. 8, Line 13.

Attachment 1B 2020 Projection / 2019 True-Up (Continued)
 2023

Sheet 3 of 3

Part 3: Account 282, Computer Software - Book Amortization

Columns 3, 4, 7, and 8 are in dollars.
 The column and line explanations are as described for Part 2.

Line	(1) Year	(2) Month	(3) Projected Computer Software Book Amount ADIT	(4) Activity	(5) Remaining Days	(6) Ratio	(7) Activity with Proration	(8) ADIT with Proration
1	2022	Dec	(19,274,094)					(19,274,094)
2	2023	Jan	(19,260,864)	13,230	335	0.917808	12,143	(19,261,951)
3	2023	Feb	(19,247,634)	13,230	307	0.841096	11,128	(19,250,823)
4	2023	Mar	(19,234,404)	13,230	276	0.756164	10,004	(19,240,819)
5	2023	Apr	(19,221,174)	13,230	246	0.673973	8,917	(19,231,902)
6	2023	May	(19,207,944)	13,230	215	0.589041	7,793	(19,224,109)
7	2023	Jun	(19,194,714)	13,230	185	0.506849	6,706	(19,217,403)
8	2023	Jul	(19,181,484)	13,230	154	0.421918	5,582	(19,211,821)
9	2023	Aug	(19,168,254)	13,230	123	0.336986	4,458	(19,207,363)
10	2023	Sep	(19,155,024)	13,230	93	0.254795	3,371	(19,203,992)
11	2023	Oct	(19,141,794)	13,230	62	0.169863	2,247	(19,201,745)
12	2023	Nov	(19,128,565)	13,230	32	0.087671	1,160	(19,200,585)
13	2023	Dec	(19,115,335)	13,230	1	0.002740	36	(19,200,549)
14	Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a Projected ATRR:							(19,200,549)

Part 4: Account 282, Computer Software - Tax Amortization

Columns 3, 4, 7, and 8 are in dollars.
 The column and line explanations are as described for Part 2.

Line	(1) Year	(2) Month	(3) Projected Computer Software Tax Amount ADIT	(4) Activity	(5) Remaining Days	(6) Ratio	(7) Activity with Proration	(8) ADIT with Proration
1	2022	Dec	0					0
2	2023	Jan	0	0	335	0.917808	0	0
3	2023	Feb	0	0	307	0.841096	0	0
4	2023	Mar	0	0	276	0.756164	0	0
5	2023	Apr	0	0	246	0.673973	0	0
6	2023	May	0	0	215	0.589041	0	0
7	2023	Jun	0	0	185	0.506849	0	0
8	2023	Jul	0	0	154	0.421918	0	0
9	2023	Aug	0	0	123	0.336986	0	0
10	2023	Sep	0	0	93	0.254795	0	0
11	2023	Oct	0	0	62	0.169863	0	0
12	2023	Nov	0	0	32	0.087671	0	0
13	2023	Dec	0	0	1	0.002740	0	0
14	Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a Projected ATRR:							0

**Virginia Electric and Power Company
ATTACHMENT H-16A**

Attachment 1C - 2018

True-up of Accumulated Deferred Federal Income Taxes Associated with Pro-rata Liberalized Depreciation

Applicable Only to the True-up of 2018

If the formula rate population is for determining the 2018 true-up ATRR for use on Line A of Attachment 6, populate this Attachment 1C - 2018 with the actual data associated with that year. Use the amounts from line 17 of Part 1, and line 14 of Parts 2, 3, and 4, in populating Attachment 1 and Attachment 1A as instructed in this Attachment 1C - 2018.

Sheet 1 of 4

Line 1 True-up Year: 2018
Line 2 Number of Days in Year: 365

Part 1: Account 282, Transmission Plant In Service

Columns 3 through 12 are in dollars (except lines 15b, 15e, and 16).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Year	Month	Actual Transmission Plant In Service ADIT	Actual Activity	Projected Activity from Column (4) of Attachment 1B	Activity Difference	Reversal of Projected Activity Not Realized	Activity Not in Projection	Reversal of Projected Activity Not Realized With Proration	Projected Activity With Proration from Column (7) of Attachment 1B	ADIT Activity for True-up	ADIT Balances for True-up
3	2017	Dec										-
4	2018	Jan		-		-	-	-	-		-	-
5	2018	Feb		-		-	-	-	-		-	-
6	2018	Mar		-		-	-	-	-		-	-
7	2018	Apr		-		-	-	-	-		-	-
8	2018	May		-		-	-	-	-		-	-
9	2018	Jun		-		-	-	-	-		-	-
10	2018	Jul		-		-	-	-	-		-	-
11	2018	Aug		-		-	-	-	-		-	-
12	2018	Sep		-		-	-	-	-		-	-
13	2018	Oct		-		-	-	-	-		-	-
14	2018	Nov		-		-	-	-	-		-	-
15	2018	Dec		-		-	-	-	-		-	-
15a	Pre-change -- Average of Actual ADIT Balance from Col.12, December 31, 2017 and December 31, 2018											-
15b	177 Days Divided by 365 Days											48.49%
15c	Component of Average ADIT Balance Attributable to January 1 Through June 26 (15a X 15b)											-
15d	Post-change -- ADIT Balance for True-up from Col. 12, December 31, 2018											-
15e	188 Days Divided by 365 Days											51.51%
15f	Component of ADIT Balance Attributable to June 27 Through December 31 (15d X 15e)											-
15g	Pre-change Component plus Post-change Component (15c + 15f)											-
16	Total Transmission Plant In Service Net of GSU and GI Plant as a Percentage of Total Transmission Plant In Service:										94.25%	
17	Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate the 2018 True-up ATRR:											-

Explanations:

Col. 3	Actual Account 282 month-end ADIT (excludes cost of removal).		
Col. 4	Monthly change in ADIT balance.	Col. 12, Lines 4-15	Col. 12 of previous month plus col. 11 of current month.
Col. 6	Col. 4 minus col. 5	Col. 12, Line 15b	Effective date of change is June 27, 2018.

Col. 7 The portion of the amount in col. 6 included in original projection but not realized.
 Col. 8 The portion of the amount in col. 6 not included in original projection.
 Col. 9 The amount in col. 7 multiplied by the ratio from col. 6 of Attachment 1B, Part 1.
 Col. 11 The sum of col. 8, col. 9, and col. 10.
 Col. 12, Line 3 Amount from col. 3, line 3.

Col. 12, Line 15d December 31, 2018 balance minus the sum of the activity in col. 8 times a factor of 50%.
 Col. 12, Line 16 Appendix A, Line 24 ÷ Appendix A, Line 21 (from the true-up population of the formula).
 Col. 12, Line 17 Col. 12, Line 15g multiplied by line 16.

Attachment 1C - 2018 (Continued)
2018
 Sheet 2 of 4

Part 2: Account 282, General Plant

Columns 3 through 12 are in dollars (except lines 13b and 13e).

Line	Year	Month	(1) Actual General Plant ADIT	(2)	(3) Actual Activity	(4) Projected Activity from Column (4) of Attachment 1B	(5) Activity Difference	(6) Reversal of Projected Activity Not Realized	(7) Activity Not in Projection	(8) Reversal of Projected Activity Not Realized With Proration	(9) Projected Activity With Proration from Column (7) of Attachment 1B	(10) ADIT Activity for True-up	(11) ADIT Balances for True-up
1	2017	Dec											-
2	2018	Jan			-		-	-	-	-		-	-
3	2018	Feb			-		-	-	-	-		-	-
4	2018	Mar			-		-	-	-	-		-	-
5	2018	Apr			-		-	-	-	-		-	-
6	2018	May			-		-	-	-	-		-	-
7	2018	Jun			-		-	-	-	-		-	-
8	2018	Jul			-		-	-	-	-		-	-
9	2018	Aug			-		-	-	-	-		-	-
10	2018	Sep			-		-	-	-	-		-	-
11	2018	Oct			-		-	-	-	-		-	-
12	2018	Nov			-		-	-	-	-		-	-
13	2018	Dec			-		-	-	-	-		-	-
13a	Pre-change -- Average of Actual ADIT Balance from Col. 12, December 31, 2017 and December 31, 2018												-
13b	177 Days Divided by 365 Days												48.49%
13c	Component of Average ADIT Balance Attributable to January 1 Through June 26 (13a X 13b)												-
13d	Post-change -- ADIT Balance for True-up from Col. 12, December 31, 2018												-
13e	188 Days Divided by 365 Days												51.51%
13f	Component of ADIT Balance Attributable to June 27 Through December 31 (13d X 13e)												-
13g	Pre-change Component plus Post-change Component (13c + 13f)												-
14	Amount to be Entered (in thousands) in Column F of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate the 2018 True-up ATRR:												-

Explanations:

Col. 3 Actual Account 282 month-end ADIT (excludes cost of removal).
 Col. 4 Monthly change in ADIT balance.
 Col. 6 Col. 4 minus col. 5
 Col. 7 The portion of the amount in col. 6 included in original projection but not realized.
 Col. 8 The portion of the amount in col. 6 not included in original projection.
 Col. 9 The amount in col. 7 multiplied by the ratio from col. 6 of Attachment 1B, Part 2, 3 or 4 (as appropriate).
 Col. 11 The sum of col. 8, col. 9, and col. 10.
 Col. 12, Line 1 Amount from col. 3, line 1.
 Col. 12, Lines 2-13 Col. 12 of previous month plus col. 11 of current month.
 Col. 12, Line 13d December 31, 2018 balance minus the sum of the activity in col. 8 times a factor of 50%.
 Col. 12, Line 14 Amount from col. 12, line 13g.

2	2018	Jan	-	-	-	-	-	-	-	-
3	2018	Feb	-	-	-	-	-	-	-	-
4	2018	Mar	-	-	-	-	-	-	-	-
5	2018	Apr	-	-	-	-	-	-	-	-
6	2018	May	-	-	-	-	-	-	-	-
7	2018	Jun	-	-	-	-	-	-	-	-
8	2018	Jul	-	-	-	-	-	-	-	-
9	2018	Aug	-	-	-	-	-	-	-	-
10	2018	Sep	-	-	-	-	-	-	-	-
11	2018	Oct	-	-	-	-	-	-	-	-
12	2018	Nov	-	-	-	-	-	-	-	-
13	2018	Dec	-	-	-	-	-	-	-	-
13a	Pre-change -- Average of Actual ADIT Balance from Col. 12, December 31, 2017 and December 31, 2018									-
13b	177 Days Divided by 365 Days									48.49%
13c	Component of Average ADIT Balance Attributable to January 1 Through June 26 (13a X 13b)									-
13d	Post-change -- ADIT Balance for True-up from Col. 12, December 31, 2018									-
13e	188 Days Divided by 365 Days									51.51%
13f	Component of ADIT Balance Attributable to June 27 Through December 31 (13d X 13e)									-
13g	Pre-change Component plus Post-change Component (13c + 13f)									-
14	Amount to be Entered (in thousands) in Column F of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate the 2018 True-up ATRR:									-

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1C
True-up of Accumulated Deferred Federal Income Taxes Associated with Pro-rata Liberalized Depreciation

Applicable to the True-ups of 2019 and Later

If the formula rate population is for determining a projected ATRR, do not populate this Attachment 1C. If the formula rate population is for determining a true-up ATRR for use on Line A of Attachment 6, enter the year for which the true-up is being calculated on line 1 and populate the remainder of this Attachment 1C with the actual data associated with that year. Use the amounts from line 17 of Part 1, and line 14 of Parts 2, 3, and 4, in populating Attachment 1 and Attachment 1A as instructed in this Attachment 1C.

Sheet 1 of 3

Line 1 True-up Year: (If Populated, Must Match Attachment 1B, Part 1, Line 1)
 Line 2 Number of Days in Year: 365 (From Attachment 1B, Part 1, Line 2)

Part 1: Account 282, Transmission Plant In Service

Columns 3 through 12 are in dollars (except line 16).

Line	Year	Month	(3) Actual Transmission Plant In Service ADIT	(4) Actual Activity	(5) Projected Activity from Column (4) of Attachment 1B	(6) Activity Difference	(7) Reversal of Projected Activity Not Realized	(8) Activity Not in Projection	(9) Reversal of Projected Activity Not Realized With Proration	(10) Projected Activity With Proration from Column (7) of Attachment 1B	(11) ADIT Activity for True-up	(12) ADIT Balances for True-up
3	-	Dec										
4	-	Jan										
5	-	Feb										
6	-	Mar										
7	-	Apr										
8	-	May										
9	-	Jun										
10	-	Jul										
11	-	Aug										
12	-	Sep										
13	-	Oct										
14	-	Nov										
15	-	Dec										

16 Total Transmission Plant In Service Net of GSU and GI Plant as a Percentage of Total Transmission Plant In Service:

17 Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a True-up ATRR:

Explanations:

- Col. 3 Actual Account 282 month-end ADIT (excludes cost of removal).
- Col. 4 Monthly change in ADIT balance.
- Col. 6 Col. 4 minus col. 5
- Col. 7 The portion of the amount in col. 6 included in original projection but not realized.
- Col. 8 The portion of the amount in col. 6 not included in original projection.
- Col. 9 The amount in col. 7 multiplied by the ratio from col. 6 of Attachment 1B, Part 1.
- Col. 11 The sum of col. 8 times a factor of 50%, col. 9, and col. 10.
- Col. 12, Line 3 Amount from col. 3, line 3.
- Col. 12, Lines 4-15 Col. 12 of previous month plus col. 11 of current month.
- Col. 12, Line 16 Appendix A, Line 24 ÷ Appendix A, Line 21 (from the true-up population of the formula)
- Col. 12, Line 17 Col. 12, Line 15 multiplied by line 16.

Attachment 1C (Continued)

Sheet 2 of 3

Part 2: Account 282, General Plant

Columns 3 through 12 are in dollars.

Line	Year	Month	(3) Actual General Plant ADIT	(4) Actual Activity	(5) Projected Activity from Column (4) of Attachment 1B	(6) Activity Difference	(7) Reversal of Projected Activity Not Realized	(8) Activity Not in Projection	(9) Reversal of Projected Activity Not Realized With Proration	(10) Projected Activity With Proration from Column (7) of Attachment 1B	(11) ADIT Activity for True-up	(12) ADIT Balances for True-up
1	-	Dec										
2	-	Jan										
3	-	Feb										
4	-	Mar										
5	-	Apr										
6	-	May										
7	-	Jun										
8	-	Jul										
9	-	Aug										
10	-	Sep										
11	-	Oct										
12	-	Nov										
13	-	Dec										

14 Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a True-up ATRR:

Explanations:

- Col. 3 Actual Account 282 month-end ADIT (excludes cost of removal).
- Col. 4 Monthly change in ADIT balance.
- Col. 6 Col. 4 minus col. 5
- Col. 7 The portion of the amount in col. 6 included in original projection but not realized.
- Col. 8 The portion of the amount in col. 6 not included in original projection.
- Col. 9 The amount in col. 7 multiplied by the ratio from col. 6 of Attachment 1B, Part 2, 3 or 4 (as appropriate).

Col. 11 The sum of col. 8 times a factor of 50%, col. 9, and col. 10.
 Col. 12, Line 1 Amount from col. 3, line 1.
 Col. 12, Lines 2-13 Col. 12 of previous month plus col. 11 of current month.
 Col. 12, Line 14 Amount from col. 12, line 13.

Attachment 1C (Continued)

Sheet 3 of 3

Part 3: Account 282, Computer Software - Book Amortization

Columns 3 through 12 are in dollars.
 The column and line explanations are as described for Part 2.

Line	(1) Year	(2) Month	(3) Actual Computer Software Book Amount ADIT	(4) Actual Activity	(5) Projected Activity from Column (4) of Attachment 1B	(6) Activity Difference	(7) Reversal of Projected Activity Not Realized	(8) Activity Not in Projection	(9) Reversal of Projected Activity Not Realized With Proration	(10) Projected Activity With Proration from Column (7) of Attachment 1B	(11) ADIT Activity for True-up	(12) ADIT Balances for True-up
1	-	Dec										-
2	-	Jan										-
3	-	Feb										-
4	-	Mar										-
5	-	Apr										-
6	-	May										-
7	-	Jun										-
8	-	Jul										-
9	-	Aug										-
10	-	Sep										-
11	-	Oct										-
12	-	Nov										-
13	-	Dec										-

14 Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a True-up ATRR: -

Part 4: Account 282, Computer Software - Tax Amortization

Columns 3 through 12 are in dollars.
 The column and line explanations are as described for Part 2.

Line	(1) Year	(2) Month	(3) Actual Computer Software Tax Amount ADIT	(4) Actual Activity	(5) Projected Activity from Column (4) of Attachment 1B	(6) Activity Difference	(7) Reversal of Projected Activity Not Realized	(8) Activity Not in Projection	(9) Reversal of Projected Activity Not Realized With Proration	(10) Projected Activity With Proration from Column (7) of Attachment 1B	(11) ADIT Activity for True-up	(12) ADIT Balances for True-up
1	-	Dec										-
2	-	Jan										-
3	-	Feb										-
4	-	Mar										-
5	-	Apr										-
6	-	May										-
7	-	Jun										-
8	-	Jul										-
9	-	Aug										-
10	-	Sep										-
11	-	Oct										-
12	-	Nov										-
13	-	Dec										-

14 Amount to be Entered (in thousands) in Column D of the Account 282 Section of Attachments 1 and 1A Only When the Formula Rate Population is to Calculate a True-up ATRR: -

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2023 (000's)

<i>Other Taxes</i>	<i>Page 263 Col (1)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
Plant Related	Gross Plant Allocator		
Transmission Personal Property Tax (directly assigned to			
1 Transmission)	\$ 82,161	100.0000%	\$ 82,161
1a Other Plant Related Taxes	0	23.7279%	-
2			-
3			-
4			-
5			-
Total Plant Related	\$ 82,161		\$ 82,161
Labor Related	Wages & Salary Allocator		
6 Federal FICA & Unemployment & State Unemployment	\$ 45,963		
Total Labor Related	\$ 45,963	10.1649%	\$ 4,672
Other Included	Gross Plant Allocator		
7 Sales and Use Tax	\$ -		
Total Other Included	\$ -	23.7279%	\$ -
Total Included	\$ 128,124		\$ 86,833
Currently Excluded			
8 Business and Occupation Tax - West Virginia	\$ 8,707		
9 Gross Receipts Tax			
10 IFTA Fuel Tax			
11 Property Taxes - Other	211,945		
12 Property Taxes - Generator Step-Ups and Interconnects	3,051		
13 Sales and Use Tax - not allocated to Transmission	2,473		
14 Sales and Use Tax - Retail			
15 Other	17,925		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 244,101		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 372,225</u>		
23 Difference	\$ (128,124)		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or 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.

VEPCO
ATTACHMENT H-16A
Attachment 2A - Direct Assignment of Property
Taxes Per Function
2023 (000's)

<u>Directly Assigned Property Taxes</u>	\$ 297,157
Production Property Tax	107,810
Transmission Property Tax	82,038
GSU/Interconnect Facilities	3,051
Distribution Property tax	103,043
General Property Tax	1,216
Total check	<u>297,157</u>

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,216
Wages & Salary Allocator	10.1649%
Trans General	124

<u>Total Transmission Property Taxes</u>	
Transmission	\$ 82,038
General	124
Total Transmission Property Taxes	<u>\$ 82,161</u>

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2023 (000's)

Account 454 - Rent from Electric Property	<u>W&S Allocator</u>	<u>Transmission Related</u>	<u>Production/Other Related</u>	<u>Total</u>
1a Rent from Electric Property - Transmission Related (Note 3)		9,854		9,854
1b Rent from Electric Property - General Plant Related (Note 5)	10.1649%	1,706	15,080	16,786
2 Total Rent Revenues	(Sum Lines 1)	11,560	15,080	26,640
Account 456 - Other Electric Revenues (Note 1)				
3 Schedule 1A				
4 Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4)		1,830		1,830
5 Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)		-		-
6 PJM Transitional Revenue Neutrality (Note 1)		-		-
7 PJM Transitional Market Expansion (Note 1)		-		-
8 Professional Services (Note 3)		1,684		1,684
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		20,203		20,203
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				-
11 Gross Revenue Credits	(Sum Lines 2-10)	35,278	15,080	50,358
12 Less line 14g		(7,334)	-	(7,334)
13 Total Revenue Credits		27,944	15,080	43,024
Revenue Adjustment to Determine Revenue Credit				
14a Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)		11,538	-	11,538
14b Costs associated with revenues in line 14a		3,129		3,129
14c Net Revenues (14a - 14b)		8,409	-	8,409
14d 50% Share of Net Revenues (14c / 2)		4,204	-	4,204
14e Cost associated with revenues in line 14b 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)		4,204	-	4,204
14g Line 14f less line 14a		(7,334)	-	(7,334)

Revenue Adjustment to Determine Revenue Credit

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 169 of Appendix A.

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. Notwithstanding the above, the revenue crediting of the UG Transmission Charge revenues shall be in accordance with section 6 of Attachment 10. Notwithstanding the above, the revenue crediting of the Previous Jointly-Owned Assets shall be in accordance with section 6 of Attachment 11.

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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. 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).

Note 4: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Note 5: Revenues received from Virginia Electric and Power Company (VEPCO) affiliates for general plant related rents at specific VEPCO-owned office buildings. These specific general plant rental revenues are based on the current year Wage & Salary Allocator found on Line 7 of Appendix A and calculated in the Column titled "Transmission Related" of this Attachment 3 - Revenue Credit Workpaper.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE
2023 (000's)

A	Return and Taxes with Basis Point increase in ROE	Basis Point increase in ROE and Income Taxes	(Line 130 + 140)	915,388
B		100 Basis Point increase in ROE (Note J from Appendix A)	Fixed	1.00%
Return Calculation				
Line Ref.	Rate Base excluding Acquisition Adjustments Amount and Associated ADIT	Appendix A	(Line 44 + 61 - 60C - 45A)	8,580,893
104	Long Term Interest	Long Term Interest	p117.62c through 67c	572,709
105		Less LTD Interest on Securitization (Note P)	Attachment 8	0
106		Long Term Interest	(Line 104 - 105)	572,709
107	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
108		Proprietary Capital	p112.16c.d/2	15,539,867
109		Less Preferred Stock	enter negative (Line 117)	0
110		Less Account 219 - Accumulated Other Comprehensive Income	enter negative p112.15c.d/2	46,828
111		Common Stock	(Sum Lines 108 to 110)	15,586,695
	Capitalization			
112		Long Term Debt	p112.24c.d/2	14,011,571
113		Less Loss on Reacquired Debt	enter negative p111.81c.d/2	-278
114		Plus Gain on Reacquired Debt	enter positive p113.61c.d/2	2,915
115		Less LTD on Securitization Bonds	enter negative Attachment 8	0
116		Total Long Term Debt	(Sum Lines 112 to 115)	14,014,208
117		Preferred Stock	p112.3c.d/2 (Line 117)	0
118		Common Stock	(Line 111)	15,586,695
119		Total Capitalization	(Sum Lines 116 to 118)	29,600,903
120		Debt %	Total Long Term Debt (Line 116 / 119)	47.3%
121		Preferred %	Preferred Stock (Line 117 / 119)	0.0%
122		Common %	Common Stock (Line 118 / 119)	52.7%
123		Debt Cost	Total Long Term Debt (Line 106 / 116)	0.0409
124		Preferred Cost	Preferred Stock (Line 107 / 117)	0.0000
125		Common Cost	Common Stock Appendix A Line 125 + 100 Basis Points	0.1240
126		Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 120 * 123)	0.0193
127		Weighted Cost of Preferred	Preferred Stock (Line 121 * 124)	0.0000
128		Weighted Cost of Common	Common Stock (Line 122 * 125)	0.0653
129	Total Return (R)		(Sum Lines 126 to 128)	0.0846
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	726,298
Composite Income Taxes				
	Income Tax Rates			
131		FIT=Federal Income Tax Rate		0.2100
132		SIT=State Income Tax Rate or Composite		0.0574
133		p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.0000
134		T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.2553
135		T/(1-T)		0.3429
	Transmission Related Income Tax Adjustments			
136	Amortized Investment Tax Credit (ITC)	(Note I) enter negative	Attachment 1	\$ (128)
136A	Other Income Tax Adjustments		Attachment 5	\$ (2,125)
137	T/(1-T)		(Line 135)	34.29%
138	Transmission Income Taxes - Income Tax Adjustments		((Line 136 + 136A) * (1 + Line 137))	\$ (3,026)
139	Transmission Income Taxes - Equity Return =	$CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =$	[Line 135 * 130 * (1 - (126 / 129))]	192,116
140	Total Transmission Income Taxes		(Line 138 + 139)	189,090

Line #s	Descriptions	Notes	Page #'s & Instructions	0	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			0	General Description of the Facilities
					None
Includes only the costs of any interconnection facilities constructed for VEPCO's own Generating Facilities after March 15, 2000 in accordance with Order 2003.					
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					
					Add more lines if necessary

Transmission-Related Assets/Unfunded Reserves Rate Base Adjustment										
Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation Assignment Method	Allocation	Transmission Related	Details
47	Transmission-Related Assets/Unfunded Reserves	(Notes A & R)		Enter \$	Enter \$				Amount	
	Other Regulatory Assets-Deferred Workers Compensation Expense (182.3)		p232bM (Enter Positive)	\$ 2,913	\$ 2,264	\$ 3,089	Wages & Salaries	10.1649%	\$ 314	
	Miscellaneous Deferred Debts-Workers Compensation Reserve (186)		p232bM (Enter Positive)	\$ 6,002	\$ 5,714	\$ 5,858	Wages & Salaries	10.1649%	\$ 595	
	Miscellaneous Deferred Debts-Other Post Retirement Benefits (184)		p232bM (Enter Positive)	\$ 353,583	\$ 431,185	\$ 392,384	Wages & Salaries	10.1649%	\$ 39,886	
	Miscellaneous Deferred Debts-Pension Asset (186)		p232bM (Enter Positive)	\$ -	\$ -	\$ -	Wages & Salaries	10.1649%	\$ -	
	Accumulated Provision for Property Insurance Account (228.1)		p112.27d&c (Enter Negative)	\$ -	\$ -	\$ -	Gross Plant	23.7279%	\$ -	
	Accumulated Provision for Injuries and Damages Account (228.2)		p112.28d&c (Enter Negative)	\$ (195)	\$ (955)	\$ (575)	Wages & Salaries	10.1649%	\$ (58)	
	Accumulated Provision for Pensions and Benefits Account (228.3)		p112.29d&c (Enter Negative)	\$ (43,261)	\$ (37,915)	\$ (40,588)	Wages & Salaries	10.1649%	\$ (4,124)	
	Accumulated Miscellaneous Operating Provisions (228.4)		p112.30d&c (Enter Negative)	\$ -	\$ -	\$ -	Wages & Salaries	10.1649%	\$ -	
	Other Deferred Credits-Pension Obligations (253)		p269bM (Enter Negative)	\$ (135,833)	\$ (521,835)	\$ (478,834)	Wages & Salaries	10.1649%	\$ (48,673)	
	Other Regulatory Liabilities (254)		p278bM (Enter Negative)	\$ -	\$ -	\$ -	Wages & Salaries	10.1649%	\$ -	
	Total Transmission-Related Assets/Unfunded Reserves								\$ (12,062)	To line 47

Prepayments										
Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance Before Exclusion	Fixed Prepayments Exclusion Amount ¹	Allocation	Transmission Related	Details
48	Prepayments									To Line 48
	Wages & Salary Allocator			\$ 11	\$ (5)			\$ 3	10.165%	
	Pension Liabilities, if any, in Account 242			\$ -	\$ -			\$ -	10.165%	0
	Prepayments Account 165		p111.57d&c	\$ 33,147	\$ 44,753	\$ 38,950	\$ 3,980	\$ 34,970	10.165%	3,555
	Prepaid Pensions if not included in Prepayments							\$ -	10.165%	-
										Instruction: If the Prepayments Account 165 Beginning or End of Year Balance does not agree with the Form 1 Reference, enter below a note explaining the difference.
										¹ The Fixed Prepayments Exclusion Amount may be changed only pursuant to a Section 205 or Section 206 proceeding.

Outstanding Network Credits Cost Support										
Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance				Description of the Credits
	Network Credits									
58	Outstanding Network Credits	(Note N)	From PJM	\$ -	\$ -	\$ -				General Description of the Credits
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	\$ -	\$ -	\$ -				None
										Add more lines if necessary

Extraordinary Property Loss										
Line #s	Descriptions	Notes	Page #'s & Instructions	Amount	# of Years	Amortization	W Interest	Amount	Number of years	Amortization
89				\$ -				\$ -	5	\$ -

Interest on Outstanding Network Credits Cost Support										
Line #s	Descriptions	Notes	Page #'s & Instructions							Description of the Interest on the Credits
										0
										General Description of the Credits
										None
										Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT.												
Line #s	Descriptions	Notes	Page #'s & Instructions							Amount	Description & PJM Documentation	
165	Facility Credits under Section 30.9 of the PJM OATT.										3,212	ODEC/NCEMC Transmission Charges from PJM Invoices

PJM Load Cost Support												
Line #s	Descriptions	Notes	Page #'s & Instructions							1 CP Peak	Description & PJM Documentation	
169	Network Zonal Service Rate										21,156.3	
	1 CP Peak	(Note L)	PJM Data									

A&G Expenses - Other Post Employment Benefits											
Line #s	Descriptions	Notes	Page #'s & Instructions							Amount	
	Total A&G Expenses		p323.197b								327,259
	Less OPEB Current Year										59,962
	Plus: Stated OPEB		Fixed (from FERC accepted § 205 Filing)								(55,387)
69	Current Year Total A&G Expenses										331,834

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
	Interest on Long-Term Debt		p117.62c through 67c	573,604
	Less Interest on Short-Term Debt Included in Account 430			(895)
104	Total Interest on Long-Term Debt			572,709

Income Tax Adjustments									
Line #s	Descriptions	Notes	Page #'s & Instructions	Transmission Depreciation Expense Amount	X	Tax Rate	=	Amount to Line 136A	
	Tax Adj. for the AFUDC Equity Component of Transmission Depr. Expense	(Notes B, C)	Inst. 1, 2, below	\$ 6,020		25.53%		\$ 1,537	
	Amortization of Excess/Deficient Deferred Taxes -- Transmission Component								
	Amortized Excess Deferred Taxes	(Note C)	Inst. 1, 3, 4, below (Enter Negative)					\$ (3,662)	Beginning Year Balance \$ 22,056
	Amortized Deficient Deferred Taxes	(Note C)	Inst. 1, 3, 4, below (Enter Positive)						End of Year Balance \$ 21,559
136A	Total Other Income Tax Adjustments to Line 136A							\$ (2,125)	Average \$ 21,808
47A	Unamortized Exc/Def Deferral to Line 47A								\$ 21,808

Inst. 1 The Capital Recovery Rate is the depreciation rate excluding salvage and cost of removal applicable to the included assets.
Inst. 2 Transmission Depreciation Expense Amount is (1) the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by (2) the Capital Recovery Rate (described in Instruction 1). For 2016, determine tax expense amounts for each of September through December and include only the sum of those four monthly amounts. The amount entered will be supported by work papers. Tax Rate is from Appendix A, Line 134.
Inst. 3 Upon enactment of changes in tax law, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function (separately referred to as "Exc/Def Deferral") will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Each Exc/Def Deferral will be reduced by any offsetting balance of a previous Exc/Def Deferral attributable to the same taxing authority before being multiplied by the Capital Recovery Rate in effect at the inception of the Exc/Def Deferral to determine the annual amortization amount. Amortization in the first and last years will include only the appropriate number of months. For each re-measurement of deferred taxes, the amount entered will be supported by work papers providing the Exc/Def Deferral, the amount amortized during the applicable year, and the unamortized balance at the end of the applicable year. Do not include amounts amortized prior to September 1, 2016.
Inst. 4 The Beginning Balance is the sum of the Exc/Def Deferrals less any associated amortization recognized in prior years.

Electric Plant Acquisition Adjustments Approved by FERC																			
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Form 1 Dec	Average	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
60A	Acquisition Adjustments Amount		Inst. 1	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	8,804	0
60B	Accumulated Provision for Amortization of Line 60A Amount		Inst. 2	1,109	1,126	1,143	1,160	1,177	1,194	1,211	1,228	1,245	1,263	1,280	1,297	1,314	1,211	0	
90A	Amortization of Acquisition Adjustments Amount		Inst. 3															205	
45A	Accumulated Deferred Income Taxes Attributable to Acquisition Adjustments	Note 1	Inst. 4	(644)												(644)	(644)		

Inst. 1 For each month enter the amount included in FERC Account 114 attributable to the Wheeler Line Acquisition Adjustment for the applicable month.
Inst. 2 For each month enter the amount included in FERC Account 115 attributable to the Wheeler Line Acquisition Adjustment for the applicable month.
Inst. 3 For each year enter the amount of amortization included in FERC Account 406 attributable to the Wheeler Line Acquisition Adjustment but exclude the portion of any such amount that is amortized prior to the effective date.
Inst. 4 For each year enter the amount of Accumulated Deferred Income Tax ("ADIT") attributable to the Wheeler Line Acquisition Adjustment for the applicable year.
Note 1 This amount is not to be included in the ADIT allocated to transmission shown on line 45 but is to be included on line 45A only if the associated acquisition adjustment is approved by the FERC.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows:¹

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.²
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months

Where: $i =$ Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month	Year	Action
Fall	2007	TO populates the formula with Year 2008 estimated data
Sept	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
Sept	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

¹ No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.

² To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	1,167,859.47
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	1,196,204.59
C	Difference (A-B)	(28,345)
D	Future Value Factor $(1+i)^{24}$	1.07325
E	True-up Adjustment (C*D)	(30,422)

Where:

$i =$ interest rate as described in (iii) above.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:¹

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.²
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months

Where $i =$ Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

Fall	2007	TO populates the formula with Year 2008 estimated data
Sept	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
Sept	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

¹ No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.

² To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Category	Sub-Category	Item	Quantity	Unit Price	Total Price	Notes
Electronics	Mobile Phones	Apple iPhone 13 Pro	10	1000	10000	
		Samsung Galaxy S22 Ultra	5	800	4000	
		Xiaomi Mi 12 Pro	5	600	3000	
	Laptops	MacBook Pro 16-inch	3	2000	6000	
		Dell XPS 15	4	1200	4800	
		HP Spectre x360	3	1000	3000	
	Tablets	Apple iPad Pro 12.9-inch	2	1000	2000	
		Samsung Galaxy Tab S8	3	700	2100	
		Microsoft Surface Pro 9	2	1000	2000	
	Wearables	Apple Watch Series 8	5	400	2000	
		Samsung Galaxy Watch5	3	300	900	
		Fitbit Charge 5	4	200	800	
	Smart Home	Amazon Echo Dot	10	50	500	
		Philips Hue Light Bulbs	20	30	600	
		Google Nest Learning Thermostat	5	100	500	
Peripherals	Logitech MX Master 3	5	100	500		
	SteelSeries Arctis 7	3	150	450		
	Corsair K70 RGB	4	100	400		
Software	Microsoft Office 365	10	100	1000		
	Adobe Creative Cloud	5	200	1000		
	Antivirus Software	20	50	1000		
Services	Cloud Storage (1TB)	10	100	1000		
	IT Support (Monthly)	5	200	1000		
	Training Courses	10	100	1000		

Descrizione	Quantità	Prezzo Unitario	Prezzo Totale
1.000	1000	1000	1000000
2.000	2000	2000	4000000
3.000	3000	3000	9000000
4.000	4000	4000	16000000
5.000	5000	5000	25000000
6.000	6000	6000	36000000
7.000	7000	7000	49000000
8.000	8000	8000	64000000
9.000	9000	9000	81000000
10.000	10000	10000	100000000
11.000	11000	11000	121000000
12.000	12000	12000	144000000
13.000	13000	13000	169000000
14.000	14000	14000	196000000
15.000	15000	15000	225000000
16.000	16000	16000	256000000
17.000	17000	17000	289000000
18.000	18000	18000	324000000
19.000	19000	19000	361000000
20.000	20000	20000	400000000
21.000	21000	21000	441000000
22.000	22000	22000	484000000
23.000	23000	23000	529000000
24.000	24000	24000	576000000
25.000	25000	25000	625000000
26.000	26000	26000	676000000
27.000	27000	27000	729000000
28.000	28000	28000	784000000
29.000	29000	29000	841000000
30.000	30000	30000	900000000
31.000	31000	31000	961000000
32.000	32000	32000	1024000000
33.000	33000	33000	1089000000
34.000	34000	34000	1156000000
35.000	35000	35000	1225000000
36.000	36000	36000	1296000000
37.000	37000	37000	1369000000
38.000	38000	38000	1444000000
39.000	39000	39000	1521000000
40.000	40000	40000	1600000000
41.000	41000	41000	1681000000
42.000	42000	42000	1764000000
43.000	43000	43000	1849000000
44.000	44000	44000	1936000000
45.000	45000	45000	2025000000
46.000	46000	46000	2116000000
47.000	47000	47000	2209000000
48.000	48000	48000	2304000000
49.000	49000	49000	2401000000
50.000	50000	50000	2500000000

	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Category 7
Item 1							
Item 2							
Item 3							
Item 4							
Item 5							
Item 6							
Item 7							
Item 8							
Item 9							
Item 10							
Item 11							
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Item 47							
Item 48							
Item 49							
Item 50							
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Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 8 - Securitization Workpaper
(000's)

Line #			
	Long Term Interest		
105	Less LTD Interest on Securitization Bonds		0
	Capitalization		
115	Less LTD on Securitization Bonds		0

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 9 - Depreciation Rates¹

Depreciation Rates Applicable Through March 31, 2013

<u>Plant Type</u>	<u>Applied Depreciation Rate</u>
Transmission Plant	
Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Miscellaneous Equipment	2.53%
Stores Equipment	5.08%
Power Operated Equipment	8.16%
Tools, Shop and Garage Equipment	4.76%
Electric Vehicle Recharge Equipment	13.23%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 9 - Depreciation Rates (Continued)¹

Depreciation Rates Applicable On April 1, 2013 And Through December 31, 2016

<u>Plant Type</u>	<u>Applied Depreciation Rate</u>
Transmission Plant	
Land	
Land Rights	1.17%

Structures and Improvements	1.53%
Station Equipment	2.89%
Station Equipment - Power Supply Computer Equipment	10.46%
Towers and Fixtures	2.08%
Poles and Fixtures	2.11%
Overhead conductors and Devices	1.92%
Underground Conduit	1.65%
Underground Conductors and Devices	1.92%
Roads and Trails	1.06%
General Plant	
Land	
Land Rights	1.71%
Structures and Improvements - Major	1.95%
Structures and Improvements - Other	2.82%
Office Furniture and Equipment	2.68%
Office Furniture and Equipment - EDP Hardware	15.26%
Office Furniture and Equipment - EDP Fixed Location	7.26%
Transportation Equipment	3.90%
Stores Equipment	2.52%
Tools, Shop and Garage Equipment	4.32%
Laboratory Equipment	3.69%
Power Operated Equipment	4.75%
Communication Equipment	3.14%
Communication Equipment - Massed	5.97%
Communication Equipment - 25 Years	2.48%
Miscellaneous Equipment	6.67%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 9 - Depreciation Rates (Continued)¹

Depreciation Rates Applicable On January 1, 2017 And Through December 31, 2021

<u>Plant Type</u>	<u>Applied Depreciation Rate</u>
Transmission Plant	
Land	
Land Rights	1.31%
Structures and Improvements	1.59%
Station Equipment	3.05%
Station Equipment - Power Supply Computer Equipment	7.21%
Towers and Fixtures	2.30%
Poles and Fixtures	2.33%
Overhead conductors and Devices	2.18%
Underground Conduit	2.10%
Underground Conductors and Devices	2.03%
Roads and Trails	1.06%
General Plant	
Land	
Land Rights	1.49%

Structures and Improvements-Major	2.38%
Structures and Improvements-Other	2.24%
Office Furniture and Equipment - 2012 and Prior	8.97%
Office Furniture and Equipment - 2013 and Subsequent	6.67%
Office Furniture and Equipment-EDP Hardware - 2012 and Prior	65.49%
Office Furniture and Equipment-EDP Hardware - 2013 and Subsequent	20.00%
Office Furniture and Equipment-EDP Fixed Location - 2012 and Prior	10.83%
Office Furniture and Equipment-EDP Fixed Location - 2013 and Subsequent	20.00%
Transportation Equipment	5.75%
Stores Equipment - 2012 and Prior	4.25%
Stores Equipment - 2013 and Subsequent	4.00%
Tools, Shop, and Garage Equipment - 2012 and Prior	3.70%
Tools, Shop, and Garage Equipment - 2013 and Subsequent	4.00%
Tools, Shop, and Garage Equipment-Electric Vehicles	0.00%
Laboratory Equipment - 2012 and Prior	4.12%
Laboratory Equipment - 2013 and Subsequent	4.00%
Power Operated Equipment	6.49%
Communication Equipment - 2012 and Prior	3.70%
Communication Equipment - 2013 and Subsequent	4.00%
Communication Equipment-Clearing	0.00%
Communication Equipment-Massed - 2012 and Prior	8.61%
Communication Equipment-Massed - 2013 and Subsequent	6.67%
Communication Equipment-25 Years - 2012 and Prior	2.66%
Communication Equipment-25 Years - 2013 and Subsequent	4.00%
Miscellaneous Equipment - 2012 and Prior	7.15%
Miscellaneous Equipment - 2013 and Subsequent	6.67%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 9 - Depreciation Rates (Continued)¹

Depreciation Rates Applicable On And After January 1, 2022

<u>Plant Type</u>	<u>Applied Depreciation Rate</u>
<i>Transmission Plant</i>	
<i>Land</i>	
<i>Land Rights</i>	1.19%
<i>Structures and Improvements</i>	1.55%
<i>Station Equipment</i>	2.79%
<i>Station Equipment - Power Supply Computer Equipment</i>	5.48%
<i>Towers and Fixtures</i>	1.84%
<i>Poles and Fixtures</i>	2.31%
<i>Overhead conductors and Devices</i>	1.97%
<i>Underground Conduit</i>	1.68%
<i>Underground Conductors and Devices</i>	2.05%
<i>Roads and Trails</i>	0.72%
<i>General Plant</i>	
<i>Land</i>	
<i>Land Rights</i>	1.47%
<i>Structures and Improvements-Major</i>	1.99%

<i>Structures and Improvements-Other</i>	1.95%
<i>Office Furniture and Equipment - 2012 and Prior</i>	13.92%
<i>Office Furniture and Equipment - 2013 and Subsequent</i>	6.67%
<i>Office Furniture and Equipment-EDP Hardware - 2012 and Prior</i>	0.00%
<i>Office Furniture and Equipment-EDP Hardware - 2013 and Subsequent</i>	20.00%
<i>Office Furniture and Equipment-EDP Fixed Location - 2012 and Prior</i>	0.00%
<i>Office Furniture and Equipment-EDP Fixed Location - 2013 and Subsequent</i>	20.00%
<i>Transportation Equipment</i>	5.71%
<i>Stores Equipment - 2012 and Prior</i>	5.55%
<i>Stores Equipment - 2013 and Subsequent</i>	4.00%
<i>Tools, Shop, and Garage Equipment - 2012 and Prior</i>	3.99%
<i>Tools, Shop, and Garage Equipment - 2013 and Subsequent</i>	4.00%
<i>Tools, Shop, and Garage Equipment-Electric Vehicles-2012 and Prior</i>	0.00%
<i>Tools, Shop, and Garage Equipment-Electric Vehicles-2013 and Subsequent</i>	10.00%
<i>Laboratory Equipment - 2012 and Prior</i>	3.99%
<i>Laboratory Equipment - 2013 and Subsequent</i>	4.00%
<i>Power Operated Equipment</i>	6.35%
<i>Communication Equipment - 2012 and Prior</i>	2.39%
<i>Communication Equipment - 2013 and Subsequent</i>	4.00%
<i>Communication Equipment-Clearing</i>	0.00%
<i>Communication Equipment-Massed - 2012 and Prior</i>	18.73%
<i>Communication Equipment-Massed - 2013 and Subsequent</i>	6.67%
<i>Communication Equipment-25 Years - 2012 and Prior</i>	2.94%
<i>Communication Equipment-25 Years - 2013 and Subsequent</i>	4.00%
<i>Miscellaneous Equipment - 2012 and Prior</i>	15.58%
<i>Miscellaneous Equipment - 2013 and Subsequent</i>	6.67%

¹ Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

Attachment 10

Incremental Undergrounding Costs of the Garrisonville, Pleasant View, and NIVO Underground Projects

Section 1 -- Purpose

This Attachment 10 determines the appropriate amount of undergrounding costs to be allocated to each Network Customer for their Virginia loads in the Dominion Zone in accordance with the March 20, 2014 order of the Federal Energy Regulatory Commission in Docket No. EL10-49-005 and in compliance with the Federal Energy Regulatory Commission's October 19, 2017 Order on Initial Decision issued in Opinion No. 555. To provide compensation for these costs, each Network Customer with Virginia loads in the Dominion Zone shall pay a monthly Demand Charge, which shall be known as the "UG Transmission Charge" as determined herein.

Section 2 -- Underground ("UG") Transmission Project Descriptions

The projects are generally described below. The projects may be modified resulting in changes to their costs.

Garrisonville	The Aquia Harbor Terminal Station, the Garrisonville Substation excluding the distribution assets and the 230 kV shunt reactor banks in Garrisonville Substation, two underground transmission lines with associated duct systems running from Aquia Harbor Terminal Station to Garrisonville Substation, and modifications to transmission line protection equipment at Fredericksburg and Possum Point substations to interface with equipment at Aquia Harbor Terminal Station.
Pleasant View	An overhead transmission line running from Pleasant View Substation to Dry Mill South Station, facilities in Pleasant View Substation to facilitate connection of such transmission line, Dry Mill South Station, an underground transmission line with associated duct systems running from Dry Mill South Station to Breezy Knoll Station, Breezy Knoll Station, an overhead transmission line running from Breezy Knoll Station to Hamilton Substation, and Hamilton Substation excluding the distribution assets and the 230 kV shunt reactor bank in Hamilton Substation.
NIVO	Two underground transmission lines with associated duct system running from Beaumeade Substation to NIVO Substation, the NIVO Substation excluding distribution assets in NIVO Substation, and the facilities in Beaumeade Substation to facilitate connection of the two new underground transmission lines.

Attachment 10 (Continued)

Section 3 -- Determination of the Total Incremental Undergrounding Costs Revenue Requirement

The Total Incremental Undergrounding Costs Revenue Requirement shall be determined as set forth in the formula

Instructions:

1. Calculate this formula using data for Year on line 1.
2. On line 1, enter the year.
3. Lines 2a, 2b and 2c are the applicable UG Project Revenue Requirements consistent with the note below from either Attachment 10A if the applicable year is prior to 2015 or from Attachment 10B if the applicable year is after 2014.

Line	Description	Year		
1	Enter the Rate Year	2023		
(In Dollars)				
(1) Project Name	(2) Requirement	(3) Adjustment Factors	(4) Undergrounding	
2a	Garrisonville	\$11,650,802	92.49%	\$10,775,314
2b	Pleasant View	\$8,840,393	23.37%	\$2,065,639
2c	NIVO	\$912,879	22.09%	\$201,670
3	Total Incremental Undergrounding Costs Revenue Requirement			\$13,042,623

NOTE: All column 2 amounts are for the year indicated on line 1 and include true-up adjustments for the calendar year that is two years prior to that year. However in the event that a one-time net refund settlement addresses the charges and credits for a calendar year, the true-up adjustment for that calendar year shall equal zero. The revenue requirements in column (2) and column (4) include depreciation, return on capital investment, income taxes, and accumulated deferred income taxes (ADIT), and property taxes in accordance with Opinion No. 555 Order on Initial Decision in FERC Docket No. EL10-49-005. The Adjustment Factors set forth in column (3) are the ratio of the Estimated Incremental Underground Capital Costs divided by the Total Capital Costs shown on page 8 of Opinion No. 555 Order on Initial Decision in FERC Docket No. EL10-49-005 and shall not be changed except pursuant to a filing under the appropriate of Section 205 or 206.

Attachment 10 (Continued)

Section 4 --Annual UG Transmission Rate

The Annual UG Transmission Rate shall be calculated as follows:

Instructions:

1. On line 6, enter the portion of the amount on line 5 attributable to load located in Virginia as determined by PJM state estimator load bus data at the time of annual peak of the Dominion Zone.

Line	Description	Amounts
4	Total Incremental Undergrounding Costs Revenue Requirement (from Line 3) (dollars per year)	\$13,042,623
5	Dominion Zone NSPL 1 CP Peak from Appendix A, line 169 (in Megawatts)	21,156.3
6	Virginia Portion of the Dominion Zone NSPL (Analysis of PJM load bus data) (in Megawatts)	20,558.2

7	Annual UG Transmission Rate (dollars per MW-year) (line 4 ÷ line 6)	\$634.42
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Attachment 10 (Continued)**Section 5 -- Billing**

The UG Transmission Charge shall be billed in accordance with the PJM billing procedure applied to billing the monthly Demand Charge for Zone Network Loads in Section 34.1 of the PJM Tariff, but for purposes of this calculation, the Zone Network Loads (including losses) at the time of the annual peak of the Zone in which the load is located shall include only Virginia loads in the Dominion Zone. If necessary, PJM state estimator load bus MWs at the time of the annual peak of the Dominion Zone shall be used to separate Virginia loads from other loads in the Dominion Zone. VEPCO shall provide to PJM the contribution of each Network Customer's Virginia Portion of the Dominion Zone NSPL. Also, for the purpose of calculating the UG Transmission Charge in accordance with this attachment, the Annual UG Transmission Rate calculated on line 7 above shall be used instead of the rate for Network Integration Transmission Service ("RTZ").

Section 6 -- Revenue Crediting

- A. For calculating the Annual Transmission Revenue Requirement and rate for Network Integration Transmission Service used for billing, the Total UG Project Adjusted Revenue Requirement amount, shown on line 4 of Section 4, shall be included in line 9 of Attachment 3, provided that the Annual Transmission Revenue Requirement is not one of the Annual Transmission Revenue Requirements used to determine refunds to each Network Customer as part of a net refund or charge settlement process that is in addition to the normal formula rate cycle billing process.
- B. For calculating the annual true-up, the UG Transmission Charge revenues received by the Company shall be included in line 9 of Attachment 3, provided that the UG Transmission Charge revenues for the applicable year are not distributed to each Network Customer as part of a net refund or charge settlement process that is in addition to the normal formula rate cycle billing process.

Virginia Electric and Power Company

Attachment 10A - UG Project Revenue Requirement for 2010 - 2014 Calendar Years

Year =

- Inst. 1 For each month enter the amount included in Electric Plant in Service attributable to the UG Project for the applicable month.
- Inst. 2 For each month enter the amount included in the Accumulated Provision for Depreciation of Electric Plant in Service attributable to the UG Project for the applicable month, and for each year enter the applicable depreciation expense.
- Inst. 3 For each year enter the amount of Accumulated Deferred Income Tax ("ADIT") attributable to the UG Project for December 31 of each year.
- Inst. 4 For each year enter the amount of Property Tax attributable to the UG Project.

Pleasant View UG Project Revenue Requirement				Previous Year Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount
1	Electric Plant in Service	Note 1	Inst. 1														-
2	Accumulated Depreciation	Note 1	Inst. 2														-
3	Accumulated Deferred Income Taxes	Note 2	Inst. 3														-
4	Applicable Rate Base		Line (1 + 2 + 3)														-
5	Return	Note 3	Line 4 * (Appendix A Line 129 + Incentive)														-
6	Income Taxes associated with Equity Return	Note 3	Line 5 * Appendix A Line 137 * (1 - (126 / (129 + Incentive)))														-
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)														-
8	Total Income Tax Provision		Line (6 + 7)														-
9	Depreciation-Transmission		Inst. 2														-
10	Property Tax		Inst. 4														-
11	UG Project Revenue Requirement		Line (5 + 8 + 9 + 10)														-
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 4															-
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 4															-
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)														0
15	Future Value Factor (1+i) ²⁴ months		Attachment 6														1.07325
16	True-Up Adjustment		Line (14 * 15)														-
17	UG Project Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)														-
Note 1 The value in the amount column is calculated using 13 month average balance.																	
Note 2 The value in the amount column is calculated using average of beginning and end of year balances.																	
Note 3 Per FERC order in Docket No. ER08-1207-002, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. The Incentive for Pleasant View = 125 basis points Authorized Incentive. Adder times the Common Equity % from Appendix A Line 122 = 0.0066																	
Note 4 These amounts do not include any True-Up Adjustments.																	

Garrisonville UG Project Revenue Requirement				Previous Year Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount
1	Electric Plant in Service	Note 1	Inst. 1														-
2	Accumulated Depreciation	Note 1	Inst. 2														-
3	Accumulated Deferred Income Taxes	Note 2	Inst. 3														-
4	Applicable Rate Base		Line (1 + 2 + 3)														-
5	Return	Note 3	Line 4 * (Appendix A Line 129 + Incentive)														-
6	Income Taxes associated with Equity Return	Note 3	Line 5 * Appendix A Line 137 * (1 - (126 / (129 + Incentive)))														-
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)														-
8	Total Income Tax Provision		Line (6 + 7)														-
9	Depreciation-Transmission		Inst. 2														-
10	Property Tax		Inst. 4														-
11	UG Project Revenue Requirement		Line (5 + 8 + 9 + 10)														-
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 4															-
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 4															-
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)														0
15	Future Value Factor (1+i) ²⁴ months		Attachment 6														1.07325
16	True-Up Adjustment		Line (14 * 15)														-
17	UG Project Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)														-
Note 1 The value in the amount column is calculated using 13 month average balance.																	
Note 2 The value in the amount column is calculated using average of beginning and end of year balances.																	
Note 3 Per FERC order in Docket No. ER08-1207-002, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. The Incentive for Garrisonville = 125 basis points Authorized Incentive. Adder times the Common Equity % from Appendix A Line 122 = 0.0066																	
Note 4 These amounts do not include any True-Up Adjustments.																	

NIVO UG Project Revenue Requirement				Previous Year Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount

Virginia Electric and Power Company

Attachment 10A - UG Project Revenue Requirement for 2010 - 2014 Calendar Years

			Year =		
1	Electric Plant in Service	Note 1	Inst. 1		-
2	Accumulated Depreciation	Note 1	Inst. 2		-
3	Accumulated Deferred Income Taxes	Note 2	Inst. 3		-
4	Applicable Rate Base		Line (1 + 2 + 3)		-
5	Return		Line 4 * (Appendix A Line 129)		-
6	Income Taxes associated with Equity Return		Line 5 * Appendix A Line 137 * (1 - (126 / 129))		-
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)		-
8	Total Income Tax Provision		Line (6 + 7)		-
9	Depreciation-Transmission		Inst. 2		-
10	Property Tax		Inst. 4		-
11	UG Project Revenue Requirement		Line (5 + 8 + 9 + 10)		-
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 3			-
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 3			-
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)		0
15	Future Value Factor (1+i)^24 months		Attachment 6		1.07325
16	True-Up Adjustment		Line (14 * 15)		-
17	UG Project Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)		-
Note 1 The value in the amount column is calculated using 13 month average balance.					
Note 2 The value in the amount column is calculated using average of beginning and end of year balances.					
Note 3 These amounts do not include any True-Up Adjustments.					

Virginia Electric and Power Company

Attachment 10B - UG Project Revenue Requirement for Calendar Years after 2014

Year = 2023

- Inst. 1 For each month enter the amount included in the Accumulated Provision for Depreciation of Electric Plant in Service attributable to the UG Project for the applicable month, and for each year enter the applicable depreciation expense.
- Inst. 2 For each year enter the amount of Accumulated Deferred Income Tax ("ADIT") attributable to the UG Project for December 31 of each year.
- Inst. 3 For each year enter the amount of Property Tax attributable to the UG Project.

Pleasant View UG Project Revenue Requirement				Current Year												Amount		
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec	
1	Electric Plant in Service	Note 1		86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713	86,031,713
2	Accumulated Depreciation	Note 1	Inst. 1	(26,196,888)	(26,396,912)	(26,596,936)	(26,796,959)	(26,996,983)	(27,197,007)	(27,397,031)	(27,597,054)	(27,797,078)	(27,997,102)	(28,197,126)	(28,397,149)	(28,597,173)	(28,797,197)	(28,997,221)
3	Accumulated Deferred Income Taxes	Note 2	Inst. 2	(3,622,918)												(3,622,918)		
4	Applicable Rate Base		Line (1 + 2 + 3)															
5	Return	Note 3	Line 4 * (Appendix A Line 129 + Incentive)															
6	Income Taxes associated with Equity Return	Note 3	Line 5 * Appendix A Line 137 * (1 - (126 / (129 + Incentive)))															
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)															
8	Total Income Tax Provision		Line (6 + 7)															
9	Depreciation-Transmission		Inst. 1															
10	Property Tax		Inst. 3															
11	UG Project Revenue Requirement		Line (5 + 8 + 9 + 10)															
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 4																
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 4																
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)															
15	Future Value Factor (1+) ²⁴ months		Attachment 6															
16	True-Up Adjustment		Line (14 * 15)															
17	UG Project Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)															
Note 1				The value in the amount column is calculated using 13 month average balance.														
Note 2				The value in the amount column is calculated using average of beginning and end of year balances.														
Note 3				Per FERC order in Docket No. ER08-1207-002, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. The Incentive for Pleasant View = 125 basis points Authorized Incentive. Adder times the Common Equity % from Appendix A Line 122 = 0.0066														
Note 4				These amounts do not include any True-Up Adjustments.														

Garrisonville UG Project Revenue Requirement				Current Year												Amount		
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec	
1	Electric Plant in Service	Note 1		136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173	136,918,173
2	Accumulated Depreciation	Note 1	Inst. 1	(47,319,321)	(47,637,656)	(47,955,991)	(48,274,326)	(48,592,660)	(48,910,995)	(49,229,330)	(49,547,665)	(49,865,999)	(50,184,334)	(50,502,669)	(50,821,004)	(51,139,338)	(51,457,673)	(51,776,008)
3	Accumulated Deferred Income Taxes	Note 2	Inst. 2	(24,429,174)												(24,429,174)		
4	Applicable Rate Base		Line (1 + 2 + 3)															
5	Return	Note 3	Line 4 * (Appendix A Line 129 + Incentive)															
6	Income Taxes associated with Equity Return	Note 3	Line 5 * Appendix A Line 137 * (1 - (126 / (129 + Incentive)))															
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)															
8	Total Income Tax Provision		Line (6 + 7)															
9	Depreciation-Transmission		Inst. 1															
10	Property Tax		Inst. 3															
11	UG Project Revenue Requirement		Line (5 + 8 + 9 + 10)															
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 4																
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 4																
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)															
15	Future Value Factor (1+) ²⁴ months		Attachment 6															
16	True-Up Adjustment		Line (14 * 15)															
17	UG Project Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)															
Note 1				The value in the amount column is calculated using 13 month average balance.														
Note 2				The value in the amount column is calculated using average of beginning and end of year balances.														
Note 3				Per FERC order in Docket No. ER08-1207-002, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. The Incentive for Garrisonville = 125 basis points Authorized Incentive. Adder times the Common Equity % from Appendix A Line 122 = 0.0066														
Note 4				These amounts do not include any True-Up Adjustments.														

NIVO UG Project Revenue Requirement				Current Year												Amount
Line #s	Descriptions	Notes	Page #'s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	

Virginia Electric and Power Company

Attachment 10B - UG Project Revenue Requirement for Calendar Years after 2014

			Year = 2023												
1	Electric Plant in Service	Note 1	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838	10,113,838
2	Accumulated Depreciation	Note 1	(3,271,102)	(3,294,617)	(3,318,132)	(3,341,646)	(3,365,161)	(3,388,676)	(3,412,190)	(3,435,705)	(3,459,220)	(3,482,734)	(3,506,249)	(3,529,764)	(3,553,278)
3	Accumulated Deferred Income Taxes	Note 2	(427,337)											(427,337)	
4	Applicable Rate Base														
5	Return														6,274,310
6	Income Taxes associated with Equity Return														498,028
7	Transmission Related Income Tax Adjustments														129,146
8	Total Income Tax Provision														(2,211)
9	Depreciation-Transmission														126,935
10	Property Tax														282,176
11	UG Project Revenue Requirement														16,984
12	Projected UG Project Revenue Requirement for Previous Calendar Year	Note 3													924,123
13	Actual UG Project Revenue Requirement for Previous Calendar Year	Note 3													1,020,854
14	True-Up Adjustment Before Interest for Previous Calendar Year														1,010,378
15	Future Value Factor (1+i) ⁿ /24 months														(10,476)
16	True-Up Adjustment														1,07325
17	UG Project Revenue Requirement including True-up Adjustment, if applicable														(11,243)
															912,879

Note 1 The value in the amount column is calculated using 13 month average balance.
 Note 2 The value in the amount column is calculated using average of beginning and end of year balances.
 Note 3 These amounts do not include any True-Up Adjustments.

Attachment 11

Capital Investment Recovery of Previous Jointly-Owned Assets

Section 1 -- Purpose

This Attachment 11 determines the appropriate amount of revenue requirement to be assigned to Allegheny Generating Company, Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company (collectively form "Allegheny Power ") to recover the return, income taxes and depreciation and property taxes attributed to the assets acquired by VEPCO in accordance with Schedule 1 and Exhibit C of the Purchase Sale Agreement dated December 11, 2017 by and between Allegheny Generating Company and Virginia Electric and Power Company. These assets are described in Section 2 and collectively are referred to as the "Previous Jointly-Owned Assets".

Section 2 -- Previous Jointly-Owned Assets Descriptions

The Previous Jointly-Owned Assets are generally described below. Each facility may be modified and its costs shall reflect future retirements and additions. To the extent any segment or part of the facility is not eligible for inclusion in Attachment 7, a capital investment revenue requirement shall be determined for that segment or part as determined by this Attachment 11 and Attachment 11A.

a. Bath Assets

- | | | |
|-------|--|--|
| a.i | 500 kV Bath-Lexington
Transmission Line | Previous undivided ownership interest of Allegheny Generating Company in the following assets related to the Bath County hydroelectric facility in Virginia: the Air Entrance Bushings, associated air bus leads that connect from the generator step up transformers to the Air Entrance Bushings on the Gas Insulated Switchgear (GIS) including associated lightning arresters and Coupling Capacitor Potential Devices (CCPDs), the GIS, the 500kV Bath-Lexington transmission line, the 500kV Bath-Valley transmission line and associated protective relaying, control and communications. |
| a.ii | 500 kV Bath-Valley
Transmission Line | |
| a.iii | Bath Substation
Transmission Assets | |

Section 3 -- Determination of the Total Previous Jointly-Owned Assets Capital Investment Revenue Requirement

The Total Previous Jointly-Owned Assets Capital Investment Revenue Requirement shall be determined as set forth in the formula below.

Instructions:

1. Calculate this formula using data for Year on line 1.
2. On line 1, enter the year.
3. Line 2 is the applicable Previous Jointly-Owned Asset's Capital Investment Revenue Requirement consistent with the note below from Attachment 11A.

Line	Description	Year
1	Enter the Rate Year	2023
(In Dollars)		
	(1)	(2)
	(3)	(4)
	Previous Jointly-Owned Assets Name	Capital Investment Revenue Requirement
		Adjustment Factors
		Total
2a.i	500 kV Bath-Lexington Transmission Line	\$1,283,487
		40.00%
		\$513,395

2.a.ii	500 kV Bath-Valley Transmission Line	\$2,010,285	40.00%	\$804,114
2.a.iii	Bath Substation Transmission Assets	\$3,690,090	40.00%	\$1,476,036
3	Total Previous Jointly-Owned Assets' Capital Investment Revenue Requirement			\$2,793,545

NOTE: All column 2 amounts are for the year indicated on line 1 and include true-up adjustments for the calendar year that is two years prior to that year. The revenue requirements in column (2) and column (4) include depreciation, return on capital investment, income taxes, and property taxes.

Attachment 11 (Continued)

Section 4 --Previous Jointly-Owned Assets Monthly Charge

Line	Description	Amounts
4	Total Previous Jointly-Owned Assets' Capital Investment Revenue Requirement (from Line 3) (dollars per year)	\$2,793,545
5	Previous Jointly-Owned Assets' Capital Monthly Charge (dollars per month) (line 4 ÷ 12 months)	\$232,795

Section 5 -- Billing

PJM shall bill the Previous Jointly-Owned Assets' Monthly Charge to the TO Account specified by Allegheny Power in the Allegheny (APS) Transmission Zone.

Section 6 -- Revenue Crediting

- A. For calculating the Annual Transmission Revenue Requirement and rate for Network Integration Transmission Service used for billing, the Total Previous Jointly-Owned Assets' Capital Investment Revenue Requirement amount, shown on line 4 of Section 4, shall be included in line 9 of Attachment 3.

Virginia Electric and Power Company

Attachment 11A - Previous Jointly-Owned Assets' Capital Investment Revenue Requirement

Year = 2023

- Inst. 1 For each month enter the amount included in Electric Plant in Service attributable to the Previous Jointly-Owned Assets for the applicable month.
- Inst. 2 For each month enter the amount included in the Accumulated Provision for Depreciation of Electric Plant in Service attributable to the Previous Jointly-Owned Assets for the applicable month, and for each year enter the applicable depreciation expense.
- Inst. 3 For each year enter the amount of Accumulated Deferred Income Tax ("ADIT") attributable to the Previous Jointly-Owned Assets for December 31 of each year.
- Inst. 4 For each year enter the amount of Property Tax attributable to the Previous Jointly-Owned Assets.

a.i. Previous Jointly-Owned Assets (500 kV Bath-Lexington transmission line) Capital Investment Revenue Requirement				Current Year													
Line #s	Descriptions	Notes	Page #s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount
1	Electric Plant in Service	Note 1	Inst. 1	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364	23,847,364
2	Accumulated Depreciation	Note 1	Inst. 2	(15,467,854)	(15,503,415)	(15,538,977)	(15,574,538)	(15,610,100)	(15,645,661)	(15,681,223)	(15,716,784)	(15,752,346)	(15,787,907)	(15,823,469)	(15,859,030)	(15,894,592)	(15,681,223)
3	Accumulated Deferred Income Taxes		Inst. 3														(413,961)
4	Applicable Rate Base		Line (1 + 2 + 3)														7,752,181
5	Return		Line 4 * (Appendix A Line 129)														615,335
6	Income Taxes associated with Equity Return		Line 5 * Appendix A Line 135 * (1-(126 / 129))														159,565
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)														(2,731)
8	Total Income Tax Provision		Line (6 + 7)														156,834
9	Depreciation-Transmission		Inst. 2														426,738
10	Property Tax		Inst. 4														93,255
11	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement		Line (5 + 8 + 9 + 10)														1,292,162
12	Projected Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															1,505,396
13	Actual Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															1,497,313
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)														(8,083)
15	Future Value Factor (1+i)^24 months		Attachment 6														1.07325
16	True-Up Adjustment		Line (14 * 15)														(8,675)
17	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)														1,283,487

a.ii. Previous Jointly-Owned Assets (500 kV Bath-Valley transmission line) Capital Investment Revenue Requirement				Current Year													
Line #s	Descriptions	Notes	Page #s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount
1	Electric Plant in Service	Note 1	Inst. 1	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738	36,641,738
2	Accumulated Depreciation	Note 1	Inst. 2	(23,350,992)	(23,405,772)	(23,460,552)	(23,515,332)	(23,570,112)	(23,624,892)	(23,679,672)	(23,734,452)	(23,789,232)	(23,844,012)	(23,898,792)	(23,953,572)	(24,008,352)	(23,679,672)
3	Accumulated Deferred Income Taxes		Inst. 3														(67,945)
4	Applicable Rate Base		Line (1 + 2 + 3)														12,284,101
5	Return		Line 4 * (Appendix A Line 129)														975,059
6	Income Taxes associated with Equity Return		Line 5 * Appendix A Line 135 * (1-(126 / 129))														252,847
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)														(4,328)
8	Total Income Tax Provision		Line (6 + 7)														248,519
9	Depreciation-Transmission		Inst. 2														657,361
10	Property Tax		Inst. 4														143,288
11	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement		Line (5 + 8 + 9 + 10)														2,024,226
12	Projected Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															2,340,235
13	Actual Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															2,327,246
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)														(12,989)
15	Future Value Factor (1+i)^24 months		Attachment 6														1.07325
16	True-Up Adjustment		Line (14 * 15)														(13,941)
17	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)														2,010,285

a.iii. Previous Jointly-Owned Assets (Bath Substation Transmission Assets) Capital Investment Revenue Requirement				Current Year													
Line #s	Descriptions	Notes	Page #s & Instructions	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Amount
1	Electric Plant in Service	Note 1	Inst. 1	45,894,050	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,653,989	44,749,379
2	Accumulated Depreciation	Note 1	Inst. 2	(19,028,645)	(19,128,109)	(19,227,572)	(19,327,035)	(19,426,498)	(19,525,961)	(19,625,424)	(19,724,887)	(19,824,351)	(19,923,814)	(20,023,277)	(20,122,740)	(20,222,203)	(19,625,424)
3	Accumulated Deferred Income Taxes		Inst. 3														(1,624,936)
4	Applicable Rate Base		Line (1 + 2 + 3)														23,499,018
5	Return		Line 4 * (Appendix A Line 129)														1,865,251
6	Income Taxes associated with Equity Return		Line 5 * Appendix A Line 135 * (1-(126 / 129))														483,687
7	Transmission Related Income Tax Adjustments		Line 6 * Appendix A Line (138 / 139)														(8,279)
8	Total Income Tax Provision		Line (6 + 7)														475,407
9	Depreciation-Transmission		Inst. 2														1,193,558
10	Property Tax		Inst. 4														195,371
11	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement		Line (5 + 8 + 9 + 10)														3,729,587
12	Projected Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															4,353,205
13	Actual Assets' Capital Investment Revenue Requirement for Previous Calendar Year	Note 2															4,316,403
14	True-Up Adjustment Before Interest for Previous Calendar Year		Line (13 - 12)														(36,802)
15	Future Value Factor (1+i)^24 months		Attachment 6														1.07325
16	True-Up Adjustment		Line (14 * 15)														(39,497)
17	Previous Jointly-Owned Assets' Capital Investment Revenue Requirement including True-up Adjustment, if applicable		Line (11 + 16)														3,690,090

Note 1 The value in the amount column is calculated using 13 month average balance.
 Note 2 These amounts do not include any True-Up Adjustments.

Attachment 11
PATH Formula Rate for January 1, 2023 to December 31, 2023

September 1, 2022

To: Parties to FERC Docket No. ER08-386-000**Re: Potomac-Appalachian Transmission Highline, LLC
PJM Open Access Transmission Tariff, Attachment H-19
Projected Transmission Revenue Requirement for Rate Year 2023**

Pursuant to Section IV of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-19B of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“OATT”), Potomac-Appalachian Transmission Highline, LLC (“PATH”), on behalf of its operating companies PATH West Virginia Transmission Company, LLC and PATH Allegheny Transmission Company, LLC, is submitting a Projected Transmission Revenue Requirement for Rate Year 2023 (“2023 PTRR”) to PJM for posting.

The 2023 PTRR was developed pursuant to the PATH formula rate as set forth in Attachment H-19 of the PJM OATT. PATH has asked PJM to post a copy of the 2023 PTRR to the transmission service formula rates section of its internet site, located at:

<http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>

A copy of the 2023 PTRR is attached. Pursuant to Section IV.C of the Protocols, within two business days of this submission to PJM, PATH will provide notice on PJM’s website of the date, time, and location of an open meeting among the Interested Parties.

For the 12 months ended 12/31/2023

SUMMARY

	PATH West Virginia Transmission Company, LLC (PATH-WV) (1)	PATH Allegheny Transmission Company, LLC (PATH- Allegheny) (2)	Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2)
1 NET REVENUE REQUIREMENT	\$356,965 (A)	\$182,604 (B)	\$539,569
2 PJM Project No.			
3 b0490 & b0491	\$356,965 (C)		\$356,965
4 b0492 & b0560		\$182,604 (D)	\$182,604
5			
6 Total (Sum lines 3 to 5)	<u>\$356,965</u>	<u>\$182,604</u>	<u>\$539,569</u>

Sources:

- (A) Rate Formula Template, page 2, line 5, col. (3)
- (B) Rate Formula Template, page 7, line 5, col. (3)
- (C) Rate Formula Template - Attachment 5, page 30 col., (7)
- (D) Rate Formula Template - Attachment 5, page 31 col., (6)

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 492,149
REVENUE CREDITS			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000
3	True-up Adjustment with Interest Protocols	-135,184	DA 1.00000
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		\$ 356,965

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	PATH West Virginia Transmission Company, LLC			(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	
6	GROSS PLANT IN SERVICE				
6	Production	(Attachment 4)	-	NA	0.00000
7	Transmission	(Attachment 4)	-	TP	1.00000
8	Distribution	(Attachment 4)	-	NA	0.00000
9	General & Intangible	(Attachment 4)	-	W/S	1.00000
10	Common	(Attachment 4)	-	CE	1.00000
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000
12	ACCUMULATED DEPRECIATION				
13	Production	(Attachment 4)	-	NA	0.00000
14	Transmission	(Attachment 4)	-	TP	1.00000
15	Distribution	(Attachment 4)	-	NA	0.00000
16	General & Intangible	(Attachment 4)	-	W/S	1.00000
17	Common	(Attachment 4)	-	CE	1.00000
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-		-
19	NET PLANT IN SERVICE				
20	Production	(line 6- line 13)	-		-
21	Transmission	(line 7- line 14)	-		-
22	Distribution	(line 8- line 15)	-		-
23	General & Intangible	(line 9- line 16)	-		-
24	Common	(line 10- line 17)	-		-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000
26	ADJUSTMENTS TO RATE BASE (Note A)				
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000
28	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000
29	Account No. 283 (enter negative)	(Attachment 4)	2,026,357	NP	1.00000
30	Account No. 190	(Attachment 4)	1,923,967	NP	1.00000
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000
32	CWIP	(Attachment 4)	-	DA	1.00000
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000
34	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000
35	TOTAL ADJUSTMENTS (sum lines 27-34)		3,950,324		3,950,324
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000
37	WORKING CAPITAL (Note C)				
38	CWC	calculated	22,585		22,585
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000
41	TOTAL WORKING CAPITAL (sum lines 38-40)		22,585		22,585
42	RATE BASE (sum lines 25, 35, 36, & 41)		3,972,909		3,972,909

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
43	O&M				
44	Transmission	321.112.b	-	TE	1.00000
45	Less Account 565	321.96.b	-	TE	1.00000
46	Less Account 566 (Misc Trans Expense)	Line 56	-	DA	1.00000
47	A&G	323.197.b	180,272	W/S	1.00000
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	1.00000
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	1.00000
50	PBOP Expense adjustment	(Attachment 4)	412		
51	Common	(Attachment 4)	-	CE	1.00000
52	Transmission Lease Payments	200.4.c	-	DA	1.00000
53	Account 566				
54	Amortization of Regulatory Asset	Attachment 4	-	DA	1.00000
55	Miscellaneous Transmission Expense	Attachment 4	-	DA	1.00000
56	Total Account 566		-		
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48)		180,684		180,684
58	DEPRECIATION EXPENSE				
59	Transmission	336.7.b & c	-	TP	1.00000
60	General and Intangible	336.1.d&e + 336.10.b&c	-	W/S	1.00000
61	Common	336.11.b&c	-	CE	1.00000
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	1.00000
63	TOTAL DEPRECIATION (Sum lines 59-62)		-		-
64	TAXES OTHER THAN INCOME TAXES (Note E)				
65	LABOR RELATED				
66	Payroll	263i	-	W/S	1.00000
67	Highway and vehicle	263i	-	W/S	1.00000
68	PLANT RELATED				
69	Property	263i	-	GP	1.00000
70	Gross Receipts	263i	-	NA	0.00000
71	Other	263i	-	GP	1.00000
72	Payments in lieu of taxes		-	GP	1.00000
73	TOTAL OTHER TAXES (sum lines 66-72)		-		-
74	INCOME TAXES (Note F)				
75	$T=1 - \frac{\{(1 - \text{SIT}) * (1 - \text{FIT})\}}{(1 - \text{SIT} * \text{FIT} * p)}$ =		26.14%		
76	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R))$ =		22.40%		
77	where WCLTD=(line 118) and R= (line 121)				
78	and FIT, SIT & p are as given in footnote F.				
79	$1 / (1 - T) = (T \text{ from line 75})$		1.3538		
80	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
81	Income Tax Calculation = line 76 * line 85		57,001	NA	57,001
82	ITC adjustment (line 79 * line 80)		0	NP	-
83	Total Income Taxes (line 81 plus line 82)		57,001		57,001
84	RETURN				
85	[Rate Base (line 42) * Rate of Return (line 121)]		254,465	NA	254,465
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		492,149		492,149

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

**PATH West Virginia Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES**

87	TRANSMISSION PLANT INCLUDED IN ISO RATES					
88	Total transmission plant (line 7, column 3)					0
89	Less transmission plant excluded from ISO rates (Note H)					0
90	Less transmission plant included in OATT Ancillary Services (Note H)					0
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)					0
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]			TP=		1.0000
93	TRANSMISSION EXPENSES					
94						
95	Total transmission expenses (line 44, column 3)					0
96	Less transmission expenses included in OATT Ancillary Services (Note G)					0
97	Included transmission expenses (line 95 less line 96)					0
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]					1.00000
99	Percentage of transmission plant included in ISO Rates (line 92)			TP		1.00000
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)			TE=		1.00000
101	WAGES & SALARY ALLOCATOR (W&S)					
102		Form 1 Reference	\$	TP	Allocation	
103	Production	354.20.b	0			
104	Transmission	354.21.b	0	1.00	0	
105	Distribution	354.23.b	0			
106	Other	354.24,25,26.b	0			
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0 =	W&S Allocator (\$ / Allocation) = 1.00000 = WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)					
109			\$		% Electric (line 110 / line 113)	W&S Allocator (line 107)
110	Electric	200.3.c	0		1.00000	1.00000 =
111	Gas	201.3.d	0			
112	Water	201.3.e	0			
113	Total (sum lines 110 - 112)		0			CE 1.00000
114	RETURN (R)					
115						
116						
117			\$	%	Cost	Weighted
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%	0.0235 =WCLTD
119	Preferred Stock	(Attachment 4)	0	0%	0.00%	0.0000
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.11%	0.0406
121	Total (sum lines 118-120)		0			0.0641 =R

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

PATH West Virginia Transmission Company, LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 4, line 79).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | |
| | SIT= | 6.50% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| | p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days* 10.40% + 347 days*8.11%)/365 days=8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

PATH Allegheny Transmission Company, LLC

Line No.	(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 107,967
REVENUE CREDITS			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000 -
3	True-up Adjustment with Interest Protocols	74,637	DA 1.00000 \$ 74,637
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000 -
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000 -
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		\$ 182,604

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	PATH Allegheny Transmission Company, LLC			(5) Transmission (Col 3 times Col 4)	
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		
	GROSS PLANT IN SERVICE					
6	Production	(Attachment 4)	-	NA	0.00000	-
7	Transmission	(Attachment 4)	-	TP	1.00000	-
8	Distribution	(Attachment 4)	-	NA	0.00000	-
9	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
10	Common	(Attachment 4)	-	CE	1.00000	-
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000	-
	ACCUMULATED DEPRECIATION					
13	Production	(Attachment 4)	-	NA	0.00000	-
14	Transmission	(Attachment 4)	-	TP	1.00000	-
15	Distribution	(Attachment 4)	-	NA	0.00000	-
16	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
17	Common	(Attachment 4)	-	CE	1.00000	-
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-			-
	NET PLANT IN SERVICE					
20	Production	(line 6- line 13)	-			-
21	Transmission	(line 7- line 14)	-			-
22	Distribution	(line 8- line 15)	-			-
23	General & Intangible	(line 9- line 16)	-			-
24	Common	(line 10- line 17)	-			-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000	-
	ADJUSTMENTS TO RATE BASE (Note A)					
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000	-
28	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000	-
29	Account No. 283 (enter negative)	(Attachment 4)	-	NP	1.00000	-
30	Account No. 190	(Attachment 4)	396,605	NP	1.00000	396,605
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000	-
32	CWIP	(Attachment 4)	-	DA	1.00000	-
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000	-
34	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000	-
35	TOTAL ADJUSTMENTS (sum lines 27-34)		396,605			396,605
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
	WORKING CAPITAL (Note C)					
38	CWC	calculated	9,586			9,586
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000	-
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000	-
41	TOTAL WORKING CAPITAL (sum lines 38-40)		9,586			9,586
42	RATE BASE (sum lines 25, 35, 36, & 41)		406,192			406,192

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

	(1)	(2)	(3)	(4)	(5)	
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
43	O&M					
44	Transmission	321.112.b	8,371	TE	1.00000	8,371
45	Less Account 565	321.96.b	-	TE	1.00000	-
46	Less Account 566	Line 56	8,371	DA	1.00000	8,371
47	A&G	323.197.b	68,319	W/S	1.00000	68,319
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	1.00000	-
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	1.00000	-
50	PBOP Expense adjustment	(Attachment 4)	-			-
51	Common	(Attachment 4)	-	CE	1.00000	-
52	Transmission Lease Payments	200.4.c	-	DA	1.00000	-
53	Account 566					
54	Amortization of Regulatory Asset	Attachment 4	-	DA	1.00000	-
55	Miscellaneous Transmission Expense	Attachment 4	8,371	DA	1.00000	8,371
56	Total Account 566		8,371			8,371
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48)		76,690			76,690
58	DEPRECIATION EXPENSE					
59	Transmission	336.7.b & c	-	TP	1.00000	-
60	General and Intangible	336.1.d&e + 336.10.b.c.d&e	-	W/S	1.00000	-
61	Common	336.11.b & c	-	CE	1.00000	-
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	1.00000	-
63	TOTAL DEPRECIATION (Sum lines 59-62)		-			-
64	TAXES OTHER THAN INCOME TAXES (Note E)					
65	LABOR RELATED					
66	Payroll	263i	-	W/S	1.00000	-
67	Highway and vehicle	263i	-	W/S	1.00000	-
68	PLANT RELATED					
69	Property	263i	600	GP	1.00000	600
70	Gross Receipts	263i	-	NA	0.00000	-
71	Other	263i	-	GP	1.00000	-
72	Payments in lieu of taxes		-	GP	1.00000	-
73	TOTAL OTHER TAXES (sum lines 66-72)		600			600
74	INCOME TAXES	(Note F)				
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		22.05%			
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		17.91%			
77	where WCLTD=(line 118) and R= (line 121)					
78	and FIT, SIT & p are as given in footnote F.					
79	$1 / (1 - T) = (T \text{ from line } 75)$		1.2830			
80	Amortized Investment Tax Credit	(266.8f) (enter negative)	0			
81	Income Tax Calculation = line 76 * line 85		4,660	NA		4,660
82	ITC adjustment (line 79 * line 80)		0	NP	1.00000	-
83	Total Income Taxes	(line 81 plus line 82)	4,660			4,660
84	RETURN					
85	[Rate Base (line 42) * Rate of Return (line 121)]		26,017	NA		26,017
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		107,967			107,967

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

**PATH Allegheny Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES**

87	TRANSMISSION PLANT INCLUDED IN ISO RATES									
88	Total transmission plant (line 7, column 3)									0
89	Less transmission plant excluded from ISO rates (Note H)									0
90	Less transmission plant included in OATT Ancillary Services (Note H)									0
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)									0
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]					TP=				1.0000
93	TRANSMISSION EXPENSES									
94										
95	Total transmission expenses (line 44, column 3)									8,371
96	Less transmission expenses included in OATT Ancillary Services (Note G)									0
97	Included transmission expenses (line 95 less line 96)									8,371
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]									1.00000
99	Percentage of transmission plant included in ISO Rates (line 92)					TP				1.00000
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)					TE=				1.00000
101	WAGES & SALARY ALLOCATOR (W&S)									
102		Form 1 Reference	\$	TP	Allocation					
103	Production	354.20.b	0							
104	Transmission	354.21.b	0	1.00	0					
105	Distribution	354.23.b	0						W&S Allocator	
106	Other	354.24,25,26.b	0	1.00	0				(\$ / Allocation)	
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0	=			1.00000	= WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)									
109			\$		% Electric				W&S Allocator	
110	Electric	200.3.c	0		(line 110 / line 113)				(line 107)	CE
111	Gas	201.3.d	0		1.00000 x				1.00000	= 1.00000
112	Water	201.3.e	0							
113	Total (sum lines 110 - 112)		0							
114	RETURN (R)									
115									\$	
116										
117			\$	%	Cost				Weighted	
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%				0.0235 =WCLTD	
119	Preferred Stock	(Attachment 4)	0	0%	0.00%				0.0000	
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.11%				0.0406	
121	Total (sum lines 118-120)		0						0.0641 =R	

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

PATH Allegheny Transmission Company, LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education, siting and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 9, line 79).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | |
| | SIT= | 1.34% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| | p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days* 10.40% + 347 days*8.11%)/365 days=8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16 All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 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 page 2, line 2 of Rate Formula Template.
- 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.
- 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). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).
- 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 are not included in the total above to the extent they are credited under Schedule 12.

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		
xxxx		
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Account 454 - Rent from Electric Property

1	Rent from FERC Form No. 1 - Note 6		-
2	Other Electric Revenues	See Note 5	-
3	Schedule 1A		-
4	PTP Serv revs for which the load is not included in the divisor received by TO		-
5	PJM Transitional Revenue Neutrality (Note 1)		-
6	PJM Transitional Market Expansion (Note 1)		-
7	Professional Services (Note 3)		-
8	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10	Gross Revenue Credits	Sum lines 2-9 + line 1	-
11	Less line 20	less line 18	-
12	Total Revenue Credits	line 10 + line 11	-
13	Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14	Income Taxes associated with revenues in line 15		-
15	One half margin (line 13 - line 14)/2		-
16	All expenses (other than income taxes) associated with revenues in line 13 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.		-
17	Line 15 plus line 16		-
18	Line 13 less line 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 page 7, line 2 of Rate Formula Template.		
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.		
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). DLC will retain 50% of net revenues consistent with <i>Pacific Gas and Electric Company</i> , 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).		
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 are not included in the total above to the extent they are credited under Schedule 12.		
Note 5	Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards		

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		
xxxx		
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

Attachment 2 has been removed and intentionally left blank.

Attachment 2 has been removed and intentionally left blank.

Attachment 3 - Calculation of Carrying Charges
PATH West Virginia Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	<hr/> -
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<hr/> -
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

Attachment 3 - Calculation of Carrying Charges
PATH Allegheny Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	-
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	-
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b	2022	-
3	January	company records	2023	-
4	February	company records	2023	-
5	March	company records	2023	-
6	April	company records	2023	-
7	May	company records	2023	-
8	June	company records	2023	-
9	July	company records	2023	-
10	August	company records	2023	-
11	September	company records	2023	-
12	October	company records	2023	-
13	November	company records	2023	-
14	December	p207.58.g	2023	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2022	-
18	January	company records	2023	-
19	February	company records	2023	-
20	March	company records	2023	-
21	April	company records	2023	-
22	May	company records	2023	-
23	June	company records	2023	-
24	July	company records	2023	-
25	August	company records	2023	-
26	September	company records	2023	-
27	October	company records	2023	-
28	November	company records	2023	-
29	December	p207.75.g	2023	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2022	-
33	December	p205.5.g	2023	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2022	-
37	December	p207.99.g	2023	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2022	-
41	January	company records	2023	-
42	February	company records	2023	-
43	March	company records	2023	-
44	April	company records	2023	-
45	May	company records	2023	-
46	March	Attachment 6	2023	-
47	April	company records	2023	-
48	August	company records	2023	-
49	September	company records	2023	-
50	October	company records	2023	-
51	November	company records	2023	-
52	December	p205.46.g	2023	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2022	-
56	December (Electric Portion)	p356	2023	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2022	-	
61	January	company records	2023	-	
62	February	company records	2023	-	
63	March	company records	2023	-	
64	April	company records	2023	-	
65	May	company records	2023	-	
66	June	company records	2023	-	
67	July	company records	2023	-	
68	August	company records	2023	-	
69	September	company records	2023	-	
70	October	company records	2023	-	
71	November	company records	2023	-	
72	December	p219.25	2023	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source			
75	December	Prior year p219.26	2022	-	
76	January	company records	2023	-	
77	February	company records	2023	-	
78	March	company records	2023	-	
79	April	company records	2023	-	
80	May	company records	2023	-	
81	June	company records	2023	-	
82	July	company records	2023	-	
83	August	company records	2023	-	
84	September	company records	2023	-	
85	October	company records	2023	-	
86	November	company records	2023	-	
87	December	p219.26	2023	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source			
90	December	Prior year p200.21.c	2022	-	
91	December	p200.21c	2023	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source			
94	December	Prior year p219.28	2022	-	
95	December	p219.28	2023	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

	Source	Year	Balance
97	Calculation of Production Accumulated Depreciation		
98	December	Prior year p219	2022 -
99	January	company records	2023 -
100	February	company records	2023 -
101	March	company records	2023 -
102	April	company records	2023 -
103	May	company records	2023 -
104	June	company records	2023 -
105	July	company records	2023 -
106	August	company records	2023 -
107	September	company records	2023 -
108	October	company records	2023 -
109	November	company records	2023 -
110	December	p219.20 thru 219.24	2023 -
111	Production Accumulated Depreciation (sum lines 98-110) /13 -		
112	Calculation of Common Accumulated Depreciation		
113	December (Electric Portion)	p356	2022 -
114	December (Electric Portion)	p356	2023 -
115	Common Plant Accumulated Depreciation (Electric Only) (sum lines 113 & 114) /2 -		
116	Total Accumulated Depreciation (sum lines 73, 88, 92, 96, 111, & 115) -		

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details		
		Beginning of Year	End of Year	Average Balance		
117	Account No. 281 (enter negative)	273.8.k	-	-	0	
118	Account No. 282 (enter negative)	275.2.k	-	-	0	
119	Account No. 283 (enter negative)	277.9.k	2,019,525	2,033,188	2,026,357	
120	Account No. 190	234.8.c	1,931,268	1,916,666	1,923,967	
121	Account No. 255 (enter negative)	267.8.h	-	-	0	
122	Unamortized Abandoned Plant	Per FERC Order				
			Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance
123	Monthly Balance	Source				
124	December	p111.71.d (and Notes)	0			-
125	January	company records		-	-	-
126	February	company records		-	-	-
127	March	company records		-	-	-
128	April	company records		-	-	-
129	May	company records		-	-	-
130	June	company records		-	-	-
131	July	company records		-	-	-
132	August	company records		-	-	-
133	September	company records		-	-	-
134	October	company records		-	-	-
135	November	company records		-	-	-
136	December	p111.71.c (and Notes) Detail on p230b		-	-	-
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			\$0.00	\$0.00
					Appendix A Line 62	Appendix A Line 34
138	Prepayments (Account 165)	111.57.c	-	-	-	

Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

	Source	2022	2023	Amos Substation Upgrade	Amos to Welton Spring Line	Welton Spring Substation and SVC	Welton Spring to Interconnection with PATH Allegheny	Total
139	Calculation of Transmission CWIP							
140	December	216.b	\$ -	-	-	-	-	-
141	January	company records	-	-	-	-	-	-
142	February	company records	-	-	-	-	-	-
143	March	company records	-	-	-	-	-	-
144	April	company records	-	-	-	-	-	-
145	May	company records	-	-	-	-	-	-
146	June	company records	-	-	-	-	-	-
147	July	company records	-	-	-	-	-	-
148	August	company records	-	-	-	-	-	-
149	September	company records	-	-	-	-	-	-
150	October	company records	-	-	-	-	-	-
151	November	company records	-	-	-	-	-	-
152	December	216.b	-	-	-	-	-	-
153	Transmission CWIP	(sum lines 140-152) /13	-	-	-	-	-	-

LAND HELD FOR FUTURE USE

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
154	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details	
Allocated General & Common Expenses				EPRI Dues	Common Expenses
155	EPRI Dues & Common Expenses	p352-353	p356	-	-

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
156	Directly Assigned A&G						
	Regulatory Commission Exp Account 928		p323.189.b	-	-	-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	Directly Assigned A&G General Advertising Exp Account 930.1		p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
158	Income Tax Rates SIT=State Income Tax Rate or Composite		WV 6.500%				6.50%

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions:	Enter \$	None
	1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	-	
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example	Or	
	A Total investment in substation	1,000,000	
	B Identifiable investment in Transmission (provide workpapers)	500,000	
	C Identifiable investment in Distribution (provide workpapers)	400,000	
	D Amount to be excluded (A x (C / (B + C)))	444,444	

Add more lines if necessary

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average
160	Assigned to O&M	p227.6	-	-	-
161	Stores Expense Undistributed	p227.16	-	-	-
162	Undistributed Stores Exp		-	-	-
163	Transmission Materials & Supplies	p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
164	Beginning Balance of Regulatory Asset	p111.72.d (and notes)	-	Reference FERC Form 1 page 232 for details. Uncapitalized costs as of date the rates become effective As approved by FERC Number of months rates are in effect during the calendar year
165	Months Remaining in Amortization Period		-	
166	Monthly Amortization	(line 164 - line 168) / 167	-	
167	Months in Year to be amortized		-	
168	Ending Balance of Regulatory Asset	p111.72.c	-	
169	Average Balance of Regulatory Asset	(line 164 + line 168)/2	-	

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Capital Structure

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

170	Monthly Balances for Capital Structure	Year	Debt	Preferred Stock	Common Stock
171		2023	0	-	0
172	January	2023	-	-	-
173	February	2023	-	-	-
174	March	2023	-	-	-
175	April	2023	-	-	-
176	May	2023	-	-	-
177	June	2023	-	-	-
178	July	2023	-	-	-
179	August	2023	-	-	-
180	September	2023	-	-	-
181	October	2023	-	-	-
182	November	2023	-	-	-
183	December	2023	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

185	Amortization Expense on Regulatory Asset	Total
186	Miscellaneous Transmission Expense	-
187	Total Account 566	-

Footnote Data: Schedule Page 320 b. 97

PBOPs

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Details

188	Calculation of PBOP Expenses	
189	PATH-WV - AEP Employees	
190	Total PBOP expenses	\$117,254,159
191	Amount relating to retired personnel	\$0
192	Amount allocated on Labor	\$117,254,159
193	Labor dollars	1,151,954,661
194	Cost per labor dollar	\$0.102
195	PATH WV labor (labor not capitalized) current year	4,223
196	PATH WV PBOP Expense for current year	\$430
197	PATH WV PBOP Expense in Account 926 for current year	\$18
198	PBOP Adjustment for Appendix A, Line 50	\$412
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	
199	PATH-WV - Allegheny Employees	
200	Total PBOP expenses	\$22,856,433
201	Amount relating to retired personnel	\$8,786,372
202	Amount allocated on FTEs	\$14,070,061
203	Number of FTEs	4,475
204	Cost per FTE	\$3,144
205	PATH WV FTEs (labor not capitalized) current year	-
206	PATH WV PBOP Expense for current year	\$0
207	PATH WV PBOP Expense in Account 926 for current year	\$0
208	PBOP Adjustment for Appendix A, Line 50	\$0
209	Lines 200-204 cannot change absent approval or acceptance by FERC in a separate proceeding.	
210	PBOP Expense adjustment (sum lines 198 & 208)	\$412

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b	2022	-
3	January	company records	2023	-
4	February	company records	2023	-
5	March	company records	2023	-
6	April	company records	2023	-
7	May	company records	2023	-
8	June	company records	2023	-
9	July	company records	2023	-
10	August	company records	2023	-
11	September	company records	2023	-
12	October	company records	2023	-
13	November	company records	2023	-
14	December	p207.58.g	2023	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2022	-
18	January	company records	2023	-
19	February	company records	2023	-
20	March	company records	2023	-
21	April	company records	2023	-
22	May	company records	2023	-
23	June	company records	2023	-
24	July	company records	2023	-
25	August	company records	2023	-
26	September	company records	2023	-
27	October	company records	2023	-
28	November	company records	2023	-
29	December	p207.75.g	2023	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5b	2022	-
33	December	p205.5.g	2023	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2022	-
37	December	p207.99.g	2023	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2022	-
41	January	company records	2023	-
42	February	company records	2023	-
43	March	company records	2023	-
44	April	company records	2023	-
45	May	company records	2023	-
46	March	Attachment 6	2023	-
47	April	company records	2023	-
48	August	company records	2023	-
49	September	company records	2023	-
50	October	company records	2023	-
51	November	company records	2023	-
52	December	p205.46.g	2023	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2022	-
56	December (Electric Portion)	p356	2023	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2022	-	
61	January	company records	2023	-	
62	February	company records	2023	-	
63	March	company records	2023	-	
64	April	company records	2023	-	
65	May	company records	2023	-	
66	June	company records	2023	-	
67	July	company records	2023	-	
68	August	company records	2023	-	
69	September	company records	2023	-	
70	October	company records	2023	-	
71	November	company records	2023	-	
72	December	p219.25	2023	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source			
75	December	Prior year p219.26	2022	-	
76	January	company records	2023	-	
77	February	company records	2023	-	
78	March	company records	2023	-	
79	April	company records	2023	-	
80	May	company records	2023	-	
81	June	company records	2023	-	
82	July	company records	2023	-	
83	August	company records	2023	-	
84	September	company records	2023	-	
85	October	company records	2023	-	
86	November	company records	2023	-	
87	December	p219.26	2023	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source			
90	December	Prior year p200.21.c	2022	-	
91	December	p200.21c	2023	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source			
94	December	Prior year p219.28	2022	-	
95	December	p219.28	2023	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

	Source	Year	Balance
97	Calculation of Production Accumulated Depreciation		
98	Prior year p219	2022	-
99	January	2023	-
100	February	2023	-
101	March	2023	-
102	April	2023	-
103	May	2023	-
104	June	2023	-
105	July	2023	-
106	August	2023	-
107	September	2023	-
108	October	2023	-
109	November	2023	-
110	December	p219.20 thru 219.24	2023
111	Production Accumulated Depreciation (sum lines 98-110) /13		
112	Calculation of Common Accumulated Depreciation		
113	December (Electric Portion)	p356	2022
114	December (Electric Portion)	p356	2023
115	Common Plant Accumulated Depreciation (Electric Only) (sum lines 113 & 114) /2		
116	Total Accumulated Depreciation (sum lines 73, 88, 92, 96, 111, & 115)		

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details			
		Beginning of Year	End of Year	Average Balance			
117	Account No. 281 (enter negative)	273.8.k	-	-			
118	Account No. 282 (enter negative)	275.2.k	-	-			
119	Account No. 283 (enter negative)	277.9.k	-	-			
120	Account No. 190	234.8.c	862,036	(68,825)	396,605		
121	Account No. 255 (enter negative)	267.8.h	-	-			
122	Unamortized Abandoned Plant Per FERC Order						
123	Monthly Balance	Source	Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance	
124	December	p111.71.d (and Notes)	0	-	-	-	
125	January	company records	-	-	-	-	
126	February	company records	-	-	-	-	
127	March	company records	-	-	-	-	
128	April	company records	-	-	-	-	
129	May	company records	-	-	-	-	
130	June	company records	-	-	-	-	
131	July	company records	-	-	-	-	
132	August	company records	-	-	-	-	
133	September	company records	-	-	-	-	
134	October	company records	-	-	-	-	
135	November	company records	-	-	-	-	
136	December	p111.71.c (and Notes) Detail on p230b	-	-	-	-	
137	Ending Balance is a 13-Month Average (sum lines 124-136) /13				\$0.00	-	\$0.00
					Appendix A Line 62	Appendix A Line 34	
138	Prepayments (Account 165)	111.57.c	-	-	-		

Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

				Kempton Substation	Kempton to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total
139	Calculation of Transmission CWIP	Source					
140	December	216.b	2022	\$	-		
141	January	company records	2023		-		
142	February	company records	2023		-		
143	March	company records	2023		-		
144	April	company records	2023		-		
145	May	company records	2023		-		
146	June	company records	2023		-		
147	July	company records	2023		-		
148	August	company records	2023		-		
149	September	company records	2023		-		
150	October	company records	2023		-		
151	November	company records	2023		-		
152	December	216.b	2023		-		
153	Transmission CWIP	(sum lines 140-152) /13			-		

LAND HELD FOR FUTURE USE

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
154	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				EPRI Dues	Common Expenses	Details
155	EPRI Dues & Common Expenses	p352-353	p356	-	-	

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
156	Directly Assigned A&G Regulatory Commission Exp Account 928		p323.189.b	-	-	-	

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates							
158	SIT=State Income Tax Rate or Composite	MD 8.250%	WV 6.500%	VA 6.000%			1.335%

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions:	Enter \$	None
1	Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	-	
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

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average
160	Assigned to O&M	p227.6	-	-	-
161	Stores Expense Undistributed	p227.16	-	-	-
162	Undistributed Stores Exp		-	-	-
163	Transmission Materials & Supplies	p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
164	Beginning Balance of Regulatory Asset	p111.72.d (and notes)	-
165	Months Remaining in Amortization Period		-
166	Monthly Amortization	(line 164 - line 168) / 167	-
167	Months in Year to be Amortized		-
168	Ending Balance of Regulatory Asset	p111.72.c	-
169	Average Balance of Regulatory Asset	(line 164 + line 168)/2	-

Reference FERC Form 1 page 232 for details.
Uncapitalized costs as of date the rates become effective
As approved by FERC

Number of months rates are in effect during the calendar year

**Attachment 4 - Cost Support
Ba**

Capital Structure

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

170	Monthly Balances for Capital Structure	Year	Debt	Preferred Stock	Common Stock
171					
172	January	2023	0	-	0
173	February	2023	-	-	-
174	March	2023	-	-	-
175	April	2023	-	-	-
176	May	2023	-	-	-
177	June	2023	-	-	-
178	July	2023	-	-	-
179	August	2023	-	-	-
180	September	2023	-	-	-
181	October	2023	-	-	-
182	November	2023	-	-	-
183	December	2023	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

185	Amortization Expense on Regulatory Asset	Total
186	Miscellaneous Transmission Expense	8,371
187	Total Account 566	8,371

Footnote Data: Schedule
Page 320 b. 97

PBOPs

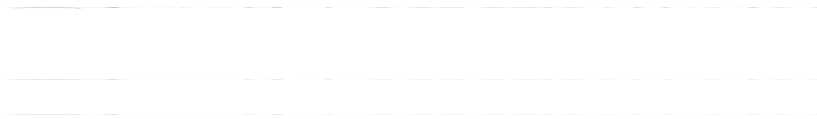
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Details

188	Calculation of PBOP Expenses	
189	PATH - Allegheny - Allegheny Employees	
190	Total PBOP expenses	\$22,856,433
191	Amount relating to retired personnel	\$8,786,372
192	Amount allocated on FTEs	\$14,070,061
193	Number of FTEs	4,475
194	Cost per FTE	\$3,144
195	PATH Allegheny FTEs (labor not capitalized) current year	-
196	PATH Allegheny PBOP Expense for current year	\$0
197	PATH Allegheny PBOP Expense in Account 926 for current year	\$0
198	PBOP Adjustment for Appendix A, Line 50	-
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	

Attachment 6 has been removed and intentionally left blank.

Attachment 6 has been removed and intentionally left blank.



Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH West Virginia Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>							
	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

Development of Effective Cost Rates:

	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 5, Line 118 of Rate Formula Template.

Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH Allegheny Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Recquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>							
	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

Development of Effective Cost Rates:

	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Recquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 10, Line 118 of Rate Formula Template.

**Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Interest Rates and Interest Calculations
PATH West Virginia Transmission Company, LLC**

Reconciliation Revenue Requirement For Year 2021 Available June 1, 2022	-	2021 Revenue Requirement Forecast by Sept 1, 2020	=	True-up Adjustment - Over (Under) Recovery
\$429,902		\$556,139		\$126,237

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>						
				Monthly		
January	Year 2021	10,520	0.2770%	12	(350)	(10,869)
February	Year 2021	10,520	0.2770%	11	(321)	(10,840)
March	Year 2021	10,520	0.2770%	10	(291)	(10,811)
April	Year 2021	10,520	0.2770%	9	(262)	(10,782)
May	Year 2021	10,520	0.2770%	8	(233)	(10,753)
June	Year 2021	10,520	0.2770%	7	(204)	(10,724)
July	Year 2021	10,520	0.2770%	6	(175)	(10,695)
August	Year 2021	10,520	0.2770%	5	(146)	(10,665)
September	Year 2021	10,520	0.2770%	4	(117)	(10,636)
October	Year 2021	10,520	0.2770%	3	(87)	(10,607)
November	Year 2021	10,520	0.2770%	2	(58)	(10,578)
December	Year 2021	10,520	0.2770%	1	(29)	(10,549)
					<u>(2,273)</u>	(128,510)
				Annual		
January through December	Year 2022	(128,510)	0.2770%	12	(4,272)	(132,782)
				Monthly		
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>						
January	Year 2023	132,782	0.2770%		(368)	11,265 (121,884)
February	Year 2023	121,884	0.2770%		(338)	11,265 (110,956)
March	Year 2023	110,956	0.2770%		(307)	11,265 (99,998)
April	Year 2023	99,998	0.2770%		(277)	11,265 (89,010)
May	Year 2023	89,010	0.2770%		(247)	11,265 (77,991)
June	Year 2023	77,991	0.2770%		(216)	11,265 (66,942)
July	Year 2023	66,942	0.2770%		(185)	11,265 (55,862)
August	Year 2023	55,862	0.2770%		(155)	11,265 (44,751)
September	Year 2023	44,751	0.2770%		(124)	11,265 (33,610)
October	Year 2023	33,610	0.2770%		(93)	11,265 (22,437)
November	Year 2023	22,437	0.2770%		(62)	11,265 (11,234)
December	Year 2023	11,234	0.2770%		(31)	11,265 (0)
					<u>(2,403)</u>	
True-Up Adjustment with Interest						(135,184)
Less Over (Under) Recovery						126,237
Total Interest						(8,947)

**Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Example of Interest Rates and Interest Calculations
PATH Allegheny Transmission Company, LLC**

Reconciliation Revenue Requirement For Year 2021 Available June 1, 2022	-	2021 Revenue Requirement Forecast by Sept 1, 2020	=	True-up Adjustment - Over (Under) Recovery
\$192,782		\$123,085		(\$69,697)

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>						
				Monthly		
January	Year 2021	(5,808)	0.2770%	12	193	6,001
February	Year 2021	(5,808)	0.2770%	11	177	5,985
March	Year 2021	(5,808)	0.2770%	10	161	5,969
April	Year 2021	(5,808)	0.2770%	9	145	5,953
May	Year 2021	(5,808)	0.2770%	8	129	5,937
June	Year 2021	(5,808)	0.2770%	7	113	5,921
July	Year 2021	(5,808)	0.2770%	6	97	5,905
August	Year 2021	(5,808)	0.2770%	5	80	5,889
September	Year 2021	(5,808)	0.2770%	4	64	5,872
October	Year 2021	(5,808)	0.2770%	3	48	5,856
November	Year 2021	(5,808)	0.2770%	2	32	5,840
December	Year 2021	(5,808)	0.2770%	1	16	5,824
					<u>1,255</u>	70,952
				Annual		
January through December	Year 2022	70,952	0.2770%	12	2,358	73,310
				Monthly		
January	Year 2023	(73,310)	0.2770%		203	(6,220)
February	Year 2023	(67,294)	0.2770%		186	(6,220)
March	Year 2023	(61,260)	0.2770%		170	(6,220)
April	Year 2023	(55,210)	0.2770%		153	(6,220)
May	Year 2023	(49,143)	0.2770%		136	(6,220)
June	Year 2023	(43,060)	0.2770%		119	(6,220)
July	Year 2023	(36,959)	0.2770%		102	(6,220)
August	Year 2023	(30,842)	0.2770%		85	(6,220)
September	Year 2023	(24,708)	0.2770%		68	(6,220)
October	Year 2023	(18,556)	0.2770%		51	(6,220)
November	Year 2023	(12,388)	0.2770%		34	(6,220)
December	Year 2023	(6,203)	0.2770%		17	(6,220)
					<u>1,327</u>	
True-Up Adjustment with Interest					\$	74,637
Less Over (Under) Recovery					\$	(69,697)
Total Interest					\$	4,940

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

To be Prepared on 8/15/2013 (hypothetical date)

SUMMARY							
YEAR	Estimated Effective cost of debt used in forecast/true up	Final Effective cost of debt for the construction loan:	Hypothetical Revenue Requirement			Hypothetical Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2014 (Refund)/Owed
			Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery		
2008	7.18%	7.00%	\$ 2,500,000.00	\$ 2,400,000.00	\$ 100,000.00	0.550%	\$ (148,288.33)
2009	6.8%	7.00%	\$5,000,000.00	\$5,150,000.00	\$ (150,000.00)	0.560%	\$ 209,670.43
2010	7.2%	7.00%	\$8,300,000.00	\$8,200,000.00	\$ 100,000.00	0.540%	\$ (131,109.09)
2011	7.3%	7.00%	\$12,300,000.00	\$12,000,000.00	\$ 300,000.00	0.580%	\$ (368,656.73)
2012*	7.1%	6.83%	\$18,000,000.00	\$17,900,000.00	\$ 100,000.00	0.570%	\$ (114,946.28)
2013**	6.50%	6.50%	\$25,000,000.00	\$25,000,000.00	\$ -		
2014**	6.50%	6.50%					\$ (553,329.99)

* Assumes that the construction loan is retired on Sept 1, 2012
 ** Assumes permanent debt structure is put in place on Sept 1, 2012 with effective rate of 6.5%
 Note: True-Up period is 2008 - 2012, with the true-up amount included in 2014 forecasted ATRR. Final effective cost of debt for 2012 is computed as follows: $((7\% \times 243 \text{ days}) + (6.5\% \times 122 \text{ days})) / 365 \text{ days}$

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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Calculation of Interest for 2008 True-Up Period

An over or under collection will be recovered prorata over 2008, held for 2009, 2010, 2011, 2012, 2013 and returned prorata over 2014

				Monthly		
January	Year 2008	-	0.5500%	12.00	-	-
February	Year 2008	-	0.5500%	11.00	-	-
March	Year 2008	10,000	0.5500%	10.00	(550)	(10,550)
April	Year 2008	10,000	0.5500%	9.00	(495)	(10,495)
May	Year 2008	10,000	0.5500%	8.00	(440)	(10,440)
June	Year 2008	10,000	0.5500%	7.00	(385)	(10,385)
July	Year 2008	10,000	0.5500%	6.00	(330)	(10,330)
August	Year 2008	10,000	0.5500%	5.00	(275)	(10,275)
September	Year 2008	10,000	0.5500%	4.00	(220)	(10,220)
October	Year 2008	10,000	0.5500%	3.00	(165)	(10,165)
November	Year 2008	10,000	0.5500%	2.00	(110)	(10,110)
December	Year 2008	10,000	0.5500%	1.00	(55)	(10,055)
					(3,025)	(103,025)
				Annual		
January through December	Year 2009	(103,025)	0.5600%	12.00	(6,923)	(109,948)
January through December	Year 2010	(109,948)	0.5400%	12.00	(7,125)	(117,073)
January through December	Year 2011	(117,073)	0.5800%	12.00	(8,148)	(125,221)
January through December	Year 2012	(125,221)	0.5700%	12.00	(8,565)	(133,786)
January through December	Year 2013	(133,786)	0.5700%	12.00	(9,151)	(142,937)
				Monthly		
January	Year 2014	142,937	0.5700%		(815)	(12,357)
February	Year 2014	131,395	0.5700%		(749)	(12,357)
March	Year 2014	119,786	0.5700%		(683)	(12,357)
April	Year 2014	108,112	0.5700%		(616)	(12,357)
May	Year 2014	96,371	0.5700%		(549)	(12,357)
June	Year 2014	84,563	0.5700%		(482)	(12,357)
July	Year 2014	72,687	0.5700%		(414)	(12,357)
August	Year 2014	60,744	0.5700%		(346)	(12,357)
September	Year 2014	48,733	0.5700%		(278)	(12,357)
October	Year 2014	36,653	0.5700%		(209)	(12,357)
November	Year 2014	24,505	0.5700%		(140)	(12,357)
December	Year 2014	12,287	0.5700%		(70)	(12,357)
					(5,351)	0
Total Amount of True-Up Adjustment for 2008 ATRR						\$ (148,288)
Less Over (Under) Recovery						\$ 100,000
Total Interest						\$ (48,288)

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2009 True-Up Period						
An over or under collection will be recovered prorata over 2009, held for 2010, 2011, 2012, 2013 and returned prorata over 2014						
						Monthly
January	Year 2009	(12,500)	0.5600%	12.00	840	13,340
February	Year 2009	(12,500)	0.5600%	11.00	770	13,270
March	Year 2009	(12,500)	0.5600%	10.00	700	13,200
April	Year 2009	(12,500)	0.5600%	9.00	630	13,130
May	Year 2009	(12,500)	0.5600%	8.00	560	13,060
June	Year 2009	(12,500)	0.5600%	7.00	490	12,990
July	Year 2009	(12,500)	0.5600%	6.00	420	12,920
August	Year 2009	(12,500)	0.5600%	5.00	350	12,850
September	Year 2009	(12,500)	0.5600%	4.00	280	12,780
October	Year 2009	(12,500)	0.5600%	3.00	210	12,710
November	Year 2009	(12,500)	0.5600%	2.00	140	12,640
December	Year 2009	(12,500)	0.5600%	1.00	70	12,570
					<u>5,460</u>	155,460
						Annual
January through December	Year 2010	155,460	0.5400%	12.00	10,074	165,534
January through December	Year 2011	165,534	0.5800%	12.00	11,521	177,055
January through December	Year 2012	177,055	0.5700%	12.00	12,111	189,166
January through December	Year 2013	189,166	0.5700%	12.00	12,939	202,104
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
						Monthly
January	Year 2014	(202,104)	0.5700%		1,152	185,784
February	Year 2014	(185,784)	0.5700%		1,059	169,370
March	Year 2014	(169,370)	0.5700%		965	152,863
April	Year 2014	(152,863)	0.5700%		871	136,262
May	Year 2014	(136,262)	0.5700%		777	119,566
June	Year 2014	(119,566)	0.5700%		682	102,775
July	Year 2014	(102,775)	0.5700%		586	85,888
August	Year 2014	(85,888)	0.5700%		490	68,905
September	Year 2014	(68,905)	0.5700%		393	51,826
October	Year 2014	(51,826)	0.5700%		295	34,649
November	Year 2014	(34,649)	0.5700%		197	17,374
December	Year 2014	(17,374)	0.5700%		99	(0)
					<u>7,566</u>	
Total Amount of True-Up Adjustment for 2009 ATRR						\$ 209,670
Less Over (Under) Recovery						\$ (150,000)
Total Interest						\$ 59,670

Calculation of Interest for 2010 True-Up Period						
An over or under collection will be recovered prorata over 2010, held for 2011, 2012, 2013 and returned prorata over 2014						
						Monthly
January	Year 2010	8,333	0.5400%	12.00	(540)	(8,873)
February	Year 2010	8,333	0.5400%	11.00	(495)	(8,828)
March	Year 2010	8,333	0.5400%	10.00	(450)	(8,783)
April	Year 2010	8,333	0.5400%	9.00	(405)	(8,738)
May	Year 2010	8,333	0.5400%	8.00	(360)	(8,693)
June	Year 2010	8,333	0.5400%	7.00	(315)	(8,648)
July	Year 2010	8,333	0.5400%	6.00	(270)	(8,603)
August	Year 2010	8,333	0.5400%	5.00	(225)	(8,558)
September	Year 2010	8,333	0.5400%	4.00	(180)	(8,513)
October	Year 2010	8,333	0.5400%	3.00	(135)	(8,468)
November	Year 2010	8,333	0.5400%	2.00	(90)	(8,423)
December	Year 2010	8,333	0.5400%	1.00	(45)	(8,378)
					<u>(3,510)</u>	(103,510)
						Annual
January through December	Year 2011	(103,510)	0.5800%	12.00	(7,204)	(110,714)
January through December	Year 2012	(110,714)	0.5700%	12.00	(7,573)	(118,287)
January through December	Year 2013	(118,287)	0.5700%	12.00	(8,091)	(126,378)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
						Monthly
January	Year 2014	126,378	0.5700%		(720)	(116,173)
February	Year 2014	116,173	0.5700%		(662)	(105,909)
March	Year 2014	105,909	0.5700%		(604)	(95,587)
April	Year 2014	95,587	0.5700%		(545)	(85,206)
May	Year 2014	85,206	0.5700%		(486)	(74,766)
June	Year 2014	74,766	0.5700%		(426)	(64,266)
July	Year 2014	64,266	0.5700%		(366)	(53,707)
August	Year 2014	53,707	0.5700%		(306)	(43,087)
September	Year 2014	43,087	0.5700%		(246)	(32,407)
October	Year 2014	32,407	0.5700%		(185)	(21,666)
November	Year 2014	21,666	0.5700%		(123)	(10,864)
December	Year 2014	10,864	0.5700%		(62)	0
					<u>(4,731)</u>	
Total Amount of True-Up Adjustment for 2010 ATRR						\$ (131,109)
Less Over (Under) Recovery						\$ 100,000
Total Interest						\$ (31,109)

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2011 True-Up Period						
An over or under collection will be recovered prorata over 2011, held for 2012, 2013 and returned prorata over 2014						
					Monthly	
January	Year 2011	25,000	0.5800%	12.00	(1,740)	(26,740)
February	Year 2011	25,000	0.5800%	11.00	(1,595)	(26,595)
March	Year 2011	25,000	0.5800%	10.00	(1,450)	(26,450)
April	Year 2011	25,000	0.5800%	9.00	(1,305)	(26,305)
May	Year 2011	25,000	0.5800%	8.00	(1,160)	(26,160)
June	Year 2011	25,000	0.5800%	7.00	(1,015)	(26,015)
July	Year 2011	25,000	0.5800%	6.00	(870)	(25,870)
August	Year 2011	25,000	0.5800%	5.00	(725)	(25,725)
September	Year 2011	25,000	0.5800%	4.00	(580)	(25,580)
October	Year 2011	25,000	0.5800%	3.00	(435)	(25,435)
November	Year 2011	25,000	0.5800%	2.00	(290)	(25,290)
December	Year 2011	25,000	0.5800%	1.00	(145)	(25,145)
					<u>(11,310)</u>	(311,310)
					Annual	
January through December	Year 2012	(311,310)	0.5700%	12.00	(21,294)	(332,604)
January through December	Year 2013	(332,604)	0.5700%	12.00	(22,750)	(355,354)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	355,354	0.5700%		(2,026)	(326,658)
February	Year 2014	326,658	0.5700%		(1,862)	(297,798)
March	Year 2014	297,798	0.5700%		(1,697)	(268,774)
April	Year 2014	268,774	0.5700%		(1,532)	(239,585)
May	Year 2014	239,585	0.5700%		(1,366)	(210,229)
June	Year 2014	210,229	0.5700%		(1,198)	(180,706)
July	Year 2014	180,706	0.5700%		(1,030)	(151,015)
August	Year 2014	151,015	0.5700%		(861)	(121,154)
September	Year 2014	121,154	0.5700%		(691)	(91,123)
October	Year 2014	91,123	0.5700%		(519)	(60,921)
November	Year 2014	60,921	0.5700%		(347)	(30,547)
December	Year 2014	30,547	0.5700%		(174)	0
					<u>(13,303)</u>	0
Total Amount of True-Up Adjustment for 2011 ATRR					\$	(368,657)
Less Over (Under) Recovery					\$	300,000
Total Interest					\$	(68,657)

Calculation of Interest for 2012 True-Up Period						
An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014						
					Monthly	
January	Year 2012	8,333	0.5700%	12.00	(570)	(8,903)
February	Year 2012	8,333	0.5700%	11.00	(523)	(8,856)
March	Year 2012	8,333	0.5700%	10.00	(475)	(8,808)
April	Year 2012	8,333	0.5700%	9.00	(428)	(8,761)
May	Year 2012	8,333	0.5700%	8.00	(380)	(8,713)
June	Year 2012	8,333	0.5700%	7.00	(333)	(8,666)
July	Year 2012	8,333	0.5700%	6.00	(285)	(8,618)
August	Year 2012	8,333	0.5700%	5.00	(238)	(8,571)
September	Year 2012	8,333	0.5700%	4.00	(190)	(8,523)
October	Year 2012	8,333	0.5700%	3.00	(143)	(8,476)
November	Year 2012	8,333	0.5700%	2.00	(95)	(8,428)
December	Year 2012	8,333	0.5700%	1.00	(48)	(8,381)
					<u>(3,705)</u>	(103,705)
					Annual	
January through December	Year 2013	(103,705)	0.5700%	12.00	(7,093)	(110,798)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	110,798	0.5700%		(632)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(92,853)
March	Year 2014	92,853	0.5700%		(529)	(83,803)
April	Year 2014	83,803	0.5700%		(478)	(74,702)
May	Year 2014	74,702	0.5700%		(426)	(65,549)
June	Year 2014	65,549	0.5700%		(374)	(56,344)
July	Year 2014	56,344	0.5700%		(321)	(47,086)
August	Year 2014	47,086	0.5700%		(268)	(37,776)
September	Year 2014	37,776	0.5700%		(215)	(28,412)
October	Year 2014	28,412	0.5700%		(162)	(18,995)
November	Year 2014	18,995	0.5700%		(108)	(9,525)
December	Year 2014	9,525	0.5700%		(54)	0
					<u>(4,148)</u>	0
Total Amount of True-Up Adjustment for 2012 ATRR					\$	(114,946)
Less Over (Under) Recovery					\$	100,000
Total Interest					\$	(14,946)

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates
Applicable to PATH West Virginia Transmission Company, LLC

		Accrual Rate (Annual) Percent	Annual Depreciation Expense
TRANSMISSION PLANT			
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other SVC Dynamic Control Equipment	4.09	-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
GENERAL PLANT			
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers ATV	4.44 5.33	- -
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b & c)			-
INTANGIBLE PLANT			
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates
Applicable to PATH Allegheny Transmission Company, LLC

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-

GENERAL PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b.c.d&e)			-

INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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

Attachment 12
MAIT Formula Rate for January 1, 2023 to December 31, 2023

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 374,958,527
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, line 29)	-	TP 1.00000	-
3	Account No. 454	(page 4, line 30)	3,761,088	TP 1.00000	3,761,088
4	Account No. 456	(page 4, line 31)	3,523,042	TP 1.00000	3,523,042
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	30,911,395	TP 1.00000	30,911,395
8	TOTAL REVENUE CREDITS (sum lines 2-7)		38,195,525		38,195,525
9	True-up Adjustment with Interest	Attachment 13, Line 28			(31,962,675)
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 304,800,327
	DIVISOR		Total		
11	1 Coincident Peak (CP) (MW)			(Note A)	5,851.6
12	Average 12 CPs (MW)			(Note CC)	5,082.4
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	52,088.37		
			Peak Rate		Off-Peak Rate
			Total		Total
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	59,971.73		59,971.73
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	4,997.64		4,997.64
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	1,153.30		1,153.30
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	230.66		164.76
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	14.42		6.85

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5) Transmission (Col 3 times Col 4)
	RATE BASE:		Company Total	Allocator	
	GROSS PLANT IN SERVICE				
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	2,695,173,005	TP 1.00000	2,695,173,005
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes U & X)	-	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes U & X)	168,774,480	W/S 1.00000	168,774,480
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
6	TOTAL GROSS PLANT (sum lines 1-5)		2,863,947,485	GP= 100.000%	2,863,947,485
	ACCUMULATED DEPRECIATION				
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	356,701,364	TP 1.00000	356,701,364
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes U & X)	-	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes U & X)	38,401,678	W/S 1.00000	38,401,678
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		395,103,042		395,103,042
	NET PLANT IN SERVICE				
13	Production	(line 1 - line 7)	-		
14	Transmission	(line 2 - line 8)	2,338,471,640		2,338,471,640
15	Distribution	(line 3 - line 9)	-		
16	General & Intangible	(line 4 - line 10)	130,372,803		130,372,803
17	Common	(line 5 - line 11)	-		
18	TOTAL NET PLANT (sum lines 13-17)		2,468,844,443	NP= 100.000%	2,468,844,443
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD)	-	NA	
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD)	(409,626,157)	NP 1.00000	(409,626,157)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD)	(2,093,911)	NP 1.00000	(2,093,911)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD)	15,396,332	NP 1.00000	15,396,332
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD)	-	NP 1.00000	-
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 9, Col. G (Note Y)	-	DA 1.00000	-
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 10, Col. G (Note Y)	-	DA 1.00000	-
26	CWIP	216.b (Notes X & Z)	-	DA 1.00000	-
27	Unamortized Regulatory Asset	Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X)	895,871	DA 1.00000	895,871
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA 1.00000	-
29	TOTAL ADJUSTMENTS (sum lines 19-28)		(395,427,866)		(395,427,866)
30	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP 1.00000	-
31	WORKING CAPITAL (Note H)				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	11,391,364		11,150,440
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE 0.97748	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	999,528	GP 1.00000	999,528
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)		12,390,892		12,149,968
36	RATE BASE (sum lines 18, 29, 30, & 35)		2,085,807,469		2,085,566,545

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	85,594,804	TE 0.97748	83,667,408
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		-	DA 1.00000	-
3	Less Account 565	321.96.b	-	DA 1.00000	-
4	Less Account 566	321.97.b	9,015,803	DA 1.00000	9,015,803
5	A&G	323.197.b (Attachment 20, page 2, line 197)	9,963,382	W/S 1.00000	9,963,382
6	Less FERC Annual Fees		-	W/S 1.00000	-
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		175,049	W/S 1.00000	175,049
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE 0.97748	-
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(1,103,261)	DA 1.00000	(1,103,261)
10	Common	356.1	-	CE 1.00000	-
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	597,247	DA 1.00000	597,247
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA 1.00000	-
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	9,015,803	DA 1.00000	9,015,803
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		9,015,803		9,015,803
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		94,877,123		92,949,727
DEPRECIATION AND AMORTIZATION EXPENSE					
16	Transmission	336.7.b (Note U)	59,418,747	TP 1.00000	59,418,747
17	General & Intangible	336.1.f & 336.10.f (Note U)	12,656,291	W/S 1.00000	12,656,291
18	Common	336.11.b (Note U)	-	CE 1.00000	-
19	Amortization of Abandoned Plant	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA 1.00000	-
20	TOTAL DEPRECIATION (sum lines 16 -19)		72,075,038		72,075,038
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
21	Payroll	263.i (Attachment 7, line 1z)	608,294	W/S 1.00000	608,294
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S 1.00000	-
23	PLANT RELATED				
24	Property	263.i (Attachment 7, line 3z)	115,800	GP 1.00000	115,800
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP 1.00000	-
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP 1.00000	-
28	TOTAL OTHER TAXES (sum lines 21 - 27)		724,094		724,094
INCOME TAXES (Note K)					
29	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		28.10%		
30	$CIT=(T/1-T) * (1-(WCLTD/R))$ where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.		31.20%		
31	$1 / (1 - T) =$ (from line 29)		1.3909		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		401,842		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,352,984)		
35	Income Tax Calculation = line 30 * line 40		50,109,553	NA	50,103,765
36	ITC adjustment (line 31 * line 32)		(138,648)	NP 1.00000	(138,648)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		558,906	DA 1.00000	558,906
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,881,813)	DA 1.00000	(1,881,813)
39	Total Income Taxes (sum lines 35 through 38)		48,647,998		48,642,210
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	160,586,006.44	NA	160,567,458
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)					
41		(sum lines 15, 20, 28, 39, 40)	376,910,259		374,958,527
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	376,910,259		374,958,527

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
		SUPPORTING CALCULATIONS AND NOTES				
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					2,695,173,005
2	Less transmission plant excluded from ISO rates (Note M)					-
3	Less transmission plant included in OATT Ancillary Services (Note N)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,695,173,005

5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)			TP=	1.00000	
TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line 1, column 3)				85,594,804	
7	Less transmission expenses included in OATT Ancillary Services (Note L)				1,927,396	
8	Included transmission expenses (line 6 less line 7)				83,667,408	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)				0.97748	
10	Percentage of transmission plant included in ISO Rates (line 5)			TP	1.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)			TE=	0.97748	
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP	Allocation		
12	Production	354.20.b	0.00	-		
13	Transmission	354.21.b	1.00	-		
14	Distribution	354.23.b	0.00	-		
15	Other	354.24,25,26.b	0.00	-		
16	Total (sum lines 12-15)			-		= 1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
		\$		% Electric	W&S Allocator	
17	Electric	200.3.c	-	(line 17 / line 20)	(line 16)	CE
18	Gas	201.3.d	-	1.00000 *	1.00000	= 1.00000
19	Water	201.3.e	-			
20	Total (sum lines 17 - 19)					
RETURN (R)						
21	Preferred Dividends (118.29c) (positive number)					
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
22	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)	(Note Q)			
23	b. Bundled Sales for Resale included in Divisor on page 1					
24	Total of (a)-(b)					
REVENUE CREDITS						
25	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)		(300.17.b) (Attachment 21, line 1z)			
26	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		(300.19.b) (Attachment 21, line 2z)		3,761,088	
27	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)		(330.x.n) (Attachment 21, line 3z)		3,523,042	

Attachment H-28A
page 5 of 5

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2023
Utilizing FERC Form 1 Data
Mid-Atlantic Interstate Transmission, LLC

General Note: References to pages in this formula rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
- B Prepayments shall exclude prepayments of income taxes.
- C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
- F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).

Inputs	FIT =	21.00%
	SIT=	8.99% (State Income Tax Rate or Composite SIT)
	p =	(percent of federal income tax deductible for state purposes)

- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts

- P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
- Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWIP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
- DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

1	\$	1,927,396	Attachment H-28A, Page 4, Line 7
2		120,638	Revenue Credits for Sched 1A - Note A
3	\$	1,806,758	Net Schedule 1A Expenses (Line 1 - Line 2)
4		33,337,218	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0542	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of Met-Ed's and Penelec's zones during the year used to calculate rates under Attachment H-28A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the Met-Ed and Penelec zones. Data from RTO settlement systems for the calendar year prior to the rate year.

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	2,085,566,545	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,632,760,165	
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970	
7	Common Stock	Attachment 8, Line 14, Col. 6	1,409,168,195	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	952,268,548	
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0	
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	1,409,168,195	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	2,361,436,743	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	40.3258%
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4	59.6742%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0385
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock	10.30%	0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0155
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0615
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0770
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	160,567,458

Income Taxes			
Income Tax Rates			
23	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	Attachment H-28A, page 3, Line 29, Col. 3	28.10%
24	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	Calculated	31.20%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-28A, page 3, Line 33, Col. 3	401,842.02
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 34, Col. 3	(1,352,984.01)
29	Income Tax Calculation	(line 22 * line 24)	50,103,764.99
30	ITC adjustment	(line 25 * line 26)	(138,648.00)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-28A, page 3, Line 37, Col. 3	558,906.48
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-28A, page 3, Line 38, Col. 3	(1,881,812.97)
33	Total Income Taxes	Sum lines 29 to 32	48,642,210.49

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	209,209,668.19
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	160,567,457.70
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	48,642,210.49
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	209,209,668.19
38	Return and Income taxes with increase in ROE	Line 34	209,209,668.19
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	2,085,566,544.68
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

Notes:
Line 17 to include an incentive ROE that is used only to determine the increase in return and incomes taxes associated with a specific increase in ROE. Any actual ROE incentive must be approved by the Commission. Until an ROE incentive is approved, line 17 will reflect the current ROE.

Gross Plant Calculation

For the 12 months ended 12/31/2023

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2022	-	2,579,516,346	-	55,809,720	103,724,025	-	2,739,050,091
2	January	2023	-	2,586,936,278	-	56,276,406	103,724,808	-	2,746,937,492
3	February	2023	-	2,592,898,156	-	56,498,644	103,725,237	-	2,753,122,036
4	March	2023	-	2,598,802,223	-	61,198,394	103,725,393	-	2,763,726,009
5	April	2023	-	2,629,744,271	-	64,073,160	103,725,395	-	2,797,542,826
6	May	2023	-	2,676,681,592	-	64,294,976	103,725,395	-	2,844,701,963
7	June	2023	-	2,711,966,653	-	64,718,016	103,725,395	-	2,880,410,063
8	July	2023	-	2,732,285,899	-	64,939,524	103,726,282	-	2,900,951,705
9	August	2023	-	2,736,764,873	-	65,161,313	103,727,175	-	2,905,653,361
10	September	2023	-	2,739,792,870	-	65,931,462	107,908,047	-	2,913,632,380
11	October	2023	-	2,756,760,932	-	66,146,298	107,908,279	-	2,930,815,509
12	November	2023	-	2,769,078,508	-	66,358,512	107,908,281	-	2,943,345,301
13	December	2023	-	2,926,020,460	-	77,499,827	107,908,281	-	3,111,428,569
14	13-month Average	[A] [C]	-	2,695,173,005	-	63,762,019	105,012,461	-	2,863,947,485
			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	205.46.g					356.1	
15	December	2022		2,579,528,000		55,809,720	103,724,025		2,739,061,745
16	January	2023		2,586,947,933		56,276,406	103,724,808		2,746,949,146
17	February	2023		2,592,909,810		56,498,644	103,725,237		2,753,133,690
18	March	2023		2,598,813,877		61,198,394	103,725,393		2,763,737,664
19	April	2023		2,629,755,926		64,073,160	103,725,395		2,797,554,480
20	May	2023		2,676,693,246		64,294,976	103,725,395		2,844,713,618
21	June	2023		2,711,978,307		64,718,016	103,725,395		2,880,421,718
22	July	2023		2,732,297,553		64,939,524	103,726,282		2,900,963,359
23	August	2023		2,736,776,527		65,161,313	103,727,175		2,905,665,015
24	September	2023		2,739,804,525		65,931,462	107,908,047		2,913,644,034
25	October	2023		2,756,772,587		66,146,298	107,908,279		2,930,827,164
26	November	2023		2,769,090,162		66,358,512	107,908,281		2,943,356,956
27	December	2023		2,926,032,114		77,499,827	107,908,281		3,111,440,223
28	13-month Average		-	2,695,184,659	-	63,762,019	105,012,461	-	2,863,959,139

Asset Retirement Costs		Production	Transmission	Distribution	Intangible	General	Common
	[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December	2022		11,654			
30	January	2023		11,654			
31	February	2023		11,654			
32	March	2023		11,654			
33	April	2023		11,654			
34	May	2023		11,654			
35	June	2023		11,654			
36	July	2023		11,654			
37	August	2023		11,654			
38	September	2023		11,654			
39	October	2023		11,654			
40	November	2023		11,654			
41	December	2023		11,654			
42	13-month Average			11,654	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2022	-	351,183,348	-	16,425,158	15,957,179	-	383,565,685
2	January	2023	-	354,058,533	-	17,092,472	16,236,247	-	387,387,252
3	February	2023	-	356,447,588	-	17,763,895	16,515,346	-	390,726,829
4	March	2023	-	357,857,045	-	18,464,617	16,794,467	-	393,116,130
5	April	2023	-	356,878,324	-	19,210,442	17,073,599	-	393,162,365
6	May	2023	-	354,613,606	-	19,974,702	17,352,731	-	391,941,039
7	June	2023	-	355,221,172	-	20,742,804	17,631,863	-	393,595,839
8	July	2023	-	356,740,700	-	21,514,742	17,910,946	-	396,166,388
9	August	2023	-	358,842,656	-	22,289,319	18,190,042	-	399,322,016
10	September	2023	-	360,329,293	-	23,069,804	18,235,114	-	401,634,211
11	October	2023	-	360,278,792	-	23,856,152	18,579,813	-	402,714,757
12	November	2023	-	361,015,969	-	24,645,045	18,924,529	-	404,585,543
13	December	2023	-	353,650,713	-	25,501,536	19,269,246	-	398,421,495
14	13-month Average	[A] [C]	-	356,701,364	-	20,811,591	17,590,086	-	395,103,042.23

			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2022	-	351,192,245	-	16,425,158	15,957,179	-	383,574,582
16	January	2023	-	354,067,449	-	17,092,472	16,236,247	-	387,396,168
17	February	2023	-	356,456,523	-	17,763,895	16,515,346	-	390,735,764
18	March	2023	-	357,866,000	-	18,464,617	16,794,467	-	393,125,084
19	April	2023	-	356,887,297	-	19,210,442	17,073,599	-	393,171,339
20	May	2023	-	354,622,598	-	19,974,702	17,352,731	-	391,950,031
21	June	2023	-	355,230,183	-	20,742,804	17,631,863	-	393,604,850
22	July	2023	-	356,749,730	-	21,514,742	17,910,946	-	396,175,418
23	August	2023	-	358,851,705	-	22,289,319	18,190,042	-	399,331,066
24	September	2023	-	360,338,361	-	23,069,804	18,235,114	-	401,643,279
25	October	2023	-	360,287,879	-	23,856,152	18,579,813	-	402,723,844
26	November	2023	-	361,025,075	-	24,645,045	18,924,529	-	404,594,649
27	December	2023	-	353,659,838	-	25,501,536	19,269,246	-	398,430,620
28	13-month Average		-	356,710,376	-	20,811,591	17,590,086	-	395,112,053

Reserve for Depreciation of Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	Company Records					
29	December	2022	-	8,897	-	-	-	-
30	January	2023	-	8,916	-	-	-	-
31	February	2023	-	8,935	-	-	-	-
32	March	2023	-	8,954	-	-	-	-
33	April	2023	-	8,973	-	-	-	-
34	May	2023	-	8,992	-	-	-	-
35	June	2023	-	9,011	-	-	-	-
36	July	2023	-	9,030	-	-	-	-
37	August	2023	-	9,049	-	-	-	-
38	September	2023	-	9,068	-	-	-	-
39	October	2023	-	9,087	-	-	-	-
40	November	2023	-	9,106	-	-	-	-
41	December	2023	-	9,125	-	-	-	-
42	13-month Average		-	9,011	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs

ADIT Calculation

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2022	-	(401,996,508)	(2,129,194)	15,853,663	-	(388,272,039)
2 December 31 2023	-	(417,255,806)	(2,058,628)	14,939,001	-	(404,375,433)
3 Begin/End Average	[A]	(409,626,157)	(2,093,911)	15,396,332	-	(396,323,736)

		Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
		ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]	273.8.k	275.2.k	277.9.k	234.8.c	267.h	
4 December 31 2022			338,007,875	(20,956,067)	20,716,063	1,930,730	339,698,600
5 December 31 2023			385,955,715	(18,401,473)	18,212,531	1,831,045	387,597,819
6 Begin/End Average			361,981,795	(19,678,770)	19,464,297	1,880,887	363,648,209

Notes:

- [A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] FERC Account No. 282 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	(6,821,548)	(57,167,085)	-	-	-	-
2023	-	(6,635,858)	(50,404,248)	-	-	-	25,740,015

- [D] FERC Account No. 283 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	-	(23,085,261)	-	-	-	-
2023	-	-	(20,341,067)	-	-	-	(119,034)

- [E] FERC Account No. 190 is adjusted for the following items:

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	-	(600,289)	5,462,689	-	-	-
2023	-	-	(227,752)	5,044,171	-	-	(1,542,889)

- [F] See Attachment H-28A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

- [G] Taken from Attachment 5a, page 2, col. 4.

- [H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

ADIT Normalization Calculation									ADIT Normalization Calculation						
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[1]	[2]	[3]	[4]	[5]		
	2023 Quarterly Activity and Balances								2023 Activity		FERC Form 1 - Year End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3 - col. 4)
Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4							
15,853,663	(579,515)	15,274,147	(631,143)	14,643,005	(607,576)	14,035,429	(639,317)	13,396,112							
Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4	Pro-rated Total	Pro-rated Ending 190									
15,853,663	(438,209)	(319,894)	(154,807)	(1,752)	(914,662)	14,939,001			18,212,531	3,273,530	4,816,419	(1,542,889)	14,939,001		
Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4							
401,996,508	9,668,052	411,664,560	10,529,354	422,193,914	10,136,184	432,330,099	10,665,722	442,995,821							
Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4	Pro-rated Total	Pro-rated Ending 282									
401,996,508	7,310,637	5,336,796	2,582,644	29,221	15,259,298	417,255,806			385,955,715	(31,300,091)	(57,040,106)	25,740,015	417,255,806		
Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4							
2,129,194	(44,710)	2,084,485	(48,693)	2,035,792	(46,874)	1,988,918	(49,323)	1,939,594							
Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4	Pro-rated Total	Pro-rated Ending 283									
2,129,194	(33,808)	(24,680)	(11,943)	(135)	(70,566)	2,058,628			(18,401,473)	(20,460,101)	(20,341,067)	(119,034)	2,058,628		

ADIT Detail

For the 12 months ended 12/31/2023

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-22</u>	BALANCE AS <u>OF 12-31-23</u>	AVERAGE BALANCE

ACCOUNT 255:

Investment Tax Credit	1,930,730	1,831,045	1,880,887
1 TOTAL ACCOUNT 255	<u>1,930,730</u>	<u>1,831,045</u>	

ACCOUNT 282:

263A Capitalized Overheads	19,449,448	18,724,412	19,086,930
Accelarated Depreciation	278,798,319	304,861,725	291,830,022
AFUDC	6,020,040	8,294,318	7,157,179
AFUDC Equity	13,952,496	18,570,745	16,261,620
Capitalized Benefits	4,827,550	4,624,356	4,725,953
Capitalized Tree Trimming	4,755,140	4,543,980	4,649,560
Casualty Loss	(892,656)	(1,398,844)	(1,145,750)
Cost of Removal	19,655,744	23,158,918	21,407,331
OPEBs	(6,821,548)	(6,635,858)	(6,728,703)
Other	(3,316,452)	(3,678,908)	(3,497,680)
Repairs	72,699,375	83,865,865	78,282,620
FAS109 Related to Property	(71,119,581)	(68,974,992)	(70,047,287)
2 TOTAL ACCOUNT 282	<u>338,007,875</u>	<u>385,955,715</u>	

ADIT Detail

For the 12 months ended 12/31/2023

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-22</u>	BALANCE AS <u>OF 12-31-23</u>	AVERAGE BALANCE

ACCOUNT 283:

AFUDC Equity Flow Thru (Gross up)	5,669,087	7,545,544	6,607,316
Property FAS109	(28,896,846)	(28,025,471)	(28,461,158)

Deferred Charge-EIB	18,892	0	9,446
FAS 109 Gross-up on Non-property Items	142,497	138,860	140,678
Lease ROU Asset & Liability	2,110,302	1,939,594	2,024,948

3 TOTAL ACCOUNT 283 (20,956,067) (18,401,473)

Attachment H-28A, Attachment 5b
page 3 of 3

ADIT Detail

For the 12 months ended 12/31/2023

COLUMN A

COLUMN B

COLUMN C

COLUMN D

BALANCE AS BALANCE AS AVERAGE
OF 12-31-22 OF 12-31-23 BALANCE

ACCOUNT 190:

Capitalized Interest	7,870,645	10,637,328	9,253,986
Contribution in Aid of Construction	5,462,689	5,044,171	5,253,430
Deferred Charge-EIB	0	46,948	23,474
Federal Long Term NOL	311,435	311,233	311,334
Investment Tax Credit	754,647	701,769	728,208
NOL Deferred Tax Asset - LT PA	3,344,044	2,883,838	3,113,941
PJM Receivable	4,683,309	0	2,341,655
State Income Tax Deductible	375,512	375,512	375,512
FAS109 Related to Property	(2,086,218)	(1,788,268)	(1,937,243)

4 TOTAL ACCOUNT 190 20,716,063 18,212,531 19,464,297

1 **Calculation of PBOP Expenses**

2 **MAIT**

	<u>Amount</u>	<u>Source</u>
3 Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4 Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0537	
6 labor (labor not capitalized) current year	30,111,373	MAIT Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$1,616,734	
8 PBOP expense in Account 926 for current year	(513,473)	MAIT Account 926: Company Records
9 PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(1,103,261)	

10 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

		[A]	Dec 31, 2023
1	Payroll Taxes		
1a	FICA	263.i	608,294
1b		263.i	-
1c		263.i	-
1z	Payroll Taxes Total		608,294
2	Highway and Vehicle Taxes		
2a		263.i	-
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property Tax	263.i	115,800
3b			-
3c			-
3z	Property Taxes		115,800
4	Gross Receipts Tax		
4a		263.i	-
4z	Gross Receipts Tax		-
5	Other Taxes		
5a		263.i	-
5b		263.i	-
5c			-
5z	Other Taxes		-
6z	Payments in lieu of taxes		-
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$724,094

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Capital Structure Calculation

For the 12 months ended 12/31/2023

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December	2022	1,513,025,498			223,591,970	1,289,433,528	860,982,534
2	January	2023	1,524,662,983			223,591,970	1,301,071,013	860,812,254
3	February	2023	1,536,359,623			223,591,970	1,312,767,653	860,641,975
4	March	2023	1,548,280,282			223,591,970	1,324,688,312	860,471,695
5	April	2023	1,560,830,648			223,591,970	1,337,238,678	860,301,415
6	May	2023	1,573,882,268			223,591,970	1,350,290,298	860,131,135
7	June	2023	1,586,833,235			223,591,970	1,363,241,265	859,960,856
8	July	2023	1,599,221,027			223,591,970	1,375,629,057	1,059,790,576
9	August	2023	1,611,563,933			223,591,970	1,387,971,963	1,059,620,296
10	September	2023	1,624,067,244			223,591,970	1,400,475,274	1,059,450,016
11	October	2023	1,862,032,298			223,591,970	1,638,440,328	1,059,279,737
12	November	2023	1,875,206,782			223,591,970	1,651,614,812	1,059,109,457
13	December	2023	1,809,916,325	-	-	-	223,591,970	1,586,324,355
14	13-month Average		1,632,760,165	-	-	-	223,591,970	1,409,168,195

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

MAIT's stated ROE is set to: 10.3%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses	(108,686,300)
Labor dollars (FirstEnergy)	2,024,261,894

3. Depreciation Rates

FERC Account	<u>Depr %</u>
352	1.28%
353	2.05%
354	1.39%
355	2.32%
356	2.68%
356.1	1.27%
358	2.52%
359	0.87%
390.1	2.90%
390.2	1.24%
391.1	0.63%
391.2	18.82%
392	4.84%
393	0.01%
394	4.62%
395	0.00%
396	0.47%
397	1.80%
398	0.32%
303	14.29%

4. Net Plant Allocator

If the Net Plant (NP) allocator becomes anything other than 1.000 (or 100%), MAIT must make a Section 205 filing to seek approval of any new depreciation or amortization rates applicable to production and/or distribution plant accounts.

5. Land Rights

If Land Rights (Account 350) are acquired by MAIT, it must make a Section 205 filing to establish the appropriate depreciation rate.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2023

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* (col. e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt Cost at Year En 12/31/2023											
First Mortgage Bonds:											
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 448,179,836	12	\$ 448,179,836	46.96%	4.21%	1.98%
(2)	3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ 124,111,544	\$ 124,389,187	12	\$ 124,389,187	13.03%	3.67%	0.48%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ 124,111,544	\$ 124,333,699	12	\$ 124,333,699	13.03%	3.76%	0.49%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 163,054,645	\$ 158,182,209	12	\$ 158,182,209	16.57%	2.72%	0.45%
(5)	4.25%, Senior Unsecured Note	7/1/2023	7/1/2033	\$ 200,000,000	\$ 198,000,000	\$ 198,100,192	6	\$ 99,321,466	10.41%	4.37%	0.46%
Total				\$ 1,050,000,000		\$ 1,053,185,121		\$ 954,406,395	100.000%		3.85% **

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 page 4, line 22, column 5 of formula rate Attachment H-28A.

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

YEAR ENDED 12/31/2023

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)	
	Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio (col. cc / col. hh)*100	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	\$ 3,980,801	-	xxx	\$ 445,906,699	99.0904	0.04100	\$ 18,450,000	4.21%
(2)	3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ -	\$ 888,456	-	xxx	\$ 124,111,544	99.2892	0.03600	\$ 4,500,000	3.67%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ -	\$ 888,456	-	xxx	\$ 124,111,544	99.2892	0.03700	\$ 4,625,000	3.76%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 14,337,000	\$ 1,282,355	-	xxx	\$ 163,054,645	108.7031	0.04100	\$ 6,150,000	2.72%
(5)	4.25%, Senior Unsecured Note	7/1/2023	7/1/2033	\$ 200,000,000	\$ -	\$ 2,000,000	-	xxx	\$ 198,000,000	99.0000	0.04250	\$ 8,500,000	4.37%
TOTALS				\$ 1,050,000,000	14,224,500	\$ 9,040,068	-	xxx	\$ 1,055,184,432			\$ 42,225,000	

* 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 C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1n}, C_{2n}, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	Line No.	Reference	Transmission	Allocator	
1	Gross Transmission Plant - Total	Attach H-28A, p. 2, line 2, col. 5 (Note A)	\$ 2,895,173,005					
2	Net Transmission Plant - Total	Attach H-28A, p. 2, line 14, col. 5 (Note B)	\$ 2,338,471,640					
3	O&M EXPENSE							
4	Total O&M Allocated to Transmission	Attach H-28A, p. 3, line 15, col. 5	\$ 92,949,727					
5	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 5)	3.448749%					
6	GENERAL, INTANGIBLE, AND COMMON (G.I. & C) DEPRECIATION EXPENSE							
7	Total G. I. & C. Depreciation Expense	Attach H-28A, p. 3, lines 17 & 18, col. 5	\$ 12,658,291					
8	Annual Allocation Factor for G. I. & C. Depreciation Expense	(line 6 divided by line 1, col. 5)	0.495991%					
9	TAXES OTHER THAN INCOME TAXES							
10	Total Other Taxes	Attach H-28A, p. 3, line 28, col. 5	\$ 724,894					
11	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 5)	0.028866%					
12	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	3.945205%					
13	INCOME TAXES							
14	Total Income Taxes	Attach H-28A, p. 3, line 39, col. 5	\$ 48,642,210	10b	INCOME TAXES	Attachment 2, line 33	\$ 48,642,210	
15	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	2.080086%	11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	2.080086%	2.080086%
16	RETURN							
17	Return on Rate Base	Attach H-28A, p. 3, line 40, col. 5	\$ 160,567,458	12b	RETURN	Attachment 2, line 22	\$ 160,567,458	
18	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.866342%	13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.866342%	6.866342%
19	Annual Allocation Factor for Return	Sum of line 11 and 13	8.844227%	14b	Annual Allocation Factor for Return	Sum of line 11b and 13b	8.844227%	8.844227%
20	Additional Annual Allocation Factor for Return	Line 14, col. 9 less line 14, col. 4	0.000000%	15	Additional Annual Allocation Factor for Return	Line 14, col. 9 less line 14, col. 4	0.000000%	0.000000%

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-28A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	RTEP Project Number	Project Gross	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net	Annual Allocation Factor for Return	Annual Return	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	Net Revenue Requirement with True-up
		(Note C & H)	(Page 1, line 5)	(Col. 3 / Col. 4)	(Note D & I)	(Page 1, line 14)	(Col. 6 / Col. 7)	(Note E)	(Sum Col. 8, 9 & 10)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Sum Col. 12 & 13)	(Sum Col. 12 & 13)
2a	Install 230kV series reactor and 2 - 100MVAR PLC switched capacitors at Hurstertown	02016	\$ 1,627,417	3.945205%	\$ 64,577.3	\$ 2,988,670	8.946427%	\$ 269,007	\$ 1,588,644	\$ 1,588,644	\$ 1,588,644	\$ 1,648,633	
2b	Install 250 MVAR capacitor at Kaysville 500 KV	00549	\$ 3,207,134	3.945205%	\$ 126,528	\$ 2,602,542	8.946427%	\$ 232,836	\$ 46,746	\$ 425,111	\$ 425,111	\$ 447,282	
2c	Install 25 MVAR capacitor at Barren 115 KV substation	00051	\$ 3,361,359	3.945205%	\$ 132,809	\$ 1,015,224	8.946427%	\$ 90,427	\$ 30,036	\$ 120,463	\$ 120,463	\$ 126,225	
2d	Install 50 MVAR capacitor at Arrows 230 KV substation	00552	\$ 1,038,335	3.945205%	\$ 40,964	\$ 865,010	8.946427%	\$ 77,740	\$ 21,288	\$ 99,028	\$ 99,028	\$ 104,091	
2e	Install 50 MVAR capacitor at East Tennessee 230 KV substation	00553	\$ 927,247	3.945205%	\$ 36,569	\$ 702,678	8.946427%	\$ 67,238	\$ 19,023	\$ 86,261	\$ 86,261	\$ 90,663	
2f	Install 75 MVAR capacitor at East Tennessee 230 KV substation	00557	\$ 1,465,556	3.945205%	\$ 58,225	\$ 1,175,352	8.946427%	\$ 104,851	\$ 44,353	\$ 149,204	\$ 149,204	\$ 156,428	
2g	Relocate the Erie South 345 KV line terminal	01993	\$ 10,836,997	3.945205%	\$ 427,542	\$ 5,404,976	8.946427%	\$ 481,409	\$ 224,362	\$ 705,771	\$ 705,771	\$ 744,879	
2h	Convert Lewis Run Farmers Valley to 230 KV using 1033.5 ACBR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 KV transformation	01994	\$ 62,900,195	3.945205%	\$ 2,481,542	\$ 56,856,320	8.946427%	\$ 508,600	\$ 1,487,907	\$ 1,996,507	\$ 1,996,507	\$ 2,111,744	
2i	South Lebanon 230KV bus Bank 1 - Upgrade 69 kv Terminal Facilities	01984	\$ 87,275	3.945205%	\$ 3,443	\$ 68,272	8.946427%	\$ 6,108	\$ 1,750	\$ 7,858	\$ 7,858	\$ 8,253	
2j	Midkeween Sub - 69 kv Capacitor Bank	01362	\$ 52,365	3.945205%	\$ 2,066	\$ 44,462	8.946427%	\$ 3,979	\$ 697	\$ 4,676	\$ 4,676	\$ 4,945	
2k	Germanium - 138kV Reactor Removal	01816.4	\$ 65,539	3.945205%	\$ 2,586	\$ 52,396	8.946427%	\$ 5,568	\$ 1,444	\$ 7,012	\$ 7,012	\$ 7,358	
2l	Germanium r 138 115kV #1 Bk Xtr + Upgrade 138KV 999L & 115KV 998L components RTEP 12688, 12688.1, 12688.2	02088.1 & 02088.2	\$ 6,069,491	3.945205%	\$ 239,454	\$ 5,427,658	8.946427%	\$ 485,581	\$ 124,238	\$ 609,819	\$ 609,819	\$ 642,623	
2m	Loop the 2026 (TM - Hosenack 500 KV) line in to the Lautschtown substation and upgrade relay at TM 500 KV	02006.1.1 DFAX_Alt 02006.1.1, Load_Rel	\$ 1,700,188	3.945205%	\$ 67,076	\$ 1,396,399	8.946427%	\$ 124,928	\$ 37,784	\$ 162,712	\$ 162,712	\$ 170,337	
2n	Loop the 2026 (TM - Hosenack 500 KV) line in to the Lautschtown substation and upgrade relay at TM 500 KV	02006.1.1 DFAX_Alt 02006.1.1, Load_Rel	\$ 1,700,188	3.945205%	\$ 67,076	\$ 1,396,399	8.946427%	\$ 124,928	\$ 37,784	\$ 162,712	\$ 162,712	\$ 170,337	
2o	Install 2nd Hurstertown 230/115 KV transformer	02482	\$ 6,088,253	3.945205%	\$ 240,194	\$ 5,306,939	8.946427%	\$ 474,781	\$ 124,779	\$ 600,560	\$ 600,560	\$ 632,829	
2p	Reconductor Hurstertown - Oxford 115 KV line	02482.1	\$ 2,752,102	3.945205%	\$ 108,576	\$ 2,372,951	8.946427%	\$ 212,294	\$ 55,887	\$ 268,181	\$ 268,181	\$ 281,271	
2q	Reconductor the North Middleport - Oxford - Lackawanna 230 KV circuit and upgrade terminal equipment (PENELCE position)	02525.1	\$ 37,816,225	3.945205%	\$ 1,500,051	\$ 34,812,791	8.946427%	\$ 3,021,510	\$ 2,364,190	\$ 5,385,700	\$ 5,385,700	\$ 5,675,250	
2r	Upgrade relay at South Redwood on the 1072 230 V line	02743.2	\$ 1,130,060	3.945205%	\$ 44,584	\$ 1,066,293	8.946427%	\$ 98,078	\$ 23,141	\$ 121,219	\$ 121,219	\$ 126,823	
2s	Tie in new Rice substation to Conemaugh-Hurstertown 500 KV	02743.2	\$ 528,988	3.945205%	\$ 20,770	\$ 458,888	8.946427%	\$ 47,320	\$ 12,190	\$ 59,510	\$ 59,510	\$ 62,823	
2t	Rebuild the Hurstertown - Lincoln 115 KV line (to 960) (C & H)	02145	\$ 4,077,908	3.945205%	\$ 160,685	\$ 3,523,674	8.946427%	\$ 351,565	\$ 100,543	\$ 452,108	\$ 452,108	\$ 475,833	
2u	Upgrade terminal equipment at Conemaugh 500 KV on the Conemaugh - Hurstertown 500 KV circuit	02743.3	\$ 145,166	3.945205%	\$ 5,727	\$ 144,301	8.946427%	\$ 13,910	\$ 2,979	\$ 16,889	\$ 16,889	\$ 17,630	
2v	Upgrade terminal equipment and upgrade relay communication at TM 500 KV on the Peach Bottom - TM 500 KV circuit	02752.4	\$ 37,856	3.945205%	\$ 1,494	\$ 37,024	8.946427%	\$ 3,384	\$ 418	\$ 3,802	\$ 3,802	\$ 3,986	
2w	Portland-Kittanning 230KV Terminal Upgrade	00132.3	\$ -	3.945205%	\$ 0	\$ -	8.946427%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2x	Replace new relay and upgrade a bus section at Kaysville 500 KV - on the Kaysville - Jorydale 500 KV	0208.3	\$ -	3.945205%	\$ 0	\$ -	8.946427%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2y	Install 100 MVAR Dynamic Reactive Device at Arydale 500 KV substation	00369	\$ -	3.945205%	\$ 0	\$ -	8.946427%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2z	Upgrade terminal equipment at Hurstertown 500 KV on the Conemaugh - Hurstertown 500 KV circuit	02743.4	\$ -	3.945205%	\$ 0	\$ -	8.946427%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7											30,911,395.50	
4	Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42												\$ 0

Notes
A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
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 above. This value includes subsequent capital investments required to maintain the project in service.
D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-28A, page 3, line 16.
F Any actual RDE incentive must be approved by the Commission.
G True-up adjustment is calculated on the project true-up schedule, attachment 12, column 1.
H Based on a 13-month average.

Net Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2020 Available June 1, 2021 \$246,948,504	2020 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 07, 2019 \$276,795,672	True-up Adjustment - Over (Under) Recovery \$29,847,168
--	--	--

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

Calculation of Interest

				Monthly			
3	January	Year 2021	2,487,264	0.2770%	12	(82,677)	(2,569,941)
4	February	Year 2021	2,487,264	0.2770%	11	(75,787)	(2,563,051)
5	March	Year 2021	2,487,264	0.2770%	10	(68,897)	(2,556,161)
6	April	Year 2021	2,487,264	0.2770%	9	(62,007)	(2,549,271)
7	May	Year 2021	2,487,264	0.2770%	8	(55,118)	(2,542,382)
8	June	Year 2021	2,487,264	0.2770%	7	(48,228)	(2,535,492)
9	July	Year 2021	2,487,264	0.2770%	6	(41,338)	(2,528,602)
10	August	Year 2021	2,487,264	0.2770%	5	(34,449)	(2,521,713)
11	September	Year 2021	2,487,264	0.2770%	4	(27,559)	(2,514,823)
12	October	Year 2021	2,487,264	0.2770%	3	(20,669)	(2,507,933)
13	November	Year 2021	2,487,264	0.2770%	2	(13,779)	(2,501,043)
14	December	Year 2021	2,487,264	0.2770%	1	(6,890)	(2,494,154)
						(537,398)	(30,384,566)

				Annual			
15	January Through December	Year 2022	(30,384,566)	0.2770%	12	(1,009,983)	(31,394,549)

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

				Monthly			
16	January	Year 2023	31,394,549	0.2770%		(86,963)	(28,817,956)
17	February	Year 2023	28,817,956	0.2770%		(79,826)	(26,234,225)
18	March	Year 2023	26,234,225	0.2770%		(72,669)	(23,643,338)
19	April	Year 2023	23,643,338	0.2770%		(65,492)	(21,045,274)
20	May	Year 2023	21,045,274	0.2770%		(58,295)	(18,440,013)
21	June	Year 2023	18,440,013	0.2770%		(51,079)	(15,827,536)
22	July	Year 2023	15,827,536	0.2770%		(43,842)	(13,207,822)
23	August	Year 2023	13,207,822	0.2770%		(36,586)	(10,580,851)
24	September	Year 2023	10,580,851	0.2770%		(29,309)	(7,946,604)
25	October	Year 2023	7,946,604	0.2770%		(22,012)	(5,305,060)
26	November	Year 2023	5,305,060	0.2770%		(14,695)	(2,656,199)
27	December	Year 2023	2,656,199	0.2770%		(7,358)	0
						(568,125)	

28	True-Up with Interest					\$	31,962,675
29	Less Over (Under) Recovery					\$	29,847,168
30	Total Interest					\$	2,115,507

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2020 Available June 1, 2021	TEC 2020 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 07, 2019	True-up Adjustment - Over (Under) Recovery
\$29,873,352	\$15,875,069	(\$13,998,283)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^(A)		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

Calculation of Interest

				Monthly			
3	January	Year 2021	(1,166,524)	0.2770%	12	38,775	1,205,299
4	February	Year 2021	(1,166,524)	0.2770%	11	35,544	1,202,068
5	March	Year 2021	(1,166,524)	0.2770%	10	32,313	1,198,836
6	April	Year 2021	(1,166,524)	0.2770%	9	29,081	1,195,605
7	May	Year 2021	(1,166,524)	0.2770%	8	25,850	1,192,374
8	June	Year 2021	(1,166,524)	0.2770%	7	22,619	1,189,142
9	July	Year 2021	(1,166,524)	0.2770%	6	19,388	1,185,911
10	August	Year 2021	(1,166,524)	0.2770%	5	16,156	1,182,680
11	September	Year 2021	(1,166,524)	0.2770%	4	12,925	1,179,449
12	October	Year 2021	(1,166,524)	0.2770%	3	9,694	1,176,217
13	November	Year 2021	(1,166,524)	0.2770%	2	6,463	1,172,986
14	December	Year 2021	(1,166,524)	0.2770%	1	3,231	1,169,755
						252,039	14,250,322

				Annual			
15	January through December	Year 2022	14,250,322	0.2770%	12	473,681	14,724,003

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

				Monthly				
16	January	Year 2023	(14,724,003)	0.2770%		40,785	(1,249,204)	13,515,584
17	February	Year 2023	(13,515,584)	0.2770%		37,438	(1,249,204)	12,303,818
18	March	Year 2023	(12,303,818)	0.2770%		34,082	(1,249,204)	11,088,695
19	April	Year 2023	(11,088,695)	0.2770%		30,716	(1,249,204)	9,870,206
20	May	Year 2023	(9,870,206)	0.2770%		27,340	(1,249,204)	8,648,342
21	June	Year 2023	(8,648,342)	0.2770%		23,956	(1,249,204)	7,423,094
22	July	Year 2023	(7,423,094)	0.2770%		20,562	(1,249,204)	6,194,451
23	August	Year 2023	(6,194,451)	0.2770%		17,159	(1,249,204)	4,962,406
24	September	Year 2023	(4,962,406)	0.2770%		13,746	(1,249,204)	3,726,947
25	October	Year 2023	(3,726,947)	0.2770%		10,324	(1,249,204)	2,488,066
26	November	Year 2023	(2,488,066)	0.2770%		6,892	(1,249,204)	1,245,754
27	December	Year 2023	(1,245,754)	0.2770%		3,451	(1,249,204)	0
						266,450		

28	True-Up with Interest					\$	(14,990,453)
29	Less Over (Under) Recovery					\$	(13,998,283)
30	Total Interest					\$	(992,170)

[A] Interest rate equal to: (i) MAIT's actual short-term debt costs capped at the interest rate determined by 18 C.F.R. 35.19a; or (ii) the interest rate determined by 18 C.F.R. 35.19, if MAIT does not have short term debt

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-22	BALANCE AS OF 12-31-23	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	999,528	999,528	999,528			

Unfunded Reserves

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-22	BALANCE AS OF 12-31-23	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)	
Account 228.1							
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0	0
Account 228.2							
5a	Workman's Compensation	0	0	0 W/S	1.00	0	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	0	0	0 GP	1.00	0	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0	0
5z	Total Account 228.2 (112.28.c)	0	0			0	0
Account 228.3							
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0	0
Account 228.4							
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0	0
Account 242							
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-	-
8g	[Insert Item Included in Account 242 that are not allocated to transmission]	0	-	- Other	0	-	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-	-
8z	Total Account 242 (113.48.c)	0	-			-	-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]	0	0	0 GP	1.00	-	-
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-	-

Notes:

- [A] Prepayments shall exclude prepayments of income taxes.
- [B] Column G balance taken to Attachment H-28A, page 2, line 24, col. 3
- [C] Column G balance taken to Attachment H-28A, page 2, line 25, col. 3

[1]	Income Tax Adjustments		[4]	[5]	[6]
	[2]	[3]	Dec 31,	Dec 31,	
		<u>Beg/End Average [C]</u>	<u>2023</u>	<u>2023</u>	<u>Reference</u>
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$401,842	\$401,842	\$401,842	MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,352,984)	-\$1,352,984	-\$1,352,984	MAIT Company Records
3 Amortized Deficient Deferred Taxes	[B]	-			MAIT Company Records

Notes:

[A] AFUDC equity component is the gross cumulative annual amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function.

[B] Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.

[C] (Column 4 + Column 5)/2; Beg/End Average for line 1 included on Attachment H-28A, page 3, line 33; Beg/End Average for lines 2-3 taken to Attachment H-28A, page 3, line 34

Regulatory Asset - Deferred Storms

	[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source					
2	December 2022	p232 (and Notes)	13				-
3	January	FERC Account 182.3	12	-	-	-	-
4	February	FERC Account 182.3	11	-	-	-	-
5	March	FERC Account 182.3	10	-	-	-	-
6	April	FERC Account 182.3	9	-	-	-	-
7	May	FERC Account 182.3	8	-	-	-	-
8	June	FERC Account 182.3	7	-	-	-	-
9	July	FERC Account 182.3	6	-	-	-	-
10	August	FERC Account 182.3	5	-	-	-	-
11	September	FERC Account 182.3	4	-	-	-	-
12	October	FERC Account 182.3	3	-	-	-	-
13	November	FERC Account 182.3	2	-	-	-	-
14	December 2023	p232 (and Notes)	1	-	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			-	-	-

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Vegetation Management

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance					
2	December 2022	25				1,194,494
3	January	24	1,194,494	49,771	-	1,144,723
4	February	23	1,144,723	49,771	-	1,094,953
5	March	22	1,094,953	49,771	-	1,045,182
6	April	21	1,045,182	49,771	-	995,412
7	May	20	995,412	49,771	-	945,641
8	June	19	945,641	49,771	-	895,871
9	July	18	895,871	49,771	-	846,100
10	August	17	846,100	49,771	-	796,329
11	September	16	796,329	49,771	-	746,559
12	October	15	746,559	49,771	-	696,788
13	November	14	696,788	49,771	-	647,018
14	December 2023	13	647,018	49,771	-	597,247
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$597,247</u>		<u>895,871</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Start-up Costs

	[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source					
2	December 2022	p232 (and Notes)	13				-
3	January	FERC Account 182.3	12	-	-	-	-
4	February	FERC Account 182.3	11	-	-	-	-
5	March	FERC Account 182.3	10	-	-	-	-
6	April	FERC Account 182.3	9	-	-	-	-
7	May	FERC Account 182.3	8	-	-	-	-
8	June	FERC Account 182.3	7	-	-	-	-
9	July	FERC Account 182.3	6	-	-	-	-
10	August	FERC Account 182.3	5	-	-	-	-
11	September	FERC Account 182.3	4	-	-	-	-
12	October	FERC Account 182.3	3	-	-	-	-
13	November	FERC Account 182.3	2	-	-	-	-
14	December 2023	p232 (and Notes)	1	-	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$0.00</u>		<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Abandoned Plant					
[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance	
1	Monthly Balance	Source					
2	December 2022	p111.71.d (and Notes)	13			-	
3	January	FERC Account 182.2	12	-	-	-	
4	February	FERC Account 182.2	11	-	-	-	
5	March	FERC Account 182.2	10	-	-	-	
6	April	FERC Account 182.2	9	-	-	-	
7	May	FERC Account 182.2	8	-	-	-	
8	June	FERC Account 182.2	7	-	-	-	
9	July	FERC Account 182.2	6	-	-	-	
10	August	FERC Account 182.2	5	-	-	-	
11	September	FERC Account 182.2	4	-	-	-	
12	October	FERC Account 182.2	3	-	-	-	
13	November	FERC Account 182.2	2	-	-	-	
14	December 2023	p111.71.c (and Notes) Detail on p230b	1	-	-	-	
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$0.00</u>		<u>\$0.00</u>	

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant

			CWIP
			[A]
			216.b
1	December	2022	
2	January	2023	
3	February	2023	
4	March	2023	
5	April	2023	
6	May	2023	
7	June	2023	
8	July	2023	
9	August	2023	
10	September	2023	
11	October	2023	
12	November	2023	
13	December	2023	
14	13-month Average		-

Notes:

[A] Includes only CWIP authorized by the Commission for inclusion in rate base.

Federal Income Tax Rate

Nominal Federal Income Tax Rate	21.00%
(entered on Attachment H-28A, page 5 of 5, Note K)	

State Income Tax Rate

	Pennsylvania	Combined Rate
Nominal State Income Tax Rate	8.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	8.990%	8.990%

Operation and Maintenance Expenses

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$782,473
84			
85	561.1	Load Dispatch-Reliability	\$1,479,078
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$448,318
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	
89	561.5	Reliability, Planning and Standards Development	\$212,585
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$591,000
94	563	Overhead Lines Expense	\$627,455
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$9,015,803
98	567	Rents	\$13,469,051
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$26,625,762
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$6,903,797
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$5,890
104	569.2	Maintenance of Computer Software	\$23,836
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$6,735,187
108	571	Maintenance of Overhead Lines	\$45,083,856
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$216,478
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$58,969,042
112		TOTAL Transmission Expenses (Total of lines 99 and 111) [c]	\$85,594,804

Notes:

- [a] Line No. as would be reported in FERC Form 1, page 321
- [b] December balances as would be reported in FERC Form 1
- [c] Ties to Attachment H-28A, page 3, line 1, column 3
Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Administrative and General (A&G) Expenses

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	\$5,475,797
182	921	Office Supplies and Expenses	\$125,403
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$7,095,279
185	924	Property Insurance	\$443,173
186	925	Injuries and Damages	\$1,124,024
187	926	Employee Pensions and Benefits	-\$5,512,289
188	927	Franchise Requirements	

189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$175,049
192	930.2	Miscellaneous General Expenses	\$32,000
193	931	Rents	\$12,926
194		Total Operation (Enter Total of lines 181 thru 193)	\$8,971,362
195		Maintenance	
196	935	Maintenance of General Plant	\$992,020
197		TOTAL A&G Expenses (Total of lines 194 and 196) [f]	\$9,963,382

Notes:

- [d] Line No. as would be reported in FERC Form 1, page 323
 - [e] December balances as would be reported in FERC Form 1
 - [f] Ties to Attachment H-28A, page 3, line 5, column 3
- Above expenses do not include amounts for Met-Ed's 34.5 kV transmission lines

Revenue Credit Worksheet
(See Footnote T on Attachment H-28A, page 5)

		December 31, 2023	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	Note S, page 5
		<u>Amount</u>	
1a			\$ -
1z	Account 451 Total		\$0
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429	Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,563
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,525
2z	Account 454 Total		\$3,761,088
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data	Note V, page 5
3a	Point-to-point Revenues		\$ 3,279,209
3b	Facility Maintenance Charges		\$ 243,833
3z	Account 456 Total		\$3,523,042

Attachment 13
AEP Formula Rate for January 1, 2023 to December 31, 2023

Projected Formula Rate for AEP East subsidiaries in PJM

To be Effective January 1, 2023 through December 31, 2023 Docket No ER17-405

Pursuant to PJM OATT Attachment H-14A (Formula Rate Implementation Protocols), AEP has calculated its Projected Transmission Revenue Requirements (PTRR) for the Rate Year beginning January 1, 2023 through December 31, 2023. All the files pertaining to the PTRR are to be posted on the PJM website in PDF format. The first file provides the PTRR and rates for Network transmission service and Scheduling System Control and Dispatch Service (Schedule 1A), and the annual transmission revenue requirement for RTEP projects (Schedule 12). An informational filing will also be submitted to the FERC.

AEP network service rate will increase effective January 1, 2023 from \$50,754.21 per MW per year to \$56,931.29 per MW per year with the AEP annual revenue requirement increasing from \$1,112,801,191 to \$1,236,382,554

The AEP Schedule 1A rate will be \$0.0134 per MWh.

An annual revenue requirement of \$47,015,363 for RTEP projects (including true-up and interest) is to be collected under PJM Tariff Schedule 12. The RTEP Projected revenue requirement includes:

1. b0839 (Twin Branch) \$940,149
2. b0318 (Amos 765/138 kV Transformer) \$1,334,684
3. b0504 (Hanging Rock) \$746,705
4. b0570 (East Side Lima) \$185,115
5. b1034.1 (Torrey-West Canton) \$865,844
6. b1034.6 (138kV circuit South Canton Station) \$317,651
7. b1231 (West Moulton Station) \$966,438
8. b1465.2 (Rockport Jefferson 300 MVAR bank) \$73,966
9. b1465.3 (Rockport Jefferson 765 kV line) \$2,759,348
10. b1712.2 (Altavista-Leesville 138kV line) \$263,671
11. b1864.1 (OPCo Kammer 345/138 kV transformers) \$888,893
12. b1864.2 (West Bellaire-Brues 138 kV circuit) of \$110,946
13. b2020 (Rebuild Amos-Kanawha River) \$3,259,866
14. b2021 (APCo Kanawha River Gen Retirement Upgrades) \$277,760
15. b2017 (APCo Rebuild Sporn-Waterford Muskingum River 345kV line) \$1,758,049
16. b1659.14 (Ft. Wayne Relocate) \$152,745
17. b2048 (Tanners Creek-Transformer Replacement) \$104,619
18. b1818 (Expand the Allen Station) \$1,812,709
19. b1819 (Rebuild Robinson Park 138kV line corridor) \$457,200
20. b1465.4 (Switching imp at Sullivan Jefferson 765kV station) \$0
21. b2021 (OPCo 345/138kV Transformer) \$606,977
22. b2032 (Rebuild 138kV Elliott Tap-Poston) \$17,589
23. b1034.2 (Loop South Canton-Wayview) \$542,232

Projected Formula Rate for AEP East subsidiaries in PJM

**To be Effective January 1, 2023 through December 31, 2023
Docket No ER17-405**

24. b1034.7 (Replace circuit breakers Torrey/Wagenhals) \$676,153
25. b2018 (Loop Conesville-Bixby 345kV) \$1,121,511
26. b1032.4 (Loop the existing South Canton-Wayview 138kV circuit) \$191,502
27. b1666 (Build an 8 breaker 138kV station Fosteria-East Lima) \$488,027
28. b1957 (Terminate transformer #2 SW Lima) \$346,053
29. b1962 (Add four 765kV breakers Kammer) \$99,030
30. b2019 (Burger 345/138kV Station) \$1,093,252
31. b2017 (OPCo Reconductor Sporn-Waterford-Muskingum River) \$958,976
32. b1660 (Install 765/500 kV transformer Cloverdale) \$411,819
33. b1660.1 (Cloverdale Establish 500 kV station) \$3,611,428
34. b1663.2 (Jacksons-Ferry 765kV breakers) \$644,635
35. b1875 (138 kV Bradley to McClung upgrades) \$1,251,871
36. b1797.1 (Reconductor Cloverdale-Lexington 500 kV line) \$6,862,769
37. b1712.1 (Altavista-Leesville 138kV line) \$30,080
38. b1032.2 (Two 138kV outlets to Delano&Camp) \$101,088
39. b1818 (Expand Allen w/345/138kV xfmr) \$39,061
40. b2687.1 (Install a 450 MVAR SVC Jacksons Ferry 765kV Substation) \$8,611,590
41. b2687.2 (Reactor Replacement at Broadford) \$1,179,422
42. b1870 (Replace Ohio Central Tfmr) \$1,333
43. b1465.5 (Switching Imp at Sullivan Jefferson 765kV stations) \$87,435
44. b2831.1 (Upgrade Tanners Creek Miami Fort 345kV circuit) \$93,443
45. b2777 (Reconductor the entire Dequine - Eugene 345 kV circuit #1) \$573,890
46. b2230 (Amos Station retire 3 765kV reactors Amos-Hanging Rock) \$86,665
47. b2423 (Install a 300 MVAR reactor at AEP's Wyoming 765 kV station.) \$11,623

Projected Formula Rate for

**AEP Appalachian Transmission Company, Inc.
AEP Indiana Michigan Transmission Company, Inc.
AEP Kentucky Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.**

**To be Effective January 1, 2023
Docket No ER17-406**

Pursuant to Attachment H-20A (Formula Rate Implementation Protocols) in PJM Tariff, AEP has calculated its Projected Transmission Revenue Requirements (PTRR) to produce the Rates beginning January 1, 2023 through December 31, 2023. All the files pertaining to the PTRR are also posted on the PJM website in PDF format along with supporting workpapers. The first file provides the PTRR and rates for Network transmission service and Scheduling System Control and Dispatch Service, Schedule 1A.

AEP network service rate will increase effective January 1, 2023 from \$60,046.55 per MW per year to \$68,721.61 per MW per year with the AEP annual revenue requirement increasing from \$1,316,538,537 to \$1,492,434,149

The AEP Transmission Companies' Schedule 1A rate will be \$(0.0086) per MWh.

An annual revenue requirement of \$156,214,008 for RTEP projects (including true-up and interest) is to be collected under PJM Tariff Schedule 12. The RTEP Project revenue requirement includes:

1. b1465.4 (Rockport Jefferson) of \$760,535
2. b1465.2 (Rockport Jefferson-MVAR Bank) \$1,774,460
3. b2048 (Tanners Creek 345/138 kV transformer) \$684,377
4. b1818 (Expand the Allen station) \$7,305,972
5. b1819 (Rebuild Robinson Park) \$12,498,110
6. b1659 (Sorenson Add 765/345 kV transformer) \$6,631,516
7. b1659.13 (Sorenson Exp. Work 765kV) \$6,406,807
8. b1659.14 (Sorenson 14miles 765 line) \$7,978,307
9. b1465.1 (Add a 3rd 2250 MVA 765/345kV transformer Sullivan) \$4,206,175
10. b1465.5 (Sullivan Inst Baker 765kV tsfr) \$1,060,247
11. b0570 (Lima-Sterling) \$1,425,939
12. b1231 (Wapakoneta-West Moulton) \$460,418
13. b1034.1 (South Canton-Wagenhals-Wayview 138 kV) \$1,178,828
14. b1034.8 (South Canton Wagenhals Station) \$609,731
15. b1864.2 (West Bellaire-Brues 138 kV Circuit) \$151,636
16. b1870 (Ohio Central Transformer) \$969,800
17. b1032.2 (Two 138kV outlets to Delano/Camp Sherman) \$3,242,962

Projected Formula Rate for

AEP Appalachian Transmission Company, Inc.
AEP Indiana Michigan Transmission Company, Inc.
AEP Kentucky Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.

To be Effective January 1, 2023
Docket No ER17-406

18. b1034.2 (Loop existing South Canton-Wayview 138kV) \$933,876
19. b1034.3 (345/138kV 450 MVA transformer Canton Central) \$1,970,423
20. b2018 (Loop Conesville-Bixby 345 kV) \$1,946,617
21. b2021 (OHTCo - Add 345/138kV trans. Sporn, Kanawha & Muskingum River stations) \$3,078,280
22. b2032 (Rebuild 138kV Elliott Tap Poston line) \$548,505
23. b1032.1 (Construct new 345/138kV station Marquis-Bixby) \$4,183,281
24. b1032.4 (Install 138/69kV transformer Ross Highland) \$922,670
25. b1666 (Build 8 breaker 138kV station Fostoria-East Lima) \$2,740,233
26. b1957 (Terminate Transformer #2 SW Lima) \$1,109,434
27. b2019 (Establish Burger 345/138kV station) \$7,566,527
28. b2017 (OHTCo Rebuild Sporn-Waterford-Muskingum River) \$7,758,486
29. b1818 (Allen Station Expansion) \$423,117
30. b2833 (Reconductor Maddox Creed-East Lima 345kV circuit) \$3,750,412
31. b1661 (765kV circuit breaker Wyoming station) \$256,346
32. b1864.1 (Add 2 345/138kV transformers at Kammer) \$9,887,949
33. b2021 (WVTCO - Add 345/138kV trans. Sporn, Kanawha & Muskingum River stations) \$2,297,496
34. b1948 (New 765/345 interconnection Sporn) \$6,734,704
35. b1962 (Add four 765kV breakers Kammer) \$2,618,626
36. b2017 (WVTCO Rebuild Sporn-Waterford-Muskingum River) \$174,128
37. b2020 (Rebuild Amos-Kanawha River 138 kV corridor) \$18,091,277
38. b2022 (Tristate-Kyger Creek 345kV line at Sporn) \$522,290
39. b1875 (138 kV Bradley to McClung upgrades) \$8,831,537
40. b2230 (Replace 3 765kV reactors Amos-Hanging Rock) \$1,529,200
41. b2423 (Install 300 MVAR shunt reactor Wyoming 765kV station) \$2,498,065
42. b1495 (Add 765/345 kV transf. Baker Station) \$5,840,710
43. b2777 (Reconductor the entire Dequine - Eugene 345 kV circuit #1) \$2,656,999

Attachment 14
Silver Run Formula Rate for January 1, 2023 to December 31, 2023

Revision Notes

Silver Run Electric 2023 Projection (originally published September 30, 2022)

Version 20221130

The following revisions in this version of the 2023 Projection incorporate adjustments to forecasted plant schedules to account for items inadvertently omitted from the originally published version.

- 1** Input change
Attachment 4 - Rate Base, Lines 1-13, Column b (Transmission Gross Plant in Service)
Revisions to monthly schedule to account for certain items inadvertently omitted from originally published version.

- 2** Input change
Attachment 4 - Rate Base, Lines 1-13, Column h (Transmission Accumulated Depreciation)
Revisions to monthly schedule to account for certain items inadvertently omitted from originally published version.

- 3** Formula-calculated values
As a result of revisions to the inputs above, calculated values such as rate base, depreciation expense, and income tax expense result in changes to return and revenue requirement.

For the 12 months ended
2023-12-31

Line No.	(1)	(2) <u>Source</u>	(3)	(4)	(5) <u>Allocated Amount</u>
1	GROSS REVENUE REQUIREMENT, without incentives	(Page 3, Line 49)			\$ 25,752,465
	REVENUE CREDITS	(Note A)	<u>Total</u>	<u>Allocator (W)</u>	
2	Account No. 454	(Page 4, Line 20)	-	TP 1.0000	-
3	Account No. 456.1	(Page 4, Line 21)	259,910	TP 1	259,910
4	Revenues from Grandfathered Interzonal Transactions	(Note B)	-	TP 1	-
5	Revenues from service provided by the ISO at a discount		-	TP 1	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)	259,910		259,910
7	Prior Period Adjustments	Attachment 11, Line 18, Col. B	-	DA 1.0000	-
8	True-up Adjustment with Interest	Attachment 3, Line 9, Col. J	368,762	DA 1.0000	368,762
9	NET ANNUAL TRANSMISSION REVENUE REQUIREMENT	(Line 1 less Line 6 plus Lines 7 and 8)			<u>\$ 25,861,317</u>
<u>Rate Calculations</u>					
A.	<u>PJM Regional Service</u>				
10	Schedule 12 ATRR Without Incentives	Attachment 1, Line 2, Col. 16 less Col. 12	25,304,884		
11	FERC Approved Incentives on Schedule 12 projects	Attachment 1, Line 2, Col. 12	556,433		
12	Schedule 12 Revenue Requirement	(Line 10 + Line 11)	25,861,317		

Line No.	(1) RATE BASE: (Note R)	(2) Source	(3) Company Total	(4) Allocator (W)	(5) Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE	Note C			
1	Production	205.46.g for end of year, records for other months	-	N/A	-
2	Transmission	Attachment 4, Line 14, Col. (b)	159,803,708	TP	159,803,708
3	Distribution	207.75.g for end of year, records for other months	-	N/A	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	1,484,704	WS	1,484,704
5	TOTAL GROSS PLANT	(Sum of Lines 1 through 4)	161,288,411	GP=	161,288,411
	ACCUMULATED DEPRECIATION	Note C			
7	Production	219.20-24.c for end of year, records for other months	-	N/A	-
8	Transmission	Attachment 4, Line 14, Col. (h)	10,232,945	TP	10,232,945
9	Distribution	219.26.c for end of year, records for other months	-	N/A	-
10	General & Intangible	Attachment 4, Line 14, Col. (i)	365,726	WS	365,726
11	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 10)	10,598,671		10,598,671
12	NET PLANT IN SERVICE				
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	149,570,763		149,570,763
15	Distribution	(Line 3 - Line 9)	-		-
16	General & Intangible	(Line 4 - Line 10)	1,118,978		1,118,978
17	TOTAL NET PLANT	(Sum of Lines 13 through 16)	150,689,740	NP=	150,689,740
18	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative)	Note D	-	N/A	-
20	Account No. 282 (enter negative)	Note D	(8,320,031)	NP	(8,320,031)
21	Account No. 283 (enter negative)	Note D	(13,200)	NP	(13,200)
22	Account No. 190	Note D	447,594	NP	447,594
22a	Deficient or (Excess) Accumulated Deferred Income Taxes	Attachment 13, Line 7 (Note Y)	-	NP	-
23	Account No. 255 (enter negative)	Note X	-	NP	-
24	Unfunded Reserves (enter negative)	Attachment 4, Line 43, Col. (h)	-	DA	-
25	CWIP	Attachment 4, Line 14, Col. (d)	-	DA	-
26	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note E)	1,080,437	DA	1,080,437
27	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note F)	-	DA	-
28	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 27)	(6,805,199)		(6,805,199)
29	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note G)	-	TP	-
30	WORKING CAPITAL	Note H			
31	Cash Working Capital	1/8*(Page 3, Line 17 minus Page 3, Line 14)	863,779		863,779
32	Materials & Supplies	Attachment 4, Line 14, Col. (f)	1,109,755	TP	1,109,755
33	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	605,086	GP	605,086
34	TOTAL WORKING CAPITAL	(Sum of Lines 31 through 33)	2,578,620		2,578,620
35	RATE BASE	(Sum of Lines 17, 28, 29, and 34)	146,463,161		146,463,161

Rate Formula Template - Attachment H-27A
Utilizing FERC Form 1 Data
Silver Run Electric, LLC

For the 12 months ended
2023-12-31

Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator (W)		(5) Transmission (Col 3 times Col 4)
	O&M					
1	Transmission	321.112.b	5,215,868	TP	1.0000	5,215,868
2	Less Account 566 (Misc Trans Expense)	321.97.b	716,043	TP	1.0000	716,043
3	Less Account 565	321.96.b	-	TP	1.0000	-
4	A&G	323.197.b	2,311,753	WS	1.0000	2,311,753
5	Less FERC Annual Fees	351.h (Note I)	-	WS	1.0000	-
6	Less EPRI and EEI Dues	Note J	-	WS	1.0000	-
7	Less Reg. Commission Expense Account 928	Note J	23,540	WS	1.0000	23,540
8	Less: Non-safety Advertising account 930.1	Note J	-	WS	1.0000	-
9						
10	Plus Transmission Related Reg. Comm. Exp.	Note K	23,540	TP	1.0000	23,540
11						
12	Plus Transmission Lease Payments in Acct 565	Note V	-	DA	1.0000	-
13	Account 566					
14	Amortization of Regulatory Asset	Note E	617,393	DA	1.0000	617,393
15	Misc. Transmission Expense (less amort. of regulatory asset)	321.97.b less line 14	98,650	TP	1.0000	98,650
16	Total Account 566	(Sum of Lines 14 through 15)" Ties to 321.97b	716,043			716,043
17	TOTAL O&M	(Sum of Lines 1, 4, 10, 12, and 16 less Sum of Lines 2, 3, and 5 through 8)	7,527,621			7,527,621
18	DEPRECIATION EXPENSE	Note C				
19	Transmission	336.7.b&d	3,444,916	TP	1.0000	3,444,916
20	General & Intangible	336.10.b&d, 336.1.b&d	146,391	WS	1.0000	146,391
21	Amortization of Abandoned Plant	Note F	-	DA	1.0000	-
22	TOTAL DEPRECIATION	(Sum of Lines 19 through 21)	3,591,306			3,591,306
23	TAXES OTHER THAN INCOME TAXES (Note M)					
24	LABOR RELATED					
25	Payroll	263.i	148,609	WS	1.0000	148,609
26	Highway and vehicle	263.i	-	WS	1.0000	-
27	PLANT RELATED					
28	Property	263.i	948,760	GP	1.0000	948,760
29	Gross Receipts	263.i	-	N/A	-	-
30	Other	263.i	-	GP	1.0000	-
31	Payments in lieu of taxes	263.i	-	GP	1.0000	-
32	TOTAL OTHER TAXES	(Sum of Lines 25 through 31)	1,097,369			1,097,369
33	INCOME TAXES	Note N				
34	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$		27.94%			
35	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		31.13%			
36	WCLTD = Page 4, Line 15, R = Page 4, Line 18, FIT & SIT & P = Note N					
37						
38	$1 / (1 - T) =$ (from line 34)		1.3878			
39	Amortization of Investment Tax Credit (enter negative)	266.8.f (Note X)	-			
40	Deficient or (Excess) Deferred Income Taxes	Attachment 13, Line 12(d) (Note Y)	-			
41	Tax Effect of Permanent Differences and Depreciation of AFUDC-equity	Note O	54,953			
42	Income Tax Calculation	(Line 35 times Line 48)	3,063,157	N/A	-	3,063,157
43	ITC Amortization Tax adjustment	Note X	-	NP	1.0000	-
44	Deficient or (Excess) Deferred Income Tax Adjustment	Attachment 13, Line 12(f) (Note Y)	-	NP	1.0000	-
45	Permanent Differences Tax Adjustment	Note O	76,264	NP	1.0000	76,264
46	Total Income Taxes	(Sum of Lines 42 through 45)	3,139,422			3,139,422
47	RETURN					
48	Rate Base times Return	(Page 2, Line 35 times Page 4, Line 18)	9,840,315	N/A	-	9,840,315
48a	Rev Requirement before Incentive Return	(Sum of Lines 17, 22, 32, 46, and 48)	25,196,032	N/A	-	25,196,032
48b	Incentive Return, Income Tax, and Concessions	(Attachment 1, Page 3, Col 12, Line 6)	556,433	DA	1.0000	556,433
49	GROSS REVENUE REQUIREMENT	(Sum of Lines 17, 22, 32, 46, 48, and 48b)	25,752,465			25,752,465

Line No.	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Col. 3)			159,803,708
2	Less Transmission plant excluded from ISO rates	(Note P)			-
3	Less Transmission plant included in OATT Ancillary Service rates	(Note S)			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 and 3)			159,803,708
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1) (If line 1 is zero, enter 1)		TP =	1.00
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
7	Production	354.20.b	-	-	-
8	Transmission	354.21.b	-	1.0000	-
9	Distribution	354.23.b	-	-	-
10	Other	354.24,25,26.b	-	-	-
					W&S Allocator (\$ / Allocation)
11	Total (W&S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	-	-	= 1.0000 = WS
12	RETURN (R)				
13					
14			\$	%	Cost
15	Long Term Debt	Attachment 5, (Notes Q & R)	65,657,692	45.25%	2.93%
16	Preferred Stock (112.3.c)	Attachment 5, (Notes Q & R)	-	0.00%	0.00%
17	Common Stock	Attachment 5, (Notes Q, R, and T)	79,442,172	54.75%	9.85%
18	Total	(Sum of Lines 15 through 17)	145,099,865		6.72% = R
19	REVENUE CREDITS				
					\$
20	ACCOUNT 454 (RENT FROM ELECTRICPROPERTY)	Attachment 12, Line 8, Col. C (Note U)			-
21	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	Attachment 12, Line 18, Col. C (Note A)			259,910

Utilizing FERC Form 1 Data
Silver Run Electric, LLC

For the 12 months ended
2023-12-31

General Note: References to pages in this formula rate template are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes

- A The revenues credited on page 1, lines 2-6, shall include only the amounts received by SRE for service rendered using facilities for which recovery is provided under this tariff. They do not include revenues associated with FERC annual charges, gross receipts taxes, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- B Company will not have any grandfathered agreements. Therefore, this line shall remain zero.
- C Plant In Service, Accumulated Depreciation, and Depreciation Expenses shall exclude Asset Retirement Obligation amounts.
- D The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in rate base based on Company accounting records. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to asset retirement obligations and certain tax-related regulatory assets or liabilities) do not affect rate base. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6). The remaining ADIT activity is averaged. Work papers supporting the ADIT calculations will be posted with each projected net revenue requirement and/or Annual True-Up and included in the annual Informational Filing submitted to the Commission. Account 281 is not allocated to Transmission.
- E Recovery of Regulatory Asset permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge will be applied to the Regulatory Asset prior to the rate year when costs are first recovered. This carrying charge shall not result in a higher amount of interest than is allowed for construction expenditures that accrue an AFUDC, and interest will be compounded no more than on a semi-annual basis.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- G Identified in FERC Form 1, or Company records if not so indicated on the FERC Form 1, as being transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 17, column 5 minus amortization of Regulatory Asset at page 3, line 14, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on page 111, line 57 in the Form 1.
- I The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff. To the extent the charges are separately identified on the FERC Form 1, page 350, column 1, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified in the FERC Form 1, page 350 will be obtained from Company books and records.
- J Page 3, Line 6 - Subtract all EPRI and EEI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses in account 928 itemized at 351.h, and non-safety related advertising included in Account 930.1. Any lobbying expenses incurred by SRE shall be booked to Account 426.4 in accordance with the Uniform System of Accounts and, as a result, are not recoverable under the Formula Rate.
- K Page 3, Line 8-Add back Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- M Includes only FICA, unemployment, highway, property, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Enter the line number on page 262-63 upon which each item is identified. To the extent individual types of taxes are separately identified on the FERC Form 1, page 262, column a, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified in the FERC Form 1, page 262-63 will be obtained from Company books and records.
- N The currently effective income tax rate (T), where FIT is the federal income tax rate, SIT is the state income tax rate, and p is the percentage of federal income tax deductible for state income taxes. If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was computed.
- | | | | |
|------------------|-------|-------|---|
| Inputs Required: | FIT = | 21.0% | (Federal Income Tax Rate) |
| | SIT = | 8.79% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.0% | (percent of federal income tax deductible for state purposes) |
- O Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking purposes and the amounts recognized for income tax purposes, including the effects of regulatory depreciation of plant basis attributable to Allowance for Other Funds Used During Construction (AFUDC-equity). The tax adjustment related to these items is computed by multiplying the tax effect of each item by the applicable tax gross-up factor and will be supported by a work paper.
- P Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Q The cost of debt will be determined based on the financing in place during each stage of project development. Before debt is obtained, a proxy interest rate which will be supported in the original Section 205 filing will be used. This rate is provided on Attachment 8 line 36. If construction debt (wherein principal is drawn down over time) is issued, the rate plus an amortization of fees projected to be incurred on the construction debt during the rate year will be the cost of debt. This construction debt rate (inclusive of fees) will be reset and true-up every year using the method on Attachment 9 for multi-year construction projects. Once non-construction debt is obtained, the actual interest rate and fees on the debt in place at the end of the year such non-construction debt is obtained will become the cost of debt. In the first full year after non-construction debt is obtained, the cost of debt will be the actual cost of debt determined using the method on Attachment 5.
- A hypothetical capital structure of 50% Equity and 50% debt will be used until the first transmission asset is placed in service, or until otherwise authorized by the Commission.
- R Calculate rate base using 13 month average balance, except ADIT. The calculation of ADIT is covered in Note D.
- S Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- T The cost of common stock includes both SRE's base return on equity ("ROE") and the 50 basis point ROE adder for RTO participation granted to SRE in 155 FERC ¶ 61,097 at P 94 (2016). Pursuant to the Settlement Agreement in FERC Docket No. ER16-453, SRE's base ROE shall be 9.85% and the equity portion of its capital structure shall not exceed 54.75% ("Equity Cap"). With respect to SRE's capital structure, per the Commission's order in 155 FERC ¶ 61,097 at PP 50-52, SRE will use a hypothetical capital structure of 50 percent debt and 50 percent equity for the period prior to the date on which PJM assumes operational control of the Artificial Island Project facilities ("In-Service Date") and will use its actual capital structure thereafter, subject to the Equity Cap. Both SRE's base ROE and the Equity Cap shall be subject to a moratorium that will last until the date that is three years after the In-Service Date. During the moratorium period, no Party to the Settlement Agreement shall be permitted to file unilaterally to modify the base ROE or Equity Cap under FPA Sections 205 or 206, as the case may be, and nor may any Party support such a request by another entity. After the expiration of the moratorium period, SRE's base ROE and Equity Cap shall remain in effect until SRE makes a filing under FPA Section 205 to change said value and the revised base ROE or Equity Cap becomes effective by operation of law or by a Commission order, or until a complaint filed pursuant to FPA Section 206 or action taken pursuant to FPA Section 206 by the Commission acting sua sponte results in a Commission order directing a change to the base ROE or Equity Cap.
- U Includes only income related to transmission facilities, such as pole attachments, rentals and special use from general ledger.
- V Add back any lease expense of transmission assets used to provide service under this tariff included in account 565. Amount to be obtained from company books and records.
- W DA = Direct Assignment; GP = Gross Plant Allocator (page 2, line 5); N/A = Not Applicable; NP = Net Plant Allocator (page 2, line 17); TP = Transmission Plant Allocator (page 4, line 5); WS = Wage and Salary Allocator (page 4, line 11).
- X Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the recapture of the credit. The revenue requirement impact of any ITC will be supported by a work paper.
- Y Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in Company's books of account, resulting in excess or deficient accumulated deferred income tax assets and liabilities. Excess or deficient ADIT attributable to timing differences between the amounts of expenses or revenues recognized for income tax purposes and amounts of expenses or revenues recognized for ratemaking purposes as well as subsequent recoverable or refundable amortization of such amounts will be based upon Company records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. The Deficient or (Excess) Deferred Income Tax Adjustment (page 3, line 44) is computed by multiplying each component of deficient or (excess) deferred income taxes by the applicable tax gross-up factor. For each re-measurement of ADIT, the amounts entered as the Deficient or (Excess) Accumulated Deferred Income Taxes component of ADJUSTMENTS TO RATE BASE (page 2, line 22a) or as the Deficient or (Excess) Deferred Income Tax Adjustment component of INCOME TAXES (page 3, line 44) will be supported by Attachment 13 (Deficient or Excess Accumulated Deferred Income Taxes) providing the balance for each taxing jurisdiction at the beginning and end of the year, amortization for the year, calculation of the gross-up to the revenue requirement level and any other information required to support compliance with any applicable normalization requirements.

Attachment 1
Project Revenue Requirement Worksheet
Silver Run Electric, LLC

To be completed in conjunction with Attachment H-27A.

<u>Line No.</u>	(1)	(2) <u>Attachment H-27A, Page, Line, Col.</u>	(3) <u>Transmission</u>	(4) <u>Allocator</u>
1	Gross Transmission Plant plus CWIP	Attach H-27A, p 2, line 2, col 5 plus line 25, col 5 (Note A)	159,803,708	
2	Net Transmission Plant plus CWIP and Abandoned Plant	Attach H-27A, p 2, line 14, col 5 plus line 25 & 27, col 5 (Note B)	149,570,763	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach H-27A, p 3, line 17, col 5	7,527,621	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col 3)	4.71%	4.71%
GENERAL AND INTANGIBLE (G&I) DEPRECIATION EXPENSE				
5	Total G&I Depreciation Expense	Attach H-27A, p 3, line 20, col 5 (Note C)	146,391	
6	Annual Allocation Factor for G,I & C Depreciation Expense	(line 5 divided by line 1, col 3)	0.09%	0.09%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach H-27A, p 3, line 32, col 5	1,097,369	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col 3)	0.69%	0.69%
9	Less Revenue Credits	Attach H-27A, p 1, line 6 col 5	(259,910)	
10	Annual Allocation Factor for Revenue Credits	(line 9 divided by line 1, col 3)	-0.16%	-0.16%
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		5.33%
INCOME TAXES				
12	Total Income Taxes	Attach H-27A, p 3, line 46, col 5	3,139,422	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2, col 3)	2.10%	2.10%
RETURN				
14	Return on Rate Base	Attach H-27A, p 3, line 48, col 5	9,840,315	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2, col 3)	6.58%	6.58%
16	Annual Allocation Factor for Return	Sum of lines 13 and 15		8.68%

Attachment 1
Project Revenue Requirement Worksheet
Silver Run Electric, LLC

This worksheet is used to compute project specific revenue requirements for any projects for which such calculation is required by PJM. Other projects which comprise the remaining revenue requirement on Attachment H-27A will not be entered on this schedule.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Project Name	PJM Category	RTEP Project Number Or Other Identifier	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge
				(Note D)	(Page 1, line 11)	(Col. 3 * Col. 4)	(Note E)	(Page 1, line 16)	(Col. 6 * Col. 7)
1a	Artificial Island	Schedule 12	b2633.1, b2633.2	159,803,708	5.33%	8,511,470	\$ 149,570,763	8.68%	12,979,736
1b	Project B		BBBB	-	5.33%	-	\$ -	8.68%	-
2	Total Schedule 12			159,803,708		8,511,470	\$ 149,570,763		12,979,736
3a	Project C		CCCC	-	5.33%	-	\$ -	8.68%	-
3b	Project D		DDDD	-	5.33%	-	\$ -	8.68%	-
4	Total Zonal			-		-	\$ -		-
5	Other			-	5.33%	-	\$ -	8.68%	-
6	Annual Totals			159,803,708		8,511,470	149,570,763		12,979,736

Attachment 1
Project Revenue Requirement Worksheet
Silver Run Electric, LLC

Line No.	(9) Project Depreciation/Amortization Expense (Note F)	(10) Annual Revenue Requirement (Sum Col. 5 + Col. 9 + (Column 6 * Line 16))	(11) Incentive Return in Basis Points (Note G)	(12) Incentive Return (Col. 11/100)*Col. 6*Att 2 Line 28) (Note G)	(12a) Ceiling Rate (Sum Col. 10 & 12)	(13) Competitive Concession (Note H)	(14) Total Annual Revenue Requirement (Sum Col. 10 & 12 Less Col. 13)	(15) True-Up Adjustment (Note I)	(16) Net Revenue Requirement (Sum Col. 14 & 15)
1a	3,444,916	24,936,122	50	556,433	25,492,555	-	25,492,555	368,762	25,861,317
1b	-	-	-	-	-	-	-	-	-
2	3,444,916	24,936,122		556,433	25,492,555	-	25,492,555	368,762	25,861,317
3a	-	-	-	-	-	-	-	-	-
3b	-	-	-	-	-	-	-	-	-
4	-	-		-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-
6	3,444,916	24,936,122		556,433	25,492,555	-	25,492,555	368,762	25,861,317

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-27A inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order.
- B Net Plant is that identified on page 2 line 14 of Attachment H-27A inclusive of any CWIP or unamortized Abandoned Plant included in rate base when authorized by FERC order less any prefunded
- C General and Intangible Depreciation and Amortization Expense includes all expense not directly associated with a project, which is entered on page 3 , column 9.
- D Project Gross Plant is the total capital investment including CWIP for the project calculated from Company books and records 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.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation plus CWIP in rate base if applicable and Unamortized Abandoned Plant.
- F Project Depreciation Expense is the actual value booked for the project (excluding General and Intangible depreciation) at Attachment H-27A, page 3, line 19, plus amortization of Abandoned Plant at Attachment H-27A, page 3, line 21.
- G Requires approval by FERC of incentive return applicable to the specified project(s). Per the Commission's order in 158 FERC ¶ 61,060 at PP 32-35, SRE shall not recover a 50 basis point ROE incentive for the risks and challenges associated with the Artificial Island Project facilities, PJM Upgrade Projects b2633.1 and b2633.2.
- H The Competitive 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.
- I True-Up Adjustment is calculated on the Project True-up Schedule for the relevant true-up year.
- J For each project listed on this Attachment 1 that is a Required Transmission Enhancement, the net revenue requirement shown in Column (16) is: (i) the annual transmission revenue requirement for purposes of determining the PJM OATT Schedule 12 Transmission Enhancement Charges associated with that Required Transmission Enhancement, and (ii) the Annual Revenue Requirement for purposes of Schedule 12, Appendix A for that Required Transmission Enhancement.

Attachment 2
Incentive Return
Silver Run Electric, LLC

Line						
1	Rate Base	Attachment H-27A, Page 2, Line 35, Col.5				146,463,161
2	100 Basis Point Incentive Return					
						\$
						Cost
						Weighted
3	Long Term Debt (Notes Q & R from Attachment H-27A)		\$ 65,657,692	45.25%	2.93%	1.33%
4	Preferred Stock (Notes Q & R from Attachment H-27A)		-	0.00%	0.00%	0.00%
	Common Stock (Notes Q, R, & T from Attachment H-27A)	Cost = Attachment H-27A, Page 4, Line 17, plus 100 bp	79,442,172	54.75%	10.85%	5.94%
5						
6	Total (sum lines 3-5)		145,099,865			7.27%
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)					10,642,200
8	INCOME TAXES					
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.94%			
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		31.71%			
11	WCLTD	Line 3	1.33%			
12	FIT, SIT & p are as given in Attachment H-27A footnote N.					
13	$1 / (1 - T)$	Line 9	1.3878			
14	Reserved	Attachment H-27A, Page 3, Line 39	-			
15	Reserved	Attachment H-27A, Page 3, Line 40	-			
16	Reserved	Attachment H-27A, Page 3, Line 41	54,953			
17	Income Tax Calculation	Line 7 times Line 10				3,374,137.88
18	ITC Amortization Tax Adjustment	Attachment H-27A, Page 3, Line 43	-		NP	1.00
19	Deficient or (Excess) Deferred Income Tax Adjustment	Attachment H-27A, Page 3, Line 44	-		NP	1.00
20	Permanent Differences Tax Adjustment	Attachment H-27A, Page 3, Line 45	76,264		NP	1.00
21	Total Income Taxes	Sum of Lines 17 through 20				3,450,402
22	Return and Income Taxes with 100 basis point increase in ROE					3,450,402
23	Return	(Attachment H-27A, page 3, line 48, col 5)				9,840,315
24	Income Tax	(Attachment H-27A, page 3, line 46, col 5)				3,139,422
25	Return and Income Taxes without 100 basis point increase in ROE	Sum of Lines 23 and 24				12,979,736
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	Line 22 less Line 25				1,112,866
27	Net Transmission Plant	Attachment H-27A, page 2, line 14, col 5				149,570,763
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	Line 26 divided by Line 27				0.74%

- Notes
- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE actual incentive must be approved by the Commission. For example, if the Commission were to grant a 150 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.5 on Attachment 1 column 12. Per the Commission's order in 158 FERC ¶ 61,060 at PP 32-35, SRE shall not recover a 50 basis point ROE incentive for the risks and challenges associated with the Artificial Island Project facilities, PJM Upgrade Projects b2633.1 and b2633.2.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-27A that are not the result of a timing difference.

Attachment 3
Formula Rate True-Up
Silver Run Electric, LLC

This Attachment 3 is used to calculate the annual formula rate true-up. Any projects for which the RTO requires a true-up on an individual project basis, as shown on Attachment 1, will be computed separately. The remainder of the revenue requirement will also be trueed up. The utility will individually enter the projected true-up year revenue requirements in Column C. A percentage of total will be calculated in Column D. Actual revenue received during the true-up year is entered into Column E, line 2 and allocated using the Column D percentage. The utility will prepare this formula rate template with the actual inputs for the true-up year, with the resulting revenue requirement for each line being separately entered in Column F. In Col. G, Col. F is subtracted from Col. E to calculate the true-up adjustment. Interest on the true-up is computed in Column H. Any adjustments to prior period true-ups are entered in Col. I. Col. J computes the total true-up as the sum of Col. G, H and I.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

Line	True-Up Year		Projected True-Up Year Revenue Requirement Calculation		True-Up Year Revenue Received ¹	Actual True-Up Year Revenue Req.	Annual True-Up Calculation				
1	2021				23,622,243						
2	A	B	C	D	E	F	G	H	I	J	
	Project Name	PJM Category	Project # Or Other Identifier	Net Revenue Requirement ²	% of Total Revenue Requirement	Allocation of Revenue Received (E, Line 2) x (D)	True-Up Net Revenue Requirement ³	Net Under/(Over) Collection (F)-(E)	True-Up Interest Income (Expense) ⁴ (D) x (H, line 10)	Prior Period Adjustment with Interest ⁵	Total True-Up (G) + (H) + (I)
3	Remaining Attachment H-27A	-		-	-	-	-	-	-	-	-
4a	Artificial Island	Schedule 12	b2633.1, b2633.2	23,622,243	1.00000	23,622,243	23,967,118	344,875	23,888	-	368,762
4b	Project B	-	BBBB	-	-	-	-	-	-	-	-
5	Total Schedule 12			23,622,243		23,622,243		344,875	23,888	-	368,762
6a	Project C	-	CCCC	-	-	-	-	-	-	-	-
6b	Project D	-	DDDD	-	-	-	-	-	-	-	-
7	Total Zonal			-	-	-	-	-	-	-	-
8	Other	-		-	-	-	-	-	-	-	-
9	Total Annual Revenue Requirements			23,622,243	100.0%	23,622,243	-	344,875	23,888	-	368,762
10									Total Interest on True-Up - Attachment 6	23,888	

Prior Period Adjustment

	A	B
	Prior Period Adjustment (Note 5)	Source
11	Description of Adjustment	Attachment 11
		Adjustment Amount
		-

Notes

- 1) The revenue received 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.
- 2) From the Attachment 1, lines 1a through 6, col. 16 from the template in which the true-up year revenue requirement was initially projected.
- 3) From True-Up revenue requirement template Attachment 1, lines 1a through 6, col. 14.
- 4) Interest due on the true up is calculated for the 24 month period from the start of the true-up year until the end of the year following the true-up year when the true up will be included in rates. Total True up Interest calculate on Attachment 6 and allocated to projects based on the percentage in Column D.
- 5) Corrections to true-ups for previous rate years including interest will be computed on Attachment 11 and entered on the appropriate line 3-8 above.

Attachment 4
Rate Base Worksheet
Silver Run Electric, LLC

Line No	Month (a)	Gross Plant in Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission (b)	General & Intangible (c)	CWIP in Rate Base (d)	Held for Future Use (e)	Materials & Supplies (f)	Prepayments (g)	Transmission (h)	General & Intangible (i)
	(Note A)	207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	Note B - page 2, column C	214.47.d for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	December 2022	156,726,784	1,484,703.60	-	-	840,524	692,613	8,526,304	292,530.65
2	January 2023	156,726,784	1,484,703.60	-	-	840,524	639,106	8,806,526	304,729.86
3	February 2023	156,726,784	1,484,703.60	-	-	840,524	510,392	9,086,749	316,929.07
4	March 2023	156,726,784	1,484,703.60	-	-	1,190,524	432,538	9,366,971	329,128.28
5	April 2023	156,726,784	1,484,703.60	-	-	1,190,524	545,391	9,647,193	341,327.49
6	May 2023	161,726,784	1,484,703.60	-	-	1,190,524	417,221	9,927,415	353,526.70
7	June 2023	161,726,784	1,484,703.60	-	-	1,190,524	389,356	10,219,387	365,725.91
8	July 2023	161,726,784	1,484,703.60	-	-	1,190,524	369,059	10,511,359	377,925.12
9	August 2023	161,726,784	1,484,703.60	-	-	1,190,524	966,647	10,803,331	390,124.33
10	September 2023	161,726,784	1,484,703.60	-	-	1,190,524	838,114	11,095,304	402,323.53
11	October 2023	161,726,784	1,484,704	-	-	1,190,524	760,203	11,387,276	414,522.74
12	November 2023	161,726,784	1,484,704	-	-	1,190,524	654,140	11,679,248	426,721.95
13	December 2023	161,726,784	1,484,704	-	-	1,190,524	651,344	11,971,220	438,921.16
14	Average of the 13 Monthly Balances	159,803,708	1,484,704	-	-	1,109,755	605,086	10,232,945	365,726

Adjustments to Rate Base

Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)
	Note C	Note D
15 December 2022	1,389,134	-
16 January 2023	1,337,684	-
17 February 2023	1,286,235	-
18 March 2023	1,234,785	-
19 April 2023	1,183,336	-
20 May 2023	1,131,887	-
21 June 2023	1,080,437	-
22 July 2023	1,028,988	-
23 August 2023	977,538	-
24 September 2023	926,089	-
25 October 2023	874,640	-
26 November 2023	823,190	-
27 December 2023	771,741	-
28 Average of the 13 Monthly Balances	1,080,437	-

Attachment 4
 Rate Base Worksheet
 Silver Run Electric, LLC

Reconciliation of CWIP in Rate Base to FERC Form 1 - Note B

		Total CWIP (a)	Less: CWIP and AFUDC Excluded from Rate Base (b)	CWIP allowed in Rate Base (c) = (a) - (b)
	216.b for end of year, records for other months		Company records	
29	December 2020	-	-	-
30	January 2021	-	-	-
31	February 2021	-	-	-
32	March 2021	-	-	-
33	April 2021	-	-	-
34	May 2021	-	-	-
35	June 2021	-	-	-
36	July 2021	-	-	-
37	August 2021	-	-	-
38	September 2021	-	-	-
39	October 2021	-	-	-
40	November 2021	-	-	-
41	December 2021	-	-	-
Average of the 13 Monthly Balances		-	-	-

Unfunded Reserves (Notes A and F and G)

	(a)	(b)	(b.i)	(b.ii)	(c)	(d)	(e)	(f)	(g)	(h)
List of all reserves		FERC balance sheet account where reserves are recorded	FERC income statement account where expenses are recorded	Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers less the percent associated with an offsetting liability on the balance sheet (Note H)	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g	
42a	Reserve 1	-	-	-	-	-	-	-	-	
42b	Reserve 2	-	-	-	-	-	-	-	-	
43	Total	-	-	-	-	-	-	-	-	

- Notes:
- A Calculate using 13 month average balance.
 - B Recovery of CWIP in rate base must be approved by FERC. Lines 29-41 of page 2 provide a reconciliation of the Company's total CWIP to the CWIP allowed in rate base. The annual report filed pursuant to the Protocols
 - C Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission.
 - D Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
 - E Reserved.
 - F The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account (see Note H)). Each unfunded reserve will be included on lines 42 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by creating an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
 - G Not all unfunded reserves are created only from contributions from customers. Many are created by creating an offsetting liability in whole or in part. Column (f) ensures only the portion of the unfunded reserve contributed by the customer (and not created by an offsetting liability) is a reduction to rate base.
 - H The inputs in Column (f) are the percentage of the unfunded reserve that was created by an offsetting liability. The percentage shown in Column (f) is then equal to the percentage that customers have contributed to the
 - I Balance of Account 255 will be reduced by prior flow throughs and excluded if the utility chooses to utilize amortization of tax credits against taxable income.

Attachment 5
Return on Rate Base Worksheet
Silver Run Electric, LLC

RETURN ON RATE BASE (R)

		\$
1	Long Term Interest (117, sum of 62.c through 67.c) (Note D)	1,923,666
2	Preferred Dividends (118.29c) (positive number)	-
3	Proprietary Capital (Line 25 (c))	79,442,172
4	Less Preferred Stock (Line 9)	-
5	Less Account 216.1 Undistributed Subsidiary Earnings (Line 25 (d))	-
6	Less Account 219 Accum. Other Comprehensive Income (Line 25 (e))	-
7	Common Stock (Sum of Lines 3 through 6)	79,442,172

		\$	%	Cost	Weighted	
8	Long Term Debt	65,657,692	45.25%	2.93%	1.33%	=WCLTD
9	Preferred Stock	-	0.00%	0.00%	0.00%	
10	Common Stock	79,442,172	54.75%	9.85%	5.39%	
11	Total (Sum of Lines 8 through 10)	145,099,865			6.72%	=R

		(a)	(b)	(c)	(d)	(e)
Monthly Balances for Capital Structure		Long Term Debt (112.24.c)	Preferred Stock (112.3.c)	Proprietary Capital (112.16.c)	Undistributed Sub Earnings 216.1 (112.12.c)	Accum Other Comp. Income 219 (112.15.c)
12	December 2022	66,350,000	-	81,640,669	-	-
13	January 2023	66,350,000	-	82,287,193	-	-
14	February 2023	66,350,000	-	82,933,717	-	-
15	March 2023	66,350,000	-	79,988,908	-	-
16	April 2023	66,350,000	-	80,635,432	-	-
17	May 2023	66,350,000	-	81,281,956	-	-
18	June 2023	65,225,000	-	78,337,147	-	-
19	July 2023	65,225,000	-	78,983,671	-	-
20	August 2023	65,225,000	-	79,630,195	-	-
21	September 2023	65,225,000	-	76,685,385	-	-
22	October 2023	65,225,000	-	77,331,909	-	-
23	November 2023	65,225,000	-	77,978,433	-	-
24	December 2023	64,100,000	-	75,033,624	-	-
25	13-Month Average	65,657,692	-	79,442,172	-	-

Notes

- A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 1 by the Long Term Debt balance on line 8.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c , 12.c, and 15.c
- D Long-term interest will exclude any short-term interest included in FERC Account 430, Interest on Debt to Associated Companies

Attachment 6
Interest on True-Up
Silver Run Electric, LLC

Line	2021		2021		Over (Under) Recovery
	Projected Revenue Requirement (Note A)		Actual Net Revenue Requirement (Note B)		
1	\$ 23,622,243	Less	\$ 23,967,118	Equals	\$ (344,875)

Note A - Projected ATRR for the true-up year from Page 1, Line 1 of Projection Attachment H-27A minus Line 6 of Projection Attachment H-27A.
Note B - Actual Net ATRR for the true-up year from Page 1, Line 9 of True-Up Attachment H-27A.

	Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 6a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2			0.271%				
An over or under collection will be recovered pro rata over year collected, held for one year and returned pro rata over next year							
<u>Calculation of Interest</u>					Monthly		
3	January	2021	(28,740)	0.271%	12	934	29,674
4	February	2021	(28,740)	0.271%	11	856	29,596
5	March	2021	(28,740)	0.271%	10	778	29,518
6	April	2021	(28,740)	0.271%	9	701	29,440
7	May	2021	(28,740)	0.271%	8	623	29,362
8	June	2021	(28,740)	0.271%	7	545	29,284
9	July	2021	(28,740)	0.271%	6	467	29,207
10	August	2021	(28,740)	0.271%	5	389	29,129
11	September	2021	(28,740)	0.271%	4	311	29,051
12	October	2021	(28,740)	0.271%	3	234	28,973
13	November	2021	(28,740)	0.271%	2	156	28,895
14	December	2021	(28,740)	0.271%	1	78	28,817
15						6,071	350,946
						Annual	
16	January through December	2022	350,946	0.271%	12	11,406	362,352
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly		
17	January	2023	(362,352)	0.271%		981	332,603
18	February	2023	(332,603)	0.271%		901	302,774
19	March	2023	(302,774)	0.271%		820	272,863
20	April	2023	(272,863)	0.271%		739	242,872
21	May	2023	(242,872)	0.271%		658	212,800
22	June	2023	(212,800)	0.271%		576	182,646
23	July	2023	(182,646)	0.271%		495	152,410
24	August	2023	(152,410)	0.271%		413	122,093
25	September	2023	(122,093)	0.271%		331	91,693
26	October	2023	(91,693)	0.271%		248	61,212
27	November	2023	(61,212)	0.271%		166	30,647
28	December	2023	(30,647)	0.271%		83	(0)
29						6,411	
30	Total Amount of True-Up Adjustment						368,762
31	Less Over (Under) Recovery						(344,875)
32	Total Interest						23,888

Attachment 6a
True-Up Interest Rate Calculator
Silver Run Electric, LLC

This Attachment is used to compute the interest rate to be applied to each year's revenue requirement true-up.

Applicable FERC Interest Rate (Note A):		
1	2021 January	3.25%
2	2021 February	3.25%
3	2021 March	3.25%
4	2021 April	3.25%
5	2021 May	3.25%
6	2021 June	3.25%
7	2021 July	3.25%
8	2021 August	3.25%
9	2021 September	3.25%
10	2021 October	3.25%
11	2021 November	3.25%
12	2021 December	3.25%
13	2022 January	3.25%
14	2022 February	3.25%
15	2022 March	3.25%
16	2022 April	3.25%
17	2022 May	3.25%
18	Average Rate	3.25%
19	Monthly Average Rate	0.27%

Note A - Lines 1-17 are the FERC interest rates under section 35.19a of the regulations for the period shown. Line 18 is the average of lines 1-17.

Attachment 7
 Weighted Average Federal and State Income Tax Rates
 Silver Run Electric, LLC

Line	Description	Source	Subchapter C Corporations	Individuals	Mutual Funds	Pensions, IRAs Keogh Plans	UBTI Entities	Non-Taxpaying Entities	Weighted Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Weighted Marginal Federal Income Tax Rate	Note A	21.00%	0.00%	0.00%	0.00%	21.00%	0.00%	
2	Allocated Income Percentage	Note B	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Weighted Average	Line 1 x Line 2	21.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	Weighted Average Federal Income Tax Rate	Sum of Line 3, Col. (c)-(h)							21.00%
5	Weighted Marginal State Income Tax Rate	Note C	8.79%	0.00%	0.00%	0.00%	0.00%	0.00%	
6	Allocated Income Percentage	Note B	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	Weighted Average	Line 5 x Line 6	8.79%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Weighted Average State Income Tax Rate	Sum of Line 7, Col. (c)-(h)							8.79%

- A For each Rate Year, SRE will develop a schedule calculating the weighted average federal income tax rate for each category of partners.
- B This percentage is developed based on the distributive income allocated to each category of partners rather than their respective ownership percentages.
- C For each Rate Year, SRE will develop a schedule calculating the weighted average state income tax rate for each category of partners.

Attachment 8
Cost of Debt Prior to Issuing Non-Construction Financing
Silver Run Electric, LLC

This Attachment 8 is to be utilized to determine the cost of debt prior to issuing non-construction financing. Once non-construction financing is issued the cost of debt shall be determined using the methodology described in Note Q on Attachment H-27A.

If construction debt has not or will not be issued when construction starts, a proxy rate will be used for the cost of debt, which will be supported in the initial section 205 filing. The proxy rate will be entered on line 36 of this attachment.
If construction financing has been obtained, the cost of debt prior the issuance of non-construction financing shall be based on the terms of the construction financing and determined below. Up-front fees including origination fees will be amortized and included in the cost of debt.

If construction financing is obtained, all rates, fees and monthly debt balances will be subject to true up pursuant to Attachment 9.
Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line No

1	Interest rate on Construction Debt for Rate Year - Line 19 (g)	0.00%
2	Rate Year Debt Fee expense - Line 35 (e)	0.00%
3	Total Cost of Debt - Sum of Lines 1 and 2	0.00%

Interest Rate Information

4	Commitment Fee Rate (%)	0.00%
5	Projected Average Drawn Rate for Rate Year (%) - Note A	0.00%

	Month During Rate Year	Total Loan Amount (\$000)	Principal Drawn (\$000)	Unutilized Loan Balance (\$000)	Commitment Fee & Utilization Fee (\$000)	Interest Expense (\$000)	Effective Annual Interest Rate (%)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
6	December Prior Year	-	-	-	-	-	
7	January	-	-	-	-	-	
8	February	-	-	-	-	-	
9	March	-	-	-	-	-	
10	April	-	-	-	-	-	
11	May	-	-	-	-	-	
12	June	-	-	-	-	-	
13	July	-	-	-	-	-	
14	August	-	-	-	-	-	
15	September	-	-	-	-	-	
16	October	-	-	-	-	-	
17	November	-	-	-	-	-	
18	December	-	-	-	-	-	
19	Average of the 13 Monthly Balances		-				0.00%

Example Fee Calculation - All amounts represent actual rate year expenses.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Rate/Fees	Gross Fee Amount (\$000)	Year Fee Incurred	Fee Amortization Period (years)	Rate Year Amortized Fee Amount, col. b / col. d	Prior Years Accumulated Fee Amortization	Unamortized Balance - End of Rate Year
20	Origination Fees						
	Underwriting Discount	-	-	-		-	-
21	Arrangement Fee	-	-	-		-	-
22	Upfront Fee	-	-	-		-	-
23	Rating Agency Fee	-	-	-		-	-
24	Legal Fees	-	-	-		-	-
25	Other	-	-	-		-	-
26	Total Issuance Expense / Origination Fees - Sum of Lines 20-25	-	-	-		-	-
27							
28	Annual Fees						
29	Annual Rating Agency Fee	-	-	-	N/A	0	N/A
30	Annual Bank Agency Fee	-	-	-	N/A	0	N/A
31	Utilization Fee	-	-	-	N/A	0	N/A
32	Other Fees	-	-	-	N/A	0	N/A
33	Total Fees	-	-	-		-	-
34	13 Month Average Debt balance - Line 19 (c)					-	
35	Rate Year cost of fees					0.00%	
36	Proxy Debt rate. Used prior to issuance of construction financing and supported in initial section 205 filing.						2.3641%

Notes

A Projected rate will be Average LIBOR for rate year + spread. Spread will be supported in initial section 205 filing. LIBOR will be updated based on information in the Wall Street Journal as of the 15th day of the month prior to population of this template.

LIBOR	0.3641%
Spread	2.0000%
Total	2.3641%

Attachment 9
True-Up - Construction Financing Cost of Debt
Silver Run Electric, LLC

This Attachment 9 is to be utilized only in the event construction financing has been obtained to compute the actual cost of debt to be included in the return on rate base calculation for the true-up each year prior to the issuance of non-construction financing. Once non-construction financing has been obtained the cost of debt shall be determined using the methodology described in Note Q on Attachment H-27A.

One time up-front debt fees, including origination fees will be amortized and included in the cost of debt.

Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line No.

		\$	
1	Long Term Interest and Fees (117, sum of 62.c through 67.c)		
2	Line of Credit Fees (68.c)		
3	Total Interest and Fees	-	

13 Month Average Long-Term Debt - Note A

	Month During Rate Year (a)	Long Term Debt (d)	
4	December 2022		
5	January 2023		
6	February 2023		
7	March 2023		
8	April 2023		
9	May 2023		
10	June 2023		
11	July 2023		
12	August 2023		
13	September 2023		
14	October 2023		
15	November 2023		
16	December 2023		
17	Average of the 13 Monthly Balances	#DIV/0!	
18	True-Up Cost of Debt (Line 3 / Line 17)		#DIV/0!

Notes

A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 3 by the Long Term Debt balance on line 17.

For the twelve months ended 12/31/2023

Attachment 10
Depreciation Rates
Silver Run Electric, LLC

INITIAL PROPOSED TRANSMISSION AND GENERAL PLANT DEPRECIATION RATES

Line No.	INTANGIBLE PLANT	Initial Annual Depreciation Rates (Notes A and B)
1	301.0 Organization	1.85% *
2	302.0 Franchises and Consents	1.85% *
3	303.0 Computer Software	6.67% *
3a	303.1 Contributions in Aid of Construction	Note C
TRANSMISSION PLANT		
4	350.2 Land Rights	1.43% *
5	352.0 Structures & Improvements	2.82% *
6	353.0 Station Equipment	2.69% *
7	354.0 Towers & Fixtures	1.67% *
8	355.0 Poles & Fixtures	2.28% *
9	356.0 Overhead Conductors & Devices	2.61% *
10	357.0 Underground Conduit	1.95% **
11	358.0 Underground Conductor and Devices	2.61% *
12	359.0 Roads and Trails	1.43% *
GENERAL PLANT		
13	391.0 Office Furniture & Equipment	12.50% *
14	391.1 Computer Hardware	12.50% *
15	392.0 Transportation Equipment	10.00% *
16	393.0 Stores Equipment	12.50% *
17	397.0 Communication Equipment	25.00% *

Notes

A * Taken directly from SRE affiliate Cross Texas Transmission, LLC as approved by the Public Utility Commission of Texas in Docket No. 43950 by order issued May 1, 2015.
** Based on a proxy depreciation rate as supported in Section 205 filing.

B These depreciation rates will not be changed absent a FERC order.

C In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in the lines above, and the resultant weighted average depreciation rate will be used to amortize the CIAC. The CIAC depreciation rate for each facility will be determined at the time the plant is placed into service, and will not change without FERC approval.

Attachment 11
 Prior Period Adjustments
 Silver Run Electric, LLC

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	(a)	(b)
			<u>Revenue Impact of Correction</u>	<u>Calendar Year</u> <u>Revenue Requirement</u>
1	Filing Name and Date			-
2	Original Revenue Requirement			-
3				
4	Description of Correction 1			-
5	Description of Correction 2			-
6				
7	Total Corrections	Line 4 + 5		-
8				
9	Corrected Revenue Requirement	Line 2 + 7		-
10				
11				
12	Total Corrections	Line 7		-
13				
14	Average Monthly FERC Refund Rate	Note A		0.00%
15	Number of Months of Interest	Note B		30
16	Interest on Correction	Line 12 x 14 x 15		-
17				
18	Total Annual Amount Due from / (to) Customers	Line 12 + 16		-

Notes

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the most recent month available as of the time the correction is computed and included in an annual filing.
- B The number of months interest due on the correction will be the number of months from the beginning of the year being corrected through June of the year in which the correction will be reflected in rates. In this manner the interest computed will reflect all years prior to when the correction is reflected in rates plus interest on the average unrefunded balance of the correction during the year the correction is reflected in rates.

Attachment 12
Revenue Credit Detail
Silver Run Electric, LLC

Line No.	(Note A)	Source	(a) Company Total	(b) Less: Non Transmission	(c) = (a) - (b) Transmission-related
1	Account 454 - Rent from Electric Property				
2	Joint pole attachments - telephone	Company books	-	-	-
3	Joint pole attachments - cable	Company books	-	-	-
4	Underground rentals	Company books	-	-	-
5	Transmission tower wireless rentals	Company books	-	-	-
6	Other rentals	Company books	-	-	-
7	Other rentals	Company books	-	-	-
8	Account 454 Revenue Credit	Form 1 300.19.b	-	-	-
9	Account 456.1 Other Operating Revenues				
10	PJM NITS	Company books	-	-	-
11	PJM Point to Point	Company books	259,910	-	259,910
12	Over/Under recovery deferral	Company books	-	-	-
13	Other PJM revenues	Company books	-	-	-
14	Other	Company books	-	-	-
15	Total Per Books	Form 1 330.n	259,910	-	259,910
16	Less: revenues received pursuant to this Formula Rate		-	-	-
17	Less: Over/Under recovery deferral		-	-	-
18	Account 456.1 Revenue Credit	(Line 15 - line 16 - line 17)	259,910	-	259,910
19	Total Revenue Credits	(Line 8 + line 18)	259,910	-	259,910

Note A All 454 and 456.1 revenues will be detailed from Company books and records or FERC Form 1, and additional rows added if necessary. Non-transmission-related amounts will be deducted to determine transmission-related amounts.

34 Adjustment for Tax Law Changes with Prospective Effective Dates

35 In the case of tax law changes with an effective date(s) after the beginning of the test period, the impact of a timing difference on current tax expense or benefit differs from the impact on ADIT. For example, in the case of a deductible timing difference originating in a tax year with a higher enacted tax rate than will apply when the difference will reverse, the current tax benefit will exceed the deferred tax expense. In this situation, the adjustment computed below to recoverable income tax expense is made in order to avoid over-recovering income tax expense in the current test period due to the excess of current tax benefit over deferred tax expense (computed based on the estimated amount of the future tax liability) with respect to a given timing difference. The adjustment to recoverable tax expense during the test period in which a timing difference originates mitigates the need for refund of a regulatory liability for excess deferred taxes in a future period (or, as applicable, the need for recovery of a regulatory asset for deficient deferred taxes in a future period). Amounts in column (i) are reported in the Income Tax Allowance Adjustment Mechanism - Summary on this worksheet.

	(a)	(b)	(c) Originating Taxable or (Deductible) Book / Tax Difference for Test Year	(d) Tax Rate for Test Year	(e) Current Tax Expense or (Benefit) in Test Year	(f) Tax Gross-up Factor for Test Year 1 / (1 - (d))	(g) Revenue Requirement Impact for Test Year (e) x (f)	(h) Enacted Tax Rate for the Reversal Year(s)	(i) Deferred Tax Expense or (Benefit) in Test Year - [(c) x (h)]	(j) Total Tax Expense or (Benefit) in Test Year (e) + (i)	(k) Adjustment to Mitigate Over/under- recovery of Deferred Taxes (j) x (f)
37					(c) x (d)	1 / (1 - (d))	(e) x (f)		- [(c) x (h)]	(e) + (i)	(j) x (f)
38	[Insert rows as necessary]				-		-		-	-	-
38...	[Insert rows as necessary]				-		-		-	-	-

To line 11
To line 11

39 Note 1 - Summary of re-measurement of ADIT resulting from tax law changes

40 The purposes of this portion of the worksheet are, for each change in tax law, to explain:
- how any ADIT accounts were re-measured,
- the excess or deficient ADIT contained therein, and
- the accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities).

Note 2 describes how ADIT accounts are re-measured upon a change in income tax law. A separate summary (i.e., Note 1a, Note 1b, etc.) will be added for each tax law change resulting in a re-measurement of ADIT.

41 Note 1a - Summary of re-measurement of ADIT resulting from

TCJA (2017)

Additional information is provided in Note

42 Re-measurement entry

(a) Account	(b) Debit or <Credit>	(c) Comments or References
44 190	(90,688)	See Att 13.2.
45 281		
46 282	88,842	See Att 13.2.
47 283	24,201	See Att 13.2.
48 182.3 (tax-related, included in rate base - protected)		
49 182.3 (tax-related, included in rate base - unprotected)		
50 182.3 (tax-related, not in rate base)	(216,310)	See Att 13.2. Relates to tax gross-up of AFUDC-equity and equity carrying charges.
51 190 (related to portion of acct. 182.3 not in rate base)		
52 254 (tax-related, included in rate base - protected)		
53 254 (tax-related, included in rate base - unprotected)		
54 254 (tax-related, not in rate base)		
55 283 (related to portion of acct. 254 not in rate base)	123,964	See Att 13.2.
56 Account 410.1		
57 Account 411.1		
58 Account 410.2	90,688	See Att 13.2. Further explanation below.
59 Account 411.2	(20,698)	See Att 13.2. Further explanation below.
60 Total	(sum of lines 44-60)	0

61 Analysis of 2017 decrease in federal income tax rate - Silver Run Electric had not begun providing electric transmission service prior to the 2017 federal change in tax law and, thus, the resulting remeasurements of ADIT recorded in 2017 did not affect rate base or result in refundable excess ADIT amounts or recoverable deficient ADIT amounts. The decrease in tax rate reduced the regulatory asset in Account 182.3 and deferred tax liabilities in Accounts 282 and 283 related to accrued/capitalized AFUDC-equity and the carrying charge for deferred pre-commercial costs. Accordingly, the decrease in tax rate will reduce the revenue requirement associated with depreciation of AFUDC-equity after the associated plant is placed in service and the revenue requirement associated with amortization of the regulatory asset for the carrying charge after recovery begins.

62 Note 1b - Summary of

[name of tax law change]

Additional information is provided in Note

[Insert additional analysis.]

64 Note 1c - Summary of

[name of tax law change]

Additional information is provided in Note

65 Note 2 - Explanation of how ADIT accounts are re-measured upon a change in income tax law

Deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, tax expense is recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

66 Note 3 - [Complete to support information above.]

67 Note 4 - The amortization of the deficient or excess ADIT reducing Account 254 (Other Regulatory Liabilities) is recorded with credits to Account 411.1 (Provision for Deferred Income Taxes - Credit, Utility Operating Income) and to Account 190 (Accumulated Deferred Income Taxes) or Account 283 (Accumulated Deferred Income Taxes—Other), as appropriate, in accordance with the Commission's Accounting for Income Taxes Guidance. The amortization of the deficient or excess ADIT reducing Account 182.3 (Other Regulatory Assets) is recorded with debits to Account 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and to Account 190 (Accumulated Deferred Income Taxes) or Account 283 (Accumulated Deferred Income Taxes—Other), as appropriate, in accordance with the Commission's Accounting for Income Taxes Guidance. This activity is summarized in the table "Income Tax Allowance Mechanism - Projected" or the table "Income Tax Allowance Mechanism - Actual," as appropriate. The annual amortization in the tables above reflects tax gross-up and is stated at the revenue requirement level.

68 Note 5 - No Other Adjustments during the current period.

69 Note 6 - The worksheet indicates whether each excess or deficient ADIT amounts are protected (i.e., subject to normalization rules of a taxing jurisdiction) or unprotected (i.e., not subject to normalization rules of a taxing jurisdiction). To the extent that normalization requirements apply to ADIT remeasurements, additional computations (e.g., proration of excess deferred tax activity related to future test periods) may be necessary.
[Continuation of note with respect to particular changes in tax law.]

70 [Insert additional notes as needed.]

Line No.	Rate year =	2023
1	Test period days after rates become effective	365

This attachment includes sections that are populated only with actual data and thus, these sections remain blank when the formula rate template is calculating a projected revenue requirement. Columns (i) through (n) below are not used for the projection and are only populated with actual data for the Annual Update.

Note 1 - The computations below apply the proration rules of Treasury Regulation section 1.167(l)-1(h)(6) to the annual activity of the portions of the deficient or excess accumulated deferred income taxes recorded in account 182.3 or 254 that are subject to the normalization requirements. Activity related to the portions of the account balances reflected in rate base but not subject to the proration requirement is averaged instead of prorated. The balances below include tax gross-up. The corresponding portions of the deferred tax asset related to the portions of the regulatory liability and the corresponding portions of the deferred tax liability related to the portions of the regulatory asset are also reflected in rate base and prorated or averaged, as appropriate. Columns (a) through (h) are used for projected and actual revenue requirements computations. Columns (i) through (n) are used for actual revenue requirement computations.

4 Account 182.3 - Other Regulatory Assets (portion related to deficient or excess ADIT)

	Amount debit / <credit>	
5	Beginning balance (debit or <credit>)	-
6	Less: Portion not related to transmission	-
7	Less: Portion not reflected in rate base	-
8	Subtotal: Portion reflected in rate base	-
9	Less: Portion subject to proration	-
10	Portion subject to averaging (debit or <credit>)	-
11	Ending balance (debit or <credit>)	-
12	Less: Portion not related to transmission	-
13	Less: Portion not reflected in rate base	-
14	Subtotal: Portion reflected in rate base	-
15	Less: Portion subject to proration (before proration)	-
16	Portion subject to averaging (before averaging) (debit or <credit>)	-
17	Ending balance of portion subject to proration (prorated) (debit or <credit>)	-
18	Average balance of portion subject to averaging	-
19	Amount reflected in rate base (debit or <credit>)	-
20		-

21 Account 182.3 - Other Regulatory Assets (portion related to deficient or excess ADIT)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
22	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity.	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases.	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases.	Fifty percent of actual projected activity when increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase.	Balance reflecting proration or averaging
23				prior month (d) + (c)	Line 2	[(c) x (e) / (f)]	prior month (h) + (g)		(i) - (c) [Note 4]	[Note 5]	[Note 6]	[Note 7]	(k) + (l) + (m) [Note 8]	
24	December 31,	2022	NA	-	NA	365	NA	-	NA	NA	NA	NA	NA	-
25	January	2023	-	-	335	365	-	-	-	-	-	-	-	-
26	February	2023	-	-	307	365	-	-	-	-	-	-	-	-
27	March	2023	-	-	276	365	-	-	-	-	-	-	-	-
28	April	2023	-	-	246	365	-	-	-	-	-	-	-	-
29	May	2023	-	-	215	365	-	-	-	-	-	-	-	-
30	June	2023	-	-	185	365	-	-	-	-	-	-	-	-
31	July	2023	-	-	154	365	-	-	-	-	-	-	-	-
32	August	2023	-	-	123	365	-	-	-	-	-	-	-	-
33	September	2023	-	-	93	365	-	-	-	-	-	-	-	-
34	October	2023	-	-	62	365	-	-	-	-	-	-	-	-
35	November	2023	-	-	32	365	-	-	-	-	-	-	-	-
36	December	2023	-	-	1	365	-	-	-	-	-	-	-	-
37	Total		-	-			-	-	-	-	-	-	-	-

Note 2 - No recovery of excess or deficient deferred taxes will occur in 2023 and, thus, this calculation is not applicable.

39 Account 254 - Other Regulatory Liabilities (portion related to deficient or excess ADIT)

	Amount debit / <credit>
40	-
41	-
42	-
43	-
44	-
45	-
46	-
47	-
48	-
49	-
50	-
51	-
52	-
53	-
54	-
55	-

56 Account 254 - Other Regulatory Liabilities (portion related to deficient or excess ADIT)

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
-----	-----	-----	-----	-----	-----	-----	-----

Columns (i) through (n) are not used for the calculation of the projected revenue requirement

57	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Prorated	Actual Monthly Activity	Difference between projected monthly and actual monthly activity.	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases.	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases.	Fifty percent of actual monthly activity when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase.	Balance reflecting proration or averaging
58				prior month (d) + (c)		Line 2	[(c) x (e) / (f)]	prior month (h) + (g)							
58	December 31,	2022	NA	-	NA	365	NA	-	-	-	NA	NA	NA	NA	-
59	January	2023	-	-	335	365	-	-	-	-	-	-	-	-	-
60	February	2023	-	-	307	365	-	-	-	-	-	-	-	-	-
61	March	2023	-	-	276	365	-	-	-	-	-	-	-	-	-
62	April	2023	-	-	246	365	-	-	-	-	-	-	-	-	-
63	May	2023	-	-	215	365	-	-	-	-	-	-	-	-	-
64	June	2023	-	-	185	365	-	-	-	-	-	-	-	-	-
65	July	2023	-	-	154	365	-	-	-	-	-	-	-	-	-
66	August	2023	-	-	123	365	-	-	-	-	-	-	-	-	-
67	September	2023	-	-	93	365	-	-	-	-	-	-	-	-	-
68	October	2023	-	-	62	365	-	-	-	-	-	-	-	-	-
69	November	2023	-	-	32	365	-	-	-	-	-	-	-	-	-
70	December	2023	-	-	1	365	-	-	-	-	-	-	-	-	-
71	Total		-	-						-	-	-	-	-	-

72 Note 3 - No recovery of excess or deficient deferred taxes will occur in 2023 and, thus, this calculation is not applicable.

73 Note 4 - Column J is the difference between actual monthly and projected monthly activity (Column I minus Column C). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (i.e., the amount of projected activity that did not occur) and a positive in Column J represents under-projection (i.e., the excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (i.e., the excess of actual activity over projected activity) and a positive in Column J represents over-projection (i.e., the amount of projected activity that did not occur).

74 Note 5 - Column K preserves the effects of excess ADIT proration from the projected revenue requirement when actual monthly excess ADIT activity and projected monthly excess ADIT activity are either both increases or decreases. Specifically, if Column J indicates that excess ADIT activity was over-projected, enter Column G x [Column I / Column C]. If Column J indicates that excess ADIT activity was under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.

75 Note 6 - Column L applies when (1) Column J indicates that excess ADIT activity was under-projected AND (2) actual monthly and projected monthly activity are either both increases or both decreases. Enter 50 percent of the amount from Column J. In other situations, enter zero. The excess ADIT activity in column L is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

76 Note 7 - Column M applies when (1) projected monthly activity was an increase while actual monthly activity was a decrease OR (2) projected monthly activity was a decrease while actual monthly activity was an increase. Enter 50 percent of the amount of actual monthly activity (Column I). In other situations, enter zero. The excess ADIT activity in column M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

77 Note 8 - Column N is computed by adding the balance at the end of the prior month to EITHER (1) the sum of prorated monthly excess ADIT activity, if any, from Column K and the portion of monthly excess ADIT activity, if any, from Column L OR (2) the portion of monthly excess ADIT activity in Column M.

Line No.

1 Re-measurement of ADIT resulting from the 2017 decrease in federal income tax rate

2 The following computation provides the ADIT and tax-related regulatory assets and liabilities balances for each temporary difference as of the effective date of the change in tax rate enacted in 2017. The ratemaking treatment of each item in terms of whether it is subject to the normalization requirements (i.e., P or "protected") or not subject to the normalization requirements (i.e., U or "unprotected") and included in rate base or not (i.e., RB or non-RB) is indicated in column (b). The balances are measured at the composite tax rate in effect immediately before effective date of the change in tax law and remeasured immediately after the change in tax law. Each set of balances includes the appropriate income tax rates and tax gross-up factors (as computed in Att 13, Note 1a). The journal entry to record the remeasurements (row 16) is based on the differences in balances of accounts recorded prior to the change in law (columns (d)-(h)) and activity in other accounts resulting from the remeasurement (columns (i)-(n)). The remeasurement entry is also included in Att 2. The accounting is further described in Att 13, Note 2.

This worksheet will be included in support of the revenue requirement computation until the excess or deficient ADIT is fully amortized. A similar worksheet will be used for subsequent changes in tax law resulting in re-measurement of ADIT.

3 The ratemaking treatment of each item in terms of whether it is subject to the normalization requirements (i.e., P or "protected") or not subject to the normalization requirements (i.e., U or "unprotected") and included in rate base or not (i.e., RB or non-RB) is indicated in column (b). The balances are measured at the composite tax rate in effect immediately before effective date of the change in tax law and remeasured immediately after the change in tax law. Each set of balances includes the appropriate income tax rates and tax gross-up factors (as computed in the specific note for this tax law change in Att. 2). The journal entry to record the remeasurements (Line 16) is based on the differences in balances of accounts recorded prior to the change in law (columns (d)-(h)) and activity in other accounts resulting from the remeasurement (columns (i)-(n)). The remeasurement entry is also included in Att. 2. The accounting is further described in Att. 2, Note 2.

4 This worksheet will be included in support of the revenue requirement computation until the excess or deficient ADIT is fully amortized. A similar worksheet will be used for subsequent changes in tax law resulting in re-measurement of ADIT.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
5 Balances and rates prior to remeasurement				40.73%	40.73%	40.73%	168.73%	40.73%						
6 Temporary Difference				Account	Account	Account	Account	Account						
7 Item		Normalized?	Amount	190	282	283	182.3	283						
8 AFUDC-debt	U, non-RB		(127,512)		(51,939)									
8a AFUDC-equity	U, non-RB		(568,460)		(231,551)		390,691	(159,140)						
8b Costs capitalized for tax, expensed for books	U, non-RB		710,429	289,379										
8c Carrying charge-debt	U, non-RB		(34,633)			(14,107)								
8d Carrying charge-equity	U, non-RB		(154,956)			(63,118)	106,498	(43,380)						
9 Total				289,379	(283,490)	(77,225)	497,189	(202,520)						

Remeasured balances and rates										Other accounts affected by remeasurement					
				27.97%	27.97%	27.97%	138.83%	27.97%		Account	Account	Account	Account	Account	Account
11 Temporary Difference				Account	Account	Account	Account	Account		410.2	411.2	254	190	182.3	283
12 Item		Normalized?	Amount	190	282	283	182.3	283							
14 AFUDC-debt	U, non-RB		(127,512)		(35,662)									(16,277)	
14a AFUDC-equity	U, non-RB		(568,460)		(158,986)		220,715	(61,729)							
14b Costs capitalized for tax, expensed for books	U, non-RB		710,429	198,691					90,688						
14c Carrying charge-debt	U, non-RB		(34,633)			(9,686)					(4,421)				
14d Carrying charge-equity	U, non-RB		(154,956)			(43,338)	60,164	(16,827)							
15 Total				198,691	(194,648)	(53,024)	280,879	(78,556)	90,688	(20,698)	-	-	-	-	-
16 Remeasurement journal entry: debt or <credit> (to Attachment 13)				(90,688)	88,842	24,201	(216,310)	123,964	90,688	(20,698)	-	-	-	-	-

17 Summary of Effects on Tax-related Regulatory Assets and Liabilities

18 Account 182.3 - included in rate base, subject to normalization rules	-
19 Account 182.3 - included in rate base, not subject to normalization rules	-
20 Account 182.3 - not included in rate base	(216,310)
21 Account 254 - included in rate base, subject to normalization rules	-
22 Account 254 - included in rate base, not subject to normalization rules	-
23 Account 254 - not included in rate base	-

Accumulated Deferred Income Taxes - Proration Adjustments (Actual Revenue Requirement)

Line

No.			
1	Rate year =	2023	
2	Test period days after rates become effective	365	

Note 1 - The computations on this workpaper apply the proration rules of Treasury Regulation Sec. 1.167(l)-1(h)(6) to the annual activity of depreciation-related accumulated deferred income taxes that are subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement is averaged instead of prorated.

Note 2 - Accumulated deferred income tax amounts reflected in rate base exclude ADIT related to assets and liabilities excluded from rate base, including amounts related to asset retirement obligations, other post-employment benefit obligations and tax-related regulatory assets and liabilities.

5	Account 282 - Accumulated Deferred Income Taxes	Amount debit / <credit>
6	Beginning Balance	(8,891,769)
7	Less: Portion not related to transmission	-
8	Less: Portion not reflected in rate base	(1,635,724)
9	Subtotal: Portion reflected in rate base	(7,256,045)
10	Less: Portion subject to proration	(7,740,073)
11	Portion subject to averaging	484,027
12	Ending Balance	(11,172,614)
13	Less: Portion not related to transmission	-
14	Less: Portion not reflected in rate base	(1,605,438)
15	Subtotal: Portion reflected in rate base	(9,567,177)
16	Less: Portion subject to proration (before proration)	(10,231,513)
17	Portion subject to averaging (before averaging)	664,336
18	Ending balance of portion subject to proration (prorated)	(8,894,212)
19	Average balance of portion subject to averaging	574,182
20	Amount reflected in rate base	(8,320,031) Attachment H-27A, line 20, col. 3

Note 3 - Accumulated deferred income tax activity in account 282 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

22	Account 282 - Accumulated Deferred Income Taxes							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>
23								
24	December 31,	2022	NA	(7,740,073)	NA	365	NA	(7,740,073)
25	January	2023	(207,620)	(7,947,693)	335	365	(190,555)	(7,930,628)
26	February	2023	(207,620)	(8,155,313)	307	365	(174,628)	(8,105,256)
27	March	2023	(207,620)	(8,362,933)	276	365	(156,995)	(8,262,251)
28	April	2023	(207,620)	(8,570,553)	246	365	(139,930)	(8,402,181)
29	May	2023	(207,620)	(8,778,173)	215	365	(122,297)	(8,524,478)
30	June	2023	(207,620)	(8,985,793)	185	365	(105,232)	(8,629,710)
31	July	2023	(207,620)	(9,193,413)	154	365	(87,599)	(8,717,309)
32	August	2023	(207,620)	(9,401,033)	123	365	(69,965)	(8,787,274)
33	September	2023	(207,620)	(9,608,653)	93	365	(52,900)	(8,840,174)
34	October	2023	(207,620)	(9,816,273)	62	365	(35,267)	(8,875,441)
35	November	2023	(207,620)	(10,023,893)	32	365	(18,202)	(8,893,644)
36	December	2023	(207,620)	(10,231,513)	1	365	(569)	(8,894,212)
37	Total		(2,491,440)					

	Amount debit / <credit>	
38 Account 283 - Accumulated Deferred Income Taxes		
39 Beginning Balance	(724,909)	
40 Less: Portion not related to transmission	-	
41 Less: Portion not reflected in rate base	(707,929)	
42 Subtotal: Portion reflected in rate base	(16,980)	
43 Less: Portion subject to proration	-	
44 Portion subject to averaging	(16,980)	
45 Ending Balance	(671,371)	
46 Less: Portion not related to transmission	-	
47 Less: Portion not reflected in rate base	(661,951)	
48 Subtotal: Portion reflected in rate base	(9,420)	
49 Less: Portion subject to proration (before proration)	-	
50 Portion subject to averaging (before averaging)	(9,420)	
51 Ending balance of portion subject to proration (prorated)	-	
52 Average balance of portion subject to averaging	(13,200)	
53 Amount reflected in rate base	(13,200)	Attachment H-27A, line 21, col. 3
54 Account 190 - Accumulated Deferred Income Taxes		
55 Beginning Balance	409,564	
56 Less: Portion not related to transmission	-	
57 Less: Portion not reflected in rate base	-	
58 Subtotal: Portion reflected in rate base	409,564	
59 Less: Portion subject to proration	-	
60 Portion subject to averaging	409,564	
61 Ending Balance	485,625	
62 Less: Portion not related to transmission	-	
63 Less: Portion not reflected in rate base	-	
64 Subtotal: Portion reflected in rate base	485,625	
65 Less: Portion subject to proration (before proration)	-	
66 Portion subject to averaging (before averaging)	485,625	
67 Ending balance of portion subject to proration (prorated)	-	
68 Average balance of portion subject to averaging	447,594	
69 Amount reflected in rate base	447,594	Attachment H-27A, line 22, col. 3

70

Note 4 - Column J is the difference between actual monthly and projected monthly activity (Column I minus Column C). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (i.e., the amount of projected activity that did not occur) and a positive in Column J represents under-projection (i.e., the excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (i.e., the excess of actual activity over projected activity) and a positive in Column J represents over-projection (i.e., the amount of projected activity that did not occur).

71

Note 5 - Column K preserves the effects of excess ADIT proration from the projected revenue requirement when actual monthly excess ADIT activity and projected monthly excess ADIT activity are either both increases or decreases. Specifically, if Column J indicates that excess ADIT activity was over-projected, enter Column G x [Column I / Column C]. If Column J indicates that excess ADIT activity was under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

72

Note 6 - Column L applies when (1) Column J indicates that excess ADIT activity was under-projected AND (2) actual monthly and projected monthly activity are either both increases or both decreases. Enter 50 percent of the amount from Column J. In other situations, enter zero. The excess ADIT activity in column L is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

73

Note 7 - Column M applies when (1) projected monthly activity was an increase while actual monthly activity was a decrease OR (2) projected monthly activity was a decrease while actual monthly activity was an increase. Enter 50 percent of the amount of actual monthly activity (Column I). In other situations, enter zero. The excess ADIT activity in column M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly excess ADIT activity.

74

Note 8 - Column N is computed by adding the balance at the end of the prior month to EITHER (1) the sum of prorated monthly excess ADIT activity, if any, from Column K and the portion of monthly excess ADIT activity, if any, from Column L OR (2) the portion of monthly excess ADIT activity in Column M.

Silver Run Electric, LLC
2023 Projection Attachment H-27A
Workpaper #2
2023 Tax Rates

Support for Weighted Marginal Federal and State Income Tax Rates (Subchapter C Corporations) - as described in Notes A and C of Attachment 7

Line	Description	Source	Statutory Tax Rate	Apportionment	Weighted Marginal Tax Rate
	(a)	(b)	(c)	(d)	(e)
1	Federal income tax rate		21.00%	Not applicable	21.00%
2					
3	Delaware corporate tax rate and apportionment factor		8.70%	68.28%	
4	New Jersey corporate tax rate and apportionment factor		9.00%	31.72%	
5	Composite state income tax rate				8.79%
6					
7	Federal (net of federal benefit of deducting state income tax)				19.15%
8	Total (composite)				27.94%

Silver Run Electric, LLC
2023 Projection Attachment H-27A
Workpaper #3
Permanent Difference Tax Adjustment

The permanent book/tax differences reflected in recoverable income tax expense are differences between revenues and expenses reflected in the revenue requirement and revenue and deductions reflected in taxable income. As such, non-operating (below-the-line) expenses and income are not included (e.g., accrual of AFUDC-equity, certain lobbying costs). Book depreciation of capitalized AFUDC-equity is reflected in ratemaking, but not for income tax purposes, and, thus, is a permanent book/tax difference in this context. Similarly, amortization of the regulatory asset for pre-commercial carrying charges accrued at an after-tax equity rate of return is permanent difference between recoverable expenses and tax deductions.

	Amount per Formula Rate Template
Permanent book/tax differences	
Depreciation of AFUDC-equity	108,380
Amortization of carrying charge-equity	88,273
Total permanent book/tax differences	<hr/> 196,653
Tax rate	27.94%
Tax effect of permanent book/tax differences	<hr/> 54,953
Tax gross-up factor (1 / (1 - T) from Attachment H-27A, page 3, line 38)	1.3878
Permanent Differences Tax Adjustment	<hr/> <hr/> 76,264

Silver Run Electric, LLC
2023 Projection Attachment H-27A
Workpaper #4
Construction Cost Cap

1 Construction Cost Cap (Note 1)	\$ 166,300,562
2 Gross Plant In Service – Construction Costs	\$ 153,509,788
3 Gross Plant In Service – Excluded Costs (Note 2)	\$ 9,635,618
4 Gross Plant In Service – Other Costs (Note 3)	\$ 66,083
5 Total Gross Plant in Service - Attachment 4, Line 13 (b) and (c)	\$ 163,211,488
6 Unamortized Regulatory Asset- Project Cost- Attachment 4, Line 27 (b) and (c)	\$ 771,741
7 Total Project Costs	\$ 154,281,528

Notes:

1. The Construction Cost Cap Amount was determined pursuant to the Designated Entity Agreement (DEA) filed under Docket ER16-453
2. Excluded Costs as defined in the DEA.
3. Other Costs are costs related to projects other than the Artificial Island Project.

Silver Run Electric, LLC
2023 Projection Attachment H-27A
Workpaper #5
Support for Attachment 3 - Formula Rate True-Up

1 Actual Annual Revenue Earned Account 456.1 330.x.n	24,278,812	
2 Less ATRR Balancing Entry Included in Account 456.1	(396,659)	
3 Less ATRR revenue credits that are accounted separately on Attachment H-27A, page 1, Line 3	(259,910)	From Attachment 12, Line 18
4 Actual Annual Revenue Received from PJM toward 2021 ATRR	<u>23,622,243</u>	To Attachment 3, line 2, column E

Note - Note 1 to Attachment 3, Line 2, Column E references the Account 456.1 value reported on page 330 of the Form No. 1.
 On its 2021 Form No. 1, Silver Run has reported the revenue earned or accrued rather than the cash received for Rate Year 2021.
 This workpaper reconciles the Form No. 1 value with the cash received value used in Attachment 3 necessary for proper calculation.

Attachment 15
NIPSCO Formula Rate for January 1, 2023 to December 31, 2023

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O DataAttachment GG - Generic
For the 12 months ended 12/31/23

Page 1 of 4

Northern Indiana Public Service Company LLC

To be completed in conjunction with Attachment O.

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	2,240,761,062	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	1,565,806,340	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	51,637,171	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.30%	2.30%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	3,650,358	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.16%	0.16%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	9,207,295	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.41%	0.41%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		2.88%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	15,578,651	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.99%	0.99%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	103,723,859	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	6.62%	6.62%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	7.62%	7.62%

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Attachment GG - Generic
For the 12 months ended 12/31/23

Northern Indiana Public Service Company LLC

Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
		(Note C)	(Page 1 line 9)		(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
1a	MTEP07	612	\$ 5,766,738	2.88%	\$ 165,981	\$ 3,545,199	7.62%	\$ 270,117	\$ 145,386	\$ 581,485	\$ 135	\$ 581,620
1b	MTEP08	1551	\$ 4,410,237	2.88%	\$ 126,938	\$ 2,552,660	7.62%	\$ 194,493	\$ 121,577	\$ 443,008	\$ (54)	\$ 442,954
1c	MTEP07	1615 GIP	\$ 771,335	2.88%	\$ 22,201	\$ 1,563,238	7.62%	\$ 119,107	\$ 16,549	\$ 157,857	\$ 655	\$ 158,512
1d	MTEP10	2322	\$ 9,263,742	2.88%	\$ 266,634	\$ 6,211,460	7.62%	\$ 473,266	\$ 233,457	\$ 973,357	\$ 470	\$ 973,827
1e	MTEP20	18484	\$ 538,212	2.88%	\$ 15,491	\$ 522,416	7.62%	\$ 39,804	\$ 13,563	\$ 68,858	\$ -	\$ 68,858
2	Annual Totals									\$ 2,224,565	\$ 1,206	\$ 2,225,771
3	NUC, TMEPC, and IMEPC Rev. Req. Adj for Attachment O (Att GG page 2, line 2, Column 10 plus Att GG, page 3, line 2, Column 10 plus Att GG, page 4, line 2, Column 10)									\$ 8,807,746		

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12.
- F True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G The Network Upgrade Charge is the value to be used in Schedules 26, 37 and 38.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Attachment GG - Generic
For the 12 months ended 12/31/23

Page 3 of 4

Northern Indiana Public Service Company LLC

Targeted Market Efficiency Project Charge Calculation By Project

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line Efficiency No. Charge	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Targeted Market Project
			(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
1a	MTEP17	14267	\$ 52,297	2.88%	\$ 1,505	\$ 47,767	7.62%	\$ 3,639	\$ 1,318	\$ 6,463	\$ 42	\$ 6,505
1b	MTEP17	14264	\$ 6,827,856	2.88%	\$ 196,523	\$ 6,173,446	7.62%	\$ 470,370	\$ 172,062	\$ 838,955	\$ 7,165	\$ 846,120
1c	MTEP17	14266	\$ 6,316,384	2.88%	\$ 181,802	\$ 5,877,385	7.62%	\$ 447,812	\$ 137,861	\$ 767,475	\$ (31,369)	\$ 736,106
1d	MTEP17	14268	\$ 7,476,235	2.88%	\$ 215,185	\$ 7,038,550	7.62%	\$ 536,284	\$ 141,904	\$ 893,373	\$ 19,906	\$ 913,279
2	Annual Totals									\$2,506,266	-\$4,256	\$2,502,010

Note Letter

- A Gross Transmission Plant is that identified on Page 2 Line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- B Net Transmission Plant is that identified on Page 2 Line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in Line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O Page 3 Line 12.
- F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- G The Targeted Market Efficiency Project Charge is the value to be used in Schedule 26-C.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 3 column 9.

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Attachment GG - Generic
For the 12 months ended 12/31/23

Page 4 of 4

Northern Indiana Public Service Company LLC

Interregional Market Efficiency Project Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line Efficiency No. Charge	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Interregional Market Project
		(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)	
1a	MTEP19	18585	\$ 33,309,055	2.88%	\$ 958,720	\$ 31,090,736	7.62%	\$ 2,368,877	\$ 749,318	\$ 4,076,915	\$ -	\$ 4,076,915
2	Annual Totals									\$4,076,915	\$0	\$4,076,915

Note Letter

- A Gross Transmission Plant is that identified on Page 2 Line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- B Net Transmission Plant is that identified on Page 2 Line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in Line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O Page 3 Line 12.
- F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- G The Interregional Market Efficiency Project Charge is the value to be used in Schedule 26-E.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 4 column 9.

Attachment GG - Supporting Data for Network Upgrade Charge Calculation - Forward Looking Rate Transmission Owner

Rate Year 2023

Reporting Company Northern Indiana Public Service Company LLC

MTEP Project ID Pricing Zone	612	1551	1615 GIP	2322	14267	14264	14266	14268	18585	18484	
	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	NIPS	
Allocation Type Per Attachment FF	Reliability	Reliability	GIP	Reliability	TMEP	TMEP	TMEP	TMEP	IMEP	GIP	
Gross Plant Column (3)	December 2022	\$ 5,766,738	\$ 4,410,237	\$ 771,335	\$ 9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	January 2023	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	February	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	March	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	April	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	May	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	June	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	July	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	August	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	September	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	October	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	November	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
	December 2023	5,766,738	4,410,237	771,335	9,263,742	52,297	6,827,856	6,316,384	7,476,235	33,309,055	538,212
13 Month Average	\$ 5,766,738	\$ 4,410,237	\$ 771,335	\$ 9,263,742	\$ 52,297	\$ 6,827,856	\$ 6,316,384	\$ 7,476,235	\$ 33,309,055	\$ 538,212	

Accumulated Depreciation	December 2022	\$ 2,144,829	\$ 1,792,187	\$ (799,662)	\$ 2,928,999	3,834	563,547	367,553	365,095	1,822,333	8,634
	January 2023	2,158,032	1,803,564	(798,422)	2,950,229	3,954	579,195	379,722	377,364	1,890,552	9,867
	February	2,171,236	1,814,942	(797,183)	2,971,459	4,074	594,842	391,892	389,633	1,958,771	11,101
	March	2,184,440	1,826,320	(795,944)	2,992,688	4,194	610,489	404,062	401,902	2,026,990	12,334
	April	2,197,643	1,837,698	(794,704)	3,013,918	4,314	626,136	416,231	414,171	2,095,210	13,567
	May	2,210,847	1,849,076	(793,465)	3,035,148	4,434	641,783	428,401	426,440	2,163,429	14,801
	June	2,224,050	1,860,454	(792,226)	3,056,378	4,554	657,430	440,571	438,709	2,231,648	16,034
	July	2,237,254	1,871,832	(790,986)	3,077,608	4,673	673,078	452,741	450,978	2,299,868	17,268
	August	2,250,458	1,883,210	(789,747)	3,098,838	4,793	688,725	464,910	463,247	2,368,087	18,501
	September	2,263,662	1,894,588	(788,508)	3,119,068	4,913	704,472	477,036	475,366	2,437,306	19,734
	October	2,276,866	1,905,966	(787,269)	3,139,298	5,033	720,120	489,151	487,495	2,506,525	20,967
	November	2,290,070	1,917,344	(786,030)	3,159,528	5,153	735,767	501,270	495,819	2,575,744	22,200
	December 2023	2,290,215	1,913,764	(783,113)	3,162,456	5,152	735,609	505,414	506,999	2,571,651	22,197
13 Month Average	\$ 2,221,539	\$ 1,857,577	\$ (791,903)	\$ 3,052,282	\$ 4,530	\$ 654,410	\$ 438,999	\$ 437,685	\$ 2,218,319	\$ 15,796	

Net Plant Column (6)	December 2022	\$ 3,621,909	\$ 2,618,050	\$ 1,570,997	\$ 6,334,743	\$ 48,463	\$ 6,264,309	\$ 5,948,831	\$ 7,111,140	\$ 31,486,722	\$ 529,578
	January 2023	3,608,706	2,606,673	1,569,757	6,313,513	48,343	6,248,661	5,936,662	7,098,871	31,418,503	528,345
	February	3,595,502	2,595,295	1,568,518	6,292,283	48,223	6,233,014	5,924,492	7,086,602	31,350,284	527,111
	March	3,582,298	2,583,917	1,567,279	6,271,054	48,103	6,217,367	5,912,322	7,074,333	31,282,065	525,878
	April	3,569,095	2,572,539	1,566,039	6,249,824	47,983	6,201,720	5,900,153	7,062,064	31,213,845	524,645
	May	3,555,891	2,561,161	1,564,800	6,228,594	47,863	6,186,073	5,887,983	7,049,795	31,145,626	523,411
	June	3,542,688	2,549,783	1,563,561	6,207,364	47,743	6,170,426	5,875,813	7,037,526	31,077,407	522,178
	July	3,529,484	2,538,405	1,562,321	6,186,134	47,624	6,154,778	5,863,643	7,025,257	31,009,187	520,944
	August	3,516,280	2,527,027	1,561,082	6,164,904	47,504	6,139,131	5,851,474	7,012,988	30,940,968	519,711
	September	3,503,076	2,515,649	1,559,843	6,143,674	47,384	6,123,484	5,839,304	7,000,719	30,872,749	518,478
	October	3,489,872	2,504,271	1,558,604	6,122,444	47,264	6,107,837	5,827,134	6,988,450	30,804,530	517,245
	November	3,476,668	2,492,893	1,557,365	6,101,214	47,144	6,092,190	5,814,964	6,976,181	30,736,311	516,012
	December 2023	3,476,523	2,496,473	1,554,448	6,101,286	47,145	6,092,247	5,810,970	6,969,236	30,737,404	516,015
13 Month Average	\$ 3,545,199	\$ 2,552,660	\$ 1,563,238	\$ 6,211,460	\$ 47,767	\$ 6,173,446	\$ 5,877,385	\$ 7,038,550	\$ 31,090,736	\$ 522,416	

Depreciation Expense Column (9)	Project Depreciation Expense	\$ 145,386	\$ 121,577	\$ 16,549	\$ 233,457	\$ 1,318	\$ 172,062	\$ 137,861	\$ 141,904	\$ 749,318	\$ 13,563
	Project Amortization Expense										
Depreciation Expense Total		\$ 145,386	\$ 121,577	\$ 16,549	\$ 233,457	\$ 1,318	\$ 172,062	\$ 137,861	\$ 141,904	\$ 749,318	\$ 13,563

Attachment 16
SFC for January 1, 2023 to December 31, 2023

Line No.	(1)	(2)	(3)	(4)	(5)
					Total
1	Net Revenue Requirement with incentive projects - MP	Attachment H-11A, Page 1, Line 8, Col. 5			\$56,456,908
2	Net Revenue Requirement with incentive projects - PE	Attachment H-11A, Page 1, Line 8, Col. 5			\$43,089,596
3	Net Revenue Requirement with incentive projects - WPP	Attachment H-11A, Page 1, Line 8, Col. 5			\$62,116,768
4	TOTAL NET REVENUE REQUIREMENT				\$161,663,273
					Total
5	1 Coincident Peak (CP) (MW)			(Note A)	9,154.3
6	Average 12 CPs (MW)			(Note B)	7,761.7
7	Annual Rate (\$/MW/Yr)	(line 4 / line 5)	<u>Total</u> 17,659.77		
			Peak Rate		Off-Peak Rate
			<u>Total</u>		<u>Total</u>
8	Point-to-Point Rate (\$/MW/Year)	(line 4 / line 6)	20,828.23		20,828.23
9	Point-to-Point Rate (\$/MW/Month)	(line 8/12)	1735.69		1735.69
10	Point-to-Point Rate (\$/MW/Week)	(line 8/52)	400.54		400.54
11	Point-to-Point Rate (\$/MW/Day)	(line 10/5; line 10/7)	80.11		57.22
12	Point-to-Point Rate (\$/MWh)	(line 8/4,160; line 8/8,760)	5.01		2.38

Notes

A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes CP for the AP Zone.

B Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve-month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

Schedule 1A Rate Calculation Summary

1	Transmission expenses included in OATT Ancillary Services (Attachment H-11A, Page 4, Line 7)		Total
2	Revenue Credits for Sched 1A - Note A	Attachment 1, Line 2	2,905,237
3	Net Schedule 1A Expenses (Line 1 - Line 2)	Attachment 1, Line 3	<u>\$ 2,905,236.66</u>
4	Annual MWh in AP Zone - Note B	Attachment 1, Line 4	49,810,370
5	Schedule 1A rate \$/MWh (Line 3/ Line 4)	Attachment 1, Line 5	0.0583

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Transmission Enhancement Charge (TEC) Summary

(1)	(2)	(3)
Line No.	Project Name	Net Revenue Requirement with True-up
		(Note A)
1a	Replace Fort Martin 500 kV breaker 'FL-1' Terminate the Powell Mountain and Goff Run lines into the new Chloe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Goff run to accommodate new substation	\$91,961
1b		\$322,536
1c	Reconductor Doubs - Dickerson and Doubs - Aqueduct - Dickerson 230 kV to 1200MVA	\$496,569
1d	Convert Doubs - Monocacy 138kV facilities to 230kV operation - Phase 2 of b0322	\$270,115
1e	Terminal Equipment upgrade at Doubs substation	\$16,309
1f	Mt Storm - Doubs transmission line rebuild in Maryland - Total line mileage for APS is 2.71 miles Carroll Substation: Replace the Germantown 138 kV wave trap, upgrade the bus conductor and adjust CT ratios.	\$2,141,067
1g		\$66,903
1h	Replace Meadow Brook 138kV breaker Reconductor 14.3 miles of 556 ACSR with 795 ACSR from Old Chapel to Millville 138 kV and upgrade line risers at Old Chapel 138 kV and Millville 138 kV and replace 1200 A wave trap at Millville 138 kV	\$260,670
1i	Install a steel pole at the crossing of the Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	\$1,592
1j		\$59,085
1k	Add static capacitors at South Fayette 138 kV Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	\$80,107
1l	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	\$15,005,316
1m		\$113,199
1n	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line Reconductor the Charleroi -Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	\$124,699
1o		\$2,673,691

Note A

Net Revenue Requirement with True-up is sourced from Attachment 11, Col. 15. PJM to bill each project utilizing the respective Net revenue requirement with true-up on Col. 3

Abandoned Plant Summary

(1)

(2)

(3)

Line No.	Project Name (A)	RTEP Project Number	Revenue Requirement (A)
1.00			
1.01			
1.02			
1.03			
1.04			
1.05			
1.06			
1.07			
1.08			
1.09			
1.10			

Note A (A) Revenue Requirement is sourced from Attachment 16 Col. R. PJM to bill each project utilizing the respective Revenue Requirement reflected on Col. 3

Attachment 17

EL05-121 for January 1, 2023 to December 31, 2023



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July 30, 2018

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

*Re: PJM Interconnection, L.L.C., Docket No. EL05-121-009 and ER18-2102-001
eTariff Compliance Filing for Schedule 12 and Schedule 12-Appendices*

Dear Secretary Bose:

On June 15, 2016, the Settling Parties¹ filed Settlement Agreement and Offer of Settlement (“Settlement”)² in the captioned matter for rates to become effective January 1, 2016. In the Order on Contested Settlement,³ the Federal Energy Regulatory Commission (“Commission”) approved the Settlement and directed PJM Interconnection, L.L.C. (“PJM”) to

¹ The “Settling Parties” are: American Electric Power Service Corporation, on behalf of its operating companies; Baltimore Gas and Electric Company, an Exelon Company; Blue Ridge Power Agency, Inc.; The Dayton Power and Light Company; Delaware Municipal Electric Corporation, Inc.; Duke Energy Business Services, LLC on behalf of Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.; Duquesne Light Company; East Kentucky Power Cooperative, Inc.; Exelon Corporation as agent for Commonwealth Edison Company and PECO Energy Company; FirstEnergy Utilities On behalf of affiliates American Transmission Systems, Incorporated, The Cleveland Electric Illuminating Company, Jersey Central Power & Light Company, Metropolitan Edison Company, Ohio Edison Company, Monongahela Power Company, Pennsylvania Electric Company, Pennsylvania Power Company, The Potomac Edison Company, Toledo Edison Company, and West Penn Power Company; Illinois Commerce Commission; Indiana Utility Regulatory Commission; Michigan Public Service Commission; Pennsylvania Public Utility Commission; Pepco Holdings, LLC, an Exelon Company, and Potomac Electric Power Company, Delmarva Power & Light Company and Atlantic City Electric Company; PJM Interconnection, L.L.C.; PPL Electric Utilities Corporation; Public Service Commission of West Virginia; Public Utilities Commission of Ohio; and UGI Utilities, Inc. Additionally, the following parties have agreed to be listed in the Settlement as “NonOpposing Parties”: Consolidated Edison Company of New York, Inc.; Delaware Public Service Commission; Maryland Public Service Commission; New Jersey Board of Public Utilities; Old Dominion Electric Cooperative; PSEG Energy Resources & Trade LLC; Public Power Association of New Jersey; Public Service Electric and Gas Company; Public Service Commission of the District of Columbia; Rockland Electric Company; Virginia Electric and Power Company, DBA Dominion Virginia Power; and the Virginia State Corporation Commission.

² *PJM Interconnection, L.L.C.*, Offer of Settlement, Docket No. EL05-121-009 (June 15, 2016) (“Settlement”).

³ *PJM Interconnection, L.L.C.*, 163 FERC ¶ 61,168 (May 31, 2018) (“May 31 Order”).

submit the associated Tariff amendments by way of compliance eTariff records consistent with the *pro forma* tariff records included with the Settlement.⁴

Accordingly, in compliance with the May 31 Order, and pursuant to section 205 of the Federal Power Act⁵ and Part 35 of the Commission's rules and regulations,⁶ PJM submits amendments to the PJM Open Access Transmission Tariff ("Tariff") to add in eTariff format the *pro forma* tariff records to include a new Schedule 12-C, including Appendices A through C, as approved under the Settlement.⁷ In addition, consistent with section 2.2(c) of the Settlement, PJM submits amendments to Tariff, Schedule 12-Appendix to amend cost responsibility assignments for Covered Transmission Enhancements as described in detail below. PJM requests that these proposed amendments become effective January 1, 2016, as directed by the Commission in its May 31 Order.

I. DESCRIPTION OF FILING

A. Background

This filing follows years of litigation before the Commission under multiple dockets,⁸ two 7th Circuit Remand Orders⁹ and an established FERC hearing and settlement judge

⁴ In the May 31 Order, the Commission directed PJM to submit a compliance filing within 30 days of the Order or June 30, 2018. Pursuant to a motion for extension of time filed by PJM, the Commission extended the date to comply an additional 30 days to July 30, 2018. See *PJM Interconnection, L.L.C.*, Notice Granting Request for Extension of Time, Docket No. EL05-121-009 (June 13, 2018).

⁵ 16 U.S.C. § 824d.

⁶ 18 C.F.R. Part 35 (2018).

⁷ Due to e-Tariff restrictions, the proposed revisions to the PJM Tariff for Schedule 12-C Appendix B and Schedule 12-C Appendix C will be filed under separate cover using the same transmittal letter with the specified attachments corresponding to each filing because the version effective January 1, 2018 could not be submitted in the same filing in which the tariff record was initial created.

⁸ May 31 Order, PP 3 - 7.

⁹ See *Illinois Commerce Comm'n, et al. v. FERC*, 756 F.3d 556 (7th Cir. 2014); see also *Illinois Commerce Comm'n, et al. v. FERC*, 576 F.3d 470 (7th Cir. 2009), *reh'g and reh'g en banc denied* (Oct. 20, 2009).

proceeding¹⁰ to determine the appropriate cost allocation for new transmission facilities that operate at or above 500 kV (“Regional Facilities”)¹¹ and Necessary Lower Voltage Facilities¹² that PJM planned and approved before February 1, 2013, whose costs were allocated in accordance with the 100 percent load-ratio share method established in Opinion No. 494.¹³ Following seven settlement conferences convened by settlement judge Steven L. Sterner and attended by interested parties both in person and via teleconference, the Settling Parties submitted the Settlement on June 15, 2016 in Docket No. EL05-121-009 to take effect on the date the Commission approved the Settlement, i.e., May 31, 2018.

B. Description of New Schedule 12-C and Appendices to Implement the Settlement

The May 31 Order approved the *pro forma* tariff records included in the Settlement to add a new Schedule 12-C and three (3) appendices: (i) Appendix A (List of Covered Transmission Enhancements), (ii) Appendix B (Allocations for Canceled Projects) and (iii) Appendix C (Transmission Enhancement Charge (TEC) Adjustments – Monthly). Schedule 12-C sets forth the assignment of cost responsibility for Required Transmission Enhancements¹⁴ listed in Schedule 12-C Appendix A, as of January 1, 2016. Each Required Transmission Enhancement listed in Schedule 12-C Appendix A, is referred to as a “Covered Transmission

¹⁰ *PJM Interconnection, L.L.C.*, 149 FERC ¶ 61,233 (2014).

¹¹ Prior to 2013, Regional Facilities were defined to mean new transmission enhancements and expansions that will operate at or above 500 kV and are included in the upgrade to the RTEP approved by the PJM Board of Managers (“PJM Board”). PJM Tariff, Schedule 12 § (b)(i) (2010).

¹² Necessary Lower Voltage Facilities are defined as Required Transmission Enhancements included in the Regional Transmission Expansion Plan (“RTEP”) that are lower voltage facilities that must be constructed or reinforced to support new Regional Facilities.

¹³ *PJM Interconnection, L.L.C.*, Opinion No. 494, 119 FERC ¶ 61,063 (2007), *order on reh’g*, Opinion No. 494-A, 122 FERC ¶61,082 (2008).

¹⁴ “Required Transmission Enhancements” is defined in the Tariff in pertinent part to mean “enhancements and expansions of the transmission system that an [RTEP] developed pursuant to Schedule 6 of the Operating Agreement” See PJM Tariff, OATT Definitions – R-S.

Enhancement.” Covered Transmission Enhancements included in this Settlement that were canceled or abandoned before entering service are identified in Schedule 12-C Appendix A as a “Canceled Project.”¹⁵ Schedule 12-C contains different methods for recovery of costs incurred for Covered Transmission Enhancements.

1. Description of Proposed Amendments to Schedule 12-Appendix for the Going Forward Period Commencing January 1, 2016

In the May 31 Order, the Commission accepted under Schedule 12-C for the going-forward period (the period commencing January 1, 2016 onward) modifications to the cost allocation methodology for Covered Transmission Enhancements included in Tariff, Schedule 12-Appendix. Therefore, pursuant to the Settlement, section 2.2(c) (Current Recovery Charge), PJM is required to modify Schedule 12-Appendix to assign cost responsibility to Responsible Customers¹⁶ for each Covered Transmission Enhancement listed in Schedule 12-C Appendix A, based on the agreed-upon hybrid methodology in which: (i) 50 percent of the cost responsibility shall be assigned to Responsible Customers using the annual load-ratio share method;¹⁷ and (ii) 50 percent of the cost responsibility shall be assigned to Responsible Customers using: (A) for MAPP and PATH projects identified as Canceled Projects Schedule 12-C Appendix A, the cost assignments are set forth in Schedule 12-C Appendix B;¹⁸

¹⁵ The Allocations for those Canceled Projects are detailed in Schedule 12-C Appendix B. In addition, Schedule 12-Appendix contains allocations for Regional Facilities that are not listed in Schedule 12-C Appendix A and not revised in this filing as revenues were not collected for those canceled projects and those baseline upgrades will be removed from Schedule 12-Appendix in a subsequent clean-up filing.

¹⁶ “Responsible Customers” are defined to mean “customers using Point-to-Point Transmission Service and/or Network Integration Transmission Service and Merchant Transmission Facility owners that will be subject to each such Transmission Enhancement Charge. See Tariff, Schedule 12, § (b)(viii).

¹⁷ Tariff, Schedule 12 § (b)(i)(A)(1).

¹⁸ The Branchburg to Roseland to Hudson (“BRH”) project was not included in Schedule 12-C Appendix B because there were no abandonment costs after January 1, 2016.

or (B) for all other Covered Transmission Enhancements listed in Schedule 12-C Appendix A, the current effective solution-based DFAX method.¹⁹

In addition, the Tariff sheets reflect additional changes to address: (i) the 2017 and 2018 annual updates provided for under the Tariff for load-ratio share²⁰ and solution-based DFAX, where applicable;²¹ (ii) changes in cost allocations to Responsible Customers in 2017 due to the integration of MAIT,²² effective February 1, 2017; (iii) the elimination of cost responsibility to Consolidated Edison Company of New York, Inc. (“Con Edison”) due to termination of its long-term firm point-to-point transmission service agreements, effective May 1, 2017;²³ and (iv) changes in cost allocations to remaining Responsible Customers in 2018 due to termination of allocations to two Merchant Transmission Facilities, Linden VFT, LLC (“Linden”) and Hudson Transmission Partners, LLC (“HTP”), as a result of relinquishment of their Firm Transmission Withdrawal Rights, effective January 1, 2018.²⁴

¹⁹ Tariff, Schedule 12 § (b)(i)(A)(a).

²⁰ Tariff, Schedule 12 § (b)(i)(A).

²¹ Tariff, Schedule 12 § (b)(iii)(H)(2).

²² *PJM Interconnection, L.L.C.*, Amendments to PJM agreements and tariffs for integration of MAIT, Docket No. ER17-214-000 (Oct. 28, 2016) (this filing affected the Metropolitan Edison Company’s and Pennsylvania Electric Company’s eTariff records only).

²³ *PJM Interconnection, L.L.C.*, 159 FERC ¶ 62,310 (June 20, 2017).

²⁴ *PJM Interconnection, L.L.C.*, 162 FERC ¶ 61,197 (Mar. 5, 2018) (accepting annual updates including elimination of cost allocations to Linden and HTP, effective January 1, 2018); *see also PJM Interconnection, L.L.C.*, Compliance Filing, Docket No. ER18-680-000 (Jan. 19, 2018) (filing in compliance with the December 15, 2017 orders issued in Docket Nos. EL17-84-000 and EL17-90-000 to eliminate cost responsibility to Linden and HTP as a result of relinquishing their Firm Transmission Withdrawal Rights effective January 1, 2018). Based on requests for rehearing granted by the Commission in Docket Nos. ER18-579-000 and the outstanding issues in Docket No. ER18-680, the Commission issued an order on July 19, 2018 setting for settlement proceedings all Commission dockets specific to eliminating cost allocations to Hudson and Linden effective January 1, 2018 as a result of their relinquishment of their Firm Transmission Withdrawal Rights. *See Linden VFT, LLC v. PJM Interconnection, L.L.C.*, 164 FERC ¶ 61,034 (July 19, 2018).

2. *Description of Covered Transmission Enhancement Charge Adjustments for the Historical Period Prior to January 1, 2016*

For the historical period (the period prior to January 1, 2016) during which the costs of the Covered Transmission Enhancements were recovered using the 100 percent load-ratio share method approved in Opinion No. 494,²⁵ Schedule 12-C Appendix C provides for Covered Transmission Enhancement Charge Adjustments to the billing for Covered Transmission Enhancements through a schedule of credits or payments from Responsible Customers based on a negotiated schedule. Specifically, effective as of January 1, 2016 and continuing through December 31, 2025, in addition to the Current Recovery Charge detailed in B(1) above, PJM shall collect from or credit to Responsible Customers the Transmission Enhancement Charge Adjustments set forth in Appendix 12-C for each Zone and each Merchant Transmission Facility.

C. *Adjustments to Transmission Enhancement Charge Adjustments*

The Settlement provides that the Transmission Enhancement Charge Adjustments set forth in Schedule 12-C Appendix C may be adjusted only under two circumstances as detailed in section 2.2(e) of the Settlement. Consistent with that provision, PJM proposes to make the following adjustments to the Transmission Enhancement Charge Adjustments.

1. *Consistent with Section 2.2(e)(2) of the Settlement, PJM has Adjusted the Transmission Enhancement Charge Adjustments in Schedule 12-C Appendix C as a Result of Linden's and HTP's Relinquishment of their Firm Transmission Withdrawal Rights, Effective January 1, 2018.*

Section 2.2(e)(2) of the Settlement provides, *inter alia*, that if a Merchant Transmission Facility is no longer subject to Transmission Enhancements Charges under the Tariff during the period in which Transmission Enhancement Charge Adjustments are collected, the Responsible Customer shall not be subject to such Transmission Enhancement Charges during the portion of

²⁵ See *supra*, at 3, n. 12.

that period and payment from or credits to such Responsible Customer(s) shall cease. Section 2.2(e)(2) of the Settlement further provides that PJM shall adjust the Transmission Enhancement Charge Adjustments payable by and credited to other Responsible Customers on a *pro rata* basis so that if, for example, the Responsible Customers were required to make payments, then the payment obligation associated with such Responsible Customers will be allocated *pro rata* among all remaining Zones and Merchant Transmission Facilities in which Responsible Customers remain subject to Transmission Enhancement Charges and have payment obligations under this Schedule 12-C Appendix C.

Merchant Transmission Facilities, Linden (identified as East Coast Power) and HTP, were assigned cost responsibility for Transmission Enhancement Charge Adjustments under Schedule 12-C Appendix C. Given that Linden and HTP relinquished their Firm Transmission Withdrawal Rights, effective January 1, 2018, PJM adjusted, on a *pro rata* basis, allocations, commencing January 1, 2018, to all remaining Zones and Merchant Transmission having payment obligations under Schedule 12-C Appendix C.

2. *No Adjustments to Transmission Enhancement Charge Adjustments are Required at this time for the Canceled PATH Project.*

PJM has determined that no adjustment to the Transmission Enhancement Charge Adjustments is required under section 2.2(e)(1) of the Settlement, as implemented by section 4(c)(i)(1) of Schedule 12-C. That provision provides that if the Commission issues a final decision in Docket No. ER12-2708-003 “that is no longer subject to judicial review,” relating to the recovery of costs by the owners of the canceled Potomac Appalachian Transmission Highline (“PATH”) project, PJM must make the necessary adjustments to the Transmission Enhancement Charge Adjustments to ensure that the amounts recovered by Transmission Enhancement Charge

Adjustments with respect to that project “reflect only the amounts the Commission authorizes the owner(s) to recover prior to January 1, 2016.” On January 19, 2017, the Commission issued Opinion No. 554 in Docket No. ER12-2708-003, addressing the PATH project owners’ cost recovery.²⁶ Opinion No. 554 is pending on rehearing. Moreover, under Opinion No. 554, the Commission did not require the owners of the PATH project to adjust their collections for the period prior to January 1, 2016, but instead directed them to issue refunds with interest associated with the decision in Opinion No. 554 as prospective credits against charges recovered after the decision pursuant to the annual update process described in the project owners’ formula rate protocols.²⁷ The PATH project owners began providing those credits through the annual update mechanism in 2018.²⁸ Because Opinion No. 554 is not final and because the issuance of refunds as credits against future charges, in accordance that decision by the owners of the PATH project ensures that the Transmission Enhancement Adjustments reflect only the amounts the Commission authorizes them to recover prior to January 1, 2016, no adjustments are required under the Settlement, section 2.2(e)(1).

II. DOCUMENTS ENCLOSED

1. This transmittal letter;
2. Attachment A – Redlines of Schedule 12-C and Appendices and Schedule 12-Appendix, effective January 1, 2016 and forward; and
3. Attachment B – Clean Versions of Schedule 12-C and Appendices and Schedule 12-Appendix, effective January 1, 2016 and forward.

²⁶ *Potomac-Appalachian Transmission Highline, LLC*, Opinion No. 554, 158 FERC ¶ 61,050 (2017).

²⁷ *Id.* at PP 85-86.

²⁸ *See* Compliance Filing, Docket Nos. ER12-2708-005, *et al.* (filed March 20, 2017).

III. COMMUNICATIONS

The following individuals are designated for receipt of any communications regarding this filing:

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IV. SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,²⁹ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region³⁰ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the FERC's eLibrary website located at the

²⁹ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3) (2018).


³⁰ PJM already maintains, updates and regularly uses e-mail lists for all PJM Members and affected state commissions.

The Honorable Kimberly D. Bose, Secretary
PJM Interconnection, L.L.C.
July 30, 2018
Page 10

following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the
Commission's regulations and Order No. 714.

Craig Glazer
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Respectfully submitted,

By: 
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On behalf of PJM Interconnection, L.L.C.

Dated: July 30, 2018

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day caused to be served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Audubon, PA, this 30th day of July, 2018.

By: 

Pauline Foley
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On behalf of PJM Interconnection, L.L.C.

Attachment A

Revisions to Schedule 12-C Appendices B and C
of the PJM Open Access Transmission Tariff

(Marked / Redline Format)

SCHEDULE 12-C APPENDIX B***Allocations for Canceled Projects***

	<u>PATH</u>	<u>MAPP</u>
AEC	4.99 <u>5.01</u> %	3.94%
AEP	4.37 <u>4.39</u> %	0.00%
APS	9.22 <u>9.26</u> %	0.33%
ATSI	0.00%	0.00%
BGE	4.41 <u>4.43</u> %	34.52 <u>34.54</u> %
ComEd	0.00%	0.00%
Coned	0.00%	0.00%
Dayton	0.00%	0.00%
DEOK	0.00%	0.00%
DL	0.02%	0.00%
DPL	6.88 <u>6.91</u> %	14.68 <u>14.69</u> %
Dominion	10.77 <u>10.82</u> %	0.30%
EKPC	0.00%	0.00%
HTP	0.00%	0.00%
JCPL	11.59 <u>11.64</u> %	9.43%
ME	2.93 <u>2.94</u> %	2.16%
Neptune	1.11 <u>1.12</u> %	0.90%
PECO	14.45 <u>14.51</u> %	10.51 <u>10.52</u> %
PENELEC	0.00%	0.00%
PEPCO	6.08 <u>6.11</u> %	2.44%
PPL	6.36 <u>6.39</u> %	5.50%
PSEG	15.79 <u>15.86</u> %	14.37 <u>14.71</u> %
RE	0.59%	0.54%
UGI	0.00%	0.00%
ECP	0.44 <u>0.00</u> %	0.38 <u>0.00</u> %
TOTAL	100.00%	100.00%

Note: The above percentages apply to 50% of the responsibility to pay the Transmission Enhancement Charges for the identified Canceled Projects in accordance with section 3.b.ii.(2) of Schedule 12-C.

SCHEDULE 12-C APPENDIX C
TRANSMISSION ENHANCEMENT CHARGE ADJUSTMENTS

(Effective January 1, ~~2016~~2018)

Zone or MTF	TEC Adjustment Years 1-4 Without PATH	TEC Adjustment Years 1-4 PATH Only	Total TEC Adjustment Years 1 through 4	TEC Adjustment Years 5-10 Without PATH	TEC Adjustment Years 5-10 PATH Only	Total TEC Adjustment Years 5 through 10
AE	<u>-\$24,860.09</u> <u>-\$25,237.09</u>	<u>\$47,899.66</u> <u>\$48,626.05</u>	<u>\$23,039.57</u> <u>\$23,388.96</u>	<u>-\$10,418.79</u> <u>-\$10,576.79</u>	<u>\$20,074.61</u> <u>\$20,379.04</u>	<u>\$9,655.82</u> <u>\$9,802.25</u>
AEP	-\$2,444,812.18	-\$174,489.11	-\$2,619,301.30	-\$1,024,614.00	-\$73,127.90	-\$1,097,741.90
APS	<u>\$954,922.88</u> <u>\$969,404.16</u>	<u>\$52,440.01</u> <u>\$53,235.26</u>	<u>\$1,007,362.89</u> <u>\$1,022,639.42</u>	<u>\$400,205.53</u> <u>\$406,274.59</u>	<u>\$21,977.46</u> <u>\$22,310.75</u>	<u>\$422,182.99</u> <u>\$428,585.34</u>
ATSI	-\$1,093,902.38	-\$72,438.56	-\$1,166,340.94	-\$458,451.45	-\$30,358.80	-\$488,810.25
BGE	<u>\$1,281,971.91</u> <u>\$1,301,412.84</u>	<u>-\$2,640.98</u> <u>-\$2,681.03</u>	<u>\$1,279,330.93</u> <u>\$1,298,731.81</u>	<u>\$537,270.87</u> <u>\$545,418.51</u>	<u>-\$1,106.83</u> <u>-\$1,123.61</u>	<u>\$536,164.04</u> <u>\$544,294.90</u>
ComEd	-\$2,608,103.66	-\$221,693.57	-\$2,829,797.23	-\$1,093,049.01	-\$92,911.16	-\$1,185,960.17
ConEd	-\$70,904.37	-\$4,688.81	-\$75,593.18	-\$29,715.83	-\$1,965.07	-\$31,680.89
Dayton	-\$375,384.08	-\$34,767.87	-\$410,151.95	-\$157,322.42	-\$14,571.12	-\$171,893.54
Duke OH/KY	-\$302,715.79	-\$20,247.63	-\$322,963.42	-\$126,867.35	-\$8,485.73	-\$135,353.07
Duquesne	-\$318,588.72	-\$28,822.02	-\$347,410.74	-\$133,519.65	-\$12,079.23	-\$145,598.88
Delmarva DE	-\$157,754.97	\$37,622.55	-\$120,132.43	-\$66,114.67	\$15,767.50	-\$50,347.17
Delmarva MD	-\$97,639.85	\$22,956.13	-\$74,683.72	-\$40,920.59	\$9,620.85	-\$31,299.74
Delmarva VA	-\$13,369.07	\$3,188.35	-\$10,180.71	-\$5,602.94	\$1,336.23	-\$4,266.71
Dominion	<u>\$2,548,417.01</u> <u>\$2,587,063.40</u>	<u>-\$29,708.12</u> <u>\$30,158.64</u>	<u>\$2,518,708.88</u> <u>\$2,556,904.76</u>	<u>\$1,068,034.50</u> <u>\$1,084,231.09</u>	<u>-\$12,450.59</u> <u>-\$12,639.40</u>	<u>\$1,055,583.90</u> <u>\$1,071,591.69</u>
EKPC	-\$88,156.35	-\$3,920.00	-\$92,076.35	-\$36,946.08	-\$1,642.86	-\$38,588.94
HTP	<u>\$67,459.71</u> <u>\$0.00</u>	<u>-\$392.30</u> <u>\$0.00</u>	<u>\$67,067.41</u> <u>\$0.00</u>	<u>\$28,272.18</u> <u>\$0.00</u>	<u>-\$164.41</u> <u>\$0.00</u>	<u>\$28,107.76</u> <u>\$0.00</u>
JCPL	<u>\$684,836.11</u> <u>\$695,221.56</u>	<u>\$113,570.16</u> <u>\$115,292.43</u>	<u>\$798,406.27</u> <u>\$810,513.99</u>	<u>\$287,012.91</u> <u>\$291,365.43</u>	<u>\$47,596.94</u> <u>\$48,318.74</u>	<u>\$334,609.85</u> <u>\$339,684.16</u>
MedEd	-\$290,626.73	\$14,498.19	-\$276,128.54	-\$121,800.86	\$6,076.15	-\$115,724.70
Neptune	<u>\$63,553.63</u> <u>\$64,517.41</u>	<u>\$10,067.97</u> <u>\$10,220.65</u>	<u>\$73,621.60</u> <u>\$74,738.06</u>	<u>\$26,635.15</u> <u>\$27,039.07</u>	<u>\$4,219.46</u> <u>\$4,283.45</u>	<u>\$30,854.61</u> <u>\$31,322.51</u>
PECO	-\$766,990.16	\$132,927.71	-\$634,062.44	-\$321,443.45	\$55,709.64	-\$265,733.81
Penelec	-\$224,425.28	-\$30,009.25	-\$254,434.53	-\$94,056.01	-\$12,576.79	-\$106,632.80
PEPCO DC	<u>\$787,856.55</u> <u>\$799,804.28</u>	<u>\$9,072.91</u> <u>\$9,210.50</u>	<u>\$796,929.46</u> <u>\$809,014.78</u>	<u>\$330,188.49</u> <u>\$335,195.76</u>	<u>\$3,802.43</u> <u>\$3,860.10</u>	<u>\$333,990.92</u> <u>\$339,055.85</u>
PEPCO MD	<u>\$1,145,526.02</u> <u>\$1,162,897.77</u>	<u>\$13,215.00</u> <u>\$13,415.41</u>	<u>\$1,158,741.03</u> <u>\$1,176,313.18</u>	<u>\$480,086.78</u> <u>\$487,367.23</u>	<u>\$5,538.37</u> <u>\$5,622.36</u>	<u>\$485,625.15</u> <u>\$492,989.59</u>
PEPCO SMECO	<u>\$273,479.45</u> <u>\$277,626.73</u>	<u>\$3,154.91</u> <u>\$3,202.75</u>	<u>\$276,634.36</u> <u>\$280,829.48</u>	<u>\$114,614.48</u> <u>\$116,352.59</u>	<u>\$1,322.21</u> <u>\$1,342.27</u>	<u>\$115,936.69</u> <u>\$117,694.86</u>
PPL EU	-\$786,877.08	\$20,174.85	-\$766,702.23	-\$329,778.00	\$8,455.23	-\$321,322.78
PPL UGI	-\$40.31	\$0.00	-\$40.31	-\$16.89	\$0.00	-\$16.89
PSEG	<u>\$1,713,725.35</u> <u>\$1,739,713.76</u>	<u>\$135,477.48</u> <u>\$137,531.98</u>	<u>\$1,849,202.83</u> <u>\$1,877,245.74</u>	<u>\$718,217.54</u> <u>\$729,109.21</u>	<u>\$56,778.24</u> <u>\$57,639.27</u>	<u>\$774,995.77</u> <u>\$786,748.48</u>
Rockland	<u>\$63,940.65</u> <u>\$64,910.31</u>	<u>\$4,698.27</u> <u>\$4,769.52</u>	<u>\$68,638.92</u> <u>\$69,679.82</u>	<u>\$26,797.35</u> <u>\$27,203.73</u>	<u>\$1,969.03</u> <u>\$1,998.89</u>	<u>\$28,766.38</u> <u>\$29,202.62</u>
East Coast Power	<u>\$79,461.78</u> <u>\$0.00</u>	<u>\$2,854.08</u> <u>\$0.00</u>	<u>\$82,315.86</u> <u>\$0.00</u>	<u>\$33,302.21</u> <u>\$0.00</u>	<u>\$1,196.14</u> <u>\$0.00</u>	<u>\$34,498.35</u> <u>\$0.00</u>

Attachment B

Revisions to Schedule 12-C Appendices B and C
of the PJM Open Access Transmission Tariff

(Clean Format)

SCHEDULE 12-C APPENDIX B***Allocations for Canceled Projects***

	<u>PATH</u>	<u>MAPP</u>
AEC	5.01%	3.94%
AEP	4.39%	0.00%
APS	9.26%	0.33%
ATSI	0.00%	0.00%
BGE	4.43%	34.54%
ComEd	0.00%	0.00%
Coned	0.00%	0.00%
Dayton	0.00%	0.00%
DEOK	0.00%	0.00%
DL	0.02%	0.00%
DPL	6.91%	14.69%
Dominion	10.82%	0.30%
EKPC	0.00%	0.00%
HTP	0.00%	0.00%
JCPL	11.64%	9.43%
ME	2.94%	2.16%
Neptune	1.12%	0.90%
PECO	14.51%	10.52%
PENELEC	0.00%	0.00%
PEPCO	6.11%	2.44%
PPL	6.39%	5.50%
PSEG	15.86%	14.71%
RE	0.59%	0.54%
UGI	0.00%	0.00%
ECP	0.00%	0.00%
TOTAL	100.00%	100.00%

Note: The above percentages apply to 50% of the responsibility to pay the Transmission Enhancement Charges for the identified Canceled Projects in accordance with section 3.b.ii.(2) of Schedule 12-C.

SCHEDULE 12-C APPENDIX C
TRANSMISSION ENHANCEMENT CHARGE ADJUSTMENTS
(Effective January 1, 2018)

Zone or MTF	TEC Adjustment Years 1-4 Without PATH	TEC Adjustment Years 1-4 PATH Only	Total TEC Adjustment Years 1 through 4	TEC Adjustment Years 5-10 Without PATH	TEC Adjustment Years 5-10 PATH Only	Total TEC Adjustment Years 5 through 10
AE	-\$25,237.09	\$48,626.05	\$23,388.96	-\$10,576.79	\$20,379.04	\$9,802.25
AEP	-\$2,444,812.18	-\$174,489.11	-\$2,619,301.30	-\$1,024,614.00	-\$73,127.90	-\$1,097,741.90
APS	\$969,404.16	\$53,235.26	\$1,022,639.42	\$406,274.59	\$22,310.75	\$428,585.34
ATSI	-\$1,093,902.38	-\$72,438.56	-\$1,166,340.94	-\$458,451.45	-\$30,358.80	-\$488,810.25
BGE	\$1,301,412.84	-\$2,681.03	\$1,298,731.81	\$545,418.51	-\$1,123.61	\$544,294.90
ComEd	-\$2,608,103.66	-\$221,693.57	-\$2,829,797.23	-\$1,093,049.01	-\$92,911.16	-\$1,185,960.17
ConEd	-\$70,904.37	-\$4,688.81	-\$75,593.18	-\$29,715.83	-\$1,965.07	-\$31,680.89
Dayton	-\$375,384.08	-\$34,767.87	-\$410,151.95	-\$157,322.42	-\$14,571.12	-\$171,893.54
Duke OH/KY	-\$302,715.79	-\$20,247.63	-\$322,963.42	-\$126,867.35	-\$8,485.73	-\$135,353.07
Duquesne	-\$318,588.72	-\$28,822.02	-\$347,410.74	-\$133,519.65	-\$12,079.23	-\$145,598.88
Delmarva DE	-\$157,754.97	\$37,622.55	-\$120,132.43	-\$66,114.67	\$15,767.50	-\$50,347.17
Delmarva MD	-\$97,639.85	\$22,956.13	-\$74,683.72	-\$40,920.59	\$9,620.85	-\$31,299.74
Delmarva VA	-\$13,369.07	\$3,188.35	-\$10,180.71	-\$5,602.94	\$1,336.23	-\$4,266.71
Dominion	\$2,587,063.40	-\$30,158.64	\$2,556,904.76	\$1,084,231.09	-\$12,639.40	\$1,071,591.69
EKPC	-\$88,156.35	-\$3,920.00	-\$92,076.35	-\$36,946.08	-\$1,642.86	-\$38,588.94
HTP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JCPL	\$695,221.56	\$115,292.43	\$810,513.99	\$291,365.43	\$48,318.74	\$339,684.16
MedEd	-\$290,626.73	\$14,498.19	-\$276,128.54	-\$121,800.86	\$6,076.15	-\$115,724.70
Neptune	\$64,517.41	\$10,220.65	\$74,738.06	\$27,039.07	\$4,283.45	\$31,322.51
PECO	-\$766,990.16	\$132,927.71	-\$634,062.44	-\$321,443.45	\$55,709.64	-\$265,733.81
Penelec	-\$224,425.28	-\$30,009.25	-\$254,434.53	-\$94,056.01	-\$12,576.79	-\$106,632.80
PEPCO DC	\$799,804.28	\$9,210.50	\$809,014.78	\$335,195.76	\$3,860.10	\$339,055.85
PEPCO MD	\$1,162,897.77	\$13,415.41	\$1,176,313.18	\$487,367.23	\$5,622.36	\$492,989.59
PEPCO SMECO	\$277,626.73	\$3,202.75	\$280,829.48	\$116,352.59	\$1,342.27	\$117,694.86
PPL EU	-\$786,877.08	\$20,174.85	-\$766,702.23	-\$329,778.00	\$8,455.23	-\$321,322.78
PPL UGI	-\$40.31	\$0.00	-\$40.31	-\$16.89	\$0.00	-\$16.89
PSEG	\$1,739,713.76	\$137,531.98	\$1,877,245.74	\$729,109.21	\$57,639.27	\$786,748.48
Rockland	\$64,910.31	\$4,769.52	\$69,679.82	\$27,203.73	\$1,998.89	\$29,202.62
East Coast Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00